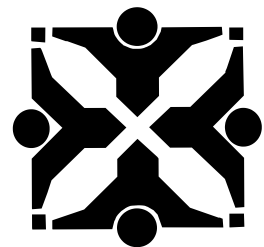


CITY OF COLUMBIA, MISSOURI

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

For the Fiscal Year
October 1, 2022 - June 30, 2023

Department of Finance
Matthew Lue
Director of Finance



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July 28th, 2023

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

This Financial Management Information Supplement (FMIS) is presented with account balances as of June 30, 2023 and with revenues and expenditures for the nine-month period ending June 30, 2023. 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 ten 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.

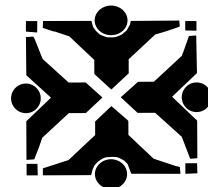
Respectfully submitted,

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

Matthew Lue
Director of Finance

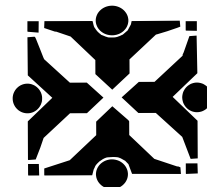
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	2023	2022
Cash and cash equivalents	\$ 63,604,096	\$ 65,922,111
Accounts receivable	1,662,029	501,293
Taxes receivable	3,338,170	2,709,591
Allowance for uncollectible taxes	(58,709)	(53,824)
Grants receivable	201,152	158,867
Accrued interest	199,764	17,409
Due from other funds	4,422,274	2,978,439
Other assets	373,454	340,415
Lease Receivable	430,653	-
TOTAL ASSETS	\$ 74,172,883	\$ 72,574,301
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$ 320,072	\$ 834,234
Accrued payroll and payroll taxes	-	143,510
Due to other funds	-	10,818
Unearned revenue	11,237,135	14,372,114
Unearned revenue--lease	348,000	-
Other liabilities	4,026,586	3,680,314
TOTAL LIABILITIES	15,931,793	19,040,990
DEFERRED INFLOWS OF RESOURCES:		
Deferred inflows-lease	420,366	-
Unavailable revenue-property taxes	76,500	61,000
FUND BALANCE:		
Nonspendable	373,454	340,416
Restricted	317,905	1,643,257
Committed	47,178	434,103
Assigned	4,779,463	4,558,504
Unassigned	52,226,224	46,496,031
TOTAL FUND BALANCE	57,744,224	53,472,311
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 74,172,883	\$ 72,574,301

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
REVENUES:		
General property taxes	\$ 10,264,745	\$ 9,315,350
Sales tax	20,212,469	19,302,744
Use Tax	2,276,800	-
Other local taxes	9,734,454	7,958,008
Licenses and permits	1,204,663	569,030
Fines	349,498	375,543
Fees and service charges	2,017,236	2,277,555
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.)	11,664,298	11,686,884
Intragovernmental revenue	8,166,906	7,556,915
Revenue from other governmental units	4,602,876	13,951,589
Investment revenue	1,509,019	(143,393)
Miscellaneous	1,766,331	789,360
TOTAL REVENUES	<u>73,769,295</u>	<u>73,639,585</u>
EXPENDITURES:		
Current:		
Policy development and administration	7,344,242	6,828,901
Public safety	39,240,810	35,028,550
Transportation	6,381,651	7,327,022
Health and environment	9,255,284	8,234,876
Personal development	1,859,946	5,693,469
Supporting activities	2,512,052	2,429,480
Miscellaneous nonprogrammed activities	115,140	39,065
TOTAL EXPENDITURES	<u>66,709,125</u>	<u>65,581,363</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>7,060,170</u>	<u>8,058,222</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	6,829,859	8,065,913
Operating transfers to other funds	(7,905,625)	(11,080,322)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,075,766)</u>	<u>(3,014,409)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	5,984,404	5,043,813
FUND BALANCE, BEGINNING OF YEAR	<u>51,759,820</u>	<u>48,428,498</u>
FUND BALANCE, END OF YEAR	<u>\$ 57,744,224</u>	<u>\$ 53,472,311</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2022

	2023		(Over) Under Budget	2022
	Budget	Actual		Actual
GENERAL PROPERTY TAXES:				
Real property	\$ 7,788,918	\$ 8,225,714	\$ (436,796)	\$ 7,633,133
Individual personal property	1,636,166	1,958,075	(321,909)	1,603,441
Railroad and utility	27,095	30,830	(3,735)	24,602
Financial institutions	29,784	16,958	12,826	31,233
Total	9,481,963	10,231,577	(749,614)	9,292,409
Penalties and interest	18,037	33,168	(15,131)	22,941
Total General Property Taxes	9,500,000	10,264,745	(764,745)	9,315,350
USE TAX	2,078,649	2,276,800	(198,151)	-
SALES TAX	29,124,267	20,212,469	8,911,798	19,302,744
OTHER LOCAL TAXES:				
Gasoline tax	2,969,852	2,846,834	123,018	1,874,954
Cigarette tax	360,926	234,801	126,125	241,024
Motor vehicle tax	1,475,763	1,398,091	77,672	1,025,709
Utilities tax:				
Telephone	1,595,052	1,034,216	560,836	1,078,431
Natural gas	2,775,473	3,034,711	(259,238)	2,575,385
CATV franchise	518,490	285,285	233,205	295,883
Electric	1,404,444	900,516	503,928	866,622
Total Other Local Taxes	11,100,000	9,734,454	1,365,546	7,958,008
LICENSES AND PERMITS:				
Business licenses	1,147,640	1,011,997	135,643	373,521
Alcoholic beverages	205,830	161,352	44,478	158,619
Animal licenses	44,959	31,314	13,645	36,890
Total Licenses and Permits	1,398,429	1,204,663	193,766	569,030
FINES:				
Corporation court fines	240,694	153,735	86,959	205,428
Uniform ticket fines	29,987	33,149	(3,162)	23,076
Meter fines	214,955	162,614	52,341	147,039
Alarm violations	-	-	-	-
Total Fines	485,636	349,498	136,138	375,543
FEES AND SERVICE CHARGES:				
Construction inspection	1,828,199	1,083,654	744,545	1,511,808
Street maintenance	-	4,925	(4,925)	-
Right of way	130,384	125,058	5,326	106,595
Animal control fees	20,228	15,703	4,525	20,890
Health fees	791,449	587,297	204,152	500,653
Miscellaneous	298,249	200,599	97,650	137,609
Total Fees and Service Charges	3,068,509	2,017,236	1,051,273	2,277,555

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2022

	2023		(Over) Under Budget	2022
	Budget	Actual		Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$ 12,939,664	\$ 8,292,542	\$ 4,647,122	\$ 8,414,911
Water	5,618,531	3,371,756	2,246,775	3,271,973
Total	18,558,195	11,664,298	6,893,897	11,686,884
General and Administrative Charges	12,870,433	8,166,906	4,703,527	7,556,915
Total Intragovernmental Revenue	31,428,628	19,831,204	11,597,424	19,243,799
REVENUE FROM OTHER GOVERNMENTAL UNITS:				
Federal and State Grants:				
Fire	178,148	-	178,148	58,566
Missouri Department of Transportation – Highway	-	-	-	-
Health, General	3,559,322	1,790,948	1,768,374	1,232,487
Health-Women-Infants and Children	581,909	333,207	248,702	368,722
Police Department	450,494	174,163	276,331	161,325
Community Development	222,386	54,997	167,389	95,744
Cultural Affairs	27,140	27,140	-	15,400
City Council	-	-	-	10,150
Sustainability	31,000	-	31,000	-
American Rescue Plan	8,406,174	1,203,687	7,202,487	11,116,020
Total	13,456,573	3,584,142	9,872,431	13,058,414
Boone County:				
Health Department	2,167,318	844,143	1,323,175	780,415
Cares Funding County	-	-	-	-
Disaster Preparedness	-	-	-	-
Animal Control	268,564	166,399	102,165	112,760
Social Services	-	8,192	(8,192)	-
Total	2,435,882	1,018,734	1,417,148	893,175
Total Revenue From Other Governmental Units	15,892,455	4,602,876	11,289,579	13,951,589
INVESTMENT REVENUE	1,712,457	1,509,019	203,438	(143,393)

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2022

	<u>2023</u>		<u>(Over) Under Budget</u>	<u>2022</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
MISCELLANEOUS REVENUE:				
Property sales	\$ -	\$ 57,437	\$ (57,437)	\$ 9,177
Construction inspection	608	195	413	301
Photocopies	-	-	-	-
Other	1,965,312	1,708,699	256,613	779,882
Total Miscellaneous Revenue	<u>1,965,920</u>	<u>1,766,331</u>	<u>199,589</u>	<u>789,360</u>
TOTAL REVENUES	<u>107,754,950</u>	<u>73,769,295</u>	<u>33,985,655</u>	<u>73,639,585</u>
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Operating Transfers	-	-	-	-
Park Sales Tax	-	-	-	1,567,240
Transportation Sales Tax Fund	8,045,105	6,033,829	2,011,276	5,883,829
Convention & Visitors Bureau	3,300	2,475	825	2,475
Community Development Grant Fund	38,043	33,737	4,306	51,344
Capital Projects Fund	-	139,787	(139,787)	-
Water	9,429	7,072	2,357	14,048
Electric	226,171	169,628	56,543	178,960
Public Transportation	2,295	1,721	574	1,721
Airport Fund	-	-	-	-
Sewer	5,280	3,960	1,320	8,681
Parking	23,565	17,674	5,891	17,674
Solid Waste	212,960	159,720	53,240	158,560
Storm Water	194,913	146,185	48,728	112,358
Fleet	2,295	1,721	574	1,721
Communications	124,600	93,450	31,150	-
Custodial & BLDG Maintenance	-	-	-	-
Utility Accounts & Billing	-	-	-	-
Contributions Fund	10,000	18,900	(8,900)	67,302
Total operating transfers from other funds	<u>8,897,956</u>	<u>6,829,859</u>	<u>2,068,097</u>	<u>8,065,913</u>
TOTAL OTHER FINANCING SOURCES	<u>8,897,956</u>	<u>6,829,859</u>	<u>2,068,097</u>	<u>8,065,913</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$ 116,652,906</u>	<u>\$ 80,599,154</u>	<u>\$ 36,053,752</u>	<u>\$ 81,705,498</u>

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2022

	2023		(Over) Under Budget	2022
	Budget	Actual		Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$ 56,029	\$ 41,916	\$ 14,113	\$ 41,503
Materials and supplies	31,167	11,347	19,820	3,315
Travel and training	63,445	19,230	44,215	2,361
Intragovernmental	10,268	7,603	2,665	7,778
Utilities, services, and miscellaneous	133,286	72,330	60,956	880
Capital additions	-	-	-	37,975
Total City Council	294,195	152,426	141,769	93,812
City Clerk:				
Personal services	357,019	250,639	106,380	194,442
Materials and supplies	4,079	96	3,983	1,259
Travel and training	1,319	45	1,274	205
Intragovernmental	25,520	18,581	6,939	14,604
Utilities, services, and miscellaneous	20,878	802	20,076	3,581
Total City Clerk	408,815	270,163	138,652	214,091
City Manager:				
Personal services	1,365,955	801,353	564,602	613,472
Materials and supplies	35,000	25,630	9,370	34,400
Travel and training	70,000	36,399	33,601	21,055
Intragovernmental	66,215	45,070	21,145	49,652
Utilities, services, and miscellaneous	479,544	245,974	233,570	317,318
Capital additions	-	-	-	-
Total City Manager	2,016,714	1,154,426	862,288	1,035,897
Election:				
Utilities, services, and miscellaneous	107,544	60,550	46,994	212,836
Total General Government	2,827,268	1,637,565	1,189,703	1,556,636
Financial Services:				
Personal services	4,481,199	2,976,762	1,504,437	2,550,602
Materials and supplies	74,393	42,852	31,541	54,781
Travel and training	64,776	59,098	5,678	41,450
Intragovernmental	324,030	230,442	93,588	213,594
Utilities, services, and miscellaneous	596,655	434,850	161,805	276,675
Capital additions	-	-	-	-
Total Financial Services	5,541,053	3,744,004	1,797,049	3,137,102
Human Resources:				
Personal services	1,042,349	668,533	373,816	527,122
Materials and supplies	37,487	19,341	18,146	13,068
Travel and training	42,407	16,843	25,564	1,706
Intragovernmental	85,317	61,943	23,374	67,387
Utilities, services, and miscellaneous	441,756	208,861	232,895	395,948
Total Human Resources	1,649,316	975,521	673,795	1,005,231

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2022

	2023		(Over) Under Budget	2022
	Budget	Actual		Actual
City Counselor:				
Personal services	\$ 1,184,945	\$ 707,557	\$ 477,388	\$ 637,680
Materials and supplies	41,800	28,103	13,697	24,890
Travel and training	33,440	18,117	15,323	5,146
Intragovernmental	66,859	45,848	21,011	47,042
Utilities, services, and miscellaneous	286,683	79,340	207,343	269,050
Capital additions	-	-	-	-
Total City Counselor	<u>1,613,727</u>	<u>878,965</u>	<u>734,762</u>	<u>983,808</u>
Public Works Administration:				
Personal services	132,930	71,197	61,733	111,109
Materials and supplies	11,710	6,762	4,948	4,202
Travel and training	7,800	2,589	5,211	453
Intragovernmental	33,187	24,844	8,343	27,323
Utilities, services, and miscellaneous	11,276	2,795	8,481	3,037
Total Public Works Administration	<u>196,903</u>	<u>108,187</u>	<u>88,716</u>	<u>146,124</u>
Total Policy Development and Administration	<u>11,828,267</u>	<u>7,344,242</u>	<u>4,484,025</u>	<u>6,828,901</u>
PUBLIC SAFETY:				
Police:				
Personal services	25,472,655	16,464,535	9,008,120	14,378,193
Materials and supplies	1,556,291	883,436	672,855	995,184
Travel and training	299,122	140,464	158,658	102,748
Intragovernmental	2,475,713	1,770,034	705,679	1,850,096
Utilities, services, and miscellaneous	1,483,100	697,038	786,062	566,220
Capital additions	-	-	-	9,888
Total Police	<u>31,286,881</u>	<u>19,955,507</u>	<u>11,331,374</u>	<u>17,902,329</u>
City Prosecutor:				
Personal services	524,358	355,252	169,106	268,544
Materials and supplies	17,678	12,530	5,148	6,149
Travel and training	7,026	1,639	5,387	1,195
Intragovernmental	43,145	31,056	12,089	36,606
Utilities, services, and miscellaneous	43,084	17,517	25,567	10,617
Capital additions	-	-	-	-
Total City Prosecutor	<u>635,291</u>	<u>417,994</u>	<u>217,297</u>	<u>323,111</u>
Fire:				
Personal services	21,667,906	15,659,238	6,008,668	13,699,403
Materials and supplies	995,869	639,895	355,974	604,825
Travel and training	74,946	47,348	27,598	52,098
Intragovernmental	1,456,315	996,743	459,572	973,677
Utilities, services, and miscellaneous	822,150	474,555	347,595	511,571
Capital additions	-	-	-	-
Total Fire	<u>25,017,186</u>	<u>17,817,779</u>	<u>7,199,407</u>	<u>15,841,574</u>
Animal Control:				
Personal services	505,425	333,687	171,738	250,940
Materials and supplies	25,321	26,221	(900)	15,326
Travel and training	3,152	880	2,272	1,853
Intragovernmental	71,575	53,883	17,692	50,591
Utilities, services, and miscellaneous	212,566	184,895	27,671	162,166
Capital additions	-	-	-	-
Total Animal Control	<u>818,039</u>	<u>599,566</u>	<u>218,473</u>	<u>480,876</u>

CITY OF COLUMBIA, MISSOURI
GENERAL FUND

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2022

	2023		(Over) Under Budget	2022
	Budget	Actual		Actual
Municipal Court:				
Personal services	\$ 860,152	\$ 384,219	\$ 475,933	\$ 407,885
Materials and supplies	53,883	7,094	46,789	6,851
Travel and training	15,000	5,043	9,957	3,006
Intragovernmental	66,008	44,503	21,505	54,379
Utilities, services, and miscellaneous	57,620	9,105	48,515	8,539
Capital additions	-	-	-	-
Total Municipal Court	<u>1,052,663</u>	<u>449,964</u>	<u>602,699</u>	<u>480,660</u>
Total Public Safety	<u>58,810,060</u>	<u>39,240,810</u>	<u>19,569,250</u>	<u>35,028,550</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	4,727,008	2,797,668	1,929,340	2,524,188
Materials and supplies	1,882,271	927,853	954,418	1,073,077
Travel and training	41,750	17,370	24,380	16,466
Intragovernmental	648,382	461,832	186,550	472,017
Utilities, services, and miscellaneous	5,563,719	1,336,966	4,226,753	2,178,508
Capital additions	-	-	-	286,075
Total Streets and Sidewalks	<u>12,863,130</u>	<u>5,541,689</u>	<u>7,321,441</u>	<u>6,550,331</u>
Traffic:				
Personal services	589,506	291,753	297,753	341,642
Materials and supplies	589,366	460,622	128,744	351,130
Travel and training	4,170	689	3,481	907
Intragovernmental	90,435	67,258	23,177	55,957
Utilities, services, and miscellaneous	38,666	19,640	19,026	27,055
Capital additions	-	-	-	-
Total Traffic	<u>1,312,143</u>	<u>839,962</u>	<u>472,181</u>	<u>776,691</u>
Total Transportation	<u>14,175,273</u>	<u>6,381,651</u>	<u>7,793,622</u>	<u>7,327,022</u>
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	7,702,193	3,593,580	4,108,613	4,032,485
Materials and supplies	701,685	164,144	537,541	185,420
Travel and training	246,862	58,843	188,019	13,119
Intragovernmental	842,494	609,069	233,425	612,531
Utilities, services, and miscellaneous	1,405,181	473,801	931,380	384,021
Capital additions	2,400	-	2,400	-
Total Health Services	<u>10,900,815</u>	<u>4,899,437</u>	<u>6,001,378</u>	<u>5,227,576</u>
Planning:				
Personal services	3,913,833	2,459,751	1,454,082	1,739,675
Materials and supplies	110,369	63,688	46,681	42,472
Travel and training	38,493	11,580	26,913	6,520
Intragovernmental	450,537	279,766	170,771	278,660
Utilities, services, and miscellaneous	2,534,563	651,287	1,883,276	244,273
Other	-	-	-	-
Total Planning	<u>7,047,795</u>	<u>3,466,072</u>	<u>3,581,723</u>	<u>2,311,600</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2022

	2023		2022	
	Budget	Actual	(Over) Under Budget	Actual
Department of Economic Development:				
Personal services	\$ 620,838	\$ 413,035	\$ 207,803	\$ 291,286
Materials and supplies	6,920	2,876	4,044	1,356
Intragovernmental	45,037	33,303	11,734	33,063
Utilities, services, and miscellaneous	81,877	76,000	5,877	48,594
Total Department of Economic Development	<u>755,172</u>	<u>525,214</u>	<u>229,958</u>	<u>374,299</u>
Office of Sustainability				
Personal services	443,052	301,767	141,285	257,769
Materials and supplies	25,405	2,738	22,667	5,034
Travel and training	9,500	5,708	3,792	977
Intragovernmental	21,432	14,551	6,881	12,993
Utilities, services, and miscellaneous	173,018	39,797	133,221	44,628
Capital additions	-	-	-	-
Total Office of Sustainability	<u>672,407</u>	<u>364,561</u>	<u>307,846</u>	<u>321,401</u>
Total Health and Environment	<u>19,376,189</u>	<u>9,255,284</u>	<u>10,120,905</u>	<u>8,234,876</u>
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	-	-	-	2,449,778
Materials and supplies	-	-	-	650,661
Travel and training	-	-	-	14,137
Intragovernmental	-	-	-	342,050
Utilities, services, and miscellaneous	-	-	-	374,818
Capital additions	-	-	-	-
Total Parks and Recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,831,444</u>
Cultural Affairs:				
Personal services	190,824	137,498	53,326	126,875
Materials and supplies	9,695	4,613	5,082	3,343
Travel and training	5,000	417	4,583	4,485
Intragovernmental	16,091	11,432	4,659	12,762
Utilities, services, and miscellaneous	331,379	208,598	122,781	158,269
Total Cultural Affairs	<u>552,989</u>	<u>362,558</u>	<u>190,431</u>	<u>305,734</u>
Office of Community Services:				
Personal services	877,914	454,586	423,328	477,306
Materials and supplies	99,860	69,574	30,286	39,953
Travel and training	19,514	4,615	14,899	7,274
Intragovernmental	102,114	66,503	35,611	67,552
Utilities, services, and miscellaneous	819,548	42,935	776,613	73,616
Capital additions	300	-	300	-
Total Office of Community Services	<u>1,919,250</u>	<u>638,213</u>	<u>1,281,037</u>	<u>665,701</u>
Social Assistance:				
Intragovernmental	23,286	18,582	4,704	22,304
Utilities services, and miscellaneous	1,414,982	840,593	574,389	868,286
Total Social Assistance	<u>1,438,268</u>	<u>859,175</u>	<u>579,093</u>	<u>890,590</u>
Total Personal Development	<u>3,910,507</u>	<u>1,859,946</u>	<u>2,050,561</u>	<u>5,693,469</u>

CITY OF COLUMBIA, MISSOURI
GENERAL FUND

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2022

	2023		(Over) Under Budget	2022	
	Budget	Actual		Budget	Actual
SUPPORTING ACTIVITIES:					
Public Communications:					
Personal services	\$ 997,685	\$ 453,827	\$ 543,858	\$ 501,706	
Materials and supplies	73,784	38,747	35,037	64,867	
Travel and training	4,850	360	4,490	(16)	
Intragovernmental	181,910	131,415	50,495	138,610	
Utilities, services, and miscellaneous	174,896	55,136	119,760	92,695	
Capital additions	325,030	-	325,030	-	
Total Public Communications	<u>1,758,155</u>	<u>679,485</u>	<u>1,078,670</u>	<u>797,862</u>	
Customer Contact Center:					
Personal services	649,806	420,115	229,691	382,339	
Materials and supplies	121,300	58,310	62,990	77,794	
Travel and training	7,487	4,934	2,553	189	
Intragovernmental	61,851	44,200	17,651	44,445	
Utilities, services, and miscellaneous	93,613	6,821	86,792	8,236	
Total Customer Contact Center	<u>934,057</u>	<u>534,380</u>	<u>399,677</u>	<u>513,003</u>	
Building Maintenance:					
Personal services	665,876	381,493	284,383	376,490	
Materials and supplies	107,558	111,656	(4,098)	56,826	
Travel and training	3,917	230	3,687	106	
Intragovernmental	51,711	35,467	16,244	43,166	
Utilities, services, and miscellaneous	286,505	167,186	119,319	81,757	
Capital additions	-	-	-	-	
Total Building Maintenance	<u>1,115,567</u>	<u>696,032</u>	<u>419,535</u>	<u>558,345</u>	
Custodial:					
Personal services	466,966	324,644	142,322	288,822	
Materials and supplies	58,678	29,186	29,492	31,194	
Travel and training	2,524	-	2,524	89	
Intragovernmental	21,629	15,276	6,353	13,646	
Utilities, services, and miscellaneous	11,735	3,847	7,888	4,080	
Capital additions	-	-	-	-	
Total Custodial	<u>561,532</u>	<u>372,953</u>	<u>188,579</u>	<u>337,831</u>	
Utilities:					
Personal services	-	-	-	-	
Materials and supplies	-	-	-	-	
Travel and training	-	-	-	-	
Intragovernmental	-	-	-	-	
Utilities, services, and miscellaneous	347,298	229,202	118,096	222,439	
Other	-	-	-	-	
Total Utilities	<u>347,298</u>	<u>229,202</u>	<u>118,096</u>	<u>222,439</u>	
Total Supporting Activities	<u>4,716,609</u>	<u>2,512,052</u>	<u>2,204,557</u>	<u>2,429,480</u>	
Miscellaneous Nonprogrammed Activities:					
Personal services	-	813	(813)	20,390	
Intragovernmental	-	-	-	-	
Utilities, services, and miscellaneous	2,210,155	114,327	2,095,828	18,675	
Total Miscellaneous Nonprogrammed Activities	<u>2,210,155</u>	<u>115,140</u>	<u>2,095,015</u>	<u>39,065</u>	
TOTAL EXPENDITURES	<u>115,027,060</u>	<u>66,709,125</u>	<u>48,317,935</u>	<u>65,581,363</u>	
OPERATING TRANSFERS TO OTHER FUNDS:					
Utility Assistance	600,000	600,000	-	-	
2016 S.O. Bonds	994,220	745,665	248,555	754,853	
Airport	-	-	-	7,184	
Recreation Services Fund	5,000,000	3,750,000	1,250,000	4,213,831	
Public Transportation Fund	-	-	-	58,745	
Convention & Visitors Bureau	-	-	-	15,469	
Capital Projects Fund	1,560,000	1,560,000	-	3,324,492	
Storm Water Utility Fund	-	-	-	10,440	
Water	-	-	-	112,543	
Electric	-	-	-	228,268	
Fleet	-	-	-	40,221	
Parking	-	-	-	515,032	
Contributions Fund	-	13,163	(13,163)	16,959	
Employee Benefit	-	-	-	9,967	
VERF	1,635,166	1,236,797	398,369	1,462,100	
Community Development	-	-	-	5,369	
MMSWMD	-	-	-	2,616	
Railroad	-	-	-	4,041	
Transload	-	-	-	140	
Sewer	-	-	-	82,896	
Solid Waste	-	-	-	131,740	
Self Insurance	-	-	-	5,935	
Information Technologies	-	-	-	77,481	
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>9,789,386</u>	<u>7,905,625</u>	<u>1,883,761</u>	<u>11,080,322</u>	
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$ 124,816,446</u>	<u>\$ 74,614,750</u>	<u>\$ 50,201,696</u>	<u>\$ 76,661,685</u>	

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2023	2022	2023	2022	2023	2022
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 15,833,982	\$ 9,927,886
Cash restricted for development charges	-	-	-	-	-	-
Cash restricted for hotel/motel tax	-	-	-	-	-	-
Accounts receivable	-	-	25,000	53,410	-	-
Due from other funds	-	10,818	-	2,970	-	-
Taxes receivable	-	-	-	-	1,413,896	1,211,048
Allowance for uncollectible taxes	-	-	-	-	-	-
Grants receivable	-	-	-	-	-	-
Rehabilitation loans receivable	-	-	-	-	-	-
Accrued interest	-	-	290	(20)	7,582	3,046
Other assets	-	-	595	-	-	-
TOTAL ASSETS	\$ -	\$ 10,818	\$ 25,885	\$ 56,360	\$ 17,255,460	\$ 11,141,980
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	65,715	78,203	68,087	47,611	-	-
Advances from other funds	-	-	-	-	-	-
Obligations under capital leases – current maturities	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 65,715	\$ 78,203	\$ 68,087	\$ 47,611	\$ -	\$ -
FUND BALANCE:						
Non Spendable	-	-	-	-	-	-
Restricted	(65,715)	(67,385)	(42,202)	8,749	17,255,460	11,141,980
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
TOTAL FUND BALANCE	(65,715)	(67,385)	(42,202)	8,749	17,255,460	11,141,980
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 10,818	\$ 25,885	\$ 56,360	\$ 17,255,460	\$ 11,141,980

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2023 and 2022

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2023	2022	2023	2022	2023	2022
\$ 1,104,655	\$ 658,775	\$ 46,845	\$ -	\$ 250,478	\$ 423,451
-	-	-	-	691,948	2,246,412
5,420,272	4,104,366	-	-	-	-
30	-	51,771	376,148	-	-
-	-	-	-	-	-
-	-	-	-	63,385	50,618
-	-	-	-	-	-
-	-	6,309,798	6,728,086	-	-
11,273	1,366	-	-	-	870
-	-	53,652	53,652	-	-
<u>\$ 6,536,230</u>	<u>\$ 4,764,507</u>	<u>\$ 6,462,066</u>	<u>\$ 7,157,886</u>	<u>\$ 1,005,811</u>	<u>\$ 2,721,351</u>
4,635	71,592	1,352	41,522	-	-
-	-	-	-	-	-
-	-	-	298,645	-	-
-	-	-	-	-	-
-	-	-	-	-	-
67,135	66,774	848	848	-	-
<u>\$ 71,770</u>	<u>\$ 138,366</u>	<u>\$ 2,200</u>	<u>\$ 341,015</u>	<u>\$ -</u>	<u>\$ -</u>
4,635	71,592	-	-	-	-
6,459,825	4,554,549	6,459,866	6,816,871	691,948	2,721,351
-	-	-	-	313,863	-
-	-	-	-	-	-
<u>6,464,460</u>	<u>4,626,141</u>	<u>6,459,866</u>	<u>6,816,871</u>	<u>1,005,811</u>	<u>2,721,351</u>
<u>\$ 6,536,230</u>	<u>\$ 4,764,507</u>	<u>\$ 6,462,066</u>	<u>\$ 7,157,886</u>	<u>\$ 1,005,811</u>	<u>\$ 2,721,351</u>

CITY OF COLUMBIA, MISSOURI
SPECIAL REVENUE FUNDSCOMPARATIVE COMBINING BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		TOTAL	
	2023	2022	2023	2022	2023	2022
Cash and cash equivalents	\$ 3,672,086	\$ 3,300,926	\$ 4,601,767	\$ 2,830,769	\$ 25,509,813	\$ 17,141,807
Cash restricted for development charges	-	-	-	-	691,948	2,246,412
Cash restricted for hotel/motel tax	-	-	-	-	5,420,272	4,104,366
Accounts receivable	-	-	1,832	-	78,633	429,558
Due from other funds	-	-	-	-	0	13,788
Taxes receivable	762,173	605,252	873,155	605,252	3,112,609	2,472,170
Allowance for uncollectible taxes	-	-	-	-	-	-
Grants receivable	-	-	-	-	0	-
Rehabilitation loans receivable	-	-	-	-	6,309,798	6,728,086
Accrued interest	-	1,098	-	884	19,145	7,244
Other assets	-	-	51,910	-	106,157	53,652
TOTAL ASSETS	\$ 4,434,259	\$ 3,907,276	\$ 5,528,664	\$ 3,436,905	\$ 41,248,375	\$ 33,197,083
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	-	-	86,726	-	92,713	113,114
Interest payable	-	-	-	-	-	-
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	-	-	-	-	133,802	424,459
Advances from other funds	-	-	589,064	-	589,064	0
Obligations under capital leases – current maturities	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Other liabilities	-	-	57,866	-	125,849	67,622
TOTAL LIABILITIES	\$ -	\$ -	\$ 733,656	\$ -	\$ 941,428	\$ 605,195
FUND BALANCE:						
Non Spendable	-	-	-	-	4,635	71,592
Restricted	4,434,259	3,907,276	4,795,008	3,436,905	39,988,449	32,520,296
Committed	-	-	-	-	313,863	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 4,434,259	\$ 3,907,276	\$ 4,795,008	\$ 3,436,905	\$ 40,306,947	\$ 32,591,888
TOTAL LIABILITIES AND FUND BALANCE	\$ 4,434,259	\$ 3,907,276	\$ 5,528,664	\$ 3,436,905	\$ 41,248,375	\$ 33,197,083

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2023	2022	2023	2022	2023	2022
REVENUES:						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-	9,877,205	9,427,833
Use tax	-	-	-	-	1,050,651	-
Other local taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fees and service charges	-	-	-	-	-	-
Revenue from other governmental units	-	-	75,000	103,410	-	-
Investment revenue	-	-	(1,403)	97	325,489	(31,181)
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	-	-	73,597	103,507	11,253,345	9,396,652
EXPENDITURES:						
Current:						
Policy development and administration	-	1,557	-	-	-	-
Health and environment	-	-	134,642	124,363	-	-
Transportation	-	-	-	-	-	-
Personal development	-	113	-	-	-	-
TOTAL EXPENDITURES	-	1,670	134,642	124,363	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(1,670)	(61,045)	(20,856)	11,253,345	9,396,652
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	-	-	49,087	48,594	-	-
Operating transfers to other funds	-	-	-	-	(8,279,405)	(6,698,016)
Restructuring of financing	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	49,087	48,594	(8,279,405)	(6,698,016)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	(1,670)	(11,958)	27,738	2,973,940	2,698,636
FUND BALANCE, BEGINNING OF PERIOD	(65,715)	(65,715)	(30,244)	(18,989)	14,281,520	8,443,344
Equity transfers to other funds	-	-	-	-	-	-
FUND BALANCE, END OF PERIOD	\$ (65,715)	\$ (67,385)	\$ (42,202)	\$ 8,749	\$ 17,255,460	\$ 11,141,980

