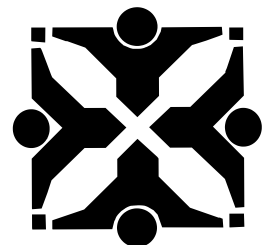


CITY OF COLUMBIA, MISSOURI

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

For the Fiscal Year
October 1, 2023 - June 30, 2024

Department of Finance
Matthew Lue
Director of Finance



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August 2, 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 June 30, 2024 and with revenues and expenditures for the nine-month period ending June 30, 2024. The FMIS is not audited and additionally, it is not presented in the governmental reporting model format. The intent of this report is to provide supplemental financial information in an easy to understand format for all funds of the City.

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

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

The Proprietary fund types include eleven Enterprise Funds and five Internal Service Funds. The Fiduciary fund types include the Police and Firefighters' Retirement Fund (Pension), Other Postemployment Benefits Fund, Expendable Trust Funds, a Nonexpendable Trust Fund and Custodial Funds. Two account groups are also included: General Fixed Assets and General Long-Term Debt.

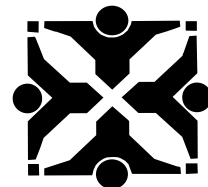
Respectfully submitted,

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

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
June 30, 2024 and 2023

ASSETS	2024	2023
Cash and cash equivalents	\$ 62,651,232	\$ 63,604,096
Accounts receivable	1,669,620	1,662,029
Taxes receivable	3,900,124	3,338,170
Allowance for uncollectible taxes	(64,159)	(58,709)
Grants receivable	18,410	201,152
Accrued interest	256,584	199,764
Due from other funds	2,654,191	4,422,274
Other assets	423,652	373,454
Lease Receivable	345,508	430,653
TOTAL ASSETS	\$ 71,855,162	\$ 74,172,883
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$ 554,584	\$ 320,072
Accrued payroll and payroll taxes	904,366	-
Due to other funds	-	-
Unearned revenue	8,535,563	11,237,135
Unearned revenue--lease	-	348,000
Other liabilities	4,212,621	4,026,586
TOTAL LIABILITIES	14,207,134	15,931,793
DEFERRED INFLOWS OF RESOURCES:		
Deferred inflows-lease	332,892	420,366
Unavailable revenue-property taxes	96,100	76,500
FUND BALANCE:		
Nonspendable	423,652	373,454
Restricted	504,579	317,905
Committed	592,393	47,178
Assigned	17,250,164	4,779,463
Unassigned	38,448,248	52,226,224
TOTAL FUND BALANCE	57,219,036	57,744,224
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 71,855,162	\$ 74,172,883

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
REVENUES:		
General property taxes	\$ 10,713,960	\$ 10,264,745
Sales tax	21,237,499	20,212,469
Use Tax	3,178,810	2,276,800
Other local taxes	9,721,638	9,734,454
Licenses and permits	1,617,689	1,204,663
Fines	240,578	349,498
Fees and service charges	2,253,103	2,017,236
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.)	12,399,418	11,664,298
Intragovernmental revenue	7,668,866	8,166,906
Revenue from other governmental units	7,533,146	4,602,876
Investment revenue	1,956,656	1,509,019
Miscellaneous	1,219,034	1,766,331
TOTAL REVENUES	<u>79,740,397</u>	<u>73,769,295</u>
EXPENDITURES:		
Current:		
Policy development and administration	8,596,465	7,344,242
Public safety	45,203,761	39,240,810
Transportation	8,083,651	6,381,651
Health and environment	10,848,306	9,255,284
Personal development	2,936,489	1,859,946
Supporting activities	3,007,524	2,512,052
Miscellaneous nonprogrammed activities	1,413,945	115,140
TOTAL EXPENDITURES	<u>80,090,141</u>	<u>66,709,125</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(349,744)</u>	<u>7,060,170</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	7,280,712	6,829,859
Operating transfers to other funds	(7,880,740)	(7,905,625)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(600,028)</u>	<u>(1,075,766)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(949,772)</u>	<u>5,984,404</u>
FUND BALANCE, BEGINNING OF YEAR	<u>58,168,808</u>	<u>51,759,820</u>
FUND BALANCE, END OF YEAR	<u>\$ 57,219,036</u>	<u>\$ 57,744,224</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2023

	2024		(Over) Under Budget	2023
	Budget	Actual		Actual
GENERAL PROPERTY TAXES:				
Real property	\$ 8,627,277	\$ 8,515,625	\$ 111,652	\$ 8,225,714
Individual personal property	1,959,365	2,106,449	(147,084)	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	10,671,131	(49,414)	10,231,577
Penalties and interest	20,481	42,829	(22,348)	33,168
Total General Property Taxes	10,642,198	10,713,960	(71,762)	10,264,745
USE TAX	3,616,423	3,178,810	437,613	2,276,800
SALES TAX	30,442,248	21,237,499	9,204,749	20,212,469
OTHER LOCAL TAXES:				
Gasoline tax	3,549,746	3,070,536	479,210	2,846,834
Cigarette tax	360,926	202,363	158,563	234,801
Marijuana tax	1,000,000	612,282	387,718	-
Motor vehicle tax	1,825,947	1,433,451	392,496	1,398,091
Utilities tax:				
Telephone	1,210,843	818,587	392,256	1,034,216
Natural gas	4,024,494	2,354,325	1,670,169	3,034,711
CATV franchise	318,973	240,016	78,957	285,285
Electric	1,398,549	990,078	408,471	900,516
Total Other Local Taxes	13,689,478	9,721,638	3,967,840	9,734,454
LICENSES AND PERMITS:				
Business licenses	1,346,204	1,395,628	(49,424)	1,011,997
Alcoholic beverages	185,239	181,494	3,745	161,352
Animal licenses	49,716	40,567	9,149	31,314
Total Licenses and Permits	1,581,159	1,617,689	(36,530)	1,204,663
FINES:				
Corporation court fines	264,453	162,783	101,670	153,735
Uniform ticket fines	37,008	11,833	25,175	33,149
Meter fines	236,786	61,762	175,024	162,614
Alarm violations	-	4,200	(4,200)	-
Total Fines	538,247	240,578	297,669	349,498
FEES AND SERVICE CHARGES:				
Construction inspection	1,560,362	1,296,757	263,605	1,083,654
Street maintenance	-	-	-	4,925
Right of way	145,489	137,133	8,356	125,058
Animal control fees	22,800	14,239	8,561	15,703
Health fees	777,129	647,784	129,345	587,297
Miscellaneous	232,317	157,190	75,127	200,599
Total Fees and Service Charges	2,738,097	2,253,103	484,994	2,017,236

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2023

	2024		(Over) Under Budget	2023
	Budget	Actual		Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$ 13,703,046	\$ 9,000,454	\$ 4,702,592	\$ 8,292,542
Water	5,800,213	3,398,964	2,401,249	3,371,756
Total	19,503,259	12,399,418	7,103,841	11,664,298
General and Administrative Charges	11,000,001	7,668,866	3,331,135	8,166,906
Total Intragovernmental Revenue	30,503,260	20,068,284	10,434,976	19,831,204
REVENUE FROM OTHER GOVERNMENTAL UNITS:				
Federal and State Grants:				
Joint Communications	-	-	-	-
Fire	-	42,376	(42,376)	-
Disaster Preparedness	-	-	-	-
Missouri Department of Transportation – Highway	-	-	-	-
Emergency Shelter	-	-	-	-
Health, General	5,668,795	2,889,386	2,779,409	1,790,948
Health-Women-Infants and Children	581,908	392,047	189,861	333,207
Safe Routes to School	-	-	-	-
Youth at Risk	-	-	-	-
Police Department	402,276	211,230	191,046	174,163
Community Development	237,386	67,626	169,760	54,997
Cultural Affairs	32,745	32,745	-	27,140
City Council	-	-	-	-
TRIM Grant	-	-	-	-
Human Services Grants	-	-	-	-
Sustainability	31,000	67,027	(36,027)	-
American Rescue Plan	5,406,174	2,736,817	2,669,357	1,203,687
Total	12,360,284	6,439,254	5,921,030	3,584,142
Boone County:				
Health Department	1,979,888	895,308	1,084,580	844,143
Cares Funding County	-	-	-	-
Disaster Preparedness	-	-	-	-
Animal Control	268,564	198,584	69,980	166,399
Social Services	-	-	-	8,192
Total	2,248,452	1,093,892	1,154,560	1,018,734
Total Revenue From Other Governmental Units	14,608,736	7,533,146	7,075,590	4,602,876
INVESTMENT REVENUE	1,895,420	1,956,656	(61,236)	1,509,019

