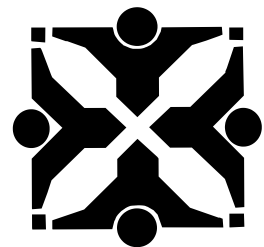


CITY OF COLUMBIA, MISSOURI

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

For the Fiscal Year  
October 1, 2023 - March 31, 2024

Department of Finance  
Matthew Lue  
Director of Finance



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May 6, 2024

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

This Financial Management Information Supplement (FMIS) is presented with account balances as of March 31, 2024 and with revenues and expenditures for the six-month period ending March 31, 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 eleven Enterprise Funds and five Internal Service Funds. The Fiduciary fund types include the Police and Firefighters' Retirement Fund (Pension), Other Postemployment Benefits Fund, Expendable Trust Funds, a Nonexpendable Trust Fund and Custodial Funds. Two account groups are also included: General Fixed Assets and General Long-Term Debt.

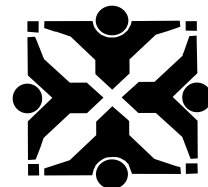
Respectfully submitted,

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

Mr. Matthew Lue  
Director of Finance

# GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

COMPARATIVE BALANCE SHEETS  
March 31, 2024 and 2023

<b>ASSETS</b>	<b>2024</b>	<b>2023</b>
Cash and cash equivalents	69,193,093	\$64,469,874
Accounts receivable	1,042,067	1,148,878
Taxes receivable	4,614,490	3,241,045
Allowance for uncollectible taxes	(64,159)	(58,709)
Grants receivable	27,311	219,461
Lease receivable	345,508	430,653
Accrued interest	303,181	40,701
Due from other funds	3,534,470	4,966,865
Inventory	419,403	363,122
Prepaid Expenses	11,183	9,888
<b>TOTAL ASSETS</b>	<b>79,426,547</b>	<b>\$74,831,778</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
LIABILITIES:		
Accounts payable	440,051	\$406,902
Accrued payroll and payroll taxes	904,366	272,680
Due to other funds	0	10,820
Unearned revenue	96,100	0
Other liabilities	4,065,255	3,788,690
<b>TOTAL LIABILITIES</b>	<b>5,505,772</b>	<b>\$4,479,092</b>
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue --ARPA	8,535,563	11,361,028
Deferred inflows-lease	332,892	420,366
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>8,868,455</b>	<b>\$11,781,394</b>
FUND BALANCE:		
Non Spendable	430,586	373,455
Restricted	3,425,298	317,905
Committed	535,781	47,178
Assigned	10,187,326	2,802,979
Unassigned	50,473,329	55,029,775
<b>TOTAL FUND BALANCE</b>	<b>65,052,320</b>	<b>58,571,292</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>79,426,547</b>	<b>74,831,778</b>



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**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
REVENUES:		
General property taxes	\$10,700,134	\$10,251,617
Use tax	2,070,048	1,372,870
Sales tax	13,388,115	12,754,060
Other local taxes	6,039,086	6,174,150
Licenses and permits	270,859	249,493
Fines	167,956	244,645
Fees and service charges	1,293,204	1,266,769
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.)	8,280,600	7,850,906
Intragovernmental revenue	7,108,476	5,446,516
Revenue from other governmental units	5,126,852	2,842,696
Investment revenue	1,844,155	1,632,918
Miscellaneous	918,693	975,063
TOTAL REVENUES	<u>57,208,178</u>	<u>51,061,703</u>
EXPENDITURES:		
Current:		
Policy development and administration	5,385,790	4,719,351
Public safety	28,264,979	25,466,230
Transportation	5,024,034	3,969,207
Health and environment	6,884,184	5,964,961
Personal development	1,781,159	1,404,501
Supporting activities	1,938,150	1,692,852
Miscellaneous nonprogrammed activities	318,659	24,719
TOTAL EXPENDITURES	<u>49,596,955</u>	<u>43,241,821</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>7,611,223</u>	<u>7,819,882</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	4,858,982	4,676,707
Operating transfers to other funds	<u>(5,586,693)</u>	<u>(5,685,116)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(727,711)</u>	<u>(1,008,409)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	6,883,512	6,811,473
FUND BALANCE, BEGINNING OF YEAR	<u>58,168,808</u>	<u>51,759,819</u>
FUND BALANCE, END OF YEAR	<u>\$65,052,320</u>	<u>\$58,571,292</u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE SIX MONTHS ENDED MARCH 31, 2024  
(WITH COMPARABLE AMOUNTS FOR 2023)

	<b>2024</b>		<b>(Over) Under Budget</b>	<b>2023</b>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
<b>GENERAL PROPERTY TAXES:</b>				
Real property	\$8,627,277	\$8,515,625	\$111,652	\$8,225,714
Individual personal property	1,959,365	2,106,451	(147,086)	1,958,075
Railroad and utility	17,744	38,551	(20,807)	30,830
Financial institutions	17,331	10,506	6,825	16,958
Total	10,621,717	10,671,133	(49,416)	10,231,577
Penalties and interest	20,481	29,001	(8,520)	20,040
Total General Property Taxes	10,642,198	10,700,134	(57,936)	10,251,617
USE TAX	3,616,423	2,070,048	1,546,375	1,372,870
SALES TAX	30,442,248	13,388,115	17,054,133	12,754,060
<b>OTHER LOCAL TAXES:</b>				
Gasoline tax	3,549,746	1,874,209	1,675,537	1,762,127
Cigarette tax	360,926	128,979	231,947	159,591
Marijuana tax	1,000,000	347,794	652,206	0
Motor vehicle tax	1,825,947	918,215	907,732	904,714
Utilities tax:				
Telephone	1,210,843	452,603	758,240	690,925
Natural gas	4,024,494	1,551,395	2,473,099	2,053,863
CATV franchise	318,973	123,489	195,484	158,044
Electric	1,398,549	642,402	756,147	444,886
Total Other Local Taxes	13,689,478	6,039,086	7,650,392	6,174,150
<b>LICENSES AND PERMITS:</b>				
Business licenses	1,346,204	222,934	1,123,270	177,449
Alcoholic beverages	185,239	22,348	162,891	44,030
Animal licenses	49,716	25,577	24,139	28,014
Total Licenses and Permits	1,581,159	270,859	1,310,300	249,493
<b>FINES:</b>				
Corporation court fines	264,453	104,383	160,070	107,332
Uniform ticket fines	37,008	10,325	26,683	22,483
Meter fines	236,786	52,648	184,138	114,830
Alarm violations	0	600	(600)	0
Total Fines	538,247	167,956	370,291	244,645
<b>FEES AND SERVICE CHARGES:</b>				
Construction inspection	1,560,362	747,144	813,218	746,666
Street maintenance	0	0	0	0
Right of way	145,489	99,268	46,221	96,913
Animal control fees	22,800	7,224	15,576	8,466
Health fees	777,129	325,402	451,727	294,138
Miscellaneous	232,317	114,166	118,151	120,586
Total Fees and Service Charges	2,738,097	1,293,204	1,444,893	1,266,769

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE SIX MONTHS ENDED MARCH 31, 2024  
(WITH COMPARABLE AMOUNTS FOR 2023)

	<b>2024</b>		<b>(Over) Under Budget</b>	<b>2023</b>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
<b>INTRAGOVERNMENTAL REVENUE:</b>				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$13,703,046	\$6,009,604	\$7,693,442	\$5,623,134
Water	5,800,213	2,270,996	3,529,217	2,227,772
Total	19,503,259	8,280,600	11,222,659	7,850,906
General and Administrative Charges	11,000,001	7,108,476	3,891,525	5,446,516
Total Intragovernmental Revenue	30,503,260	15,389,076	15,114,184	13,297,422
<b>REVENUE FROM OTHER GOVERNMENTAL UNITS:</b>				
Federal and State Grants:				
ARPA	5,406,174	2,736,817	2,669,357	1,468,295
Health, General	5,668,795	1,793,377	3,875,418	1,191,428
WIC	581,908	262,149	319,759	0
Police Department	402,276	65,663	336,613	103,535
Community Development	237,386	67,626	169,760	33,426
Cultural Affairs	32,745	32,745	0	0
Sustainability Grant	31,000	5,027	25,973	0
Total	12,360,284	4,963,404	7,396,880	2,796,684
Boone County:				
Health Department	1,979,888	109,280	1,870,608	15,363
Animal Control	268,564	54,168	214,396	30,649
Total	2,248,452	163,448	2,085,004	46,012
Total Revenue From Other Governmental Units	14,608,736	5,126,852	9,481,884	2,842,696
<b>INVESTMENT REVENUE</b>	<b>1,895,420</b>	<b>1,844,155</b>	<b>51,265</b>	<b>1,632,918</b>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE SIX MONTHS ENDED MARCH 31, 2024  
(WITH COMPARABLE AMOUNTS FOR 2023)

	<b>2024</b>		<b>2023</b>	
	<b>Budget</b>	Actual	<b>(Over) Under Budget</b>	Actual
MISCELLANEOUS REVENUE:				
Property sales	\$50,942	\$101	\$50,841	\$33,625
Construction inspection	0	3,104	(3,104)	0
Other	1,836,911	915,488	921,423	941,438
Total Miscellaneous Revenue	<u>1,887,853</u>	<u>918,693</u>	<u>969,160</u>	<u>975,063</u>
TOTAL REVENUES	<u>112,143,119</u>	<u>57,208,178</u>	<u>54,934,941</u>	<u>51,061,703</u>
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Cap Improve Sales Tax	247,500	123,750	123,750	0
Community Development	48,443	35,477	12,966	236,746
Contributions Fund	16,500	16,500	0	15,002
Convention & Visitors Bureau	4,400	2,200	2,200	1,650
Electric	220,378	110,189	110,189	113,085
Fleet	2,295	1,148	1,147	1,148
Parking	23,565	11,783	11,782	11,783
Public Improvement Fund	195,000	97,500	97,500	62,300
Public Transportation	2,295	1,148	1,147	1,148
Sewer	5,280	2,640	2,640	2,640
Solid Waste	259,236	129,618	129,618	106,480
Storm Water	194,994	97,497	97,497	97,457
Transportation Sales Tax Fund	8,449,633	4,224,817	4,224,816	4,022,553
Water	9,429	4,715	4,714	4,715
Total operating transfers from other funds	<u>9,678,948</u>	<u>4,858,982</u>	<u>4,819,966</u>	<u>4,676,707</u>
TOTAL OTHER FINANCING SOURCES	<u>9,678,948</u>	<u>4,858,982</u>	<u>4,819,966</u>	<u>4,676,707</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$121,822,067</u>	<u>\$62,067,160</u>	<u>\$59,754,907</u>	<u>\$55,738,410</u>

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**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE SIX MONTHS ENDED MARCH 31, 2024  
(WITH COMPARABLE AMOUNTS FOR 2023)

	2024		(Over) Under Budget	2023
	Budget	Actual		Actual
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>				
General Government:				
City Council:				
Personal services	56,154	28,616	\$27,538	28,761
Materials and supplies	31,467	4,518	26,949	6,472
Travel and training	91,100	18,358	72,742	12,275
Intragovernmental	17,603	9,319	8,284	5,290
Utilities, services, and miscellaneous	221,718	55,967	165,751	66,327
<b>Total City Council</b>	<b>418,042</b>	<b>116,778</b>	<b>301,264</b>	<b>119,125</b>
City Clerk:				
Personal services	429,486	166,712	262,774	159,762
Materials and supplies	4,079	508	3,571	96
Travel and training	5,000	480	4,520	45
Intragovernmental	26,566	13,287	13,279	12,802
Utilities, services, and miscellaneous	7,678	1,577	6,101	503
<b>Total City Clerk</b>	<b>472,809</b>	<b>182,564</b>	<b>290,245</b>	<b>173,208</b>
City Manager:				
Personal services	2,573,152	823,113	1,750,039	516,106
Materials and supplies	69,610	19,919	49,691	14,939
Travel and training	141,500	37,158	104,342	18,339
Intragovernmental	111,604	53,833	57,771	32,121
Utilities, services, and miscellaneous	730,291	115,507	614,784	200,090
<b>Total City Manager</b>	<b>3,626,157</b>	<b>1,049,530</b>	<b>2,576,627</b>	<b>781,595</b>
Election:				
Utilities, services, and miscellaneous	107,544	30,580	76,964	54,107
<b>Total General Government</b>	<b>4,624,552</b>	<b>1,379,452</b>	<b>3,245,100</b>	<b>1,128,035</b>
Financial Services:				
Personal services	5,199,752	2,109,494	3,090,258	1,888,051
Materials and supplies	117,851	57,260	60,591	26,897
Travel and training	77,058	31,542	45,516	37,324
Intragovernmental	382,002	188,338	193,664	156,399
Utilities, services, and miscellaneous	370,226	227,337	142,889	246,580
<b>Total Financial Services</b>	<b>6,146,889</b>	<b>2,613,971</b>	<b>3,532,918</b>	<b>2,355,251</b>
Human Resources:				
Personal services	1,126,969	481,259	645,710	420,003
Materials and supplies	28,825	7,938	20,887	10,852
Travel and training	42,407	7,333	35,074	12,122
Intragovernmental	103,135	52,434	50,701	42,213
Utilities, services, and miscellaneous	515,492	121,315	394,177	120,927
Capital additions	75,000	0	75,000	0
<b>Total Human Resources</b>	<b>1,891,828</b>	<b>670,279</b>	<b>1,221,549</b>	<b>606,117</b>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE SIX MONTHS ENDED MARCH 31, 2024  
(WITH COMPARABLE AMOUNTS FOR 2023)

	2024		(Over) Under Budget	2023
	Budget	Actual		Actual
City Counselor:				
Personal services	1,418,877	522,819	896,058	442,639
Materials and supplies	22,738	6,062	16,676	23,128
Travel and training	22,974	15,523	7,451	10,576
Intragovernmental	77,814	38,768	39,046	32,136
Utilities, services, and miscellaneous	338,601	55,866	282,735	53,656
Total City Counselor	<u>1,881,004</u>	<u>639,038</u>	<u>1,241,966</u>	<u>562,135</u>
Public Works Administration:				
Personal services	149,670	52,931	96,739	43,832
Materials and supplies	11,710	4,061	7,649	4,132
Travel and training	7,800	2,791	5,009	570
Intragovernmental	39,769	20,628	19,141	17,414
Utilities, services, and miscellaneous	21,345	2,639	18,706	1,865
Total Public Works Administration	<u>230,294</u>	<u>83,050</u>	<u>147,244</u>	<u>67,813</u>
Total Policy Development and Administration	<u>14,774,567</u>	<u>5,385,790</u>	<u>9,388,777</u>	<u>4,719,351</u>
PUBLIC SAFETY:				
Police:				
Personal services	28,249,288	10,963,034	17,286,254	10,558,663
Materials and supplies	1,510,979	724,553	786,426	624,226
Travel and training	399,320	153,832	245,488	113,827
Intragovernmental	2,799,052	1,376,301	1,422,751	1,209,087
Utilities, services, and miscellaneous	1,549,083	775,642	773,441	538,491
Capital additions	30,500	0	30,500	0
Total Police	<u>34,538,222</u>	<u>13,993,362</u>	<u>20,544,860</u>	<u>13,044,294</u>
City Prosecutor:				
Personal services	636,716	252,350	384,366	228,650
Materials and supplies	21,035	3,969	17,066	7,162
Travel and training	7,026	983	6,043	0
Intragovernmental	48,353	24,106	24,247	21,043
Utilities, services, and miscellaneous	45,531	9,362	36,169	7,539
Total City Prosecutor	<u>758,661</u>	<u>290,770</u>	<u>467,891</u>	<u>264,394</u>
Fire:				
Personal services	25,287,447	11,476,021	13,811,426	9,929,383
Materials and supplies	1,058,880	488,776	570,104	441,502
Travel and training	84,246	47,560	36,686	34,057
Intragovernmental	1,652,881	806,156	846,725	693,186
Utilities, services, and miscellaneous	1,153,647	447,095	706,552	320,549
Total Fire	<u>29,237,101</u>	<u>13,265,608</u>	<u>15,971,493</u>	<u>11,418,677</u>
Animal Control:				
Personal services	562,702	220,666	\$342,036	208,661
Materials and supplies	37,326	23,362	13,964	20,921
Travel and training	3,152	1,650	1,502	880
Intragovernmental	81,940	40,567	41,373	37,123
Utilities, services, and miscellaneous	237,159	109,537	127,622	182,566
Total Animal Control	<u>922,279</u>	<u>395,782</u>	<u>526,497</u>	<u>450,151</u>



**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE SIX MONTHS ENDED MARCH 31, 2024  
(WITH COMPARABLE AMOUNTS FOR 2023)

	2024		(Over) Under Budget	2023
	Budget	Actual		Actual
Municipal Court:				
Personal services	870,448	269,999	600,449	245,243
Materials and supplies	53,883	4,041	49,842	5,430
Travel and training	15,000	0	15,000	115
Intragovernmental	75,325	37,596	37,729	30,655
Utilities, services, and miscellaneous	53,970	7,821	46,149	7,271
Total Municipal Court	<u>1,068,626</u>	<u>319,457</u>	<u>749,169</u>	<u>288,714</u>
Total Public Safety	<u>66,524,889</u>	<u>28,264,979</u>	<u>38,259,910</u>	<u>25,466,230</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	5,844,579	1,983,332	3,861,247	1,788,134
Materials and supplies	1,982,701	596,062	1,386,639	583,949
Travel and training	37,050	12,238	24,812	7,836
Intragovernmental	830,859	411,961	418,898	320,800
Utilities, services, and miscellaneous	5,707,526	1,541,498	4,166,028	771,280
Total Streets and Sidewalks	<u>14,402,715</u>	<u>4,545,091</u>	<u>9,857,624</u>	<u>3,471,999</u>
Traffic and Parking:				
Personal services	709,572	188,719	\$520,853	194,065
Materials and supplies	545,782	220,181	325,601	239,095
Travel and training	8,870	1,219	7,651	689
Intragovernmental	107,653	53,045	54,608	48,386
Utilities, services, and miscellaneous	67,892	15,779	52,113	14,973
Total Traffic	<u>1,439,769</u>	<u>478,943</u>	<u>960,826</u>	<u>497,208</u>
Total Transportation	<u>15,842,484</u>	<u>5,024,034</u>	<u>10,818,450</u>	<u>3,969,207</u>
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	8,633,767	3,051,728	5,582,039	2,240,729
Materials and supplies	575,906	120,815	455,091	131,516
Travel and training	210,192	94,872	115,320	32,833
Intragovernmental	1,020,882	518,453	502,429	412,904
Utilities, services, and miscellaneous	2,220,524	388,693	1,831,831	295,243
Capital additions	22,200	0	22,200	0
Total Health Services	<u>12,683,471</u>	<u>4,174,561</u>	<u>8,508,910</u>	<u>3,113,225</u>
Planning:				
Personal services	4,539,908	1,662,521	2,877,387	1,583,756
Materials and supplies	140,338	32,776	107,562	46,112
Travel and training	38,493	3,915	34,578	5,951
Intragovernmental	481,897	238,950	242,947	190,587
Utilities, services, and miscellaneous	999,154	221,312	777,842	456,655
Total Planning	<u>6,199,790</u>	<u>2,159,474</u>	<u>4,040,316</u>	<u>2,283,061</u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE SIX MONTHS ENDED MARCH 31, 2024  
(WITH COMPARABLE AMOUNTS FOR 2023)

	<b>2024</b>		<b>(Over) Under Budget</b>	<b>2023</b>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
Department of Economic Development:				
Personal services	789,608	268,071	521,537	256,934
Material and supplies	5,187	0	5,187	2,149
Travel and training	1,000	0	1,000	0
Intragovernmental	61,391	30,851	30,540	23,561
Utilities, services, and miscellaneous	<u>82,632</u>	<u>20,000</u>	<u>62,632</u>	<u>26,000</u>
Total Department of Economic Development	<u>939,818</u>	<u>318,922</u>	<u>620,896</u>	<u>308,644</u>
Office of Sustainability				
Personal services	511,303	184,404	326,899	202,790
Materials and supplies	14,296	1,748	12,548	1,357
Travel and training	9,500	2,047	7,453	5,059
Intragovernmental	40,972	20,374	20,598	17,108
Utilities, services, and miscellaneous	<u>295,311</u>	<u>22,654</u>	<u>272,657</u>	<u>33,717</u>
Total Office of Sustainability	<u>871,382</u>	<u>231,227</u>	<u>640,155</u>	<u>260,031</u>
Total Health and Environment	<u>20,694,461</u>	<u>6,884,184</u>	<u>13,810,277</u>	<u>5,964,961</u>
PERSONAL DEVELOPMENT:				
Cultural Affairs:				
Personal services	205,576	95,233	110,343	87,247
Materials and supplies	10,695	2,094	8,601	2,893
Travel and training	6,000	1,839	4,161	235
Intragovernmental	18,723	9,435	9,288	8,592
Utilities, services, and miscellaneous	<u>300,574</u>	<u>170,723</u>	<u>129,851</u>	<u>191,650</u>
Total Cultural Affairs	<u>541,568</u>	<u>279,324</u>	<u>262,244</u>	<u>290,617</u>
Office of Community Services:				
Personal services	1,146,809	433,651	713,158	276,955
Materials and supplies	150,517	71,832	78,685	52,479
Travel and training	24,764	117	24,647	4,389
Intragovernmental	114,606	57,509	57,097	45,196
Utilities, services, and miscellaneous	766,114	43,588	722,526	21,816
Capital additions	<u>12,013</u>	<u>0</u>	<u>12,013</u>	<u>0</u>
Total Office of Community Services	<u>2,214,823</u>	<u>606,697</u>	<u>1,608,126</u>	<u>400,835</u>
Social Assistance:				
Intragovernmental	35,255	20,701	14,554	11,724
Utilities services, and miscellaneous	<u>2,099,723</u>	<u>874,437</u>	<u>1,225,286</u>	<u>701,325</u>
Total Social Assistance	<u>2,134,978</u>	<u>895,138</u>	<u>1,239,840</u>	<u>713,049</u>
Total Personal Development	<u>4,891,369</u>	<u>1,781,159</u>	<u>3,110,210</u>	<u>1,404,501</u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE SIX MONTHS ENDED MARCH 31, 2024  
(WITH COMPARABLE AMOUNTS FOR 2023)

	2024		(Over) Under Budget	2023
	Budget	Actual		Actual
<b>SUPPORTING ACTIVITIES:</b>				
Public Communications:				
Personal services	1,022,760	262,904	759,856	300,313
Materials and supplies	71,784	24,038	47,746	22,827
Travel and training	4,850	2,574	2,276	360
Intragovernmental	250,131	129,074	121,057	89,500
Utilities, services, and miscellaneous	138,860	26,224	112,636	32,142
Capital additions	356,215	0	356,215	0
Total Public Communications	<u>1,844,600</u>	<u>444,814</u>	<u>1,399,786</u>	<u>445,142</u>
Customer Contact Center:				
Personal services	740,086	300,487	439,599	271,180
Materials and supplies	131,636	37,621	94,015	42,848
Travel and training	7,487	2,053	5,434	2,282
Intragovernmental	73,981	36,584	37,397	30,319
Utilities, services, and miscellaneous	115,554	5,601	109,953	4,502
Total Customer Contact Center	<u>1,068,744</u>	<u>382,346</u>	<u>686,398</u>	<u>351,131</u>
Building Maintenance:				
Personal services	778,840	299,530	479,310	252,424
Materials and supplies	107,558	43,963	63,595	86,457
Travel and training	3,917	30	3,887	230
Intragovernmental	68,382	33,617	34,765	24,780
Utilities, services, and miscellaneous	718,215	310,332	407,883	131,345
Total Building Maintenance	<u>1,676,912</u>	<u>687,472</u>	<u>989,440</u>	<u>495,236</u>
Custodial:				
Personal services	578,162	215,187	362,975	210,533
Materials and supplies	58,732	19,389	39,343	20,688
Travel and training	2,524	0	2,524	0
Intragovernmental	22,998	10,021	12,977	9,617
Utilities, services, and miscellaneous	11,874	7,308	4,566	1,719
Total Custodial	<u>674,290</u>	<u>251,905</u>	<u>422,385</u>	<u>242,557</u>
Utilities:				
Utilities, services, and miscellaneous	347,792	171,613	176,179	158,786
Total Utilities	<u>347,792</u>	<u>171,613</u>	<u>176,179</u>	<u>158,786</u>
Total Supporting Activities	<u>5,612,338</u>	<u>1,938,150</u>	<u>2,086,184</u>	<u>1,692,852</u>
Miscellaneous Nonprogrammed Activities:				
Personal services	55,000	4,322	50,678	407
Intragovernmental	245	123	122	0
Utilities, services, and miscellaneous	27,575,155	314,214	27,260,941	24,312
Total Miscellaneous Nonprogrammed Activities:	<u>27,630,400</u>	<u>318,659</u>	<u>27,311,741</u>	<u>24,719</u>
<b>TOTAL EXPENDITURES</b>	<u>155,970,508</u>	<u>49,596,955</u>	<u>104,785,549</u>	<u>43,241,821</u>
<b>OPERATING TRANSFERS TO OTHER FUNDS:</b>				
VERF	1,209,250	604,625	604,625	828,006
Utility Assistance	600,000	600,000	0	300,000
2016 S. So. Bonds	993,595	496,797	496,798	497,110
Recreation Services Fund	5,000,000	2,700,000	2,300,000	0
Capital Projects Fund	0	1,112,805	(1,112,805)	1,560,000
Information Technologies	0	56,795	(56,795)	2,500,000
Contributions Fund	0	15,671	(15,671)	0
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>7,802,845</u>	<u>5,586,693</u>	<u>2,216,152</u>	<u>5,685,116</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>163,773,353</u>	<u>55,183,648</u>	<u>\$108,589,705</u>	<u>\$48,926,937</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.



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

COMPARATIVE COMBINING BALANCE SHEETS  
March 31, 2024 and 2023

ASSETS	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2024	2023	2024	2023	2024	2023
Cash and cash equivalents	\$0	\$0		\$0	\$18,252,944	\$14,715,851
Cash restricted for development charges	0	0	0	0	0	0
Cash restricted for hotel/motel tax	0	0	0	0	0	0
Accounts receivable	0	0	30,000	25,000	0	0
Due from other funds	0	10,818	0	2,970	0	0
Taxes receivable	0	0	0	0	1,524,240	1,398,044
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0
Rehabilitation loans receivable (net)	0	0	0	0	0	0
Accrued interest	0	0	189	382	26,256	0
Other assets	0	0	595	595	0	0
<b>TOTAL ASSETS</b>	<b>\$0</b>	<b>\$10,818</b>	<b>\$30,784</b>	<b>\$28,947</b>	<b>\$19,803,440</b>	<b>\$16,113,895</b>
<b>LIABILITIES AND FUND BALANCE</b>						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	1,632	0	0	0
Due to other funds	0	76,533	61,619	64,372	0	0
Obligations under capital leases – current maturities	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>76,533</b>	<b>63,251</b>	<b>64,372</b>	<b>0</b>	<b>0</b>
FUND BALANCE:						
Non Spendable	0	0	(595)	(595)	0	0
Restricted	0	(65,715)	(31,872)	(34,830)	19,803,440	16,113,895
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
<b>TOTAL FUND BALANCE</b>	<b>0</b>	<b>(65,715)</b>	<b>(32,467)</b>	<b>(35,425)</b>	<b>19,803,440</b>	<b>16,113,895</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$0</b>	<b>\$10,818</b>	<b>\$30,784</b>	<b>\$28,947</b>	<b>\$19,803,440</b>	<b>\$16,113,895</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
March 31, 2024 and 2023

<b>Convention and Tourism Fund</b>		<b>Community Development Grant Fund</b>		<b>Public Improvement Fund</b>	
<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
\$1,169,419	\$999,803	\$0	\$0	\$128,136	\$193,271
0	0	0	0	113,681	1,333,110
5,912,802	5,045,544	0	0	0	0
19,254	30	0	0	0	0
0	0	0	0	0	0
0	0	0	0	72,930	58,701
0	0	0	0	0	0
0	0	349,504	120,858	0	0
0	0	6,278,737	6,596,091	0	0
19,052	1,994	0	0	0	0
0	0	53,652	53,662	0	0
<u>\$7,120,527</u>	<u>\$6,047,371</u>	<u>\$6,681,893</u>	<u>\$6,770,611</u>	<u>\$314,747</u>	<u>\$1,585,082</u>
\$44,909	\$11,672	\$225,877	\$0	\$0	\$0
0	0	0	0	0	0
9,575	0	0	0	0	0
0	0	188,899	280,473	0	0
0	0	0	0	0	0
0	0	0	0	0	0
60,094	52,680	847	847	0	0
<u>114,578</u>	<u>64,352</u>	<u>415,623</u>	<u>281,320</u>	<u>0</u>	<u>0</u>
54,484	11,672	0	0	0	0
6,951,465	5,971,347	6,266,270	6,489,291	113,681	1,333,110
0	0	0	0	201,066	251,972
0	0	0	0	0	0
0	0	0	0	0	0
<u>7,005,949</u>	<u>5,983,019</u>	<u>6,266,270</u>	<u>6,489,291</u>	<u>314,747</u>	<u>1,585,082</u>
<u>\$7,120,527</u>	<u>\$6,047,371</u>	<u>\$6,681,893</u>	<u>\$6,770,611</u>	<u>\$314,747</u>	<u>\$1,585,082</u>

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

COMPARATIVE COMBINING BALANCE SHEETS  
March 31, 2024 and 2023

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		TOTAL	
	2024	2023	2024	2023	2024	2023
Cash and cash equivalents	\$5,531,575	\$4,927,977	\$3,746,604	\$4,486,406	\$28,828,678	\$25,323,308
Cash restricted for development charges	0	0	0	0	113,681	1,333,110
Cash restricted for hotel/motel tax	0	0	0	0	5,912,802	5,045,544
Accounts receivable	0	0	3,682	1,832	52,936	26,862
Due from other funds	0	0	0	0	0	13,788
Taxes receivable	762,143	698,781	762,079	698,781	3,121,392	2,854,307
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	0	0	0	0	349,504	120,858
Rehabilitation loans receivable (net)	0	0	0	0	6,278,737	6,596,091
Accrued interest	1,895	0	0	0	47,392	2,376
Other assets	0	0	57,091	51,910	111,338	106,167
<b>TOTAL ASSETS</b>	<b><u>\$6,295,613</u></b>	<b><u>\$5,626,758</u></b>	<b><u>\$4,569,456</u></b>	<b><u>\$5,238,929</u></b>	<b><u>\$44,816,460</u></b>	<b><u>\$41,422,411</u></b>
<b>LIABILITIES AND FUND BALANCES</b>						
LIABILITIES:						
Accounts payable	\$0	\$0	\$63,305	\$87,293	334,091	98,965
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	84,917	(129,170)	96,124	(129,170)
Due to other funds	0	0	509,658	615,198	760,176	1,036,576
Obligations under capital leases – current maturities	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Other liabilities	0	0	62,940	57,198	123,881	110,725
<b>TOTAL LIABILITIES</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>720,820</u></b>	<b><u>630,519</u></b>	<b><u>1,314,272</u></b>	<b><u>1,117,096</u></b>
FUND BALANCE:						
Non Spendable	0	0	0	0	53,889	11,077
Restricted	6,295,613	5,626,758	3,848,636	4,608,410	43,247,233	40,042,266
Committed	0	0	0	0	201,066	251,972
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
<b>TOTAL FUND BALANCE</b>	<b><u>6,295,613</u></b>	<b><u>5,626,758</u></b>	<b><u>3,848,636</u></b>	<b><u>4,608,410</u></b>	<b><u>\$43,502,188</u></b>	<b><u>\$40,305,315</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$6,295,613</u></b>	<b><u>\$5,626,758</u></b>	<b><u>\$4,569,456</u></b>	<b><u>\$5,238,929</u></b>	<b><u>\$44,816,460</u></b>	<b><u>\$41,422,411</u></b>



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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023**

	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2024	2023	2024	2023	2024	2023
<b>REVENUES:</b>						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Use tax	\$0	\$0	\$0	\$0	1,078,150	700,444
Sales tax	0	0	0	0	6,574,672	6,248,304
Other local taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0
Revenue from other governmental units	0	0	60,000	50,000	0	0
Investment revenue	0	0	(1,924)	(1,498)	461,247	340,006
Miscellaneous	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>58,076</b>	<b>48,502</b>	<b>8,114,069</b>	<b>7,288,754</b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
Policy development and administration	0	0	0	0	0	0
Health and environment	0	0	92,757	86,408	0	0
Transportation	0	0	0	0	0	0
Personal development	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>92,757</b>	<b>86,408</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>(34,681)</b>	<b>(37,906)</b>	<b>8,114,069</b>	<b>7,288,754</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers from other funds	0	0	32,832	32,725	0	0
Operating transfers to other funds	0	0	0	0	(8,622,222)	(5,456,379)
Restructuring of financing	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>32,832</b>	<b>32,725</b>	<b>(8,622,222)</b>	<b>(5,456,379)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>0</b>	<b>0</b>	<b>(1,849)</b>	<b>(5,181)</b>	<b>(508,153)</b>	<b>1,832,375</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>	<b>0</b>	<b>(65,715)</b>	<b>(30,618)</b>	<b>(30,244)</b>	<b>20,311,593</b>	<b>14,281,520</b>
Equity transfers to other funds	0	0	0	0	0	0
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$0</b>	<b>(\$65,715)</b>	<b>(\$32,467)</b>	<b>(\$35,425)</b>	<b>\$19,803,440</b>	<b>\$16,113,895</b>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2024	2023	2024	2023	2024	2023
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	86,252	28,018
0	0	0	0	273,235	260,287
1,429,473	1,441,347	0	0	0	0
0	0	0	0	0	0
0	0	0	0	409,613	267,264
61,782	(2,642)	628,257	333,567	0	0
188,135	143,967	4,162	4,131	17,507	10,376
19,467	16,420	0	0	0	0
<u>1,698,857</u>	<u>1,599,092</u>	<u>632,419</u>	<u>337,698</u>	<u>786,607</u>	<u>565,945</u>
1,338,273	1,189,613	0	0	0	0
0	0	712,076	623,992	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,338,273</u>	<u>1,189,613</u>	<u>712,076</u>	<u>623,992</u>	<u>0</u>	<u>0</u>
<u>360,584</u>	<u>409,479</u>	<u>(79,657)</u>	<u>(286,294)</u>	<u>786,607</u>	<u>565,945</u>
0	0	0	0	0	0
(437,730)	(98,140)	(35,477)	(23,515)	(1,003,485)	(1,813,292)
0	0	0	0	0	0
<u>(437,730)</u>	<u>(98,140)</u>	<u>(35,477)</u>	<u>(23,515)</u>	<u>(1,003,485)</u>	<u>(1,813,292)</u>
(77,146)	311,339	(115,134)	(309,809)	(216,878)	(1,247,347)
7,083,095	5,671,680	6,381,404	6,799,100	531,625	2,832,429
0	0	0	0	0	0
<u>\$7,005,949</u>	<u>\$5,983,019</u>	<u>\$6,266,270</u>	<u>\$6,489,291</u>	<u>\$314,747</u>	<u>\$1,585,082</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023**