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022**

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2023	2022	2023	2022	2023	2022
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	412,499	393,934
2,457,972	2,073,362	-	-	46,465	-
-	-	-	-	-	-
-	-	-	-	415,285	870,592
66,686	77,574	555,461	811,887	-	-
138,163	(13,708)	5,829	6,567	19,071	(7,856)
18,553	24,084	-	15,000	-	-
<u>2,681,374</u>	<u>2,161,312</u>	<u>561,290</u>	<u>833,454</u>	<u>893,320</u>	<u>1,256,670</u>
1,781,679	1,681,264	-	-	-	-
-	-	866,787	998,578	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,781,679</u>	<u>1,681,264</u>	<u>866,787</u>	<u>998,578</u>	<u>-</u>	<u>-</u>
899,695	480,048	(305,497)	(165,124)	893,320	1,256,670
-	15,469	-	5,369	-	-
(106,915)	(1,106,916)	(33,737)	(51,345)	(2,719,938)	(896,250)
-	-	-	-	-	-
<u>(106,915)</u>	<u>(1,091,447)</u>	<u>(33,737)</u>	<u>(45,976)</u>	<u>(2,719,938)</u>	<u>(896,250)</u>
792,780	(611,399)	(339,234)	(211,100)	(1,826,618)	360,420
5,671,680	5,237,540	6,799,100	7,027,971	2,832,429	2,360,931
-	-	-	-	-	-
<u>\$ 6,464,460</u>	<u>\$ 4,626,141</u>	<u>\$ 6,459,866</u>	<u>\$ 6,816,871</u>	<u>\$ 1,005,811</u>	<u>\$ 2,721,351</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Total	
	2023	2022	2023	2022	2023	2022
REVENUES:						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	4,936,861	4,712,362	4,936,865	4,712,363	20,163,430	19,246,492
Use Tax	580,817	-	691,798	-	2,369,731	-
Other local taxes	-	-	-	-	2,457,972	2,073,362
Licenses and permits	-	-	-	-	-	-
Fees and service charges	-	-	3,160,389	-	3,575,674	870,592
Revenue from other governmental units	-	-	12,333	-	709,480	992,871
Investment revenue	103,269	(10,145)	117,229	(8,205)	707,647	(64,431)
Miscellaneous	-	0	190,942	0	209,495	39,084
TOTAL REVENUES	5,620,947	4,702,217	9,109,556	4,704,158	30,193,429	23,157,970
EXPENDITURES:						
Current:						
Policy development and administration	-	-	-	-	1,781,679	1,682,821
Health and environment	-	-	-	-	1,001,429	1,122,941
Transportation	-	-	-	-	-	-
Personal development	-	-	9,203,094	0	9,203,094	113
TOTAL EXPENDITURES	-	-	9,203,094	0	11,986,202	2,805,875
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,620,947	4,702,217	(93,538)	4,704,158	18,207,227	20,352,095
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	-	-	5,408,981	1,411	5,458,068	70,843
Operating transfers to other funds	(6,316,336)	(4,368,103)	(3,366,769)	(4,531,039)	(20,823,100)	(17,651,669)
TOTAL OTHER FINANCING SOURCES (USES)	(6,316,336)	(4,368,103)	2,042,212	(4,529,628)	(15,365,032)	(17,580,826)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(695,389)	334,114	1,948,674	174,530	2,842,195	2,771,269
FUND BALANCE, BEGINNING OF PERIOD	5,129,648	3,573,162	2,846,334	3,262,375	37,464,752	29,820,619
Equity transfers to other funds	-	-	-	-	-	-
FUND BALANCE, END OF PERIOD	\$ 4,434,259	\$ 3,907,276	\$ 4,795,008	\$ 3,436,905	\$ 40,306,947	\$ 32,591,888

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

NON MOTORIZED GRANT FUND	2023	2022
REVENUES:		
Revenue from other governmental units – Federal	\$ -	\$ -
Investment revenue	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	-	1,557
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services and miscellaneous	-	-
Total	<u>-</u>	<u>1,557</u>
Personal Development:		
Personal services	-	113
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services and miscellaneous	-	-
Total	<u>-</u>	<u>113</u>
TOTAL EXPENDITURES	<u>-</u>	<u>1,670</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ (1,670)</u>
MID MO SOLID WASTE DISTRICT FUND		
REVENUES:		
Revenue from other governmental units-State	\$ 75,000	\$ 103,410
Investment revenue	(1,403)	97
Miscellaneous revenue	-	-
TOTAL REVENUES	<u>73,597</u>	<u>103,507</u>
EXPENDITURES:		
Current:		
Health and Environment:		
Personal services	104,123	93,415
Materials and supplies	1,147	1,362
Travel and training	1,994	1,092
Intragovernmental	25,804	26,724
Utilities, services and miscellaneous	1,574	1,770
TOTAL EXPENDITURES	<u>134,642</u>	<u>124,363</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>\$ (61,045)</u>	<u>\$ (20,856)</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

TRANSPORTATION SALES TAX FUND	2023	2022
REVENUES:		
Sales tax	\$ 9,877,205	\$ 9,427,833
Use Tax	1,050,651	
Investment revenue	325,489	(31,181)
Miscellaneous revenue	-	-
TOTAL REVENUES	11,253,345	9,396,652
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	-	-
Total	-	-
Personal Development:		
Intragovernmental	-	-
Total	-	-
TOTAL EXPENDITURES	-	-
EXCESS OF REVENUES OVER EXPENDITURES	\$ 11,253,345	\$ 9,396,652
CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$ 2,457,972	\$ 2,073,362
Revenue from other governmental units – State	66,686	77,574
Investment revenue	138,163	(13,708)
Miscellaneous	18,553	24,084
TOTAL REVENUES	2,681,374	2,161,312
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	554,912	597,157
Materials and supplies	5,998	4,138
Travel and training	14,678	8,744
Intragovernmental	216,696	179,964
Utilities, services and miscellaneous	989,395	891,261
Interest expense	-	-
Capital outlay	-	-
TOTAL EXPENDITURES	1,781,679	1,681,264
EXCESS OF REVENUES OVER EXPENDITURES	\$ 899,695	\$ 480,048

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

COMMUNITY DEVELOPMENT GRANT FUND	2023	2022
REVENUES:		
Revenue from federal government	\$ 555,461	\$ 811,887
Investment revenue	5,829	6,567
Miscellaneous revenue	-	15,000
TOTAL REVENUES	<u>561,290</u>	<u>833,454</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	215,818	178,924
Materials and supplies	1,068	982
Travel and training	2,676	-
Intragovernmental	11,494	5,713
Utilities, services, and miscellaneous	635,731	812,959
Capital outlay	-	-
TOTAL EXPENDITURES	<u>866,787</u>	<u>998,578</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (305,497)</u>	<u>\$ (165,124)</u>
PUBLIC IMPROVEMENT FUND		
REVENUES:		
Sales tax	\$ 412,499	\$ 393,934
Use tax	46,465	
Development charges	415,285	870,592
Investment revenue	19,071	(7,856)
Miscellaneous revenue	-	-
TOTAL REVENUES	<u>893,320</u>	<u>1,256,670</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Interest expense	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 893,320</u>	<u>\$ 1,256,670</u>
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$ 4,936,861	\$ 4,712,362
Use tax	580,817	
Investment revenue	103,269	(10,145)
Miscellaneous revenue	-	-
TOTAL REVENUES	<u>5,620,947</u>	<u>4,702,217</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 5,620,947</u>	<u>\$ 4,702,217</u>

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

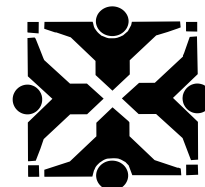
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	PARK SALES TAX FUND	<u>2023</u>	<u>2022</u>
Revenues:			
Sales tax		\$ 4,936,865	\$ 4,712,363
Use Tax		691,798	
Fees & Service Charges		3,084,816	(8,205)
Recreation center capital improvement fees		46,874	
Golf course capital improvement fees		28,699	
Revenue from other governmental units		12,333	
Investment revenue		117,229	
Miscellaneous revenue		190,942	-
		<u>9,109,556</u>	<u>4,704,158</u>
TOTAL REVENUES			
Expenditures:			
Current:			
Personal development:			
Personal Services		5,371,389	
Materials and supplies		1,591,126	
Travel and training		23,111	
Intragovernmental		791,297	-
Utilities, services, and miscellaneous		1,366,305	-
Interest expense		17,064	
Capital Outlay		42,802	
		<u>9,203,094</u>	<u>-</u>
TOTAL EXPENDITURES			
EXCESS OF REVENUES OVER EXPENDITURES		<u>\$ (93,538)</u>	<u>\$ 4,704,158</u>

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
June 30, 2023 AND 2022**

ASSETS	2016 Special Obligation Bonds		Total	
	Debt Service Fund			
	2023	2022	2023	2022
Cash and cash equivalents	\$ 917,092	\$ 922,301	\$ 917,092	\$ 922,301
Cash with fiscal agents	-	-	-	-
Taxes receivable	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Accrued interest	-	396	-	396
Restricted assets:				
Cash and cash equivalents	-	-	-	-
TOTAL ASSETS	<u>\$917,092</u>	<u>\$922,697</u>	<u>\$917,092</u>	<u>\$922,697</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE:				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	917,092	922,697	917,092	922,697
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	<u>917,092</u>	<u>922,697</u>	<u>917,092</u>	<u>922,697</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 917,092</u>	<u>\$ 922,697</u>	<u>\$ 917,092</u>	<u>\$ 922,697</u>

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

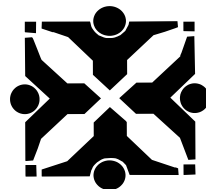
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	2016 Special Obligation Bonds		Total	
	Debt Service Fund			
	2023	2022	2023	2022
REVENUES:				
General Property Taxes:				
Real estate	\$ -	\$ -	\$ -	\$ -
Interest and penalties	-	-	-	-
Total General Property Taxes	-	-	-	-
Revenue from other governmental units	-	-	-	-
Lease revenue	-	-	-	-
Investment revenue	27,751	(1,903)	27,751	(1,903)
TOTAL REVENUES	27,751	(1,903)	27,751	(1,903)
EXPENDITURES:				
Health and Environment	-	-	-	-
Debt Service:				
Redemption of serial bonds	1,475,000	1,415,000	1,475,000	1,415,000
Interest	159,850	195,225	159,850	195,225
Fiscal agent fees	-	-	-	-
TOTAL EXPENDITURES	1,634,850	1,610,225	1,634,850	1,610,225
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,607,099)	(1,612,128)	(1,607,099)	(1,612,128)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	1,318,369	1,327,556	1,318,369	1,327,556
Operating transfers to other funds	-	-	-	-
Note Proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,318,369	1,327,556	1,318,369	1,327,556
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(288,730)	(284,572)	(288,730)	(284,572)
FUND BALANCE, BEGINNING OF PERIOD	1,205,822	1,207,269	1,205,822	1,207,269
Equity transfers to other funds	-	-	-	-
FUND BALANCE, END OF PERIOD	\$ 917,092	\$ 922,697	\$ 917,092	\$ 922,697

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CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	2023	2022
Cash and cash equivalents	\$ 66,047,928	\$ 47,760,677
Accounts receivable	-	446
Accrued interest	263,614	12,942
Due from other funds	-	-
TOTAL ASSETS	<u>\$ 66,311,542</u>	<u>\$ 47,774,065</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$ 1,528,791	\$ 128,659
Deferred Inflows	-	-
Accrued payroll and payroll taxes	-	-
Advances from other funds	-	-
Total liabilities	<u>1,528,791</u>	<u>128,659</u>
FUND BALANCE:		
Nonspendable		
Restricted	-	1,184,214
Committed	64,782,751	46,461,192
Assigned	-	-
Unassigned	-	-
Total fund balance	<u>64,782,751</u>	<u>47,645,406</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 66,311,542</u>	<u>\$ 47,774,065</u>

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

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
REVENUES:		
Special assessment taxes	\$ -	\$ -
Sales tax	-	-
Revenue from other governmental units:		
County		-
State	100,564	1,685,988
Federal	273,684	175,723
Investment revenue	1,642,128	(2,863)
Auction revenue	-	-
Miscellaneous revenue	1,333,280	554,552
TOTAL REVENUES	<u>3,349,656</u>	<u>2,413,400</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	1,302,416	3,268,330
Public safety	7,089,529	1,089,116
Transportation	1,415,168	3,754,742
Health and environment	25,258	-
Personal development	2,261,236	1,915,962
TOTAL EXPENDITURES	<u>12,093,607</u>	<u>10,028,150</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(8,743,951)</u>	<u>(7,614,750)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	15,783,524	9,891,720
Operating transfers to other funds	(781,637)	(67,411)
Proceeds of certificates of participation	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>15,001,887</u>	<u>9,824,309</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	6,257,936	2,209,559
FUND BALANCE, BEGINNING OF PERIOD	58,524,815	45,435,847
Equity transfers from other funds	-	-
Equity transfers to other funds	-	-
FUND BALANCE, END OF PERIOD	<u>\$ 64,782,751</u>	<u>\$ 47,645,406</u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE PERIOD ENDED JUNE 30, 2023**

	Appropriations	Prior Years' Expenditures	Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION: 8810						
Pub Bldgs Major Maint/Ren (00021)	\$ 1,307,533	\$ 814,980	\$ -	\$ 814,980	\$ -	\$ 492,553
Blind Boone Home (00123)	883,575	803,374	-	803,374	-	80,201
Ent Resource Grp Software (00476)	8,416,466	8,416,466	-	8,416,466	-	-
Audible ADA Crosswalk (00551)	444,134	183,639	-	183,639	230,137	30,358
Walton Bldg Cap Improv (00587)	633,842	562,196	-	562,196	-	71,646
Municipal Service Center South (00632)	2,895,000	28,164	6,431	34,595	36,699	2,823,706
Grissum Bldg Renovations (00659)	4,827,690	91,501	-	91,501	18,273	4,717,916
CID Gateway (00680)	20,000	-	-	-	-	20,000
Armory Repairs (00764)	495,000	101,693	-	101,693	57,500	335,807
CPD Repairs (00765)	670,000	118,008	95	118,103	18,270	533,627
Daniel Boone Building Repairs (00766)	1,000,000	213,794	178,783	392,577	179,376	428,047
Gentry Building Repairs (00767)	145,000	109,726	-	109,726	-	35,274
Health Dept Building Repairs (00768)	225,000	5,883	-	5,883	-	219,117
Howard Building Repairs (00769)	140,000	80,763	-	80,763	-	59,237
Building Assessments (00770)	100,000	2,630	6,943	9,573	-	90,427
Executime (00775)	723,611	63,584	33,925	97,509	7,620	618,482
D.B. Customer Experience (00798)	978,500	47,017	27,618	74,635	18,645	885,220
Municipal Court Dias Modification (00801)	161,700	142,195	-	142,195	-	19,505
REDI Office Remodel (00818)	17,500	16,261	-	16,261	-	1,239
Turner Jones Building (00819)	3,000,000	2,900,255	12,040	2,912,295	74,505	13,200
Ashley Street Building (00849)	920,186	-	920,186	920,186	-	-
Main Lobby Security Improvment (00850)	252,865	-	116,395	116,395	-	136,470
Document Management System (00844)	75,000	-	-	-	48,824	26,176
				-		
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	28,332,602	14,702,129	1,302,416	16,004,545	689,849	11,638,208
PUBLIC SAFETY: 8820						
Fire Apparatus Equipment (00195)	715,809	715,809	-	715,809	-	-
Records Management System (00498)	1,558,162	1,245,915	-	1,245,915	113,304	198,943
Training Academy Repairs (00630)	679,974	607,973	72,002	679,975	-	(1)
Muni Serv Ctr North-PH I (00641)	9,628,052	9,370,096	25,050	9,395,146	67,334	165,572
Percent for Art: Maint Municipal Center (N0641)	10,895	-	-	-	-	10,895
PD Property & Evidence Annex (00727)	19,987	-	-	-	-	19,987
Fire Station #10 East (00732)	6,285	6,286	39	6,325	-	(40)
Fire Station #11 (00733)	5,172,544	357,160	2,323,250	2,680,410	1,797,846	694,288
Percent for Art: Fire Station #11 (M0733)	17,000	850	15,725	16,575	-	425
Percent for Art Maint: Fire Station #11 (N0733)	4,171	300	287	587	-	3,584
Replace 2006 Quint (00783)	1,277,502	305,930	6,724	312,654	302,175	662,673
Replace Ladder 1 (00804)	1,150,000	856,348	-	856,348	293,652	-
Training Tower Rehab (00814)	234,000	232,831	10,169	234,000	-	-
Fire Station Sites (40173)	2,082,000	1,298,105	750,080	2,048,185	-	33,815
Station 11 Quint (00827)	1,500,000	-	1,299,567	1,299,567	18,856	181,577
Replace 2009 Quint (00828)	1,200,000	-	1,200,000	1,200,000	-	-
New Quint for Fire Station (00862)	1,600,000	-	1,386,636	1,386,636	(1,386,636)	1,600,000
Percent for Art Maint: Fire Station #9 (N0306)	2,037	360	-	360	-	1,677
TOTAL PUBLIC SAFETY	26,858,418	14,988,963	7,089,529	22,078,492	1,206,531	3,573,395
TRANSPORTATION: 8830						
Downtown Special Projects (00140)	376,261	354,585	-	354,585	-	21,676
Downtown Sidewalks Improv (00171)	360,510	159,954	-	159,954	-	200,556
Annual Brick St Renov (00234)	266,390	231,159	-	231,159	29,998	5,233
Vandiver Dr & Paris Rd (00522)	220,866	220,866	-	220,866	-	-
Audible ADA Crosswalk (00551)	444,134	183,639	79,097	262,736	142,695	38,703
Ridgmont Bridge Repair (00568)	837,592	118,822	3,869	122,691	7,583	707,318
ADA Curb Ramp Install (00600)	1,635,141	1,029,181	267,412	1,296,593	42,978	295,570
North Village Land Purch (00616)	200,000	23,653	-	23,653	-	176,347
Fairview/Chapel Hill Int (00618)	130,000	90,829	9,620	100,449	-	29,551
Disc Pkwy:Gans-New Haven (00633)	8,257,358	4,866,813	-	4,866,813	-	3,390,545
Nifong-Prov to Forum 4 Ln (00643)	13,412,692	13,082,966	461	13,083,427	-	329,265
Annual Traffic Calming (00646)	532,158	-	-	-	-	532,158
Annual Street Recon (00647)	1,598,882	-	-	-	-	1,598,882
170 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
Paris Road Resurfacing (00682)	370,000	23,173	-	23,173	-	346,827
Grace Ln: Richland to Stadium Ext (00700)	507,769	98,159	-	98,159	-	409,610
Sinclair Rd - Rt K Intersection Imp (00707)	1,805,348	1,637,819	-	1,637,819	-	167,529
Sinclair Rd Sidewalk-Nifong Southham (00709)	331,347	211,687	-	211,687	-	119,660
McKee Street Sidewalk (00712)	233,439	233,412	-	233,412	-	27
Ash St 4-Way Stop Removal (00714)	3,116,990	67,375	84,531	151,906	397,073	2,568,011
Leslie Ln Sdwk: N Garth-Newton Dr (00736)	285,990	138,674	-	138,674	-	147,316
Lenoir Connection (00746)	1,440,664	749,422	-	749,422	-	691,242
Walnut from College to Old 63 (00747)	1,000,000	602	457,546	458,148	2,265	539,587
Smith Dr Traffic Calming (00752)	151,976	29,325	17,273	46,598	45,972	59,406

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE PERIOD ENDED JUNE 30, 2023

	Appropriations	Prior Years' Expenditures	Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Broadway Sidewalk Stadium to Mano (00756)	-	-	76	76	-	(76)
Audobon Sdkw: Shepard Blvd to N Aza (00760)	25,146	25,146	-	25,146	-	-
Stadium Blvd Sidewalk: I-70 to Primrose (00761)	958,802	25,456	712	26,168	572,933	359,701
St. Charles Rd Sdkw: Lake of Woods (00762)	723,030	530,353	-	530,353	-	192,677
Forum Blvd Chapel Hill to Woodrail (00771)	3,447,046	34,080	147,928	182,008	1,198,291	2,066,747
4th St Pedestrian Island (00772)	340,000	213,846	-	213,846	-	126,154
Garth Ave: BL70 to Thurman (00777)	395,000	8,278	52,728	61,006	-	333,994
Route B Improvements (BL70 to City) (00784)	600,000	36,466	89,836	126,302	2,500	471,198
Rangeline: Rogers to Wilkes (00785)	250,000	108,021	-	108,021	-	141,979
Proctor Dr Traffic Calming (00786)	30,000	6,196	-	6,196	-	23,804
Ridgefield Rd Traffic Calming (00787)	47,341	479	248	727	-	46,614
Campusview Dr Traffic Calming (00788)	30,000	-	-	-	-	30,000
Edgewood Traffic Calming (00789)	30,000	-	-	-	-	30,000
Ridgemont Traffic Calming (00790)	47,341	-	9,666	9,666	(1,810)	39,485
Audobon Dr Traffic Calming (00791)	50,370	1,038	16,352	17,390	4,303	28,677
Maguire Sidewalk Repair (00793)	890,796	180	34,977	35,157	167,180	688,459
Bray Ave Traffic Calming (00794)	30,000	10,698	-	10,698	-	19,302
Oakland Gravel Sidewalk: Vandiver to Edris (00802)	286,507	561	6,604	7,165	2,430	276,912
Scott-Smith Sidewalk (00803)	500,000	45	105	150	-	499,850
Rangeline/I-70 Sidewalk (00815)	436,885	-	-	-	-	436,885
Green Valley Bridge Repair (00816)	250,000	24,090	8,030	32,120	-	217,880
Annual Streets (40158)	362,024	-	48,500	48,500	-	313,524
Traffic Safety (40159)	723,292	-	42,081	42,081	-	681,211
JT County/State/City Prjct (40161)	516,342	15,500	-	15,500	-	500,842
Annual Sidewalks (40162)	228,936	200,523	-	200,523	-	28,413
Street Landscaping (40163)	474,452	150,000	29,794	179,794	-	294,658
Grindstone Parkway (00820)	310,065	5,938	119	6,057	-	304,008
SEXTON RD SDWK: GARTH TO MARY (00821)	600,000	4,678	274	4,952	450	594,598
South Garth Avenue (00822)	30,000	33	690	723	1,184	28,093
Manor Drive Avenue (00823)	30,000	36	3,500	3,536	1,072	25,392
Russell Boulevard Traffic Calm (00824)	30,000	22	99	121	-	29,879
Northland Drive Traffic Calm (00825)	30,000	-	1,866	1,866	-	28,134
Hinkson Avenue sidewalk (00840)	117,032	10	0	10	-	117,022
Green Town Sidewalk (00841)	350,000	5,875	59	5,934	(58)	344,124
Rt K/Old Plank Rd Roundabout (00842)	1,902,850	-	739	739	-	1,902,111
Spencer-I-70SWtoWorleyTrafCalm (00854)	30,000	-	69	69	-	29,931
Garden-CarnationTol-70TrafCalm (00855)	30,000	-	252	252	-	29,748
Hulen-RollinsToRidgefieldTraf Calm (00857)	30,000	-	55	55	-	29,945
TOTAL TRANSPORTATION	53,736,730	25,993,415	1,415,168	27,408,583	2,617,039	23,711,108
HEALTH & ENVIRONMENT: 8840						
Health Building Improvements (00730)	237,306	7,403	25,258	32,661	2,095	202,550
TOTAL HEALTH & ENVIRONMENT	237,306	7,403	25,258	32,661	2,095	202,550
PERSONAL DEVELOPMENT: 8850						
Annual P&R Maj Maint/Prog (00056)	10,476	-	-	-	-	10,476
Park Roads & Parking (00242)	2,830,677	2,560,396	179,992	2,740,388	16,036	74,253
City/School Park Improv (00249)	430,015	316,783	-	316,783	-	113,232
Capen/Grindstone Trl Imp (00457)	118,000	2,649	16,554	19,203	-	98,797
2010 PST Land Acquisition (00486)	1,060,775	1,060,775	-	1,060,775	-	-
2010 PST Land Neigh Parks (00510)	502,329	502,329	-	502,329	-	-
S Reg Park Gans Phil PH I (00518)	2,793,123	2,600,733	17,411	2,618,144	16,238	158,741
GNM Clark Lane West (00570)	1,080,631	977,360	-	977,360	-	103,271
GNM Shepard to Rollins Tr (00572)	2,493,988	2,162,683	12,168	2,174,851	-	319,137
Maplewood Home-Rehab (00638)	176,600	158,140	14,800	172,940	-	3,660
Annual Land Acq and Preservation (00662)	2,175,000	702,948	60,095	763,043	-	1,411,957
ADA Compliance Phase II (00663)	179,800	144,376	13,679	158,055	20,817	928

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE PERIOD ENDED JUNE 30, 2023

	Appropriations	Prior Years' Expenditures	Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Norma Sutherland (00669)	257,370	227,370	27,600	254,970	0	2,400
Annual Trails (00673)	881,834	670,373	70,500	740,873	350	140,611
Albert Oakland Park Improvements (00676)	520,718	125,537	22,873	148,410	12,741	359,567
Founders Park at Flat Branch (00686)	607,866	320,699	2,580	323,279	48,780	235,807
Southeast Regional Park Tennis Complex (00693)	625,000	411,000	142,184	553,184	-	71,816
Hinkson Cr Trail: Stadium-E Campus (00698)	800,000	49,344	-	49,344	-	750,656
Perche Creek Trail Ph I: MKT to Gil (00699)	1,450,000	62,629	13,901	76,530	94,290	1,279,180
Philips Park-Trail & Landscaping (00703)	80,000	57,212	640	57,852	-	22,148
Real Estate (00710)	200,000	200,000	-	200,000	-	-
Kiwanis Park Improvements (00718)	125,000	101,691	-	101,691	-	23,309
Hinkson Cr Trail: Stephens/Calrk (00728)	1,015,000	539,447	-	539,447	-	475,553
Battle Park Phase I Development (00738)	250,000	36,972	-	36,972	-	213,028
Fairview Park/Bonnie View Phase II (00741)	125,000	95,393	3,699	99,092	(2,858)	28,766
Again St Park Improvement (00778)	100,000	99,015	-	99,015	-	985
MKT Wetlands/Forum Nature Area (00779)	120,000	31,725	-	31,725	-	88,275
Rock Bridge Park Improvements (00781)	125,000	123,273	-	123,273	-	1,727
The Vineyards/El Chapparal Lake/Par (00782)	165,000	131,064	4,692	135,756	-	29,244
Cosmo: Football Field Improvements (00805)	428,834	-	63	63	-	428,771
Cosmo: Playground Replacement (00806)	72,000	128	71,872	72,000	-	-
Cosmo: PMC Improvements (00807)	48,000	-	13,683	13,683	14,800	19,517
Cosmo: Shelter Replacements (00808)	300,000	15,804	166,880	182,684	117,238	78
Indian Hills Basketball Court Improvements (00809)	45,000	14,387	30,613	45,000	-	-
Shepard Park Tennis Court Improvements (00810)	20,000	20,000	-	20,000	-	-
STPHNS LAKE PRK: SE TRLHD IMP (00811)	125,000	-	4,000	4,000	-	121,000
Cosmo: Fitness Trail Improvements (00813)	138,000	137,709	291	138,000	-	-
COSMO REC AREA: NE QUARRY AREA (00826)	450,000	-	54	54	-	449,946
Cosmo-Bethel Park:Tennis Ct Im (00830)	16,500	-	-	-	16,250	250
Flat Branch Park: Bridge Renov (00831)	30,000	-	54	54	-	29,946
Stephens Lake Prk:Hindman Gar (00835)	25,500	-	25,500	25,500	-	-
Whitegate Park Development (00836)	400,000	-	54	54	-	399,946
ARC Facility Improvement (00837)	565,000	-	12,196	12,196	86,880	465,924
LAN Golf Crse: Golf Cart Bldg (00838)	75,000	-	3,077	3,077	17,550	54,373
Cosmo Rec Area:Rainbow Soft (00845)	750,000	-	-	-	7,000	743,000
Fieldhouse-Phase II (00846)	5,800,000	-	395,821	395,821	147,742	5,256,437
Clary Shy Phase II (00847)	1,600,340	-	901,410	901,410	471,265	227,665
Twin Lake Rec Improvement (00860)	100,000	-	-	-	99,104	896
Philips Park Improvement (00874)	11,789	-	11,789	11,789	-	-
Downtown Improvements (40074)	117,654	81,913	-	81,913	-	35,741
Low Driving Range Construction (RS085)	121,731	121,445	143	121,588	-	143
Clary Shy Community Park (RS089)	3,003,270	3,002,535	0.00	3,002,535	-	735
Philips Park Improvement (RS092)	1,165,000	494,345	0.00	494,345	107,687	562,968
Hickman Pool HVAC Replacement (RS097)	365,000	190,700	0.00	190,700	-	174,300
ARC HVAC Improvements (RS098)	94,159	75,097	16,669	91,766	-	2,393
Low: Golf Cart Building Improvement (RS101)	81,610	78,141	1,734	79,875	-	1,735
Percent for Art main: Sports FH (N0090)	7,546	70	75	145	-	7,401
Percent for Art main: ARC (N4658)	10,390	-	1,890	1,890	-	8,500
TOTAL PERSONAL DEVELOPMENT	<u>37,266,525</u>	<u>18,704,190</u>	<u>2,261,236</u>	<u>20,965,426</u>	<u>1,291,910</u>	<u>15,009,189</u>
TOTAL CAPITAL PROJECTS	<u>\$ 146,431,581</u>	<u>\$ 74,396,100</u>	<u>\$ 12,093,607</u>	<u>\$ 86,489,707</u>	<u>\$ 5,807,424</u>	<u>\$ 54,134,450</u>

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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.