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2023

	2024		(Over) Under Budget	2023
	Budget	Actual		Actual
MISCELLANEOUS REVENUE:				
Property sales	\$ 50,942	\$ 36,746	\$ 14,196	\$ 57,437
Construction inspection	-	31,188	(31,188)	195
Other	1,836,911	1,151,100	685,811	1,708,699
	<u>1,887,853</u>	<u>1,219,034</u>	<u>668,819</u>	<u>1,766,331</u>
Total Miscellaneous Revenue				
	<u>112,143,119</u>	<u>79,740,397</u>	<u>32,402,722</u>	<u>73,769,295</u>
TOTAL REVENUES				
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Capital Improvement Sales Tax Fund	247,500	185,625	61,875	-
Transportation Sales Tax Fund	8,449,633	6,337,225	2,112,408	6,033,829
Convention & Visitors Bureau	4,400	3,300	1,100	2,475
Community Development Grant Fund	48,443	53,708	(5,265)	33,737
Capital Projects Fund	-	-	-	139,787
Water	9,429	7,072	2,357	7,072
Electric	220,378	165,283	55,095	169,628
Public Transportation	2,295	1,721	574	1,721
Public Improvement Fund	195,000	146,250	48,750	-
Sewer	5,280	3,960	1,320	3,960
Parking	23,565	17,674	5,891	17,674
Solid Waste	259,236	194,427	64,809	159,720
Storm Water	194,994	146,246	48,748	146,185
Fleet	2,295	1,721	574	1,721
Communications	-	-	-	93,450
Contributions Fund	16,500	16,500	-	18,900
	<u>9,678,948</u>	<u>7,280,712</u>	<u>2,398,236</u>	<u>6,829,859</u>
Total operating transfers from other funds				
	<u>9,678,948</u>	<u>7,280,712</u>	<u>2,398,236</u>	<u>6,829,859</u>
TOTAL OTHER FINANCING SOURCES				
	<u>9,678,948</u>	<u>7,280,712</u>	<u>2,398,236</u>	<u>6,829,859</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES				
	<u>\$ 121,822,067</u>	<u>\$ 87,021,109</u>	<u>\$ 34,800,958</u>	<u>\$ 80,599,154</u>

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2023

	2024		(Over) Under	2023
	Budget	Actual	Budget	Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$ 56,154	\$ 40,036	\$ 16,118	\$ 41,916
Materials and supplies	31,467	8,863	22,604	11,347
Travel and training	91,100	28,357	62,743	19,230
Intragovernmental	17,603	13,719	3,884	7,603
Utilities, services, and miscellaneous	221,718	70,876	150,842	72,330
Capital additions	-	-	-	-
Total City Council	418,042	161,851	256,191	152,426
City Clerk:				
Personal services	429,486	265,973	163,513	250,639
Materials and supplies	4,079	770	3,309	96
Travel and training	5,000	510	4,490	45
Intragovernmental	26,566	19,928	6,638	18,581
Utilities, services, and miscellaneous	7,678	1,906	5,772	802
Total City Clerk	472,809	289,087	183,722	270,163
City Manager:				
Personal services	2,573,152	1,402,438	1,170,714	801,353
Materials and supplies	69,610	29,546	40,064	25,630
Travel and training	141,500	51,720	89,780	36,399
Intragovernmental	111,604	81,734	29,870	45,070
Utilities, services, and miscellaneous	730,291	277,203	453,088	245,974
Capital additions	-	-	-	-
Total City Manager	3,626,157	1,842,641	1,783,516	1,154,426
Election:				
Utilities, services, and miscellaneous	107,544	126,577	(19,033)	60,550
Total General Government	4,624,552	2,420,156	2,204,396	1,637,565
Financial Services:				
Personal services	5,199,752	3,352,139	1,847,613	2,976,762
Materials and supplies	117,851	77,212	40,639	42,852
Travel and training	77,058	48,288	28,770	59,098
Intragovernmental	382,002	283,838	98,164	230,442
Utilities, services, and miscellaneous	370,226	252,066	118,160	434,850
Capital additions	-	-	-	-
Total Financial Services	6,146,889	4,013,543	2,133,346	3,744,004
Human Resources:				
Personal services	1,126,969	765,574	361,395	668,533
Materials and supplies	28,825	12,276	16,549	19,341
Travel and training	42,407	24,231	18,176	16,843
Intragovernmental	103,135	78,218	24,917	61,943
Utilities, services, and miscellaneous	515,492	160,171	355,321	208,861
Capital additions	75,000	-	75,000	-
Total Human Resources	1,891,828	1,040,470	851,358	975,521

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	2024		(Over) Under	2023
	Budget	Actual	Budget	Actual
City Counselor:				
Personal services	\$ 1,418,877	\$ 811,407	\$ 607,470	\$ 707,557
Materials and supplies	22,738	8,911	13,827	28,103
Travel and training	37,974	21,325	16,649	18,117
Intragovernmental	77,814	58,222	19,592	45,848
Utilities, services, and miscellaneous	323,601	89,361	234,240	79,340
Capital additions	-	-	-	-
Total City Counselor	<u>1,881,004</u>	<u>989,226</u>	<u>891,778</u>	<u>878,965</u>
Public Works Administration:				
Personal services	149,670	82,615	67,055	71,197
Materials and supplies	11,710	4,152	7,558	6,762
Travel and training	7,800	2,515	5,285	2,589
Intragovernmental	39,769	30,571	9,198	24,844
Utilities, services, and miscellaneous	21,345	13,217	8,128	2,795
Total Public Works Administration	<u>230,294</u>	<u>133,070</u>	<u>97,224</u>	<u>108,187</u>
Total Policy Development and Administration	<u>14,774,567</u>	<u>8,596,465</u>	<u>6,178,102</u>	<u>7,344,242</u>
PUBLIC SAFETY:				
Police:				
Personal services	28,249,288	17,681,982	10,567,306	16,464,535
Materials and supplies	1,510,979	1,055,084	455,895	883,436
Travel and training	399,320	211,962	187,358	140,464
Intragovernmental	2,799,052	2,076,064	722,988	1,770,034
Utilities, services, and miscellaneous	1,549,083	1,056,505	492,578	697,038
Capital additions	30,500	20,500	10,000	-
Total Police	<u>34,538,222</u>	<u>22,102,097</u>	<u>12,436,125</u>	<u>19,955,507</u>
City Prosecutor:				
Personal services	636,716	380,635	256,081	355,252
Materials and supplies	21,035	5,257	15,778	12,530
Travel and training	7,026	5,450	1,576	1,639
Intragovernmental	48,353	36,194	12,159	31,056
Utilities, services, and miscellaneous	45,531	18,992	26,539	17,517
Capital additions	-	-	-	-
Total City Prosecutor	<u>758,661</u>	<u>446,528</u>	<u>312,133</u>	<u>417,994</u>
Fire:				
Personal services	25,327,947	18,687,405	6,640,542	15,659,238
Materials and supplies	1,058,880	879,435	179,445	639,895
Travel and training	84,246	54,311	29,935	47,348
Intragovernmental	1,652,881	1,218,439	434,442	996,743
Utilities, services, and miscellaneous	1,153,647	687,772	465,875	474,555
Capital additions	-	-	-	-
Total Fire	<u>29,277,601</u>	<u>21,527,362</u>	<u>7,750,239</u>	<u>17,817,779</u>
Animal Control:				
Personal services	562,702	348,423	214,279	333,687
Materials and supplies	37,326	31,943	5,383	26,221
Travel and training	3,152	350	2,802	880
Intragovernmental	81,940	58,690	23,250	53,883
Utilities, services, and miscellaneous	237,159	186,651	50,508	184,895
Capital additions	-	-	-	-
Total Animal Control	<u>922,279</u>	<u>626,057</u>	<u>296,222</u>	<u>599,566</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2023