	Capital Improvement		Park Sales		Total	
	Sales Tax Fund		Tax Fund			
	2024	2023	2024	2023	2024	2023
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Use tax	539,075	350,222	539,075	350,222	2,242,552	1,428,906
Sales tax	3,287,505	3,122,911	3,286,692	3,122,915	13,422,104	12,754,417
Other local taxes	0	0	0	0	1,429,473	1,441,347
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	1,369,207	1,222,453	1,778,820	1,489,717
Revenue from other governmental units	0	0	14,938	(4,191)	764,977	376,734
Investment revenue	143,873	118,200	105,454	123,241	918,454	738,423
Miscellaneous	0	0	696,798	697,076	716,265	713,496
<b>TOTAL REVENUES</b>	<b>3,970,453</b>	<b>3,591,333</b>	<b>6,012,164</b>	<b>5,511,716</b>	<b>21,272,645</b>	<b>18,943,040</b>
EXPENDITURES:						
Current:						
Policy development and administration	0	0	0	0	1,338,273	1,189,613
Health and environment	0	0	0	0	804,833	710,400
Transportation	0	0	0	0	0	0
Personal development	0	0	6,324,606	5,624,045	6,324,606	5,624,045
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>6,324,606</b>	<b>5,624,045</b>	<b>8,467,712</b>	<b>7,524,058</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,970,453	3,591,333	(312,442)	(112,329)	12,804,933	11,418,982
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	2,726,047	4,139,008	2,758,879	4,171,733
Operating transfers to other funds	(3,499,921)	(3,094,223)	(4,232,999)	(2,264,603)	(17,831,834)	(12,750,152)
Restructuring of financing	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(3,499,921)</b>	<b>(3,094,223)</b>	<b>(1,506,952)</b>	<b>1,874,405</b>	<b>(15,072,955)</b>	<b>(8,578,419)</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	470,532	497,110	(1,819,394)	1,762,076	(2,268,022)	2,840,563
FUND BALANCE, BEGINNING OF PERIOD	5,825,081	5,129,648	5,668,030	2,846,334	45,770,210	37,464,752
Equity transfers to other funds	0	0	0	0	0	0
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$6,295,613</b>	<b>\$5,626,758</b>	<b>\$3,848,636</b>	<b>\$4,608,410</b>	<b>\$43,502,188</b>	<b>\$40,305,315</b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

<b>NON MOTORIZED GRANT FUND</b>	<u>2024</u>	<u>2023</u>
<b>REVENUES:</b>		
Revenue from other governmental units – Federal	\$0	\$0
Investment revenue	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>
<b>EXPENDITURES:</b>		
Current:		
Policy development and administration:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	<u>0</u>	<u>0</u>
Total	<u>0</u>	<u>0</u>
Personal Development:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	<u>0</u>	<u>0</u>
Total	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
<b>MID MO SOLID WASTE DISTRICT FUND</b>		
<b>REVENUES:</b>		
Revenue from other governmental units – State	\$60,000	\$50,000
Investment revenue	(1,924)	(1,498)
Miscellaneous revenue	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<u>58,076</u>	<u>48,502</u>
<b>EXPENDITURES:</b>		
Current:		
Health and Environment:		
Personal services	72,448	66,396
Materials and supplies	108	214
Travel and Training	473	1,994
Intragovernmental	19,094	17,169
Utilities, services and miscellaneous	<u>634</u>	<u>635</u>
Total	<u>92,757</u>	<u>86,408</u>
<b>TOTAL EXPENDITURES</b>	<u>92,757</u>	<u>86,408</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u><u>(\$34,681)</u></u>	<u><u>(\$37,906)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

<b>TRANSPORTATION SALES TAX FUND</b>	<b>2024</b>	<b>2023</b>
REVENUES:		
Sales tax	\$6,574,672	\$6,248,304
Use tax	\$1,078,150	\$700,444
Investment revenue	461,247	340,006
Miscellaneous revenue	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>8,114,069</u>	<u>7,288,754</u>
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	<u>0</u>	<u>0</u>
Total	<u>0</u>	<u>0</u>
Personal Development:		
Intragovernmental	<u>0</u>	<u>0</u>
Total	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$8,114,069</u></u>	<u><u>\$7,288,754</u></u>
<b>CONVENTION AND TOURISM FUND</b>		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$1,429,473	\$1,441,347
Revenue from other governmental units	61,782	(2,642)
Investment revenue	188,135	143,967
Miscellaneous	<u>19,467</u>	<u>16,420</u>
TOTAL REVENUES	<u>1,698,857</u>	<u>1,599,092</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	460,422	362,017
Materials and supplies	4,397	3,872
Travel and training	11,335	8,484
Intragovernmental	163,277	175,311
Utilities, services and miscellaneous	698,842	639,929
Interest expense	0	0
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>1,338,273</u>	<u>1,189,613</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$360,584</u></u>	<u><u>\$409,479</u></u>
<b>COMMUNITY DEVELOPMENT GRANT FUND</b>		
REVENUES:		
Revenue from federal government	\$628,257	\$333,567
Investment revenue	\$4,162	4,131
Miscellaneous revenue	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>632,419</u>	<u>337,698</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	138,430	133,955
Materials and supplies	464	900
Travel and training	800	336
Intragovernmental	6,208	7,046
Utilities, services, and miscellaneous	566,174	481,755
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>712,076</u>	<u>623,992</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$79,657)</u></u>	<u><u>(\$286,294)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<b>PUBLIC IMPROVEMENT FUND</b>		
REVENUES:		
Sales tax	\$273,235	\$260,287
Use tax	\$86,252	\$28,018
Development charges	409,613	267,264
Investment revenue	17,507	10,376
Miscellaneous revenue	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>786,607</u>	<u>565,945</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
Interest expense	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$786,607</u>	<u>\$565,945</u>
<b>CAPITAL IMPROVEMENT SALES TAX FUND</b>		
Revenues:		
Sales tax	\$3,287,505	\$3,122,911
Use tax	539,075	\$350,222
Investment revenue	143,873	118,200
Miscellaneous revenue	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>3,970,453</u>	<u>3,591,333</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$3,970,453</u>	<u>\$3,591,333</u>
<b>PARK SALES TAX FUND</b>		
Revenues:		
Sales tax	\$3,286,692	\$3,122,915
Use tax	\$539,075	\$350,222
Investment revenue	105,454	123,241
Revenue from other governmental units	14,938	(4,191)
Fees and service charges	1,317,480	1,181,304
Recreation Center capital improvement fees	33,130	21,712
Golf course capital improvement fees	18,597	19,437
Miscellaneous revenue	<u>696,798</u>	<u>697,076</u>
TOTAL REVENUES	<u>6,012,164</u>	<u>5,511,716</u>
Expenditures:		
Current:		
Personal development:		
Personal services	3,716,168	3,206,702
Materials and supplies	944,805	894,450
Travel and Training	18,489	20,638
Intragovernmental	662,752	590,011
Utilities, services, and miscellaneous	926,372	856,244
Interest expense	6,894	13,198
Capital outlay	<u>49,126</u>	<u>42,802</u>
TOTAL EXPENDITURES	<u>6,324,606</u>	<u>5,624,045</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$312,442)</u>	<u>(\$112,329)</u>

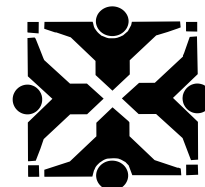
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## DEBT SERVICE FUNDS

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

**2016 Special Obligation Refunding Bonds** - to refund the City's Special Obligation Bonds, Series 2008B.



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

**COMPARATIVE COMBINING BALANCE SHEETS  
March 31, 2024 and 2023**

<b>ASSETS</b>	<b>2016 Special Obligation Bonds</b>		<b>Total</b>	
	<b>Debt Service Fund</b>			
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Cash and cash equivalents	\$489,948	\$474,675	\$489,948	\$474,675
Cash restricted for 1996 Bond Debt Service	0	0	\$0	\$0
Cash with fiscal agents	0	0	0	0
Taxes receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Due from other funds	0	0	0	0
Accrued interest	0	0	0	0
Restricted assets:	0		0	0
Cash and cash equivalents	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$489,948</b>	<b>\$474,675</b>	<b>\$489,948</b>	<b>\$474,675</b>
<b>LIABILITIES AND FUND BALANCE</b>				
LIABILITIES:				
Accounts payable	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0
Deferred revenue	0	0	0	0
Total Liabilities	0	0	0	0
FUND BALANCE:				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	489,948	474,675	489,948	474,675
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total fund balance	489,948	474,675	489,948	474,675
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$489,948</b>	<b>\$474,675</b>	<b>\$489,948</b>	<b>\$474,675</b>

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

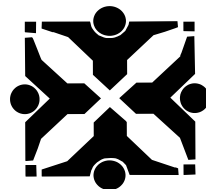
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<b>2016 Special Obligation Bonds</b>		<b>Total</b>	
	<b>Debt Service Fund</b>			
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
REVENUES:				
General Property Taxes:				
Real estate	\$0	\$0	\$0	\$0
Interest and penalties	0	0	0	0
Total General Property Taxes	0	0	0	0
Lease revenue	0	0	0	0
Investment revenue	31,011	24,790	31,011	24,790
<b>TOTAL REVENUES</b>	<b>31,011</b>	<b>24,790</b>	<b>31,011</b>	<b>24,790</b>
EXPENDITURES:				
Health and Environment	0	0	0	0
Debt Service:				
Redemption of serial bonds	1,550,000	1,475,000	1,550,000	1,475,000
Interest	122,975	159,850	122,975	159,850
Fiscal agent fees	318	0	318	0
<b>TOTAL EXPENDITURES</b>	<b>1,673,293</b>	<b>1,634,850</b>	<b>1,673,293</b>	<b>1,634,850</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,642,282)	(1,610,060)	(1,642,282)	(1,610,060)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	878,600	878,913	878,600	878,913
Operating transfers to other funds	0	0	0	0
Note Proceeds	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>878,600</b>	<b>878,913</b>	<b>878,600</b>	<b>878,913</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(763,682)	(731,147)	(763,682)	(731,147)
FUND BALANCE, BEGINNING OF PERIOD	1,253,630	1,205,822	1,253,630	1,205,822
Equity transfers to other funds	0	0	0	0
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$489,948</b>	<b>\$474,675</b>	<b>\$489,948</b>	<b>\$474,675</b>

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# CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS  
MARCH 31, 2024 AND 2023

<b>ASSETS</b>	<b>2024</b>	<b>2023</b>
Cash and cash equivalents	\$77,006,817	\$65,303,957
Accounts receivable	0	0
Grants Receivable	1,109,672	
Accrued interest	345,391	167,240
Due from other funds	0	0
<b>TOTAL ASSETS</b>	<b><u>\$78,461,880</u></b>	<b><u>\$65,471,197</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
LIABILITIES:		
Accounts payable	\$975,714	\$122,783
Deferred Inflows	904,182	0
Accrued payroll and payroll taxes	0	0
Advances from other funds	0	0
Total liabilities	<u>1,879,896</u>	<u>122,783</u>
FUND BALANCE:		
Non Spendable	0	0
Restricted	65,993,112	64,164,200
Committed		0
Assigned	10,588,872	1,184,214
Unassigned	0	0
Total fund balance	<u>76,581,984</u>	<u>65,348,414</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$78,461,880</u></b>	<b><u>\$65,471,197</u></b>

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

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	0	0
State	380,130	100,564
Federal	(161,000)	91,834
Investment revenue	1,993,145	1,600,107
Auction Revenues	0	0
Miscellaneous revenue	940,298	378,909
TOTAL REVENUES	<u>3,152,573</u>	<u>2,171,414</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	289,375	1,090,702
Public safety	1,647,778	4,024,418
Transportation	1,031,315	568,700
Health and environment	0	364
Personal development	2,067,365	985,632
TOTAL EXPENDITURES	<u>5,035,833</u>	<u>6,669,816</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,883,260)</u>	<u>(4,498,402)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	11,869,960	10,315,187
Operating transfers to other funds	0	0
Proceeds of certificates of participation	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>11,869,960</u>	<u>10,315,187</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	9,986,700	5,816,785
FUND BALANCE, BEGINNING OF PERIOD	66,595,284	59,519,753
Equity transfers from other funds	0	11,876
Equity transfers to other funds	0	0
FUND BALANCE, END OF PERIOD	<u><u>\$76,581,984</u></u>	<u><u>\$65,348,414</u></u>



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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE PERIOD ENDED MARCH 31, 2024**

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
<b>POLICY DEVELOPMENT AND ADMINISTRATION 8810:</b>						
Pub Bldgs Major Maint/Ren (00021)	\$ 1,187,033	\$ 814,049	\$ -	814,049	\$ -	372,984
Blind Boone Home (00123)	883,575	803,074	-	803,074	-	80,501
Ent Resource Grp Software (00476)	8,416,466	8,416,466	-	8,416,466	-	0
Walton Bldg Cap Improv (00587)	707,642	562,196	9,097	571,293	(7,325)	143,674
Municipal Service Center South (00632)	2,895,000	50,020	4,219	54,239	17,428	2,823,333
Grissum Bldg Renovations (00659)	4,827,690	109,774	4,543	114,317	13,730	4,699,643
CID Gateway (00680)	20,000	-	-	0	-	20,000
Armory Repairs (00764)	495,000	137,176	-	137,176	2,273	355,551
CPD Repairs (00765)	670,000	190,199	3,750	193,949	31,134	444,917
Daniel Boone Building Repairs (00766)	1,000,000	60,076	12,096	72,172	-	927,828
Gentry Building Repairs (00767)	145,000	109,726	-	109,726	-	35,274
Health Dept Building Repairs (00768)	325,000	5,883	-	5,883	-	319,117
Howard Building Repairs (00769)	140,000	80,763	52,648	133,411	-	6,589
Building Assessments (00770)	100,000	9,632	4,033	13,665	-	86,335
MODOT 1-70 bridge Over MO Drive (00774)	2,000,000	-	-	0	-	2,000,000
Executime (00775)	723,611	115,552	4,972	120,524	-	603,087
D.B. Customer Experience (00798)	875,000	88,960	43,530	132,490	10,034	732,476
Municipal Court Dias Modification (00801)	161,700	161,700	-	161,700	-	0
REDI Office Remodel (00818)	17,500	17,261	-	17,261	-	239
Turner Jones Building (00819)	3,215,176	3,043,813	1,221	3,045,034	120,908	49,234
Main Lobby Security Improvement(00844)	48,824	-	-	0	-	48,824
Ashley Street Building (00849)	1,425,000	1,091,201	113,302	1,204,503	(17,889)	238,386
Document Management System (00850)	252,865	143,444	33,680	177,124	(5,640)	81,381
McKinney Building (00877)	1,700,000	0	2,284	2,284	0	1,697,716
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>32,232,082</b>	<b>16,010,965</b>	<b>289,375</b>	<b>16,300,340</b>	<b>164,653</b>	<b>15,767,089</b>
<b>PUBLIC SAFETY 8820:</b>						
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)	679,975	607,973	-	607,973	-	72,002
Muni Serv Ctr North-PH I (00641)	9,628,052	9,405,986	1,568	9,407,554	70,709	149,789
Percent for Art: Maint Municipal Center (N0641)	46,785	-	-	-	-	46,785
PD Property & Evidence Annex (00727)	19,987	-	-	-	5,248	14,739
Fire Station #10 East (00732)	406,285	6,900	6,956	13,856	356,120	36,309
Fire Station #11 (00733)	5,244,661	4,464,593	441,799	4,906,392	94,388	243,881
Percent for Art: Fire Station #11 (M0733)	17,000	850	-	850	-	16,150
Percent for Art Maint: Fire Station #11 (N0733)	4,171	300	-	300	-	3,871
Replace 2006 Quint (00783)	1,202,201	248,869	263,366	512,235	346,635	343,331
Replace Ladder 1 (00804)	1,150,000	1,150,000	-	1,150,000	-	-
Training Tower Rehab (00814)	234,000	223,831	-	223,831	-	10,169
Station 11 Quint (00827)	1,500,000	1,299,567	49,084	1,348,651	61,213	90,136
Replace 2009 Quint (00828)	1,200,000	-	-	-	-	1,200,000
Record Management System (00843)	1,500,000	-	-	-	-	1,500,000
Replace 2009 Quint (15yrs old) (00861)	1,250,000	-	883,095	883,095	74,735	292,170
Replace Quint For Fire Stn #10 (00862)	1,600,000	1,386,636	1,910	1,388,546	8,971	202,483
Fire Station Sites (40173)	2,082,000	1,298,105	-	1,298,105	-	783,895
Percent for Art Maint: Fire Station #9 (N0306)	2,037	360	-	360	-	1,677
<b>TOTAL PUBLIC SAFETY</b>	<b>30,041,125</b>	<b>22,055,694</b>	<b>1,647,778</b>	<b>23,703,472</b>	<b>1,131,323</b>	<b>5,206,330</b>
<b>TRANSPORTATION 8830:</b>						
Downtown Special Projects (00140)	376,261	354,585	-	354,585	-	21,676
Downtown Sidewalks Improv (00171)	360,510	169,425	-	169,425	-	191,085
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	-	0
Audible ADA Crosswalk (00551)	444,134	400,592	10,177	410,769	1,702	31,663
Ridgmont Bridge Repair (00568)	837,592	122,691	247,922	370,613	399,323	67,656
ADA Curb Ramp Install (00600)	2,310,592	1,307,744	167,704	1,475,448	280,380	554,764
North Village Land Purch (00616)	200,000	23,653	-	23,653	-	176,347
Fairview/Chapel Hill Int (00618)	130,000	100,449	58	100,507	-	29,493
Municipal Service Center South (00632)	2,895,000	157	-	157	-	2,894,843
Disc Pkwy:Gans-New Haven (00633)	5,606,174	4,866,816	-	4,866,816	-	739,358
9th and Elm Ped Sramble (0637)	52,157	-	-	0	-	52,157
Annual Traffic Calming (00646)	737,416	11,725	-	11,725	-	725,691
Annual Street Recon (00647)	2,136,382	-	-	0	-	2,136,382
I70 Dr & Keene Roundabout (00658)	952,966	944,177	-	944,177	-	8,789
Urban Forestry Master Pln (00677)	105,000	89,575	-	89,575	-	15,425
Paris Road Resurfacing (00682)	30,777	23,173	-	23,173	-	7,604
Grace Ln: Richland to Stadium Ext (00700)	507,769	98,159	-	98,159	-	409,610
Sinclair Rd - Rt K Intersection Imp (00707)	1,652,820	1,637,819	-	1,637,819	-	15,001

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE PERIOD ENDED MARCH 31, 2024

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Sinclair Rd Sidewalk-Nifong Southham (00709)	331,347	211,687	-	211,687	-	119,660
McKee Street Sidewalk (00712)	233,439	233,412	-	233,412	-	27
Ash St 4-Way Stop Removal (00714)	3,416,990	261,902	24,909	286,811	261,435	2,868,744
Leslie Ln Sdkw: N Garth-Newton Dr (00736)	285,990	148,739	-	148,739	-	137,251
Lenoir Connection (00746)	749,422	749,422	-	749,422	-	0
Walnut from College to Old 63 (00747)	1,000,000	602	-	602	-	999,398
Smith Dr Traffic Calming (00752)	151,976	29,325	8,761	38,086	-	113,890
Broadway Sidewalk Stadium to Mano (00756)	750,000	-	-	0	-	750,000
Audobon Sdkw: Shepard Blvd to N Aza (00760)	25,146	-	-	0	-	25,146
Stadium Blvd Sidewalk: I-70 to Primrose (00761)	958,802	25,456	268,121	293,577	13,828	651,397
St. Charles Rd Sdkw: Lake of Woods (00762)	645,998	530,353	-	530,353	-	115,645
Forum Blvd Chapel Hill to Woodrail (00771)	8,037,203	285,788	143,748	429,536	950,764	6,656,903
4th St Pedestrian Island (00772)	213,846	213,846	-	213,846	-	0
Garth Ave: BL70 to Thurman (00777)	3,950,000	65,417	16,686	82,103	-	3,867,897
Route B Improvements (BL70 to City) (00784)	600,000	128,802	-	128,802	-	471,198
Rangeline: Rogers to Wilkes (00785)	108,021	108,021	-	108,021	-	0
Proctor Dr Traffic Calming (00786)	6,196	6,196	-	6,196	-	0
Ridgefield Rd Traffic Calming (00787)	47,341	727	-	727	-	46,614
Campusview Dr Traffic Calming (00788)	30,000	-	-	0	-	30,000
Edgewood Traffic Calming (00789)	30,000	-	-	0	-	30,000
Ridgemont Traffic Calming (00790)	61,145	20,038	-	20,038	-	41,107
Audobon Dr Traffic Calming (00791)	60,370	21,552	-	21,552	-	38,818
Maguire Sidewalk Repair (00793)	690,557	204,203	2,733	206,936	-	483,621
Bray Ave Traffic Calming (00794)	60,000	10,698	27,543	38,241	-	21,759
Oakland Gravel Sidewalk: Vandiver to Edris (00802)	636,507	352,913	17,339	370,252	2,405	263,850
Scott-Smith Sidewalk (00803)	1,156,714	3,650	8,927	12,577	-	1,144,137
Rangeline/I-70 Sidewalk (00815)	436,885	-	-	0	-	436,885
Green Valley Bridge Repair (00816)	594,134	32,507	-	32,507	279,038	282,589
Annual Streets (40158)	527,168	48,500	-	48,500	18,000	460,668
JT County/State/City Pricd (40161)	516,342	15,500	-	15,500	-	500,842
Annual Sidewalks (40162)	228,936	200,523	-	200,523	-	28,413
Street Landscaping (40163)	586,952	150,000	-	150,000	-	436,952
Grindstone Parkway (00820)	310,065	6,056	-	6,056	-	304,009
Sexton Road Sidewalk (00821)	500,000	8,415	35,188	43,603	54,594	401,803
South Garth Avenue (00822)	30,000	3,995	0	3,995	-	26,005
Manor Drive Avenue (00823)	7,620	7,620	0	7,620	-	0
Russell Boulevard Traffic Calming (00824)	1,122	121	0	121	-	1,001
Northland Drive Traffic Calm (00825)	30,000	1,865	13,704	15,569	-	14,431
Hinkson Avenue sidewalk (00840)	117,032	10	0	10	-	117,022
Green Town Sidewalk (00841)	450,000	5,875	791	6,666	179,500	263,834
Rt K/Old Plank Rd Roundabout (00842)	1,902,850	739	0	739	-	1,902,111
ST. CHARLES SDWK: RNDABOUT (00852)	969,710	25449	18425	43,874	54,550	871,286
Spencer-I-70SWtoWorleyTrafCalm (00854)	30,000	0	93	93	-	29,907
Garden-CarnationToI-70TrafCalm (00855)	30,000	0	2521	2,521	2,910	24,569
Hanover Blvd-riney to Clark Traffic Calming (00856)	30,000	0	1772	1,772	1,454	26,774
Hulen-RollinsToRidgefieldTrafC (00857)	30,000	-	180	180	1,455	28,365
Vandivr Dr sidewalk: Oak Parker (00890)	682,415	-	-	0	98,522	583,893
Traffic Safety (40159)	1,235,292	350,567	14,013	364,580	48,521	822,191
<b>TOTAL TRANSPORTATION</b>	<b>53,306,339</b>	<b>15,073,256</b>	<b>1,031,315</b>	<b>16,104,571</b>	<b>-</b>	<b>34,523,389</b>
<b>HEALTH &amp; ENVIRONMENT 8840:</b>						
Health Building Improvements (00730)	237,306	32,662	-	32,662	-	204,644
<b>TOTAL HEALTH &amp; ENVIRONMENT</b>	<b>237,306</b>	<b>32,662</b>	<b>-</b>	<b>32,662</b>	<b>-</b>	<b>204,644</b>
<b>PERSONAL DEVELOPMENT 8850:</b>						
Annual P&R Maj Maint/Prog (00056)	10,476	-	-	0	-	10,476
Park Roads & Parking (00242)	2,980,677	2,790,492	52,135	2,842,627	-	138,050
City/School Park Improv (00249)	600,015	316,783	-	316,783	-	283,232
Capen/Grindstone Trl Imp (00457)	118,000	19,203	-	19,203	-	98,797
2010 PST Land Acquisition (00486)	1,060,775	1,060,775	-	1,060,775	-	0
2010 PST Land Neigh Parks (00510)	502,329	502,329	-	502,329	-	0
S Reg Park Gans Phil PH I (00518)	2,913,123	2,622,305	645	2,622,950	25,661	264,512
GNM Clark Lane West (00570)	1,080,631	977,360	-	977,360	-	103,271
GNM Shepard to Rollins Tr (00572)	2,493,988	2,174,850	-	2,174,850	-	319,138
Maplewood Home-Rehab (00638)	176,600	172,940	-	172,940	-	3,660
Annual Land Acq and Preservation (00662)	2,350,000	965,239	857,422	1,822,661	-	527,339
ADA Compliance Phase II (00663)	204,800	178,870	19,034	197,904	-	6,896
Norma Sutherland (00669)	257,370	254,970	-	254,970	-	2,400
Annual Trails (00673)	1,163,683	772,795	43,659	816,454	875	346,354
Albert Oakland Park Improvements (00676)	520,718	160,526	164,085	324,611	45,682	150,425
Founders Park at Flat Branch (00686)	607,866	320,699	4,059	324,758	-	283,108

CITY OF COLUMBIA, MISSOURI  
CAPITAL PROJECTS FUND

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE PERIOD ENDED MARCH 31, 2024

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Southeast Regional Park Tennis Complex (00693)	742,000	610,432	38,271	648,703	77,402	15,895
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	123,995	19,604	143,599	27,220	1,279,181
Philips Park-Trail & Landscaping (00703)	65,189	57,212	3,722	60,934	-	4,255
Real Estate (00710)	200,000	200,000	-	200,000	-	0
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	99,093	10,406	109,499	1,231	14,270
Again St Park Improvement (00778)	99,015	99,015	-	99,015	-	0
MKT Wetlands/Forum Nature Area (00779)	120,000	31,725	-	31,725	-	88,275
Rock Bridge Park Improvements (00781)	123,273	123,273	-	123,273	-	0
The Vineyards/El Chapparal Lake/Par (00782)	165,000	135,757	-	135,757	-	29,243
Cosmo: Football Field Improvements (00805)	428,834	4,188	18,885	23,073	21,203	384,558
Cosmo: Playground Replacement (00806)	72,000	72,000	-	72,000	-	0
Cosmo: PMC Improvements (00807)	48,000	13,684	23,115	36,799	11,200	1
Cosmo: Shelter Replacements (00808)	380,000	296,711	-	296,711	6,920	76,369
Indian Hills Basketball Court Improvements (00809)	45,000	45,000	-	45,000	-	0
Shepard Park Tennis Court Improvements (00810)	20,000	20,000	-	20,000	-	0
STPHNS LAKE PRK: SE TRLHD IMP (00811)	125,000	4,000	-	4,000	-	121,000
Strawn Park Hamony Bends (00812)	45,000	-	45,000	45,000	-	0
Cosmo: Fitness Trail Improvements (00813)	138,000	138,000	-	138,000	-	0
COSMO REC AREA: NE QUARRY AREA (00826)	975,000	-	-	0	747,650	227,350
Battle Park Phase II Devt (00829)	150,000	-	-	0	-	150,000
Cosmo-Bethel Park:Tennis Ct Im (00830)	16,500	16,250	-	16,250	-	250
Flat Branch Park: Bridge Renov (00831)	30,000	54	28,250	28,304	-	1,696
Orr St Park Property Dev't (00833)	1,550,000	133	-	133	-	1,549,867
Perche Crk Trail PH2: Gill to Smi (00834)	150,000	-	-	0	-	150,000
Whitegate Park Development (00836)	400,000	-	5,500	5,500	11,500	383,000
ARC Facility Improvement (00837)	840,000	94,624	31,606	126,230	401,727	312,043
LAN Golf Crse: Golf Cart Bldg (00838)	115,000	77	6,674	6,751	11,200	97,049
Douglas Farm Aquatic Ctr Imp (00839)	88,000	-	-	0	-	88,000
Fieldhouse-Phase II (00846)	10,300,000	422,191	680,594	1,102,785	7,905,615	1,291,600
Clary Shy Phase II (00847)	1,600,340	1,352,202	3,508	1,355,710	39,251	205,379
Cosmo Rec Area:Rainbow Soft (00845)	750,000	-	9,314	9,314	7,000	733,686
ANTIMI LIFT STATION IMP (00859)	65,000	-	-	0	-	65,000
Twin Lake Rec Improvement (00860)	450,000	-	-	0	-	450,000
Douglas Park:Skate (00865)	807,000	-	-	0	10,500	796,500
Gans Creek Rec Area Imp (00866)	380,000	2,323	54	2,377	8,707	368,916
Philips Park Improvement (00874)	534,162	11,839	-	11,839	14,722	507,601
Fairview Tennis Imp (00876)	48,000	-	1,823	1,823	-	46,177
LOW: GOLF CART BLDG IMP (00885)	1,735	1,735	-	1,735	-	0
ARC HVAC IMPROVEMENT (00886)	16,669	16,669	-	16,669	-	0
Oakland Grv Sidewalk: Smiley (00897)	517,640	-	-	0	92,066	425,574
PERCENT FOR ART MAINT: SPORT (N0091)	75	-	-	0	-	75
PERCENT FOR ART MAINTENANCE (N4659)	1,890	-	-	0	-	1,890
Downtown Improvements (40074)	117,654	81,913	-	81,913	-	35,741
<b>TOTAL PERSONAL DEVELOPMENT</b>	<b>43,527,027</b>	<b>18,091,685</b>	<b>2,067,365</b>	<b>20,159,050</b>	<b>9,467,332</b>	<b>13,900,645</b>
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 159,343,879</b>	<b>\$ 71,264,262</b>	<b>\$ 5,035,833</b>	<b>\$ 76,300,095</b>	<b>\$ 10,763,308</b>	<b>\$ 69,602,097</b>

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## ENTERPRISE FUNDS

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

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

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

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

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

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

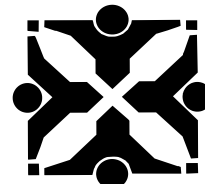
**Parking Facilities Fund** - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
March 31, 2024 and 2023

ASSETS	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2024	2023	2024	2023	2024	2023
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$35,735,906	\$36,501,096	\$7,489,224	\$6,227,084	\$ 22,364,542	\$ 19,517,450
Accounts receivable	11,542,579	10,231,255	2,231,439	1,876,047	395,630	170,705
Grants receivable	0	0	0	0	0	0
Accrued interest	318,161	99,393	180,001	36,582	137,179	0
Due from other funds	0	0	0	0	0	0
Loans receivable from other funds	1,529	7,459	0	0	0	0
Inventory	5,714,679	5,005,799	1,422,478	1,418,975	4,114	95,330
Prepaid expenses	4,414	0	1,080	0	771	0
Other assets	0	0	0	0	159	771
<b>Total Current Assets</b>	<b>53,317,268</b>	<b>51,845,002</b>	<b>11,324,222</b>	<b>9,558,688</b>	<b>22,902,395</b>	<b>19,784,256</b>
<b>RESTRICTED ASSETS:</b>						
<b>Cash and Cash Equivalents:</b>						
Cash for current bond maturities and interest and cash with fiscal agents	5,020,575	5,020,074	3,315,678	2,519,532	3,939,495	2,883,092
Revenue bond construction account	10,172,432	11,724,231	37,594,691	12,272,031	382,341	2,785,998
Cash and marketable securities						
restricted for capital projects	28,379,107	25,683,906	14,629,516	14,565,880	23,086,629	21,704,906
Replacement and renewal fund account	1,050,000	1,050,000	450,000	450,000	53,500	53,500
Operation and maintenance account	0	0	0	0	1,305,147	1,190,807
Bond/rent reserve account	5,845,211	5,845,211	7,215,794	5,450,726	2,904,924	4,478,572
Contingency account	0	0	0	0	200,000	200,000
Closure and postclosure reserve	0	0	0	0	0	0
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>50,467,325</b>	<b>49,323,422</b>	<b>63,205,679</b>	<b>35,258,169</b>	<b>31,872,036</b>	<b>33,296,875</b>
<b>Other:</b>						
Customer security and escrow deposits	4,342,390	4,518,269	1,285,254	1,415,718	1,735,407	1,736,762
Grants receivable	0	0	0	0	0	0
Lease receivable	0	0	199,361	421,287	0	0
Net pension asset	2,191,705	7,497,803	1,129,059	3,862,504	1,391,314	3,095,881
Net OPEB asset	137,640	0	72,210	0	61,294	(42,547)
<b>Total Restricted Assets – Other</b>	<b>6,671,735</b>	<b>12,016,072</b>	<b>2,685,884</b>	<b>5,699,509</b>	<b>3,188,015</b>	<b>4,790,096</b>
<b>Total Restricted Assets</b>	<b>57,139,060</b>	<b>61,339,494</b>	<b>65,891,563</b>	<b>40,957,678</b>	<b>35,060,051</b>	<b>38,086,971</b>
<b>OTHER ASSETS:</b>						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	1,529	0	0	0	0
<b>Total Other Assets</b>	<b>0</b>	<b>1,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FIXED ASSETS:</b>						
Property, plant, and equipment	367,511,739	361,693,950	192,574,673	191,695,335	361,877,927	353,551,365
Accumulated depreciation	(249,777,086)	(238,380,839)	(75,139,189)	(71,531,737)	(111,305,037)	(105,690,835)
<b>Net Plant in Service</b>	<b>117,734,653</b>	<b>123,313,111</b>	<b>117,435,484</b>	<b>120,163,598</b>	<b>250,572,890</b>	<b>247,860,530</b>
Construction in progress	16,477,486	13,427,695	6,913,069	4,934,743	5,687,098	3,322,794
<b>Net Fixed Assets</b>	<b>134,212,139</b>	<b>136,740,806</b>	<b>124,348,553</b>	<b>125,098,341</b>	<b>256,259,988</b>	<b>251,183,324</b>
<b>TOTAL ASSETS</b>	<b>244,668,467</b>	<b>249,926,831</b>	<b>201,564,338</b>	<b>175,614,707</b>	<b>314,222,434</b>	<b>309,054,551</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Outflows related to pensions	3,081,707	3,210,564	1,590,876	1,654,557	920,982	625,480
Outflows related to OPEB	167,873	251,013	88,071	129,705	74,757	114,967
Deferred charge on refunding	3,482,805	3,849,099	57,011	69,680	0	0
Loss on refunding of debt	0	0	0	0	4,730	5,109
<b>Total deferred outflows of resources</b>	<b>6,732,385</b>	<b>7,310,676</b>	<b>1,735,958</b>	<b>1,853,942</b>	<b>1,000,469</b>	<b>745,556</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$251,400,852</b>	<b>\$257,237,507</b>	<b>\$203,300,296</b>	<b>\$177,468,649</b>	<b>\$315,222,903</b>	<b>\$309,800,107</b>