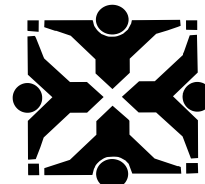
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

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
June 30, 2023 and 2022

ASSETS	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2023	2022	2023	2022	2023	2022
CURRENT ASSETS:						
Cash and cash equivalents	\$ 35,915,748	\$ 40,608,970	\$ 5,681,201	\$ 5,193,562	\$ 19,867,646	\$ 16,196,809
Accounts receivable	11,441,947	12,392,017	3,401,099	2,929,447	192,331	-
Grants receivable	-	-	-	-	-	-
Accrued interest	224,675	22,087	99,488	11,855	76,658	22,513
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Loans receivable from other funds	5,259	31,096	-	-	-	-
Inventory	4,936,482	7,403,174	1,371,930	1,207,007	102,143	19,020
Prepaid expenses	-	-	-	-	771	-
Other assets	-	-	-	-	158	158
Total Current Assets	52,524,111	60,457,344	10,553,718	9,341,871	20,239,707	16,238,500
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	5,632,512	6,367,117	2,892,291	3,726,024	6,435,387	6,394,291
Revenue bond construction account	11,506,351	11,898,987	12,190,796	11,855,420	1,297,527	5,373,555
Cash and marketable securities restricted for capital projects/VERF	25,000,563	18,014,222	14,514,598	13,940,301	21,421,363	19,325,676
Replacement and renewal fund account	1,050,000	1,050,000	450,000	450,000	53,500	53,500
Operation and maintenance account	-	-	-	-	1,190,807	1,130,850
Bond/rent reserve account	5,845,211	5,845,211	5,450,726	5,450,726	2,904,924	2,904,924
Contingency and revenue guarantee account	-	-	-	-	200,000	200,000
Closure and postclosure reserve	-	-	-	-	-	-
Total Restricted Assets – Cash and Cash Equivalents	49,034,637	43,175,537	35,498,411	35,422,471	33,503,508	35,382,796
Other:						
Customer security and escrow deposits	4,146,326	4,496,404	1,262,117	1,418,504	1,650,912	1,705,580
Grants receivable	-	-	-	-	-	-
Leases receivable	-	-	421,287	-	-	-
Net pension asset	7,497,803	13,603,167	3,862,504	7,007,692	3,095,881	5,041,266
Net OPEB asset	-	85,202	-	44,254	-	38,831
Total Restricted Assets – Other	11,644,129	18,184,773	5,545,908	8,470,450	4,746,793	6,785,677
Total Restricted Assets	60,678,766	61,360,310	41,044,319	43,892,921	38,250,301	42,168,473
OTHER ASSETS:						
Investments	-	-	-	-	-	-
Loans receivable from other funds – noncurrent	765	6,023	-	-	-	-
Total Other Assets	765	6,023	-	-	-	-
RIGHT TO USE ASSETS						
Right to use assets	-	-	-	-	-	-
Accumulated Amortization	-	-	-	-	-	-
Net Right to Use Assets	-	-	-	-	-	-
FIXED ASSETS:						
Property, plant, and equipment	362,644,356	355,892,128	191,713,950	190,190,365	353,786,683	344,756,143
Accumulated depreciation	(241,268,318)	(229,885,146)	(72,400,977)	(68,909,828)	(107,221,981)	(101,215,804)
Net Plant in Service	121,376,038	126,006,982	119,312,973	121,280,537	246,564,702	243,540,339
Construction in progress	14,331,828	15,498,031	5,194,382	4,381,480	5,207,469	5,084,835
Net Fixed Assets	135,707,866	141,505,013	124,507,355	125,662,017	251,772,171	248,625,174
TOTAL ASSETS	248,911,508	263,328,690	176,105,392	178,896,809	310,262,179	307,032,147
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	3,210,564	2,028,841	1,654,557	1,047,597	625,480	434,990
Outflows related to OPEB	251,013	191,093	129,705	99,255	114,967	87,092
Loss on refunding of debt	3,757,526	4,123,820	66,513	79,182	5,014	5,393
Total deferred outflows of resources	7,219,103	6,343,754	1,850,775	1,226,034	745,461	527,475
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 256,130,611	\$ 269,672,444	\$ 177,956,167	\$ 180,122,843	\$ 311,007,640	\$ 307,559,622

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2023 and 2022

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
\$ 87,102	\$ 1,966,043	\$ -	\$ -	\$ 17,580,125	\$ 15,309,314	\$ 1,679,623	\$ 1,586,322	\$ -	\$ 2,894,135
147,370	123,095	30,949	30,949	1,512,904	1,637,925	45,438	77,064	-	1,832
936,634	19,861	2,929	9,014	-	-	-	-	-	-
34,279	5,280	6,137	64	97,124	9,888	10,061	30,967	-	2,396
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	348,243	976,997	-	-	-	27,910
-	-	74,357	74,357	596	19	918	-	-	-
-	-	138	-	-	-	-	-	-	-
<u>1,205,385</u>	<u>2,114,279</u>	<u>114,510</u>	<u>114,384</u>	<u>19,538,992</u>	<u>17,934,143</u>	<u>1,736,040</u>	<u>1,694,353</u>	<u>-</u>	<u>2,926,273</u>
430,177	417,409	-	-	207,462	206,941	697,777	693,082	-	-
70,205	8,163,075	-	-	114,448	114,448	-	-	-	-
11,170,856	9,172,695	3,211,411	1,990,823	13,199,492	12,632,075	1,905,496	2,239,383	-	5,217,464
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	6,947,593	5,846,819	-	-	-	-
<u>11,671,238</u>	<u>17,753,179</u>	<u>3,211,411</u>	<u>1,990,823</u>	<u>20,468,995</u>	<u>18,800,283</u>	<u>2,603,273</u>	<u>2,932,465</u>	<u>-</u>	<u>5,217,464</u>
-	-	-	-	824,204	868,348	-	-	-	-
337,186	337,186	9,013	-	-	-	-	-	-	-
2,021,830	498	-	-	585,420	-	6,087,059	-	-	-
331,341	483,553	2,219,420	3,593,073	4,471,787	7,338,911	446,280	734,261	-	2,155,967
-	3,725	-	27,676	-	56,529	-	5,656	-	16,607
<u>2,690,357</u>	<u>824,962</u>	<u>2,228,433</u>	<u>3,620,749</u>	<u>5,881,411</u>	<u>8,263,788</u>	<u>6,533,339</u>	<u>739,917</u>	<u>-</u>	<u>2,172,574</u>
<u>14,361,595</u>	<u>18,578,141</u>	<u>5,439,844</u>	<u>5,611,572</u>	<u>26,350,406</u>	<u>27,064,071</u>	<u>9,136,612</u>	<u>3,672,382</u>	<u>-</u>	<u>7,390,038</u>
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	124,785	113,456	-	-	-	-
-	-	-	-	(124,785)	(90,204)	-	-	-	-
-	-	-	-	-	23,252	-	-	-	-
85,433,544	74,313,704	16,651,062	15,507,156	68,025,764	64,504,539	49,599,597	49,643,558	-	33,543,534
(24,946,496)	(22,902,316)	(10,136,226)	(9,430,620)	(39,932,922)	(36,887,476)	(19,453,152)	(18,393,382)	-	(15,250,719)
60,487,048	51,411,388	6,514,836	6,076,536	28,092,842	27,617,063	30,146,445	31,250,176	-	18,292,815
29,756,654	29,365,683	1,526,048	1,123,268	2,887,857	2,723,439	1,384,499	587,836	-	1,224,273
90,243,702	80,777,071	8,040,884	7,199,804	30,980,699	30,340,502	31,530,944	31,838,012	-	19,517,088
105,810,682	101,469,491	13,595,238	12,925,760	76,870,097	75,361,968	42,403,596	37,204,747	-	29,833,399
66,942	41,723	448,404	310,032	903,462	633,244	90,164	63,356	-	186,028
12,305	8,354	82,419	62,073	166,062	126,785	16,573	12,685	-	37,246
-	-	-	-	-	-	-	-	-	-
<u>79,247</u>	<u>50,077</u>	<u>530,823</u>	<u>372,105</u>	<u>1,069,524</u>	<u>760,029</u>	<u>106,737</u>	<u>76,041</u>	<u>-</u>	<u>223,274</u>
<u>\$ 105,889,929</u>	<u>\$ 101,519,568</u>	<u>\$ 14,126,061</u>	<u>\$ 13,297,865</u>	<u>\$ 77,939,621</u>	<u>\$ 76,121,997</u>	<u>\$ 42,510,333</u>	<u>\$ 37,280,788</u>	<u>\$ -</u>	<u>\$ 30,056,673</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2023	2022	2023	2022	2023	2022	2023	2022
CURRENT ASSETS:								
Cash and cash equivalents	\$ 342,932	\$ 353,615	\$ 3,283,242	\$ 2,728,297	\$ 209,663	\$ 60,122	\$ 84,647,282	\$ 86,897,189
Accounts receivable	55,437	53,647	170,965	168,937	59,328	62,228	17,057,768	17,477,141
Grants receivable	-	-	-	-	-	-	939,563	28,875
Accrued interest	1,036	203	-	2,668	721	19	550,179	107,940
Due from other funds	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Loans receivable from other funds	-	-	-	-	-	-	5,259	31,096
Inventory	120,483	119,638	-	-	-	-	6,879,281	9,753,746
Prepaid expenses	-	-	-	-	-	-	76,642	74,376
Other assets	-	-	-	-	-	-	296	158
Total Current Assets	519,888	527,103	3,454,207	2,899,902	269,712	122,369	110,156,270	114,370,521
RESTRICTED ASSETS:								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	-	-	-	-	-	-	16,295,606	17,804,864
Revenue bond construction account	-	-	-	-	-	-	25,179,327	37,405,485
Cash and marketable securities restricted for Capital Projects	163,374	346,226	6,837,443	5,906,405	-	-	97,424,596	88,785,270
Replacement and renewal fund account	-	-	-	-	-	-	1,553,500	1,553,500
Operation and maintenance account	-	-	-	-	-	-	1,190,807	1,130,850
Bond/rent reserve account	-	-	-	-	-	-	14,200,861	14,200,861
Contingency and revenue guarantee acct.	-	-	-	-	-	-	200,000	200,000
Closure and postclosure reserve	-	-	-	-	-	-	6,947,593	5,846,819
Total Restricted Assets – Cash and Cash Equivalents	163,374	346,226	6,837,443	5,906,405	-	-	162,992,290	166,927,649
Other:								
Customer security and escrow deposits	-	-	5,000	5,000	-	-	7,888,559	8,493,836
Grants receivable	-	-	-	-	-	-	346,199	337,186
Leases receivable	-	-	-	-	-	-	9,115,596	498
Net pension asset	-	-	390,869	636,318	-	-	22,315,885	40,594,208
Net OPEB asset	-	1,423	-	4,901	-	-	-	284,804
Total Restricted Assets – Other	-	1,423	395,869	646,219	-	-	39,666,239	49,710,532
Total Restricted Assets	163,374	347,649	7,233,312	6,552,624	-	-	202,658,529	216,638,181
OTHER ASSETS:								
Investments	-	-	-	-	-	-	-	-
Loans receivable from other funds – noncurrent	-	-	-	-	-	-	765	6,023
Total Other Assets	-	-	-	-	-	-	765	6,023
RIGHT TO USE ASSETS								
Right to use assets	-	-	-	-	-	-	124,785	113,456
Accumulated Amortization	-	-	-	-	-	-	(124,785)	(90,204)
Net Right to Use Assets	-	-	-	-	-	-	-	23,252
FIXED ASSETS:								
Property, plant and equipment	14,689,813	14,668,124	18,334,739	16,780,519	-	-	1,160,879,508	1,159,799,770
Accumulated depreciation	(9,217,746)	(8,834,944)	(10,041,605)	(9,446,320)	-	-	(534,619,423)	(521,156,555)
Net Plant in Service	5,472,067	5,833,180	8,293,134	7,334,199	-	-	626,260,085	638,643,215
Construction in progress	610,913	21,689	1,059,111	1,313,466	-	-	61,958,761	61,324,000
Net Fixed Assets	6,082,980	5,854,869	9,352,245	8,647,665	-	-	688,218,846	699,967,215
TOTAL ASSETS	6,766,242	6,729,621	20,039,764	18,100,191	269,712	122,369	1,001,034,410	1,031,005,192
DEFERRED OUTFLOWS OF RESOURCES								
Outflows related to pensions	-	-	78,970	54,905	-	-	7,078,543	4,800,716
Outflows related to OPEB	4,171	3,193	14,515	10,993	-	-	791,730	638,769
Loss on refunding of debt	-	-	-	-	-	-	3,829,053	4,208,395
Total deferred outflows of resources	4,171	3,193	93,485	65,898	-	-	11,699,326	9,647,880
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 6,770,413	\$ 6,732,814	\$ 20,133,249	\$ 18,166,089	\$ 269,712	\$ 122,369	\$ 1,012,733,736	\$ 1,040,653,072

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2023 and 2022

LIABILITIES AND FUND EQUITY	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2023	2022	2023	2022	2023	2022
CURRENT LIABILITIES:						
Accounts payable	\$ 604,990	\$ 2,932,204	\$ 1,151,575	\$ 1,492,196	\$ 65,584	\$ 43,292
Accrued payroll and payroll taxes	1,194,002	1,057,995	265,522	276,469	191,437	199,916
Accrued sales taxes	434,328	273,583	99,697	65,076	-	-
Due to other funds	947,381	972,702	415,684	371,471	-	-
Loans payable to other funds – current maturities	-	-	-	-	-	-
Lease Payable	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	-	400,000	288,163	183,968	97	326,187
Total Current Liabilities	3,180,701	5,636,484	2,220,641	2,389,180	257,118	569,395
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	6,058	276,651	113,454	61,033	3,838	46,382
Accrued interest	948,800	1,031,066	443,504	490,824	488,733	534,178
Revenue bonds payable – current maturities	3,054,950	3,541,400	3,265,050	4,313,600	5,195,500	5,171,500
Special obligation bonds payable	3,190,000	3,040,000	-	-	470,000	465,000
Customer security and escrow deposits	3,558,638	5,502,249	1,421,372	1,582,494	1,741,230	1,799,906
Advances from other funds	-	-	-	-	-	-
Total Current Liabilities (Payable from Restricted Assets)	10,758,446	13,391,366	5,243,380	6,447,951	7,899,301	8,016,966
LONG-TERM LIABILITIES:						
Pension Liability	-	-	-	-	-	-
OPEB Liability	92,895	-	48,001	-	42,547	-
Loans payable to other funds	-	-	-	-	-	-
Obligations under capital leases	-	-	-	-	-	-
Revenue bonds payable	62,928,207	66,230,242	50,162,174	53,696,030	69,661,276	74,989,556
Lease payable	-	-	-	-	-	-
Closure Post-Closure Liability	-	-	-	-	-	-
Special obligation bonds payable	37,859,558	41,621,739	-	-	1,040,626	1,539,900
Total Long-Term Liabilities	100,880,660	107,851,981	50,210,175	53,696,030	70,744,449	76,529,456
Total Liabilities	114,819,807	126,879,831	57,674,196	62,533,161	78,900,868	85,115,817
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	229,000	243,670	217,089	233,428	9,444	10,283
Inflows related to leases	-	-	420,582	-	-	-
Inflows related to pension	3,888,417	11,897,846	2,003,124	6,129,194	1,184,745	3,724,250
Inflows related to OPEB	109,692	167,434	56,681	86,966	50,240	76,309
Total deferred inflows of resources	4,227,109	12,308,950	2,697,476	6,449,588	1,244,429	3,810,842
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
State contributions	-	-	-	-	-	-
Federal contributions	-	-	-	-	-	-
Private contributions	-	-	-	-	-	-
Total Contributed Capital	-	-	-	-	-	-
RETAINED EARNINGS	137,083,695	130,483,663	117,584,495	111,140,094	230,862,343	218,632,963
Total Fund Equity	137,083,695	130,483,663	117,584,495	111,140,094	230,862,343	218,632,963
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$ 256,130,611	\$ 269,672,444	\$ 177,956,167	\$ 180,122,843	\$ 311,007,640	\$ 307,559,622

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2023 and 2022

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
\$ 4,583	\$ 29,363	\$ 1,644	\$ 2,526	\$ 162,638	\$ 359,885	\$ 6,870	\$ 6,880	\$ -	\$ 69,575
31,484	19,366	87,406	103,072	313,738	289,900	20,336	22,837	-	204,390
-	55	-	-	-	-	\$ -	\$ -	-	-
-	-	1,181,297	1,175,183	-	2,970	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	21,657	-	-	-	-
205	205	77,035	77,035	-	-	15,354	354,079	-	51,589
5,369	5,369	-	(138)	4,754	4,254	1,390	1,390	-	-
41,641	54,358	1,347,382	1,357,678	481,130	678,666	43,950	385,186	-	325,554
61,370	587,146	1,035,278	7,349	44,705	10,008	15,659	15,080	-	13,125
62,676	64,909	-	-	56,813	60,482	108,042	115,429	-	-
490,000	470,000	-	-	-	-	-	-	-	-
-	-	-	-	330,000	320,000	1,140,000	1,135,000	-	-
775	775	-	-	862,577	908,329	13,814	13,814	-	86
-	-	-	-	562,247	803,150	-	-	-	887,439
614,821	1,122,830	1,035,278	7,349	1,856,342	2,101,969	1,277,515	1,279,323	-	900,650
-	-	-	2,654,393	-	-	-	-	-	-
4,554	-	30,502	54,388	61,456	-	6,133	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	8,604,742	7,374,366	-	-	-	-
12,705,000	13,195,000	-	-	4,208,798	4,543,626	11,954,045	13,115,872	-	-
12,709,554	13,195,000	30,502	2,708,781	12,874,996	11,917,992	11,960,178	13,115,872	-	-
13,366,016	14,372,188	2,413,162	4,073,808	15,212,468	14,698,627	13,281,643	14,780,381	-	1,226,204
-	-	-	-	-	-	68,741	78,152	-	-
1,995,351	626	-	-	578,132	-	6,130,172	-	-	-
126,799	357,226	849,337	-	1,711,280	5,421,641	170,784	542,437	-	1,592,727
5,377	7,319	36,017	-	72,569	111,088	7,243	11,114	-	32,635
2,127,527	365,171	885,354	-	2,361,981	5,532,729	6,376,940	631,703	-	1,625,362
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
90,396,386	86,782,209	10,827,545	9,224,057	60,365,172	55,890,641	22,851,750	21,868,704	-	27,205,107
90,396,386	86,782,209	10,827,545	9,224,057	60,365,172	55,890,641	22,851,750	21,868,704	-	27,205,107
\$ 105,889,929	\$ 101,519,568	\$ 14,126,061	\$ 13,297,865	\$ 77,939,621	\$ 76,121,997	\$ 42,510,333	\$ 37,280,788	\$ -	\$ 30,056,673

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2023 and 2022

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2023	2022	2023	2022	2023	2022	2023	2022
CURRENT LIABILITIES:								
Accounts payable	\$ 8,155	\$ 579	\$ 11,020	\$ 7,643	\$ -	\$ 2,065	\$ 2,017,059	\$ 4,946,208
Accrued payroll and payroll taxes	21,022	30,915	12,073	12,748	-	-	2,137,020	2,217,608
Accrued sales taxes	-	-	-	-	-	-	534,025	338,714
Due to other funds	-	-	-	-	-	-	2,544,362	2,522,326
Loans payable to other funds – current maturities	5,259	31,096	-	-	-	-	5,259	31,096
Lease Payable	-	-	-	-	-	-	-	21,657
Unearned revenue	-	-	-	-	-	-	92,594	482,908
Other liabilities	3,150	3,150	-	-	2,184	2,184	305,107	926,364
Total Current Liabilities	37,586	65,740	23,093	20,391	2,184	4,249	7,635,426	11,486,881
CURRENT LIABILITIES (Payable from Restricted Assets):								
Construction contracts payable	-	-	25,976	-	-	-	1,306,338	1,016,774
Accrued interest	-	-	-	-	-	-	2,108,568	2,296,888
Revenue bonds payable – current maturities	-	-	-	-	-	-	12,005,500	13,496,500
Special obligation bonds payable	-	-	-	-	-	-	5,130,000	4,960,000
Customer security and escrow deposits	-	-	5,052	5,052	-	-	7,603,458	9,812,705
Advances from other funds	-	-	-	-	-	-	562,247	1,690,589
Total Current Liabilities (Payable from Restricted Assets)	-	-	31,028	5,052	-	-	28,716,111	33,273,456
LONG-TERM LIABILITIES:								
Pension Liability	-	-	-	-	-	-	-	2,654,393
OPEB Liability	1,544	-	5,372	-	-	-	293,004	54,388
Loans payable to other funds	765	6,023	-	-	-	-	765	6,023
Obligations under capital leases	-	-	-	-	-	-	-	-
Revenue bonds payable	-	-	-	-	-	-	182,751,657	194,915,828
Lease payable	-	-	-	-	-	-	-	-
Closure Post-Closure Liability	-	-	-	-	-	-	8,604,742	7,374,366
Special obligation bonds payable	-	-	-	-	-	-	67,768,027	74,016,137
Total Long-Term Liabilities	2,309	6,023	5,372	-	-	-	259,418,195	279,021,135
Total Liabilities	39,895	71,763	59,493	25,443	2,184	4,249	295,769,732	323,781,472
DEFERRED INFLOWS OF RESOURCES								
Deferred Gain on Bond Refunding	-	-	-	-	-	-	524,274	565,533
Inflows related to leases	-	-	-	-	-	-	9,124,237	626
Inflows related to pensions	-	-	149,580	470,082	-	-	10,084,066	30,135,403
Inflows related to OPEB	1,823	2,797	6,343	9,632	-	-	345,985	505,294
Total deferred inflows of resources	1,823	2,797	155,923	479,714	-	-	20,078,562	31,206,856
CONTRIBUTED CAPITAL (Net):								
Municipal contributions	-	-	-	-	-	-	-	-
County contributions	-	-	-	-	-	-	-	-
State contributions	-	-	-	-	-	-	-	-
Federal contributions	-	-	-	-	-	-	-	-
Private contributions	-	-	-	-	-	-	-	-
Total Contributed Capital	-	-	-	-	-	-	-	-
RETAINED EARNINGS	6,728,695	6,658,254	19,917,833	17,660,932	267,528	118,120	696,885,442	685,664,744
Total Fund Equity	6,728,695	6,658,254	19,917,833	17,660,932	267,528	118,120	696,885,442	685,664,744
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$ 6,770,413	\$ 6,732,814	\$ 20,133,249	\$ 18,166,089	\$ 269,712	\$ 122,369	\$ 1,012,733,736	\$ 1,040,653,072

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2023	2022	2023	2022	2023	2022
OPERATING REVENUES:						
Charges for services	\$ 98,167,090	\$ 97,970,570	\$ 20,322,451	\$ 18,524,385	\$ 18,462,561	\$ 19,247,125
OPERATING EXPENSES:						
Personal services	12,258,601	10,423,941	5,151,821	4,327,307	3,332,642	3,154,144
Materials, supplies, and power	51,538,662	62,329,181	2,130,103	1,889,567	909,344	763,856
Travel and training	182,509	129,328	23,673	20,891	15,949	9,197
Intragovernmental	4,404,209	4,726,436	1,732,232	1,832,201	2,192,616	1,846,621
Utilities, services, and miscellaneous	7,126,680	6,868,425	3,849,671	2,986,797	1,582,635	1,747,825
TOTAL OPERATING EXPENSES	75,510,661	84,477,311	12,887,500	11,056,763	8,033,186	7,521,643
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	22,656,429	13,493,259	7,434,951	7,467,622	10,429,375	11,725,482
Right of use amortization	-	-	-	-	-	-
Payment-in-lieu-of-tax	(8,292,542)	(8,414,911)	(3,371,756)	(3,271,973)	-	-
Depreciation	(8,705,404)	(8,867,006)	(2,806,842)	(2,841,910)	(4,584,212)	(4,521,879)
OPERATING INCOME (LOSS)	5,658,483	(3,788,658)	1,256,353	1,353,739	5,845,163	7,203,603
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	1,997,039	(143,536)	976,825	(111,789)	1,255,978	(99,797)
Revenue from other governmental units	-	52	-	2,844	-	6,473
Miscellaneous revenue	2,147,820	1,246,037	233,567	312,744	46,622	51,300
Interest expense	(2,495,667)	(2,742,470)	(1,126,472)	(1,268,114)	(1,070,646)	(1,174,481)
Interest expense-leases	-	-	-	-	-	-
Loss on disposal of fixed assets	(12,735)	(9,186)	(34,929)	(4,799)	(2,951)	(41,289)
Fiscal agent fees	-	-	-	-	(93,537)	(110,844)
Miscellaneous expense	-	(6,933)	-	(8,385)	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	1,636,457	(1,656,036)	48,991	(1,077,499)	135,466	(1,368,638)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	7,294,940	(5,444,694)	1,305,344	276,240	5,980,629	5,834,965
OPERATING TRANSFERS:						
Operating transfers from other funds	600,000	228,268	-	112,543	-	82,896
Operating transfers to other funds	(564,905)	(548,938)	(148,801)	(141,246)	(55,210)	(50,177)
TOTAL OPERATING TRANSFERS	35,095	(320,670)	(148,801)	(28,703)	(55,210)	32,719
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	7,330,035	(5,765,364)	1,156,543	247,537	5,925,419	5,867,684
Capital contribution	-	-	-	-	-	-
NET INCOME (LOSS)	7,330,035	(5,765,364)	1,156,543	247,537	5,925,419	5,867,684
Amortization of contributed capital	-	-	-	-	-	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	7,330,035	(5,765,364)	1,156,543	247,537	5,925,419	5,867,684
RETAINED EARNINGS, BEGINNING OF PERIOD	129,753,660	136,249,027	116,427,952	110,892,557	224,936,924	212,765,279
Equity transfer from other funds	-	-	-	-	-	-
Equity transfer to other funds	-	-	-	-	-	-
RETAINED EARNINGS, END OF PERIOD	<u>\$ 137,083,695</u>	<u>\$ 130,483,663</u>	<u>\$ 117,584,495</u>	<u>\$ 111,140,094</u>	<u>\$ 230,862,343</u>	<u>\$ 218,632,963</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
\$ 993,485	\$ 790,300	\$ 753,086	\$ 1,042,919	\$ 19,366,560	\$ 19,920,064	\$ 3,039,001	\$ 3,179,343	\$ -	\$ 2,845,120
491,264	407,073	2,634,789	2,407,344	5,242,731	4,941,788	494,036	500,188	-	2,282,943
95,495	240,721	712,918	706,677	3,233,480	3,683,545	53,880	59,345	-	745,977
20,376	11,084	3,734	1,960	21,804	6,471	710	874	-	6,018
869,310	836,508	649,377	783,568	3,483,383	3,010,910	472,460	547,022	-	449,803
632,478	629,360	338,694	343,484	2,157,491	1,906,681	247,912	300,797	-	728,386
2,108,923	2,124,746	4,339,512	4,243,033	14,138,889	13,549,395	1,268,998	1,408,226	-	4,213,127
(1,115,438)	(1,334,446)	(3,586,426)	(3,200,114)	5,227,671	6,370,669	1,770,003	1,771,117	-	(1,368,007)
-	-	-	-	-	(90,204)	-	-	-	-
(1,578,758)	(1,304,686)	(540,705)	(597,842)	(2,273,238)	(2,275,180)	(823,867)	(818,679)	-	(702,512)
(2,694,196)	(2,639,132)	(4,127,131)	(3,797,956)	2,954,433	4,005,285	946,136	952,438	-	(2,070,519)
276,215	(35,106)	51,883	1,242	893,217	(97,077)	135,957	(13,479)	-	(23,251)
1,222,428	1,450,093	143,232	29,567	-	129	2,928	-	-	10,560
147	-	43,521	57,660	3,775	97	12,675	-	-	160,868
(188,029)	(194,726)	-	(421)	(112,749)	(123,256)	(216,939)	(234,302)	-	(22,155)
27,906	-	-	-	-	(1,729)	-	-	-	-
-	-	-	-	(2,596)	(2,988)	(6,660)	-	(18,446,087)	-
-	-	-	-	(397)	-	-	-	-	-
-	-	-	-	-	(114,898)	(636)	(636)	(1,476,319)	-
1,338,667	1,220,261	238,636	88,048	781,250	(339,722)	(72,675)	(248,417)	(19,922,406)	126,022
(1,355,529)	(1,418,871)	(3,888,495)	(3,709,908)	3,735,683	3,665,563	873,461	704,021	(19,922,406)	(1,944,497)
176,325	88,674	2,150,740	208,744	-	131,740	-	15,032	-	1,853,431
(73,613)	(4,178)	(32,501)	(27,211)	(259,573)	(245,691)	(91,132)	(45,442)	(2,578,410)	(100,500)
102,712	84,496	2,118,239	181,533	(259,573)	(113,951)	(91,132)	(30,410)	(2,578,410)	1,752,931
(1,252,817)	(1,334,375)	(1,770,256)	(3,528,375)	3,476,110	3,551,612	782,329	673,611	(22,500,816)	(191,566)
1,689,239	9,324,568	1,273,571	441,763	-	-	-	-	-	5,217,500
436,422	7,990,193	(496,685)	(3,086,612)	3,476,110	3,551,612	782,329	673,611	(22,500,816)	5,025,934
-	-	-	-	-	-	-	500,000	-	-
436,422	7,990,193	(496,685)	(3,086,612)	3,476,110	3,551,612	782,329	1,173,611	(22,500,816)	5,025,934
89,959,964	78,792,016	11,324,230	12,310,669	56,889,062	52,339,029	22,069,421	20,695,093	22,500,816	22,179,173
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>\$ 90,396,386</u>	<u>\$ 86,782,209</u>	<u>\$ 10,827,545</u>	<u>\$ 9,224,057</u>	<u>\$ 60,365,172</u>	<u>\$ 55,890,641</u>	<u>\$ 22,851,750</u>	<u>\$ 21,868,704</u>	<u>\$ -</u>	<u>\$ 27,205,107</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2023	2022	2023	2022	2023	2022	2023	2022
OPERATING REVENUES:								
Charges for services	\$ 247,442	\$ 258,900	\$ 2,744,881	\$ 2,776,137	\$ 160,218	\$ 100,411	\$ 164,256,775	\$ 166,655,274
OPERATING EXPENSES:								
Personal services	205,665	186,390	459,800	422,360	6,540	5,767	30,277,889	29,059,245
Materials, supplies, and power	29,660	22,658	114,938	96,897	1,712	529	58,820,192	70,538,953
Travel and training	-	-	1,642	-	-	-	270,397	185,823
Intragovernmental	55,288	47,338	120,231	177,396	3,549	3,247	13,982,655	14,261,050
Utilities, services, and miscellaneous	105,027	102,307	119,491	370,785	56,859	56,562	16,216,938	16,041,409
TOTAL OPERATING EXPENSES	395,640	358,693	816,102	1,067,438	68,660	66,105	119,568,071	130,086,480
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(148,198)	(99,793)	1,928,779	1,708,699	91,558	34,306	44,688,704	36,568,794
Right of Use Amortization	-	-	-	-	-	-	-	(90,204)
Payment-in-lieu-of-tax	-	-	-	-	-	-	(11,664,298)	(11,686,884)
Depreciation	(285,515)	(293,019)	(449,489)	(429,374)	-	-	(22,048,030)	(22,652,087)
OPERATING INCOME (LOSS)	(433,713)	(392,812)	1,479,290	1,279,325	91,558	34,306	10,976,376	2,139,619
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	14,487	(1,894)	217,906	(22,332)	4,167	(210)	5,823,674	(547,229)
Revenue from other governmental units	328,060	-	-	-	-	-	1,696,648	1,499,718
Miscellaneous revenue	-	853	35,462	-	-	-	2,523,589	1,829,559
Interest expense	(357)	(1,934)	-	-	-	-	(5,210,859)	(5,761,859)
Interest expense-leases	-	-	-	-	-	-	27,906	(1,729)
Loss on disposal of fixed assets	-	(3,456)	-	-	-	-	(18,505,958)	(61,718)
Fiscal agent fees	-	-	-	-	-	-	(93,934)	(110,844)
Miscellaneous expense	-	-	-	-	-	-	(1,476,955)	(130,852)
TOTAL NONOPERATING REVENUES (EXPENSES)	342,190	(6,431)	253,368	(22,332)	4,167	(210)	(15,215,889)	(3,284,954)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(91,523)	(399,243)	1,732,658	1,256,993	95,725	34,096	(4,239,513)	(1,145,335)
OPERATING TRANSFERS:								
Operating transfers from other funds	214,769	194,854	-	10,440	-	140	3,141,834	2,926,762
Operating transfers to other funds	-	-	(147,670)	(113,013)	-	-	(3,951,815)	(1,276,396)
TOTAL OPERATING TRANSFERS	214,769	194,854	(147,670)	(102,573)	-	140	(809,981)	1,650,366
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	123,246	(204,389)	1,584,988	1,154,420	95,725	34,236	(5,049,494)	505,031
Capital contribution	-	-	-	-	-	-	2,962,810	14,983,831
NET INCOME (LOSS)	123,246	(204,389)	1,584,988	1,154,420	95,725	34,236	(2,086,684)	15,488,862
Amortization of contributed capital	-	-	-	-	-	-	-	500,000
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	123,246	(204,389)	1,584,988	1,154,420	95,725	34,236	(2,086,684)	15,988,862
RETAINED EARNINGS, BEGINNING OF PERIOD	6,605,449	6,862,643	18,332,845	16,506,512	171,803	83,884	698,972,126	669,675,882
Equity transfer from other funds	-	-	-	-	-	-	-	-
Equity transfer to other funds	-	-	-	-	-	-	-	-
RETAINED EARNINGS, END OF PERIOD	<u>\$ 6,728,695</u>	<u>\$ 6,658,254</u>	<u>\$ 19,917,833</u>	<u>\$ 17,660,932</u>	<u>\$ 267,528</u>	<u>\$ 118,120</u>	<u>\$ 696,885,442</u>	<u>\$ 685,664,744</u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022**