	2024		(Over) Under	2023
	Budget	Actual	Budget	Actual
Municipal Court:				
Personal services	\$ 870,448	\$ 425,586	\$ 444,862	\$ 384,219
Materials and supplies	53,883	5,119	48,764	7,094
Travel and training	15,000	4,714	10,286	5,043
Intragovernmental	75,325	56,427	18,898	44,503
Utilities, services, and miscellaneous	53,970	9,871	44,099	9,105
Capital additions	-	-	-	-
Total Municipal Court	1,068,626	501,717	566,909	449,964
Total Public Safety	66,565,389	45,203,761	21,361,628	39,240,810
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	5,844,579	3,165,977	2,678,602	2,797,668
Materials and supplies	1,982,581	1,126,884	855,697	927,853
Travel and training	37,050	20,896	16,154	17,370
Intragovernmental	830,859	619,668	211,191	461,832
Utilities, services, and miscellaneous	5,707,526	2,434,723	3,272,803	1,336,966
Capital additions	-	-	-	-
Total Streets and Sidewalks	14,402,595	7,368,148	7,034,447	5,541,689
Traffic:				
Personal services	709,572	306,029	403,543	291,753
Materials and supplies	543,482	286,768	256,714	460,622
Travel and training	8,870	3,429	5,441	689
Intragovernmental	107,653	79,958	27,695	67,258
Utilities, services, and miscellaneous	67,892	39,319	28,573	19,640
Capital additions	-	-	-	-
Total Traffic	1,437,469	715,503	721,966	839,962
Total Transportation	15,840,064	8,083,651	7,756,413	6,381,651
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	8,633,767	4,877,004	3,756,763	3,593,580
Materials and supplies	575,906	163,611	412,295	164,144
Travel and training	210,192	135,539	74,653	58,843
Intragovernmental	1,020,882	752,097	268,785	609,069
Utilities, services, and miscellaneous	2,220,524	569,370	1,651,154	473,801
Capital additions	22,200	116	22,084	-
Total Health Services	12,683,471	6,497,737	6,185,734	4,899,437
Planning:				
Personal services	4,622,522	2,703,551	1,918,971	2,459,751
Materials and supplies	147,062	60,238	86,824	63,688
Travel and training	38,493	6,551	31,942	11,580
Intragovernmental	481,897	359,411	122,486	279,766
Utilities, services, and miscellaneous	1,064,880	295,026	769,854	651,287
Other	-	-	-	-
Total Planning	6,354,854	3,424,777	2,930,077	3,466,072

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2023

	2024		(Over) Under	2023
	Budget	Actual	Budget	Actual
Department of Economic Development:				
Personal services	\$ 789,608	\$ 434,987	\$ 354,621	\$ 413,035
Materials and supplies	5,187	90	5,097	2,876
Travel and training	1,000	-	1,000	-
Intragovernmental	61,391	46,383	15,008	33,303
Utilities, services, and miscellaneous	82,632	71,000	11,632	76,000
Total Department of Economic Development	<u>939,818</u>	<u>552,460</u>	<u>387,358</u>	<u>525,214</u>
Office of Sustainability				
Personal services	514,314	289,893	224,421	301,767
Materials and supplies	14,810	2,744	12,066	2,738
Travel and training	9,500	3,654	5,846	5,708
Intragovernmental	40,972	30,617	10,355	14,551
Utilities, services, and miscellaneous	296,813	46,424	250,389	39,797
Capital additions	-	-	-	-
Total Office of Sustainability	<u>876,409</u>	<u>373,332</u>	<u>503,077</u>	<u>364,561</u>
Total Health and Environment	<u>20,854,552</u>	<u>10,848,306</u>	<u>10,006,246</u>	<u>9,255,284</u>
PERSONAL DEVELOPMENT:				
Cultural Affairs:				
Personal services	205,576	151,145	54,431	137,498
Materials and supplies	10,695	3,775	6,920	4,613
Travel and training	6,000	2,314	3,686	417
Intragovernmental	18,723	14,116	4,607	11,432
Utilities, services, and miscellaneous	300,574	198,803	101,771	208,598
Total Cultural Affairs	<u>541,568</u>	<u>370,153</u>	<u>171,415</u>	<u>362,558</u>
Office of Community Services:				
Personal services	1,146,809	708,197	438,612	454,586
Materials and supplies	151,003	110,061	40,942	69,574
Travel and training	24,278	5,497	18,781	4,615
Intragovernmental	114,606	82,381	32,225	66,503
Utilities, services, and miscellaneous	766,114	107,754	658,360	42,935
Capital additions	12,013	-	12,013	-
Total Office of Community Services	<u>2,214,823</u>	<u>1,013,890</u>	<u>1,200,933</u>	<u>638,213</u>
Social Assistance:				
Intragovernmental	35,255	29,515	5,740	18,582
Utilities services, and miscellaneous	2,063,204	1,522,931	540,273	840,593
Total Social Assistance	<u>2,098,459</u>	<u>1,552,446</u>	<u>546,013</u>	<u>859,175</u>
Total Personal Development	<u>4,854,850</u>	<u>2,936,489</u>	<u>1,918,361</u>	<u>1,859,946</u>

CITY OF COLUMBIA, MISSOURI
GENERAL FUND

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2024
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2023

	2024		2023	
	Budget	Actual	(Over) Under Budget	Actual
SUPPORTING ACTIVITIES:				
Public Communications:				
Personal services	\$ 1,022,760	\$ 449,549	\$ 573,211	\$ 453,827
Materials and supplies	71,484	43,872	27,612	38,747
Travel and training	5,150	3,484	1,666	360
Intragovernmental	250,131	191,606	58,525	131,415
Utilities, services, and miscellaneous	138,860	48,769	90,091	55,136
Capital additions	356,215	-	356,215	-
Total Public Communications	1,844,600	737,280	1,107,320	679,485
Customer Contact Center:				
Personal services	740,086	473,487	266,599	420,115
Materials and supplies	131,636	52,835	78,801	58,310
Travel and training	7,487	4,038	3,449	4,934
Intragovernmental	73,981	55,080	18,901	44,200
Utilities, services, and miscellaneous	115,554	27,471	88,083	6,821
Total Customer Contact Center	1,068,744	612,911	455,833	534,380
Building Maintenance:				
Personal services	778,840	463,008	315,832	381,493
Materials and supplies	107,558	76,539	31,019	111,656
Travel and training	3,917	30	3,887	230
Intragovernmental	68,382	50,712	17,670	35,467
Utilities, services, and miscellaneous	718,215	402,437	315,778	167,186
Capital additions	-	-	-	-
Total Building Maintenance	1,676,912	992,726	684,186	696,032
Custodial:				
Personal services	578,162	349,592	228,570	324,644
Materials and supplies	58,732	31,759	26,973	29,186
Travel and training	2,524	-	2,524	-
Intragovernmental	22,998	15,771	7,227	15,276
Utilities, services, and miscellaneous	11,874	8,801	3,073	3,847
Capital additions	-	-	-	-
Total Custodial	674,290	405,923	268,367	372,953
Utilities:				
Personal services	-	-	-	-
Materials and supplies	-	-	-	-
Travel and training	-	-	-	-
Intragovernmental	-	-	-	-
Utilities, services, and miscellaneous	347,792	258,684	89,108	229,202
Other	-	-	-	-
Total Utilities	347,792	258,684	89,108	229,202
Total Supporting Activities	5,612,338	3,007,524	2,604,814	2,512,052
Miscellaneous Nonprogrammed Activities:				
Personal services	55,000	4,630	50,370	813
Intragovernmental	245	184	61	-
Utilities, services, and miscellaneous	27,575,155	1,335,144	26,240,011	114,327
Capital additions	-	73,987	(73,987)	-
Total Miscellaneous Nonprogrammed Activities	27,630,400	1,413,945	26,216,455	115,140
TOTAL EXPENDITURES	156,132,160	80,090,141	76,042,019	66,709,125
OPERATING TRANSFERS TO OTHER FUNDS:				
Utility Assistance	-	-	-	-
2016 S.O. Bonds	993,595	745,196	248,399	745,665
Airport	-	-	-	-
Recreation Services Fund	5,000,000	3,950,000	1,050,000	3,750,000
Public Transportation Fund	-	-	-	-
Convention & Visitors Bureau	-	-	-	-
Capital Projects Fund	-	1,112,805	(1,112,805)	1,560,000
Storm Water Utility Fund	-	-	-	-
Water	-	-	-	-
Electric	-	-	-	-
Fleet	-	-	-	-
Parking	-	-	-	-
Contributions Fund	-	15,672	(15,672)	13,163
Employee Benefit	-	-	-	-
VERF	1,209,250	1,391,572	(182,322)	1,236,797
Community Development	-	-	-	-
MMSWMD	-	-	-	-
Railroad	-	-	-	-
Transload	-	-	-	-
Sewer	-	-	-	-
Solid Waste	-	-	-	-
Utility Assistance	600,000	600,000	-	600,000
Information Technologies	-	65,495	(65,495)	-
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	7,802,845	7,880,740	(77,895)	7,905,625
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 163,935,005	\$ 87,970,881	\$ 75,964,124	\$ 74,614,750