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS  
March 31, 2024 and 2023

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreational Services Fund	
2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
\$ 4,163,266	\$ 349,077	\$ 690,533	\$ -	\$ 20,653,149	\$ 19,094,296	\$ 1,166,905	\$ 1,925,624	\$ -	\$0
362,240	163,289	194,439	30,949	1,660,157	1,397,812	47,420	44,470	0	0
1,596,862	0	9,014	1,630	0	0	0	0	0	0
50,225	16,945	10,872	3,090	144,434	40,525	15,567	3,231	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	385,666	0	0	0	0
0	0	0	0	126,880	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	138	74,357	0	596	918	918	0	0
<u>6,172,593</u>	<u>529,311</u>	<u>904,996</u>	<u>110,026</u>	<u>22,584,620</u>	<u>20,918,895</u>	<u>1,230,810</u>	<u>1,974,243</u>	<u>0</u>	<u>0</u>
252,500	370,352	0	0	89,573	90,874	331,951	351,200	0	0
0	1,052,373	0	0	114,448	114,448	0	0	0	0
9,908,822	10,150,958	3,393,673	1,902,543	12,373,407	12,070,977	2,505,540	2,069,143	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	7,322,777	6,947,593	0	0	0	0
<u>10,161,322</u>	<u>11,573,683</u>	<u>3,393,673</u>	<u>1,902,543</u>	<u>19,900,205</u>	<u>19,223,892</u>	<u>2,837,491</u>	<u>2,420,343</u>	<u>0</u>	<u>0</u>
259,405	0	0	0	861,290	906,051	0	0	0	0
0	1,273,820	0	9,013	0	0	0	0	0	0
1,968,657	2,039,395	0	0	537,063	585,421	6,139,747	6,213,620	0	0
165,693	331,341	992,979	2,219,420	2,030,536	4,471,787	200,513	446,280	0	0
7,300	0	43,746	0	89,455	0	8,834	0	0	0
<u>2,401,055</u>	<u>3,644,556</u>	<u>1,036,725</u>	<u>2,228,433</u>	<u>3,518,344</u>	<u>5,963,259</u>	<u>6,349,094</u>	<u>6,659,900</u>	<u>0</u>	<u>0</u>
<u>12,562,377</u>	<u>15,218,239</u>	<u>4,430,398</u>	<u>4,130,976</u>	<u>23,418,549</u>	<u>25,187,151</u>	<u>9,186,585</u>	<u>9,080,243</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
89,028,424	85,399,294	16,035,743	16,651,062	64,996,223	65,670,231	50,914,702	49,626,149	0	0
<u>(26,542,130)</u>	<u>(24,420,069)</u>	<u>(10,114,075)</u>	<u>(9,956,040)</u>	<u>(39,182,651)</u>	<u>(39,140,771)</u>	<u>(20,317,279)</u>	<u>(19,202,081)</u>	<u>0</u>	<u>0</u>
62,486,294	60,979,225	5,921,668	6,695,022	25,813,572	26,529,460	30,597,423	30,424,068	0	0
26,666,552	29,521,807	1,698,825	441,233	4,773,010	3,858,417	532,172	1,206,321	0	0
89,152,846	90,501,032	7,620,493	7,136,255	30,586,582	30,387,877	31,129,595	31,630,389	0	0
<u>107,887,816</u>	<u>106,248,582</u>	<u>12,955,887</u>	<u>11,377,257</u>	<u>76,589,751</u>	<u>76,493,923</u>	<u>41,546,990</u>	<u>42,684,875</u>	<u>0</u>	<u>0</u>
109,680	66,942	657,304	448,404	1,344,114	903,462	132,729	90,164	0	0
8,903	12,305	53,354	82,419	109,104	166,062	10,774	16,573	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
<u>118,583</u>	<u>79,247</u>	<u>710,658</u>	<u>530,823</u>	<u>1,453,218</u>	<u>1,069,524</u>	<u>143,503</u>	<u>106,737</u>	<u>0</u>	<u>0</u>
<u>\$108,006,399</u>	<u>\$106,327,829</u>	<u>\$13,666,545</u>	<u>\$11,908,080</u>	<u>\$78,042,969</u>	<u>\$77,563,447</u>	<u>\$41,690,493</u>	<u>\$42,791,612</u>	<u>\$0</u>	<u>\$0</u>



CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS  
March 31, 2024 and 2023

ASSETS	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2024	2023	2024	2023	2024	2023	2024	2023
<b>CURRENT ASSETS:</b>								
Cash and cash equivalents	\$ 265,428	\$ 300,362	\$ 3,199,899	\$ 2,734,995	\$ 325,874	\$ 196,077	\$ 96,054,726	\$ 86,846,061
Accounts receivable	47,162	58,370	175,963	158,001	53,257	51,623	16,710,286	14,182,521
Grants receivable	0	0	0	0	0	0	1,605,876	1,630
Accrued interest	1,613	236	816	0	1,028	413	859,896	200,415
Due from other funds	0	0	0	0	0	0	0	0
Loans receivable from other funds	0	0	0	0	0	0	1,529	393,125
Inventory	117,744	120,545	0	0	0	0	7,385,895	6,640,649
Prepaid expenses	0	0	0	0	0	0	6,265	0
Other assets	0	0	0	0	0	0	1,215	76,642
<b>Total Current Assets</b>	<b>431,947</b>	<b>479,513</b>	<b>3,376,678</b>	<b>2,892,996</b>	<b>380,159</b>	<b>248,113</b>	<b>122,625,688</b>	<b>108,341,043</b>
<b>RESTRICTED ASSETS:</b>								
<b>Cash and Cash Equivalents:</b>								
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	0	0	12,949,772	11,235,124
Revenue bond construction account	0	0	0	0	0	0	48,263,912	27,949,081
Cash and marketable securities restricted for Capital Projects	263,374	446,226	8,486,098	6,967,497	0	0	103,026,166	95,562,036
Replacement and renewal fund account	0	0	0	0	0	0	1,553,500	1,553,500
Operation and maintenance account	0	0	0	0	0	0	1,305,147	1,190,807
Bond/rent reserve account	0	0	0	0	0	0	15,965,929	15,774,509
Contingency account	0	0	0	0	0	0	200,000	200,000
Closure and postclosure reserve	0	0	0	0	0	0	7,322,777	6,947,593
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>263,374</b>	<b>446,226</b>	<b>8,486,098</b>	<b>6,967,497</b>	<b>0</b>	<b>0</b>	<b>190,587,203</b>	<b>160,412,650</b>
<b>Other:</b>								
Customer security and escrow deposits	0	0	5,000	5,000	0	0	8,488,746	8,581,800
Grants receivable	0	0	0	0	0	0	0	1,282,833
Lease receivable	0	0	0	0	0	0	8,844,828	9,259,723
Net pension asset	0	0	180,159	390,869	0	0	8,281,958	22,315,885
Net OPEB asset	2,223	0	7,937	0	0	0	430,639	(42,547)
<b>Total Restricted Assets – Other</b>	<b>2,223</b>	<b>0</b>	<b>193,096</b>	<b>395,869</b>	<b>0</b>	<b>0</b>	<b>26,046,171</b>	<b>41,397,694</b>
<b>Total Restricted Assets</b>	<b>265,597</b>	<b>446,226</b>	<b>8,679,194</b>	<b>7,363,366</b>	<b>0</b>	<b>0</b>	<b>216,633,374</b>	<b>201,810,344</b>
<b>OTHER ASSETS:</b>								
Unamortized costs	0	0	0	0	0	0	0	0
Investments	0	0	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	0	0	0	1,529
<b>Total Other Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,529</b>
<b>FIXED ASSETS:</b>								
Property, plant and equipment	15,166,593	14,689,813	19,017,837	18,319,989	168,869	0	1,177,292,730	1,157,297,188
Accumulated depreciation	(9,406,743)	(9,122,907)	(10,490,708)	(9,892,078)	(151,982)	0	(552,426,880)	(527,337,357)
<b>Net Plant in Service</b>	<b>5,759,850</b>	<b>5,566,906</b>	<b>8,527,129</b>	<b>8,427,911</b>	<b>16,887</b>	<b>0</b>	<b>624,865,850</b>	<b>629,959,831</b>
Construction in progress	0	0	890,844	902,958	0	0	63,639,056	57,615,968
<b>Net Fixed Assets</b>	<b>5,759,850</b>	<b>5,566,906</b>	<b>9,417,973</b>	<b>9,330,869</b>	<b>16,887</b>	<b>0</b>	<b>688,504,906</b>	<b>687,575,799</b>
<b>TOTAL ASSETS</b>	<b>6,457,394</b>	<b>6,492,645</b>	<b>21,473,845</b>	<b>19,587,231</b>	<b>397,046</b>	<b>248,113</b>	<b>1,027,763,968</b>	<b>997,728,715</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
Outflows related to pensions	0	0	119,257	78,970	0	0	7,956,649	7,078,543
Outflows related to OPEB	2,712	4,171	9,680	14,515	0	0	525,228	791,730
Deferred charge on refunding	0	0	0	0	0	0	3,539,816	3,918,779
Loss on refunding of debt	0	0	0	0	0	0	4,730	5,109
<b>Total deferred outflows of resources</b>	<b>2,712</b>	<b>4,171</b>	<b>128,937</b>	<b>93,485</b>	<b>0</b>	<b>0</b>	<b>12,026,423</b>	<b>11,794,161</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$6,460,106</b>	<b>\$6,496,816</b>	<b>\$21,602,782</b>	<b>\$19,680,716</b>	<b>\$397,046</b>	<b>\$248,113</b>	<b>\$1,039,790,391</b>	<b>\$1,009,522,876</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
March 31, 2024 and 2023

LIABILITIES AND FUND EQUITY	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2024	2023	2024	2023	2024	2023
<b>CURRENT LIABILITIES:</b>						
Accounts payable	\$3,077,846	\$830,083	\$931,831	\$863,446	\$ 44,534	\$ 122,222
Accrued payroll and payroll taxes	1,470,337	1,194,002	385,455	265,522	267,865	191,437
Accrued sales taxes	736,440	300,191	89,491	63,668	0	0
Due to other funds	976,368	873,078	364,799	351,485	0	0
Loans payable to other funds –						
current maturities	0	0	0	0	0	0
Lease payable	0	0	0	0	0	0
Unearned revenue	0	0	0	0	0	0
Other liabilities	0	0	243,941	254,454	97	(61)
<b>Total Current Liabilities</b>	<b>6,260,991</b>	<b>3,197,354</b>	<b>2,015,517</b>	<b>1,798,575</b>	<b>312,496</b>	<b>313,598</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>						
Construction contracts payable	83,533	143,261	65,938	13,535	600	579
Accrued interest	1,741,475	1,897,599	1,423,810	887,008	698,605	728,574
Revenue bonds payable – current maturities	3,203,200	3,054,950	3,771,800	3,265,050	5,120,700	5,195,500
Special obligation bonds payable	3,355,000	3,190,000	0	0	480,000	470,000
Customer security and escrow deposits	3,236,866	3,983,227	1,393,903	1,572,516	1,799,613	1,816,182
Advances from other funds	0	0	0	0	0	0
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>11,620,074</b>	<b>12,269,037</b>	<b>6,655,451</b>	<b>5,738,109</b>	<b>8,099,518</b>	<b>8,210,835</b>
<b>LONG-TERM LIABILITIES:</b>						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	0	0
Revenue bonds payable	59,539,693	62,989,978	74,444,266	50,229,375	64,442,249	69,694,344
Other long-term liabilities	0	0	0	0	0	0
Pension Liability	0	0	0	0	0	0
OPEB Liability	0	92,895	0	48,001	0	0
Special obligation bonds payable	34,075,423	38,002,604	0	0	538,670	1,047,945
<b>Total Long-Term Liabilities</b>	<b>93,615,116</b>	<b>101,085,477</b>	<b>74,444,266</b>	<b>50,277,376</b>	<b>64,980,919</b>	<b>70,742,289</b>
<b>Total Liabilities</b>	<b>111,496,181</b>	<b>116,551,868</b>	<b>83,115,234</b>	<b>57,814,060</b>	<b>73,392,933</b>	<b>79,266,722</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Gain on Bond Refunding	217,998	232,668	204,835	221,174	8,814	9,653
Inflows related to leases	0	0	198,421	420,582	0	0
Inflows related to pension	2,085,642	3,888,417	1,074,422	2,003,124	392,769	1,184,745
Inflows related to OPEB	279,662	109,692	146,720	56,681	124,540	50,240
<b>Total deferred inflows of resources</b>	<b>2,583,302</b>	<b>4,230,777</b>	<b>1,624,398</b>	<b>2,701,561</b>	<b>526,123</b>	<b>1,244,638</b>
<b>CONTRIBUTED CAPITAL (Net):</b>						
Municipal contributions	0	0	0	0	0	0
County contributions	0	0	0	0	0	0
State contributions	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0
<b>Total Contributed Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RETAINED EARNINGS</b>	<b>137,321,369</b>	<b>136,454,862</b>	<b>118,560,664</b>	<b>116,953,028</b>	<b>241,303,847</b>	<b>229,288,747</b>
<b>Total Fund Equity</b>	<b>137,321,369</b>	<b>136,454,862</b>	<b>118,560,664</b>	<b>116,953,028</b>	<b>241,303,847</b>	<b>229,288,747</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>	<b><u>\$251,400,852</u></b>	<b><u>\$257,237,507</u></b>	<b><u>\$203,300,296</u></b>	<b><u>\$177,488,649</u></b>	<b><u>\$315,222,903</u></b>	<b><u>\$309,800,107</u></b>

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS  
March 31, 2024 and 2023

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
\$ 158,307	\$ 4,553	\$ 22,478	\$ 56,754	\$ 135,633	\$ 1,291,822	\$ 9,625	\$ 17,187	\$ -	\$ -
42,321	31,484	145,230	87,406	371,333	313,737	24,390	20,336	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	510,647	0	2,970	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
205	205	77,035	77,035	0	0	0	204,210	0	0
5,369	5,369	0	(138)	4,754	4,754	1,390	1,390	0	0
<u>206,202</u>	<u>41,611</u>	<u>244,743</u>	<u>731,704</u>	<u>511,720</u>	<u>1,613,283</u>	<u>35,405</u>	<u>243,123</u>	<u>0</u>	<u>0</u>
10,062	10,062	0	0	15,000	0	0	1,128	0	0
120,698	125,353	0	0	24,757	22,726	42,364	46,464	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
505,000	490,000	0	0	335,000	330,000	1,170,000	1,140,000	0	0
243,775	775	0	0	884,204	940,674	13,814	13,814	0	0
0	0	0	0	377,982	622,981	0	0	0	0
<u>879,535</u>	<u>626,190</u>	<u>0</u>	<u>0</u>	<u>1,636,943</u>	<u>1,916,381</u>	<u>1,226,178</u>	<u>1,201,406</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	9,039,463	8,604,742	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	4,554	0	30,502	0	61,457	0	6,133	0	0
12,200,000	12,705,000	0	0	3,870,177	4,210,005	10,748,925	11,965,752	0	0
<u>12,200,000</u>	<u>12,709,554</u>	<u>0</u>	<u>30,502</u>	<u>12,909,640</u>	<u>12,876,204</u>	<u>10,748,925</u>	<u>11,971,885</u>	<u>0</u>	<u>0</u>
13,285,737	13,377,355	244,743	762,206	15,058,303	16,405,868	12,010,508	13,416,414	0	0
0	0	0	0	0	0	61,683	71,094	0	0
1,930,627	2,016,926	0	0	526,269	578,132	6,094,505	6,209,739	0	0
46,775	126,799	280,319	849,337	573,219	1,711,281	56,605	170,784	0	0
14,832	5,377	88,884	36,017	181,758	72,569	17,949	7,243	0	0
1,992,234	2,149,102	369,203	885,354	1,281,246	2,361,982	6,230,742	6,458,860	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
92,728,428	90,801,372	13,052,599	10,260,520	61,703,420	58,795,597	23,449,243	22,916,338	0	0
<u>92,728,428</u>	<u>90,801,372</u>	<u>13,052,599</u>	<u>10,260,520</u>	<u>61,703,420</u>	<u>58,795,597</u>	<u>23,449,243</u>	<u>22,916,338</u>	<u>0</u>	<u>0</u>
<u>\$108,006,399</u>	<u>\$106,327,829</u>	<u>\$13,666,545</u>	<u>\$11,908,080</u>	<u>\$78,042,969</u>	<u>\$77,563,447</u>	<u>\$41,690,493</u>	<u>\$42,791,612</u>	<u>\$0</u>	<u>\$0</u>

**CITY OF COLUMBIA, MISSOURI**  
**ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
March 31, 2024 and 2023

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2024	2023	2024	2023	2024	2023	2024	2023
<b>CURRENT LIABILITIES:</b>								
Accounts payable	\$ 10,198	\$ 1,752	\$ 1,585	\$ 8,424	\$ 2,006	\$ -	\$ 4,394,043	\$ 3,196,243
Accrued payroll and payroll taxes	24,918	21,233	25,773	12,147	98	0	2,757,720	2,137,304
Accrued sales taxes	0	0	0	0	0	0	825,931	363,859
Due to other funds	0	0	0	0	0	0	1,341,167	1,738,180
Loans payable to other funds – current maturities	1,529	7,459	0	0	0	0	1,529	7,459
Lease payable	0	0	0	0	0	0	0	0
Unearned revenue	0	0	0	0	0	0	77,240	281,450
Other liabilities	3,150	3,150	0	0	2,184	2,184	260,885	271,102
<b>Total Current Liabilities</b>	<b>39,795</b>	<b>33,594</b>	<b>27,358</b>	<b>20,571</b>	<b>4,288</b>	<b>2,184</b>	<b>9,658,515</b>	<b>7,995,597</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>								
Construction contracts payable	0	0	36,841	54	0	0	211,974	168,619
Accrued interest	0	0	0	0	0	0	4,051,709	3,707,724
Revenue bonds payable – current maturities	0	0	0	0	0	0	12,095,700	11,515,500
Special obligation bonds payable	0	0	0	0	0	0	5,845,000	5,620,000
Customer security and escrow deposits	0	0	5,052	5,052	0	0	7,577,227	8,332,240
Advances from other funds	0	0	0	0	0	0	377,982	622,981
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>0</b>	<b>0</b>	<b>41,893</b>	<b>5,106</b>	<b>0</b>	<b>0</b>	<b>30,159,592</b>	<b>29,967,064</b>
<b>LONG-TERM LIABILITIES:</b>								
Loans payable to other funds	0	1,529	0	0	0	0	0	1,529
Obligations under capital leases	0	0	0	0	0	0	0	0
Revenue bonds payable	0	0	0	0	0	0	198,426,208	182,913,697
Other long-term liabilities	0	0	0	0	0	0	9,039,463	8,604,742
Pension Liability	0	0	0	0	0	0	0	0
OPEB Liability	0	1,544	0	5,372	0	0	0	250,458
Special obligation bonds payable	0	0	0	0	0	0	61,433,195	67,931,306
<b>Total Long-Term Liabilities</b>	<b>0</b>	<b>3,073</b>	<b>0</b>	<b>5,372</b>	<b>0</b>	<b>0</b>	<b>268,898,866</b>	<b>259,701,732</b>
<b>Total Liabilities</b>	<b>39,795</b>	<b>36,667</b>	<b>69,251</b>	<b>31,049</b>	<b>4,288</b>	<b>2,184</b>	<b>308,716,973</b>	<b>297,664,393</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Deferred Gain on Bond Refunding	0	0	0	0	0	0	493,330	534,589
Inflows related to leases	0	0	0	0	0	0	8,749,822	9,225,379
Inflows related to pension	0	0	50,860	149,580	0	0	4,560,611	10,084,067
Inflows related to OPEB	4,517	1,823	16,127	6,343	0	0	874,989	345,985
<b>Total deferred inflows of resources</b>	<b>4,517</b>	<b>1,823</b>	<b>66,987</b>	<b>155,923</b>	<b>0</b>	<b>0</b>	<b>14,678,752</b>	<b>20,190,020</b>
<b>CONTRIBUTED CAPITAL (Net):</b>								
Municipal contributions	0	0	0	0	0	0	0	0
County contributions	0	0	0	0	0	0	0	0
State contributions	0	0	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0	0	0
<b>Total Contributed Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RETAINED EARNINGS</b>	<b>6,415,794</b>	<b>6,458,326</b>	<b>21,466,544</b>	<b>19,493,744</b>	<b>392,758</b>	<b>245,929</b>	<b>716,394,666</b>	<b>691,668,463</b>
<b>Total Fund Equity</b>	<b>6,415,794</b>	<b>6,458,326</b>	<b>21,466,544</b>	<b>19,493,744</b>	<b>392,758</b>	<b>245,929</b>	<b>716,394,666</b>	<b>691,668,463</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>	<b>\$6,460,106</b>	<b>\$6,496,816</b>	<b>\$21,602,782</b>	<b>\$19,680,716</b>	<b>\$397,046</b>	<b>\$248,113</b>	<b>\$1,039,790,391</b>	<b>\$1,009,522,876</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2024	2023	2024	2023	2024	2023
OPERATING REVENUES:						
Charges for services	\$68,833,741	\$65,126,157	\$13,145,049	\$12,328,531	\$12,098,528	\$12,265,238
OPERATING EXPENSES:						
Personal services	8,743,276	7,811,488	3,647,603	3,263,482	2,487,249	2,136,212
Materials, supplies, and power	36,868,986	33,239,391	1,320,424	1,445,920	740,133	634,386
Travel and training	144,131	119,832	21,961	14,951	9,879	10,194
Intragovernmental	3,327,169	2,938,057	1,375,056	1,126,989	1,648,906	2,143,207
Utilities, services, and miscellaneous	5,928,136	5,016,441	3,052,822	2,172,173	1,167,826	421,492
TOTAL OPERATING EXPENSES	55,011,698	49,125,209	9,417,866	8,023,515	6,053,993	5,345,491
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	13,822,043	16,000,948	3,727,183	4,305,016	6,044,535	6,919,747
Payment-in-lieu-of-tax	(6,009,604)	(5,623,134)	(2,270,996)	(2,227,772)	0	0
Depreciation	(5,758,996)	(5,817,926)	(1,874,420)	(1,873,869)	(2,924,217)	(3,053,066)
ROU amortization	0	0	0	0	0	0
OPERATING INCOME (LOSS)	2,053,443	4,559,888	(418,233)	203,375	3,120,318	3,866,681
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	2,362,237	2,159,957	1,791,532	1,055,357	1,480,961	1,335,074
Revenue from other governmental units	0	0	0	0	0	0
Miscellaneous revenue	1,131,986	1,734,473	365,555	139,995	47,207	262
Interest expense	(1,507,654)	(1,663,778)	(1,278,057)	(750,769)	(652,017)	(717,535)
Interest revenue (leases)	0	0	0	0	0	0
Loss on disposal of fixed assets	0	(12,735)	(3,475)	(23,682)	0	(2,951)
Miscellaneous expense	(172)	0	(656,121)	0	(82,101)	(92,901)
TOTAL NONOPERATING REVENUES (EXPENSES)	1,986,397	2,217,917	219,434	420,901	794,050	521,949
INCOME (LOSS) BEFORE OPERATING TRANSFERS	4,039,840	6,777,805	(198,799)	624,276	3,914,368	4,388,630
OPERATING TRANSFERS:						
Operating transfers from other funds	600,000	300,000	0	0	0	0
Operating transfers to other funds	(339,591)	(376,603)	(80,334)	(99,200)	(24,086)	(36,807)
TOTAL OPERATING TRANSFERS	260,409	(76,603)	(80,334)	(99,200)	(24,086)	(36,807)
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	4,300,249	6,701,202	(279,133)	525,076	3,890,282	4,351,823
Capital contribution	0	0	0	0	0	0
NET INCOME (LOSS)	4,300,249	6,701,202	(279,133)	525,076	3,890,282	4,351,823
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	4,300,249	6,701,202	(279,133)	525,076	3,890,282	4,351,823
RETAINED EARNINGS, BEGINNING OF PERIOD	133,021,120	129,753,660	118,839,797	116,427,952	237,413,565	224,936,924
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	<u>\$137,321,369</u>	<u>\$136,454,862</u>	<u>\$118,560,664</u>	<u>\$116,953,028</u>	<u>\$241,303,847</u>	<u>\$229,288,747</u>

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
\$666,134	\$656,158	\$601,250	\$559,073	\$ 13,218,846	\$ 12,471,315	\$ 2,408,783	\$ 2,351,263	\$ -	\$ -
358,177	301,478	1,847,540	1,701,654	3,695,560	3,438,662	417,634	319,241	0	0
155,296	72,047	398,516	480,776	1,997,274	2,846,378	49,438	29,258	0	0
634,218	432,719	9,646	58,567	2,088	13,422	2,290	15	0	0
260,980	114,851	600,977	423,314	2,735,840	2,389,742	391,137	337,383	0	0
870,069	297,185	300,681	220,265	3,131,804	1,324,201	263,247	177,779	0	0
2,278,740	1,218,280	3,157,360	2,884,576	11,562,566	10,012,405	1,123,746	863,676	0	0
(1,612,606)	(562,122)	(2,556,110)	(2,325,503)	1,656,280	2,458,910	1,285,037	1,487,587	0	0
0	0	0	0	0	0	0	0	0	0
(1,102,902)	(1,052,331)	(359,187)	(360,519)	(1,576,218)	(1,481,087)	(574,829)	(550,293)	0	0
0	0	0	0	0	0	0	0	0	0
(2,715,508)	(1,614,453)	(2,915,297)	(2,686,022)	80,062	977,823	710,208	937,294	0	0
400,365	299,150	112,373	51,747	1,133,556	967,366	122,982	117,597	0	0
593,123	641,727	200,058	140,304	0	0	6,166	0	0	0
14,663	0	3,528	11,304	26,584	201,446	0	0	0	0
(120,697)	(125,352)	0	0	(72,854)	(76,478)	(135,401)	(147,188)	0	0
18,047	18,683	0	0	8,939	9,507	184	287	0	0
0	0	0	0	0	0	0	0	0	(18,446,087)
0	0	0	0	(80)	(80)	(318)	(318)	0	0
905,501	834,208	315,959	203,355	1,096,145	1,101,761	(6,387)	(29,622)	0	(18,446,087)
(1,810,007)	(780,245)	(2,599,338)	(2,482,667)	1,176,207	2,079,584	703,821	907,672	0	(18,446,087)
2,608,975	81,490	2,293,872	1,433,827	0	0	25,514	0	0	0
(19,073)	(49,076)	(21,667)	(21,668)	(183,714)	(173,049)	(17,405)	(60,755)	0	(4,054,729)
2,589,902	32,414	2,272,205	1,412,159	(183,714)	(173,049)	8,109	(60,755)	0	(4,054,729)
779,895	(747,831)	(327,133)	(1,070,508)	992,493	1,906,535	711,930	846,917	0	(22,500,816)
0	1,589,239	0	6,798	0	0	9,438	0	0	0
779,895	841,408	(327,133)	(1,063,710)	992,493	1,906,535	721,368	846,917	0	(22,500,816)
0	0	0	0	0	0	0	0	0	0
779,895	841,408	(327,133)	(1,063,710)	992,493	1,906,535	721,368	846,917	0	(22,500,816)
91,948,533	89,959,964	13,379,732	11,324,230	60,710,927	56,889,062	22,727,875	22,069,421	0	22,500,816
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
<u>\$92,728,428</u>	<u>\$90,801,372</u>	<u>\$13,052,599</u>	<u>\$10,260,520</u>	<u>\$61,703,420</u>	<u>\$58,795,597</u>	<u>\$23,449,243</u>	<u>\$22,916,338</u>	<u>\$0</u>	<u>\$0</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2024	2023	2024	2023	2024	2023	2024	2023
OPERATING REVENUES:								
Charges for services	\$ 132,758	\$159,695	\$ 1,836,962	\$ 1,843,933	\$ 111,932	\$ 114,487	\$ 113,053,983	\$ 107,875,850
OPERATING EXPENSES:								
Personal services	145,118	132,563	360,397	284,311	4,388	4,108	21,706,942	19,393,199
Materials, supplies, and power	18,582	20,490	63,144	75,702	413	444	41,612,206	38,844,792
Travel and training	0	0	1,692	1,165	0	0	825,905	650,865
Intragovernmental	37,878	44,590	116,730	80,503	2,959	2,293	10,497,632	9,600,929
Utilities, services, and miscellaneous	79,843	79,841	104,088	72,967	37,700	37,700	14,936,216	9,820,044
TOTAL OPERATING EXPENSES	281,421	277,484	646,051	514,648	45,460	44,545	89,578,901	78,309,829
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(148,663)	(117,789)	1,190,911	1,329,285	66,472	69,942	23,475,082	29,566,021
Payment-in-lieu-of-tax	0	0	0	0	0	0	(8,280,600)	(7,850,906)
Depreciation	(186,132)	(190,677)	(295,010)	(299,962)	0	0	(14,651,911)	(14,679,730)
ROU amortization	0	0	0	0	0	0	0	0
OPERATING INCOME (LOSS)	(334,795)	(308,466)	895,901	1,029,323	66,472	69,942	542,571	7,035,385
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	14,233	18,402	302,113	230,022	8,121	4,184	7,728,473	6,238,856
Revenue from other governmental units	0	0	0	0	0	0	799,347	782,031
Miscellaneous revenue	23,640	0	5,484	0	0	0	1,618,647	2,087,480
Interest expense	(13)	(238)	0	0	0	0	(3,766,693)	(3,481,338)
Interest revenue (leases)	0	0	0	0	0	0	27,170	28,477
Loss on disposal of fixed assets	(37,253)	0	0	0	0	0	(40,728)	(18,485,455)
Miscellaneous expense	0	0	0	0	0	0	(738,792)	(93,299)
TOTAL NONOPERATING REVENUES (EXPENSES)	607	18,164	307,597	230,022	8,121	4,184	5,627,424	(12,923,248)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(334,188)	(290,302)	1,203,498	1,259,345	74,593	74,126	6,169,995	(5,887,863)
OPERATING TRANSFERS:								
Operating transfers from other funds	64,898	143,179	0	0	0	0	5,593,259	1,958,496
Operating transfers to other funds	0	0	(98,487)	(98,446)	0	0	(784,357)	(4,970,333)
TOTAL OPERATING TRANSFERS	64,898	143,179	(98,487)	(98,446)	0	0	4,808,902	(3,011,837)
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(269,290)	(147,123)	1,105,011	1,160,899	74,593	74,126	10,978,897	(8,899,700)
Capital contribution	0	0	33,302	0	0	0	42,740	1,596,037
NET INCOME (LOSS)	(269,290)	(147,123)	1,138,313	1,160,899	74,593	74,126	11,021,637	(7,303,663)
Amortization of contributed capital	0	0	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(269,290)	(147,123)	1,138,313	1,160,899	74,593	74,126	11,021,637	(7,303,663)
RETAINED EARNINGS, BEGINNING OF PERIOD	6,685,084	6,605,449	20,328,231	18,332,845	318,165	171,803	705,373,029	698,972,126
Equity transfer from other funds	0	0	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	<u>\$6,415,794</u>	<u>\$6,458,326</u>	<u>\$21,466,544</u>	<u>\$19,493,744</u>	<u>\$392,758</u>	<u>\$245,929</u>	<u>\$716,394,666</u>	<u>\$691,668,463</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023**