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2023	2022	2023	2022	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$ 5,658,483	\$ (3,788,658)	\$ 1,256,353	\$ 1,353,739	\$ 5,845,163	\$ 7,203,603
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	8,705,404	8,867,006	2,806,842	2,841,910	4,584,212	4,521,879
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	2,531,180	1,419,542	222,465	283,640	461,555	1,006,942
Decrease (increase) in due from other funds	-	-	-	-	-	-
Decrease (increase) in loans receivable from other funds	8,895	66,604	-	-	-	-
Increase (decrease) in accounts payable	(5,175,052)	(2,329,055)	(94,901)	478,718	(78,754)	(44,384)
Increase (decrease) in accrued payroll	(780,151)	(680,030)	(313,014)	(263,040)	(212,396)	(183,452)
Decrease (increase) in inventory	158,280	(2,591,296)	(198,518)	(153,563)	(83,311)	(8,460)
Decrease (increase) in lease receivable	-	-	-	-	-	-
Decrease (increase) in other assets	1,098,353	90,584	95,875	11,845	18,242	(158)
Increase (decrease) in accrued sales tax	10,308	(155,191)	(25,348)	(53,212)	-	-
Increase (decrease) in due to other funds	(266,178)	(314,247)	(45,493)	(105,235)	-	-
Increase (decrease) in loans payable to other funds	-	-	-	-	-	-
Increase (decrease) in other liabilities	(710,684)	(23,735)	65,860	197,839	14,072	389,697
Increase/(decrease) in net pension obligation	-	-	-	-	-	-
Increase/(decrease) in net OPEB obligation	-	-	-	-	-	-
Unrealized gain (loss) on cash equivalents	223,785	(464,134)	111,428	(236,335)	139,910	172,187
Other nonoperating revenue (expense)	2,147,820	1,246,037	233,567	312,744	46,622	51,300
Net cash provided by (used for) operating activities	<u>13,610,443</u>	<u>1,343,427</u>	<u>4,115,116</u>	<u>4,669,050</u>	<u>10,735,315</u>	<u>13,109,154</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	600,000	228,268	-	112,543	-	82,896
Operating transfers out	(564,905)	(548,938)	(148,801)	(141,246)	(55,210)	(50,177)
Operating grants	-	52	-	2,844	-	6,473
Equity transfer	-	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	<u>35,095</u>	<u>(320,618)</u>	<u>(148,801)</u>	<u>(25,859)</u>	<u>(55,210)</u>	<u>39,192</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	-	-	-	-	-	-
Debt service – interest payments	(3,334,281)	(3,655,151)	(1,655,114)	(1,839,475)	(1,455,667)	(1,569,139)
Debt service – principal and advance refunding payments	(7,206,852)	(6,878,852)	(4,527,459)	(4,325,459)	(4,149,251)	(4,025,658)
Leased and right to use financings	-	-	-	-	-	-
Acquisition and construction of capital assets	(4,164,874)	(5,114,728)	(1,222,297)	(1,514,604)	(4,002,323)	(3,876,828)
Decrease in construction contracts	(109,370)	(188,754)	(135,824)	(606,825)	(266,733)	(539,413)
Fiscal agent fees payments	-	(6,933)	-	(8,385)	(95,409)	(112,716)
Capital contributions	-	-	-	-	-	-
Proceeds from advances from other funds	-	-	-	-	-	-
Other	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing activities	<u>(14,815,377)</u>	<u>(15,844,418)</u>	<u>(7,540,694)</u>	<u>(8,294,748)</u>	<u>(9,969,383)</u>	<u>(10,123,754)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	1,605,302	343,425	781,345	133,883	1,039,410	(263,721)
Bond investments sold	-	-	-	-	-	-
Net cash provided by (used for) investing activities	<u>1,605,302</u>	<u>343,425</u>	<u>781,345</u>	<u>133,883</u>	<u>1,039,410</u>	<u>(263,721)</u>
Net increase (decrease) in cash and cash equivalents	435,463	(14,478,184)	(2,793,034)	(3,517,674)	1,750,132	2,760,871
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>88,661,248</u>	<u>102,759,095</u>	<u>45,234,763</u>	<u>45,552,211</u>	<u>53,271,934</u>	<u>50,524,314</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ 89,096,711</u>	<u>\$ 88,280,911</u>	<u>\$ 42,441,729</u>	<u>\$ 42,034,537</u>	<u>\$ 55,022,066</u>	<u>\$ 53,285,185</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022**

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
\$ (2,694,196)	\$ (2,639,132)	\$ (4,127,131)	\$ (3,797,956)	\$ 2,954,433	\$ 4,005,285	\$ 946,136	\$ 952,438	\$ -	\$ (2,070,519)
1,578,758	1,304,686	540,705	597,842	2,273,238	2,365,384	823,867	818,679	-	702,512
39,371	50,383	5,772	4,301	315,809	206,422	38,361	41,614	1,832	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(96,155)	(32,995)	(107)	(626)	(28,021)	(53,051)	(10,256)	(42,200)	(66,871)	5,490
(26,861)	(22,977)	(173,951)	(163,498)	(344,074)	(293,946)	(30,630)	(29,153)	(308,756)	(161,534)
-	-	-	-	219,889	(581,153)	-	-	51,911	-
(64,725)	626	-	-	47,790	-	(6,087,059)	-	-	-
311	4,000	(138)	-	121	204	-	-	-	-
(25)	25	-	-	-	-	-	-	-	-
-	-	1,181,297	1,175,183	(2,970)	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	(9,810)	(52,431)	(189,506)	118,229	1,029,103	6,457
-	-	-	-	-	-	5,687,688	-	-	-
-	-	-	-	-	-	446,280	-	-	-
30,561	100,178	7,980	2,822	101,443	199,259	12,352	27,619	-	45,953
147	-	43,521	57,660	3,775	97	12,675	-	-	160,868
(1,232,814)	(1,235,206)	(2,522,052)	(2,124,272)	5,531,623	5,796,070	1,649,908	1,887,226	707,219	(1,310,773)
176,325	88,674	2,150,740	208,744	-	131,740	-	-	-	1,853,431
(73,613)	(4,178)	(32,501)	(27,211)	(259,573)	(245,691)	(88,204)	(30,410)	(2,578,410)	(100,500)
285,794	1,887,485	140,303	707,378	-	129	-	-	-	10,560
-	-	-	-	-	-	-	-	-	-
388,506	1,971,981	2,258,542	888,911	(259,573)	(113,822)	(88,204)	(30,410)	(2,578,410)	1,763,491
-	14,120,000	-	-	-	-	-	-	-	-
(227,265)	(263,957)	-	(421)	(80,120)	(90,104)	(209,392)	(223,343)	-	(22,155)
(470,000)	(14,575,000)	-	-	(323,621)	(291,964)	(1,102,161)	(1,087,160)	-	-
-	-	-	-	(51,863)	(23,252)	-	-	-	-
(3,904,462)	(15,730,924)	(490,770)	(1,112,438)	(3,097,626)	(2,075,652)	(568,359)	(555,056)	523,151	(671,730)
(3,347,549)	(4,009,568)	(17,640)	(14,882)	(16,651)	(26,805)	-	(28,661)	-	(372,873)
-	-	-	-	(397)	-	(636)	(636)	(1,476,319)	-
4,417,819	12,261,958	1,317,705	450,776	-	-	-	500,000	-	5,217,500
-	-	-	-	(181,184)	(177,157)	-	-	(861,800)	(198,731)
-	-	-	-	-	-	-	-	-	-
(3,531,457)	(8,197,491)	809,295	(676,965)	(3,751,462)	(2,684,934)	(1,880,548)	(1,394,856)	(1,814,968)	3,952,011
222,400	(128,211)	39,920	289	715,662	(290,749)	114,446	(40,723)	-	(69,925)
-	-	-	-	-	-	-	-	-	-
222,400	(128,211)	39,920	289	715,662	(290,749)	114,446	(40,723)	-	(69,925)
(4,153,365)	(7,588,927)	585,705	(1,912,037)	2,236,250	2,706,565	(204,398)	421,237	(3,686,159)	4,334,804
15,911,705	27,308,149	2,625,706	3,902,860	36,637,074	32,271,380	4,487,294	4,097,550	3,686,159	3,776,795
<u>\$ 11,758,340</u>	<u>\$ 19,719,222</u>	<u>\$ 3,211,411</u>	<u>\$ 1,990,823</u>	<u>\$ 38,873,324</u>	<u>\$ 34,977,945</u>	<u>\$ 4,282,896</u>	<u>\$ 4,518,787</u>	<u>\$ -</u>	<u>\$ 8,111,599</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022**

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2023	2022	2023	2022	2023	2022	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:								
Operating income (loss)	\$ (433,713)	\$ (392,812)	\$ 1,479,290	\$ 1,279,325	\$ 91,558	\$ 34,306	\$ 10,976,376	\$ 2,139,619
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	285,515	293,019	449,489	429,374	-	-	22,048,030	22,742,291
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	(7,438)	26,908	31,643	61,422	16,061	(17,153)	3,656,611	3,084,021
Decrease (increase) in due from other funds	-	-	-	-	-	-	-	-
Decrease (increase) in loans receivable from other funds	-	-	-	-	-	-	8,895	66,604
Increase (decrease) in accounts payable	986	(20,176)	1,334	(14,872)	(276)	86	(5,548,073)	(2,053,065)
Increase (decrease) in accrued payroll	(12,871)	(10,289)	(26,011)	(23,411)	(391)	(424)	(2,229,106)	(1,831,754)
Decrease (increase) in inventory	3,332	3,608	-	-	-	-	151,583	(3,330,864)
Decrease (increase) in lease receivable	-	-	-	-	-	-	(6,103,994)	626
Decrease (increase) in other assets	897	-	22	-	-	-	1,213,683	106,475
Increase (decrease) in accrued sales tax	-	-	-	-	-	-	(15,065)	(208,378)
Increase (decrease) in due to other funds	-	-	-	-	-	-	866,656	755,701
Increase (decrease) in loans payable to other funds	(6,601)	(57,709)	-	-	-	-	(6,601)	(57,709)
Increase (decrease) in other liabilities	-	-	-	(1)	-	-	199,035	636,055
Increase/(decrease) in net pension obligation	-	-	-	-	-	-	5,687,688	-
Increase/(decrease) in net OPEB obligation	-	-	-	-	-	-	446,280	-
Unrealized gain (loss) on cash equivalents	1,207	(3,961)	25,973	47,986	541	(401)	655,180	(108,827)
Other nonoperating revenue (expense)	-	853	35,462	-	-	-	2,523,589	1,829,559
Net cash provided by (used for) operating activities	<u>(168,686)</u>	<u>(160,559)</u>	<u>1,997,202</u>	<u>1,779,823</u>	<u>107,493</u>	<u>16,414</u>	<u>34,530,767</u>	<u>23,770,354</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	214,769	194,854	-	10,440	-	140	3,141,834	2,911,730
Operating transfers out	-	-	(147,670)	(113,013)	-	-	(3,948,887)	(1,261,364)
Operating grants	328,060	-	-	-	-	-	754,157	2,614,921
Equity transfer	-	-	-	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	<u>542,829</u>	<u>194,854</u>	<u>(147,670)</u>	<u>(102,573)</u>	<u>-</u>	<u>140</u>	<u>(52,896)</u>	<u>4,265,287</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:								
Proceeds from bonds, loans, and capital leases	-	-	-	-	-	-	-	14,120,000
Debt service – interest payments	(357)	(1,934)	-	-	-	-	(6,962,196)	(7,665,679)
Debt service – principal and advance refunding payments	(2,294)	(8,895)	-	-	-	-	(17,781,638)	(31,192,988)
Leased and right to use financings	-	-	-	-	-	-	(51,863)	(23,252)
Acquisition and construction of capital assets	(610,913)	(21,689)	(591,536)	(1,088,208)	-	-	(18,130,009)	(31,761,857)
Decrease in construction contracts	-	-	(220,181)	(30,462)	-	-	(4,113,948)	(5,818,243)
Fiscal agent fees payments	-	-	-	-	-	-	(1,572,761)	(128,670)
Capital contributions	-	-	-	-	-	-	5,735,524	18,430,234
Proceeds from advances from other funds	-	-	-	-	-	-	(1,042,984)	(375,888)
Other	-	-	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing activities	<u>(613,564)</u>	<u>(32,518)</u>	<u>(811,717)</u>	<u>(1,118,670)</u>	<u>-</u>	<u>-</u>	<u>(43,919,875)</u>	<u>(44,416,343)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –								
Interest received	12,244	2,205	191,933	(69,101)	3,228	197	4,725,890	(382,431)
Bond investments sold	-	-	-	-	-	-	-	-
Net cash provided by (used for) investing activities	<u>12,244</u>	<u>2,205</u>	<u>191,933</u>	<u>(69,101)</u>	<u>3,228</u>	<u>197</u>	<u>4,725,890</u>	<u>(382,431)</u>
Net increase (decrease) in cash and cash equivalents	(227,177)	3,982	1,229,748	489,479	110,721	16,751	(4,716,114)	(16,763,133)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>733,483</u>	<u>695,859</u>	<u>8,895,937</u>	<u>8,150,223</u>	<u>98,942</u>	<u>43,371</u>	<u>260,244,245</u>	<u>279,081,807</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ 506,306</u>	<u>\$ 699,841</u>	<u>\$ 10,125,685</u>	<u>\$ 8,639,702</u>	<u>\$ 209,663</u>	<u>\$ 60,122</u>	<u>\$ 255,528,131</u>	<u>\$ 262,318,674</u>

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CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2023	2022	2023	2022	2023	2022
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$ 35,915,748	\$ 40,608,970	\$ 5,681,201	\$ 5,193,562	\$ 19,867,646	\$ 16,196,809
Restricted assets – cash and cash equivalents	53,180,963	47,671,941	36,760,528	36,840,975	35,154,420	37,088,376
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>89,096,711</u>	<u>88,280,911</u>	<u>42,441,729</u>	<u>42,034,537</u>	<u>55,022,066</u>	<u>53,285,185</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	-	-	-	-	-	-
Construction contracts payable	6,058	276,651	113,454	61,033	3,838	46,382
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$ 6,058</u>	<u>\$ 276,651</u>	<u>\$ 113,454</u>	<u>\$ 61,033</u>	<u>\$ 3,838</u>	<u>\$ 46,382</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
\$ 87,102	\$ 1,966,043	\$ -	\$ -	\$ 17,580,125	\$ 15,309,314	\$ 1,679,623	\$ 1,586,322	\$ -	\$ 2,894,135
11,671,238	17,753,179	3,211,411	1,990,823	21,293,199	19,668,631	2,603,273	2,932,465	-	5,217,464
<u>11,758,340</u>	<u>19,719,222</u>	<u>3,211,411</u>	<u>1,990,823</u>	<u>38,873,324</u>	<u>34,977,945</u>	<u>4,282,896</u>	<u>4,518,787</u>	<u>-</u>	<u>8,111,599</u>
-	-	-	-	-	-	-	-	-	-
62,676	64,909	1,035,278	7,349	44,705	10,008	-	-	-	13,125
<u>\$ 62,676</u>	<u>\$ 64,909</u>	<u>\$ 1,035,278</u>	<u>\$ 7,349</u>	<u>\$ 44,705</u>	<u>\$ 10,008</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,125</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2023	2022	2023	2022	2023	2022	2023	2022
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$ 342,932	\$ 353,615	\$ 3,283,242	\$ 2,728,297	\$209,663	\$ 60,122	\$ 84,647,282	\$ 86,897,189
Restricted assets – cash and cash equivalents	163,374	346,226	6,842,443	5,911,405	-	-	170,880,849	175,421,485
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>506,306</u>	<u>699,841</u>	<u>10,125,685</u>	<u>8,639,702</u>	<u>209,663</u>	<u>60,122</u>	<u>255,528,131</u>	<u>262,318,674</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed electric, water and sewer lines	-	-	-	-	-	-	-	-
Construction contracts payable	-	-	25,976	-	-	-	1,291,985	479,457
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,976</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,291,985</u>	<u>\$ 479,457</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 NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Residential sales	\$ 38,195,205	\$ 38,956,209
Commercial and industrial sales	40,316,255	40,173,732
Intragovernmental sales	954,306	951,184
Street lighting and traffic signs	6,650	6,713
Sales to public authorities	10,020,209	9,987,433
Sales for resale	515,251	1,409,377
Miscellaneous	8,159,214	6,485,922
	<u>98,167,090</u>	<u>97,970,570</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	686,894	659,681
Steam expenses	598,326	382,267
Electrical expenses	212,353	292,827
Miscellaneous steam power expenses	186,539	145,451
Fuel – coal	-	-
Fuel – gas and biomass	163,825	13,066
	<u>1,847,937</u>	<u>1,493,292</u>
Total Operations		
Maintenance		
Supervision and engineering	222,712	114,836
Maintenance of structures	392,168	397,303
Maintenance of boiler plants	101,815	94,890
Maintenance of electrical plant	49,471	75,772
Maintenance – other	1,396,226	935,164
	<u>2,162,392</u>	<u>1,617,965</u>
Total Maintenance		
Other:		
Purchased power	48,574,068	57,662,383
Fuel	525,231	2,945,118
Transportation and other production	-	-
	<u>49,099,299</u>	<u>60,607,501</u>
Total Other		
Total Production		
Transmission and Distribution:		
Operations:		
Supervision and engineering	526,251	496,378
Load dispatching	1,224,260	1,171,684
Station	106,645	99,459
Overhead line	352,416	410,305
Underground line	272,181	389,654
Street lighting and signal system	-	2
Meter services	59,514	63,190
Customer installation	-	-
Miscellaneous distribution	852,795	766,842
Transportation	383,646	379,869
Storeroom	-	-
Rents	-	-
Transmission of electricity	137,857	123,652
	<u>3,915,565</u>	<u>3,901,035</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 NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Maintenance:		
Supervision and engineering	\$ -	\$ -
Maintenance of structures	1,112	-
Maintenance of station equipment	765,589	665,965
Maintenance of overhead lines	6,095,394	5,000,128
Maintenance of underground lines	1,509,162	1,150,732
Maintenance of line transformer	3,349	(34)
Maintenance of street lights and signal system	252,628	207,737
Maintenance of meters	394,784	437,188
Maintenance of miscellaneous distribution plant	619,721	656,766
Total Maintenance	<u>9,641,739</u>	<u>8,118,482</u>
Total Transmission and Distribution	<u>13,557,304</u>	<u>12,019,517</u>
Accounting and Collection:		
Meter reading	363,073	268,141
Customer records and collection	2,818,795	3,473,115
Uncollectible accounts	372,712	329,997
Total Accounting and Collection	<u>3,554,580</u>	<u>4,071,253</u>
Administrative and General:		
Salaries	1,947,412	1,634,946
Property insurance	781,589	800,473
Office supplies and expense	426,719	341,489
Communication services	-	-
Maintenance of communication equipment	-	-
Outside services employed	275,151	223,916
Miscellaneous general expense	5	-
Merchandise/jobbing and contract work	-	-
Demonstrating and selling	50,339	36,712
Injuries & Damages	-	-
Energy conservation	1,807,934	1,630,247
Total Administrative and General	<u>5,289,149</u>	<u>4,667,783</u>
TOTAL OPERATING EXPENSES	<u>75,510,661</u>	<u>84,477,311</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$ 22,656,429</u>	<u>\$ 13,493,259</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Residential sales	\$ 13,954,570	\$ 12,642,932
Commercial and industrial sales	5,898,465	5,080,651
Miscellaneous	469,416	800,802
	<u>20,322,451</u>	<u>18,524,385</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	-	-
Operating labor and expense	214,296	182,057
Purchase of water for resale	8,254	10,301
Maintenance of wells	397,980	193,491
Miscellaneous	1,409	1,367
	<u>621,939</u>	<u>387,216</u>
Total Source of Supply		
Power and Pumping		
Supervision and engineering	-	-
Operating labor and expense	176,996	148,698
Maintenance of structures and improvements	80,512	75,633
Maintenance of pumping equipment	164,408	125,802
Power purchased	1,664	1,447
Miscellaneous	1,890,045	1,585,628
	<u>2,313,625</u>	<u>1,937,208</u>
Total Power and Pumping		
Purification:		
Supplies and expense	89,853	65,436
Labor	402,610	329,806
Chemicals	911,269	791,006
Maintenance of purification equipment	366,150	167,155
	<u>1,769,882</u>	<u>1,353,403</u>
Total Purification		
Total Production	<u>4,705,446</u>	<u>3,677,827</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	732,888	311,345
Maps and records	435,438	377,860
Transmission and distributions lines	98,475	84,143
Meter	138	28,035
	<u>1,266,939</u>	<u>801,383</u>
Total Operations		

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Maintenance:		
Supervision and engineering	\$ -	\$ -
Maintenance of structures and improvements	-	-
Maintenance of transmission/distribution lines	1,663,018	1,403,008
Maintenance of distribution reservoirs	4,436	2,441
Maintenance of services	747,300	894,288
Maintenance of meters	511,750	433,068
Maintenance of hydrants	136,231	183,291
Maintenance of miscellaneous plants	-	-
Total Maintenance	<u>3,062,735</u>	<u>2,916,096</u>
Other:		
Stores	-	-
Transportation	209,038	238,720
Total Other	<u>209,038</u>	<u>238,720</u>
Total Transmission and Distribution	<u>4,538,712</u>	<u>3,956,199</u>
Accounting and Collection:		
Meter reading	250,913	187,988
Billing and accounting	1,387,948	1,455,650
Uncollectible accounts	94,790	105,573
Total Accounting and Collection	<u>1,733,651</u>	<u>1,749,211</u>
Administrative and General:		
General office salaries	1,018,359	798,914
Insurance	251,573	297,866
Special service	-	-
Office supplies and expense	118,526	99,210
Rent	-	-
Miscellaneous	-	-
Energy conservation	521,233	477,536
Merchandise/jobbing and contract work	-	-
Total Administrative and General	<u>1,909,691</u>	<u>1,673,526</u>
TOTAL OPERATING EXPENSES	<u>12,887,500</u>	<u>11,056,763</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$ 7,434,951</u>	<u>\$ 7,467,622</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	\$ 18,462,561	\$ 19,247,125
OPERATING EXPENSES:		
Administration:		
Personal services	1,131,700	1,026,817
Materials and supplies	26,435	35,760
Travel and training	10,607	6,389
Intragovernmental	1,538,848	1,175,666
Utilities, services, and miscellaneous	312,142	352,537
Total Administration	<u>3,019,732</u>	<u>2,597,169</u>
Treatment Plant:		
Personal services	1,501,747	1,426,953
Materials and supplies	747,155	556,882
Travel and training	4,195	2,788
Intragovernmental	333,694	340,746
Utilities, services and miscellaneous	994,737	1,163,316
Total Treatment Plant	<u>3,581,528</u>	<u>3,490,685</u>
Pump Stations:		
Personal services	100,364	91,095
Materials and supplies	8,747	8,253
Travel and training	320	20
Intragovernmental	40,897	28,595
Utilities, services, and miscellaneous	180,398	158,649
Total Pump Stations	<u>330,726</u>	<u>286,612</u>
Maintenance:		
Personal services	598,831	609,279
Materials and supplies	127,007	162,961
Travel and training	827	-
Intragovernmental	279,177	301,614
Utilities, services, and miscellaneous	95,358	73,323
Total Maintenance	<u>1,101,200</u>	<u>1,147,177</u>
TOTAL OPERATING EXPENSES	<u>8,033,186</u>	<u>7,521,643</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ 10,429,375</u>	<u>\$ 11,725,482</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 320,037	\$ 224,456
Rentals	177,019	179,343
Landing fees	164,240	70,983
Law enforcement fees	60,800	54,054
Passenger facility charges	257,946	226,085
Concessions	4,933	15,947
Miscellaneous	8,510	19,432
	<u>993,485</u>	<u>790,300</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Administration:		
Personal services	246,037	223,185
Materials and supplies	2,244	2,260
Travel and training	17,134	10,789
Intragovernmental	95,016	152,265
Utilities, services, and miscellaneous	359,562	399,947
Total Administration	<u>719,993</u>	<u>788,446</u>
Airfield Areas:		
Personal services	207,177	140,893
Materials and supplies	60,972	203,455
Travel and training	3,242	295
Intragovernmental	50,042	48,318
Utilities, services, and miscellaneous	66,728	72,304
Total Airfield Areas	<u>388,161</u>	<u>465,265</u>
Terminal Areas:		
Personal services	38,050	42,892
Materials and supplies	18,315	12,436
Intragovernmental	14,530	10,281
Utilities, services, and miscellaneous	199,498	152,367
Total Terminal Areas	<u>270,393</u>	<u>217,976</u>
Public Safety:		
Personal services	-	-
Materials and supplies	13,276	15,567
Travel and training	-	-
Intragovernmental	709,722	624,116
Utilities, services, and miscellaneous	6,690	4,742
Total Public Safety	<u>729,688</u>	<u>644,425</u>
Snow Removal:		
Personal services	-	-
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Total Snow Removal	<u>-</u>	<u>-</u>
Concessions:		
Personal services	-	103
Materials and supplies	688	7,003
Utilities, services and miscellaneous	-	-
Total Concession	<u>688</u>	<u>7,106</u>
TOTAL OPERATING EXPENSES	<u>2,108,923</u>	<u>2,123,218</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>\$ (1,115,438)</u>	<u>\$ (1,332,918)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	2023	2022
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ -	\$ -
School passes	-	-
Specials	68,357	77,675
University of Missouri Shuttle reimbursement	670,891	938,392
Paratransit	13,838	26,852
FastCAT	-	-
	<u>753,086</u>	<u>1,042,919</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
General Operations:		
Personal services	1,449,465	1,356,732
Materials and supplies	241,635	325,094
Travel and training	3,734	1,960
Intragovernmental	429,237	472,344
Utilities, services, and miscellaneous	221,845	232,971
Total General Operations	<u>2,345,916</u>	<u>2,389,101</u>
University of Missouri Shuttle Service:		
Personal services	291,444	295,350
Materials and supplies	287,979	237,276
Travel and training	-	-
Intragovernmental	95,659	172,220
Utilities, services, and miscellaneous	70,618	75,136
Total University of Missouri Shuttle Service	<u>745,700</u>	<u>779,982</u>
Paratransit:		
Personal services	893,880	755,262
Materials and supplies	183,304	144,307
Travel and training	-	-
Intragovernmental	124,481	139,004
Utilities, services, and miscellaneous	46,231	35,377
Total Paratransit	<u>1,247,896</u>	<u>1,073,950</u>
TOTAL OPERATING EXPENSES		
	<u>4,339,512</u>	<u>4,243,033</u>
OPERATING LOSS BEFORE DEPRECIATION		
	<u>\$ (3,586,426)</u>	<u>\$ (3,200,114)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 14,156,067	\$ 14,210,228
Landfill fees	4,697,339	5,274,189
Bag sales	145,677	256,854
Mosquito control	1,246	1,268
Miscellaneous	366,231	177,525
TOTAL OPERATING REVENUES	<u>19,366,560</u>	<u>19,920,064</u>
OPERATING EXPENSES:		
Administration:		
Personal services	899,813	859,206
Materials and supplies	33,688	24,722
Travel and training	15,093	3,986
Intragovernmental	1,747,542	1,261,096
Utilities, services, and miscellaneous	268,881	308,999
Total Administration	<u>2,965,017</u>	<u>2,458,009</u>
Commercial:		
Personal services	1,140,352	993,756
Materials and supplies	970,533	853,430
Travel and training	945	-
Intragovernmental	439,914	429,729
Utilities, services, and miscellaneous	257,387	242,989
Total Commercial	<u>2,809,131</u>	<u>2,519,904</u>
Residential:		
Personal services	1,139,887	874,198
Materials and supplies	847,004	1,705,233
Travel and training	415	-
Intragovernmental	445,439	516,407
Utilities, services, and miscellaneous	521,429	588,051
Total Residential	<u>2,954,174</u>	<u>3,683,889</u>
Landfill:		
Personal services	758,528	734,413
Materials and supplies	604,780	596,173
Travel and training	3,240	1,300
Intragovernmental	353,840	320,203
Utilities, services, and miscellaneous	760,053	610,434
Total Landfill	<u>2,480,441</u>	<u>2,262,523</u>
Recycling:		
Personal services	1,304,151	1,480,215
Materials and supplies	777,475	503,987
Travel and training	2,111	1,185
Intragovernmental	496,648	483,475
Utilities, services, and miscellaneous	349,741	156,208
Total Recycling	<u>2,930,126</u>	<u>2,625,070</u>
TOTAL OPERATING EXPENSES	<u>14,138,889</u>	<u>13,549,395</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ 5,227,671</u>	<u>\$ 6,370,669</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,032,087	\$ 1,085,754
Garages	1,380,009	1,707,939
Reserved lots	549,018	333,988
Other	<u>77,887</u>	<u>51,662</u>
TOTAL OPERATING REVENUES	<u>3,039,001</u>	<u>3,179,343</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	494,036	500,188
Materials and supplies	53,880	59,345
Travel and training	710	874
Intragovernmental	472,460	547,022
Utilities, services, and miscellaneous	<u>247,912</u>	<u>300,797</u>
TOTAL OPERATING EXPENSES	<u>1,268,998</u>	<u>1,408,226</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ 1,770,003</u>	<u>\$ 1,771,117</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Fees and admissions	\$ -	\$ 2,679,563
Facility user charges	-	93,380
Youth capital improvement fees	-	45,684
Golf course improvement fees	-	25,917
Miscellaneous	-	576
	<u>-</u>	<u>2,845,120</u>
TOTAL OPERATING REVENUES	-	2,845,120
OPERATING EXPENSES:		
Recreation Services:		
Personal services	-	1,080,405
Materials and supplies	-	220,005
Travel and training	-	4,656
Intragovernmental	-	188,505
Utilities, services, and miscellaneous	-	207,362
Total Recreation Services	<u>-</u>	<u>1,700,933</u>
Maintenance:		
Personal services	-	495,991
Materials and supplies	-	342,407
Travel and training	-	75
Intragovernmental	-	98,467
Utilities, services, and miscellaneous	-	333,327
Total Maintenance	<u>-</u>	<u>1,270,267</u>
Activity and Recreation Center:		
Personal services	-	706,547
Materials and supplies	-	183,565
Travel and training	-	1,287
Intragovernmental	-	162,831
Utilities, services, and miscellaneous	-	187,697
Total Activity and Recreation Center	<u>-</u>	<u>1,241,927</u>
TOTAL OPERATING EXPENSES	<u>-</u>	<u>4,213,127</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>\$ -</u>	<u>\$ (1,368,007)</u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	2023	2022
OPERATING REVENUES:		
Switching fees	\$ 179,200	\$ 208,863
Miscellaneous	68,242	50,037
TOTAL OPERATING REVENUES	247,442	258,900
OPERATING EXPENSES:		
Administration:		
Personal services	205,665	186,390
Materials and supplies	29,660	22,658
Travel and training	-	-
Intragovernmental	55,288	47,338
Utilities, services, and miscellaneous	105,027	102,307
Total Administration	395,640	358,693
Transportation:		
Personal services	-	-
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Total Transportation	-	-
Maintenance of Way:		
Personal services	-	-
Materials and supplies	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Total Maintenance of Way	-	-
TOTAL OPERATING EXPENSES	395,640	358,693
OPERATING INCOME BEFORE DEPRECIATION	\$ (148,198)	\$ (99,793)