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
June 30, 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	\$ -	\$ -	\$ -	\$ -	\$ 19,507,072	\$ 15,833,982
Cash restricted for other	-	-	-	-	-	-
Accounts receivable	-	-	30,000	25,000	-	-
Due from other funds	-	-	-	-	-	-
Taxes receivable	-	-	-	-	1,445,660	1,413,896
Allowance for uncollectible taxes	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Grants receivable	-	-	-	-	-	-
Rehabilitation loans receivable	-	-	-	-	-	-
Accrued interest	-	-	240	290	14,224	7,582
Other assets	-	-	595	595	-	-
TOTAL ASSETS	\$ -	\$ -	\$ 30,835	\$ 25,885	\$ 20,966,956	\$ 17,255,460
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-
Accrued payroll and payroll taxes	-	-	1,632	-	-	-
Due to other funds	-	65,715	69,258	68,087	-	-
Advances from other funds	-	-	-	-	-	-
Obligations under capital leases – current maturities	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 65,715	\$ 70,890	\$ 68,087	\$ -	\$ -
FUND BALANCE:						
Non Spendable	-	-	595	-	-	-
Restricted	-	(65,715)	(40,650)	(42,202)	20,966,956	17,255,460
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	-	(65,715)	(40,055)	(42,202)	20,966,956	17,255,460
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ -	\$ 30,835	\$ 25,885	\$ 20,966,956	\$ 17,255,460

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2024 and 2023

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2024	2023	2024	2023	2024	2023
\$ 1,315,971	\$ 1,104,655	\$ -	\$ 46,845	\$ 62,245	\$ 250,478
6,305,576	5,420,272	-	-	132,396	691,948
1,590	30	-	51,771	-	-
-	-	-	-	-	-
-	-	-	-	59,618	63,385
-	-	-	-	-	-
-	-	78,233	-	-	-
-	-	6,193,223	6,309,798	-	-
14,449	11,273	-	-	-	-
-	-	53,652	53,652	-	-
<u>\$ 7,637,586</u>	<u>\$ 6,536,230</u>	<u>\$ 6,325,108</u>	<u>\$ 6,462,066</u>	<u>\$ 254,259</u>	<u>\$ 1,005,811</u>
64,365	4,635	21,421	1,352	-	-
-	-	-	-	-	-
9,575	-	-	-	-	-
-	-	136,473	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
37,804	67,135	847	848	-	-
<u>\$ 111,744</u>	<u>\$ 71,770</u>	<u>\$ 158,741</u>	<u>\$ 2,200</u>	<u>\$ -</u>	<u>\$ -</u>
64,365	4,635	-	-	-	-
7,461,477	6,459,825	6,166,367	6,459,866	132,396	691,948
-	-	-	-	121,863	313,863
-	-	-	-	-	-
-	-	-	-	-	-
<u>7,525,842</u>	<u>6,464,460</u>	<u>6,166,367</u>	<u>6,459,866</u>	<u>254,259</u>	<u>1,005,811</u>
<u>\$ 7,637,586</u>	<u>\$ 6,536,230</u>	<u>\$ 6,325,108</u>	<u>\$ 6,462,066</u>	<u>\$ 254,259</u>	<u>\$ 1,005,811</u>

CITY OF COLUMBIA, MISSOURI
SPECIAL REVENUE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2024 and 2023

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		TOTAL	
	2024	2023	2024	2023	2024	2023
Cash and cash equivalents	\$ 6,041,388	\$ 3,672,086	\$ 2,922,411	\$ 4,601,767	\$ 29,849,087	\$ 25,509,813
Cash restricted for other	-	-	1,015,080	-	7,453,052	6,112,220
Accounts receivable	-	-	2,893	1,832	34,483	78,633
Due from other funds	-	-	-	-	-	-
Taxes receivable	722,715	762,173	722,651	873,155	2,950,644	3,112,609
Allowance for uncollectible taxes	-	-	-	-	-	-
Inventory	-	-	51,911	-	51,911	-
Grants receivable	-	-	-	-	78,233	-
Rehabilitation loans receivable	-	-	-	-	6,193,223	6,309,798
Accrued interest	-	-	-	-	28,913	19,145
Other assets	-	-	5,181	51,910	59,428	106,157
TOTAL ASSETS	\$ 6,764,103	\$ 4,434,259	\$ 4,720,127	\$ 5,528,664	\$ 46,698,974	\$ 41,248,375
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	-	-	90,666	86,726	176,452	92,713
Interest payable	-	-	-	-	-	-
Accrued payroll and payroll taxes	-	-	84,917	-	96,124	-
Due to other funds	-	-	-	-	205,731	133,802
Advances from other funds	-	-	2,933,939	589,064	2,933,939	589,064
Obligations under capital leases – current maturities	-	-	-	-	-	-
Deferred revenue	-	-	4,144	-	4,144	-
Other liabilities	-	-	63,619	57,866	102,270	125,849
TOTAL LIABILITIES	\$ -	\$ -	\$ 3,177,285	\$ 733,656	\$ 3,518,660	\$ 941,428
FUND BALANCE:						
Non Spendable	-	-	-	-	64,960	4,635
Restricted	6,764,103	4,434,259	1,542,842	4,795,008	42,993,491	39,988,449
Committed	-	-	-	-	121,863	313,863
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 6,764,103	\$ 4,434,259	\$ 1,542,842	\$ 4,795,008	\$ 43,180,314	\$ 40,306,947
TOTAL LIABILITIES AND FUND BALANCE	\$ 6,764,103	\$ 4,434,259	\$ 4,720,127	\$ 5,528,664	\$ 46,698,974	\$ 41,248,375

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023**

	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2024	2023	2024	2023	2024	2023
REVENUES:						
General property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-	10,442,540	9,877,205
Use tax	-	-	-	-	1,617,636	1,050,651
Other local taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fees and service charges	-	-	-	-	-	-
Revenue from other governmental units	-	-	90,000	75,000	-	-
Investment revenue	-	-	(2,047)	(1,403)	506,519	325,489
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	-	-	87,953	73,597	12,566,695	11,253,345
EXPENDITURES:						
Current:						
Policy development and administration	-	-	-	-	-	-
Health and environment	-	-	146,639	134,642	-	-
Transportation	-	-	-	-	-	-
Personal development	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	146,639	134,642	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	(58,686)	(61,045)	12,566,695	11,253,345
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	-	-	49,249	49,087	-	-
Operating transfers to other funds	-	-	-	-	(11,911,332)	(8,279,405)
Restructuring of financing	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	49,249	49,087	(11,911,332)	(8,279,405)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	-	(9,437)	(11,958)	655,363	2,973,940
FUND BALANCE, BEGINNING OF PERIOD		(65,715)	(30,618)	(30,244)	20,311,593	14,281,520
Equity transfers to other funds	-	-	-	-	-	-
FUND BALANCE, END OF PERIOD	\$ -	\$ (65,715)	\$ (40,055)	\$ (42,202)	\$ 20,966,956	\$ 17,255,460