	<b>Electric Utility Fund</b>		<b>Water Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$2,053,443	\$4,559,888	(\$418,233)	\$203,375	\$ 3,120,318	\$ 3,866,681
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	5,758,996	5,817,926	1,874,420	1,873,869	2,924,217	3,053,066
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	5,934,919	3,741,872	1,977,074	1,747,517	630,381	483,181
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	1,530	5,931	0	0	0	0
Increase (decrease) in accounts payable	(6,057,803)	(4,949,959)	46,942	(383,030)	(275,331)	(22,116)
Increase (decrease) in accrued payroll	(741,139)	(780,151)	(311,435)	(313,014)	(184,800)	(212,396)
Decrease (increase) in inventory	(759,094)	88,963	(118,168)	(245,563)	4,430	(76,498)
Decrease (increase) in prepaid expenses	118,789	1,098,353	23,840	95,875	10,269	19,171
Decrease (increase) in other assets	0	0	0	0	0	(771)
Increase (decrease) in accrued sales tax	8,028	(123,829)	(51,369)	(61,377)	0	0
Increase (decrease) in due to other funds	(324,813)	(340,481)	(101,525)	(109,692)	0	0
Increase (decrease) in lease receivable	0	0	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	(335,790)	(286,095)	134,553	183,295	115,412	88,446
Unrealized gain (loss) on cash equivalents	43,250	1,169,971	106,832	572,842	20,873	714,573
Other nonoperating revenue (expense)	1,131,986	1,734,473	365,555	139,995	47,207	262
<b>Net cash provided by (used for) operating activities</b>	<b>6,832,302</b>	<b>11,736,862</b>	<b>3,528,486</b>	<b>3,704,092</b>	<b>6,412,976</b>	<b>7,913,599</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	600,000	300,000	0	0	0	0
Operating transfers out	(339,591)	(376,603)	(80,334)	(99,200)	(24,086)	(36,807)
Operating grants	0	0	0	0	0	0
Equity transfer	0	0	0	0	0	0
<b>Net cash provided by (used for) noncapital financing activities</b>	<b>260,409</b>	<b>(76,603)</b>	<b>(80,334)</b>	<b>(99,200)</b>	<b>(24,086)</b>	<b>(36,807)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Proceeds from bonds, loans, and capital leases	0	0	27,695,000	0	0	0
Debt service – interest payments	(1,480,631)	(1,645,166)	(734,919)	(839,074)	(686,667)	(845,699)
Debt service – principal and advance refunding payments	(6,661,918)	(6,998,367)	(2,847,125)	(4,456,173)	(4,205,096)	(4,125,346)
Leased and right to use financings	0	0	0	0	0	0
Acquisition and construction of capital assets	(4,865,338)	(2,173,133)	(1,312,168)	(968,982)	(2,238,985)	(1,887,461)
Decrease in construction contracts	(229,975)	(109,370)	(121,758)	(135,824)	(194,210)	(266,733)
Fiscal agent fees payments	(172)	0	(656,121)	0	(82,101)	(92,901)
Capital contributions	0	0	0	0	0	0
Proceeds from advances from other funds	0	0	0	0	0	0
Other	0	0	0	0	0	0
<b>Net cash provided by (used for) capital and related financing activities</b>	<b>(13,238,034)</b>	<b>(10,926,036)</b>	<b>22,022,909</b>	<b>(6,400,053)</b>	<b>(7,407,059)</b>	<b>(7,218,140)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>						
Interest received	2,244,014	947,316	1,613,645	461,369	1,411,538	620,501
Bond investments sold	0	0	0	0	0	0
<b>Net cash provided by (used for) investing activities</b>	<b>2,244,014</b>	<b>947,316</b>	<b>1,613,645</b>	<b>461,369</b>	<b>1,411,538</b>	<b>620,501</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(3,901,309)</b>	<b>1,681,539</b>	<b>27,084,706</b>	<b>(2,333,792)</b>	<b>393,369</b>	<b>1,279,153</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<b>94,446,930</b>	<b>88,661,248</b>	<b>44,895,451</b>	<b>45,234,763</b>	<b>55,578,616</b>	<b>53,271,934</b>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>\$90,545,621</b>	<b>\$90,342,787</b>	<b>\$71,980,157</b>	<b>\$42,900,971</b>	<b>\$55,971,985</b>	<b>\$54,551,087</b>



CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
\$ (2,715,508)	\$ (1,614,453)	\$ (2,915,297)	\$ (2,686,022)	\$ 80,062	\$ 977,823	\$ 710,208	\$ 937,294	\$ -	\$ -
1,102,902	1,052,331	359,187	360,519	1,576,218	1,481,087	574,829	550,293	0	0
(180,365)	23,452	(161,744)	5,772	420,532	430,901	(3,472)	39,329	0	1,832
0	0	0	0	0	0	0	0	0	0
24,576	(96,185)	20,479	55,003	(192,295)	1,101,163	(26,804)	61	0	(66,871)
(32,101)	(26,861)	(135,854)	(173,951)	(277,895)	(344,075)	(31,856)	(30,630)	0	(308,756)
0	0	0	0	(16,954)	182,466	0	0	0	51,911
1,638	311	3,516	0	27,977	717	918	0	0	0
0	0	0	0	0	(596)	(918)	0	0	0
0	(25)	0	0	0	0	0	0	0	0
0	0	0	510,647	0	0	0	0	0	0
35,529	34,893	0	0	48,357	47,789	23,794	23,692	0	0
0	0	0	0	0	0	0	0	0	0
15,000	0	0	(138)	54,946	68,289	(4,706)	(5,356)	0	0
2,576	159,966	2,341	5,373	6,530	529,742	(1,275)	(62,312)	0	1,029,103
14,663	0	3,528	11,304	26,584	201,446	0	0	0	0
<u>(1,731,090)</u>	<u>(466,571)</u>	<u>(2,823,844)</u>	<u>(1,911,493)</u>	<u>1,754,062</u>	<u>4,676,752</u>	<u>1,240,718</u>	<u>1,452,371</u>	<u>0</u>	<u>707,219</u>
2,608,975	81,490	2,293,872	1,433,827	0	0	25,514	0	0	0
(19,073)	(49,076)	(21,667)	(21,668)	(183,714)	(173,049)	(17,405)	(60,755)	0	(4,054,729)
828,131	641,727	1,094,298	138,674	0	0	6,166	0	0	0
0	0	0	0	0	0	0	0	0	0
<u>3,418,033</u>	<u>674,141</u>	<u>3,366,503</u>	<u>1,550,833</u>	<u>(183,714)</u>	<u>(173,049)</u>	<u>14,275</u>	<u>(60,755)</u>	<u>0</u>	<u>(4,054,729)</u>
0	0	0	0	0	0	0	0	0	0
(107,305)	(111,134)	0	0	(61,883)	(68,429)	(139,317)	(150,913)	0	0
(490,000)	(470,000)	0	0	(332,414)	(322,414)	(1,163,413)	(1,133,414)	0	0
(43,149)	(43,150)	0	0	(51,863)	(51,863)	(23,778)	(23,777)	0	0
(173,467)	(3,696,735)	(54,590)	(441,233)	(1,778,286)	(1,754,762)	(75,941)	(403,229)	0	523,151
(151,643)	(3,337,487)	(13,250)	(17,640)	0	(16,651)	(12,576)	1,128	0	0
0	0	0	0	(80)	(80)	(318)	(318)	0	0
0	3,328,727	0	50,932	0	0	9,438	0	0	0
0	0	0	0	(123,188)	(120,450)	0	0	0	(861,800)
0	0	0	0	0	0	0	0	0	0
<u>(965,564)</u>	<u>(4,329,779)</u>	<u>(67,840)</u>	<u>(407,941)</u>	<u>(2,347,714)</u>	<u>(2,334,649)</u>	<u>(1,405,905)</u>	<u>(1,710,523)</u>	<u>0</u>	<u>(338,649)</u>
384,466	133,264	106,032	45,438	1,088,533	418,111	119,837	177,580	0	0
0	0	0	0	0	0	0	0	0	0
384,466	133,264	106,032	45,438	1,088,533	418,111	119,837	177,580	0	0
1,105,845	(3,988,945)	580,851	(723,163)	311,167	2,587,165	(31,075)	(141,327)	0	(3,686,159)
<u>13,218,743</u>	<u>15,911,705</u>	<u>3,503,355</u>	<u>2,625,706</u>	<u>41,103,477</u>	<u>36,637,074</u>	<u>4,035,471</u>	<u>4,487,294</u>	<u>0</u>	<u>3,686,159</u>
<u>\$14,324,588</u>	<u>\$11,922,760</u>	<u>\$4,084,206</u>	<u>\$1,902,543</u>	<u>\$41,414,644</u>	<u>\$39,224,239</u>	<u>\$4,004,396</u>	<u>\$4,345,967</u>	<u>\$0</u>	<u>\$0</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023**

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2024	2023	2024	2023	2024	2023	2024	2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>								
Operating income (loss)	(\$334,795)	(\$308,466)	\$ 895,901	\$ 1,029,323	\$ 66,472	\$ 69,942	\$ 542,571	\$ 7,035,385
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	186,132	190,677	295,010	299,962	0	0	14,651,911	14,679,730
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	14,575	(10,371)	105,497	44,607	3,158	23,766	8,740,555	6,531,858
Decrease (increase) in due from other funds	0	0	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	0	0	0	0	0	0	1,530	5,931
Increase (decrease) in accounts payable	3,757	(5,417)	(58,915)	(1,262)	2,006	(276)	(6,513,388)	(4,368,889)
Increase (decrease) in accrued payroll	(11,036)	(12,660)	(26,218)	(25,937)	(384)	(391)	(1,752,718)	(2,228,822)
Decrease (increase) in inventory	3,829	3,270	0	0	0	0	(885,957)	4,549
Decrease (increase) in prepaid expenses	0	0	155	22	0	0	187,102	1,214,449
Decrease (increase) in other assets	0	897	0	0	0	0	(918)	(470)
Increase (decrease) in accrued sales tax	0	0	0	0	0	0	(43,341)	(185,231)
Increase (decrease) in due to other funds	0	0	0	0	0	0	(426,338)	60,474
Increase (decrease) in lease receivable	0	0	0	0	0	0	107,680	106,374
Increase (decrease) in loans payable to other funds	(1,530)	(4,401)	0	0	0	0	0	0
Increase (decrease) in other liabilities	0	0	0	0	0	0	(20,585)	48,441
Unrealized gain (loss) on cash equivalents	(53)	10,125	7,148	126,614	449	2,423	188,671	4,258,420
Other nonoperating revenue (expense)	23,640	0	5,484	0	0	0	1,618,647	2,087,480
Net cash provided by (used for) operating activities	(115,481)	(136,346)	1,224,062	1,473,329	71,701	95,464	16,393,892	29,245,278
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>								
Operating transfers in	64,898	143,179	0	0	0	0	5,593,259	1,958,496
Operating transfers out	0	0	(98,487)	(98,446)	0	0	(784,357)	(4,970,333)
Operating grants	0	0	0	0	0	0	1,928,595	780,401
Equity transfer	0	0	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	64,898	143,179	(98,487)	(98,446)	0	0	6,737,497	(2,231,436)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>								
Proceeds from bonds, loans, and capital leases	0	0	0	0	0	0	27,695,000	0
Debt service – interest payments	(13)	(238)	0	0	0	0	(3,210,735)	(3,660,653)
Debt service – principal and advance refunding payments	0	(1,530)	0	0	0	0	(15,699,966)	(17,507,244)
Leased and right to use financings	0	0	0	0	0	0	(118,790)	(118,790)
Acquisition and construction of capital assets	(1)	(1)	(436,379)	(446,555)	0	0	(10,935,155)	(11,248,940)
Decrease in construction contracts	0	0	(10,381)	(220,181)	0	0	(733,793)	(4,102,758)
Fiscal agent fees payments	0	0	0	0	0	0	(738,792)	(93,299)
Capital contributions	0	0	33,302	0	0	0	42,740	3,379,659
Proceeds from advances from other funds	0	0	0	0	0	0	(123,188)	(982,250)
Other	0	0	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	(14)	(1,769)	(413,458)	(666,736)	0	0	(3,822,679)	(34,334,275)
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>								
Interest received	13,828	8,041	294,149	103,408	7,413	1,671	7,283,455	2,916,699
Bond investments sold	0	0	0	0	0	0	0	0
Net cash provided by (used for) investing activities	13,828	8,041	294,149	103,408	7,413	1,671	7,283,455	2,916,699
Net increase (decrease) in cash and cash equivalents	(36,769)	13,105	1,006,266	811,555	79,114	97,135	26,592,165	(4,403,734)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>								
	565,571	733,483	10,679,731	8,890,937	246,760	98,942	268,274,105	260,239,245
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>								
	<u>\$528,802</u>	<u>\$746,588</u>	<u>\$11,685,997</u>	<u>\$9,702,492</u>	<u>\$325,874</u>	<u>\$196,077</u>	<u>\$294,866,270</u>	<u>\$255,835,511</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2024	2023	2024	2023	2024	2023
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$35,735,906	\$36,501,096	\$7,489,224	\$6,227,084	\$22,364,542	\$19,517,450
Restricted assets – cash and cash equivalents	<u>54,809,715</u>	<u>53,841,691</u>	<u>64,490,933</u>	<u>36,673,887</u>	<u>33,607,443</u>	<u>35,033,637</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$90,545,621</u>	<u>\$90,342,787</u>	<u>\$71,980,157</u>	<u>\$42,900,971</u>	<u>\$55,971,985</u>	<u>\$54,551,087</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>83,533</u>	<u>143,261</u>	<u>65,938</u>	<u>13,535</u>	<u>600</u>	<u>579</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$83,533</u>	<u>\$143,261</u>	<u>\$65,938</u>	<u>\$13,535</u>	<u>\$600</u>	<u>\$579</u>

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
\$4,163,266	\$349,077	\$690,533	\$0	\$20,653,149	\$19,094,296	\$1,166,905	\$1,925,624	\$-	\$0
<u>10,161,322</u>	<u>11,573,683</u>	<u>3,393,673</u>	<u>1,902,543</u>	<u>20,761,495</u>	<u>20,129,943</u>	<u>2,837,491</u>	<u>2,420,343</u>	<u>0</u>	<u>0</u>
<u>\$14,324,588</u>	<u>\$11,922,760</u>	<u>\$4,084,206</u>	<u>\$1,902,543</u>	<u>\$41,414,644</u>	<u>\$39,224,239</u>	<u>\$4,004,396</u>	<u>\$4,345,967</u>	<u>\$0</u>	<u>\$0</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>10,062</u>	<u>10,062</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>1,128</u>	<u>0</u>	<u>0</u>
<u>\$10,062</u>	<u>\$10,062</u>	<u>\$0</u>	<u>\$0</u>	<u>\$15,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,128</u>	<u>\$0</u>	<u>\$0</u>

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2024	2023	2024	2023	2024	2023	2024	2023
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$265,428	\$300,362	\$ 3,199,899	\$ 2,734,995	\$ 325,874	\$ 196,077	\$ 96,054,726	\$ 86,846,061
Restricted assets – cash and cash equivalents	<u>263,374</u>	<u>446,226</u>	<u>8,486,098</u>	<u>6,967,497</u>	<u>0</u>	<u>0</u>	<u>198,811,544</u>	<u>168,989,450</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$528,802</u>	<u>\$746,588</u>	<u>\$11,685,997</u>	<u>\$9,702,492</u>	<u>\$325,874</u>	<u>\$196,077</u>	<u>\$ 294,866,270</u>	<u>\$ 255,835,511</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$ -	\$ -
Construction contracts payable	<u>0</u>	<u>0</u>	<u>36,841</u>	<u>54</u>	<u>0</u>	<u>0</u>	<u>211,974</u>	<u>168,619</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$0</u>	<u>\$0</u>	<u>\$36,841</u>	<u>\$54</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 146,036</u>	<u>\$ 155,084</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<b>OPERATING REVENUES:</b>		
Residential sales	\$29,104,523	\$25,770,805
Commercial and industrial sales	28,566,295	26,637,464
Intragovernmental sales	674,322	629,345
Street lighting and traffic signs	4,498	4,433
Sales to public authorities	7,080,383	6,608,119
Sales for resale	397,768	292,144
Miscellaneous	<u>3,005,952</u>	<u>5,183,847</u>
<b>TOTAL OPERATING REVENUES</b>	<u><b>68,833,741</b></u>	<u><b>65,126,157</b></u>
<b>OPERATING EXPENSES:</b>		
Production:		
Operations		
Supervision and engineering	325,425	478,343
Steam expenses	578,346	504,631
Electrical expenses	193,646	136,995
Miscellaneous steam power expenses	217,995	115,376
Fuel – gas and biomass	288,109	158,443
Fuel – biomass	<u>0</u>	<u>0</u>
<b>Total Operations</b>	<u><b>1,603,521</b></u>	<u><b>1,393,788</b></u>
Maintenance		
Supervision and engineering	50,231	75,011
Maintenance of structures	0	278,274
Maintenance of boiler plants	69,806	65,838
Maintenance of electrical plant	21,499	27,828
Maintenance – other	<u>2,316,952</u>	<u>934,750</u>
<b>Total Maintenance</b>	<u><b>2,458,488</b></u>	<u><b>1,381,701</b></u>
Other:		
Purchased power	34,509,194	31,100,892
Fuel	317,842	389,438
Transportation	<u>0</u>	<u>0</u>
<b>Total Other</b>	<u><b>34,827,036</b></u>	<u><b>31,490,330</b></u>
<b>Total Production</b>	<u><b>38,889,045</b></u>	<u><b>34,265,819</b></u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	288,770	334,131
Load dispatching	905,744	812,930
Station	62,887	68,400
Overhead line	269,398	160,246
Underground line	180,863	206,697
Street lighting and signal system	1,708	0
Meter services	14,393	36,714
Customer installation	0	0
Miscellaneous distribution	663,138	582,840
Transportation	247,903	297,586
Storeroom	0	0
Rents	0	0
Transmission of electricity	<u>104,985</u>	<u>79,314</u>
<b>Total Operations</b>	<u><b>2,739,789</b></u>	<u><b>2,578,858</b></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	2024	2023
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures	3,474	0
Maintenance of station equipment	579,297	503,587
Maintenance of overhead lines	4,318,582	3,899,527
Maintenance of underground lines	1,052,252	1,031,943
Maintenance of line transformer	4,331	3,349
Maintenance of street lights and signal system	141,556	183,067
Maintenance of meters	229,717	276,128
Maintenance of miscellaneous distribution plant	408,277	381,590
Total Maintenance	6,737,486	6,279,191
Total Transmission and Distribution	9,477,275	8,858,049
Accounting and Collection:		
Meter reading	229,237	249,493
Customer records and collection	2,388,834	1,787,145
Uncollectible accounts	211,565	214,424
Total Accounting and Collection	2,829,636	2,251,062
Administrative and General:		
Salaries	1,453,218	1,234,938
Property insurance	679,124	764,270
Office supplies and expense	324,241	237,919
Communication services	0	0
Maintenance of communication equipment	0	0
Outside services employed	89,340	236,048
Miscellaneous general expense	0	1
Merchandise/jobbing and contract work	0	0
Demonstrating and selling	12,424	23,994
Injuries and damages	0	0
Energy conservation	1,257,394	1,253,109
Total Administrative and General	3,815,741	3,750,279
TOTAL OPERATING EXPENSES	55,011,697	49,125,209
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	\$13,822,044	\$16,000,948



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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<b>OPERATING REVENUES:</b>		
Residential sales	\$9,079,479	\$8,349,868
Commercial and industrial sales	3,728,407	3,615,779
Miscellaneous	<u>337,163</u>	<u>362,884</u>
<b>TOTAL OPERATING REVENUES</b>	<u>13,145,049</u>	<u>12,328,531</u>
<b>OPERATING EXPENSES:</b>		
Production:		
Source of supply:		
Operating supervision and engineering	0	0
Operating labor and expense	153,016	136,693
Purchase of water for resale	6,625	5,473
Maintenance of wells	184,806	182,264
Miscellaneous	<u>1,004</u>	<u>990</u>
<b>Total Source of Supply</b>	<u>345,451</u>	<u>325,420</u>
Power and Pumping		
Supervision and engineering	0	0
Operating labor and expense	126,432	113,043
Maintenance of structures and improvements	40,137	32,443
Maintenance of pumping equipment	129,926	123,492
Power purchased	1,412	968
Miscellaneous	<u>1,531,716</u>	<u>938,234</u>
<b>Total Power and Pumping</b>	<u>1,829,623</u>	<u>1,208,180</u>
Purification:		
Supplies and expense	18,684	76,407
Labor	272,542	246,816
Chemicals	564,006	600,767
Maintenance of purification equipment	<u>197,134</u>	<u>182,978</u>
<b>Total Purification</b>	<u>1,052,366</u>	<u>1,106,968</u>
<b>Total Production</b>	<u>3,227,440</u>	<u>2,640,568</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	502,331	450,325
Maps and records	312,415	300,054
Transmission and distributions lines	18,258	130,581
Meter	<u>3,124</u>	<u>100</u>
<b>Total Operations</b>	<u>836,128</u>	<u>881,060</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures and improvements	0	0
Maintenance of transmission/distribution lines	1,134,040	1,167,900
Maintenance of distribution reservoirs	1,087	1,756
Maintenance of services	465,828	488,991
Maintenance of meters	424,555	312,483
Maintenance of hydrants	127,844	78,305
Maintenance of miscellaneous plants	<u>0</u>	<u>0</u>
Total Maintenance	<u>2,153,354</u>	<u>2,049,435</u>
Other:		
Stores	0	0
Transportation	<u>226,609</u>	<u>149,261</u>
Total Other	<u>226,609</u>	<u>149,261</u>
Total Transmission and Distribution	<u>3,216,091</u>	<u>3,079,756</u>
Accounting and Collection:		
Meter reading	162,748	164,803
Billing and accounting	1,296,184	798,140
Uncollectible accounts	<u>63,522</u>	<u>58,932</u>
Total Accounting and Collection	<u>1,522,454</u>	<u>1,021,875</u>
Administrative and General:		
General office salaries	823,227	642,981
Insurance	182,291	248,676
Special service	0	0
Office supplies and expense	94,581	43,942
Rent	0	0
Injuries and damages	0	0
Miscellaneous	0	0
Energy conservation	351,783	345,717
Merchandise/jobbing and contract work	<u>0</u>	<u>0</u>
Total Administrative and General	<u>1,451,882</u>	<u>1,281,316</u>
TOTAL OPERATING EXPENSES	<u>9,417,867</u>	<u>8,023,515</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$3,727,182</u>	<u>\$4,305,016</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$ 12,098,528</u>	<u>\$ 12,265,238</u>
OPERATING EXPENSES:		
Administration:		
Personal services	787,670	730,522
Materials and supplies	17,675	16,020
Travel and training	5,876	6,345
Intragovernmental	1,122,240	1,062,362
Utilities, services, and miscellaneous	<u>203,231</u>	<u>213,130</u>
Total Administration	<u>2,136,692</u>	<u>2,028,379</u>
Treatment Plant:		
Personal services	1,189,080	952,136
Materials and supplies	615,758	522,234
Travel and training	2,679	2,902
Intragovernmental	267,944	753,381
Utilities, services and miscellaneous	<u>812,078</u>	<u>83,223</u>
Total Treatment Plant	<u>2,887,539</u>	<u>2,313,876</u>
Pump Stations:		
Personal services	73,178	63,721
Materials and supplies	7,455	7,187
Travel and training	100	120
Intragovernmental	27,931	69,470
Utilities, services, and miscellaneous	<u>64,767</u>	<u>102,128</u>
Total Pump Stations	<u>173,431</u>	<u>242,626</u>
Maintenance:		
Personal services	437,321	389,833
Materials and supplies	99,245	88,945
Travel and training	1,224	827
Intragovernmental	230,791	257,994
Utilities, services, and miscellaneous	<u>87,750</u>	<u>23,011</u>
Total Maintenance	<u>856,331</u>	<u>760,610</u>
TOTAL OPERATING EXPENSES	<u>6,053,993</u>	<u>5,345,491</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$6,044,535</u></u>	<u><u>\$6,919,747</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<b>OPERATING REVENUES:</b>		
Charges for Services:		
Commissions	\$ 227,858	\$ 216,552
Rentals	140,107	115,796
Landing fees	140,101	108,710
Law enforcement fees	0	38,757
Passenger facility charges	154,695	156,626
Miscellaneous	3,373	19,717
<b>TOTAL OPERATING REVENUES</b>	<u>666,134</u>	<u>656,158</u>
<b>OPERATING EXPENSES:</b>		
Administration:		
Personal services	137,427	155,637
Materials and supplies	678	1,544
Travel and training	9,674	15,941
Intragovernmental	196,859	63,033
Utilities, services, and miscellaneous	695,046	139,004
Total Administration	<u>1,039,684</u>	<u>375,159</u>
Airfield Areas:		
Personal services	187,255	121,801
Materials and supplies	116,084	43,201
Travel and training	4,116	2,365
Intragovernmental	53,428	34,994
Utilities, services, and miscellaneous	51,620	24,527
Total Airfield Areas	<u>412,503</u>	<u>226,888</u>
Terminal Areas:		
Personal services	33,495	24,040
Materials and supplies	15,542	15,293
Intragovernmental	10,693	16,789
Utilities, services, and miscellaneous	121,418	130,169
Total Terminal Areas	<u>181,148</u>	<u>186,291</u>
Public Safety:		
Personal services	0	0
Materials and supplies	22,992	11,322
Travel and training	620,428	414,413
Intragovernmental	0	0
Utilities, services, and miscellaneous	1,985	3,485
Total Public Safety	<u>645,405</u>	<u>429,220</u>
Snow Removal:		
Personal services	0	0
Materials and supplies	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
Total Snow Removal	<u>0</u>	<u>0</u>
Concessions:		
Personal services	0	0
Materials and supplies	0	687
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
Total Concessions	<u>0</u>	<u>687</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>2,278,740</u>	<u>1,218,245</u>
<b>OPERATING LOSS BEFORE DEPRECIATION</b>	<u>(\$1,612,606)</u>	<u>(\$562,087)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ -	\$ -
School passes	0	0
Specials	30,625	42,002
University of Missouri Shuttle reimbursement	467,597	503,168
Paratransit	85,557	13,838
Miscellaneous	17,471	65
TOTAL OPERATING REVENUES	<u>601,250</u>	<u>559,073</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	1,063,857	907,826
Materials and supplies	116,806	202,219
Travel and training	9,646	595
Intragovernmental	390,241	295,829
Utilities, services, and miscellaneous	223,684	191,015
Total General Operations	<u>1,804,234</u>	<u>1,597,484</u>
University of Missouri Shuttle Service:		
Personal services	226,370	189,588
Materials and supplies	141,131	143,371
Travel and training	0	57,972
Intragovernmental	92,447	46,668
Utilities, services, and miscellaneous	39,943	0
Total University of Missouri Shuttle Service	<u>499,891</u>	<u>437,599</u>
Paratransit:		
Personal services	557,313	604,240
Materials and supplies	140,579	135,186
Travel and training	0	0
Intragovernmental	118,289	80,817
Utilities, services, and miscellaneous	37,054	29,250
Total Paratransit	<u>853,235</u>	<u>849,493</u>
FastCAT:		
Personal services	0	0
Materials and supplies	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>3,157,360</u>	<u>2,884,576</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$2,556,110)</u>	<u>(\$2,325,503)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<b>OPERATING REVENUES:</b>		
Charges for Services:		
Collection charges	\$12,583,413	\$ 9,447,653
Landfill fees	498,467	2,748,413
Bag sales	257	143,335
Compost sales	1,045	628
Miscellaneous	135,664	131,286
<b>TOTAL OPERATING REVENUES</b>	<u>13,218,846</u>	<u>12,471,315</u>
<b>OPERATING EXPENSES:</b>		
Administration:		
Personal services	575,906	598,419
Materials and supplies	19,946	28,535
Travel and training	1,493	9,837
Intragovernmental	1,289,443	1,179,131
Utilities, services, and miscellaneous	257,874	196,864
<b>Total Administration</b>	<u>2,144,662</u>	<u>2,012,786</u>
Commercial:		
Personal services	879,581	739,731
Materials and supplies	665,480	778,284
Travel and training	0	861
Intragovernmental,	352,374	304,122
Utilities, services, and miscellaneous	330,823	137,043
<b>Total Commercial</b>	<u>2,228,258</u>	<u>1,960,041</u>
Residential:		
Personal services	751,764	740,638
Materials and supplies	353,278	518,577
Travel and training	0	415
Intragovernmental	424,560	311,075
Utilities, services, and miscellaneous	1,394,861	373,025
<b>Total Residential</b>	<u>2,924,463</u>	<u>1,943,730</u>
Landfill:		
Personal services	571,406	482,499
Materials and supplies	550,231	464,543
Travel and training	595	1,598
Intragovernmental	303,986	231,544
Utilities, services, and miscellaneous	817,904	431,024
<b>Total Landfill</b>	<u>2,244,122</u>	<u>1,611,208</u>
Recycling:		
Personal services	916,903	877,375
Materials and supplies	408,339	1,056,439
Travel and training	0	711
Intragovernmental	365,477	363,870
Utilities, services, and miscellaneous	330,342	186,245
<b>Total Recycling</b>	<u>2,021,061</u>	<u>2,484,640</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>11,562,566</u>	<u>10,012,405</u>
<b>OPERATING INCOME BEFORE DEPRECIATION</b>	<u>\$1,656,280</u>	<u>\$2,458,910</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 622,662	\$ 698,259
Garages	1,431,834	1,080,797
Reserved lots	303,745	517,802
Other	<u>50,542</u>	<u>54,405</u>
TOTAL OPERATING REVENUES	<u>2,408,783</u>	<u>2,351,263</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	417,634	319,241
Materials and supplies	49,438	29,258
Travel and training	2,290	15
Intragovernmental	391,137	337,383
Utilities, services, and miscellaneous	<u>263,247</u>	<u>177,779</u>
TOTAL OPERATING EXPENSES	<u>1,123,746</u>	<u>863,676</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$1,285,037</u>	<u>\$1,487,587</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES:		
Fees and admissions	\$ -	\$ -
Facility user charges	0	0
Youth capital improvement fees	0	0
Golf course improvement fees	0	0
Miscellaneous	0	0
	<u>0</u>	<u>0</u>
TOTAL OPERATING REVENUES	<u>0</u>	<u>0</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
	<u>0</u>	<u>0</u>
Total Recreation Services	<u>0</u>	<u>0</u>
Maintenance:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
	<u>0</u>	<u>0</u>
Total Maintenance	<u>0</u>	<u>0</u>
Activity and Recreation Center:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
	<u>0</u>	<u>0</u>
Total Activity and Recreation Center	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>0</u>	<u>0</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>\$0</u></u>	<u><u>\$0</u></u>



**CITY OF COLUMBIA, MISSOURI  
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES:		
Switching fees	\$ 96,910	\$ 112,700
Miscellaneous	35,848	46,995
TOTAL OPERATING REVENUES	<u>132,758</u>	<u>159,695</u>
OPERATING EXPENSES:		
Administration:		
Personal services	145,118	132,563
Materials and supplies	18,582	20,490
Travel and training	0	0
Intragovernmental	37,878	44,590
Utilities, services, and miscellaneous	79,843	79,841
Total Administration	<u>281,421</u>	<u>277,484</u>
Transportation:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
Total Transportation	<u>0</u>	<u>0</u>
Maintenance of Way:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
Total Maintenance of Way	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>281,421</u>	<u>277,484</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$148,663)</u>	<u>(\$117,789)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 1,836,962	\$ 1,843,933
OPERATING EXPENSES:		
General Operations:		
Personal services	155,988	143,221
Materials and supplies	1,750	498
Travel and training	163	128
Intragovernmental	45,985	30,806
Utilities, services, and miscellaneous	43,896	42,019
Total General Operations	<u>247,782</u>	<u>216,672</u>
Field Operations:		
Personal services	204,409	141,090
Materials and supplies	61,394	75,204
Travel and training	1,529	1,037
Intragovernmental	70,745	49,697
Utilities, services, and miscellaneous	60,192	30,948
Total Field Operations	<u>398,269</u>	<u>297,976</u>
TOTAL OPERATING EXPENSES	<u>646,051</u>	<u>514,648</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$1,190,911</u>	<u>\$1,329,285</u>

**CITY OF COLUMBIA, MISSOURI  
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 111,932</u>	<u>\$ 114,487</u>
OPERATING EXPENSES:		
General operations:		
Personal services	4,388	4,108
Materials and supplies	413	444
Travel and training	0	0
Intragovernmental	2,959	2,293
Utilities, services, and miscellaneous	<u>37,700</u>	<u>37,700</u>
Total General Operations	<u>45,460</u>	<u>44,545</u>
TOTAL OPERATING EXPENSES	<u>45,460</u>	<u>44,545</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ 66,472</u>	<u>\$ 69,942</u>