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 2,744,881	\$ 2,776,137
OPERATING EXPENSES:		
General Operations:		
Personal services	222,033	211,379
Materials and supplies	1,816	937
Travel and training	605	-
Intragovernmental	47,431	53,669
Utilities, services, and miscellaneous	61,662	53,570
Total General Operations	<u>333,547</u>	<u>319,555</u>
Field Operations:		
Personal services	237,767	210,981
Materials and supplies	113,122	95,960
Travel and training	1,037	-
Intragovernmental	72,800	123,727
Utilities, services, and miscellaneous	57,829	317,215
Total Field Operations	<u>482,555</u>	<u>747,883</u>
TOTAL OPERATING EXPENSES	<u>816,102</u>	<u>1,067,438</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ 1,928,779</u>	<u>\$ 1,708,699</u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 160,218	\$ 100,411
TOTAL OPERATING REVENUES	<u>160,218</u>	<u>100,411</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	6,540	5,767
Materials and supplies	1,712	529
Travel and training	-	-
Intragovernmental	3,549	3,247
Utilities, services, and miscellaneous	<u>56,859</u>	<u>56,562</u>
TOTAL OPERATING EXPENSES	<u>68,660</u>	<u>66,105</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ 91,558</u>	<u>\$ 34,306</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
JUNE 30, 2023

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
SEWER: 5551						
Sewer Main Rehab (SW100)	\$ 8,955,200	5,103,076	-	5,103,076	3,223	3,848,901
Annual Sewer Improvements (SW183)	1,898,257	19,825	-	19,825	-	1,878,432
PCCE #3 Stewart/Ridge/Med (SW198)	1,944,030	1,290,929	395,783	1,686,712	-	257,318
PCCE #8 Thilly Lathrop (SW221)	2,395,524	2,343,962	-	2,343,962	-	51,562
PCCE #16 Bingham/W Ridgel (SW240)	1,545,000	1,079,557	40,237	1,119,794	-	425,206
PCCE #18 Spring Valley Rd (SW241)	149,000	147,217	-	147,217	-	1,783
Calvert Dr Sewer Relocation (SW252)	350,000	-	-	-	-	350,000
PCCE #27 Grace Ellen (SW254)	320,000	148,690	150,594	299,284	-	20,716
PCCE #22 Shannon Place (SW502)	64,186	64,186	-	64,186	-	0
PCCE #23 Lakeshore-Edgewood (SW503)	225,000	14,602	-	14,602	-	210,398
PCCE #25 Glenwood/Redbud (SW504)	377,200	159,840	74,758	234,598	-	142,602
Court & Hickory Street (SW505)	517,634	29,871	-	29,871	309,944	177,819
PCCE #21-Stanford (SW507)	125,000	72,699	-	72,699	-	52,301
WWTP Digester Complex Impr (SW508)	7,156,516	6,786,884	-	6,786,884	268,731	100,901
N Garth Sewer Replacemnt (SW511)	165,000	65,021	-	65,021	-	99,979
Tupelo-larch Sewer Replacemnt (SW513)	201,500	201,273	-	201,273	-	227
Hwy 63 Connector south of I-70 (SW516)	1,092,500	43,577	-	43,577	-	1,048,923
FY18 Sewer Main & Manhole Rehab (SW518)	2,137,099	2,137,099	-	2,137,099	-	0
PCCE #30 Stewart/Edgewood/Westmount (SW519)	400,000	-	54	54	3,055	396,891
WWTP Mech Screens Wetland Pump (SW520)	4,000,000	-	-	-	-	4,000,000
PCCE #28 Hickory Hill & Sunset (SW521)	370,260	24,803	-	24,803	-	345,457
PCCE #29 East Sunset Lane (SW522)	595,000	33,021	1,634	34,655	187	560,158
FY19 Sewer Rehab (SW524)	3,166,000	3,164,052	-	3,164,052	-	1,948
5th to Wilkes Relief (SW525)	394,685	394,685	-	394,685	-	0
S Providence Sewer Replacement (SW526)	448,500	22,586	944	23,530	-	424,970
Sewer Rehab #8 (SW527)	1,649,656	1,050,857	559,579	1,610,436	-	39,220
Sewer Rehab #9 (SW528)	3,038,974	-	2,236,164	2,236,164	755,034	47,776
Sewer Rehab #10 (SW529)	7,102,786	-	54	54	-	7,102,732
Sewer Mitigation Bank (SW530)	150,000	-	-	-	-	150,000
PCCE #31 Oakwood Court (SW531)	30,000	-	28,421	28,421	1,524	55
PCCE #35 Richmond Avenue (SW532)	30,000	-	29,781	29,781	164	55
PCCE #34 Forest Hill Ct & Ridget Rd (SW533)	80,000	-	65,521	65,521	2	14,477
PCCE #38 NORTH EIGHTH STREET (SW534)	30,000	-	23,785	23,785	5,311	904
White Oak Sewer Relocation (SW540)	150,000	92	-	92	-	149,908
5th to Wilkes Relief Sewer Phase II (SW542)	394,888	-	-	-	-	394,888
Route B Econ Dev Sewer Ext (SW543)	832,500	819,534	-	819,534	-	12,966
Hinkson Bank Stabilization at Clear Creek (SW544)	120,000	42,573	-	42,573	-	77,427
TOTAL SEWER	\$ 52,601,895	25,260,511	3,607,309	28,867,820	1,347,175	22,386,900
AIRPORT: 5541						
Airport Gen Improvements (AP008)	\$ 193,580	156,237	-	156,237	-	37,343
Realign RT H (AP090)	2,159,531	1,921,472	-	1,921,472	-	238,059
New Airport Terminal (AP111)	34,305,811	24,324,606	1,777,318	26,101,924	801,545	7,402,342
Route H (AP123)	3,715,283	2,342,534	-	2,342,534	-	1,372,749
COU Parking Lot (AP124)	1,012,000	12,054	473,884	485,938	-	526,062
RW 2-20 & TW A North Ext (AP125)	10,999,508	10,942,906	16,903	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)	145,793	-	-	-	-	145,793
T/W A-South of R/W 13-31-975X50 D&C (AP139)	3,174,376	1,341,009	1,658,691	2,999,700	169,482	5,194
Hangar 350 Apron & Extension (AP140)	2,254,768	1,525,447	-	1,525,447	48,846	680,475
Glycol Recovery System (AP141)	79,188	-	-	-	-	79,188
Aqueous Fil Foaming (AP143)	33,457	30,982	-	30,982	-	2,475
Percent for Art Terminal (M0111)	150,550	90,707	3,387	94,094	-	56,456
Maintenance Percent for Art Terminal (N0111)	38,320	240	0	240	0	38,080
TOTAL AIRPORT:	\$ 67,947,045	50,845,057	3,930,183	54,775,240	1,042,307	12,129,498
PARKING: 5561						
MM-10th Cherry Parking Structure (PK064)	470,000	464,215	-	464,215	43	5,742
Camera System Replacement (PK065)	700,000	376,338	234,160	610,498	71,977	17,525
MM-Plaza Garage (PK066)	400,000	348,061	-	348,061	-	51,939
MM-8th/Cherry Parking Improvement (PK067)	751,199	47,745	16,787	64,532	23,081	663,586
5th/Walnut Repair (PK068)	360,000	467,036	-	467,036	13	(107,049)
Elevator Upgrade (PK069)	429,504	10,334	-	10,334	10,752	408,418
Garage Security Fencing (PK071)	1,100,000	616,539	301,474	918,013	34,652	147,335

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
JUNE 30, 2023

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Electric Charging Stations (PK073)	35,000	-	-	0	-	35,000
Garage Building Assessments (PK076)	100,000	-	31,596	31,596	2,304	66,100
TOTAL PARKING:	\$ 4,345,703	2,330,288	584,017	2,914,285	142,822	1,288,596
PUBLIC TRANSPORTATION: 5531						
Annual Transit Projects (PT050)	\$ 1,010,293	190,551	0	190,551	-	819,742
LONO Electric Bus (PT061)	2,006,300	1,780,011	35,656	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	101,424	18,508	119,932	-	206,968
Rehab/Renovate Bus Surveillance System (PT066)	73,000	-	-	-	-	73,000
Rehab/Renovate Power Distribution Substation (PT067)	26,981	-	-	-	-	26,981
FY21 5307 Proj MO-2021-08 (PT068)	2,840,750	-	1,035,278	1,035,278	-	1,805,472
FY18-FY20 5339 Funds MO-2020-021 (PT069)	1,575,097	1,065,532	0	1,065,532	351,856	157,709
MO-2022-011 REPL 6 VAN (PT071)	817,317	-	351,856	351,856	0	465,461
MO-2022-023 REPL 3 EL BUSES (PT072)	2,622,734	-	0	0	2,586,409	36,325
2022 LONO MO-2023 (PT073)	3,435,500	-	84,750	84,750	3,042,158	308,592
TOTAL PUBLIC TRANSPORTATION:	\$ 16,050,330	4,026,580	1,526,048	5,552,628	5,988,287	4,509,415
SOLID WASTE: 5571						
Methane Gas Extract Wells (RF031)	\$ 1,799,067	1,454,969	-	1,454,969	-	344,098
Leachate Handling & Stor (RF051)	756,672	683,209	(7,440)	675,769	-	80,903
MRF Phase I (RF055)	400,000	-	193,215	193,215	-	206,785
Landfill Cell 6 (RF059)	5,870,155	5,756,498	(2,567)	5,753,931	-	116,224
Landfill Fuel Station Pump Add (RF060)	120,000	33,662	7,979	41,641	(990)	79,349
Landfill Expansion Permitting (RF061)	2,373,736	1,919,506	49,733	1,969,239	331,863	72,534
Landfill Fuel Station Facility Ph2 (RF062)	450,000	119,608	327,249	446,857	-	3,143
Landfill Ops Center Bldg Imp (RF063)	200,000	-	-	-	-	200,000
Vehicle Storage Shelters (RF064)	850,000	-	-	-	-	850,000
Vehicle Wash Bays (RF065)	1,200,000	-	185,963	185,963	9,788	1,004,249
Landfill Security Gate (RF066)	140,000	9,549	-	9,549	-	130,451
CID Special Project (RF067)	125,000	34,871	-	34,871	59,222	30,907
912 East Walnut (RF068)	690,000	685,839	14	685,853	-	4,147
HHW Collection Facility (RF069)	350,000	-	-	-	-	350,000
Small Vehicle Drop-Off Facility (RF070)	330,000	-	-	-	-	330,000
Oakland Gravel Rd Recycling Drop-Off Site (RF072)	16,517	16,517	-	16,517	-	0
Bioreactor Landfill Cell 7 (RF073)	6,000,000	-	-	-	-	6,000,000
Material Recovery Facility Expansion (RF074)	650,000	-	-	-	-	650,000
Landfill Heavy Equipment Storage Shed (RF075)	500,000	-	-	-	-	500,000
Landfill Scale House Relocation & Road Improvement (RF077)	250,000	-	-	-	-	250,000
TOTAL SOLID WASTE:	\$ 23,071,147	10,714,228	754,146	11,468,374	399,883	11,202,890
STORMWATER: 5581						
Annual Projects (SS017)	\$ 513,535	-	-	-	-	513,535
Royal Latham Fallwood (SS090)	150,000	-	-	-	-	150,000
Garth at Oak Tower (SS110)	785,000	607,562	-	607,562	-	177,438
Annual CAM Projects (SS114)	120,169	100	-	100	-	120,069
Annual Downtown Tree Plant (SS115)	125,054	-	-	-	-	125,054
Calvert Drive (SS117)	1,203,943	-	25,131	25,131	17,023	1,161,789
Annual Property Acquis (SS118)	250,000	-	-	-	-	250,000
Aldeah & Ash Strm Pipe Rhb (SS123)	211,000	210,987	-	210,987	-	13
Hickman/6th and 7th (SS134)	1,390,000	1,035,155	-	1,035,155	-	354,845
Mill Creek 307 W Ahlamra (SS136)	200,000	48,258	-	48,258	318	151,424
Greenwood South (SS140)	192,000	189,454	-	189,454	-	2,546
Quail Drive (SS143)	600,000	223,738	262,883	486,621	-	113,379
Alan Lane (SS144)	436,000	19,860	4,999	24,859	5,093	406,048
Capri Estates Drainage (SS145)	330,000	8,785	-	8,785	-	321,215
FY19 Storm Water Rehab (SS146)	235,400	216,560	-	216,560	-	18,840
Leslie Lane Storm Water Improvement (SS147)	95,000	94,016	-	94,016	-	984
Bray/Longwell Drainage (SS148)	200,000	44,127	145,547	189,674	-	10,326
Rockhill Road (SS149)	353,000	30,195	-	30,195	-	322,805
Ross Drainage (SS150)	200,000	178,559	-	178,559	-	21,441
Crestridge Dr Culvert Replacement (SS151)	525,000	-	66,288	66,288	57,212	401,500
Braemore Drainage (SS152)	30,000	-	-	-	-	30,000
Nebraska Avenue (SS153)	1,100,000	81,386	79,162	160,548	0	939,452
Sexton/McBaine Drainage (SS154)	50,000	-	8,879	8,879	-	41,121
Worley Again East Phase I (SS155)	60,000	-	-	-	-	60,000
Greenwood Stewart Phase II (SS156)	200,000	-	-	-	-	200,000
Vandiver/Sylvan Storm Drainage (SS157)	340,000	-	-	-	-	340,000
Hinkson Bank Stabilization at Clear Creek (SS158)	100,000	47,309	-	47,309	-	52,691
Bernadette (SS159)	150,000	-	-	-	-	150,000
Brandon RV Culvert Replacement (SS160)	110,000	-	-	-	-	110,000
Ross Street Outlet Improvement (SS161)	150,000	-	9,871	9,871	-	140,129
Sexton Road at Jackson (SS162)	45,000	-	-	-	-	45,000
TOTAL STORMWATER:	\$ 10,450,101	3,036,051	602,760	3,638,811	79,646	6,731,644

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
JUNE 30, 2023

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
RAILROAD:						
Annual Tie Program (R0012)	\$ 1,466,918	\$ 1,441,918	\$ -	\$ 1,441,918	\$ -	\$ 25,000
Surfacing Program (R0013)	442,858	417,857	-	417,857	-	25,001
Rail Replacement Program (R0014)	459,438	434,438	-	434,438	-	25,000
Capital Maintenance (R0045)	793,597	768,597	-	768,597	-	25,000
MT Zion Church Road Crossing (R0073)	170,012	145,069	-	145,069	-	24,943
1/2 Mile Ties & Rails Replacement (R0075)	671,517	-	610,913	610,913	-	60,604
TOTAL RAILROAD:	\$ 4,004,340	\$ 3,207,879	610,913	3,818,792	-	185,548
WATER UTILITY:						
CIP Ent. Revenue Contingency (W0003)	\$ 505,770	\$ -	\$ -	\$ -	\$ -	\$ 505,770
New and Replacement of Mains Under Hwy (W0119)	650,000	-	-	-	-	650,000
Installation of New Mains to Create Loops (W0123)	2,540,755	1,886,234	-	1,886,234	-	654,521
Main Relocation for Streets and Highways (W0125)	3,158,116	3,027,125	56,677	3,083,802	-	74,314
Fire Hydrant and Valve Replacement (W0127)	2,515,000	2,505,100	-	2,505,100	-	9,900
New and Replace Service Lines (W0128)	11,948,264	11,284,690	144,907	11,429,597	3,372	515,295
Water Main Replacements (W0130)	2,787,721	2,257,057	4,848	2,261,905	-	525,816
Refurbish Deep Well for Emerge (W0140)	550,000	-	-	-	-	550,000
Differential Payments (W0143)	467,387	292,061	-	292,061	141,302	34,024
West Ash Pump Station Upgrade (W0145)	3,300,000	427,736	6,168	433,904	65,581	2,800,515
Back Up Generators (W0150)	800,000	-	-	-	-	800,000
Business Loop Phase 6 Main Replacement (W0200)	1,057,561	44,439	46,940	91,379	-	966,182
Brown Station RT B Peabody (W0230)	340,000	3,917	111,812	115,729	186,276	37,995
Meter Replacement Project (W0231)	5,834,804	5,799,582	-	5,799,582	-	35,222
Lime Soft Discharge Pipe (W0234)	60,665	-	-	-	33,686	26,979
Water Treatment plant Upgrade Phase 1 (W0236)	4,501,763	2,553,252	218,980	2,772,232	200,218	1,529,313
Deep Well Abandonment (W0249)	210,550	10,550	-	10,550	-	200,000
Nifong Blvd Improvements (W0256)	148,890	3,451	-	3,451	-	145,439
Storeroom and Enc. Equipments (W0263)	1,000,000	452,952	-	452,952	-	547,048
Well and Pump Station Control (W0264)	863,352	542,125	103,983	646,109	36,067	181,176
Country Club Drive S/E Walnut Phase 2 (W0273)	560,000	13,918	-	13,918	-	546,082
Well Field Valve Upgrades (W0274)	333,700	-	-	-	-	333,700
New Well Platfrms (W0279)	200,000	-	-	-	-	200,000
New Southeast Pump Station (W0280)	3,500,000	634,460	54,618	689,078	60,542	2,750,380
Annual Tower & Reservoir Maint (W0282)	2,300,000	-	-	-	34,117	2,265,883
Fiber to Water Facilities (W0283)	375,000	-	-	-	-	375,000
New Elevated Storage Project (W0286)	3,000,000	2,449	3,000	5,449	-	2,994,551
Riback RD & Blackberry WT Main (W0287)	120,000	-	-	-	3,700	116,300
S. Glenwood Ave & CT WT Main (W0288)	143,000	27,371	-	27,371	-	115,629
Woodbine Dr. WT Main Replacem (W0289)	124,000	3,573	-	3,573	-	120,427
Old63, Gordon & Charles ST M (W0290)	300,000	-	-	-	-	300,000
Ridgemont RD & Highridge WT Main (W0291)	1,053,000	39,083	-	39,083	1,012,037	1,880
Sinclair RD, Nifong Southampton Court (W0292)	440,000	-	-	-	381,044	58,957
Walnut, Melburn ST-William ST Lo (W0295)	150,000	121,636	22,600	144,235	-	5,765
Leslie LN-Garth-Providence LOC (W0297)	252,000	33,799	-	33,799	-	218,201
St. Charles to Mexico G. Main Replacement (W0298)	1,200,000	-	46,797	46,797	85,203	1,068,000
RPL, Alluvial Well #1 (W0301)	700,000	-	-	-	98,157	601,843
RPL, Alluvial Well #10 (W0302)	700,000	-	-	-	98,157	601,843
Strawn Road Main Extension (W0303)	600,000	-	-	-	-	600,000
TOTAL WATER UTILITY:	\$ 59,291,299	\$ 31,966,560	\$ 821,330	\$ 32,787,891	\$ 2,439,459	\$ 24,063,950
ELECTRIC UTILITY:						
CIP Ent. Rev Contingency (E0003)	\$ 261,364	\$ -	\$ -	\$ -	\$ -	\$ 261,364
New & Replace Transformaer & Capacitors (E0021)	23,091,657	21,328,977	96,649	21,425,627	1,193,101	472,929
Conversion of Overhead to Underground (E0027)	12,819,432	11,750,715	-	11,750,715	-	1,068,717
Street Light Addition & Replacements (E0052)	5,856,651	5,212,894	36,850	5,249,745	-	606,906
Secondary Electric System for New Serv. (E0053)	23,092,333	19,791,479	294,939	20,086,418	162,612	2,843,302
Fiber Optic System Additions (E0082)	3,599,643	3,245,290	3,720	3,249,010	-	350,633
161 & 69 kV Transmission System Repl. (E0101)	3,670,000	3,606,593	3,985	3,610,578	-	59,422
13.8 kV Underground System Repl. (E0107)	3,088,267	3,086,749	-	3,086,749	-	1,518
New 13.8 kV Substation Feeder Additions (E0115)	12,147,294	8,326,941	-	8,326,941	-	3,820,353
13.8 kV System - New Residential Services (E0116)	11,635,000	9,308,452	421,990	9,730,442	-	1,904,558
13.8 kV System - New Commercial Services (E0117)	16,106,442	13,701,927	271,737	13,973,664	-	2,132,778
13.8 kV Overhead System Replacement (E0118)	9,808,000	9,807,113	-	9,807,113	-	887
New Southside Substation (E0121)	7,044,497	3,661,051	-	3,661,051	-	3,383,446
Business Loop Phase 5 (E0140)	100,000	-	-	-	-	100,000
69 kV Relay Replacement (E0145)	1,063,815	923,515	110,722	1,034,237	11,451	18,127
Mill Creek Sub Trans Connection (E0148)	7,910,165	2,676,791	-	2,676,791	-	5,233,374
Power Plant Substation Upgrade (E0151)	1,500,000	252,315	3,433	255,749	-	1,244,251
Replace 69 & 161 kV Circuit Breakers (E0153)	1,719,000	912,379	-	912,379	667,500	139,121
Landfill Generator Unit 4 (E0175)	2,000,000	21,193	-	21,193	1,765,065	213,742
Strrm and Enclose Equipment (E0176)	400,000	210,410	-	210,410	-	189,590
College Underground Univ. to Bouchelle (E0179)	400,000	-	-	-	-	400,000
Downtown Street Lights (E0180)	702,000	385,404	228,997	614,402	-	87,598
Mercury Vapor Street Lights (E0182)	250,000	47,957	-	47,957	-	202,043
Boiler 8 Upgrades (E0183)	3,902,825	3,902,824	-	3,902,824	-	1
Future Substation Transformer (E0184)	1,000,000	-	-	-	-	1,000,000
Replace Upgrade Substation Switchgear (E0189)	200,000	-	-	-	-	200,000
161 & 69 kV Transformer Replacement (E0192)	971,000	471,000	-	471,000	-	500,000
Substation Upgrade GSTN Perche (E0194)	1,270,026	134,162	-	134,162	-	1,135,864
Underground Distribution Trans Path (E0198)	100,000	4,432	-	4,432	-	95,568
Relocation of 13.8 kV System for Streets (E0199)	2,150,000	1,240,019	18,920	1,258,939	-	891,061
13.8 kV System Automation (E0200)	846,637	332,805	-	332,805	-	513,832
Reconfiguring Substation Feeder (E0201)	2,850,000	179,851	34,975	214,826	-	2,635,174
Moore's Lake Restoration (E0204)	6,300,000	5,543,889	293,621	5,837,510	145,004	317,486
MPP Decommissioning (E0208)	1,500,000	911,382	298,308	1,209,690	-	290,310
Sewer Conn to Municipal Power Plant (E0211)	250,000	236,487	1,417	237,905	11,621	474
Hinkson Creek Trans & Switchgear (E0214)	1,150,000	1,014,912	-	1,014,912	-	135,088
Pupgrade of Energy Management System (E0216)	1,250,000	895,609	89,844	985,453	74,254	190,293
UMC 69KV Tie Line	30,000	-	-	-	-	30,000
TOTAL ELECTRIC UTILITY:	\$ 172,036,047	\$ 133,125,520	\$ 2,210,108	\$ 135,335,628	\$ 4,030,608	\$ 32,669,811
TOTAL CAPITAL PROJECTS	\$ 409,797,907.37	\$ 264,612,654.69	\$ 14,646,813.99	\$ 279,159,468.58	\$ 15,470,187.68	\$ 115,168,251.11

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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.

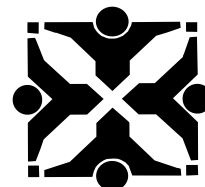
Information Technology Fund - to account for the provision of hardware infrastructure to support the computing requirements of the City, as well as developing or implementing software to improve the operating efficiencies of the departments within the City.

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
June 30, 2023 and 2022

ASSETS	Information Technology Fund		Vehicle and Equipment Replacement Fund		Fleet Operations Fund	
	2023	2022	2023	2022	2023	2022
CURRENT ASSETS:						
Cash and cash equivalents	\$ 2,851,891	\$ 5,632,950	\$ 1,747,046	\$ 1,027,190	\$ -	\$ 244,407
Accounts receivable	4,734	5,593	-	-	22,172	21,395
Grants receivable	19,345	22,710	-	-	-	(21)
Accrued interest	-	2,249	-	327	-	114
Due from other funds	-	-	-	-	-	-
Inventory	-	-	-	-	1,490,359	679,077
Other assets	86,558	1,196	-	-	271,995	-
Total Current Assets	2,962,528	5,664,698	1,747,046	1,027,517	1,784,526	944,972
RESTRICTED ASSETS:						
Net pension asset	2,087,259	3,310,950	-	-	1,393,877	2,293,333
Net OPEB asset	-	25,503	-	-	-	17,665
Total Restricted Assets	2,087,259	3,336,453	-	-	1,393,877	2,310,998
OTHER ASSETS:						
Lease Receivable	-	-	-	-	85,942	-
Investments	-	-	-	-	-	-
Total Other Assets	-	-	-	-	85,942	-
FIXED ASSETS:						
Property, plant, and equipment	5,342,053	4,197,469	2,798,645	1,927,709	2,827,852	2,804,129
Accumulated depreciation	(4,052,922)	(3,719,064)	(344,337)	(117,094)	(1,184,153)	(1,135,946)
Net Plant in Service	1,289,131	478,405	2,454,308	1,810,615	1,643,699	1,668,183
Construction in progress	-	-	-	-	-	-
Net Fixed Assets	1,289,131	478,405	2,454,308	1,810,615	1,643,699	1,668,183
TOTAL ASSETS	6,338,918	9,479,556	4,201,354	2,838,132	4,908,044	4,924,153
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	421,701	285,688	-	-	281,613	197,882
Outflows related to OPEB	77,511	57,199	-	-	51,762	39,619
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 6,838,130	\$ 9,822,443	\$4,201,354	\$2,838,132	\$ 5,241,419	\$ 5,161,654
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$ 130,565	\$ 69,351	\$ 24,422	\$ 135,857	\$ 201,152	\$ 340,576
Interest payable	-	-	-	-	-	-
Accrued payroll and payroll taxes	280,061	288,062	-	-	107,924	119,462
Due to other funds	-	-	-	-	1,740,073	-
Advances from other funds	-	-	-	-	-	-
Obligations under capital leases current maturities	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Total Current Liabilities	410,626	357,413	24,422	135,857	2,049,149	460,038
LONG-TERM LIABILITIES:						
Obligations under capital leases	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-
Incurred but not reported claims	-	-	-	-	-	-
Net pension Liability	-	-	-	-	-	-
Net OPEB Liability	28,686	-	-	-	19,156	-
Total Long-Term Liabilities	28,686	-	-	-	19,156	-
TOTAL LIABILITIES	439,312	357,413	24,422	135,857	2,068,305	460,038
DEFERRED INFLOWS OF RESOURCES						
Inflows related to OPEB	33,872	50,117	-	-	22,620	34,714
Inflows related to pension	798,760	2,445,973	-	-	533,414	1,694,206
Inflows related to leases	-	-	-	-	85,944	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	1,271,944	2,853,503	24,422	135,857	2,710,283	2,188,958
FUND EQUITY:						
Retained earnings (deficit)	5,566,186	6,968,940	4,176,932	2,702,275	2,531,136	2,972,696
TOTAL FUND EQUITY	5,566,186	6,968,940	4,176,932	2,702,275	2,531,136	2,972,696
LIABILITIES AND FUND EQUITY	\$ 6,838,130	\$ 9,822,443	\$4,201,354	\$2,838,132	\$ 5,241,419	\$ 5,161,654

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2023 and 2022

Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2023	2022	2023	2022	2023	2022
\$ 18,866,234	\$ 18,484,717	\$ 14,690,923	\$ 12,959,753	\$ 38,156,094	\$ 38,349,017
8,331	8,101	471,970	435,708	507,207	470,797
-	-	-	-	19,345	22,689
65,862	5,232	45,512	3,736	111,374	11,658
-	-	-	-	-	-
-	-	-	-	1,490,359	679,077
-	-	-	-	358,553	1,196
<u>18,940,427</u>	<u>18,498,050</u>	<u>15,208,405</u>	<u>13,399,197</u>	<u>40,642,932</u>	<u>39,534,434</u>
119,806	197,117	312,246	513,736	3,913,188	6,315,136
-	1,518	-	3,957	-	48,643
<u>119,806</u>	<u>198,635</u>	<u>312,246</u>	<u>517,693</u>	<u>3,913,188</u>	<u>6,363,779</u>
-	-	-	-	85,942	-
<u>1,273,051</u>	<u>1,286,389</u>	<u>-</u>	<u>-</u>	<u>1,273,051</u>	<u>1,286,389</u>
<u>1,273,051</u>	<u>1,286,389</u>	<u>-</u>	<u>-</u>	<u>1,358,993</u>	<u>1,286,389</u>
-	-	-	-	10,968,550	8,929,307
-	-	-	-	(5,581,412)	(4,972,104)
-	-	-	-	5,387,138	3,957,203
-	-	-	-	-	-
-	-	-	-	5,387,138	3,957,203
<u>20,333,284</u>	<u>19,983,074</u>	<u>15,520,651</u>	<u>13,916,890</u>	<u>51,302,251</u>	<u>51,141,805</u>
24,205	17,008	63,085	44,328	790,604	544,906
4,449	3,405	11,595	8,875	145,317	109,098
<u>\$ 20,361,938</u>	<u>\$ 20,003,487</u>	<u>\$ 15,595,331</u>	<u>\$ 13,970,093</u>	<u>\$ 52,238,172</u>	<u>\$ 51,795,809</u>
\$ 1,701	\$ 63,996	\$ 92,326	\$ -	\$ 450,166	\$ 609,780
-	-	-	-	-	-
23,839	21,918	8,912	24,688	420,736	454,130
-	-	-	-	1,740,073	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,819	3,819	3,819	3,819
<u>25,540</u>	<u>85,914</u>	<u>105,057</u>	<u>28,507</u>	<u>2,614,794</u>	<u>1,067,729</u>
-	-	-	-	-	-
5,936,363	5,426,243	-	-	5,936,363	5,426,243
-	-	1,018,700	966,400	1,018,700	966,400
1,647	-	4,291	-	5,938	-
-	-	-	-	47,842	-
<u>5,938,010</u>	<u>5,426,243</u>	<u>1,022,991</u>	<u>966,400</u>	<u>7,008,843</u>	<u>6,392,643</u>
<u>5,963,550</u>	<u>5,512,157</u>	<u>1,128,048</u>	<u>994,907</u>	<u>9,623,637</u>	<u>7,460,372</u>
1,944	2,984	5,067	7,776	63,503	95,591
45,848	145,621	119,492	379,524	1,497,514	4,665,324
-	-	-	-	85,944	-
<u>6,011,342</u>	<u>5,660,762</u>	<u>1,252,607</u>	<u>1,382,207</u>	<u>11,270,598</u>	<u>12,221,287</u>
<u>14,350,596</u>	<u>14,342,725</u>	<u>14,342,724</u>	<u>12,587,886</u>	<u>40,967,574</u>	<u>39,574,522</u>
<u>14,350,596</u>	<u>14,342,725</u>	<u>14,342,724</u>	<u>12,587,886</u>	<u>40,967,574</u>	<u>39,574,522</u>
<u>\$ 20,361,938</u>	<u>\$ 20,003,487</u>	<u>\$ 15,595,331</u>	<u>\$ 13,970,093</u>	<u>\$ 52,238,172</u>	<u>\$ 51,795,809</u>