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2024	2023	2024	2023	2024	2023
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	433,427	412,499
2,626,957	2,457,972	-	-	56,463	46,465
-	-	-	-	-	-
-	-	-	-	721,320	415,285
93,492	66,686	706,491	555,461	-	-
204,676	138,163	6,163	5,829	16,651	19,071
25,757	18,553	-	-	-	-
<u>2,950,882</u>	<u>2,681,374</u>	<u>712,654</u>	<u>561,290</u>	<u>1,227,861</u>	<u>893,320</u>
2,065,662	1,781,679	-	-	-	-
-	-	873,983	866,787	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,065,662</u>	<u>1,781,679</u>	<u>873,983</u>	<u>866,787</u>	<u>-</u>	<u>-</u>
<u>885,220</u>	<u>899,695</u>	<u>(161,329)</u>	<u>(305,497)</u>	<u>1,227,861</u>	<u>893,320</u>
-	-	-	-	-	-
(442,473)	(106,915)	(53,708)	(33,737)	(1,505,227)	(2,719,938)
-	-	-	-	-	-
<u>(442,473)</u>	<u>(106,915)</u>	<u>(53,708)</u>	<u>(33,737)</u>	<u>(1,505,227)</u>	<u>(2,719,938)</u>
442,747	792,780	(215,037)	(339,234)	(277,366)	(1,826,618)
7,083,095	5,671,680	6,381,404	6,799,100	531,625	2,832,429
-	-	-	-	-	-
<u>\$ 7,525,842</u>	<u>\$ 6,464,460</u>	<u>\$ 6,166,367</u>	<u>\$ 6,459,866</u>	<u>\$ 254,259</u>	<u>\$ 1,005,811</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Total	
	2024	2023	2024	2023	2024	2023
REVENUES:						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	5,221,004	4,936,861	5,220,128	4,936,865	21,317,099	20,163,430
Use Tax	808,818	580,817	808,818	691,798	3,291,735	2,369,731
Other local taxes	-	-	-	-	2,626,957	2,457,972
Licenses and permits	-	-	-	-	-	-
Fees and service charges	-	-	3,626,334	3,160,389	4,347,654	3,575,674
Revenue from other governmental units	-	-	14,938	12,333	904,921	709,480
Investment revenue	159,082	103,269	144,000	117,229	1,035,044	707,647
Miscellaneous	-	0	99,631	190,942	125,388	209,495
TOTAL REVENUES	6,188,904	5,620,947	9,913,849	9,109,556	33,648,798	30,193,429
EXPENDITURES:						
Current:						
Policy development and administration	-	-	-	-	2,065,662	1,781,679
Health and environment	-	-	-	-	1,020,622	1,001,429
Transportation	-	-	-	-	-	-
Personal development	-	-	10,364,609	9,203,094	10,364,609	9,203,094
TOTAL EXPENDITURES	-	-	10,364,609	9,203,094	13,450,893	11,986,202
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,188,904	5,620,947	(450,760)	(93,538)	20,197,905	18,207,227
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	-	-	4,030,070	5,408,981	4,079,319	5,458,068
Operating transfers to other funds	(5,249,882)	(6,316,336)	(7,704,498)	(3,366,769)	(26,867,120)	(20,823,100)
TOTAL OTHER FINANCING SOURCES (USES)	(5,249,882)	(6,316,336)	(3,674,428)	2,042,212	(22,787,801)	(15,365,032)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	939,022	(695,389)	(4,125,188)	1,948,674	(2,589,896)	2,842,195
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	-	-	-	-	-	-
FUND BALANCE, END OF PERIOD	\$ 6,764,103	\$ 4,434,259	\$ 1,542,842	\$ 4,795,008	\$ 43,180,314	\$ 40,306,947

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

NON MOTORIZED GRANT FUND	<u>2024</u>	<u>2023</u>
REVENUES:		
Revenue from other governmental units – Federal	\$ -	\$ -
Investment revenue	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	-	-
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services and miscellaneous	-	-
Total	<u>-</u>	<u>-</u>
Personal Development:		
Personal services	-	-
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services and miscellaneous	-	-
Total	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>
MID MO SOLID WASTE DISTRICT FUND		
REVENUES:		
Revenue from other governmental units-State	\$ 90,000	\$ 75,000
Investment revenue	(2,047)	(1,403)
Miscellaneous revenue	-	-
TOTAL REVENUES	<u>87,953</u>	<u>73,597</u>
EXPENDITURES:		
Current:		
Health and Environment:		
Personal services	114,758	104,123
Materials and supplies	1,600	1,147
Travel and training	473	1,994
Intragovernmental	27,743	25,804
Utilities, services and miscellaneous	2,065	1,574
TOTAL EXPENDITURES	<u>146,639</u>	<u>134,642</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>\$ (58,686)</u>	<u>\$ (61,045)</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

TRANSPORTATION SALES TAX FUND	2024	2023
REVENUES:		
Sales tax	\$ 10,442,540	\$ 9,877,205
Use Tax	1,617,636	1,050,651
Investment revenue	506,519	325,489
Miscellaneous revenue	-	-
TOTAL REVENUES	<u>12,566,695</u>	<u>11,253,345</u>
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	-	-
Total	<u>-</u>	<u>-</u>
Personal Development:		
Intragovernmental	-	-
Total	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 12,566,695</u>	<u>\$ 11,253,345</u>
CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$ 2,626,957	\$ 2,457,972
Revenue from other governmental units – State	93,492	66,686
Investment revenue	204,676	138,163
Miscellaneous	25,757	18,553
TOTAL REVENUES	<u>2,950,882</u>	<u>2,681,374</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	771,549	554,912
Materials and supplies	6,185	5,998
Travel and training	19,153	14,678
Intragovernmental	200,722	216,696
Utilities, services and miscellaneous	1,068,053	989,395
Interest expense	-	-
Capital outlay	-	-
TOTAL EXPENDITURES	<u>2,065,662</u>	<u>1,781,679</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 885,220</u>	<u>\$ 899,695</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

COMMUNITY DEVELOPMENT GRANT FUND	2024	2023
REVENUES:		
Revenue from federal government	\$ 706,491	\$ 555,461
Investment revenue	6,163	5,829
Miscellaneous revenue	-	-
TOTAL REVENUES	<u>712,654</u>	<u>561,290</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	221,451	215,818
Materials and supplies	605	1,068
Travel and training	2,896	2,676
Intragovernmental	8,603	11,494
Utilities, services, and miscellaneous	640,428	635,731
Capital outlay	-	-
TOTAL EXPENDITURES	<u>873,983</u>	<u>866,787</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (161,329)</u>	<u>\$ (305,497)</u>
PUBLIC IMPROVEMENT FUND		
REVENUES:		
Sales tax	\$ 433,427	\$ 412,499
Use tax	56,463	46,465
Development charges	721,320	415,285
Investment revenue	16,651	19,071
Miscellaneous revenue	-	-
TOTAL REVENUES	<u>1,227,861</u>	<u>893,320</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Interest expense	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 1,227,861</u>	<u>\$ 893,320</u>
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$ 5,221,004	\$ 4,936,861
Use tax	808,818	580,817
Investment revenue	159,082	103,269
Miscellaneous revenue	-	-
TOTAL REVENUES	<u>6,188,904</u>	<u>5,620,947</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 6,188,904</u>	<u>\$ 5,620,947</u>

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

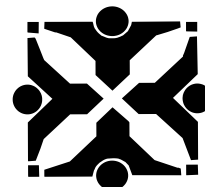
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

PARK SALES TAX FUND	2024	2023
Revenues:		
Sales tax	\$ 5,220,128	\$ 4,936,865
Use Tax	808,818	691,798
Fees & Service Charges	3,518,310	3,084,816
Recreation center capital improvement fees	27,078	46,874
Golf course capital improvement fees	80,946	28,699
Revenue from other governmental units	14,938	12,333
Investment revenue	144,000	117,229
Miscellaneous revenue	99,631	190,942
TOTAL REVENUES	9,913,849	9,109,556
Expenditures:		
Current:		
Personal development:		
Personal Services	6,225,531	5,371,389
Materials and supplies	1,625,376	1,591,126
Travel and training	19,407	23,111
Intragovernmental	940,236	791,297
Utilities, services, and miscellaneous	1,464,794	1,366,305
Interest expense	40,139	17,064
Capital Outlay	49,126	42,802
TOTAL EXPENDITURES	10,364,609	9,203,094
EXCESS OF REVENUES OVER EXPENDITURES	\$ (450,760)	\$ (93,538)