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

CAPITAL PROJECTS  
MARCH 30, 2024

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
<b>SEWER: 5551</b>						
Sewer Main Rehab (SW100)	\$ 11,655,200	5,103,076	-	5,103,076	3,223	6,548,901
Annual Sewer Improvements (SW183)	1,098,083	19,825	-	19,825	-	1,078,258
PCCE #3 Stewart/Ridge/Med (SW198)	1,548,907	1,290,929	-	1,290,929	-	257,978
SD 165 Maple Bluff (SW207)	648,000	646,755	-	646,755	-	1,245
PCCE #8 Thilly Lathrop (SW221)	2,344,024	2,343,962	-	2,343,962	-	62
Valley View Pump STn (SW233)	267,000	248,947	-	248,947	-	18,053
PCCE 12 Maplewood Dr(SW238)	164,550	99,002	-	99,002	-	65,548
PCCE #16 Bingham/W Ridgel (SW240)	1,120,000	1,119,794	-	1,119,794	-	206
PCCE #18 Spring Valley Rd (SW241)	149,000	147,217	-	147,217	-	1,783
Douglas High Sewer Reloc (SW243)	175,000	99,970	-	99,970	-	75,030
Woodrail Sewer Replacement(SW247)	19,932	-	-	-	-	19,932
Calvert Dr Sewer Relocation (SW252)	427,000	-	-	-	-	427,000
PCCE #27 Grace Ellen (SW254)	320,000	299,859	-	299,859	-	20,141
PCCE #22 Shannon Place (SW502)	64,186	64,186	-	64,186	-	0
PCCE #23 Lakeshore-Edgewood (SW503)	225,000	188,344	21,406	209,750	-	15,250
PCCE #25 Glenwood/Redbud (SW504)	234,700	234,597	-	234,597	-	103
Court & Hickory Street (SW505)	517,634	291,373	11,740	303,113	-	214,521
PCCE #21-Stanford (SW507)	73,000	72,699	-	72,699	-	301
WWTP Digester Complex Impr (SW508)	7,056,516	6,786,884	-	6,786,884	-	269,632
N Garth Sewer Replacement (SW511)	66,000	65,021	-	65,021	-	979
Tupelo-larch Sewer Replacement (SW513)	201,500	201,425	-	201,425	-	75
Hwy 63 Connector south of I-70 (SW516)	1,082,500	6,896	-	6,896	-	1,085,604
FY18 Sewer Main & Manhole Rehab (SW518)	2,137,099	2,137,099	-	2,137,099	-	0
PCCE #30 Stewart/Edgewood/Westmount (SW519)	400,000	36,735	-	36,735	3,055	360,210
WWTP Mech Screens Wetland Pump (SW520)	4,100,000	-	139,434	139,434	198,548	3,762,018
PCCE #28 Hickory Hill & Sunset (SW521)	421,760	24,803	-	24,803	-	396,957
PCCE #29 East Sunset Lane (SW522)	595,000	35,660	327,349	363,009	129,328	102,663
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	195,624	13,986	209,610	-	238,890
Sewer Rehab #8 (SW527)	1,610,656	1,610,437	-	1,610,437	-	219
Sewer Rehab #9 (SW528)	3,038,974	2,631,363	227,873	2,859,236	133,594	46,144
Sewer Rehab #10 (SW529)	7,143,686	-	1,285,277	1,285,277	5,809,892	48,517
Sewer Mitigation Bank (SW530)	150,000	-	-	-	-	150,000
PCCE #31 Oakwood Court (SW531)	372,000	28,421	-	28,421	1,524	342,055
PCCE #35 Richmond Avenue (SW532)	384,000	29,781	654	30,435	(600)	354,165
PCCE #34 Forest Hill Ct & Ridgel Rd (SW533)	222,500	65,521	-	65,521	-	156,979
PCCE #38 NORTH EIGHTH STREET (SW534)	30,000	27,104	1,055	28,159	992	849
PCCE #40 Sunset (SW535)	470,000	-	45,813	45,813	2,261	421,926
PCCE #41 W STEWART RD & WEST BLVD(SW536)	40,000	-	-	-	-	40,000
PCCE #42 W BROADWAY & ALDEAH(SW537)	60,000	-	-	-	-	60,000
PCCE #43 RICE RD (SW538)	50,000	-	-	-	25,000	25,000
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	832,178	-	832,178	-	322
Hinkson Bank Stabilization at Clear Creek (SW544)	43,000	42,573	-	42,573	-	427
<b>TOTAL SEWER</b>	<b>\$ 56,122,980</b>	<b>30,586,889</b>	<b>2,074,587</b>	<b>32,661,476</b>	<b>6,306,817</b>	<b>17,154,687</b>
<b>AIRPORT: 5541</b>						
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	26,477,186	15,169	26,492,355	461,376	7,352,080
Route H (AP123)	3,715,283	2,342,534	-	2,342,534	-	1,372,749
COU Parking Lot (AP124)	1,012,000	485,938	-	485,938	-	526,062
RW 2-20 & TW A North Ext (AP125)	10,999,508	10,959,809	-	10,959,809	22,434	17,265
Runway 2-20 Isolated Pavement Remed (AP126)	6,816,851	5,314,219	-	5,314,219	-	1,502,632
Apron Expansion & TW Recon 350 (AP130)	2,868,029	2,842,644	-	2,842,644	-	25,385
Airport Drive (AP131)	145,793	-	-	-	-	145,793
T/W A:South of R/W 13-31-975X50 D&C (AP139)	3,174,376	2,999,690	-	2,999,690	0	174,686
Hangar 350 Apron & Extension (AP140)	2,254,768	1,525,447	-	1,525,447	21,367	707,954
Glycol Recovery System (AP141)	79,188	-	-	-	-	79,188
Aqueous Fil Foaming (AP143)	33,457	30,982	-	30,982	-	2,475
Runway 2-20 Rehab (AP144)	2,567,566	-	140,400	140,400	136,900	2,290,266
Percent for Art Terminal (M0111)	150,550	150,550	-	150,550	-	0
Maintenance Percent for Art Terminal (N0111)	38,320	240	0	240	0	38,080
<b>TOTAL AIRPORT:</b>	<b>\$ 70,514,611</b>	<b>55,206,948</b>	<b>155,569</b>	<b>55,362,517</b>	<b>642,077</b>	<b>14,510,017</b>
<b>PARKING: 5561</b>						
Short Garage (PK051)	12,189,919	12,189,919	-	12,189,919	-	0
MM 6th/Cherry Parking Structure (PK057)	206,668	206,668	-	206,668	-	0
8th and Cherry Energy Eff (PK058)	117,107	-	-	-	-	117,107
Auto Pmt 6th and Cherry Garage (PK059)	1,069,690	1,069,690	-	1,069,690	-	0
MM-10th Cherry Parking Structure (PK064)	470,000	464,215	-	464,215	43	5,742
Camera System Replacement (PK065)	744,466	648,974	60,582	709,556	33,849	1,061
MM-Plaza Garage (PK066)	400,000	348,061	-	348,061	-	51,939

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

CAPITAL PROJECTS  
MARCH 30, 2024

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
<b>MM-8th/Cherry Parking Improvement (PK067)</b>	751,199	408,609	-	408,609	10,630	331,960
5th/Walnut Repair (PK068)	360,000	349,929	-	349,929	13	10,058
Elevator Upgrade (PK069)	429,504	12,084	2,720	14,804	6,282	408,418
Garage Security Fencing (PK071)	1,100,000	918,012	-	918,012	34,653	147,335
Electric Charging Stations (PK073)	35,000	-	-	0	-	35,000
Garage Building Assessments (PK076)	100,000	44,172	12,639	56,811	3,889	39,300
5th Walnut Suite Renovation (PK077)	58,093	-	-	0	-	58,093
Ramp Maintenance and Repair (PK078)	400,000	-	-	0	-	400,000
<b>TOTAL PARKING:</b>	<b>\$ 18,431,646</b>	<b>16,660,333</b>	<b>75,941</b>	<b>16,736,274</b>	<b>89,359</b>	<b>1,606,013</b>
<b>PUBLIC TRANSPORTATION: 5531</b>						
Annual Transit Projects (PT050)	\$ 1,675,093	190,551	0	190,551	-	1,484,542
LONO Electric Bus (PT061)	2,006,300	1,815,667	0	1,815,667	7,864	182,769
Replace 6 PT Vans/ 1 40' Bus (PT062)	1,315,458	889,062	-	889,062	-	426,396
Bus Shelters (PT063)	326,900	119,932	27	119,959	-	206,941
Rehab/Renovate Bus Surveillance System (PT066)	73,000	-	-	0	-	73,000
Rehab/Renovate Power Distribution Substation (PT067)	26,981	-	-	0	-	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	0	351,856	0	465,461
MO-2022-023 REPL 3 EL BUSES (PT072)	2,622,734	-	0	-	2,586,408	36,326
2022 LONO MO-2023 (PT073)	3,435,500	133,750	123,750	257,500	2,869,408	308,592
<b>TOTAL PUBLIC TRANSPORTATION:</b>	<b>\$ 16,715,130</b>	<b>5,601,628</b>	<b>123,777</b>	<b>5,725,405</b>	<b>5,815,536</b>	<b>5,174,189</b>
<b>SOLID WASTE: 5571</b>						
Methane Gas Extract Wells (RF031)	\$ 1,799,067	1,454,969	-	1,454,969	-	344,098
Leachate Handling & Stor (RF051)	683,209	683,209	-	683,209	-	0
MRF Phase I (RF055)	400,000	266,821	9,309	276,130	-	123,870
Landfill Cell 6 (RF059)	5,753,902	5,753,930	-	5,753,930	-	(28)
Landfill Fuel Station Pump Add (RF060)	120,000	33,662	-	33,662	-	86,338
Landfill Expansion Permitting (RF061)	2,373,736	1,969,237	20,400	1,989,637	311,463	72,636
Landfill Fuel Station Facility Ph2 (RF062)	450,000	446,857	-	446,857	-	3,143
Vehicle Storage Shelters (RF064)	850,000	-	-	0	-	850,000
Vehicle Wash Bays (RF065)	2,200,000	185,963	15,000	200,963	(5,213)	2,004,250
Landfill Security Gate (RF066)	140,000	9,549	-	9,549	-	130,451
CID Special Project (RF067)	125,000	78,839	1,675	80,514	11,851	32,635
912 East Walnut (RF068)	690,000	685,839	-	685,839	-	4,161
HHW Collection Facility (RF069)	350,000	-	-	0	-	350,000
Small Vehicle Drop-Off Facility (RF070)	330,000	-	-	0	-	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	-	-	0	-	6,000,000
Material Recovery Facility Expansion (RF074)	650,000	-	-	0	-	650,000
Landfill Heavy Equipment Storage Shed (RF075)	1,123,754	-	-	0	-	1,123,754
Landfill Scale House Relocation & Road Improvement (RF077)	250,000	-	-	0	-	250,000
<b>TOTAL SOLID WASTE:</b>	<b>\$ 24,305,185</b>	<b>11,585,392</b>	<b>46,384</b>	<b>11,631,776</b>	<b>318,101</b>	<b>12,355,308</b>
<b>STORMWATER: 5581</b>						
Annual Projects (SS017)	\$ 528,535	-	-	-	-	528,535
Royal Latham Fallwood (SS090)	203,537	22,537	-	22,537	-	181,000
Garth at Oak Tower (SS110)	608,000	607,562	-	607,562	-	438
Annual CAM Projects (SS114)	150,169	100	-	100	-	150,069
Annual Downtown Tree Plant (SS115)	150,054	-	-	-	-	150,054
Calvert Drive (SS117)	2,754,245	25,185	28,944	54,129	(200)	2,700,316
Annual Property Acquis (SS118)	300,000	-	-	300,000	-	300,000
Aldeah & Ash Stm Pipe Rhb (SS123)	211,000	210,987	-	210,987	-	13
Hickman/6th and 7th (SS134)	1,035,500	1,035,155	-	1,035,155	-	345
Mill Creek 307 W Ahlambra (SS136)	200,000	48,258	-	48,258	-	151,742
Greenwood South (SS140)	192,000	189,454	-	189,454	-	2,546
Quail Drive (SS143)	600,000	486,621	-	486,621	-	113,379
Alan Lane (SS144)	651,000	24,859	26,475	51,334	5,093	594,573
Capri Estates Drainage (SS145)	575,000	9,396	715	10,111	-	564,889
FY19 Storm Water Rehab (SS146)	216,900	216,560	-	216,560	-	340
Leslie Lane Storm Water Improvement (SS147)	95,000	94,016	-	94,016	-	984
Bray/Longwell Drainage (SS148)	190,000	189,675	-	189,675	-	325
Rockhill Road (SS149)	428,000	30,195	258,916	289,111	101,199	37,690
Ross Drainage (SS150)	179,000	178,559	-	178,559	-	441
Crestridge Dr Culvert Replacement (SS151)	525,000	93,461	28,944	122,405	1,149	401,446
Braemore Drainage (SS152)	230,000	-	33,724	33,724	12,776	183,500
Nebraska Avenue (SS153)	1,118,500	167,066	61,808	228,874	-	889,626
Sexton/McBaine Drainage (SS154)	280,000	8,879	7,130	16,009	-	263,991
Worley Again East Phase I (SS155)	60,000	-	-	-	-	60,000
Greenwood Stewart Phase II (SS156)	200,000	-	-	-	-	200,000
Vandiver/Sylvan Storm Drainage (SS157)	-	-	-	-	-	0
Hinkson Bank Stabilization at Clear Creek (SS158)	47,500	47,309	-	47,309	-	191
Bernadette (SS159)	454,500	-	-	-	16,500	438,000
Brandon RV Culvert Replacement (SS160)	135,000	-	-	-	-	135,000
Ross Street Outlet Improvement (SS161)	262,500	10,321	26,564	36,885	-	225,615
Sexton Road at Jackson (SS162)	45,000	-	-	-	-	45,000
<b>TOTAL STORMWATER:</b>	<b>\$ 12,625,940</b>	<b>3,696,155</b>	<b>473,220</b>	<b>4,169,375</b>	<b>136,517</b>	<b>8,320,048</b>

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

CAPITAL PROJECTS  
MARCH 30, 2024

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
<b>RAILROAD:</b>						
Annual Tie Program (R0012)	\$ 1,507,020	\$ 1,441,918	\$ -	\$ 1,441,918	\$ -	\$ 65,102
Surfacing Program (R0013)	482,959	417,857	-	417,857	-	65,102
Rail Replacement Program (R0014)	499,539	434,438	-	434,438	-	65,101
Capital Maintenance (R0045)	833,698	768,597	-	768,597	-	65,101
MT Zion Church Road Crossing (R0073)	170,012	145,069	-	145,069	-	24,943
1/2 Mile Ties & Rails Replacement (R0075)	611,112	610,913	-	610,913	-	199
<b>TOTAL RAILROAD:</b>	<b>\$ 4,104,340</b>	<b>\$ 3,818,792</b>	<b>-</b>	<b>\$ 3,818,792</b>	<b>-</b>	<b>\$ 285,548</b>
<b>WATER UTILITY:</b>						
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)	2,027,755	1,886,234	-	1,886,234	-	141,521
Main Relocation for Streets and Highways (W0125)	3,158,116	3,083,802	-	3,083,802	-	74,314
Fire Hydrant and Valve Replacement (W0127)	2,505,101	2,505,100	-	2,505,100	-	1
New and Replace Service Lines (W0128)	11,898,264	11,505,761	63,193	11,568,954	(4,894)	334,205
Water Main Replacements (W0130)	2,349,721	2,261,905	971	2,262,876	-	86,845
Refurbish Deep Well for Emerge (W0140)	550,000	-	-	-	-	550,000
Differential Payments (W0143)	567,387	292,356	61,317	353,673	100,013	113,702
West Ash Pump Station Upgrade (W0145)	6,226,565	437,003	11,265	448,268	51,217	5,727,080
Back Up Generators (W0150)	800,000	-	-	-	-	800,000
Business Loop Phase 6 Main Replacement (W0200)	121,736	91,379	30,357	121,736	-	0
Brown Station RT B Peabody (W0230)	304,834	261,520	-	261,520	43,314	(0)
Water Treatment Plant Upgrade Phase 1 (W0236)	4,501,763	2,817,856	51,019	2,868,875	103,576	1,529,313
Deep Well Abandonment (W0249)	210,550	10,550	-	10,550	-	200,000
Nifong Blvd Improvements (W0256)	3,452	3,451	-	3,451	-	1
Storeroom and Enc. Equipments (W0263)	1,000,000	452,952	-	452,952	-	547,048
Well and Pump Station Control (W0264)	763,352	659,521	50,333	709,855	3,904	49,593
Country Club Drive S/E Walnut Phase 2 (W0273)	560,000	13,918	1,022	14,940	(42)	545,102
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	724,599	1,693	726,292	23,328	2,750,380
Annual Tower & Reservoir Maint (W0282)	2,300,000	-	-	-	-	2,300,000
Fiber to Water Facilities (W0283)	375,000	3,663	96,529	100,192	41,558	233,250
New Elevated Storage Project (W0286)	3,000,000	5,449	-	5,449	-	2,994,551
Riback RD & Blackberry WT Main (W0287)	120,000	-	8,513	8,513	-	111,487
S. Glenwood Ave & CT WT Main (W0288)	440,000	27,371	-	27,371	-	412,629
Woodbine Dr. WT Main Replacem (W0289)	215,000	3,573	-	3,573	-	211,427
Old63, Gordon & Charles ST M (W0290)	300,000	-	-	-	-	300,000
Ridgemont RD & Highridge WT Main (W0291)	1,053,000	39,083	784,064	823,147	171,171	58,682
Sinclair RD, Nifong Southampton Court (W0292)	440,000	380,875	49,104	429,979	9,222	800
Walnut, Melburn ST-William ST Lo (W0295)	150,000	144,011	-	144,011	-	5,989
Leslie LN-Garth-Providence LOC (W0297)	755,000	33,799	-	33,799	-	721,201
St. Charles to Mexico G. Main Replacement (W0298)	1,200,000	63,357	31,307	94,664	37,835	1,067,502
RPL Alluvial Well #1 (W0301)	700,000	9,816	68,710	78,526	19,631	601,843
RPL Alluvial Well #10 (W0302)	700,000	9,816	68,710	78,526	19,631	601,843
Strawn Road Main Extension (W0303)	600,000	-	-	-	-	600,000
Nebraska Stormwtr Incidental Reloc (W0305)	279,480	-	-	-	-	279,480
Brown Statn Rd-Stark AV to Mojav CT (0306)	-	-	-	-	-	0
<b>TOTAL WATER UTILITY:</b>	<b>\$ 61,165,129</b>	<b>\$ 33,528,301</b>	<b>\$ 1,378,106</b>	<b>\$ 34,906,407</b>	<b>\$ 619,464</b>	<b>\$ 25,639,258</b>
<b>ELECTRIC UTILITY:</b>						
CIP Ent. Rev Contingency (E0003)	\$ 261,364	\$ -	\$ -	\$ -	\$ -	\$ 261,364
New & Replace Transformaer & Capacitors (E0021)	23,091,657	21,586,397	373,953	21,960,350	1,086,984	44,323
Conversion of Overhead to Underground (E0027)	12,819,432	11,750,715	-	11,750,715	-	1,068,717
Street Light Addition & Replacements (E0052)	5,956,651	5,340,412	68,963	5,409,374	-	547,277
Secondary Electric System for New Serv. (E0053)	23,092,333	20,180,532	222,662	20,403,194	375,494	2,313,645
Fiber Optic System Additions (E0082)	3,599,643	3,272,218	13,753	3,285,971	-	313,672
161 & 69 kV Transmission System Repl. (E0101)	3,670,000	3,610,578	45,310	3,655,888	-	14,112
13.8 kV Underground System Repl. (E0107)	3,088,267	3,086,749	-	3,086,749	-	1,518
New 13.8 kV Substation Feeder Additions (E0115)	12,147,294	8,326,941	-	8,326,941	-	3,820,353
13.8 kV System - New Residential Services (E0116)	11,635,000	9,862,436	495,105	10,357,541	1,492	1,275,967
13.8 kV System - New Commercial Services (E0117)	16,606,442	14,056,719	195,801	14,252,519	-	2,353,923
13.8 kV Overhead System Replacement (E0118)	9,808,000	9,807,113	-	9,807,113	-	887
New Southside Substation (E0121)	4,667,529	3,661,051	-	3,661,051	-	1,006,478
Business Loop Phase 5 (E0140)	100,000	-	-	-	-	100,000
69 kV Relay Replacement (E0145)	1,163,815	1,048,199	-	1,048,199	-	115,616
Mill Creek Sub Trans Connection (E0148)	7,910,165	2,676,791	-	2,676,791	-	5,233,374
Power Plant Substation Upgrade (E0151)	1,500,000	255,749	(5,078)	250,671	-	1,249,329
Replace 69 & 161 kV Circuit Breakers (E0153)	1,969,000	912,379	-	912,379	667,500	369,121
Landfill Generator Unit 4 (E0175)	2,000,000	680,286	1,046,639	1,726,925	77,731	189,590
Storm and Enclose Equipment (E0176)	400,000	210,410	-	210,410	-	332,373
College Underground Univ. to Bouchelle (E0179)	332,373	-	-	-	-	332,373
Downtown Street Lights (E0180)	702,000	468,129	-	468,129	-	233,871
Mercury Vapor Street Lights (E0182)	250,000	47,957	-	47,957	-	202,043
Boiler 8 Upgrades (E0183)	3,902,825	3,902,824	-	3,902,824	-	1
Future Substation Transformer (E0184)	2,100,000	-	5,113	5,113	718,750	1,376,137
Replace Upgrade Substation Switchgear (E0189)	400,000	-	-	-	-	400,000
161 & 69 kV Transformer Replacement (E0192)	1,471,000	471,000	-	471,000	-	1,000,000
Substation Upgrade GSTN Perche (E0194)	310,189	134,162	-	134,162	-	176,027
Underground Distribution Trans Path (E0198)	4,432	4,432	-	4,432	-	0
Relocation of 13.8 kV System for Streets (E0199)	2,150,000	1,258,939	8,692	1,267,631	-	882,369
13.8 kV System Automation (E0200)	846,637	332,805	-	332,805	-	513,832
Reconfiguring Substation Feeder (E0201)	2,850,000	214,826	-	214,826	-	2,635,174
Moore's Lake Restoration (E0204)	6,300,000	5,895,202	38,060	5,933,261	108,933	257,806
MPP Decommissioning (E0208)	1,800,000	1,209,690	303,365	1,513,055	0	286,945
Sewer Conn to Municipal Power Plant (E0211)	250,000	237,905	-	237,905	-	12,095
Hinkson Creek Trans & Switchgear (E0214)	1,150,000	1,014,912	-	1,014,912	-	135,088
Pupgrade of Energy Management System (E0216)	1,250,000	1,144,854	3,625	1,148,479	-	101,521
Perche Creek 161 kV Bus Reconf (E0217)	1,200,000	-	1,126	1,126	-	1,198,874
Boldstad T1&T2 Switchg & Transf RPL (E0218)	1,200,000	-	-	-	-	1,200,000
UMC 69KV Tie Line (E020)	30,000	-	-	-	-	30,000
Plant Held for Future Use (E1105)	4,000,000	-	243,040	243,040	1,706,974	2,049,986
<b>TOTAL ELECTRIC UTILITY:</b>	<b>\$ 177,986,047</b>	<b>\$ 136,663,310</b>	<b>\$ 3,060,129</b>	<b>\$ 139,723,439</b>	<b>\$ 4,743,857</b>	<b>\$ 33,518,751</b>
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 441,971,007.90</b>	<b>\$ 297,347,748.23</b>	<b>\$ 7,387,712.90</b>	<b>\$ 304,735,461.13</b>	<b>\$ 18,671,727.88</b>	<b>\$ 118,563,818.89</b>

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## INTERNAL SERVICE FUNDS

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

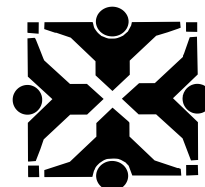
**Information Technology Fund** - to account for the provision of hardware infrastructure to support the computing requirements of the City, as well as developing or implementing software to improve the operating efficiencies of the departments within the City.

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

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

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

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





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

COMPARATIVE COMBINING BALANCE SHEETS  
MARCH 31, 2024 AND 2023

ASSETS	Information Technology Fund		Vehicle and Equipment Replacement Fund		Fleet Operations Fund	
	2024	2023	2024	2023	2024	2023
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$2,686,271	\$2,859,141	2,032,702	\$1,542,098	\$0	\$0
Accounts receivable	3,877	3,876	0	0	10,810	0
Grants receivable	0	12,364	0	0	0	0
Accrued interest	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0
Inventory	0	0	0	0	1,511,424	1,288,237
Other assets	86,558	86,558	0	0	0	276,565
<b>Total Current Assets</b>	<b>2,776,706</b>	<b>2,961,939</b>	<b>2,032,702</b>	<b>1,542,098</b>	<b>1,522,234</b>	<b>1,564,802</b>
<b>RESTRICTED ASSETS:</b>						
Net pension asset	904,162	2,087,259	0	0	626,268	1,393,877
Net OPEB asset	39,833	0	0	0	27,590	0
<b>Total Restricted Assets</b>	<b>943,995</b>	<b>2,087,259</b>	<b>0</b>	<b>0</b>	<b>653,858</b>	<b>1,393,877</b>
<b>OTHER ASSETS:</b>						
Lease receivable	0	0	0	0	85,942	85,942
Investments	0	0	0	0	0	0
<b>Total Other Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,942</b>	<b>85,942</b>
<b>FIXED ASSETS:</b>						
Property, plant, and equipment	5,252,631	4,453,337	4,344,866	2,412,882	2,804,129	2,804,129
Accumulated depreciation	(4,238,653)	(3,954,057)	(692,090)	(245,909)	(1,219,784)	(1,172,102)
<b>Net Plant in Service</b>	<b>1,013,978</b>	<b>499,280</b>	<b>3,652,776</b>	<b>2,166,973</b>	<b>1,584,345</b>	<b>1,632,027</b>
Construction in progress	0	888,716	0	0	0	23,723
<b>Net Fixed Assets</b>	<b>1,013,978</b>	<b>1,387,996</b>	<b>3,652,776</b>	<b>2,166,973</b>	<b>1,584,345</b>	<b>1,655,750</b>
<b>TOTAL ASSETS</b>	<b>4,734,679</b>	<b>6,437,194</b>	<b>5,685,478</b>	<b>3,709,071</b>	<b>3,846,379</b>	<b>4,700,371</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Outflows related to pension	598,510	421,701	0	0	414,558	281,613
Outflows related to OPEB	48,582	77,511	0	0	33,650	51,762
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$5,381,771</b>	<b>\$6,936,406</b>	<b>\$5,685,478</b>	<b>\$3,709,071</b>	<b>\$4,294,587</b>	<b>\$5,033,746</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>CURRENT LIABILITIES:</b>						
Accounts payable	24,827	\$233,617	\$320,510	\$72,736	\$341,512	\$203,078
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	316,877	280,061	0	0	141,802	107,924
Due to other funds	0	0	0	0	1,868,884	700,122
Advances from other funds	0	0	0	0	0	0
Obligations under capital leases current maturities	0	0	0	0	0	0
Other liabilities	0	0	0	0	25,920	0
<b>Total Current Liabilities</b>	<b>341,704</b>	<b>513,678</b>	<b>320,510</b>	<b>72,736</b>	<b>2,378,118</b>	<b>1,011,124</b>
<b>LONG-TERM LIABILITIES:</b>						
Lease payable	0	0	0	0	0	0
Claims payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
Net Pension Liability	0	0	0	0	0	0
Net OPEB Liability	0	28,686	0	0	0	19,156
<b>Total Long-Term Liabilities</b>	<b>0</b>	<b>28,686</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,156</b>
<b>TOTAL LIABILITIES</b>	<b>341,704</b>	<b>542,364</b>	<b>320,510</b>	<b>72,736</b>	<b>2,378,118</b>	<b>1,030,280</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Inflows related to OPEB	80,934	33,872	0	0	56,059	22,620
Inflows related to pension	255,245	798,760	0	0	176,795	533,414
Inflows related to leases	0	0	0	0	85,944	85,944
<b>Total deferred inflows of resources</b>	<b>336,179</b>	<b>832,632</b>	<b>0</b>	<b>0</b>	<b>318,798</b>	<b>641,978</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>677,883</b>	<b>1,374,996</b>	<b>320,510</b>	<b>72,736</b>	<b>2,696,916</b>	<b>1,672,258</b>
<b>FUND EQUITY:</b>						
Retained earnings (deficit)	4,703,888	5,561,410	5,364,968	3,636,335	1,597,671	3,361,488
<b>TOTAL FUND EQUITY</b>	<b>4,703,888</b>	<b>5,561,410</b>	<b>5,364,968</b>	<b>3,636,335</b>	<b>1,597,671</b>	<b>3,361,488</b>
<b>LIABILITIES AND FUND EQUITY</b>	<b>\$5,381,771</b>	<b>\$6,936,406</b>	<b>\$5,685,478</b>	<b>\$3,709,071</b>	<b>\$4,294,587</b>	<b>\$5,033,746</b>

CITY OF COLUMBIA, MISSOURI  
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS  
MARCH 31, 2024 AND 2023

Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2024	2023	2024	2023	2024	2023
\$19,274,826	\$18,437,285	\$18,353,854	\$14,045,299	\$42,347,653	\$36,883,823
8,331	8,331	159,415	431,299	182,433	443,506
0	0	0	0	0	12,364
86,291	37,989	64,752	23,894	151,043	61,883
0	0	0	0	0	0
0	0	0	0	1,511,424	1,288,237
0	0	0	10,008	86,558	373,131
<u>19,369,448</u>	<u>18,483,605</u>	<u>18,578,021</u>	<u>14,510,500</u>	<u>44,279,111</u>	<u>39,062,944</u>
70,650	119,806	138,105	312,246	1,739,185	3,913,188
3,113	0	6,084	0	76,620	0
<u>73,763</u>	<u>119,806</u>	<u>144,189</u>	<u>312,246</u>	<u>1,815,805</u>	<u>3,913,188</u>
0	0	0	0	85,942	85,942
1,289,288	1,288,842	0	0	1,289,288	1,288,842
<u>1,289,288</u>	<u>1,288,842</u>	<u>0</u>	<u>0</u>	<u>1,375,230</u>	<u>1,374,784</u>
0	0	0	0	12,401,626	9,670,348
0	0	0	0	(6,150,527)	(5,372,068)
0	0	0	0	6,251,099	4,298,280
0	0	0	0	0	912,439
0	0	0	0	6,251,099	5,210,719
<u>20,732,499</u>	<u>19,892,253</u>	<u>18,722,210</u>	<u>14,822,746</u>	<u>53,721,245</u>	<u>49,561,635</u>
46,767	24,205	91,419	63,085	1,151,254	790,604
3,796	4,449	7,421	11,595	93,449	145,317
<u>\$20,783,062</u>	<u>\$19,920,907</u>	<u>\$18,821,050</u>	<u>\$14,897,426</u>	<u>\$54,965,948</u>	<u>\$50,497,556</u>
\$40,870	\$69,941	\$29,060	\$0	\$756,779	\$579,372
0	0	0	0	0	0
22,298	23,839	\$21,653	8,912	502,630	420,736
0	0	0	0	1,868,884	700,122
0	0	0	0	0	0
0	0	0	0	0	0
0	0	3,819	3,819	29,739	3,819
<u>63,168</u>	<u>93,780</u>	<u>54,532</u>	<u>12,731</u>	<u>3,158,032</u>	<u>1,704,049</u>
0	0	0	0	\$0	\$0
6,352,967	5,936,362	0	0	6,352,967	5,936,362
0	0	1,009,250	1,018,700	1,009,250	1,018,700
0	1,647	0	4,291	0	5,938
<u>6,352,967</u>	<u>5,938,009</u>	<u>1,009,250</u>	<u>1,022,991</u>	<u>7,362,217</u>	<u>7,008,842</u>
<u>6,416,135</u>	<u>6,031,789</u>	<u>1,063,782</u>	<u>1,035,722</u>	<u>10,520,249</u>	<u>8,712,891</u>
6,324	1,944	12,362	5,067	155,679	63,503
19,945	45,848	38,987	119,492	490,972	1,497,514
0	0	0	0	85,944	85,944
<u>26,269</u>	<u>47,792</u>	<u>51,349</u>	<u>124,559</u>	<u>732,595</u>	<u>1,646,961</u>
<u>6,442,404</u>	<u>6,079,581</u>	<u>1,115,131</u>	<u>1,160,281</u>	<u>11,252,844</u>	<u>10,359,852</u>
<u>14,340,658</u>	<u>13,841,326</u>	<u>17,705,919</u>	<u>13,737,145</u>	<u>43,713,104</u>	<u>40,137,704</u>
<u>14,340,658</u>	<u>13,841,326</u>	<u>17,705,919</u>	<u>13,737,145</u>	<u>43,713,104</u>	<u>40,137,704</u>
<u>\$20,783,062</u>	<u>\$19,920,907</u>	<u>\$18,821,050</u>	<u>\$14,897,426</u>	<u>\$54,965,948</u>	<u>\$50,497,556</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	Information Technology Fund		Vehicle and Equipment Replacement Fund		Fleet Operations Fund	
	2024	2023	2024	2023	2024	2023
OPERATING REVENUES:						
Charges for services	\$5,703,454	\$5,337,547	\$0	\$0	\$2,585,790	\$2,173,081
OPERATING EXPENSES:						
Personal services	2,333,209	2,302,962	0	0	1,115,329	1,000,101
Materials and supplies	868,854	2,741,680	0	14,786	1,591,914	1,175,470
Travel and training	32,836	40,337	0	0	600	1,153
Intragovernmental	290,537	464,792	0	0	248,587	216,405
Utilities, services, and miscellaneous	2,221,399	119,959	0	0	61,301	37,436
TOTAL OPERATING EXPENSES	5,746,835	5,669,730	0	14,786	3,017,731	2,430,565
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(43,381)	(332,183)	0	(14,786)	(431,941)	(257,484)
Depreciation	(89,638)	(173,062)	(241,716)	(151,176)	(23,579)	(24,104)
OPERATING INCOME (LOSS)	(133,019)	(505,245)	(241,716)	(165,962)	(455,520)	(281,588)
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	28,708	29,146	0	0	0	0
Investment revenue	134,641	64,849	62,091	36,102	(13,427)	(31,994)
Miscellaneous revenue	2,064	2,545	800	0	3,871	550
Interest revenue (leases)	0	0	0	0	0	543
Interest expense	0	0	0	0	0	0
Loss on disposal of fixed assets	0	0	0	0	0	0
Miscellaneous expense	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	165,413	96,540	62,891	36,102	(9,556)	(30,901)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	32,394	(408,705)	(178,825)	(129,860)	(465,076)	(312,489)
OPERATING TRANSFERS						
Operating transfers from other funds	56,795	0	877,625	1,292,542	0	0
Operating transfers to other funds	(81,097)	(333,963)	(68,073)	0	(2,441)	(2,442)
TOTAL OPERATING TRANSFERS	(24,302)	(333,963)	809,552	1,292,542	(2,441)	(2,442)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	8,092	(742,668)	630,727	1,162,682	(467,517)	(314,931)
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	8,092	(742,668)	630,727	1,162,682	(467,517)	(314,931)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	4,695,796	6,304,078	4,734,241	2,473,653	2,065,188	3,676,419
Equity transfers from other funds	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$4,703,888</u>	<u>\$5,561,410</u>	<u>\$5,364,968</u>	<u>\$3,636,335</u>	<u>\$1,597,671</u>	<u>\$3,361,488</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2024	2023	2024	2023	2024	2023
\$2,997,805	\$2,997,306	\$8,407,724	\$7,758,652	\$19,694,773	\$18,266,586
168,166	172,416	348,242	296,126	3,964,946	3,771,605
1,985	3,609	17,430	11,098	2,480,183	3,946,643
2,287	1,828	19,151	4,816	54,874	48,134
0	52,082	26,135	921	565,259	734,200
3,971,062	4,380,589	6,995,338	7,953,223	13,249,100	12,491,207
4,143,500	4,610,524	7,406,296	8,266,184	20,314,362	20,991,789
(1,145,695)	(1,613,218)	1,001,428	(507,532)	(619,589)	(2,725,203)
0	0	0	0	(354,933)	(348,342)
(1,145,695)	(1,613,218)	1,001,428	(507,532)	(974,522)	(3,073,545)
0	0	0	0	28,708	29,146
529,051	478,604	493,120	359,306	1,205,476	906,867
0	0	67,785	50,455	74,520	53,550
0	0	0	0	0	543
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
529,051	478,604	560,905	409,761	1,308,704	990,106
(616,644)	(1,134,614)	1,562,333	(97,771)	334,182	(2,083,439)
0	0	0	0	934,420	1,292,542
(22,440)	(22,440)	(16,331)	(16,331)	(190,382)	(375,176)
(22,440)	(22,440)	(16,331)	(16,331)	744,038	917,366
(639,084)	(1,157,054)	1,546,002	(114,102)	1,078,220	(1,166,073)
0	0	0	0	0	0
(639,084)	(1,157,054)	1,546,002	(114,102)	1,078,220	(1,166,073)
14,979,742	14,998,380	16,159,917	13,851,247	42,634,884	41,303,777
0	0	0	0	0	0
<u>\$14,340,658</u>	<u>\$13,841,326</u>	<u>\$17,705,919</u>	<u>\$13,737,145</u>	<u>43,713,104</u>	<u>40,137,704</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	Information Technology Fund		Vehicle and Equipment Replacement Fund		Fleet Operations Fund	
	2024	2023	2024	2023	2024	2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	(\$133,019)	(\$505,245)	(\$241,716)	(\$165,962)	(\$455,520)	(\$281,588)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	89,638	173,062	241,716	151,176	23,579	24,104
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	1,715	1,716	0	0	34,015	26,020
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	0	0	0	0	(42,787)	97,537
Decrease (increase) in other assets	0	358,904	0	0	258,064	(23,306)
Increase (decrease) in accounts payable	(118,417)	176,520	183,402	65,840	71,303	(105,242)
Increase (decrease) in accrued payroll	(224,249)	(220,144)	0	0	(88,771)	(94,678)
Increase (decrease) in due to other funds	0	0	0	0	212,114	414,488
Increase (decrease) in lease receivable	0	0	0	0	0	28,377
Increase (decrease) in other liabilities	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	(11,387)	35,712	538	21,262	(3,645)	(20,190)
Other nonoperating revenue	2,064	2,545	800	0	3,871	550
Net cash provided by (used for) operating activities	<u>(393,655)</u>	<u>23,070</u>	<u>184,740</u>	<u>72,316</u>	<u>12,223</u>	<u>66,072</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	56,795	0	877,625	1,292,542	0	0
Operating transfers out	(81,097)	(333,963)	(68,073)	0	(2,441)	(2,442)
Operating grants	52,072	33,586	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>27,770</u>	<u>(300,377)</u>	<u>809,552</u>	<u>1,292,542</u>	<u>(2,441)</u>	<u>(2,442)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Debt service – interest	0	0	0	0	0	0
Debt service – principal	0	0	0	0	0	0
Leased and right to use financings	0	0	0	0	0	(28,647)
Acquisition and construction of capital assets	0	(1,014,498)	(1,193,817)	(859,559)	0	(23,722)
Contributed capital	0	0	0	0	0	0
Proceeds from advances from other funds	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing act.	<u>0</u>	<u>(1,014,498)</u>	<u>(1,193,817)</u>	<u>(859,559)</u>	<u>0</u>	<u>(52,369)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
Interest received	146,028	29,137	58,638	11,925	(9,782)	(11,261)
Purchase of investments	0	0	0	0	0	0
Sale of investments	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>146,028</u>	<u>29,137</u>	<u>58,638</u>	<u>11,925</u>	<u>(9,782)</u>	<u>(11,261)</u>
Net increase (decrease) in cash and cash equivalents	(219,857)	(1,262,668)	(140,887)	517,224	0	0
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>2,906,128</u>	<u>4,121,809</u>	<u>2,173,589</u>	<u>1,024,874</u>	<u>0</u>	<u>0</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$2,686,271</u></u>	<u><u>\$2,859,141</u></u>	<u><u>\$2,032,702</u></u>	<u><u>\$1,542,098</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>						
Cash and cash equivalents	<u>\$2,686,271</u>	<u>\$2,859,141</u>	<u>\$2,032,702</u>	<u>\$1,542,098</u>	<u>\$0</u>	<u>\$0</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$2,686,271</u></u>	<u><u>\$2,859,141</u></u>	<u><u>\$2,032,702</u></u>	<u><u>\$1,542,098</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