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	Information Technology Fund		Vehicle and Equipment Replacement Fund		Fleet Operations Fund	
	2023	2022	2023	2022	2023	2022
OPERATING REVENUES:						
Charges for services	\$ 7,282,405	\$ 8,112,647	\$ -	\$ -	\$ 3,005,166	\$ 5,417,191
OPERATING EXPENSES:						
Personal services	3,610,928	3,422,788	-	-	1,574,742	1,593,167
Materials and supplies	778,143	605,640	14,786	-	2,147,660	4,668,483
Travel and training	71,987	110,629	-	-	2,607	1,481
Intragovernmental	405,552	300,727	-	-	312,142	279,871
Utilities, services, and miscellaneous	2,619,743	2,025,636	-	-	78,206	69,000
TOTAL OPERATING EXPENSES	<u>7,486,353</u>	<u>6,465,420</u>	<u>14,786</u>	<u>-</u>	<u>4,115,357</u>	<u>6,612,002</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(203,948)	1,647,227	(14,786)	-	(1,110,191)	(1,194,811)
Depreciation	(271,928)	(308,936)	(249,604)	(117,094)	(36,156)	(38,298)
OPERATING INCOME (LOSS)	<u>(475,876)</u>	<u>1,338,291</u>	<u>(264,390)</u>	<u>(117,094)</u>	<u>(1,146,347)</u>	<u>(1,233,109)</u>
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	48,492	96,323	-	-	-	-
Investment revenue	60,430	(12,712)	34,068	(3,532)	(23,922)	1,420
Miscellaneous revenue	3,573	1,148	-	43,922	28,648	1,676
Interest expense	-	-	-	-	-	-
Loss on disposal of fixed assets	-	-	-	-	-	-
Miscellaneous expense	-	(135,350)	-	(257,371)	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>112,495</u>	<u>(50,591)</u>	<u>34,068</u>	<u>(216,981)</u>	<u>4,726</u>	<u>3,096</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(363,381)</u>	<u>1,287,700</u>	<u>(230,322)</u>	<u>(334,075)</u>	<u>(1,141,621)</u>	<u>(1,230,013)</u>
OPERATING TRANSFERS						
Operating transfers from other funds	-	77,481	1,933,601	3,036,350	-	40,221
Operating transfers to other funds	(374,511)	(121,646)	-	-	(3,662)	(3,662)
TOTAL OPERATING TRANSFERS	<u>(374,511)</u>	<u>(44,165)</u>	<u>1,933,601</u>	<u>3,036,350</u>	<u>(3,662)</u>	<u>36,559</u>
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(737,892)	1,243,535	1,703,279	2,702,275	(1,145,283)	(1,193,454)
Contributed capital	-	-	-	-	-	-
NET INCOME (LOSS)	(737,892)	1,243,535	1,703,279	2,702,275	(1,145,283)	(1,193,454)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	6,304,078	5,725,405	2,473,653	-	3,676,419	4,166,150
Equity transfers from other funds	-	-	-	-	-	-
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$ 5,566,186</u>	<u>\$ 6,968,940</u>	<u>\$4,176,932</u>	<u>\$ 2,702,275</u>	<u>\$ 2,531,136</u>	<u>\$ 2,972,696</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2023	2022	2023	2022	2023	2022
\$ 4,495,958	\$ 4,495,799	\$ 11,707,350	\$ 11,247,884	\$ 26,490,879	\$ 29,273,521
261,415	197,183	468,551	479,029	5,915,636	5,692,167
4,161	288	16,305	12,035	2,961,055	5,286,446
3,208	3,094	24,435	35,062	102,237	150,266
61,376	84,885	1,320	30,929	780,390	696,412
<u>5,246,948</u>	<u>3,875,333</u>	<u>11,110,955</u>	<u>10,323,539</u>	<u>19,055,852</u>	<u>16,293,508</u>
<u>5,577,108</u>	<u>4,160,783</u>	<u>11,621,566</u>	<u>10,880,594</u>	<u>28,815,170</u>	<u>28,118,799</u>
(1,081,150)	335,016	85,784	367,290	(2,324,291)	1,154,722
-	-	-	-	(557,688)	(464,328)
<u>(1,081,150)</u>	<u>335,016</u>	<u>85,784</u>	<u>367,290</u>	<u>(2,881,979)</u>	<u>690,394</u>
-	-	-	-	48,492	96,323
467,026	(54,321)	336,885	(35,959)	874,487	(105,104)
-	-	93,304	49,633	125,525	96,379
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(392,721)</u>
<u>467,026</u>	<u>(54,321)</u>	<u>430,189</u>	<u>13,674</u>	<u>1,048,504</u>	<u>(305,123)</u>
<u>(614,124)</u>	<u>280,695</u>	<u>515,973</u>	<u>380,964</u>	<u>(1,833,475)</u>	<u>385,271</u>
-	5,934	-	9,967	1,933,601	3,169,953
<u>(33,660)</u>	<u>(33,660)</u>	<u>(24,496)</u>	<u>(24,496)</u>	<u>(436,329)</u>	<u>(183,464)</u>
<u>(33,660)</u>	<u>(27,726)</u>	<u>(24,496)</u>	<u>(14,529)</u>	<u>1,497,272</u>	<u>2,986,489</u>
(647,784)	252,969	491,477	366,435	(336,203)	3,371,760
-	-	-	-	-	-
<u>(647,784)</u>	<u>252,969</u>	<u>491,477</u>	<u>366,435</u>	<u>(336,203)</u>	<u>3,371,760</u>
14,998,380	14,089,756	13,851,247	12,221,451	41,303,777	36,202,762
-	-	-	-	-	-
<u>\$ 14,350,596</u>	<u>\$ 14,342,725</u>	<u>\$ 14,342,724</u>	<u>\$ 12,587,886</u>	<u>40,967,574</u>	<u>39,574,522</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	Information Technology Fund		Vehicle and Equipment Replacement Fund		Fleet Operations Fund	
	2023	2022	2023	2022	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$ (475,876)	\$ 1,338,291	\$ (264,390)	\$ (117,094)	\$ (1,146,347)	\$ (1,233,109)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	271,928	308,936	249,604	117,094	36,156	38,298
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	858	(1)	-	-	3,848	(4,808)
Decrease (increase) in due from other funds	-	-	-	-	-	-
Decrease (increase) in inventory	-	-	-	-	(104,585)	768,495
Decrease (increase) in other assets	358,904	11,561	-	-	(18,736)	-
Decrease (increase) in lease receivable	-	-	-	-	28,377	-
Increase (decrease) in accounts payable	73,468	75,255	17,526	135,857	(107,168)	58,914
Increase (decrease) in accrued payroll	(220,144)	(214,158)	-	-	(94,678)	(93,934)
Increase (decrease) in due to other funds	-	-	-	-	1,454,439	-
Increase (decrease) in other liabilities	-	-	-	-	-	-
Unrealized gain (loss) on cash equivalents	(6,638)	26,405	4,626	(5,868)	3,359	2,118
Other nonoperating revenue	3,573	1,148	-	43,922	28,648	1,676
Net cash provided by (used for) operating activities	<u>6,073</u>	<u>1,547,437</u>	<u>7,366</u>	<u>173,911</u>	<u>83,313</u>	<u>(462,350)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	-	77,481	1,933,601	3,036,350	-	40,221
Operating transfers out	(374,511)	(121,646)	-	-	(3,662)	(3,662)
Operating grants	45,951	110,952	-	-	-	21
Net cash provided by (used for) noncapital financing activities	<u>(328,560)</u>	<u>66,787</u>	<u>1,933,601</u>	<u>3,036,350</u>	<u>(3,662)</u>	<u>36,580</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Debt service – interest	-	-	-	-	-	-
Debt service – principal	-	-	-	-	-	-
Leased and right to use financings	-	-	-	-	(28,647)	-
Acquisition and construction of capital assets	(1,014,499)	(135,349)	(1,248,237)	(2,182,165)	(23,723)	1
Equity Transfer	-	-	-	-	-	-
Fiscal Agent Fees	-	-	-	-	-	-
Contributed capital	-	-	-	-	-	-
Proceeds from advances from other funds	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing act.	<u>(1,014,499)</u>	<u>(135,349)</u>	<u>(1,248,237)</u>	<u>(2,182,165)</u>	<u>(52,370)</u>	<u>1</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	67,068	(39,195)	29,442	(906)	(27,281)	(627)
Purchase of investments	-	-	-	-	-	-
Sale of investments	-	-	-	-	-	-
Net cash provided by (used for) investing activities	<u>67,068</u>	<u>(39,195)</u>	<u>29,442</u>	<u>(906)</u>	<u>(27,281)</u>	<u>(627)</u>
Net increase (decrease) in cash and cash equivalents	(1,269,918)	1,439,680	722,172	1,027,190	-	(426,396)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	4,121,809	4,193,270	1,024,874	-	-	670,803
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ 2,851,891</u>	<u>\$ 5,632,950</u>	<u>\$ 1,747,046</u>	<u>\$ 1,027,190</u>	<u>\$ -</u>	<u>\$ 244,407</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				0		
Cash and cash equivalents	2,851,891	5,632,950	1,747,046	1,027,190	-	244,407
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ 2,851,891</u>	<u>\$ 5,632,950</u>	<u>\$ 1,747,046</u>	<u>\$ 1,027,190</u>	<u>\$ -</u>	<u>\$ 244,407</u>

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2023	2022	2023	2022	2023	2022
\$ (1,081,150)	\$ 335,016	\$ 85,784	\$ 367,290	\$ (2,881,979)	\$ 690,394
-	-	-	-	557,688	464,328
-	-	(50,667)	(16,946)	(45,961)	(21,755)
-	-	-	-	-	-
-	-	-	-	(104,585)	768,495
-	-	86,008	-	426,176	11,561
(1,256)	26,602	58,026	(30,284)	40,596	266,344
(11,546)	(12,006)	8,912	(82,323)	(317,456)	(402,421)
-	-	-	-	1,454,439	-
-	-	-	-	-	-
(36,987)	(115,804)	(35,862)	(35,862)	(71,502)	(129,011)
-	-	93,304	49,633	125,525	96,379
<u>(1,130,939)</u>	<u>233,808</u>	<u>245,505</u>	<u>251,508</u>	<u>(788,682)</u>	<u>1,744,314</u>
-	5,934	-	9,967	1,933,601	3,169,953
(33,660)	(33,660)	(24,496)	(24,496)	(436,329)	(183,464)
-	-	-	-	45,951	110,973
<u>(33,660)</u>	<u>(27,726)</u>	<u>(24,496)</u>	<u>(14,529)</u>	<u>1,543,223</u>	<u>3,097,462</u>
-	-	-	-	-	-
-	-	-	-	(28,647)	-
-	-	-	-	(2,286,459)	(2,317,513)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(2,315,106)	(2,317,513)
467,026	65,030	344,008	1,927	880,263	26,229
19,526	13,559	-	-	19,526	13,559
-	-	-	-	-	-
<u>486,552</u>	<u>78,589</u>	<u>344,008</u>	<u>1,927</u>	<u>899,789</u>	<u>39,788</u>
(678,047)	284,671	565,017	238,906	(660,776)	2,564,051
<u>19,544,281</u>	<u>18,200,046</u>	<u>14,125,906</u>	<u>12,720,847</u>	<u>38,816,870</u>	<u>35,784,966</u>
<u>\$ 18,866,234</u>	<u>\$ 18,484,717</u>	<u>\$ 14,690,923</u>	<u>\$ 12,959,753</u>	<u>38,156,094</u>	<u>38,349,017</u>
<u>18,866,234</u>	<u>18,484,717</u>	<u>14,690,923</u>	<u>12,959,753</u>	<u>38,156,094</u>	<u>38,349,017</u>
<u>\$ 18,866,234</u>	<u>\$ 18,484,717</u>	<u>\$ 14,690,923</u>	<u>\$ 12,959,753</u>	<u>38,156,094</u>	<u>38,349,017</u>

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TRUST FUNDS

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

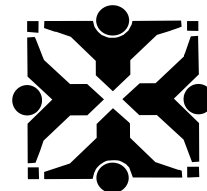
Police and Firefighters' Retirement Funds - to account for the accumulation of resources for pension benefit payments to qualified police and firefighter personnel.

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

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

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

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



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CITY OF COLUMBIA, MISSOURI
TRUST AND AGENCY FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	Pension and Other Postemployment Benefits Trust Funds					
	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund	
	2023	2022	2023	2022	2023	2022
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 553,876	\$ 539,788
Cash and cash equivalents – Nonexpendable Trust Fund	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Tax bills receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Accrued interest	119,474	171,571	71,651	105,930	840	166
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Investments	108,137,189	96,711,592	64,852,457	59,711,064	4,230,008	3,745,823
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
TOTAL ASSETS	\$ 108,256,663	\$ 96,883,163	\$ 64,924,108	\$ 59,816,994	\$ 4,784,724	\$ 4,285,777
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	15,318	21,247	9,187	13,118	-	-
Loan payable	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
TOTAL LIABILITIES	15,318	21,247	9,187	13,118	-	-
FUND EQUITY:						
Fund Balance:						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	108,241,345	96,861,916	64,914,921	59,803,876	4,784,724	4,285,777
TOTAL FUND EQUITY	108,241,345	96,861,916	64,914,921	59,803,876	4,784,724	4,285,777
TOTAL LIABILITIES AND FUND EQUITY	\$ 108,256,663	\$ 96,883,163	\$ 64,924,108	\$ 59,816,994	\$ 4,784,724	\$ 4,285,777

CITY OF COLUMBIA, MISSOURI
TRUST AND AGENCY FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2023 and 2022

ASSETS	Nonexpendable Trust Fund Designated Loan and Special Tax Bill Investment Fund		Expendable Trust Funds Contributions Fund		TOTAL	
	2023	2022	2023	2022	2023	2022
	Cash and cash equivalents	\$ -	\$ -	\$ 68,031	\$ 590,116	\$ 621,907
Cash and cash equivalents – Nonexpendable Trust Fund	7,754,626	6,985,997	-	-	7,754,626	6,985,997
Accounts receivable	-	-	713	1,216	713	1,216
Tax bills receivable	479,978	504,080	-	-	479,978	504,080
Allowance for uncollectible taxes	(19,148)	(19,148)	-	-	(19,148)	(19,148)
Accrued interest	182,526	169,998	-	283	374,491	447,948
Due from other funds	-	-	-	-	-	-
Advances to other funds	1,151,311	1,690,591	-	-	1,151,311	1,690,591
Other assets	-	-	-	-	-	-
Investments	-	-	-	-	177,219,654	160,168,479
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
TOTAL ASSETS	\$ 9,549,293	\$ 9,331,518	\$ 68,744	\$ 591,615	\$ 187,583,532	\$ 170,909,067
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	-	-	-	-	24,505	34,365
Loans payable	-	-	-	-	-	-
Other liabilities	919	919	-	-	919	919
TOTAL LIABILITIES	919	919	-	-	25,424	35,284
FUND EQUITY:						
Fund Balance:						
Nonspendable	1,500,000	1,500,000	-	-	1,500,000	1,500,000
Restricted	-	-	68,744	539,089	68,744	539,089
Committed	8,048,374	7,830,599	-	-	8,048,374	7,830,599
Assigned	-	-	-	52,526	-	52,526
Unassigned	-	-	-	-	177,940,990	160,951,569
TOTAL FUND EQUITY	9,548,374	9,330,599	68,744	591,615	187,558,108	170,873,783
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,549,293	\$ 9,331,518	\$ 68,744	\$ 591,615	\$ 187,583,532	\$ 170,909,067

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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 NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Investment revenue	<u>\$206,744</u>	<u>\$22,402</u>
OPERATING EXPENSES:		
Intragovernmental	-	-
Utilities, services, and miscellaneous	<u>15,382</u>	<u>132,653</u>
TOTAL OPERATING EXPENSES	<u>15,382</u>	<u>132,653</u>
OPERATING INCOME (LOSS)	<u>191,362</u>	<u>(110,251)</u>
NONOPERATING REVENUES (EXPENSES)		
Miscellaneous Revenue	<u>-</u>	<u>-</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>-</u>	<u>-</u>
OPERATING TRANSFERS		
Operating transfers from	<u>-</u>	<u>-</u>
TOTAL OPERATING TRANSFERS	-	-
NET INCOME	191,362	(110,251)
FUND BALANCE, BEGINNING OF PERIOD	<u>9,357,012</u>	<u>9,440,850</u>
FUND BALANCE, END OF PERIOD	<u><u>\$9,548,374</u></u>	<u><u>\$9,330,599</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	Designated Loan and Special Tax Bill Investment Fund	
	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$191,362	(\$110,251)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(206,744)	(22,402)
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	-	-
Decrease (increase) in due from other funds	-	-
Decrease (increase) in advances to other funds	453,920	375,888
Increase (decrease) in due to other funds	-	-
Increase (decrease) in other liabilities	-	-
Total other non operating revenue	-	-
Net cash provided by (used for) operating activities	438,538	243,235
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Operating transfers in	-	-
Net cash provided by (used for) non capital financing activities	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	(17,529)	19,639
Purchase of tax bills	-	(9,248)
Sale of tax bills	224,417	134,420
Net cash provided by (used for) investing activities	206,888	144,811
Net increase (decrease) in cash and cash equivalents	645,426	388,046
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	7,109,200	6,597,951
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$7,754,626</u>	<u>\$6,985,997</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	7,754,626	6,985,997
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$7,754,626</u>	<u>\$6,985,997</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUND
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	Contributions	
	Fund	
	<u>2023</u>	<u>2022</u>
REVENUES:		
Investment revenue	\$ 6,925	\$ (1,462)
Miscellaneous	<u>56,447</u>	<u>195,310</u>
TOTAL REVENUES	<u>63,372</u>	<u>193,848</u>
EXPENDITURES:		
Current:		
Policy development and administration	-	-
Health and environment	-	-
Personal development	-	-
Personal services	-	85,093
Materials and supplies	1,328	778
Travel and training	25	-
Intragovernmental	382	3,203
Utilities, services and miscellaneous	2,352	16,782
Capital outlay	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>4,087</u>	<u>105,856</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>59,285</u>	<u>87,992</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	13,163	16,959
Operating transfers to other funds	<u>(579,915)</u>	<u>(200,167)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(566,752)</u>	<u>(183,208)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(507,467)	(95,216)
FUND BALANCE, BEGINNING OF PERIOD	576,211	686,831
Equity transfers to other funds	<u>-</u>	<u>-</u>
FUND BALANCE, END OF PERIOD	<u>\$ 68,744</u>	<u>\$ 591,615</u>

**CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2023 AND 2022

ASSETS	Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		Mo Foundation for Health Fund	
	2023	2022	2023	2022	2023	2022	2023	2022
Cash and cash equivalents	\$6,073	\$4,087	\$ 40,304	\$ 43,637	\$ 2,086	\$ 2,086	\$ -	\$ 30,764
Accounts receivable	3,896	3,322	3,457	5,300	-	-	-	-
Grants receivable	0	0	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Total Assets	<u>9,969</u>	<u>7,409</u>	<u>43,761</u>	<u>48,937</u>	<u>2,086</u>	<u>2,086</u>	<u>-</u>	<u>30,764</u>
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other entities	3,599	1,706	3,304	6,386	-	-	-	-
Other liabilities	-	-	35,000	35,000	-	-	-	-
Total Liabilities	<u>3,599</u>	<u>1,706</u>	<u>38,304</u>	<u>41,386</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION								
Restricted for others	<u>6,370</u>	<u>5,703</u>	<u>5,457</u>	<u>7,551</u>	<u>2,086</u>	<u>2,086</u>	<u>-</u>	<u>30,764</u>
Total net position	<u>\$ 6,370</u>	<u>\$ 5,703</u>	<u>\$ 5,457</u>	<u>\$ 7,551</u>	<u>\$ 2,086</u>	<u>\$ 2,086</u>	<u>\$ -</u>	<u>\$ 30,764</u>

CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2023 AND 2022

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		TOTAL	
2023	2022	2023	2022	2023	2022	2023	2022
\$ 27,287	\$ 10,410	\$ 559,596	\$ 739,892	\$ 4,119	\$ 8,439	\$ 639,465	\$ 839,315
-	-	-	-	-	-	7,353	8,622
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>27,287</u>	<u>10,410</u>	<u>559,596</u>	<u>739,892</u>	<u>4,119</u>	<u>8,439</u>	<u>646,818</u>	<u>847,937</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,053	17,900	-	-	-	-	7,956	25,992
-	-	-	-	-	-	35,000	35,000
<u>1,053</u>	<u>17,900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,956</u>	<u>60,992</u>
<u>26,234</u>	<u>(7,490)</u>	<u>559,596</u>	<u>739,892</u>	<u>4,119</u>	<u>8,439</u>	<u>603,862</u>	<u>786,945</u>
<u>\$ 26,234</u>	<u>\$ (7,490)</u>	<u>\$ 559,596</u>	<u>\$ 739,892</u>	<u>\$ 4,119</u>	<u>\$ 8,439</u>	<u>\$ 603,862</u>	<u>\$ 786,945</u>

CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

	Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		MO Foundation For Health Fund	
	2023	2022	2023	2022	2023	2022	2023	2022
ADDITIONS								
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collections for other Entities:								
Sales tax revenue	105,425	92,323	193,703	193,525	-	-	-	-
Miscellaneous collection	-	-	-	-	-	65,000	(30,764)	11,533
Total Additions	<u>105,425</u>	<u>92,323</u>	<u>193,703</u>	<u>193,525</u>	<u>-</u>	<u>65,000</u>	<u>(30,764)</u>	<u>11,533</u>
DEDUCTIONS								
Distributions	103,452	88,176	194,791	190,747	-	-	-	-
Utilities, services and misc	-	-	-	-	-	-	-	-
Total Deductions	<u>103,452</u>	<u>88,176</u>	<u>194,791</u>	<u>190,747</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in fiduciary net position	1,973	4,147	(1,088)	2,778	-	65,000	(30,764)	11,533
NET POSITION, BEGINNING OF YEAR	<u>4,397</u>	<u>1,556</u>	<u>6,545</u>	<u>4,773</u>	<u>2,086</u>	<u>(62,914)</u>	<u>30,764</u>	<u>19,231</u>
NET POSITION, END OF YEAR	<u>\$ 6,370</u>	<u>\$ 5,703</u>	<u>\$ 5,457</u>	<u>\$ 7,551</u>	<u>\$ 2,086</u>	<u>\$ 2,086</u>	<u>\$ -</u>	<u>\$ 30,764</u>

CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS

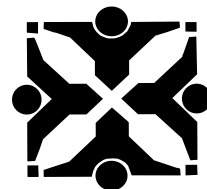
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		Balance September 30	
2023	2022	2023	2022	2023	2022	2023	2022
\$ 169,337	\$ 214,047	\$ -	\$ -	\$ -	\$ -	\$ 169,337	\$ 214,047
-	-	-	-	-	-	299,128	285,848
		54,341	930,315	946,112	320,460	969,689	1,327,308
<u>169,337</u>	<u>214,047</u>	<u>54,341</u>	<u>930,315</u>	<u>946,112</u>	<u>320,460</u>	<u>1,438,154</u>	<u>1,827,203</u>
161,509	234,330	210,650	896,057	942,804	314,997	1,613,206	1,724,307
-	-	-	-	-	-	-	-
<u>161,509</u>	<u>234,330</u>	<u>210,650</u>	<u>896,057</u>	<u>942,804</u>	<u>314,997</u>	<u>1,613,206</u>	<u>1,724,307</u>
7,828	(20,283)	(156,309)	34,258	3,308	5,463	(175,052)	102,896
18,406	12,793	715,905	705,634	811	2,976	778,914	684,049
<u>\$ 26,234</u>	<u>\$ (7,490)</u>	<u>\$ 559,596</u>	<u>\$ 739,892</u>	<u>\$ 4,119</u>	<u>\$ 8,439</u>	<u>\$ 603,862</u>	<u>\$ 786,945</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
GENERAL FIXED ASSETS:		
Land	\$ 53,373,308	\$ 51,828,680
Buildings	78,820,383	78,677,691
Improvements other than buildings	98,207,390	63,479,918
Infrastructure	379,468,588	371,961,264
Furniture, fixtures, and equipment	44,071,503	42,450,485
Construction in progress	<u>4,561,025</u>	<u>5,155,371</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 658,502,197</u>	<u>\$ 613,553,409</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	\$ 195,150,579	\$ 161,546,192
Special Revenue Funds	25,414,793	25,414,793
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	113,432,178	113,432,178
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	11,336,168	11,336,168
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	<u>294,306,350</u>	<u>282,961,949</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$ 658,502,197</u>	<u>\$ 613,553,409</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED JUNE 30, 2023

	TOTAL	Land	Buildings	Improve- ments Other than Buildings	Furniture, Fixtures and Equipment
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	-	-	-	-	-
Public Works Administration	2,128,736	-	-	2,094,608	34,128
Public Works Engineering	277,809	-	-	-	277,809
Public Works Public Buildings	58,230,438	3,145,204	52,832,197	2,013,784	239,253
Convention and Tourism	906,058	157,604	652,508	95,946	-
Cultural Affairs	1,060,366	-	-	1,050,366	10,000
Community Relations	605,066	-	-	-	605,066
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	68,932,418	3,302,808	53,484,705	5,593,708	6,551,197
PUBLIC SAFETY:					
Police	20,500,866	1,348,536	9,034,852	5,804,078	4,313,400
Fire	28,890,803	1,455,111	9,878,180	2,089,723	15,467,789
Animal Control	57,384	-	-	-	57,384
Municipal Court	160,243	-	-	-	160,243
City Prosecutor	-	-	-	-	-
TOTAL PUBLIC SAFETY	49,609,296	2,803,647	18,913,032	7,893,801	19,998,816
TRANSPORTATION:					
Streets	393,862,557	5,457,572	3,073,575	375,881,976	9,449,434
Traffic	889,982	-	-	-	889,982
TOTAL TRANSPORTATION	394,752,539	5,457,572	3,073,575	375,881,976	10,339,416
HEALTH AND ENVIRONMENT:					
Health Services	199,416	-	7,195	-	192,221
Community Development	3,441,384	-	-	2,973,757	467,627
CDBG	-	-	-	-	-
TOTAL HEALTH AND ENVIRONMENT	3,640,800	-	7,195	2,973,757	659,848
PERSONAL DEVELOPMENT:					
Parks and Recreation	137,006,119	41,809,281	3,341,876	85,332,736	6,522,226
Community Services	-	-	-	-	-
Contributions	-	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	137,006,119	41,809,281	3,341,876	85,332,736	6,522,226
Total General Fixed Assets Allocated to Functions	653,941,172	<u>\$53,373,308</u>	<u>\$78,820,383</u>	<u>\$477,675,978</u>	<u>\$44,071,503</u>
CONSTRUCTION IN PROGRESS	4,561,025				
TOTAL GENERAL FIXED ASSETS	<u>\$658,502,197</u>				

CITY OF COLUMBIA, MISSOURI

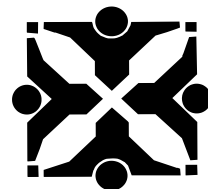
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED JUNE 30, 2023

	General Fixed Assets Oct. 1, 2022	Additions	Deductions	General Fixed Assets June 30, 2023
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	-	-	-	-
City Clerk	13,104	-	-	13,104
City Manager	155,841	-	-	155,841
Finance	5,531,733	-	-	5,531,733
Human Resources	23,267	-	-	23,267
City Counselor	-	-	-	-
Public Works Administration	34,128	2,094,608	-	2,128,736
Public Works Engineering	277,809	-	-	277,809
Public Works Public Buildings	57,619,972	610,466	-	58,230,438
Convention and Tourism	906,058	-	-	906,058
Cultural Affairs	1,060,366	-	-	1,060,366
Community Relations	605,066.00	-	-	605,066
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	66,227,344	2,705,074	-	68,932,418
PUBLIC SAFETY:				
Police	20,627,051	34,612	160,797	20,500,866
Fire	28,859,448	31,355	-	28,890,803
Animal Control	57,384	-	-	57,384
Municipal Court	160,243	-	-	160,243
City Prosecutor	-	-	-	-
TOTAL PUBLIC SAFETY	49,704,126	65,967	160,797	49,609,296
TRANSPORTATION:				
Streets	389,753,707	4,108,850	-	393,862,557
Traffic	889,982	-	-	889,982
TOTAL TRANSPORTATION	390,643,689	4,108,850	-	394,752,539
HEALTH AND ENVIRONMENT:				
Health services	199,416	-	-	199,416
Community Development	541,129	2,900,255	-	3,441,384
CDBG	-	-	-	-
TOTAL HEALTH AND ENVIRONMENT	740,545	2,900,255	-	3,640,800
PERSONAL DEVELOPMENT:				
Parks and Recreation	101,211,479	35,803,920	9,280	137,006,119
Community Services	-	-	-	-
Contributions	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	101,211,479	35,803,920.00	9,280	137,006,119
CONSTRUCTION IN PROGRESS	4,561,025	-	-	4,561,025
TOTAL GENERAL FIXED ASSETS	\$613,088,208	\$45,584,066	\$170,077	\$658,502,197

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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.