DEBT SERVICE FUNDS

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

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



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

**COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2024 AND 2023**

ASSETS	2016 Special Obligation Bonds		Total	
	Debt Service Fund			
	2024	2023	2024	2023
Cash and cash equivalents	\$ 934,413	\$ 917,092	\$ 934,413	\$ 917,092
Cash with fiscal agents	-	-	-	-
Taxes receivable	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Accrued interest	-	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
TOTAL ASSETS	<u>\$934,413</u>	<u>\$917,092</u>	<u>\$934,413</u>	<u>\$917,092</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Deferred revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE:				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	934,413	917,092	934,413	917,092
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	<u>934,413</u>	<u>917,092</u>	<u>934,413</u>	<u>917,092</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 934,413</u>	<u>\$ 917,092</u>	<u>\$ 934,413</u>	<u>\$ 917,092</u>

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

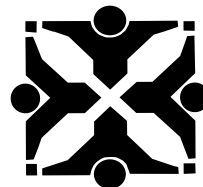
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	2016 Special Obligation Bonds		Total	
	Debt Service Fund			
	2024	2023	2024	2023
REVENUES:				
General Property Taxes:				
Real estate	\$ -	\$ -	\$ -	\$ -
Interest and penalties	-	-	-	-
Total General Property Taxes	-	-	-	-
Revenue from other governmental units	-	-	-	-
Lease revenue	-	-	-	-
Investment revenue	36,176	27,751	36,176	27,751
TOTAL REVENUES	36,176	27,751	36,176	27,751
EXPENDITURES:				
Health and Environment	-	-	-	-
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	-	318	-
TOTAL EXPENDITURES	1,673,293	1,634,850	1,673,293	1,634,850
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,637,117)	(1,607,099)	(1,637,117)	(1,607,099)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	1,317,900	1,318,369	1,317,900	1,318,369
Operating transfers to other funds	-	-	-	-
Note Proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,317,900	1,318,369	1,317,900	1,318,369
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(319,217)	(288,730)	(319,217)	(288,730)
FUND BALANCE, BEGINNING OF PERIOD	1,253,630	1,205,822	1,253,630	1,205,822
Equity transfers to other funds	-	-	-	-
FUND BALANCE, END OF PERIOD	\$ 934,413	\$ 917,092	\$ 934,413	\$ 917,092

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CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS
June 30, 2024 and 2023

ASSETS	2024	2023
Cash and cash equivalents	\$ 78,294,175	\$ 66,047,928
Accounts receivable	-	-
Grants receivable	1,109,672	-
Accrued interest	294,274	263,614
Due from other funds	-	-
TOTAL ASSETS	<u>\$ 79,698,121</u>	<u>\$ 66,311,542</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$ 341,380	\$ 1,528,791
Deferred Inflows	904,182	-
Accrued payroll and payroll taxes	-	-
Advances from other funds	-	-
Total liabilities	<u>1,245,562</u>	<u>1,528,791</u>
FUND BALANCE:		
Nonspendable	-	-
Restricted	77,916,844	-
Committed	-	64,782,751
Assigned	535,715	-
Unassigned	-	-
Total fund balance	<u>78,452,559</u>	<u>64,782,751</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 79,698,121</u>	<u>\$ 66,311,542</u>

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

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
REVENUES:		
Special assessment taxes	\$ -	\$ -
Sales tax	-	-
Revenue from other governmental units:		
County	-	-
State	3,262,795	100,564
Federal	(155,715)	273,684
Investment revenue	2,297,007	1,642,128
Auction revenue	-	-
Miscellaneous revenue	944,214	1,333,280
TOTAL REVENUES	<u>6,348,301</u>	<u>3,349,656</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	571,558	1,302,416
Public safety	2,244,445	7,089,529
Transportation	2,280,951	1,415,168
Health and environment	-	25,258
Personal development	4,240,109	2,261,236
TOTAL EXPENDITURES	<u>9,337,063</u>	<u>12,093,607</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,988,762)</u>	<u>(8,743,951)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	14,846,037	15,783,524
Operating transfers to other funds	-	(781,637)
Proceeds of certificates of participation	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>14,846,037</u>	<u>15,001,887</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	11,857,275	6,257,936
FUND BALANCE, BEGINNING OF PERIOD	66,595,284	58,524,815
Equity transfers from other funds	-	-
Equity transfers to other funds	-	-
FUND BALANCE, END OF PERIOD	<u>\$ 78,452,559</u>	<u>\$ 64,782,751</u>

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CITY OF COLUMBIA, MISSOURI
CAPITAL PROJECTS FUND

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE PERIOD ENDED JUNE 30, 2024

	Appropriations	Prior Years' Expenditures	Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION: 8810						
Pub Bldgs Major Maint/Ren (00021)	\$ 1,187,102	813,980	\$ -	813,980	\$ -	373,122
Blind Boone Home (00123)	883,575	803,374	-	803,374	-	80,201
Ent Resource Grp Software (00476)	8,416,466	8,416,466	-	8,416,466	-	0
Walton Bldg Cap Improv (00587)	707,642	562,196	59,714	621,910	-	85,732
Municipal Service Center South (00632)	2,895,000	49,706	5,804	55,510	34,153	2,805,337
Grissum Bldg Renovations (00659)	4,844,463	91,501	4,543	96,044	13,730	4,734,689
CID Gateway (00680)	20,000	0	-	0	-	20,000
Armory Repairs (00764)	514,744	156,920	2,273	159,193	-	355,551
CPD Repairs (00765)	670,000	190,200	34,704	224,904	180	444,916
Daniel Boone Building Repairs (00766)	1,000,000	560,075	12,096	572,171	12,969	414,860
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	9,633	6,464	16,097	-	83,903
Executime (00775)	725,282	97,509	27,105	124,614	21,867	578,801
D.B. Customer Experience (00798)	725,000	88,960	43,530	132,490	10,034	582,476
Municipal Court Dias Modification (00801)	142,195	142,195	-	142,195	-	0
REDI Office Remodel (00818)	17,500	17,261	-	17,261	-	239
Turner Jones Building (00819)	3,171,190	3,043,814	36,935	3,080,749	90,441	0
Main Lobby Security Improvement(00844)	48,824	48,824	-	48,824	-	0
Ashley Street Building (00849)	1,424,893	1,091,201	189,806	1,281,007	5,404	138,482
Main Lobby Security Improvment (00850)	237,005	143,444	93,561	237,005	-	0
MCKINNEY BUILDING(00877)	1,697,594	1,500,252	2,375	1,502,627	(31)	194,998
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	30,038,475	18,023,883	571,558	18,595,441	188,747	11,254,287
PUBLIC SAFETY: 8820						
Fire Apparatus Equipment (00195)	715,809	715,809	-	715,809	-	-
Records Management System (00498)	1,558,162	1,245,915	68,958	1,314,873	44,346	198,943
Training Academy Repairs (00630)	679,974	679,974	-	679,974	-	-
Muni Serv Ctr North-PH I (00641)	9,659,495	9,370,096	4,943	9,375,039	67,334	217,122
PD Property & Evidence Annex (00727)	1,951,531	0	-	-	-	1,951,531
Fire Station #10 East (00732)	406,285	6,900	50,766	57,666	312,310	36,309
Fire Station #11 (00733)	4,804,993	4,022,598	450,335	4,472,933	91,509	240,551
Replace 2006 Quint (00783)	1,234,693	324,171	619,876	944,047	22,600	268,046
Replace Ladder 1 (00804)	1,150,000	1,150,000	-	1,150,000	-	-
Training Tower Rehab (00814)	234,000	234,000	-	234,000	-	-
Fire Station Sites (40173)	2,048,182	2,048,182	-	2,048,182	-	-
Station 11 Quint (00827)	1,500,000	1,299,567	81,756	1,381,323	28,576	90,101
Replace 2009 Quint (00828)	1,200,000	1,200,000	-	1,200,000	-	-
Replace 2009 Quint (15yrs old) (00861)	1,248,750	0	962,188	962,188	13,618	272,944
New Quint for Fire Station (00862)	1,600,000	1,386,637	5,623	1,392,260	5,258	202,482
Percent for Art: Fire Station #11 (M0733)	17,000	17,000	-	17,000	-	-
Percent for Art Maint: Fire Station #11 (N0733)	4,171	588	-	588	-	3,583
Percent for Art Maint: Fire Station #9 (N0306)	2,037	360	-	360	-	1,677
Percent for Art: Maint Municipal Center (N0641)	46,785	35,890	-	35,890	-	10,895
TOTAL PUBLIC SAFETY	30,061,867	23,737,687	2,244,445	25,982,132	585,551	3,494,184
TRANSPORTATION: 8830						
Downtown Special Projects (00140)	376,261	354,585	-	354,585	-	21,676
Downtown Sidewalks Improv (00171)	359,990	169,425	30,772	200,197	-	159,793
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)	412,471	400,592	10,177	410,769	1,702	0
Ridgmont Bridge Repair (00568)	837,592	122,692	656,191	778,883	10,586	48,123
ADA Curb Ramp Install (00600)	2,341,681	1,307,744	483,309	1,791,053	231,190	319,438
North Village Land Purch (00616)	200,000	23,653	-	23,653	-	176,347
Fairview/Chapel Hill Int (00618)	130,000	100,449	824	101,273	-	28,727
Disc Pkwy:Gans-New Haven (00633)	5,606,173	4,866,813	-	4,866,813	-	739,360
9th and Elm Ped Sramble (0637)	52,157	0	-	0	-	52,157
Nifong-Prov to Forum 4 Ln (00643)	13,083,427	13,083,427	-	13,083,427	-	0
Annual Traffic Calming (00646)	677,416	11,725	-	11,725	-	665,691
Annual Street Recon (00647)	2,136,382	0	-	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
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	262,635	24,909	287,544	261,435	2,868,011
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)	467,613	467,613	-	467,613	-	0