CITY OF COLUMBIA, MISSOURI  
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2024	2023	2024	2023	2024	2023
(\$1,145,695)	(\$1,613,218)	\$1,001,428	(\$507,532)	(\$974,522)	(\$3,073,545)
0	0	0	0	354,933	348,342
0	0	296,698	(9,998)	332,428	17,738
0	0	0	0	0	0
0	0	0	0	(42,787)	97,537
750	0	0	76,000	258,814	411,598
944	66,984	16,851	0	154,083	204,102
(13,392)	(11,546)	(28,469)	(25,388)	(354,881)	(351,756)
0	0	0	0	212,114	414,488
0	0	0	0	0	28,377
0	0	0	0	0	0
(16,213)	(9,114)	16,024	7,121	(14,683)	34,791
0	0	67,785	50,455	74,520	53,550
<u>(1,173,606)</u>	<u>(1,566,894)</u>	<u>1,370,317</u>	<u>(409,342)</u>	<u>19</u>	<u>(1,814,778)</u>
0	0	0	0	934,420	1,292,542
(22,440)	(22,440)	(16,331)	(16,331)	(190,382)	(375,176)
0	0	0	0	52,072	33,586
<u>(22,440)</u>	<u>(22,440)</u>	<u>(16,331)</u>	<u>(16,331)</u>	<u>796,110</u>	<u>950,952</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	(28,647)
0	0	0	0	(1,193,817)	(1,897,779)
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,193,817)</u>	<u>(1,926,426)</u>
529,051	478,603	461,072	345,066	1,185,007	853,470
0	0	0	0	0	0
546	3,735	0	0	546	3,735
<u>529,597</u>	<u>482,338</u>	<u>461,072</u>	<u>345,066</u>	<u>1,185,553</u>	<u>857,205</u>
(666,449)	(1,106,996)	1,815,058	(80,607)	787,865	(1,933,047)
<u>19,941,275</u>	<u>19,544,281</u>	<u>16,538,796</u>	<u>14,125,906</u>	<u>41,559,788</u>	<u>38,816,870</u>
<u>\$19,274,826</u>	<u>\$18,437,285</u>	<u>\$18,353,854</u>	<u>\$14,045,299</u>	<u>\$42,347,653</u>	<u>\$36,883,823</u>
<u>\$19,274,826</u>	<u>\$18,437,285</u>	<u>\$18,353,854</u>	<u>\$14,045,299</u>	<u>\$42,347,653</u>	<u>\$36,883,823</u>
<u>\$19,274,826</u>	<u>\$18,437,285</u>	<u>\$18,353,854</u>	<u>\$14,045,299</u>	<u>\$42,347,653</u>	<u>\$36,883,823</u>

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## TRUST FUNDS

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

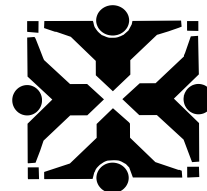
**Police and Firefighters' Retirement Funds** - to account for the accumulation of resources for pension benefit payments to qualified police and firefighter personnel.

**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 FUNDS

COMPARATIVE COMBINING BALANCE SHEETS  
MARCH 31, 2024 AND 2023

Pension and Other Postemployment Benefits Trust Funds

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund	
	2024	2023	2024	2023	2024	2023
Cash and cash equivalents	\$ -	\$ 32,156	\$ -	\$ 19,285	\$ 577,976	\$ 555,715
Cash and cash equivalents – Nonexpendable Trust Fund	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Tax bills receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Accrued interest	218,910	134,426	126,859	80,617	1,509	-
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Investments	121,503,189	103,532,464	70,411,250	62,090,893	4,463,390	4,040,167
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 121,722,099</b>	<b>\$ 103,699,046</b>	<b>\$ 70,538,109</b>	<b>\$ 62,190,795</b>	<b>\$ 5,042,875</b>	<b>\$ 4,595,882</b>
<b>LIABILITIES AND FUND EQUITY</b>						
LIABILITIES:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	46,787	-	27,113	-	-	-
Loan Payable	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>46,787</b>	<b>-</b>	<b>27,113</b>	<b>-</b>	<b>-</b>	<b>-</b>
FUND EQUITY :						
Non Spendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	121,675,312	103,699,046	70,510,996	62,190,795	5,042,875	4,595,882
<b>TOTAL FUND EQUITY</b>	<b>121,675,312</b>	<b>103,699,046</b>	<b>70,510,996</b>	<b>62,190,795</b>	<b>5,042,875</b>	<b>4,595,882</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 121,722,099</b>	<b>\$ 103,699,046</b>	<b>\$ 70,538,109</b>	<b>\$ 62,190,795</b>	<b>\$ 5,042,875</b>	<b>\$ 4,595,882</b>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
MARCH 31, 2024 AND 2023

ASSETS	Nonexpendable Trust Fund		Expendable Trust Fund		TOTAL	
	Designated Loan and Special Tax Bill Investment Fund		Contributions Fund		2024	2023
	2024	2023	2024	2023	2024	2023
Cash and cash equivalents	\$ -	\$ -	\$ 648,866	\$ 197,765	\$ 1,226,842	\$ 804,921
Cash and cash equivalents – Nonexpendable Trust Fund	5,786,080	7,676,093	-	-	5,786,080	7,676,093
Accounts receivable	-	-	1,144	779	1,144	779
Tax bills receivable	513,773	503,044	-	-	513,773	503,044
Allowance for uncollectible taxes	(19,148)	(19,148)	-	-	(19,148)	(19,148)
Accrued interest	191,302	171,414	-	-	538,580	386,457
Due from other funds	-	-	-	-	-	-
Advances to other funds	887,639	1,238,179	-	-	887,639	1,238,179
Other assets	-	-	-	-	-	-
Investments	-	-	-	-	196,377,829	169,663,524
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 7,359,646</b>	<b>\$ 9,569,582</b>	<b>\$ 650,010</b>	<b>\$ 198,544</b>	<b>\$ 205,312,739</b>	<b>\$ 180,253,849</b>
<b>LIABILITIES AND FUND EQUITY</b>						
LIABILITIES:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	-	-	-	-	73,900	-
Loan Payable	-	-	-	-	-	-
Other liabilities	919	919	-	-	919	919
<b>TOTAL LIABILITIES</b>	<b>919</b>	<b>919</b>	<b>-</b>	<b>-</b>	<b>74,819</b>	<b>919</b>
FUND EQUITY :						
Non Spendable	1,500,000	1,500,000	-	-	1,500,000	1,500,000
Restricted	-	-	650,010	198,544	650,010	198,544
Committed	5,858,727	8,068,663	-	-	5,858,727	8,068,663
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	197,229,183	170,485,723
<b>TOTAL FUND EQUITY</b>	<b>7,358,727</b>	<b>9,568,663</b>	<b>650,010</b>	<b>198,544</b>	<b>205,237,920</b>	<b>180,252,930</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 7,359,646</b>	<b>\$ 9,569,582</b>	<b>\$ 650,010</b>	<b>\$ 198,544</b>	<b>\$ 205,312,739</b>	<b>\$ 180,253,849</b>

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**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

NONEXPENDABLE TRUST FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<b>2024</b>	<b>2023</b>
OPERATING REVENUES:		
Investment revenue	<u>\$183,360</u>	<u>\$211,747</u>
OPERATING EXPENSES:		
Intragovernmental	-	-
Utilities, services, and miscellaneous	<u>259</u>	<u>96</u>
TOTAL OPERATING EXPENSES	<u>259</u>	<u>96</u>
OPERATING INCOME (LOSS)	<u>183,101</u>	<u>211,651</u>
NONOPERATING REVENUES (EXPENSES)		
Miscellaneous Revenue	<u>-</u>	<u>-</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>-</u>	<u>-</u>
OPERATING TRANSFERS		
Operating transfers to	<u>(2,500,000)</u>	<u>-</u>
TOTAL OPERATING TRANSFERS	<u>(2,500,000)</u>	<u>-</u>
NET INCOME	<u>(2,316,899)</u>	<u>211,651</u>
FUND BALANCE, BEGINNING OF PERIOD	<u>9,675,626</u>	<u>9,357,012</u>
FUND BALANCE, END OF PERIOD	<u><u>\$7,358,727</u></u>	<u><u>\$9,568,663</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

NONEXPENDABLE TRUST FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<u>2024</u>	<u>2023</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Operating income	\$183,101	\$211,651
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	<u>(\$183,360)</u>	<u>(211,749)</u>
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	-	-
Decrease (increase) in due from other funds	-	-
Decrease (increase) in advances to other funds	176,294	367,053
Increase (decrease) in due to other funds	-	-
Increase (decrease) in other liabilities	-	-
Total other non operating revenue	<u>-</u>	<u>-</u>
Net cash provided by (used for) operating activities	<u>176,035</u>	<u>366,955</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Operating transfers out	<u>(2,500,000)</u>	<u>-</u>
Net cash provided by (used for) non capital financing activities	(2,500,000)	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest received	183,360	211,749
Purchase of tax bills	-	-
Sale of tax bills	<u>(24,683)</u>	<u>(11,811)</u>
Net cash provided by (used for) investing activities	<u>158,677</u>	<u>199,938</u>
Net increase (decrease) in cash and cash equivalents	(2,165,288)	566,893
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>7,951,368</u>	<u>7,109,200</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$5,786,080</u></u>	<u><u>\$7,676,093</u></u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>		
Cash and cash equivalents	<u>\$5,786,080</u>	<u>\$7,676,093</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$5,786,080</u></u>	<u><u>\$7,676,093</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

EXPENDABLE TRUST FUND  
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<b>Contributions Fund</b>	
	<b>2024</b>	<b>2023</b>
REVENUES:		
Investment revenue	\$ 17,422	\$ 8,457
Revenue from other governmental units	-	-
Miscellaneous	<u>70,349</u>	<u>36,145</u>
TOTAL REVENUES	<u>87,771</u>	<u>44,602</u>
EXPENDITURES:		
Current:		
Policy development and administration	-	-
Health and environment	-	-
Personal development	-	-
Personal services	-	-
Materials and supplies	893	630
Travel and training	-	25
Intragovernmental	180	346
Utilities, services and miscellaneous	1,372	2,060
Capital outlay	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>2,445</u>	<u>3,061</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>85,326</u>	<u>41,541</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	15,672	-
Operating transfers to other funds	<u>(16,500)</u>	<u>(419,208)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(828)</u>	<u>(419,208)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	84,498	(377,667)
FUND BALANCE, BEGINNING OF PERIOD	565,512	576,211
Equity transfers to other funds	<u>-</u>	<u>-</u>
FUND BALANCE, END OF PERIOD	<u>\$ 650,010</u>	<u>\$ 198,544</u>



**CITY OF COLUMBIA, MISSOURI  
CUSTODIAL FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES  
MARCH 31, 2024 AND 2023

ASSETS	Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		Mo Foundation for Health Fund	
	2024	2023	2024	2023	2024	2023	2024	2023
Cash and cash equivalents	\$4,141	\$4,017	\$37,661	\$41,082	\$2,086	\$2,086	\$ -	\$30,764
Accounts receivable	4,680	2,028	2,549	1,655	-	-	-	-
Grants receivable	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Total Assets	<u>8,821</u>	<u>6,045</u>	<u>40,210</u>	<u>42,737</u>	<u>2,086</u>	<u>2,086</u>	<u>-</u>	<u>30,764</u>
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other entities	357	2,856	1,157	4,690	-	-	-	-
Other liabilities	-	-	35,000	35,000	-	-	-	-
Total Liabilities	<u>357</u>	<u>2,856</u>	<u>36,157</u>	<u>39,690</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>								
Restricted for others	<u>8,464</u>	<u>3,189</u>	<u>4,053</u>	<u>3,047</u>	<u>2,086</u>	<u>2,086</u>	<u>-</u>	<u>30,764</u>
Total net position	<u>\$ 8,464</u>	<u>\$ 3,189</u>	<u>\$ 4,053</u>	<u>\$ 3,047</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  
MARCH 31, 2024 AND 2023

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		TOTAL	
2024	2023	2024	2023	2024	2023	2024	2023
\$38,626	\$28,935	\$580,720	\$603,691	\$5,032	\$4,474	\$ 668,266	\$ 715,049
-	-	-	-	-	-	7,229	3,683
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>38,626</u>	<u>28,935</u>	<u>580,720</u>	<u>603,691</u>	<u>5,032</u>	<u>4,474</u>	<u>675,495</u>	<u>718,732</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	1,514	7,546
-	-	-	-	-	-	35,000	35,000
-	-	-	-	-	-	36,514	42,546
<u>\$38,626</u>	<u>28,935</u>	<u>\$580,720</u>	<u>\$603,691</u>	<u>5,032</u>	<u>4,474</u>	<u>638,981</u>	<u>676,186</u>
<u>\$ 38,626</u>	<u>\$ 28,935</u>	<u>\$ 580,720</u>	<u>\$ 603,691</u>	<u>\$ 5,032</u>	<u>\$ 4,474</u>	<u>\$ 638,981</u>	<u>\$ 676,186</u>

CITY OF COLUMBIA, MISSOURI  
CUSTODIAL FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEARS ENDED MARCH 31, 2024 AND 2023

	Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		MO Foundation For Health Fund	
	2024	2023	2024	2023	2024	2023	2024	2023
<b>ADDITIONS</b>								
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collections for other Entities:								
Sales tax revenue	87,138	90,515	174,321	178,791	-	-	-	-
Miscellaneous collection	-	-	-	-	-	-	-	-
<b>Total Additions</b>	<u>87,138</u>	<u>90,515</u>	<u>174,321</u>	<u>178,791</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEDUCTIONS</b>								
Distributions	81,782	91,723	174,744	182,289	-	-	-	-
Utilities, services and misc	-	-	-	-	-	-	-	-
<b>Total Deductions</b>	<u>81,782</u>	<u>91,723</u>	<u>174,744</u>	<u>182,289</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net increase (decrease) in         fiduciary net position</b>	5,356	(1,208)	(423)	(3,498)	-	-	-	-
NET POSITION, BEGINNING OF YEAR	<u>3,108</u>	<u>4,397</u>	<u>4,476</u>	<u>6,545</u>	<u>2,086</u>	<u>2,086</u>	<u>-</u>	<u>30,764</u>
NET POSITION, END OF YEAR	<u>\$ 8,464</u>	<u>\$ 3,189</u>	<u>\$ 4,053</u>	<u>\$ 3,047</u>	<u>\$ 2,086</u>	<u>\$ 2,086</u>	<u>\$ -</u>	<u>\$ 30,764</u>

CITY OF COLUMBIA, MISSOURI  
CUSTODIAL FUNDS

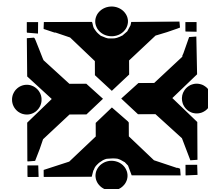
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEARS ENDED MARCH 31, 2024 AND 2023

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		Total	
2024	2023	2024	2023	2024	2023	2024	2023
\$ 124,060	\$ 110,607	\$ -	\$ -	\$ -	\$ -	\$ 124,060	\$ 110,607
-	-	-	-	-	-	261,459	269,306
		62,842	30,303	152,154	877,143	214,996	907,446
<u>124,060</u>	<u>110,607</u>	<u>62,842</u>	<u>30,303</u>	<u>152,154</u>	<u>877,143</u>	<u>600,515</u>	<u>1,287,359</u>
124,847	100,078	44,880	142,517	-	-	426,253	516,607
-	-	-	-	152,354	873,480	152,354	873,480
<u>124,847</u>	<u>100,078</u>	<u>44,880</u>	<u>142,517</u>	<u>152,354</u>	<u>873,480</u>	<u>578,607</u>	<u>1,390,087</u>
(787)	10,529	17,962	(112,214)	(200)	3,663	21,908	(102,728)
<u>39,413</u>	<u>18,406</u>	<u>562,758</u>	<u>715,905</u>	<u>5,232</u>	<u>811</u>	<u>617,073</u>	<u>778,914</u>
<u>\$ 38,626</u>	<u>\$ 28,935</u>	<u>\$ 580,720</u>	<u>\$ 603,691</u>	<u>\$ 5,032</u>	<u>\$ 4,474</u>	<u>\$ 638,981</u>	<u>\$ 676,186</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.



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## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
GENERAL FIXED ASSETS:		
Land	\$56,402,543	\$53,373,307
Buildings	82,612,852	78,820,383
Improvements other than buildings	98,217,559	98,207,390
Infrastructure	380,988,499	379,468,588
Furniture, fixtures, and equipment	44,139,067	44,149,325
Construction in progress	<u>16,383,413</u>	<u>4,561,025</u>
TOTAL GENERAL FIXED ASSETS	<u>\$678,743,933</u>	<u>\$658,580,018</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	196,872,585	195,228,400
Special Revenue Funds	25,414,794	25,414,793
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	113,432,178	113,432,178
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	11,336,168	11,336,168
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	<u>312,826,079</u>	<u>294,306,350</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$678,743,933</u>	<u>\$658,580,018</u>



## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
FOR THE SIX MONTHS ENDED MARCH 31, 2024

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	-	-	-	-	-
City Clerk	13,104	-	-	-	13,104
City Manager	155,841	-	-	126,741	29,100
Finance	5,531,733	-	-	212,263	5,319,470
Human Resources	23,267	-	-	-	23,267
City Counselor	0	-	-	-	-
Public Works Administration	2,128,736	-	-	2,094,608	34,128
Public Works Engineering	277,809	-	-	-	277,809
Public Works Public Buildings	58,378,391	3,145,204	52,832,197	2,161,737	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
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<u>69,080,371</u>	<u>3,302,808</u>	<u>53,484,705</u>	<u>5,741,661</u>	<u>6,551,197</u>
PUBLIC SAFETY:					
Police	20,431,581	1,348,536	9,070,741	5,804,079	4,208,225
Fire	33,759,410	2,550,138	13,634,760	2,089,723	15,484,789
Animal Control	57,384	-	-	-	57,384
Municipal Court	160,243	-	-	-	160,243
City Prosecutor	-	-	-	-	-
<b>TOTAL PUBLIC SAFETY</b>	<u>54,408,618</u>	<u>3,898,674</u>	<u>22,705,501</u>	<u>7,893,802</u>	<u>19,910,641</u>
TRANSPORTATION:					
Streets	394,425,686	5,457,572	3,073,575	376,458,072	9,436,467
Traffic	889,982	-	-	-	889,982
<b>TOTAL TRANSPORTATION</b>	<u>395,315,668</u>	<u>5,457,572</u>	<u>3,073,575</u>	<u>376,458,072</u>	<u>10,326,449</u>
HEALTH AND ENVIRONMENT:					
Health Services	199,416	-	7,195	-	192,221
Community Development	3,459,528	-	-	2,973,755	485,773
CDBG	0	-	-	-	0
<b>TOTAL HEALTH AND ENVIRONMENT</b>	<u>3,658,944</u>	<u>-</u>	<u>7,195</u>	<u>2,973,755</u>	<u>677,994</u>
PERSONAL DEVELOPMENT:					
Parks and Recreation	139,896,921	43,743,489	3,341,876	86,138,768	6,672,786
Community Services	-	-	-	-	-
Contributions	-	-	-	-	-
<b>TOTAL PERSONAL DEVELOPMENT</b>	<u>139,896,921</u>	<u>43,743,489</u>	<u>3,341,876</u>	<u>86,138,768</u>	<u>6,672,786</u>
Total General Fixed Assets Allocated to Functions	662,360,520	<u>\$56,402,543</u>	<u>\$82,612,852</u>	<u>\$479,206,058</u>	<u>\$44,139,067</u>
CONSTRUCTION IN PROGRESS	<u>16,383,413</u>				
<b>TOTAL GENERAL FIXED ASSETS</b>	<u>\$678,743,933</u>				

## CITY OF COLUMBIA, MISSOURI

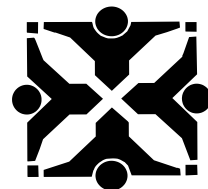
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
FOR THE SIX MONTHS ENDED MARCH 31, 2024

	General Fixed Assets Oct. 1, 2023	Additions	Deductions	General Fixed Assets March 31, 2024
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	0	0	0	0
City Clerk	13,104	0	0	13,104
City Manager	155,841	0	0	155,841
Finance	5,531,733	0	0	5,531,733
Human Resources	23,267	0	0	23,267
City Counselor	0	0	0	0
Public Works Administration	2,128,736	0	0	2,128,736
Public Works Engineering	277,809	0	0	277,809
Public Works Public Buildings	58,378,391	0	0	58,378,391
Convention and Tourism	906,058	0	0	906,058
Cultural Affairs	1,060,366	0	0	1,060,366
Community Relations	605,066	0	0	605,066
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>69,080,371</u>	<u>0</u>	<u>0</u>	<u>69,080,371</u>
PUBLIC SAFETY:				
Police	20,527,693	0	96,112	20,431,581
Fire	33,759,409	0	0	33,759,409
Animal Control	57,384	0	0	57,384
Municipal Court	160,243	0	0	160,243
City Prosecutor	0	0	0	0
TOTAL PUBLIC SAFETY	<u>54,504,729</u>	<u>0</u>	<u>96,112</u>	<u>54,408,617</u>
TRANSPORTATION:				
Streets	394,438,653	0	12,968	394,425,685
Traffic	889,982	0	0	889,982
TOTAL TRANSPORTATION	<u>395,328,635</u>	<u>0</u>	<u>12,968</u>	<u>395,315,667</u>
HEALTH AND ENVIRONMENT:				
Health services	199,415	0	0	199,415
Community Development	3,459,528	0	0	3,459,528
CDBG	0	0	0	0
TOTAL HEALTH AND ENVIRONMENT	<u>3,658,943</u>	<u>0</u>	<u>0</u>	<u>3,658,943</u>
PERSONAL DEVELOPMENT:				
Parks and Recreation	139,847,793	49,127	0	139,896,920
Community Services	0	0	0	0
Contributions	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	<u>139,847,793</u>	<u>49,127</u>	<u>0</u>	<u>139,896,920</u>
CONSTRUCTION IN PROGRESS	<u>16,383,413</u>	<u>0</u>	<u>0</u>	<u>16,383,413</u>
TOTAL GENERAL FIXED ASSETS	<u><u>678,803,886</u></u>	<u><u>49,127</u></u>	<u><u>109,080</u></u>	<u><u>678,743,933</u></u>

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# **GENERAL LONG-TERM DEBT ACCOUNT GROUP**

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



## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT  
March 31, 2024 and 2023

<b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT</b>	<b>2024</b>	<b>2023</b>
Special Obligation Bonds 2016:		
Amount available in Debt Service Funds	1,253,630	1,205,822
Amount to be provided	5,526,370	7,124,178
Accrued Compensated Absences:		
Amount to be provided	<u>4,384,438</u>	<u>3,861,967</u>
<b>TOTAL AVAILABLE AND TO BE PROVIDED</b>	<b><u>\$11,164,438</u></b>	<b><u>\$12,191,967</u></b>
<b>GENERAL LONG-TERM DEBT PAYABLE:</b>		
Special Obligation Bonds 2016:		
Amount to be provided	6,780,000	8,330,000
Accrued compensated absences	<u>4,384,438</u>	<u>3,861,967</u>
<b>TOTAL GENERAL LONG-TERM DEBT PAYABLE</b>	<b><u>\$11,164,438</u></b>	<b><u>\$12,191,967</u></b>

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## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT  
FOR THE SIX MONTHS ENDED MARCH 31, 2024 AND 2023

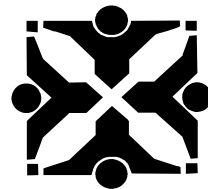
	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2024	2023	2024	2023	2024	2023
BALANCE, BEGINNING OF PERIOD	\$1,253,630	\$1,205,821	\$11,460,808	\$12,461,146	\$12,714,438	\$13,666,967
Additions:						
Increase in accrued compensated absences	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0
Deductions:						
Maturities:						
Special Obligation Bonds 2016	0	0	1,550,000	1,475,000	1,550,000	1,475,000
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	1,550,000	1,475,000	1,550,000	1,475,000
Increase (decrease) in fund balance of Debt Service Funds	(763,682)	(731,147)	763,682	731,147	0	0
BALANCE, END OF PERIOD	\$489,948	\$474,674	\$10,674,490	\$11,717,293	\$11,164,438	\$12,191,967