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CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT
June 30, 2023 and 2022

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2023	2022
Special Obligation Bonds 2016:		
Amount available in Debt Service Funds	\$ 1,205,822	\$ 922,697
Amount to be provided	7,124,178	8,882,303
Lemone Note		
Amount available in Debt Service Funds	-	-
Amount to be provided	-	-
Accrued Compensated Absences:		
Amount to be provided	3,861,969	3,807,287
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$12,191,969</u>	<u>\$13,612,287</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2016:	8,330,000	9,805,000
Lemone Note	-	-
Accrued compensated absences	3,861,969	3,807,287
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$ 12,191,969</u>	<u>\$ 13,612,287</u>

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CITY OF COLUMBIA, MISSOURI

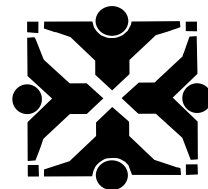
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE NINE MONTHS ENDED JUNE 30, 2023 AND 2022

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2023	2022	2023	2022	2023	2022
BALANCE, BEGINNING OF PERIOD	\$1,205,822	\$1,230,506	\$12,461,147	\$13,796,781	\$13,666,969	\$15,027,287
Additions:						
Increase in accrued compensated absences	-	-	-	-	-	-
Lemone Trust	-	-	-	-	-	-
Total Additions	-	-	-	-	-	-
Deductions:						
Maturities:						
Lemone Trust	-	-	-	-	-	-
Special obligation Bonds 2016	-	-	1,475,000	1,415,000	1,475,000	1,415,000
Decrease in accrued compensated absences	-	-	-	-	-	-
Total Deductions	-	-	1,475,000	1,415,000	1,475,000	1,415,000
Increase (decrease) in fund balance of Debt Service Funds	(288,730)	(284,572)	288,730	284,572	-	-
BALANCE, END OF PERIOD	\$917,092	\$945,934	\$11,274,877	\$12,666,353	\$12,191,969	\$13,612,287

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CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
June 30, 2023

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2023
POOLED CASH:						
U. S. Government and Agency Securities:						
FHLB	02/06/23	5,000,000	08/10/23	4.755%	4,877,823	4,972,294
FHLB NTS	02/22/23	5,000,000	08/21/23	4.990%	4,879,603	4,966,900
FHLMC C90787 GOLD	02/12/04	1,758,744	11/01/23	4.000%	(20,017)	1,004
ING (US) FUNDING LLC	02/07/23	5,000,000	11/03/23	5.050%	4,818,728	4,903,250
FHLB NTS	02/08/23	5,000,000	11/08/23	4.970%	5,000,000	4,990,400
US TREAS BILL	05/22/23	2,000,000	11/16/23	5.316%	1,949,596	1,960,800
FHLB	05/04/23	5,000,000	11/20/23	4.830%	4,866,504	4,901,065
FHLB	03/03/23	5,000,000	12/07/23	5.030%	4,805,088	4,889,125
FHLB	04/12/23	8,000,000	01/12/24	4.610%	7,718,278	7,783,028
BARCLAYS US CCP	02/06/23	10,000,000	02/01/24	5.300%	9,497,400	9,654,100
FHLB	02/09/23	5,000,000	02/09/24	5.000%	5,000,000	4,979,213
FHLB	03/27/23	11,975,000	02/28/24	2.125%	11,743,599	11,715,382
FNMA 255114	04/15/04	2,000,000	03/01/24	5.000%	26,499	2,603
FHLB	03/03/23	5,000,000	03/01/24	5.030%	4,745,706	4,834,561
FHLB	02/06/23	5,000,000	03/08/24	5.000%	4,986,900	4,974,749
GNMA 782603	03/15/12	3,500,000	03/15/24	4.000%	165,581	7,861
FHLB BOND	05/05/23	5,000,000	03/28/24	4.800%	4,877,950	4,868,600
FNMA PL 890112	06/23/11	3,000,000	04/01/24	4.000%	96,486	2,712
FNMA PL 930852	03/16/17	245,000,000	04/01/24	4.000%	628,672	186,117
FHLMC PL 109639	various	21,337,000	04/01/24	4.500%	5,000,000	4,982,400
FHLB NTS	02/24/23	5,000,000	04/01/24	5.106%	138,316	41,865
FHLB	04/04/23	8,000,000	04/03/24	4.625%	7,995,360	7,939,873
FHLB	04/12/23	5,000,000	04/12/24	4.750%	5,000,958	4,967,700
GNMA PL 004404M	06/19/17	1,000,000	04/20/24	4.000%	9,939	3,081
FNMA 255271	05/20/04	2,000,000	05/01/24	5.000%	(13,601)	3,877
Federal Farm Credit Bank	06/06/23	5,000,000	05/03/24	2.625%	4,886,750	4,879,989
US Treasury Notes	05/05/23	5,750,000	05/15/24	0.250%	5,501,715	5,498,887
US Treasury Notes	06/06/23	1,000,000	05/31/24	2.000%	969,766	968,945
FGG 18312	09/19/11	3,000,000	06/01/24	4.000%	125,388	8,779
FHLB	03/24/23	6,000,000	06/14/24	5.250%	6,059,340	5,982,314
FANNIE MAE	03/27/23	2,427,000	07/02/24	1.750%	2,365,654	2,340,380
FHLMC C90844	12/13/10	7,900,000	08/01/24	4.500%	156,733	3,431
FHR 3559 BL	03/20/18	11,111,111	08/15/24	5.000%	216,036	38,286
FNMA PL 931875	06/19/17	30,000,000	09/01/24	4.500%	522,140	227,622
FHLB	03/24/23	6,000,000	09/13/24	4.875%	6,047,940	5,955,890
FHLB	04/05/23	2,000,000	09/13/24	5.250%	2,028,094	1,994,620
FHLB	05/04/23	14,000,000	09/13/24	4.875%	14,094,780	13,897,077
FHLMC CTFS J11270	12/17/09	2,154,035	11/01/24	4.000%	64,748	4,330
FHLMC PL G16325	11/08/17	1,392,115	12/01/24	5.500%	81,420	1,619
FHLMC PL G15718	05/03/19	26,500,000	12/01/24	5.500%	222,467	10,299
FHLB	03/24/23	6,000,000	12/13/24	4.625%	6,043,560	5,945,738
GNMA PL 728923X	06/19/17	4,000,000	12/15/24	4.500%	345,565	250,419
FHR 3612 JB	01/11/19	4,480,800	12/15/24	4.000%	64,507	26,701
GNMA PL 711060X	06/19/17	5,100,000	01/15/25	4.000%	97,433	53,681
FNMA PL AL9580	12/19/17	11,265,000	03/01/25	4.000%	714,670	401,504
FHLB	04/18/23	5,000,000	03/14/25	4.625%	5,025,400	4,956,511
FHLB	05/04/23	14,000,000	03/14/25	4.625%	14,148,875	13,878,232
FHR 3649 BW	06/15/12	2,000,000	03/15/25	4.000%	140,848	18,054
FHLMC G14052	12/15/11	3,270,417	04/01/25	4.000%	154,644	18,463
GNMA PL 784163X	01/23/17	6,000,000	04/15/25	4.000%	475,675	196,040
FHR 2970	12/26/18	5,000,000	05/15/25	5.500%	145,378	96,475
FHLB	01/30/23	10,000,000	07/28/25	5.125%	10,000,000	9,874,312
Freddie Mac	02/08/23	2,500,000	08/08/25	4.850%	2,500,000	2,467,857
FNR 2014 14 KV	05/28/14	2,000,000	08/25/25	3.000%	501,585	399,635
FNMA PL AL7636	03/16/17	2,300,000	09/01/25	5.500%	87,851	1,891
GNMA PL 783100X	05/16/17	4,000,000	09/15/25	4.500%	72,566	32,419
GNR 2010 111 WG	06/06/18	43,798,263	09/20/25	4.000%	716,647	555,662
FNMA 890263	11/17/11	42,537,703	11/01/25	5.500%	333,827	66,772
FNMA AE0879	04/19/17	46,000,000	11/01/25	4.000%	459,520	196,426
FNMA 890265	04/19/17	3,050,000	11/01/25	4.000%	187,151	46,727
FNMA PL AL6469	03/29/19	37,195,782	11/01/25	4.500%	1,031,705	570,625
FFCB Bond	01/18/23	5,000,000	01/20/26	5.230%	5,000,000	4,950,050
Freddie Mac	02/02/23	2,500,000	01/27/26	5.050%	2,500,000	2,482,475
Freddie Mac	01/30/23	5,000,000	01/30/26	4.800%	5,000,000	4,922,916
GNMA PL 004943M	06/19/17	4,700,000	02/20/26	4.000%	115,163	71,388
FHLB	03/24/23	6,000,000	03/13/26	4.375%	6,083,280	5,931,623
FHR 3840 KT	04/29/11	16,800,000	03/15/26	3.500%	111,948	72,810
FHR 3827	11/16/17	2,000,000	03/15/26	3.500%	90,257	73,221
FNR 2011 20	10/20/17	1,565,374	03/25/26	3.500%	130,686	78,535
FFCB	03/27/23	2,365,000	03/30/26	3.875%	2,365,927	2,313,467
GNMA PL 005013M	06/19/17	3,000,000	04/20/26	4.000%	83,891	53,319
FHLMC PL J15482	03/16/17	6,000,000	05/01/26	4.000%	169,785	107,376
GNMA PL 738281X	08/24/17	8,013,000	05/15/26	4.000%	259,528	161,147
GNMA PL 763534X	09/18/17	18,400,000	05/15/26	3.500%	569,052	396,829
FHLMC PL G14159	06/19/17	3,065,000	06/01/26	4.000%	76,526	48,705
FHLB	06/12/23	4,000,000	06/12/26	5.500%	4,000,000	3,991,960
FHR 4395	01/16/18	13,000,000	07/15/26	4.500%	609,182	358,856
GNMA PL 005107M	various	32,197,400	07/20/26	4.000%	804,347	630,408
FHLMC PC GOLD 15 Yr	09/19/11	2,500,000	08/01/26	3.000%	189,437	100,465
FNMA PL AJ1758	03/16/17	4,835,000	09/01/26	4.500%	617,687	464,618
FHLMC PL G16744	02/19/19	18,955,000	09/01/26	3.500%	616,130	411,785
FHR 1883 L	05/10/02	2,000,000	09/15/26	7.000%	78,899	5,127
FNMA AL2661	04/19/17	12,850,000	10/01/26	4.000%	473,765	394,380
FHLMC PL J16939	12/24/18	7,089,000	10/01/26	4.000%	354,119	226,546
FHLMC GOLD #G30307	05/13/08	2,500,000	01/01/27	6.000%	69,912	20,388
FNMA PL A9746	02/16/17	12,805,575	01/01/27	4.500%	279,078	124,502
FNMA PL AL1953	03/16/17	5,000,000	01/01/27	4.500%	535,487	208,923
FNMA PL AL9971	03/16/17	5,000,000	01/01/27	4.500%	571,023	262,745
FHLMC PL J31961	03/16/17	9,189,618	03/01/27	3.500%	1,038,908	747,282
FNR 2007 13	12/24/18	5,000,000	03/25/27	5.500%	437,608	301,201
FNR 2012 43 AC	04/30/12	2,200,000	04/25/27	1.750%	137,225	94,681
FNR 256751	07/13/09	3,500,000	06/01/27	5.500%	129,537	22,314
FNMA PL MA3061	various	8,948,803	07/01/27	3.000%	1,366,454	1,179,751
FHLMC REMIC 4097 HK	10/17/12	2,000,000	08/15/27	1.750%	190,260	141,841
FFCB	03/27/23	2,293,000	09/15/27	4.375%	2,366,218	2,305,612

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 6/30/2023
FHLMC REMIC 4129 AP	3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	194,741	165,625
FFCB BOND	3133EN6H8	01/11/23	5,000,000	01/18/28	5.400%	5,000,000	4,942,500
FNMA GTD MTG 257154	31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	(14,640)	16,552
FHLMC C91164	3128P7JH7	various	4,000,000	03/01/28	5.000%	96,207	25,661
FARMER MAC	31422XY30	03/08/23	10,000,000	03/08/28	5.900%	10,000,000	9,951,600
FHLB	3130ATSS7	03/27/23	2,270,000	03/10/28	4.500%	2,362,605	2,291,724
FNMA REMIC 2013 18 CL AE	3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	237,126	160,841
FHLMC 91167	3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	2,180	12,749
FHLMC	3134GYNX6	04/10/23	15,000,000	04/10/28	5.000%	15,000,000	14,717,550
FNMA REMIC 2013 45 AB	3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	32,634	57,826
FHLB	3130AWDT4	06/06/23	2,000,000	06/12/28	5.000%	1,997,000	1,983,489
FHLB	3130AWJV3	06/28/23	4,000,000	06/27/28	5.500%	4,000,000	3,993,636
FNMA PL 89074	31410LRZ7	06/06/18	1,175,000	09/01/28	3.000%	130,263	123,421
FNMA PL AL4189	3138ELUP6	02/16/17	7,900,000	10/01/28	3.500%	1,091,976	831,342
FNMA PL BM4389	3140J82X0	08/27/18	5,000,000	12/01/28	4.500%	643,900	473,317
FHLMC PL G16274	3128MFFP8	09/18/17	4,983,614	01/01/29	4.000%	697,988	424,979
GNMA PL 783878X	3622A2J41	05/16/17	1,500,000	04/15/29	4.000%	106,545	65,396
FNMA PL AL9742	3138ERZG8	03/16/17	4,000,000	07/01/29	4.000%	395,675	193,272
FHLMC 91281	3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	197,646	70,547
FHLMC G16108	3128MFAH1	04/19/17	6,000,000	08/01/30	4.000%	781,133	450,636
FNR 2013 128 A	3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	194,604	87,216
FNMA 0816	31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	281,837	140,027
FNMA MA0878	31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	243,852	147,127
FNMA MA0885	31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	171,231	99,519
FNMA PL BM1231	3140JSLM9	10/06/17	5,000,000	11/01/31	3.500%	868,580	654,609
FNMA PL BM4993	3140J9RP8	01/17/19	5,000,000	03/01/32	3.500%	1,066,806	950,419
FHR 2647 A	31394GKQ5	08/24/11	11,373,000	04/15/32	3.250%	165,233	93,465
FHLMC PL G16544	3128MFFP1	08/17/18	4,653,136	05/01/32	4.000%	642,713	505,042
FNR 2003 18 PA	31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	153,559	73,142
FNMA PL MB3808	3140J8G56	04/27/18	4,000,000	08/01/32	4.000%	589,193	469,322
FHLMC REMIC 4160 HP	3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	586,504	430,196
FHR 4342 DA	3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	229,058	190,210
FNR 2003 35 UM	31393BM77	08/11/09	15,000,000	05/25/33	4.500%	122,439	77,221
FHLMC ARM 1B0984	31336SUI8	02/23/04	2,000,000	07/01/33	3.295%	11,301	22,118
FNMA ARM 742243	31402YS88	12/23/03	1,000,000	09/01/33	3.816%	16,830	10,516
FHLMC CO1647	3129JHZL1	12/13/10	5,500,000	10/01/33	4.500%	203,289	86,086
FNMA 190346	31368HL35	05/13/10	5,695,000	12/01/33	5.500%	55,976	55,976
FNMA 725206	31402CU75	12/13/10	7,800,000	02/01/34	5.500%	238,954	66,917
FNMA PL 777716	31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	9,356	12,840
FNMA ARM 775566	31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	15,938	14,465
FHLMC ARM 1B2795	3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	25,260	26,213
FHR 2942 LA	31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	66,104	43,421
FNR 2005 29 AU	31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	(13,654)	6,127
FHLMC PL G02252	3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	220,762	47,297
FNR 2008 41 MD	31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	154,487	99,501
FNMA 888131	31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	82,886	29,717
FHLMC G03035	3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	191,358	32,316
FNMA CL 888707	31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	96,953	17,500
FHLMC PL G04913	3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	234,401	73,498
FHLMC ARM 783263	31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	(14,472)	17,680
FHR 3448 AG	31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	140,405	48,552
GNR 2008 82A	38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	78,721	28,157
FHR 4479 HA	3137BJV75	01/16/20	14,900,000	05/15/39	3.750%	518,637	355,652
GNMA 4461M	36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	101,970	11,374
GNR 2009 58 AC	38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	128,913	66,346
GNMA REMIC 09093 HB	38376KKX8	10/30/09	2,000,000	09/16/39	3.000%	21,809	17,203
GNR 2011 39 NE	38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	289,389	180,886
FHR 3725 PD	3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	150,974	112,035
FNR 2010 57 HA	31398RC94	02/29/12	2,577,000	02/25/40	3.500%	131,764	23,464
GNR 12 94 GA	38378GQW4	07/26/13	2,350,000	05/20/40	2.500%	58,114	75,013
FNR 2010 87 PJ	31398TJZ3	05/24/11	2,000,000	06/25/40	3.500%	32,073	2,877
FNR 2014 19 HA	3136AJPG5	04/21/14	2,000,000	06/25/40	2.000%	55,613	40,456
FNR 2010 100 LA	31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	178,084	106,003
FHLMC REMIC 3752 PD	3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	130,289	94,687
GNR 2011 81 MC	38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	67,071	44,328
GNR 2010 134 YA	38377LTS7	various	9,200,000	10/20/40	2.500%	366,725	312,893
FNR 2010 133 GB	31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	68,197	127,843
FHR 3816 HN	3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	274,608	199,773
FHR 3798 PJ	3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	158,766	101,603
GNR 2012 136 PD	38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	231,660	191,076
FNMA REMIC 2011 134 NJ	3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	177,418	116,111
FHR 4019 JD	3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	122,735	88,154
FHR 4107 HA	3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	273,536	212,642
FHR 4000 PJ	3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	396,888	293,896
FNR 2012 20 TD	3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	172,239	31,472
FNR 2013 13 PH	3136ACHS3	07/28/14	2,250,000	04/25/42	2.500%	379,953	337,623
FNR 2012 128 QC	3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	227,879	187,512
GNR 2013 24 PJ	38378FR51	11/25/13	2,926,000	11/20/42	3.000%	307,002	238,905
FNR 2013 130 CD	3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	280,221	197,224
FHR 4314 LE	3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	87,050	55,882
FHR 4314 PE	3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	140,271	103,254
FNR 2014 68 GM	3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	274,258	202,700
FHR 4468 GP	3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	429,631	316,709
FNR 2020 39 MA	3136BAA66	03/09/21	4,984,270	12/25/43	2.000%	2,197,515	1,890,366
FHR 4474 JA	3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	385,174	284,820
Total U. S. Government and Agency Securities						281,817,485	266,286,275
Municipal Securities							
NEW YORK ST DORM	649907XW7	10/26/17	1,185,000	12/01/23	3.740%	1,283,340	1,176,290
Total Municipal Securities						\$ 1,283,340	\$ 1,176,290

City of Columbia, Missouri

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June 30, 2023

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2023	
Miscellaneous Securities							
UBS Select Treasury	various	96,431,538	-	-	67,153,348	67,153,348	
Pooled Investments - MOSIP	various	167,500,000	-	-	83,950,000	87,225,136	
TOYOTA MOTOR CREDIT CORP 89233HWR1	03/28/23	4,856,000	09/25/23	-	4,740,273	4,793,406	
TORONTO DOMINION BANK 891119BXP6	12/30/22	4,000,000	10/23/23	5.370%	3,836,980	3,930,720	
NATWEST MARKETS 63906FZ85	06/20/23	5,000,000	12/08/23	5.550%	4,871,513	4,873,700	
TORONTO DOMINION BANK 89119AAX6	02/22/23	15,000,000	01/31/24	5.370%	14,271,540	14,499,450	
Total Miscellaneous Securities					\$ 178,823,654	\$ 182,475,760	
Total Pooled Cash Marketable Securities							
					\$ 461,924,479	\$ 449,938,325	
Self Insurance Securities							
US TSY Note 912796X79 Maturity 6/8/2023		0		0.000%	\$ 1,271,366	\$ 1,288,842	
Total Self Insurance Securities					\$ 1,271,366	\$ 1,288,842	
POST-EMPLOYMENT HEALTH FUND:							
Stocks and Mutual Funds:							
AmFds Euro Pacfc	various	7,160	—	—	\$ 190,056	\$ 381,467	
BlkRkEq Divd Inv	various	43,593	—	—	285,085	840,906	
FidAdv New Insights A	various	34,110	—	—	280,768	1,052,279	
Gdmmscs Strat Inc A	various	13,294	—	—	108,729	118,314	
JPM EmrgMrk Eq A	various	4,852	—	—	95,028	140,669	
JPM SmCap Eq A	various	7,142	—	—	95,028	300,684	
Loomis Bd Admn	various	21,922	—	—	190,056	247,282	
LrdAbtGr Oprpr A	various	14,204	—	—	95,028	277,410	
Okmrk Intl II	various	15,040	—	—	393,643	406,238	
Pgim Ttl Rtn Bd A	various	39,187	—	—	411,126	464,759	
Total Mutual Funds					\$ 2,144,547	\$ 4,230,008	
Total Post Employment Health Fund					\$ 2,144,547	\$ 4,230,008	
POLICE AND FIREFIGHTERS' RETIREMENT FUND:							
Corporate Bonds:							
Sprint Corp NTS B/E	85207UAF2	various	30,000	09/15/23	7.875%	30,525	30,072
Carnival Corp	14365BAF9	various	18,000	10/01/23	7.200%	17,948	17,978
Starwood Ppty Tr Inc	85571BAS4	various	15,000	11/01/23	5.500%	15,007	14,870
Springleaf Finance Corp	85172FAP4	various	70,000	03/15/24	6.125%	71,593	69,764
Amer Elec Pwr Inc	025537AK7	various	100,000	03/15/24	3.400%	100,984	97,154
DTE Elec Co	23338VAB2	various	310,000	03/15/24	3.650%	313,230	305,316
SLM Corp	78442FET1	various	135,000	03/25/24	6.125%	133,353	133,944
AMC Networks Inc	00164VAD5	various	56,000	04/01/24	5.000%	57,346	55,136
Nordstrom Inc Nts	655664AX8	various	25,000	04/08/24	2.300%	23,797	24,056
Teva Pharmaceutical	88167AAL5	various	30,000	04/15/24	6.000%	30,001	29,805
MGM Growth	55303XAC9	various	125,000	05/01/24	5.625%	136,444	124,063
Ally Financial Inc Nts	02005NBH2	various	12,000	05/21/24	3.875%	11,445	11,720
ICAHN Enterprises	451102BW6	various	140,000	09/15/24	4.750%	146,779	133,711
Southern Calif Gas	842434CM2	various	205,000	09/15/24	3.150%	203,571	198,817
Amerm Corp	023608AH5	various	215,000	09/15/24	2.500%	225,039	206,004
Alcoa Inc	013817AW1	various	60,000	10/01/24	5.125%	63,689	59,329
HP Enterprise CO	42824CBL2	various	280,000	10/01/24	5.900%	279,815	280,042
Buckeye Partners LP	118230AN1	various	50,000	10/15/24	4.350%	48,688	48,500
Thermo Fisher Scientific	885565C89	various	200,000	10/18/24	1.215%	200,000	189,088
Tri State Generation	89566EAG3	various	6,000	11/01/24	3.700%	5,952	5,775
Ford Motor Credit Co	345397ZX4	various	145,000	11/01/24	4.063%	146,188	140,311
Freedom Mortgage Corp	35640YAA5	various	8,000	11/15/24	8.125%	8,050	7,926
Methanex Corp B/E	59151KAK4	various	35,000	12/01/24	4.250%	33,775	34,035
MPLX LP Nts	55336VAG5	various	300,000	12/01/24	4.875%	296,760	295,683
HCA Inc	404119BR9	various	90,000	02/01/25	5.375%	93,798	89,188
Western Midstream NTS	958667AB3	various	135,000	02/01/25	3.100%	131,620	129,044
Nextera Energy Cptl	65339KBP4	various	140,000	03/01/25	6.051%	140,350	140,500
Springleaf Finance Corp	85172FAM1	various	80,000	03/15/25	6.875%	79,100	79,220
Starwood Ppty Tr Inc	85571BAL9	various	130,000	03/15/25	4.750%	136,944	122,915
Crestwood Midstream	226373AP3	various	130,000	04/01/25	5.750%	128,046	127,726
BK of Nova Scotia	06417XAH4	various	240,000	04/11/25	3.450%	239,729	231,034
Howmet Aerospace Inc	443201AA6	various	62,000	05/01/25	6.875%	72,251	62,996
CDW LLC	12513GBE8	various	140,000	05/01/25	4.125%	136,924	134,814
Capital One Financial Co	14040HCQ6	various	28,000	05/09/25	4.166%	27,220	27,273
Energy Transfer	29278NAP8	various	45,000	05/15/25	2.900%	47,073	42,634
Huntington Natl Bank	44644MAD3	various	250,000	05/16/25	4.008%	250,000	240,290
Goodyear Tire & Rubber	382550BH3	various	10,000	05/31/25	9.500%	10,194	10,226
GLP Cap LP	361841AJ8	various	85,000	06/01/25	5.250%	92,447	83,171
Enlink Midstream	29336UAE7	various	135,000	06/01/25	4.150%	129,926	130,370
Bank of NY Mellon	06406RBF3	various	250,000	06/13/25	3.430%	250,000	243,790
Wesco Distr Inc	95081QAN4	various	9,000	06/15/25	7.125%	9,413	9,094
Colt Merger Sub Inc	12770RAA1	various	10,000	07/01/25	5.750%	10,075	10,118
Ball Corp	058498AT3	various	135,000	07/01/25	5.250%	149,945	133,277
Amer Airlines Inc	023771S58	various	10,000	07/15/25	11.750%	10,569	10,965
DCP Midstream Oper LP	23311VAG2	various	115,000	07/15/25	5.375%	127,219	113,847
Charter Comm	161175AY0	various	130,000	07/23/25	4.908%	131,350	127,434
Murphy Oil Corp	626717AJ1	various	25,000	08/15/25	5.750%	24,781	24,675
Penske Auto Group Inc	70959WAJ2	various	140,000	09/01/25	3.500%	143,270	133,057
HealthSouth Corp Nts	421924BT7	various	10,000	09/15/25	5.750%	10,194	9,910
Wells Fargo & Co	94974BG9	various	300,000	09/29/25	3.550%	289,548	287,478
Fortress Transn & In	34960PAB7	various	8,000	10/01/25	6.500%	8,260	7,881
Wyndham Worldwide Corp	98310WAM0	various	60,000	10/01/25	5.100%	63,342	60,077
CommonSpirit Health	20268JAE3	various	290,000	10/01/25	1.547%	288,360	263,651
SLM Corp	78442PGD2	various	65,000	10/29/25	4.200%	67,059	60,386
Baylor Scott & White	072863AG8	various	250,000	11/15/25	0.827%	240,163	222,708
JPMorgan Chase & Co	46647PCT1	various	430,000	12/10/25	1.561%	423,450	402,570

City of Columbia, Missouri

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2023	
Tenet Healthcare Corp	88033GCZ1	various	135,000	01/01/26	4.875%	131,628	131,481
Toronto Dominion Bank	89114QCP1	various	555,000	01/06/26	0.750%	544,556	495,382
Mercer Intl Inc	588056AW1	various	130,000	01/15/26	5.500%	133,870	121,661
Royal Bk of Canada	78016EZM2	various	365,000	01/20/26	0.875%	357,847	326,474
Crown Amer/Cap Corp Vi	228187AB6	various	18,000	02/01/26	4.750%	17,163	17,468
Crown Amer Cap Corp	228187AB6	various	135,000	02/01/26	4.750%	138,790	131,009
Constellation Brands Inc	21036PBN7	various	27,000	02/02/26	5.000%	26,954	26,865
Western Digital Corp	958102AM7	various	135,000	02/15/26	4.750%	145,617	128,524
Avolon Holdings Fndg LTD	05401AAM3	various	35,000	02/21/26	2.125%	34,580	31,068
Albertsons Cos/Safeway	013092AA9	various	10,000	03/15/26	7.500%	10,605	10,170
Warnermedia Holdings	55903VBG7	various	35,000	03/15/26	6.412%	35,000	35,019
Verizon Comm Inc	92343VGG3	various	470,000	03/20/26	1.450%	470,194	426,050
GLP Cap LP	361841AH2	various	55,000	04/15/26	5.375%	54,849	53,840
Antero Midstream	03690EAA6	various	12,000	05/15/26	7.875%	12,853	12,161
FMC Corp Nts B/E	302491AW5	various	25,000	05/18/26	5.150%	24,991	24,587
Pfizer Invt Enter Nts	716973AB8	various	385,000	05/19/26	4.450%	384,550	380,107
Calpine Corp	131347CK0	various	4,000	06/01/26	5.250%	4,135	3,863
Nustar Logistics LP	67059TAF2	various	35,000	06/01/26	6.000%	33,913	34,094
Under Armour Inc	904311AA5	various	130,000	06/15/26	3.250%	135,148	119,458
RWJ Barnabas Health Inc	78349AAA1	various	90,000	07/01/26	2.954%	95,759	84,185
Berry Global Escrow Corp	085770AA3	various	30,000	07/15/26	4.875%	29,738	28,838
Air Lease Corp	00914AAM4	various	16,000	08/15/26	1.875%	13,913	14,205
Care Capital Properties	14162VAB2	various	140,000	08/15/26	5.125%	133,261	131,466
Hillenbr & Inc	431571AB4	various	125,000	09/15/26	4.500%	138,280	121,994
Teva Pharmaceutical	88167AAE1	various	85,000	10/01/26	3.150%	76,382	76,036
Uber Technologies Inc	90353TAC4	various	5,000	11/01/26	8.000%	5,310	5,096
SLM Corp	78442PGE0	various	75,000	11/02/26	3.125%	70,426	64,964
Morgan Stanley	61746BEF9	various	280,000	01/20/27	3.625%	284,838	265,804
Vici Properties Nts	922564RAD7	various	34,000	02/15/27	3.750%	32,385	31,205
SBA Communications Corp	78410GAD6	various	145,000	02/15/27	3.875%	150,028	133,190
Truist Finl Corp Nts	89788MAD4	various	12,000	03/02/27	1.267%	10,700	10,578
Wyndham Worldwide Corp	98310WAN8	various	75,000	04/01/27	6.000%	72,750	72,803
Hilton Worldwide Fin LLC	432891AK5	various	135,000	04/01/27	4.875%	140,012	130,961
Comcast Corp Nts	20030NDK4	various	360,000	04/01/27	3.300%	358,882	340,312
Amazon.com Inc Nts	023135CF1	various	390,000	04/13/27	3.300%	386,934	371,319
Sunoco LP	86765LAQ0	various	120,000	04/15/27	6.000%	126,000	118,346
United Rentals North Am	911365BF0	various	136,000	05/15/27	5.500%	138,949	133,628
United Health Group Inc	91324PEG3	various	385,000	05/15/27	3.700%	382,246	371,051
Willis North Amer Inc	97064AL5	various	20,000	06/15/27	4.650%	19,991	19,419
Pacific Gas & Elec Nts	694308KF3	various	49,000	06/15/27	5.450%	48,066	47,637
Alabama PWR Co	010392FY9	various	205,000	09/01/27	3.750%	204,828	195,847
AMN Healthcare Allied	00175PAB9	various	3,000	10/01/27	4.625%	2,888	2,777
Royal BK of Canada	78016FZU1	various	74,000	11/01/27	6.000%	74,207	75,758
Public Service Enterprise	744573AV8	various	63,000	11/15/27	5.850%	62,934	64,252
Teleflex Inc	879369AF3	various	80,000	11/15/27	4.625%	76,576	75,399
Boyd Gaming Corp NTS	103304BU4	various	130,000	12/01/27	4.750%	124,163	123,178
Air Lease Corp	00914AA79	various	35,000	12/15/27	5.850%	34,637	34,944
Centene Corp NTS	15135BAR2	various	135,000	12/15/27	4.250%	126,666	126,583
Service Corp Intl B/E	817565CD4	various	140,000	12/15/27	4.625%	132,467	132,650
Wec Energy Group Inc NTS	92939UAL0	various	39,000	01/15/28	4.750%	38,948	38,085
John Deere Capital Corp	24422EWR6	various	16,000	01/20/28	4.750%	16,263	15,981
Lamar Media Corp	513075BR1	various	130,000	02/15/28	3.750%	118,344	118,331
Wells Fargo & Co Nts	95000U2V4	various	72,000	03/24/28	3.526%	68,445	67,170
Canadian Imperial BK	13607LNG4	various	375,000	04/28/28	5.001%	369,146	368,989
Hershey Co Nts	427866BH0	various	405,000	05/04/28	4.250%	403,510	400,590
Florida Power & Light Co	341081GNI	various	200,000	05/15/28	4.400%	199,868	195,896
Fair Isaac Corp	303250AF1	various	15,000	06/15/28	4.000%	15,131	13,762
Morgan Stanley	61744YAK4	various	60,000	07/22/28	3.591%	63,165	55,344
Mgie Invt Corp	552848AG8	various	32,000	08/15/28	5.250%	31,260	30,184
GFL Environmental Inc	36168QAM6	various	7,000	09/01/28	3.500%	5,915	6,230
Invitation Homes Op	46188BAB8	various	41,000	11/15/28	2.300%	39,459	34,832
EQT Corp Nts	26884LAL3	various	13,000	01/15/29	5.000%	12,630	12,239
Graphic Packaging Intern	38869AAC1	various	12,000	03/01/29	3.500%	11,281	10,492
Boeing Co	097023CD5	various	29,000	03/01/29	3.200%	25,566	25,919
T Mobile USA Inc	87264ABV6	various	11,000	04/15/29	3.375%	11,050	9,935
Capital One Financial Co	14040HCZ6	various	15,000	06/08/29	4.750%	15,000	14,895
US Bancorp NTS	91159HJM3	various	20,000	06/12/29	5.775%	20,000	19,988
Santander Hldgs Inc	80282KBG0	various	35,000	06/12/29	6.565%	34,811	34,316
Ally Finl Inc	02005NBT6	various	20,000	06/13/29	6.992%	20,000	19,745
Vidtron LTD/Vidtron LTEE	92660FAN4	various	14,000	06/15/29	3.625%	13,689	12,061
Cheniere Energy Partners	16411QAG6	various	59,000	10/01/29	4.500%	54,080	54,137
John Deere Capital Corp	24422EWN5	various	44,000	10/11/29	4.850%	44,393	43,938
Centene Corp	15135BAV3	various	18,000	02/15/30	3.375%	16,708	15,445
Realty Income Corp NTS	756109BR4	various	27,000	03/15/30	4.850%	26,680	26,089
Pepsico Inc B/E	713448ES3	various	47,000	03/19/30	2.750%	41,726	42,246
Blackrock Inc Nts	09247XAO4	various	40,000	04/30/30	2.400%	34,760	34,600
Allegheny Corp NTS	017175AE0	various	59,000	05/15/30	3.625%	55,827	54,737
Toyota Motor Crdt Corp	89236TKU8	various	105,000	05/17/30	4.550%	104,832	102,383
Pfizer Invt Enter Nts	716973AD4	various	75,000	05/19/30	0.000%	74,867	74,095
Intercontinental	45866FAK0	various	35,000	06/15/30	2.100%	30,096	29,237
Bank of NY Mellon Co	06406RBK2	various	70,000	07/26/30	4.569%	69,469	67,437
CCO Holdings	1248EPC1E	various	7,000	08/15/30	4.500%	7,000	5,828
Service Corp Intl	817565CF9	various	40,000	08/15/30	3.375%	32,460	33,404
Dana Inc Nts	235825AH9	various	30,000	09/01/30	4.250%	24,153	24,976
Activision Blizzard Nts	00507VAP4	various	52,000	09/15/30	1.350%	44,207	41,583
CitiGroup Inc	172967MS7	various	52,000	06/03/31	2.572%	51,277	43,360
Centene Corp NTS	15135BAZ4	various	54,000	08/01/31	2.625%	43,092	43,032
Tanger Properties LP	875484AL1	various	20,000	09/01/31	2.750%	16,350	14,508
Ball Corp	058498AX4	various	11,000	09/15/31	3.125%	10,072	9,049
Boeing Co	097023AE5	various	35,000	09/15/31	8.750%	51,482	41,727
Bk of Amer Corp	06051GJL4	various	87,000	10/24/31	1.922%	67,769	68,824
Canadian Pac Railway B/E	13645RBF0	various	23,000	12/02/31	2.450%	20,267	20,140
Ford Motor Co	345370DA5	various	42,000	02/12/32	3.250%	34,241	33,037
NRG Energy Inc	629377CS9	various	12,000	02/15/32	3.875%	12,000	9,245
Iron Mtn Info Mgmt Nts	46285MAA8	various	10,000	07/15/32	5.000%	8,900	8,632
Appalachian Power Co	037735DA2	various	20,000	08/01/32	4.500%	19,466	18,731
Alabama Power Co	010392FZ6	various	83,000	09/01/32	3.940%	80,558	76,569