CITY OF COLUMBIA, MISSOURI
CAPITAL PROJECTS FUND

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE PERIOD ENDED JUNE 30, 2024

	Appropriations	Prior Years' Expenditures	Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Smith Dr Traffic Calming (00752)	151,976	60,228	8,761	68,989	10,920	72,067
Broadway Sidewalk Stadium to Mano (00756)	750,000	76	-	76	-	749,924
Audobon Sdkw: Shepard Blvd to N Aza (00760)	25,146	0	-	0	-	25,146
Stadium Blvd Sidewalk: I-70 to Primrose (00761)	958,802	357,805	268,121	625,926	13,828	319,048
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	285,787	213,265	499,052	882,653	6,655,498
4th St Pedestrian Island (00772)	213,846	213,846	-	213,846	-	0
Garth Ave: BL70 to Thurman (00777)	3,950,000	65,416	16,687	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	-	0	-	30,000
Edgewood Traffic Calming (00789)	30,000	0	-	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	23,970	14,848
Maguire Sidewalk Repair (00793)	206,936	204,203	2,733	206,936	-	0
Bray Ave Traffic Calming (00794)	38,242	10,698	27,544	38,242	-	0
Oakland Gravel Sidewalk: Vandiver to Edris (00802)	372,656	352,912	17,339	370,251	2,405	0
Scott-Smith Sidewalk (00803)	715,084	3,650	9,524	13,174	3,100	698,810
Rangeline/I-70 Sidewalk (00815)	436,885	0	-	0	-	436,885
Green Valley Bridge Repair (00816)	594,134	32,506	274,505	307,011	4,533	282,590
Grindstone Parkway (00820)	170,948	6,057	388	6,445	900	163,603
SEXTON RD SDWK: GARTH TO MARY (00821)	500,000	8,414	87,390	95,804	2,924	401,272
South Garth Avenue (00822)	30,000	3,995	3,036	7,031	-	22,969
Manor Drive Avenue (00823)	7,620	7,620	-	7,620	-	0
Russell Boulevard Traffic Calm (00824)	1,122	121	-	121	-	1,001
Northland Drive Traffic Calm (00825)	30,000	1,866	13,704	15,570	-	14,430
Hinkson Avenue sidewalk (00840)	117,032	10	0	10	-	117,022
Green Town Sidewalk (00841)	450,000	6,203	791	6,994	179,500	263,506
Rt K/Old Plank Rd Roundabout (00842)	1,779,965	739	0	739	-	1,779,226
ST. CHARLES SDWK: RNDABOUT TO DMARE(00852)	969,710	25,449	20,980	46,429	52,615	870,666
EAST BLVD BRDGE MTC/REPAIR (00853)	176,254	0	328	328	-	175,926
Spencer-I-70SWtoWorleyTrafCalm (00854)	30,000	69	147	216	-	29,784
Garden-CarnationTol-70TrafCalm (00855)	30,000	516	2,522	3,038	2,910	24,052
HANOVER BLVD RINEY TO CLARK TRAFFIC CALMING(00856)	51,759	0	1,881	1,881	1,455	48,423
Hulen-RollinsToRidgefieldTraf Calm (00857)	30,000	54	497	551	1,455	27,994
VANDIVER DR SDWK: OAKLAND TO PARKER (00890)	682,415	-	23,592	23,592	74,930	583,893
OAKLND GRV SDWK:WILEY (00897)	517,640	-	18,873	18,873	73,192	425,575
E WALNUT TRF CLMNG:OLD 63 WILLOW WY (00898)	30,000	-	183	183	-	29,817
Annual Streets (40158)	527,168	48,500	-	48,500	18,000	460,668
Traffic Safety (40159)	970,788	86,275	36,917	123,192	26,699	820,897
JT County/State/City Prjct (40161)	516,342	15,500	-	15,500	-	500,842
Annual Sidewalks (40162)	626,406	200,523	-	200,523	-	425,883
Street Landscaping (40163)	586,952	195,818	25,061	220,879	24,500	341,573
TOTAL TRANSPORTATION	62,307,041	28,770,086	2,280,951	31,051,037	1,935,400	29,320,604
HEALTH & ENVIRONMENT: 8840						
Health Building Improvements (00730)	262,563	32,661	-	32,661	-	229,902
TOTAL HEALTH & ENVIRONMENT	262,563	32,661	-	32,661	-	229,902
PERSONAL DEVELOPMENT: 8850						
Annual P&R Maj Maint/Prog (00056)	10,476	0	-	-	-	10,476
Park Roads & Parking (00242)	2,980,677	2,790,493	65,196	2,855,689	-	124,988
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 Acquistion (00486)	1,060,775	1,060,775	-	1,060,775	-	-
2010 PST Land Neigh Parks (00510)	502,329	502,329	-	502,329	-	-
S Reg Park Gans Phil PH I (00518)	2,913,123	2,622,304	11,774	2,634,078	28,318	250,727
GNM Clark Lane West (00570)	1,080,631	977,360	-	977,360	-	103,271
GNM Shepard to Rollins Tr (00572)	2,493,988	2,174,851	-	2,174,851	-	319,137
Maplewood Home-Rehab (00638)	176,600	172,940	-	172,940	-	3,660
Annual Land Acq and Preservation (00662)	2,350,000	965,239	959,365	1,924,604	17,396	408,000
ADA Compliance Phase II (00663)	204,800	178,872	19,034	197,906	-	6,894

CITY OF COLUMBIA, MISSOURI
CAPITAL PROJECTS FUND

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE PERIOD ENDED JUNE 30, 2024