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CITY OF COLUMBIA, MISSOURI

# SUPPORTING SCHEDULE



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
March 31, 2024

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2024	
POOLED CASH:							
U. S. Government and Agency Securities:							
FNMA PL 890112	31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	93,731	3
FHLMC PL J09639	3128PMV80	03/16/17	245,000,000	04/01/24	4.000%	446,298	6,932
FHLB NTS	3130AV3X8	various	21,337,000	04/01/24	4.500%	5,000,000	4,999,650
FNMA PL 930852	31412PEZ0	02/24/23	5,000,000	04/01/24	5.106%	97,212	1,312
FHLB	3130AVK76	04/04/23	8,000,000	04/03/24	4.625%	7,995,360	7,999,673
FHLB	3130AVMZZ	04/12/23	5,000,000	04/12/24	4.750%	5,000,958	4,999,050
GNMA PL 004404M	36202E3M9	06/19/17	1,000,000	04/20/24	4.000%	6,858	25
FNMA 255271	31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	0	373
Federal Farm Credit Bank	3133ENWC0	06/06/23	5,000,000	05/03/24	2.625%	4,886,750	4,988,452
US Treasury Notes	91282CC3	05/05/23	5,750,000	05/15/24	0.250%	5,501,715	5,714,826
US Treasury Notes	91282XT2	06/06/23	1,000,000	05/31/24	2.000%	969,766	994,602
FGG 18312	3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	117,817	1,345
FFCB	3133ENYH7	07/11/23	5,000,000	06/10/24	2.625%	4,874,950	4,974,994
FHLB BOND	3130A1XJ2	10/31/23	4,210,000	06/14/24	2.875%	4,197,060	4,189,624
FHLB	3130AAV7F3	03/24/23	6,000,000	06/14/24	5.250%	6,059,340	5,998,269
FANNIE MAE	3135GOV75	03/27/23	2,427,000	07/02/24	1.750%	2,365,654	2,404,866
FHLB	3130ASME6	07/20/23	5,000,000	07/08/24	3.000%	4,893,300	4,968,584
FHLMC C90844	31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	154,015	791
US Treasury Bills	912797GK7	08/11/23	3,080,000	08/08/24	5.020%	2,924,096	3,023,451
FHR 3559 BL	31398EZ56	03/20/18	11,111,111	08/15/24	5.000%	185,729	8,326
US Treasury Bills	912797KC0	02/23/24	3,000,000	08/22/24	5.110%	2,922,924	2,938,850
FNMA PL 931875	31412QJL4	06/19/17	30,000,000	09/01/24	4.500%	360,882	68,930
FHLB	3130AAVVD6	03/24/23	6,000,000	09/13/24	4.875%	6,047,940	5,988,302
FHLB	3130AVB84	04/05/23	2,000,000	09/13/24	5.250%	2,028,094	1,999,388
FHLB	3130ATVD6	05/04/23	14,000,000	09/13/24	4.875%	14,094,780	13,972,704
FFCB	3133EPVU6	09/13/23	7,500,000	09/13/24	5.375%	7,500,000	7,495,872
FFCB	3133EPVK8	10/11/23	11,000,000	10/02/24	5.250%	10,988,010	11,004,033
US TREAS BILL	912797GW1	10/31/23	616,000	10/03/24		5,251,931	5,362,751
FHLMC CTF5 J11270	3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	61,208	853
FFCB	3133EPA70	11/06/23	5,000,000	11/01/24	5.375%	5,001,500	5,006,325
US Treasury Notes	91282CDH1	12/01/23	3,000,000	11/15/24	5.172%	2,877,780	2,918,584
FHLMC PL G16325	3128MFHA9	11/08/17	1,392,115	12/01/24	5.500%	79,798	2
FHLMC PL G15718	3128MESF9	05/03/19	26,500,000	12/01/24	5.500%	212,186	48
FHLB	3130AATUR6	03/24/23	6,000,000	12/13/24	4.625%	6,043,560	5,978,093
FHR 3612 JB	31398LKQ0	06/19/17	4,000,000	12/15/24	4.500%	171,867	78,931
GNMA PL 728923X	3620AFYU5	01/11/19	4,480,800	12/15/24	4.000%	44,091	6,587
US TSY NOTE	9128283P3	10/31/23	4,779,000	12/31/24	2.250%	4,664,447	4,678,115
FHLB	3130AVCN4	01/10/24	2,200,000	01/03/25	4.750%	2,198,900	2,194,994
FHLB	3130AVYD4	01/10/24	3,780,000	01/03/25	4.750%	3,776,252	3,771,215
GNMA PL 711060X	36297F5V0	06/19/17	5,100,000	04/00/25	4.000%	64,899	21,743
US Treasury Bills	912797JR9	01/25/24	4,000,000	01/23/25	4.569%	3,815,209	3,842,078
FREDDIE MAC BOND	3137EAP0	03/01/24	2,027,000	02/12/25	1.500%	1,966,994	1,965,035
FFCB	3133EP2C8	02/12/24	3,000,000	02/28/25	4.750%	2,997,630	2,992,759
FHLB	3130AV7L0	08/28/23	3,000,000	02/28/25	5.000%	2,990,850	2,995,711
FNMA PL AL9580	3138ERUE8	12/19/17	11,265,000	03/01/25	4.000%	430,242	125,114
FHLB	3130AUZC1	04/18/23	5,000,000	03/14/25	4.625%	5,025,400	4,977,634
FHLB	3130AUZC1	05/04/23	14,000,000	03/14/25	4.625%	14,148,875	13,937,376
FHR 3649 BW	31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	130,604	8,030
US TSY NOTE	91282ZF0	10/31/23	4,963,000	03/31/25	5.000%	4,664,733	4,746,812
FHLMC G14052	3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	143,275	7,402
GNMA PL 784163X	3622A2TU6	01/23/17	6,000,000	04/15/25	4.000%	332,987	57,602
FNMA NTS	3135G03U5	10/11/23	4,713,000	04/22/25	0.625%	10,279,437	10,502,910
FHR 2970	31395TVS0	12/26/18	5,000,000	05/15/25	5.500%	86,872	38,950
US Treasury Notes	91282CEQ0	11/06/23	5,000,000	05/15/25	5.045%	4,833,594	4,879,688
FHLB	3130AWL54	07/20/23	5,000,000	06/13/25	5.125%	5,026,009	5,009,354
US TSY NOTE	91282ZWF3	10/31/23	3,018,000	06/20/25	3.250%	2,798,890	2,849,535
FHLB	3130AAUNY6	01/30/23	10,000,000	07/28/25	5.125%	10,000,000	9,956,529
Farmer Mac	31422X5V4	08/14/23	3,080,000	08/14/25	4.850%	3,079,420	3,079,186
FNMA NTS	3135G05X7	03/01/24	3,319,000	08/25/25	37.500%	3,120,410	3,119,561
FNR 2014 14 KV	3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	352,560	258,416
FFCB	3133EPUK9	09/12/23	7,500,000	08/28/25	5.540%	7,500,000	7,498,386
FNMA PL AL7636	3138EQPW6	03/16/17	2,300,000	09/01/25	5.500%	86,060	109
FHLB	3130B0CP2	03/08/24	7,250,000	09/04/25	4.800%	7,257,975	7,241,016
GNMA PL 783100X	36241LNR3	05/16/17	4,000,000	09/15/25	4.500%	49,571	9,917
GNR 2010 111 WG	38377JP72	06/06/18	43,798,263	09/20/25	4.000%	467,905	314,176
FHLMC NTS	3137EAEK3	10/03/23	2,649,000	09/23/25	0.375%	2,427,785	2,481,769
FFCB BOND	3133EPYK5	10/12/23	12,000,000	10/10/25	5.125%	12,014,880	12,054,600
FFCB BOND	3133EPYW9	10/31/23	1,511,000	10/20/25	5.125%	1,520,119	1,518,540
FNMA PL AL6469	3138EPFK5	11/17/11	42,537,703	11/01/25	5.500%	275,117	8,484
FNMA AE0879	31419A6R3	04/19/17	46,000,000	11/01/25	4.000%	315,236	56,189
FNMA 890263	31410LB84	04/19/17	3,050,000	11/01/25	4.000%	166,948	27,289
FNMA 890265	31410LC48	03/29/19	37,195,782	11/01/25	4.500%	742,582	286,547
FFCB	3133ERC37	12/05/23	3,018,000	08/25/25	4.875%	3,009,600	3,003,870
Farmer Mac	31424WCDD	11/20/23	5,000,000	11/20/25	4.900%	4,996,150	5,007,247
US TSY NOTE	91282CAZ4	10/31/23	1,217,000	11/30/25	0.375%	1,113,950	1,132,431
FFCB Bond	3133EN614	01/18/23	5,000,000	01/20/26	5.230%	5,000,000	4,996,200
Freddie Mac	3134GGYEY4	02/02/23	2,500,000	01/27/26	5.050%	2,500,000	2,490,464
GNMA PL 004943M	3620FP42	06/19/17	4,700,000	02/20/26	4.000%	85,917	42,938
FHLB	3130AL7B4	11/10/23	2,000,000	02/25/26	0.800%	1,818,920	1,861,417
FFCB	3133EP4K8	03/08/24	7,250,000	03/05/26	4.625%	7,261,305	7,242,365
FHLB	3133773B68	03/24/23	6,000,000	03/13/26	4.375%	6,083,280	5,969,169
FHR 3840 KT	3137A9FB7	04/29/11	16,800,000	03/15/26	3.500%	69,938	31,873
FHR 3827	3137A7YC8	11/16/17	2,000,000	03/15/26	3.500%	59,843	44,106
FNR 2011 20	31397QS74	10/20/17	1,565,374	03/25/26	3.500%	96,391	45,497
FFCB	3133EPH44	03/27/23	2,365,000	03/30/26	3.875%	2,365,927	2,328,130
GNMA PL 005013M	36202FSA5	06/19/17	3,000,000	04/20/26	4.000%	62,741	32,773
FHLMC PL J15482	3128PVC75	03/16/17	6,000,000	05/01/26	4.000%	125,287	64,546
GNMA PL 738281X	3620ASFV4	08/24/17	8,013,000	05/15/26	4.000%	202,451	107,135
GNMA PL 763534X	36176EBB6	09/18/00	18,400,000	05/15/26	3.500%	436,958	271,977
FHLMC PL G14159	3128MZY4	06/19/17	5,065,000	06/01/26	4.000%	56,715	29,555
FHLB	3130AWD80	06/12/23	4,000,000	06/12/26	5.500%	4,000,000	3,996,480
FHLB	3130AWJ0	07/10/23	4,000,000	07/10/26	5.400%	4,000,000	3,985,712
FHR 4395	3137BEWGS	01/16/18	13,000,000	07/15/26	4.500%	398,720	151,958
GNMA PL 005107M	36202FU87	various	32,197,400	07/20/26	4.000%	566,209	399,577
FHLMC PC GOLD 15 Yr	3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	154,367	67,111
FHLB	3130AWQN3	08/07/23	2,000,000	08/07/26	5.550%	2,001,000	2,000,184
FHLB	3130ANR19	01/02/24	1,750,000	08/25/26	1.125%	1,616,355	1,613,121
FHLB	3130ANSD3	01/02/24	2,000,000	08/26/26	1.150%	1,848,352	1,844,522
FHLMC PL G16744	3128MFWDD	03/16/17	4,835,000	09/01/26	4.500%	364,297	214,303
FNMA PL AJ1758	3138ASU2	02/19/19	18,955,000	09/01/26	3.500%	478,282	279,809
FHR 1883 L	3133T7WD7	05/10/02	2,000,000	09/15/26	7.000%	76,192	2,433
FHLB	3130AMU44	08/15/23	5,000,000	09/30/26	1.000%	4,474,750	4,566,450
FNMA AL2661	3138EJ5X2	04/19/17	12,850,000	10/01/26	4.000%	315,958	241,602
FHLMC PL J16939	3128PWW88	12/24/18	7,089,000	10/01/26	4.000%	273,542	149,182
FHLMC GOLD #G30307	3128CLKU9	05/13/08	2,500,000	01/01/27	6.000%	63,155	13,570
FNMA PL AL1953	3138EJ38	02/16/17	12,805,575	01/01/27	4.500%	206,116	52,714
FNMA PL A9746	3138ERZL7	03/16/					

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2024
US Treasury Notes	91282CEC1	01/10/24	4,000,000	02/28/27	1.875%	3,723,281
FHLMC PL J31961	31307NFA7	03/16/17	9,189,618	03/01/27	3.500%	504,083
FHLB	3130AVBC5	03/08/24	7,250,000	03/12/27	4.500%	7,259,933
FNR 2007 13	31396PK67	12/24/18	5,000,000	03/25/27	5.500%	256,972
FNR 2012 43 AC	3136A5YV6	04/30/12	2,200,000	04/25/27	1.750%	104,675
FNR 256751	31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	123,316
FNMA PL MA3061	31418CMK7	various	8,948,803	07/01/27	3.000%	1,022,170
FHLMC REMIC 4097 HK	3137ATK05	10/17/12	2,000,000	08/15/27	1.750%	105,494
FCCB	3133EFDJ1	03/27/23	2,293,000	09/15/27	4.375%	2,366,218
FHLB	3130AXNP9	11/16/23	5,000,000	11/03/27	5.470%	5,021,000
FHLMC REMIC 4129 AP	3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	153,183
FHLMC PL WN1217	3132XFK72	09/15/23	7,756,000	01/01/28	4.900%	7,765,583
FCCB BOND	3133EN6H8	01/11/23	5,000,000	01/18/28	5.400%	5,000,000
FARMER MAC	31424WET5	01/18/24	4,000,000	01/18/28	4.070%	4,000,000
FHLB	3130AYNN2	02/07/24	5,755,000	02/07/28	5.050%	5,756,439
FNMA GTD MTG 257154	31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	-
FHLMC C91164	3128P7JH7	various	4,000,000	03/01/28	5.000%	90,947
FHLB	3130ATSS7	03/27/23	2,270,000	03/10/28	4.500%	2,362,605
FNMA REMIC 2013 18 CL AE	3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	188,452
FHLMC 91167	3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	-
FNMA PL BS8208	3140LKDNO	09/15/23	5,894,000	04/01/28	5.050%	5,833,218
FHLMC	3134GYNX6	04/10/23	15,000,000	04/10/28	5.000%	15,000,000
FNMA PL BS8637	3140LKS38	12/12/23	8,379,000	05/01/28	4.422%	8,227,324
FNMA REMIC 2013 45 AB	3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	14,494
FHLMC PL WN1263	3132XFFM7	10/13/23	11,000,000	06/01/28	5.010%	10,820,524
FNMA PL BS8718	3140LKV14	10/12/24	6,000,000	06/01/28	4.380%	5,958,144
FHLB	3130AWDT4	06/06/23	2,000,000	06/12/28	5.000%	1,997,000
FHLB	3130AWJV3	06/28/23	4,000,000	06/27/28	5.500%	4,000,000
FNMA PL BS8886	3140LK2U6	08/14/23	3,840,000	07/01/28	4.510%	3,831,854
FHLMC PL WN2512	3132XGYJ9	02/06/24	4,500,000	09/01/28	4.250%	4,477,906
FNMA PL 89074	31410LRZ7	06/06/18	1,175,000	09/01/28	3.000%	91,588
Freddie Mac	3134H1CL5	09/27/23	7,500,000	09/27/28	5.750%	7,500,000
FNMA PL AL4189	3138ELUP6	02/16/17	7,900,000	10/01/28	3.500%	886,993
FNMA PL BM4389	3140J2X0X	08/27/18	5,000,000	12/01/28	4.500%	419,183
FHLB	3130AXQKL7	01/10/24	4,000,000	12/08/28	4.750%	4,129,600
FHLB	3130AXZC5	12/22/23	1,950,000	12/22/28	4.418%	1,954,446
FHLMC PL G16274	3128MFFP8	09/18/17	4,983,614	01/01/29	4.000%	529,771
FHLB	3130AYN44	02/02/24	6,000,000	01/26/29	4.625%	6,021,000
FNMA PL AN4710	3138LHGJ2	02/05/24	1,611,756	02/01/29	3.310%	1,494,958
FHLB	3130AYU46	02/06/24	2,500,000	02/06/29	4.500%	2,500,000
FNMA PL BZ0586	3140NUU11	03/12/24	7,300,000	03/01/29	4.200%	7,249,049
GNMA PL 783878X	3622A2JX1	05/16/17	1,500,000	04/15/29	4.000%	81,758
FNMA PL AL9742	3138ERZG8	03/16/17	4,000,000	07/01/29	4.000%	279,109
FHLMC 91281	3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	184,641
FHLMC G16108	3128MFAH1	04/19/17	6,000,000	08/01/30	4.000%	568,369
FNR 2013 128 A	3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	159,620
FNMA 0816	31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	259,078
FNMA MA0878	31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	221,301
FNMA MA0885	31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	155,313
FNMA PL BM1231	3140J5LM9	10/06/17	5,000,000	11/01/31	3.500%	700,596
FNMA PL BM4993	3140J9RP8	01/17/19	5,000,000	03/01/32	3.500%	757,663
FHR 2647 A	31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	147,827
FHLMC PL G16544	3128MFP51	08/17/18	4,653,136	05/01/32	4.000%	464,667
FNR 2003 18 PA	31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	137,383
FNMA PL MB3808	3140J8GS6	04/27/18	4,000,000	08/01/32	4.000%	407,020
FHLMC REMIC 4160 HP	3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	516,508
FHR 4342 DA	3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	179,978
FNR 2003 33 UM	31393MM77	08/11/09	15,000,000	05/25/33	4.500%	108,173
FHLMC ARM 1B0984	31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	7,726
FNMA ARM 742243	3140ZYS88	12/23/03	1,000,000	09/01/33	3.816%	15,728
FHLMC CO1647	3129ZHLZ1	12/13/10	5,500,000	10/01/33	4.500%	193,293
FNMA 190346	31368HL35	05/13/10	5,695,000	12/01/33	5.500%	163,425
FNMA 725206	31402CU75	12/13/10	7,800,000	02/01/34	5.500%	231,764
FNMA PL 777716	31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	8,656
FNMA ARM 775566	31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	12,552
FHLMC ARM 1B2795	3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	21,451
FHR 2942 LA	31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	60,304
FNR 2005 29 AU	31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	-
FHLMC PL G02252	3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	215,177
FNR 2008 41 MD	31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	141,831
FNMA 888131	31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	80,305
FHLMC G03035	3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	188,400
FNMA CL 888707	31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	95,403
FHLMC PL G04913	3128M6Y11	04/12/12	5,250,000	03/01/38	5.000%	227,697
FHLMC ARM 783263	31349U1U2	06/24/08	1,500,000	05/01/38	4.500%	17,475
FHR 3448 AG	31397TJ37	03/19/09	1,100,000	05/15/38	5.000%	135,103
GNR 2008 82A	38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	75,576
FHR 4479 HA	3137BJV75	01/16/20	14,900,000	05/15/39	3.750%	200,043
GNMA 4461M	36202ESW5	11/18/10	2,050,000	06/20/39	4.500%	101,529
GNR 2009 58 AC	38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	123,563
GNMA REMIC 09093 HB	38376KXK8	10/30/09	2,000,000	09/16/39	3.000%	18,338
GNR 2011 39 NE	38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	264,415
FHR 3725 PD	3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	114,823
FNR 2010 57 HA	31398RC94	02/29/12	2,577,000	02/25/40	3.500%	118,169
GNR 12 94 GA	38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	41,638
FNR 2014 19 HA	3136AJP65	04/21/14	2,000,000	06/25/40	2.000%	48,609
FNR 2010 100 LA	31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	160,669
FHLMC REMIC 3752 PD	3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	121,060
GNR 2011 81 MC	38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	57,539
GNR 2010 134 YA	38377LTS7	various	9,200,000	10/20/40	2.500%	313,075
FNR 2010 133 GB	31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	106,713
FHR 3816 HB	3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	255,035
FHR 3798 PQ	3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	147,371
GNR 2012 136 PD	38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	180,736
FNMA REMIC 2011 134 NJ	3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	143,513
FHR 4019 JD	3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	106,585
FHR 4107 HA	3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	238,622
FHR 4000 PJ	3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	344,009
FNR 2012 20 TD	3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	165,068
FNR 2013 13 PH	3136ACHS3	07/28/14	2,250,000	04/25/42	2.500%	325,097
FNR 2012 128 QC	3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	189,882
GNR 2013 24 PJ	38378FR51	11/25/13	2,926,000	11/20/42	3.000%	281,745
FNR 2013 130 CD	3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	256,735
FHR 4314 LE	3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	70,903
FHR 4314 PE	3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	124,870
FNR 2014 68 GM	3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	252,021
FHR 4468 GP	3137BKJL6	08/24/15	2,050,000	11/15/43	3.000%	388,660
FNR 2020 39 MA	3136BAAD6	03/09/21	4,984,270	12/25/43	2.000%	1,976,065
FHR 4474 JA	3137BJF17	06/23/15	2,000,000	06/15/44	3.000%	353,891
Total U. S. Government and Agency Securities					450,059,911	436,408,383

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2024	
<b>Miscellaneous Securities</b>							
UBS Select Treasury	various	61,553,129	-	-	61,553,129	61,553,129	
Pooled Investments - MOSIP	various	6,225,000	-	-	6,225,000	6,473,709	
TOYOTA CREDIT	8923A0DK6	3,480,000	04/19/24	-	3,391,542	3,468,690	
BARCLAYS US CCP	06741FH26	7,000,000	08/02/24	5.170%	6,817,039	6,868,890	
TOYOTA CREDIT	8923A0J38	5,222,000	09/03/24	-	5,087,810	5,098,709	
Total Miscellaneous Securities					\$ 83,074,520	\$ 83,463,127	
<b>Total Pooled Cash Marketable Securities</b>							
					\$ 533,134,431	\$ 519,871,510	
<b>Self Insurance Securities</b>							
US TSY Note 912797FL6 Maturity 11/24/2023		0		0.000%	\$ 1,268,384	\$ 1,289,834	
Total Self Insurance Securities					\$ 1,268,384	\$ 1,289,834	
<b>Stocks and Mutual Funds:</b>							
AmFds Euro Pacfc	various	7,160	—	—	\$ 190,056	\$ 393,097	
BLRR Eq Divd Inv	various	44,533	—	—	285,085	887,765	
FidAdv New Insights A	various	34,101	—	—	280,643	1,165,071	
Gdmnscs Strat Inc A	various	13,409	—	—	108,729	127,086	
JPM EmrgMrk Eq A	various	4,852	—	—	95,028	141,599	
JPM SmCap Eq A	various	7,142	—	—	95,028	317,564	
Loomis Bd Admn	various	22,182	—	—	190,056	259,631	
LrdAbtGr Oppr A	various	14,204	—	—	95,028	275,421	
Okmrk Intl II	various	15,040	—	—	393,643	411,170	
Pgim Ttl Rtn Bd A	various	39,638	—	—	411,126	484,986	
Total Mutual Funds					\$ 2,144,422	\$ 4,463,390	
<b>Total Post Employment Health Fund</b>							
					\$ 2,144,422	\$ 4,463,390	
<b>Police &amp; Fire Pension Securities</b>							
<b>Corporate Bonds:</b>							
Las Vegas Sands Corp	517834AG2	09/01/23	35,000	08/08/24	3.200%	33,924	34,613
ICAHN Enterprises	451102BW6	01/19/24	140,000	09/15/24	4.750%	146,779	139,355
Navient Corp	63938CAB4	03/18/24	44,000	10/25/24	5.875%	43,952	43,933
Tri State Generation	89566EAG3	06/23/22	6,000	11/01/24	3.700%	5,952	5,910
Ford Motor Credit Co	345397ZX4	01/19/24	145,000	11/01/24	4.063%	146,188	143,504
Owens & Minor Inc	690732AE2	03/18/24	61,000	12/15/24	4.375%	60,451	60,463
HCA Inc	404119BR9	01/19/24	90,000	02/01/25	5.375%	93,798	89,751
Western Midstream NTS	958667AB3	01/19/24	135,000	02/01/25	3.100%	131,620	132,093
Springleaf Finance Corp	85172FAM1	01/19/24	90,000	03/15/25	6.875%	89,075	90,893
Starwood Ppty Tr Inc	85571BAL9	01/19/24	130,000	03/15/25	4.750%	136,944	128,002
Owl Rock Core Incm	69120VAL5	various	79,000	03/21/25	5.500%	77,571	78,433
Crestwood Midstream	226373AP3	various	78,000	04/01/25	5.750%	77,845	77,977
CDW LLC	12513GBE8	01/19/24	140,000	05/01/25	4.125%	136,924	137,288
Capital One Financial Co	14040HCQ6	11/28/23	73,000	05/09/25	4.166%	71,493	72,855
Delek Log Part/Finance	24665FAB8	08/28/23	25,000	05/15/25	6.750%	24,875	25,000
Amerigas Partner NTS	030981AK0	03/18/24	35,000	05/20/25	5.500%	34,554	35,030
KeyCorp Nts	49326EEL3	11/28/23	90,000	05/23/25	3.878%	87,000	89,597
Goodyear Tire & Rubber	382550BH3	various	17,000	05/31/25	9.500%	17,411	17,146
Enlink Midstream	29336JAE7	01/19/24	239,000	06/01/25	4.150%	231,973	234,142
Ball Corp	05849AT3	01/19/24	(4,000)	07/01/25	5.250%	(14,851)	134,667
DCP Midstream Oper LP	23311VAG2	01/19/24	115,000	07/15/25	5.375%	127,219	114,573
Charter Comm	161175AY0	01/19/24	130,000	07/23/25	4.908%	131,350	128,436
Occidental Petroleum Cor	674599EB7	various	89,000	09/01/25	5.875%	89,242	89,279
Penske Auto Group Inc	70959WAJ2	01/19/24	140,000	09/01/25	3.500%	143,270	136,231
Fortress Trans & In	34960PAB7	12/23/20	8,000	10/01/25	6.500%	8,260	7,988
CommonSpirit Health	20268JAE3	various	290,000	10/01/25	1.547%	288,360	272,681
Baylor Scott & White	072863AG8	various	250,000	11/15/25	0.827%	240,163	231,323
Ally Financial Inc	02005NBF6	01/19/24	122,000	11/20/25	5.750%	122,011	122,260
Tenet Healthcare Corp	88033GCZ1	01/19/24	186,000	01/01/26	4.875%	172,422	172,907
Toronto Dominion Bank	89114QCP1	various	270,000	01/06/26	0.750%	263,713	250,609
Royal Bk of Canada	78016EZM2	various	270,000	01/20/26	0.875%	264,769	251,057
Crown Amer/Cap Corp Vi	228187AB6	10/27/22	18,000	02/01/26	4.750%	17,163	17,708
Crown Amer Cap Corp	228187AB6	01/19/24	145,000	02/01/26	4.750%	148,453	142,650
Boeing Co	097023DG7	various	85,000	02/04/26	2.196%	79,751	79,597
Avolon Holdings Fndg LTD	05401AAM3	01/21/21	35,000	02/21/26	2.125%	34,580	32,616
Verizon Comm Inc	92343VGG3	various	315,000	03/20/26	1.450%	315,499	293,829
USA Compression Partners	91740PAC2	01/19/24	130,000	04/01/26	6.875%	129,259	129,843
IHeartComm Inc	45174HBC0	01/19/24	148,000	05/01/26	6.375%	123,124	126,140
Antero Midstream	03690EAA6	various	12,000	05/15/26	7.875%	12,853	12,250
Gulfport Energy Corp	402635AQ9	01/19/24	122,000	05/17/26	8.000%	123,915	123,834
Nustar Logistics LP	670597AF2	02/14/23	35,000	06/01/26	6.000%	33,913	34,841
Callon Petroleum Co Nts	13123XAZ5	01/30/24	65,000	07/01/26	6.375%	65,081	65,691
RWJ Barnabas Health Inc	78349AAA1	04/05/21	90,000	07/01/26	2.954%	95,759	85,849
Berry Global Escrow Corp	085770AA3	08/22/22	30,000	07/15/26	4.875%	29,738	29,404
St Street Corp	857477CD3	08/01/23	185,000	08/03/26	5.272%	185,000	186,058
Wells Fargo BK	94988J6D4	08/02/23	250,000	08/07/26	5.450%	249,980	251,758
Hillenbr & Inc	431571AB4	01/19/24	125,000	09/15/26	4.500%	125,875	126,095
SM Energy Co	78454LAN0	01/19/24	130,000	09/15/26	6.750%	129,584	130,121
Teva Pharmaceutical	88167AAE1	10/23/23	25,000	10/01/26	3.150%	21,719	23,363
Uber Technologies Inc	90353TAC4	various	5,000	11/01/26	8.000%	5,310	5,060
Buckeye Partners	118230AA04	03/18/24	44,000	12/01/26	3.950%	41,692	42,075
Amem Corp Nts	023608AP7	11/20/24	175,000	12/01/26	5.700%	174,774	177,377
Citibank NA Nts	17325FBC1	12/04/23	250,000	12/04/26	5.488%	250,000	252,758
Bank of Montreal NTS	06368LCS3	various	79,000	12/11/26	5.266%	79,279	79,388
Aercep Ireland	00774MBD6	02/02/24	200,000	01/15/27	6.100%	203,858	203,400
Morgan Stanley	61746BEF9	02/07/22	160,000	01/20/27	3.625%	158,369	154,603
Tenet Healthcare Corp	88033GDS6	01/16/24	15,000	02/01/27	6.250%	14,981	14,996
National Rural Util	63743HFM9	02/05/24	160,000	02/05/27	4.800%	159,952	160,189
SBA Communications Corp	78410GAD6	01/19/24	145,000	02/15/27	3.875%	150,028	138,027
Goldman Sachs BDC Inc	38147UAE7	various	115,000	03/11/27	6.375%	115,534	115,856
AECOM Nts	00774CAB3	01/19/24	70,000	03/15/27	5.125%	68,263	68,851
Radian Group Inc	750236AW1	01/19/24	78,000	03/15/27	4.875%	76,252	76,162

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2024
Goldman Sachs BK	03/13/24	210,000	03/18/27	5.283%	210,000	209,872
Amer Axle & Manf Inc	02/40/PAU4	122,000	04/01/27	6.500%	121,183	121,661
Wyndham Worldwide Corp	98310WAN8	136,000	04/01/27	6.000%	133,690	135,956
Hilton Worldwide Fin LLC	432891AK5	140,000	04/01/27	4.875%	144,823	137,686
Comcast Corp Nts	20030NDR4	260,000	04/01/27	3.300%	258,397	248,869
Amazon.com Inc Nts	023135CF1	280,000	04/13/27	3.300%	277,160	269,424
Cedar Fair/Can/Magnum/Mi	150190AB2	86,000	04/15/27	5.375%	85,170	85,439
Sanoco LP	487661EAQ0	140,000	04/15/27	6.000%	145,375	139,437
Chemours Co	163851AE8	122,000	05/15/27	5.375%	117,767	116,957
United Rentals North Am	911365BF0	136,000	05/15/27	5.500%	138,949	135,548
United Health Group Inc	91324PEG3	260,000	05/15/27	3.700%	257,314	252,080
P & O Princess Cruises	693070AD6	81,000	06/01/27	7.875%	85,407	85,680
Cleveland-Cliffs Inc	185899AH4	130,000	06/01/27	5.875%	129,129	129,799
Pacific Gas & Elec Nts	694308KF3	49,000	06/15/27	5.450%	48,066	49,161
Bk of Amer Corp	06051GJS9	275,000	07/22/27	1.734%	245,523	253,630
USA Compression Partners	91740PAF5	25,000	09/01/27	6.875%	25,052	25,136
Alabama PWR Co	010392FY9	160,000	09/01/27	3.750%	159,866	154,120
AMN Healthcare Allied	00175PAB9	3,000	10/01/27	4.625%	2,888	2,850
Methanex Corp B/E	59151KAM0	35,000	10/15/27	5.125%	33,611	33,866
RHP Hotel PPTYs	749571AF2	87,000	10/15/27	4.750%	83,753	83,773
Royal BK of Canada	78016FZU1	74,000	11/01/27	6.000%	74,207	76,515
Transdigm Inc	893647BL0	113,000	11/15/27	5.500%	110,175	110,650
Teleflex Inc	879369AF3	135,000	11/15/27	4.625%	128,338	129,804
Boyd Gaming Corp NTS	103304BU4	140,000	12/01/27	4.750%	133,649	135,199
Centene Corp NTS	15135BAR2	135,000	12/15/27	4.250%	126,666	128,790
Service Corp Intl B/E	817565CD4	140,000	12/15/27	4.625%	132,467	135,328
Carnival Corp	143658AH5	5,000	01/15/28	6.650%	4,388	4,971
Wec Energy Group Inc NTS	92939UJAL0	39,000	01/15/28	4.750%	38,948	38,738
Laredo Petroleum Inc	516806AG1	87,000	01/15/28	10.125%	90,045	91,317
NRG Energy Inc	629377CE0	148,000	01/15/28	5.750%	145,401	147,180
JPMorgan Chase	46625HRV8	160,000	02/01/28	3.782%	154,861	154,176
Lamar Media Corp	513075BR1	145,000	02/15/28	3.750%	131,944	135,497
Grifon Corp	398433AP7	96,000	03/01/28	5.750%	93,121	94,062
Asbury Auto Group Inc	043436AU8	122,000	03/01/28	4.500%	114,875	116,195
Tegna Inc Nts	87901JAJ4	35,000	03/15/28	4.625%	31,981	32,012
Royal Caribbean Cruises	780153AW2	46,000	03/15/28	3.700%	41,942	42,818
Tegna Inc	87901JAJ4	145,000	03/15/28	4.625%	131,165	132,621
Wells Fargo & Co Nts	95000U2V4	various	03/24/28	3.526%	78,746	79,030
Netflix Inc	64110LA55	13,000	04/15/28	4.875%	12,980	12,988
Canadian Imperial BK	13607LNG4	255,000	04/28/28	5.001%	251,019	254,334
Henshey Co Nts	452786BB0	280,000	05/04/28	4.250%	278,970	277,581
Florida Power & Light Co	341081GN1	135,000	05/15/28	4.400%	134,911	133,583
Fair Isaac Corp	303250AF1	15,000	06/15/28	4.000%	15,131	0
Dana Holding Corp	235825AG1	130,000	06/15/28	5.625%	125,788	126,876
PG & E Corp	69331CAH1	90,000	07/01/28	5.000%	86,511	86,664
EQM Midstream Partners	26885BAC4	20,000	07/15/28	5.500%	19,648	19,726
EQM Midstream Partners	26885BAC4	87,000	07/15/28	5.500%	86,040	85,807
Carpenter Technology NTS	144285AL7	130,000	07/15/28	6.375%	130,170	129,789
Morgan Stanley	61744YAK4	various	07/22/28	3.591%	63,165	57,014
Sixth Street Specialty	83012AAB5	65,000	08/14/28	6.950%	66,134	66,749
Mgic Invmt Corp	552848AG8	various	08/15/28	5.250%	31,260	0
Enlanco Animal Health Inc	28414HAG8	87,000	08/28/28	6.400%	88,643	88,224
Southern Calif Edison Co	842400HY2	25,000	10/01/28	5.650%	24,967	25,731
Apache Corp	037411BE4	43,000	10/15/28	4.375%	40,604	40,655
Invitation Homes Op	46188BAB8	11,051	11/15/28	2.300%	21,452	20,351
Netflix Inc	64110LA T3	51,000	11/15/28	5.875%	53,045	53,024
Stryker Corp Nts	863667BC4	32,000	12/08/28	4.850%	31,969	32,025
Genl Motors Finl Co	370453EN2	95,000	01/07/29	5.800%	94,922	96,687
Global Part/GLP Nts	37954FAJ3	45,000	01/15/29	6.875%	44,298	44,694
EQT Corp Nts	26884LAL3	81,000	01/15/29	5.000%	79,595	79,348
Range Resources Corp	75281ABJ7	104,000	01/15/29	8.250%	108,054	108,171
Eli Lilly	532457CK2	220,000	02/09/29	4.500%	219,855	219,311
Philip Morris Intl Inc	718172DG1	220,000	02/13/29	4.875%	217,954	218,799
Sixth Street Specialty	83012AAC3	80,000	03/01/29	6.125%	79,478	79,434
United States Steel Corp	912909AU2	69,000	03/01/29	6.875%	70,242	69,653
Blue Owl Cptl	69151KAH7	69,000	03/15/29	5.950%	68,251	68,615
Twilio Inc	90138FAC6	96,000	03/15/29	3.625%	86,659	86,354
CBRE SVCS	12505BAH3	82,000	04/01/29	5.500%	82,493	82,541
Home Depot Inc	437076CW0	25,000	04/15/29	4.900%	24,888	25,247
Transdigm Inc	893647BQ9	35,000	05/01/29	4.875%	32,287	32,553
Capital One Financial Co	14040HCZ6	various	06/08/29	6.312%	55,763	56,590
US Bancorp NTS	911159HJM3	78,000	06/12/29	5.775%	79,064	79,449
Ally Finl Inc	02005NB16	various	06/13/29	6.992%	78,387	79,864
1.Brands Inc	501797AR5	96,000	06/15/29	7.500%	99,274	99,780
MFT Oper Partnership/Finl	55342IAJ3	96,000	08/01/29	4.625%	66,240	73,629
Olin Corp	680665AL0	87,000	08/01/29	5.625%	85,151	85,900
Amgen Inc	031162DH0	(10,000)	08/18/29	4.050%	(14,953)	0
Huntington Bancshares	446150BC7	various	08/21/29	6.208%	54,485	55,251
Newell Brands Inc	6512298BD7	174,000	09/15/29	6.625%	169,441	170,113
Chemiere Energy Partners	16411QA66	59,000	10/01/29	4.500%	54,080	56,164
Allegheny Technologies	01741RAL6	113,000	10/01/29	4.875%	104,554	106,383
Scotts Miracle-Gro Co	810186AS5	148,000	10/15/29	4.500%	133,434	134,104
Centene Corp	15135BAT8	16,000	12/15/29	4.625%	14,574	15,203
Santander Holdings	80282KBJ4	80,000	01/09/30	6.174%	80,148	80,769
Citizens Financial Group	174610BF1	92,000	01/23/30	5.841%	92,419	91,824
Encompass Health Corp	29261AAB6	45,000	02/01/30	4.750%	42,068	42,150
Ford Holdings	345277AE7	40,000	03/01/30	9.300%	44,243	46,138
Realty Income Corp NTS	756109BR4	27,000	03/15/30	4.850%	26,680	26,708
One Main Finl Corp	682691AE0	various	03/15/30	7.875%	76,497	77,352
Southwestern Energy Co	845467AS8	191,000	03/15/30	5.375%	184,749	183,799
Blackrock Inc Nts	092473KAQ4	22,000	04/30/30	2.400%	19,138	19,281
Alleghany Corp NTS	017175AE0	59,000	05/15/30	3.625%	55,827	55,217
VMWare Inc	928563AF2	63,000	05/15/30	4.700%	60,194	61,320
Toyota Motor Crdt Corp	89236TKU8	59,000	05/17/30	4.550%	58,906	58,071
Pfizer Invst Enter Nts	716973AD4	45,000	05/19/30	4.650%	44,208	44,559
PG&E Corp Nts	69331CAJ7	25,000	07/01/30	5.250%	23,550	23,796
United Rentals North Am	911365BN3	38,000	07/15/30	4.000%	34,523	34,579
Bank of NY Mellon Co	06406RBK2	67,000	07/26/30	4.569%	66,469	65,785
CCO Holdings	1248EPC1E	7,000	08/15/30	4.500%	7,000	5,891
Pioneer Nat Resources	723787AQ0	19,000	08/15/30	1.900%	15,242	15,964
Service Corp Intl	817565CF9	40,000	08/15/30	3.375%	32,460	34,621
Dana Inc Nts	235825AH9	various	09/01/30	4.250%	37,314	39,773
Vital Energy Inc	516806AJ5	25,000	10/15/30	9.750%	26,813	27,336