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2023		
Orix Corp NTS	686330AR2	various	40,000	09/13/32	5.200%	39,883	40,465	
Elevance Health Inc	036752AW3	various	34,000	10/15/32	5.500%	35,662	34,939	
Amazon Com Inc	023135CR5	various	60,000	12/01/32	4.700%	59,986	60,475	
Bank Montreal Que PFD	06368BGS1	various	35,000	12/15/32	3.803%	33,450	30,806	
National Rural Util Coop	637432PA7	various	15,000	01/15/33	5.800%	16,331	15,675	
Oklahoma Gas & Electric Co	678858BX8	various	40,000	01/15/33	5.400%	39,877	40,622	
T Mobile USA Inc	87264ACV5	various	50,000	01/15/33	5.200%	49,997	49,654	
Proctor & Gamble Co NTS	742718GA1	various	39,000	01/26/33	4.050%	38,997	38,487	
Energy Transfer	29273VAQ3	various	10,000	02/15/33	5.750%	9,989	10,065	
Philip Morris Intl Inc	718172DB2	various	42,000	02/15/33	5.375%	42,195	41,891	
Avalonbay Communities	053484AD3	various	70,000	02/15/33	5.000%	70,013	69,679	
Eli Lilly & Co B/E	532457CF3	various	38,000	02/27/33	4.700%	37,620	38,435	
Nextera Energy Cptl	65339KCP3	various	20,000	02/28/33	5.050%	19,995	19,681	
AON Corp	03740LAG7	various	20,000	02/28/33	5.350%	19,995	20,140	
Texas Instruments, Inc.	882508CB8	various	15,000	03/14/33	4.900%	15,563	15,349	
Leidos Inc Nts	52532XAJ4	various	32,000	03/15/33	5.750%	31,775	31,739	
Florida Power & Light	341081GL5	various	14,000	04/01/33	5.100%	13,977	14,200	
Crown Castle	22822VBC4	various	7,000	05/01/33	5.100%	6,994	6,877	
Ameriprise Financial	03076CAM8	various	12,000	05/15/33	5.150%	11,971	11,910	
Willis North Amer Inc	970648AM3	various	25,000	05/15/33	5.350%	24,933	24,366	
Comcast Corp	20030NEE7	various	42,000	05/15/33	4.800%	42,105	41,540	
FMC Corp Nts B/E	302491AX3	various	41,000	05/18/33	5.650%	40,994	40,025	
Pfizer Invt Enter Nts	716973AE2	various	45,000	05/19/33	4.750%	44,933	44,810	
Blackrock Inc Nts	09247XAT8	various	20,000	05/25/33	4.750%	19,815	19,642	
Wells Fargo & Co Nts	95000U3B7	various	20,000	07/25/33	2.100%	19,765	19,189	
JPMorgan Chase & Co	46647PDH6	various	42,000	07/25/33	4.912%	41,077	41,024	
Sempra Energy B/E	816851BR9	various	35,000	08/01/33	5.500%	34,895	34,751	
St Street Corp B/E	857477BV4	various	21,000	08/04/33	4.164%	21,180	19,422	
Archer Daniels Midland	039482AE4	various	47,000	08/15/33	4.500%	46,565	45,827	
BP Cap Mkts Amer B/E	10373QBV1	various	25,000	09/11/33	4.890%	25,000	24,722	
US Bancorp NTS	91159HJ0	various	17,000	10/21/33	5.850%	18,067	17,010	
AT&T Inc	00206RMM1	various	33,000	12/01/33	2.550%	30,650	25,922	
CCO Hldgs LLC/Cap Corp	1248EPCP6	various	12,000	01/15/34	4.250%	11,667	9,071	
Prologis B/E	74340XCH2	various	35,000	01/15/34	2.875%	34,875	34,734	
Republic Services Inc	760759BC3	various	55,000	04/01/34	5.000%	54,825	54,854	
Charles Schwab Corp	808513CE3	various	15,000	05/19/34	5.853%	15,000	15,214	
Truist Finl Corp	89788MAP7	various	30,000	06/08/34	5.867%	30,000	30,002	
Mattel Inc	577081AU6	various	8,000	10/01/40	6.200%	7,330	7,156	
Enlink Midstream	29336UAG2	various	10,000	06/01/47	5.450%	8,263	8,177	
General Elec Co B/E	369604BQ5	various	11,000	12/29/49	8.099%	10,995	11,000	
Meta Platforms Inc	30303M8J4	various	28,000	08/15/52	4.450%	23,419	24,353	
Entergy LA LLC	29364WBL1	various	20,000	09/15/52	4.750%	20,059	18,319	
Elevance Health Inc B/E	036752AX1	various	41,000	10/15/52	6.100%	46,321	44,812	
Duke Energy LLC Florida	26444HAN1	various	65,000	11/15/52	5.950%	67,154	70,704	
Pacific Gas & Elec Nts	694308KH9	various	36,000	01/15/53	6.750%	35,820	35,367	
Commonwealth Edison Co	202795JY7	various	64,000	02/01/53	5.300%	64,788	64,908	
Raytheon Technologies	75513EC58	various	28,000	02/27/53	5.375%	27,950	29,039	
Amgen Inc	031162DT4	various	38,000	03/02/53	5.650%	37,945	38,392	
AEP Transmission Co	00115AAQ2	various	23,000	03/15/53	5.400%	22,878	23,605	
Northrop Grumman	666807CJ9	various	23,000	03/15/53	4.950%	22,905	22,389	
Exelon Corp	30161NBL4	various	26,000	03/15/53	5.600%	25,920	26,163	
Apple Inc	037833EW6	various	30,000	05/10/53	4.850%	29,850	30,671	
Meta Platforms Inc	30303M8Q8	various	30,000	05/15/53	5.600%	29,917	30,796	
HCA Inc	404119CR8	various	15,000	06/01/53	5.900%	14,508	14,859	
NASDAQ Inc B/E	63111XAK7	various	25,000	08/15/53	5.950%	25,017	25,567	
MetLife Inc	59156RCD8	various	58,000	01/15/54	5.250%	57,534	55,860	
Burlington Nthn Santa Fe	12189LBR6	various	35,000	04/15/54	5.200%	34,981	35,646	
Lockheed Martin Corp B/E	539830BX6	various	40,000	11/15/54	5.700%	40,333	44,351	
Pfizer Invt Enter Nts	716973AH5	various	15,000	05/19/63	5.340%	14,709	15,160	
NASDAQ Inc B/E	63111XAL5	various	7,000	06/28/63	6.100%	6,959	7,148	
Total Corporate Bonds					\$	17,250,442	\$	16,558,753
Stock, Mutual Funds, and ETFs:								
Common/Preferred Stock		various	2,962,908	----	----	66,761,778	77,485,302	
UBS Cash/Money Market Funds		various	9,013,838	----	----	9,013,838	9,013,838	
Canyon Distressed Optn FD III	1380109L9	various	4,345,378	----	----	4,744,913	4,899,661	
Vanguard Growth ETF - VUG	922908736	various	54,847	----	----	13,050,738	15,519,507	
Vanguard S&P 500 ETF	922908363	various	37,576	----	----	11,527,946	15,303,953	
Total Stock, Mutual Funds, and ETFs					\$	105,099,213	\$	122,222,261
U. S. Government and Agency Securities:								
US Tsy Note	91282CFN6		984,000	09/30/24	4.250%	969,855	970,854	
FHLMC Med Term	3134GX4M3		400,000	10/25/24	5.080%	399,500	396,568	
US Tsy Note	912828G38		1,355,000	11/15/24	2.250%	1,419,786	1,301,071	
US Tsy Note	912828YY0		1,200,000	12/31/24	1.750%	1,131,879	1,140,660	
US Tsy Note	912828ZF0		1,000,000	03/31/25	0.500%	984,128	924,810	
FHLMC NTS	3134GWND4		100,000	08/12/25	0.600%	100,000	91,299	
US Tsy Note	91282CAM3		1,560,000	09/30/25	0.000%	1,462,019	1,412,658	
US Tsy Note	91282CBQ3		2,005,000	02/28/26	0.500%	1,855,674	1,800,751	
US Tsy Note	91282CHH7		29,000	06/15/26	4.125%	28,815	28,699	
US Tsy Note	91282CCW9		2,500,000	08/31/26	0.000%	2,453,135	2,229,100	
US Tsy Note	91282CDQ1		685,000	12/31/26	1.250%	628,691	616,315	
Federal Home Ln Bank Nts	3130AL5A8		370,000	02/26/27	0.900%	330,969	322,329	
US Tsy Note	91282CEF4		275,000	03/31/27	2.500%	254,439	257,631	
US Tsy Note	91282CEW7		900,000	06/30/27	3.250%	874,157	865,305	
US Tsy Note	91282CAU5		2,140,000	10/31/27	0.500%	1,808,772	1,825,934	
US Tsy Note	91282CG9		973,000	12/31/27	3.725%	985,923	959,047	
US Tsy Note	91282CGT2		656,000	03/31/28	3.625%	658,387	640,571	
US Tsy Note	91282CHE4		375,000	05/31/28	3.625%	369,214	366,679	
Intl BK Recon & Develop	459058KQ5		65,000	02/14/30	3.875%	64,913	63,947	
US Tsy Note	91282CHF1		177,000	05/31/30	3.750%	176,004	174,457	
US Tsy Note	91282CFV8		163,000	11/15/32	4.125%	167,937	166,464	
US Tsy Note	91282CGM7		313,000	02/15/33	3.500%	315,274	304,734	
US Tsy Note	91282CHC8		282,000	05/15/33	3.375%	273,860	271,823	

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
June 30, 2023

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value		
					Cost	6/30/2023	
US Tsy Bond	912810TS7	1,397,000	05/15/43	3.875%	1,364,094	1,360,762	
US Tsy Bond	912810TL2	936,000	11/15/52	4.000%	955,293	959,840	
US Tsy Bond	912810TN8	596,000	02/15/53	3.625%	573,663	571,045	
Total U. S. Government and Agency Securities					\$	20,606,381	\$ 20,023,353
Asset-Backed Securities:							
FNR 2012 M17	3136A96F0	125,000	11/25/22	2.184%	379	8,448	
FHR K 037 A	3137B7YY9	86,000	01/25/24	3.490%	87,106	79,090	
VZOT 2019 C A 1A	92348AAA3	175,000	04/22/24	1.940%	24,060	29,544	
FHR K SL1	3137FKQG4	75,000	11/25/24	3.360%	82,242	72,347	
FHR K 050	3137BLW87	750,000	01/25/25	2.802%	232,471	233,714	
GM FI 2020 2 A 4	36258VAE4	50,000	08/18/25	1.740%	50,930	49,011	
FordF 20201 C	34528QH7	63,000	09/15/25	1.420%	63,773	61,492	
FNMA PL BL0787	3140HR2V4	305,000	12/01/25	3.420%	298,280	292,458	
SDART 20201	80287AAF0	33,000	12/15/25	4.110%	12,236	9,942	
CarMX 2021 1 A3	14316NAC3	135,000	12/15/25	0.340%	66,252	64,496	
World 2021A	98164EAC9	100,000	01/15/26	0.300%	48,431	49,221	
GMALT 2022 1	36265MAF2	140,000	02/20/26	2.630%	139,975	133,991	
Carma 2020 3	14315FAF4	300,000	03/16/26	1.090%	300,813	285,849	
FordF 2019 4	34528QH4	40,000	09/15/26	2.440%	42,588	38,396	
FordF 2019 4	34528QH4	110,000	09/15/26	2.440%	115,027	105,588	
Carma 2021 1	14316NAE9	200,000	10/15/26	0.740%	181,446	182,426	
SANTAN 2021 1	80286NAG1	140,000	11/16/26	1.130%	137,295	133,893	
FHR K 066	3137F2L38	100,000	12/25/26	2.797%	72,695	64,205	
CARMA 20203	14315FAH0	50,000	01/15/27	2.530%	49,914	48,008	
World 2023A	98164UAB6	170,000	03/15/27	5.920%	169,993	169,680	
EART 20212	30165XAF2	80,000	04/15/27	1.400%	78,884	74,142	
CARMA 20213	14317DAF7	50,000	05/17/27	1.250%	48,449	44,948	
AMXCA 2022-2	02582JIT8	125,000	05/17/27	3.390%	125,156	120,593	
GM FI 2021-1	36261LAE1	150,000	05/17/27	0.750%	137,549	139,397	
Veriz 2021 1	92348KAB9	190,000	05/20/27	0.690%	189,989	189,665	
World 2021 B	98163LAE0	50,000	06/15/27	1.040%	49,993	45,583	
FHR K 066 A-2	3137F2LJ3	255,000	06/25/27	3.117%	253,157	240,287	
CARMX 2022-4 A-3	14318UAD3	40,000	08/16/27	5.340%	39,991	39,874	
FNMA PL AN6809	3138LKR74	60,000	09/01/27	2.910%	54,050	53,157	
FordF 2020 2	34528QH00	65,000	09/15/27	1.060%	65,102	58,954	
Ameri 2022 1	03066TAE1	60,000	09/20/27	2.980%	59,993	55,897	
FNR 2012 M14	3136A9MS4	280,000	09/25/27	2.982%	227,275	225,453	
EART 20214 C	30165JAE6	70,000	10/15/27	1.460%	70,077	66,987	
SANTA 20214 D	80285VAE6	80,000	10/15/27	1.670%	78,498	73,826	
DCENT	254683CX1	210,000	10/15/27	5.030%	211,304	208,881	
CRVNA 2021P1 D	14687BAL0	70,000	12/10/27	1.820%	68,600	60,986	
FHR K 072	3137FEBQ2	200,000	12/25/27	3.560%	196,867	190,266	
CRVNA 2021N1	14687DAD4	70,000	01/10/28	1.500%	22,201	21,481	
EXETE 20214	30165JAF3	80,000	01/17/28	1.960%	78,266	73,722	
Carma 2023 2 A	142921AD7	200,000	01/18/28	5.050%	199,979	198,570	
Ford Motor Co	34535AAF7	60,000	02/15/28	5.030%	60,570	59,019	
Toyota 23-B A3	891941AD8	80,000	02/15/28	4.710%	79,996	79,126	
CRVNA 2021N2 A 2	14686KAB3	76,000	03/10/28	0.970%	76,086	70,717	
FNR 2018-M7	3136B1K86	340,000	03/25/28	3.150%	297,296	292,061	
Synchrony Card Issuance	87166PAG6	100,000	04/17/28	3.370%	99,991	96,412	
GNMA PL MA0908M	36179NAH1	735,000	04/20/28	2.500%	72,758	65,985	
Hart 2021C	44935FAG9	90,000	06/15/28	1.660%	86,854	80,798	
FRESB 2019-SB5	30309MAG2	560,000	10/25/28	3.600%	278,428	275,478	
Carma 2023 2 B	142921AF2	320,000	11/15/28	5.180%	319,948	315,366	
FRESB 2019-SB6	30309LAL2	80,000	01/25/29	3.170%	47,746	46,699	
Alaska Airline 2020 1B	01166VAA7	60,000	02/15/29	4.800%	48,242	46,314	
Honda Motor Co LTD	43815JAD5	130,000	06/21/29	4.970%	132,773	129,151	
FHR 2019 K C A SB	3137FJPI1	81,000	07/25/29	2.230%	63,416	60,338	
FHR K 1502 A-1	3137BPVM8	50,000	05/25/30	2.830%	34,748	33,604	
FNMA PL FM9465	3140XDQT6	40,000	01/01/31	3.000%	24,657	22,774	
FHLMC PL G18581	3128MMUF8	250,000	01/01/31	2.500%	50,121	44,343	
FHLMC PL ZS8629	3132A9SS7	376,000	11/01/31	2.500%	86,713	83,878	
FNMA PL BM3956	3140J8ME0	347,000	12/01/32	3.000%	124,265	108,880	
FHLMC PL ZT1989	3132AEF68	210,000	01/01/33	3.500%	85,588	74,878	
FHLMC PL ZT1970	3132AEFK7	225,000	04/01/33	3.500%	83,391	77,001	
FORDR 2021 1	345340AD5	40,000	10/17/33	2.310%	36,754	-	
FHLMC PL SB0379	3132CWMA3	25,000	12/01/34	3.500%	10,582	9,336	
FNMA PL FM6017	3140X9VK8	125,000	02/01/35	3.000%	70,171	62,169	
FNMA PL FM3340	3140X6WA5	120,000	05/01/35	3.500%	26,879	26,389	
FNMA PL MA4014	31418DN81	95,000	05/01/35	3.000%	31,319	29,719	
FHLMC PL SB8505	3132D6NW6	100,000	10/01/35	2.500%	52,397	52,732	
FNMA PL FM5609	3140X9GT6	40,000	01/01/36	2.000%	29,793	26,806	
FHR 5092	3137FYAY2	30,000	06/25/36	2.500%	10,124	28,969	
FNMA PL BT7339	3140LWEM5	40,000	09/01/36	2.000%	33,389	28,410	
FNMA PL MA4497	31418D7K2	100,000	12/01/36	2.000%	86,505	75,000	
FHLMC G02882	3128M4RB1	1,000,000	04/01/37	5.500%	34,246	7,661	
FNMA PL 890247	31410LBQ4	100,000	09/01/38	6.000%	9,703	3,863	
FHLMC PL G06685	3128M8XN9	201,434	03/01/39	6.500%	37,198	14,561	
FNMA PL AD0242	31418MHU9	500,000	09/01/39	5.500%	34,848	10,386	
GNR 2010 15	38376WA62	1,740,115	10/20/39	4.000%	17,312	15,884	
FNMA PL 932639	31412REL7	400,000	03/01/40	5.000%	41,058	17,060	
FNMA PL AE4350	31419EQZ5	90,000	10/01/40	4.000%	16,787	11,820	
FNMA PL AI1886	3138AFCY4	70,000	05/01/41	4.500%	11,815	5,985	
FNMA PL CB0469	3140QKQX9	25,000	05/01/41	2.500%	22,124	18,072	
FNR 2012 96	3136A75E8	830,000	07/25/41	2.000%	6,510	6,266	
FNMA PL AJ1696	3138AS3E0	130,000	09/01/41	4.000%	19,463	9,378	
FHLMC PL Q03968	3132GKCD6	60,000	10/01/41	3.500%	10,825	8,824	
FNMA PL AB3678	31417ACQ0	60,000	10/01/41	3.500%	14,334	12,010	
FNMA PL CB1842	3140QMBL7	40,000	10/01/41	2.500%	36,712	30,713	

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FNMA PL MA0926	31418AA40	270,000	12/01/41	4.000%	15,261	5,858
FNMA PL AJ9172	3138E2FN0	130,000	01/01/42	4.000%	15,330	10,877
FNMA PL AX5312	3138Y63W2	460,000	01/01/42	4.000%	123,223	84,373
FHLMC PL RB5145	3133KYWE5	40,000	02/01/42	2.000%	36,066	30,878
FHLMC PL RB5154	3133KYWP0	140,000	04/01/42	2.500%	112,523	112,203
FHLMC PL RB5163	3133KYWY1	90,000	05/01/42	3.000%	74,343	74,917
FNMA PL AB5462	31417CB87	130,000	06/01/42	3.000%	28,560	18,845
FHLMC PL RB1566	3133KYW39	130,000	07/01/42	3.000%	110,988	108,539
FHLMC PL RB5175	3133KYXC8	90,000	08/01/42	4.000%	81,143	78,889
FNMA PL AB6212	31417C3W3	90,000	09/01/42	3.000%	21,317	14,250
FHLMC PL SC0340	3132D9LV4	120,000	09/01/42	3.000%	105,551	103,868
FHLMC PL SC0321	3132D9LA0	70,000	10/01/42	3.500%	62,932	60,790
FNMA PL FS2844	3140XJES8	90,000	10/01/42	3.500%	80,174	78,370
FNMA PL MA4851	31418EL99	60,000	11/01/42	5.000%	55,638	55,541
FNR 2012 145	3136AA2P9	700,000	11/25/42	1.500%	26,689	23,187
FHR 4165	3137AYSH5	260,000	12/15/42	1.750%	32,315	29,140
FHLMC PL SC0341	3132D9LV2	90,000	01/01/43	4.000%	86,136	83,527
FHLMC PL SC0334	3132D9LP7	110,000	01/01/43	4.500%	101,463	99,070
FNMA PL BC5090	3140FOUQ5	33,000	10/01/44	4.000%	5,120	2,693
FNMA PL AS4370	3138WD2C4	150,000	02/01/45	4.000%	50,002	38,247
FNMA PL AS7568	3138WHMS8	66,000	07/01/46	4.500%	13,066	7,135
FNMA PL AS7838	3138WHV82	100,000	08/01/46	3.000%	28,899	29,546
FNMA PL AS8157	3138WJB31	136,000	10/01/46	4.500%	37,900	23,515
FHLMC PL Q46279	3132WK6R4	101,000	02/01/47	3.500%	17,103	12,681
MSBAM 2014 C16	61763MAH3	70,000	06/15/47	4.094%	72,592	66,456
FHLMC PL Q49553	3132WPTK3	22,000	07/01/47	4.000%	2,749	1,452
FHLMC PL G08772	3128MJ2E9	120,000	07/01/47	4.500%	26,839	16,997
FNMA PL 890813	31410LVE9	95,000	12/01/47	3.500%	27,105	27,197
FNMA PL CA1218	3140Q8K87	36,000	02/01/48	4.500%	6,758	5,038
FNMA PL CA1378	3140Q8Q81	80,000	03/01/48	4.000%	16,816	14,163
Comm 2015 CCR A 3	12593AAZ8	36,000	05/10/48	3.230%	34,001	30,337
JPMBB 2015 C31	46644YAW0	100,000	08/15/48	3.540%	46,571	41,661
FNMA PL BN0340	3140JGLW3	195,000	12/01/48	4.500%	28,919	20,594
CGCMT 2016 GC3 A AB	17324TAF6	242,000	02/10/49	3.368%	129,568	115,418
FNMA PL FM1090	3140X4F84	38,000	05/01/49	4.000%	10,550	8,149
JPMBB 2016 C2 A SB	46590LAU6	90,000	06/15/49	2.954%	55,402	49,137
FNMA PL BO1766	3140JV6C1	106,000	07/01/49	4.500%	28,037	21,538
FNMA PL FM2789	3140XGC33	133,000	07/01/49	4.000%	39,176	30,692
FNMA PL FM1567	3140X4W51	150,000	08/01/49	3.500%	27,091	24,658
CD 2016 CD1 A SB	12514MBA2	175,000	08/10/49	2.622%	118,417	107,327
JPMBB 2016 JP3	46590RAF6	50,000	08/15/49	2.777%	32,371	28,494
WFCM 2016 BNK	95000GAZ7	100,000	08/15/49	2.514%	61,346	55,393
FHLMC PL QA3869	31339UJN1	238,000	10/01/49	3.500%	84,763	71,365
CSAIL 2016 C7 A SB	12637UAX7	225,000	11/15/49	3.314%	132,859	118,351
BACM 2017 BNK A SB	06427DAQ6	95,000	02/15/50	3.366%	70,807	64,708
WFCM 2015 LC2 A 2	94989EAB3	75,000	04/15/50	2.678%	4,599	4,515
CD 2017 CD4 A SB	12515DAP9	100,000	05/10/50	3.317%	82,879	73,715
FNMA PL FM6261	3140X95X9	130,000	06/01/50	5.000%	47,114	44,800
FHLMC PL RA3580	3133KJ6R8	50,000	09/01/50	2.000%	40,275	31,550
FNMA PL MA4157	31418DTP7	50,000	10/01/50	1.500%	38,974	31,156
FHLMC PL SD7528	3132DVLH6	55,000	11/01/50	2.000%	44,584	35,128
GSMS 2017 GS8 A AB	36254KAM4	75,000	11/10/50	3.313%	68,923	60,841
FHLMC PL RA4245	3133KKWE5	45,000	12/01/50	2.000%	37,942	29,988
FNMA PL CA8143	3140QGBM8	65,000	12/01/50	2.500%	47,528	47,528
FNMA PL FM6708	3140XAN24	45,000	01/01/51	2.500%	27,406	23,433
BMARK 2018 B1 A SB	08162PAV3	26,000	01/15/51	3.602%	25,224	22,662
FNMA PL BR2619	3140L04D6	35,000	02/01/51	2.000%	27,733	21,852
FNMA PL FM6063	3140X9WZ4	140,000	02/01/51	3.000%	99,433	87,122
FNMA PL FM6564	3140XAJJ2	148,000	03/01/51	2.500%	103,372	82,690
FHLMC PL RA5552	3133KMEZ4	132,000	07/01/51	3.000%	105,877	96,955
FNMA PL FM8348	3140XCH27	35,000	08/01/51	2.500%	27,660	22,522
FNMA PL FM8601	3140XCRX8	50,000	08/01/51	2.500%	47,001	38,188
FNMA PL FM8595	3140XCRR1	55,000	08/01/51	2.500%	49,202	40,026
FNMA PL FM8617	3140XCSF6	40,000	09/01/51	2.000%	35,896	28,957
FNMA PL FS0328	3140XFLJ8	40,000	10/01/51	4.000%	36,478	31,614
FNMA PL FM8857	3140XCZX3	50,000	10/01/51	2.000%	46,797	37,748
FNMA PL MA4468	31418D6E7	40,000	11/01/51	3.500%	33,117	27,624
FNMA PL FS2572	3140XH2E6	85,000	11/01/51	2.000%	69,932	66,093
FNMA PL FS1364	3140XGQ51	100,000	12/01/51	3.000%	78,291	77,706
FHLMC PL QD5507	3133B3DL8	40,000	01/01/52	2.000%	35,246	29,556
FHLMC PL RA6531	3133KNHG1	110,000	01/01/52	3.500%	97,424	86,279
FNMA PL BV3091	3140MGNH0	35,000	02/01/52	2.500%	31,121	26,829
FNMA PL FS1931	3140XHED5	70,000	02/01/52	2.500%	55,531	52,759
FNMA PL MA4565	31418ECB4	50,000	03/01/52	3.500%	46,121	40,947
FNMA PL BM7053	3140JBZT6	90,000	03/01/52	2.000%	75,274	69,853
FHLMC PL SE9055	3133SKBY6	160,000	03/01/52	2.000%	132,110	120,445
FHLMC PL QD9791	3133B72Y3	40,000	04/01/52	2.000%	31,798	29,609
FNMA PL FS1626	3140XGYV9	45,000	04/01/52	2.500%	37,114	36,017
FNMA PL FS1395	3140XGRR2	40,000	04/01/52	4.000%	38,064	35,403
FHLMC PL QE0359	3133B9MG6	50,000	04/01/52	3.500%	44,165	40,464
FNMA PL FS2180	3140XHM61	75,000	04/01/52	2.000%	61,315	57,013
FHLMC PL RA7191	3133KN7C1	80,000	04/01/52	3.500%	71,340	67,427
FNMA PL BU8948	3140MA5J9	110,000	04/01/52	4.000%	98,073	91,302
FNMA PL FS1857	3140XHB30	70,000	05/01/52	2.500%	60,540	55,934
FNMA PL MA4644	31418EE55	100,000	05/01/52	4.000%	92,390	87,039
FNMA PL MA4684	31418EF21	20,000	06/01/52	4.500%	18,949	17,875
FHLMC PL SD0243	3142BNHU1	100,000	06/01/52	0.000%	87,001	82,212
FNMA PL FS2418	3140XHV18	80,000	07/01/52	3.500%	73,019	68,910
FNMA PL CB4129	3140QPST5	120,000	07/01/52	4.500%	107,762	107,783
FNMA PL BT8308	3140LXG58	90,000	08/01/52	4.500%	82,760	82,414
FHLMC PL RA7779	3133KPUC0	140,000	08/01/52	4.500%	127,543	125,062
FNMA PL FS2967	3140XJIM6	100,000	09/01/52	5.000%	92,364	94,152
FNMA PL MA4786	31418EJ84	150,000	10/01/52	5.500%	135,454	137,160
FHLMC PL SD1882	3132DPCT3	100,000	11/01/52	5.000%	94,751	93,838
FHLMC PL SD2174	3132DPMX3	90,000	01/01/53	6.000%	85,560	85,404
FHLMC PL SD2428	3132DPVV7	90,000	01/01/53	5.000%	87,460	86,074
WFCM 2016 C32 A SB	94989YBA0	175,000	01/17/59	3.324%	92,863	83,871

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WFCMT 2016 C33 A SB	95000LBA0		80,000	03/15/59	3.185%	44,569	39,422
Bank 2017 BNK A SB	06541XAD2		75,000	09/15/60	3.265%	65,186	57,121
Total Asset-Backed Securities						\$ 13,089,304	\$ 12,108,954
Municipal Securities:							
Oklahoma St Tpk Auth Tax	679111ZR8		55,000	01/01/24	0.804%	55,000	53,738
Port Oakland CA Tax Rv	735000TL5		135,000	05/01/24	0.711%	136,628	130,060
Ventura Cnty CA Pub F In Tax	923078CU1		75,000	11/01/24	0.614%	76,693	70,774
New Jersey St Tpk Auth T Tax Sr B	646140DN0		175,000	01/01/25	0.897%	174,998	163,522
San Diego Cnty CA Wtr Au Tax	797412DM2		90,000	05/01/25	0.743%	90,000	82,996
Pennsylvania Econ Dev FI Tax Rv	70869PMQ7		70,000	06/15/25	1.164%	70,000	64,509
Port Seattle WA Tax Rv	735389R42		90,000	08/01/25	1.136%	90,000	82,719
Alabama Fed Aid Hwy Fin Tax SR	010268CM0		110,000	09/01/25	1.038%	110,000	100,789
Kentucky St Ppty & Bldgs Tax	49151FN97		115,000	09/01/25	1.039%	115,000	104,243
Hillsborough Co FL Avtn Tax	432308S96		160,000	10/01/25	2.238%	160,000	149,128
Oklahoma St Tpk Auth Tax	679111ZT4		130,000	01/01/26	0.753%	132,869	118,193
Kentucky St Ppty & Bldgs Tax	49151FW48		105,000	06/01/27	4.393%	-	101,838
Florida Hsg Fin Corp Rev	34074MJ36		250,000	07/01/27	4.571%	250,000	243,293
Massachusetts St SPL OBG	576004HD0		145,000	07/15/27	3.680%	145,000	138,469
New York NY City Transi Tax Rv	64971XGC6		135,000	08/01/27	5.450%	124,552	128,907
Port Seattle WA Tax Rv	735389W87		160,000	08/01/27	3.708%	160,000	153,584
Alabama Fed Aid Hwy Fin Tax VR	010268CP3		215,000	09/01/27	1.547%	188,960	189,563
						\$ 2,079,700	\$ 2,076,325
Total Police and Firefighters' Investments						\$ 158,125,040	\$ 172,989,646
Total Restricted/Unrestricted Marketable Securities and Investments						\$ 623,465,432	\$ 628,446,821