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Central Garden & Pet Co	01/19/24	87,000	10/15/30	4.125%	77,642	78,062
Pioneer Nat Resources	10/13/23	19,000	01/15/31	2.150%	15,332	15,997
Realty Income Corp NTS	07/28/23	35,000	01/15/31	3.250%	30,458	31,230
Seagate HDD	various	35,000	01/15/31	4.125%	30,850	30,965
Micron Technology Inc	01/16/24	70,000	01/15/31	5.300%	70,015	70,473
Commercial Metals Co	01/19/24	87,000	02/15/31	3.875%	76,874	77,259
Encompass Health Corp	03/11/24	35,000	04/01/31	4.625%	31,938	31,817
Goodyear Tire & Rubber	01/19/24	122,000	04/30/33	5.250%	110,461	112,007
Block Inc	08/22/24	148,000	06/01/31	5.500%	127,289	128,967
CitiGroup Inc	172967MS7	various	06/03/31	2.572%	51,277	44,403
Centene Corp NTS	15135BAZ4	various	08/01/31	2.625%	76,966	78,815
Rexford Indl Realty Inc	76169XAB0	07/21/23	09/01/31	2.150%	12,499	12,819
Tanger Properties LP	875484AL1	various	09/01/31	2.750%	73,421	73,758
Ball Corp	058498AX4	various	09/15/31	3.125%	10,072	9,352
Boeing Co	097023AE5	various	09/15/31	8.750%	87,294	76,296
Bank of Amer Corp	06051GJL4	02/23/23	10/24/31	1.922%	67,769	70,929
Fifth Third Bancorp	316773DL1	01/29/24	01/29/32	5.631%	83,000	83,155
Yum Brands Inc	988498AP6	01/19/24	01/31/32	4.625%	151,869	152,312
Southwestern Energy Co	845467AT6	various	02/01/32	4.750%	36,664	36,818
Western Digital Corp	958102AR6	03/25/24	02/01/32	3.100%	127,698	128,877
NRG Energy Inc	629377C59	08/23/21	02/15/32	3.875%	12,000	0
Sally Hldgs	79546VAQ9	02/27/24	03/01/32	6.750%	51,970	51,622
Magallanes Inc Nts	55903VBC6	various	03/15/32	4.279%	54,608	55,385
CCO Holdings LLC	1248EPCN1	01/19/24	05/01/32	5.750%	212,058	204,806
Vici Properties Nts	925650AD5	09/22/23	05/15/32	5.125%	57,980	61,180
Iron Min Info Mgmt Nts	46285MAA8	04/29/22	07/15/32	5.000%	8,900	9,152
AON Corp	03740LAF9	11/10/23	09/12/32	5.000%	37,542	39,677
Orix Corp NTS	686330AR2	09/13/22	09/13/32	5.200%	13,959	0
Bank Montreal Que PFD	06368BGS1	12/12/17	12/15/32	3.803%	33,450	32,649
Goodyear Tire & Rubber	382550BK6	various	04/30/33	5.625%	25,708	26,485
Willis North Amer Inc	970648AM3	various	05/15/33	5.350%	56,063	56,712
Pfizer Inv Enter Nts	716973AE2	05/16/23	05/19/33	4.750%	44,933	44,318
US Bancorp B/E	91159HJG6	07/27/23	07/22/33	4.967%	79,804	80,414
JPMorgan Chase & Co	46647PDH6	various	07/25/33	4.912%	112,338	112,610
L3 Harris Technologies	502431AQ2	07/31/23	07/31/33	5.400%	33,964	0
Public Storage B/E	74460WAG2	07/26/23	08/01/33	5.100%	19,966	20,103
BAT CPTL Corp	054989AB4	08/02/23	08/02/33	6.421%	18,000	18,870
Xcel Energy Inc	98399BA7	07/31/23	08/15/33	5.450%	17,675	0
Invasion Homes Op	46188BAF9	various	08/15/33	5.500%	27,433	27,923
John Deere Capital Corp	24422EXE4	09/08/23	09/08/33	5.150%	23,996	24,533
Patterson-UTI Energy Inc	703841AD3	various	10/01/33	7.150%	88,449	91,457
Bristol Myers Squibb Co	110122DZ8	11/01/23	11/15/33	5.900%	12,970	13,809
CSX Corp B/E	126408HW6	09/07/23	11/15/33	5.200%	31,940	32,545
Apollo Glob Mgmt	03769MAA4	11/13/23	11/15/33	6.375%	39,708	43,047
Alabama Power Co	101032GB8	11/09/23	11/15/33	5.850%	49,962	0
Textron Inc	883203CD1	11/09/23	11/15/33	6.100%	50,137	52,469
Quest Diagnostics Inc	74834LBD1	11/01/23	11/30/33	6.400%	24,987	27,043
Avalonbay Commun Inc	053484AE1	12/07/23	12/07/33	5.300%	55,186	55,731
Brookfield Fin Inc	11271LAK8	12/04/23	01/05/34	6.350%	68,000	72,371
CCO Hldgs LLC/Cap Corp	1248EPCP6	various	01/15/34	4.250%	11,667	9,067
Prologis B/E	74340XCH2	06/28/23	01/15/34	2.875%	34,875	35,157
Athene Hldg Ltd	04686JAG6	12/12/23	01/15/34	5.875%	63,813	65,181
Charter Comm Opt LLC	161175CP7	11/10/23	02/01/34	6.136%	35,956	36,948
Bank of Nova Scotia	06418JAC5	12/07/23	02/01/34	5.650%	54,946	56,722
Extra Space Storage	30225VA56	various	02/01/34	5.400%	56,635	56,804
Waste Mgmt Inc	94106LBW8	various	02/15/34	4.875%	44,637	44,688
Kimco Realty	49447BA1	10/12/23	03/01/34	6.400%	29,877	32,111
Humana Inc	4844859BY7	11/09/23	03/15/34	5.950%	28,572	30,130
Wells Fargo & Co Be	95000J3F8	various	07/25/34	5.557%	45,178	45,217
Charles Schwab Corp	808513CH6	08/28/23	08/24/34	6.136%	36,350	37,604
Telecom Italia	87927VAM0	03/12/24	09/30/34	6.000%	22,906	22,851
PNC Financial Services	693475BL8	10/20/23	10/20/34	6.875%	75,078	78,903
Gallagher AJ & Co	04316JAF6	11/02/23	12/15/34	6.500%	27,945	30,086
Abbvie Inc Nts	00287YAR0	09/08/23	05/14/35	4.500%	20,477	21,154
Ecopetrol	279158AV1	various	01/19/36	8.375%	94,572	94,805
Melife Inc	59156RAP3	08/15/23	12/15/36	6.400%	14,067	14,339
Telecom Italia	87927VAV0	01/19/24	06/04/38	7.721%	70,073	69,126
Carrier Glob Corp	14448CAR5	11/20/23	04/05/40	3.377%	51,090	54,874
Mattel Inc Call	577081AW2	various	11/01/41	5.450%	78,831	82,414
BAT CPTL Corp	054989AC2	various	08/02/43	7.079%	76,717	79,075
Buckeye Partners LP	118230AM3	03/25/24	11/15/43	5.850%	12,623	12,884
Enlink Midstream	29336UAG2	04/11/23	06/01/47	5.450%	8,263	8,704
CME Group Inc	12572QAH8	12/12/23	06/15/48	4.150%	65,133	65,422
Energy Transfer Part	29278NAE3	various	06/15/48	6.000%	91,147	91,568
Constellation Brands Inc	210359BD9	11/21/23	03/15/48	5.250%	12,654	23,914
Viacom Inc, Nts	92556HAC1	various	05/19/50	4.950%	67,708	69,946
Magallanes Inc Nts	55903VBE2	various	03/15/52	5.141%	54,292	55,640
Meta Platforms Inc	30303M8J4	03/10/23	08/15/52	4.450%	23,419	24,926
Global Payments Inc	37940XAR3	12/05/23	08/15/52	5.950%	36,863	37,948
Elevance Health Inc B/E	036752AX1	02/01/23	10/15/52	6.100%	46,321	44,465
Duke Energy LLC Florida	26444HAN1	various	11/15/52	5.950%	67,154	69,092
Pacific Gas & Elec Nts	694308KH9	01/06/23	01/15/53	6.750%	88,997	92,528
Commonwealth Edison Co	202795JY7	01/10/23	02/01/53	5.300%	64,788	63,096
Exelon Corp	30161NBL4	02/21/23	03/15/53	5.600%	25,920	25,990
Meta Platforms Inc	30303M8Q8	05/01/23	05/15/53	5.600%	14,958	15,887
Public Storage B/E	74460WAH0	07/26/23	08/01/53	5.350%	12,965	13,083
NASDAQ Inc B/E	63111XAK7	06/30/23	08/15/53	5.950%	25,017	26,383
Constellation EN Gen LLC	210385AE0	09/26/23	10/01/53	6.500%	16,993	18,714
Con Edison Co of NY	20911GG2	11/22/23	11/15/53	5.900%	25,762	27,757
Melife Inc	59156RCD8	01/06/23	01/15/54	5.250%	39,678	39,370
Gallagher AJ & Co	04316JAG4	11/02/23	02/15/54	6.750%	28,639	32,937
Raytheon Technologies	75513ECX7	11/08/23	03/15/54	6.400%	23,910	27,225
Norfolk Sthn Corp Nts	655844CS5	07/31/23	08/01/54	5.350%	33,958	34,800
PacificCorp B/E	695114DE5	various	01/15/55	5.800%	68,946	68,082
Lockheed Martin Corp B/E	539830CB3	09/01/23	02/15/55	5.200%	36,936	36,866
Amgen Inc	031162DU1	various	03/02/63	5.750%	75,632	78,564
Bristol Myers Squibb Co	110122EC8	11/13/23	11/15/63	6.400%	24,996	28,622
Edbridge Inc	29250NBT1	09/18/23	01/15/84	8.500%	26,000	28,252
Total Corporate Bonds					\$ 20,966,170	\$ 20,904,356
Stock, Mutual Funds, and ETFs:						
Common/Preferred Stock	various	2,533,103	----	----	59,339,510	77,958,963
UBS Cash/Money Market Funds	various	3,139,363	----	----	3,139,363	3,139,363
Canyon Distressed Opptn FD III	1380109L9	various	5,068,243	----	5,467,778	5,963,080
Vanguard Growth ETF - VUG	922908736	various	55,066	----	13,120,566	18,953,717
VG LT Corp Bond	various	6,071,695	----	----	11,318,814	11,680,912
Blackstone Real Estate Income Trust	0759959T9	various	192,639	----	2,783,637	2,613,129
Blackstone Private Credit Fund Adv Escrow	various	4,200,000	----	----	4,200,000	4,200,000
Vanguard S&P 500 ETF	922908363	various	34,023	----	10,558,919	16,407,252
Total Stock, Mutual Funds, and ETFs					\$ 109,928,587	\$ 140,916,416

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2024	
<b>U. S. Government and Agency Securities:</b>							
FHLMC NTS	3134GWND4	08/12/20	100,000	08/12/25	0.600%	100,000	94,391
US Tsy Note	91282CAM3	various	800,000	09/30/25	0.250%	719,084	747,720
US Tsy Note	91282CJE2	various	1,257,000	10/31/25	5.000%	1,268,187	1,260,733
US Tsy Note	91282CBQ3	various	1,455,000	02/28/26	0.500%	1,314,891	1,345,133
US Tsy Note	91282CCW9	various	1,375,000	08/31/26	0.000%	1,341,067	1,257,314
US Tsy Note	91282CDQ1	03/24/22	235,000	12/31/26	1.250%	212,308	215,815
Federal Home Ln Bank Nts	3130AL5A8	07/12/22	370,000	02/26/27	0.900%	330,969	333,503
US Tsy Note	91282CEF4	03/09/23	200,000	03/31/27	2.500%	185,047	189,430
US Tsy Note	91282CEW7	09/19/22	605,000	06/30/27	3.250%	585,138	584,484
US Tsy Note	91282CAU5	11/08/22	950,000	10/31/27	0.500%	804,006	829,987
US Tsy Note	91282CGW5	various	500,000	04/15/28	1.250%	500,122	499,442
US Tsy Note	91282CHE4	07/03/23	495,000	05/31/28	3.625%	484,269	482,704
US Tsy Note	91282CJR3	various	2,312,000	12/31/28	3.750%	2,282,206	2,263,957
US Tsy Note	91282CJR3	various	805,000	12/31/28	3.750%	791,018	788,272
US Tsy Note	91282CJW2	02/23/24	812,000	01/31/29	4.000%	802,400	804,067
US Tsy Note	91282CJJ1	various	443,000	11/15/33	4.500%	459,734	453,247
US Tsy Bond	912810TW8	various	1,538,000	11/15/43	4.750%	1,594,315	1,597,844
US Tsy Bond	912810SE9	02/05/24	279,000	11/15/48	3.375%	237,150	233,565
US Tsy Bond	912810TR9	various	27,000	05/15/53	3.625%	22,039	-
US Tsy Bond	912810TX6	various	1,105,000	02/15/54	4.250%	1,074,224	1,088,768
Total U. S. Government and Agency Securities					\$	15,108,174	\$ 15,070,376
<b>Asset-Backed Securities:</b>							
FNMA PL 889009	31410GVA8	10/18/11	-	01/01/23	5.000%	16,858	-
VZOT 2019 C A 1A	92348AAA3	03/26/21	175,000	04/22/24	1.940%	24,060	-
FNMA PL BL0787	3140HR2V4	05/10/23	305,000	12/01/25	3.420%	298,280	296,365
CarMax 2021 A3	14316NAC3	10/19/21	135,000	12/15/25	0.340%	23,067	22,946
Carma 2021 I	14316NAE9	12/27/22	200,000	10/15/26	0.740%	181,446	190,586
FHR K 066	3137F2L38	07/28/20	100,000	12/25/26	2.797%	62,047	54,466
CARMA 20203	14315FAH0	02/14/22	50,000	01/15/27	2.530%	49,914	49,459
EART 20212	30165XAF2	01/25/22	80,000	04/15/27	1.400%	78,884	76,106
AMXCA 2022-2	02582JIT8	07/08/22	125,000	05/17/27	3.390%	125,156	122,420
World 2021 B	98163LAE0	05/19/21	50,000	06/15/27	1.040%	49,993	47,197
FHR K 066 A-2	3137F2LJ3	08/08/22	155,000	06/25/27	3.117%	153,880	148,095
FNMA PL AN6809	3138LKR74	12/20/22	60,000	09/01/27	2.910%	53,219	53,167
FordF 2020 2	34528QH00	05/24/21	65,000	09/15/27	1.060%	65,102	61,118
FNMA 2012 M14	3136A9M54	04/21/23	280,000	09/25/27	2.982%	223,653	224,371
DCENT	25463CX11	05/24/23	210,000	10/15/27	5.030%	211,304	209,618
CRVNA 2021P1 D	14687BAL0	01/19/22	70,000	12/10/27	1.820%	68,600	64,190
FHR K 072	3137FEBQ2	various	200,000	12/25/27	3.560%	196,867	192,056
EXETE 20214	30165JAF3	02/11/22	80,000	01/17/28	1.960%	78,266	76,134
Carma 2023 2 A	142921AD7	04/19/23	200,000	01/18/28	5.050%	199,979	199,410
FNR 2018-M7	3136B1K86	04/20/23	240,000	03/25/28	3.130%	207,099	204,924
GNMA PL MA0908M	36179NAH1	03/31/21	735,000	04/20/28	2.500%	56,125	50,562
FHR K 505	3137HACX2	various	100,000	06/25/28	4.819%	100,527	100,285
FRESB 2019-SB5	30308MAG2	06/12/23	560,000	10/25/28	3.600%	250,686	249,823
Carma 2023 2 B	142921AF2	04/19/23	320,000	11/15/28	5.180%	319,948	318,570
Chait 2024-1	161571HV9	02/23/24	150,000	01/16/29	4.600%	148,893	149,210
VZMT 2023-1 A	92348KBG7	12/22/23	250,000	01/22/29	4.490%	248,281	247,093
FRESB 2019-SB6	30309LAL2	04/14/23	80,000	01/25/29	3.170%	46,427	45,707
Alaska Airline 2020 1B	01166VAA7	07/02/20	60,000	02/15/29	4.800%	43,538	42,479
Toyot 2023-C	89231FAE0	08/08/23	180,000	02/15/29	5.720%	179,956	180,351
Wells 2024-A1	949700AA3	03/01/24	235,000	02/15/29	4.490%	234,936	235,127
Ameri 2023-2	03065JAF6	09/12/23	70,000	07/18/29	6.000%	69,982	71,130
FHR 2019 K C A SB	3137FP1P1	12/28/20	81,000	07/25/29	2.230%	56,137	54,318
FORDO 2024-A B	34535EAF9	03/15/24	130,000	11/15/29	5.260%	129,959	130,373
WOLS 2023-C	98164AE2	08/08/23	145,000	11/15/29	5.030%	144,971	145,228
Amem 2023-2	02582JKB5	various	285,000	05/15/30	4.800%	286,344	285,442
FHR K 1502 A-1	3137BPVM8	09/26/22	50,000	05/25/30	2.830%	32,837	32,060
FNMA PL AL7278	3138EQCQ3	02/06/24	140,000	08/01/30	3.500%	19,855	19,786
FNMA PL FM9465	3140XDQ76	03/17/22	40,000	01/01/31	3.000%	19,005	17,519
FNMA PL MA2541	31418BZF6	02/15/24	425,000	02/01/31	2.500%	66,018	65,914
Drive 2024-1	26208WAE4	02/13/24	220,000	11/17/31	5.770%	219,955	220,317
FNMA PL BM3956	3140J8ME0	various	347,000	12/01/32	3.000%	108,377	94,683
FHLMC PL ZT1989	3132AEF68	various	210,000	01/01/33	3.500%	73,768	63,896
FHLMC PL ZT1970	3132AEFK7	various	225,000	04/01/33	3.500%	72,291	66,676
FORDR 2021 1	345340AD5	04/14/21	40,000	10/17/33	2.310%	44,036	-
GNR 2023-154	38384DDE4	01/25/24	110,000	08/20/34	6.000%	109,615	108,649
FNMA PL FS644	3140XMHV9	09/26/23	25,000	11/01/34	3.000%	19,916	20,287
FHLMC PL SB0379	3132CWM43	12/23/20	25,000	12/01/34	3.500%	9,323	8,174
FNMA PL FM6017	3140X9VK8	various	125,000	02/01/35	3.000%	59,684	52,254
FNMA PL FM6733	3140XAP73	02/22/24	150,000	02/01/35	3.000%	70,958	71,093
FNMA PL MA4014	31418DN81	05/17/22	95,000	05/01/35	3.000%	28,000	26,541
FNMA PL FM3340	3140X6WA5	01/17/23	120,000	05/01/35	3.500%	21,847	21,694
FNMA PL MA4112	31418DSA1	02/22/24	50,000	08/01/35	3.000%	16,577	16,641
FHLMC PL SB8505	3132DGNW6	10/11/22	100,000	10/01/35	2.500%	46,808	47,848
FNMA PL FM5609	3140X9GT6	04/19/21	40,000	01/01/36	2.000%	27,387	24,689
FHR 5092	3137FYAY2	03/31/21	30,000	06/25/36	2.500%	7,332	6,387
FNMA PL BT7339	3140LWEM5	09/24/21	40,000	09/01/36	2.000%	29,589	25,236
FNMA PL FS4049	3140XKQB9	03/07/24	60,000	09/01/36	2.500%	47,207	47,330
FNMA PL MA4497	31418D7K2	11/17/21	100,000	12/01/36	2.000%	79,981	69,267
FHLMC G02882	3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	33,765	7,123
FNMA PL 890247	31410LBO4	01/14/13	100,000	09/01/38	6.000%	9,433	3,576
FHLMC PL G06685	3128M8XN9	10/03/11	201,434	03/01/39	6.500%	35,035	12,476
FNMA PL AD0242	31418MHU9	11/14/11	500,000	09/01/39	5.500%	34,089	9,563
GNR 2010 15	38376WA62	12/20/19	1,740,115	10/20/39	4.000%	14,696	13,474
FNMA PL 932639	31412REL7	10/25/11	400,000	05/01/40	5.000%	37,749	13,650
FNMA PL AE4350	31419EQZ5	11/14/11	90,000	10/01/40	4.000%	14,873	9,844
FNMA PL A11886	3138AFCY4	09/13/12	70,000	05/01/41	4.500%	11,375	5,530
FNMA PL CB0469	3140QKQX9	06/14/21	25,000	05/01/41	2.500%	20,680	16,725
FNMA PL AJ1696	3138AS3E0	03/12/12	130,000	09/01/41	4.000%	17,024	6,938
FHLMC PL Q03968	3132GKCD6	11/14/11	60,000	10/01/41	3.500%	9,922	7,873
FNMA PL AB3678	31417ACQ0	11/14/11	60,000	10/01/41	3.500%	13,174	10,781
FNMA PL CB1842	3140QMBL7	various	40,000	10/01/41	2.500%	35,105	29,203
FNMA PL MA0926	31418AA40	04/12/12	270,000	12/01/41	4.000%	14,630	5,348
FNMA PL AJ9172	3138E2FN0	03/12/12	130,000	01/01/42	4.000%	14,945	10,366
FNMA PL AX5312	3138Y63W2	various	460,000	01/01/42	4.000%	115,717	76,199
FHLMC PL RB5145	3133KYWE5	02/14/22	40,000	02/01/42	2.000%	33,978	28,771
FNMA PL MA4617	31418EDX5	07/11/23	60,000	04/01/42	3.000%	45,238	45,599

City of Columbia, Missouri

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FHLMC PL RB5163	3133KYWY1	90,000	03/13/23	3.000%	69,503	69,608
FNMA PL AB5462	31417CB87	130,000	10/11/12	3.000%	27,062	17,375
FHLMC PL RB5175	3133KYXC8	90,000	01/27/23	4.000%	74,845	72,246
FNMA PL AB6212	31417C3W3	90,000	10/11/12	3.000%	20,224	13,159
FHLMC PL SC0321	3132D9LA0	70,000	01/27/23	3.500%	58,926	56,665
FNR 2012 145	3136AA2P9	700,000	11/08/21	1.500%	17,544	13,658
FHR 4165	3137AYS15	1,020,000	various	1.750%	104,737	104,126
FHLMC PL SC0341	3132D9LW2	90,000	01/27/23	4.000%	80,676	77,834
FHLMC PL SC0334	3132D9LP7	110,000	02/14/23	4.500%	91,804	89,187
FNMA PL FSS543	3140XMBM7	90,000	08/25/23	4.500%	81,590	83,388
FNMA PL BC5090	3140F0UQ5	33,000	04/13/16	4.000%	5,047	2,596
FNMA PL AS4370	3138WDD2C4	150,000	07/14/15	4.000%	46,187	34,256
FNR 2015-35	3136ANP27	250,000	07/10/23	1.500%	28,270	28,744
FNMA PL AS7568	3138WHMS8	66,000	11/22/16	4.500%	12,551	6,590
FNMA PL AS7838	3138WHV82	100,000	11/13/18	3.000%	26,219	26,743
FNMA PL AS8157	3138WJB31	136,000	10/31/16	4.500%	36,572	22,060
FNR 2016	3136AU2W0	50,000	02/12/24	3.000%	39,381	38,981
FHLMC PL Q46279	3132WK6R4	101,000	09/22/17	3.500%	16,420	11,860
FHLMC PL Q49553	3132WPTK3	22,000	07/18/17	4.000%	2,721	1,413
FHLMC PL G08772	3128MJ2E9	120,000	06/13/17	4.500%	25,749	15,793
FNMA PL 890813	31410LVE9	95,000	11/13/18	3.500%	25,606	25,533
FNMA PL CA1218	3140Q8K87	36,000	03/19/18	4.500%	6,299	4,562
FNMA PL CA1378	3140Q8Q81	80,000	03/13/18	4.000%	16,034	13,282
FNMA PL B09169	3140HBFK9	various	various	4.000%	119,905	120,215
FNMA PL BN0340	3140JGLV3	195,000	03/21/19	4.500%	26,702	18,264
FNMA PL FM1090	3140X4F84	38,000	various	4.000%	9,843	7,385
JPMDB 2016 C2 A SB	46590LAU6	90,000	07/06/21	2.954%	41,633	36,561
FNMA PL BO1766	3140JV6C1	106,000	08/20/19	4.500%	25,614	19,007
FNMA PL FM2789	3140X6C33	133,000	07/07/20	4.000%	37,078	28,210
FNMA PL FM1567	3140X4W51	881,000	10/10/19	3.500%	137,836	136,436
CD 2016 CD1 A SB	12514MBA2	175,000	10/21/21	2.622%	93,804	86,118
JP MCC 2016 JP3	46590RAF6	50,000	08/15/49	2.777%	24,970	22,079
FHLMC PL QA3869	31339UJN1	238,000	12/18/19	3.500%	79,155	65,326
BACM 2017 BNK A SB	06427DA06	95,000	01/18/22	3.366%	54,913	50,532
CD 2017 CD4 A SB	12515DAp9	100,000	11/08/21	3.317%	68,055	61,015
FNMA PL FM6261	3140X95X9	130,000	05/23/22	5.000%	44,956	42,499
FHLMC PL RA3580	3133J6R88	50,000	12/14/20	2.000%	38,376	29,311
FNMA PL MA4157	31418DTP7	50,000	10/14/21	1.500%	37,241	29,102
FHLMC PL SD7528	3132DVLH6	55,000	11/13/20	2.000%	42,172	32,426
GSSM 2017 G88 A AB	36254KAM4	75,000	11/08/21	3.313%	56,321	50,198
FHLMC PL RA4245	3133KQWE5	45,000	12/14/20	2.000%	36,458	28,122
FNMA PL CA8143	3140QGBM8	65,000	12/28/20	2.500%	43,597	33,485
FNMA PL CA8251	3140QGEZ6	270,000	11/24/23	2.500%	162,689	168,135
FNMA PL FM6708	3140XAN24	45,000	02/14/22	2.500%	25,893	21,805
BMARK 2018 B1 A SB	08162PAV3	26,000	11/01/21	3.602%	21,281	19,380
FNMA PL BR2619	3140L04D6	35,000	02/11/21	2.000%	26,595	20,502
FNMA PL FM6564	3140XAJJ2	148,000	03/18/21	2.500%	95,491	74,270
FHLMC PL RA5552	3133KMEZ4	132,000	08/12/21	3.000%	99,246	89,465
FNMA PL FM8348	3140XCH27	35,000	08/13/21	2.500%	25,684	20,433
FNMA PL FM8601	3140XCRX8	50,000	09/14/21	2.500%	44,949	35,638
FNMA PL FM8595	3140XCRR1	55,000	09/14/21	2.500%	46,577	37,015
FNMA PL FM8617	3140XCSF6	40,000	09/14/21	2.000%	32,757	25,865
GNR 2021-155	38383AKL7	190,000	01/31/24	6.000%	62,807	65,539
FNMA PL FM9067	3140XDCD6	30,000	12/12/23	2.500%	21,357	21,587
FNMA PL FS0328	3140XFLJ8	40,000	01/13/22	4.000%	32,851	27,900
FNMA PL FM8857	3140XCZX9	50,000	09/15/21	2.000%	44,263	34,892
FNMA PL MA4468	31418D6E7	40,000	10/15/21	3.500%	29,548	23,998
FNMA PL FS2572	3140X1E26	85,000	08/11/22	2.000%	66,019	60,990
FHLMC PL QD5507	3133B3DL8	40,000	01/20/22	2.000%	33,267	27,369
FNMA PL CB2668	3140QM6E9	300,000	03/12/24	3.000%	228,466	227,525
FNMA PL BV3091	3140MGNH0	35,000	02/14/22	2.500%	28,994	24,555
FNMA PL FS1931	3140XHED5	70,000	08/11/22	2.500%	52,549	49,348
FNMA PL MA4565	31418ECB4	50,000	02/28/22	3.500%	43,036	37,598
FNMA PL BM7053	3140JBZT6	90,000	08/19/22	2.000%	73,398	65,906
FHLMC PL SE9055	3133SKBY6	160,000	08/22/22	2.000%	127,659	114,354
FNMA PL BU8798	3140MAX41	-	04/26/22	2.894%	126	-
FHLMC PL QD9791	3133B72Y3	40,000	08/19/22	2.000%	30,989	28,138
FNMA PL FS1626	3140XGY99	45,000	09/14/22	2.500%	34,447	32,985
FNMA PL FS1395	3140XGRR2	40,000	04/08/22	4.000%	35,983	33,163
FHLMC PL QE0359	3133B9MG6	50,000	04/01/22	3.500%	40,424	36,472
FNMA PL FS2180	3140XHM61	75,000	08/11/22	2.000%	58,661	53,544
FHLMC PL RA7191	3133KN7C1	80,000	05/11/22	3.500%	67,797	63,245
FHLMC PL 8D0243	3142BNHU1	-	06/15/22	0.000%	(172)	-
FNMA PL MA4684	31418EF21	295,000	various	4.500%	249,743	247,725
FNMA PL FS2418	3140X1V18	48,000	01/25/24	3.500%	39,608	39,537
FNMA PL FS2442	3140XHWCT	80,000	12/15/23	4.000%	48,270	67,811
FNMA PL CB4129	3140QPST5	120,000	11/23/22	4.500%	101,347	100,510
FNMA PL FS4018	3140XKPC8	373,000	12/13/23	3.000%	300,267	301,049
FNMA PL BT8308	3140LXG58	90,000	05/19/23	4.500%	79,477	78,528
FHLMC PL RA7779	3133KPU00	140,000	12/21/22	4.500%	120,790	117,458
FNMA PL MA4786	31418EJ84	150,000	10/21/22	5.500%	126,254	128,209



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
March 31, 2024

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2024	
FHLMC PL SD3954	3132EOMB5	12/13/23	100,000	11/01/52	4.000%	90,043	90,808
FHLMC PL SD2184	3132DPM96	11/29/22	90,000	01/01/53	6.000%	82,564	83,484
FHLMC PL SD2428	3132DPVV7	04/13/23	90,000	01/01/53	5.000%	83,526	82,037
FHLMC PL SD3772	3132EOMF9	12/13/23	120,000	06/01/53	4.500%	112,428	113,278
FNMA PL MA5105	31418EU73	03/19/24	240,000	08/01/53	4.500%	221,135	222,594
GNMA PL MA9107M	36179YDL5	08/02/23	70,000	08/20/53	6.000%	68,735	69,256
FNMA PL FSS833	3140XMP17	11/28/23	90,000	10/01/53	6.000%	87,688	89,102
GNMA PL MA9365M	36179YMN1	03/20/24	220,000	12/20/53	7.000%	222,570	223,103
GNMA PL MA9425M	36179YPI7	03/20/24	230,000	01/20/54	6.500%	232,078	232,760
GNR 2024-022	38384IH23	03/01/24	180,000	02/20/54	3.000%	134,606	135,038
GNMA PL MA9489M	36179YRJ5	03/07/24	180,000	02/20/54	6.000%	181,411	181,439
FNMA PL MA5294	31418E3C2	03/26/24	120,000	03/01/54	4.500%	116,975	141,015
GNR 2024-020	38384IYA6	03/01/24	170,000	03/01/54	4.000%	140,671	116,959
GNMA PL MA9541M	36179YS62	03/21/24	190,000	03/20/54	5.500%	189,377	189,996
Bmark 2021-B27	08163HAE8	03/19/24	90,000	07/15/54	2.390%	72,566	73,321
Bmark 2021-B28	08163GAU4	02/22/24	50,000	08/15/54	2.224%	40,586	41,203
GS MT 2021	36263UAN9	02/22/24	50,000	12/15/54	2.618%	41,430	41,700
Bmark 2022-B34	08161YBG7	03/07/24	140,000	04/15/55	3.786%	124,649	123,914
Bank 2017 BNK A SB	06541XAD2	07/06/21	75,000	09/15/60	3.265%	53,386	46,818
Total Asset-Backed Securities					\$	13,414,585	\$ 12,684,524
Municipal Securities:							
Pennsylvania Eeon Dev Fl Tax Rv	70869PMQ7	04/28/21	70,000	06/15/25	1.164%	70,000	66,855
Port Seattle WA Tax Rv	735389R42	07/20/21	90,000	08/01/25	1.136%	90,000	85,480
Alabama Fed Aid Hwy Fin Tax SR	010268CM0	11/02/21	110,000	09/01/25	1.038%	110,000	104,133
Kentucky St Ppty & Bldgs Tax	49151FN97	07/01/21	115,000	09/01/25	1.039%	115,000	108,636
Hillsborough Co FL Avtn Tax	432308S96	03/09/22	160,000	10/01/25	2.238%	160,000	153,083
Oklahoma St Tpk Auth Tax	679111ZT4	01/06/21	130,000	01/01/26	0.753%	132,869	121,759
Houston TX Arpt Sys	442349EN2	09/28/23	220,000	07/01/26	5.343%	199,778	205,561
Kentucky St Ppty & Bldgs Tax	49151FW48	10/05/22	105,000	06/01/27	4.393%	105,000	103,755
Massachusetts St SPL OBG	576004HD0	08/30/22	145,000	07/15/27	3.680%	145,000	141,259
New York NY City Transi Tax Rv	64972JFK9	10/21/22	130,000	08/01/27	3.590%	119,948	125,876
Port Seattle WA Tax Rv	735389W87	08/11/22	160,000	08/01/27	3.708%	160,000	155,406
Middlesex Cnty NJ	596564RY2	07/17/23	230,000	08/15/27	4.774%	230,000	230,354
Alabama Fed Aid Hwy Fin Tax VR	010268CP3	09/01/22	215,000	09/01/27	1.547%	188,960	194,685
Chicago IL O Hare Intl	167593T28	07/24/23	200,000	01/01/28	4.911%	178,350	181,774
Dallas Fort Worth Tex Intl	23503CBW6	07/20/23	175,000	11/01/28	4.721%	175,000	175,765
New York St Dorm Auth	64990F6Z2	03/14/24	185,000	03/15/29	4.579%	185,000	184,386
Total Police and Firefighters' Investments					\$	2,364,905	\$ 2,338,767
Total Restricted/Unrestricted Marketable Securities and Investments					\$	161,782,421	\$ 191,914,439
					\$	698,329,658	\$ 717,539,173