	<u>Appropriations</u>	<u>Prior Years' Expenditures</u>	<u>Year Expenditures</u>	<u>Total Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Appropriations</u>
Norma Sutherland (00669)	257,370	254,970	2,373	257,343	0	27
Annual Trails (00673)	927,257	772,795	47,564	820,359	38,399	68,499
Albert Oakland Park Improvements (00676)	519,056	160,524	268,475	428,999	88,491	1,566
Founders Park at Flat Branch (00686)	607,866	323,279	4,797	328,076	43,982	235,808
Southeast Regional Park Tennis Complex (00693)	762,000	610,432	131,050	741,482	7,292	13,226
Hinkson Cr Trail:Stadium-E Campus (00698)	800,000	49,344	-	49,344	-	750,656
Perche Creek Trail Ph I: MKT to Gil (00699)	1,430,397	123,996	23,089	147,085	23,735	1,259,577
Philips Park-Trail & Landscaping (00703)	80,000	76,278	3,722	80,000	-	-
Real Estate (00710)	200,000	200,000	-	200,000	-	-
Kiwanis Park Improvements (00718)	125,000	101,691	-	101,691	-	23,309
Hinkson Cr Trail: Stephens/Cairk (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	99,092	15,332	114,424	-	10,576
Again St Park Improvement (00778)	99,015	99,015	-	99,015	-	-
MKT Wetlands/Forum Nature Area (00779)	120,000	31,725	135	31,860	-	88,140
Rock Bridge Park Improvements (00781)	123,273	123,273	-	123,273	-	-
The Vineyards/El Chapparal Lake/Par (00782)	165,000	135,756	-	135,756	-	29,244
Cosmo: Football Field Improvements (00805)	425,788	4,188	32,648	36,836	79,987	308,965
Cosmo: Playground Replacement (00806)	72,000	72,000	-	72,000	-	-
Cosmo: PMC Improvements (00807)	48,000	13,683	28,815	42,498	5,500	2
Cosmo: Shelter Replacements (00808)	380,000	296,710	1,571	298,281	5,350	76,369
Indian Hills Basketball Court Improvements (00809)	45,000	45,000	-	45,000	-	-
Shepard Park Tennis Court Improvements (00810)	20,000	20,000	-	20,000	-	-
STPHNS LAKE PRK: SE TRLHD IMP (00811)	125,000	4,000	-	4,000	-	121,000
Strawn Park Hamony Bends (00812)	45,000	0	45,000	45,000	-	-
Cosmo: Fitness Trail Improvements (00813)	138,000	138,000	-	138,000	-	-
COSMO REC AREA: NE QUARRY AREA (00826)	953,584	54	479,786	479,840	447,361	26,383
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
Stephens Lake Prk:Hindman Gar (00835)	25,500	25,500	-	25,500	-	-
Whitegate Park Development (00836)	400,000	54	23,395	23,449	23,570	352,981
ARC Facility Improvement (00837)	1,105,706	94,625	129,873	224,498	877,302	3,906
LAN Golf Crse: Golf Cart Bldg (00838)	115,000	3,077	17,874	20,951	-	94,049
Cosmo Rec Area:Rainbow Soft (00845)	750,000	0	17,152	17,152	-	732,848
Fieldhouse-Phase II (00846)	9,784,345	422,191	1,716,926	2,139,117	7,016,693	628,535
Clary Shy Phase II (00847)	1,600,340	1,352,202	41,139	1,393,341	1,620	205,379
ANTIMI LIFT STATION IMP (00859)	65,000	57,965	-	57,965	-	7,035
Twin Lake Rec Improvement (00860)	450,000	99,104	93	99,197	-	350,803
DOUBLAS PARK (00865)	807,000	0	3,000	3,000	25,500	778,500
GRANS CREEK REC ARE IMP (00866)	347,658	0	47,390	47,390	31,078	269,190
LOUISVILLE PARK BACKT IMP (00868)	7,500	0	4,230	4,230	-	3,270
PARK SECURITY IMPROVEMENT(00869)	20,000	0	11,629	11,629	-	8,371
PHILLIPS LAKE TRAIL DAM BNK(00872)	56,560	0	51,152	51,152	(4,625)	10,033
Philips Park Improvement (00874)	534,162	11,789	-	11,789	14,772	507,601
FARIVIEW TENNIS IMPROVEMENT (00876)	48,000	0	1,934	1,934	-	46,066
LOW: GOLF CART BLDG IMP (00885)	1,735	1,735	-	1,735	-	-
ARC HVAC IMPROVEMENT (00886)	16,669	16,669	-	16,669	-	-
VALLEYVIEW BSKBL PAKR IMP (00887)	14,001	0	6,346	6,346	-	7,655
Downtown Improvements (40074)	117,654	81913	-	81,913	-	35,741
PERCENT FOR ART MAINT. SPORT (N0091)	75	75	-	75	-	-
PERCENT FOR ART MAINTENANCE (N4659)	1,890	1,890	-	1,890	-	-
TOTAL PERSONAL DEVELOPMENT	42,215,315	18,298,599	4,240,109	22,538,708	8,771,721	10,904,886
TOTAL CAPITAL PROJECTS	\$ 164,885,261	\$ 88,862,916	\$ 9,337,063	\$ 98,199,979	\$ 11,481,419	\$ 55,203,863

ENTERPRISE FUNDS

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

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

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

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

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

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

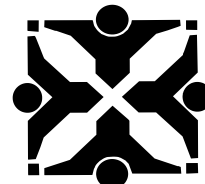
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2024 and 2023

ASSETS	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2024	2023	2024	2023	2024	2023
CURRENT ASSETS:						
Cash and cash equivalents	\$ 33,841,466	\$ 35,915,748	\$ 7,340,945	\$ 5,681,201	\$ 22,608,873	\$ 19,867,646
Accounts receivable	14,414,055	11,441,947	2,955,132	3,401,099	500,883	192,331
Grants receivable	-	-	-	-	-	-
Accrued interest	261,875	224,675	134,461	99,488	100,891	76,658
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Loans receivable from other funds	765	5,259	-	-	-	-
Inventory	5,949,461	4,936,482	1,451,992	1,371,930	1,915	102,143
Prepaid expenses	4,414	-	1,080	-	-	771
Other assets	-	-	-	-	159	158
Total Current Assets	54,472,036	52,524,111	11,883,610	10,553,718	23,212,721	20,239,707
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	5,789,388	5,632,512	3,546,723	2,892,291	6,537,406	6,435,387
Revenue bond construction account	10,163,482	11,506,351	37,530,823	12,190,796	381,741	1,297,527
Cash and marketable securities restricted for capital projects/VERF	27,377,238	25,000,563	14,344,193	14,514,598	21,295,687	21,421,363
Replacement and renewal fund account	1,050,000	1,050,000	450,000	450,000	53,500	53,500
Operation and maintenance account	-	-	-	-	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	2,904,924
Contingency and revenue guarantee account	-	-	-	-	200,000	200,000
Closure and postclosure reserve	-	-	-	-	-	-
Total Restricted Assets – Cash and Cash Equivalents	50,225,319	49,034,637	63,087,533	35,498,411	32,678,405	33,503,508
Other:						
Customer security and escrow deposits	4,386,725	4,146,326	1,287,148	1,262,117	1,735,723	1,650,912
Grants receivable	-	-	-	-	-	-
Leases receivable	-	-	199,361	421,287	-	-
Net pension asset	2,191,705	7,497,803	1,129,059	3,862,504	1,391,313	3,095,881
Net OPEB asset	137,640	-	72,210	-	61,294	-
Total Restricted Assets – Other	6,716,070	11,644,129	2,687,778	5,545,908	3,188,330	4,746,793
Total Restricted Assets	56,941,389	60,678,766	65,775,311	41,044,319	35,866,735	38,250,301
OTHER ASSETS:						
Investments	-	-	-	-	-	-
Loans receivable from other funds – noncurrent	-	765	-	-	-	-
Total Other Assets	-	765	-	-	-	-
RIGHT TO USE ASSETS						
Right to use assets	-	-	-	-	-	-
Accumulated Amortization	-	-	-	-	-	-
Net Right to Use Assets	-	-	-	-	-	-
FIXED ASSETS:						
Property, plant, and equipment	368,416,000	362,644,356	192,624,844	191,713,950	362,260,778	353,786,683
Accumulated depreciation	(252,618,759)	(241,268,318)	(76,071,534)	(72,400,977)	(112,767,211)	(107,221,981)
Net Plant in Service	115,797,241	121,376,038	116,553,310	119,312,973	249,493,567	246,564,702
Construction in progress	17,622,461	14,331,828	7,228,673	5,194,382	7,917,330	5,207,469
Net Fixed Assets	133,419,702	135,707,866	123,781,983	124,507,355	257,410,897	251,772,171
TOTAL ASSETS	244,833,127	248,911,508	201,440,904	176,105,392	316,490,353	310,262,179
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	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
Loss on refunding of debt	3,391,232	3,757,526	53,844	66,513	4,636	5,014
Total deferred outflows of resources	6,640,812	7,219,103	1,732,791	1,850,775	1,000,375	745,461
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 251,473,939	\$ 256,130,611	\$ 203,173,695	\$ 177,956,167	\$ 317,490,728	\$ 311,007,640

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 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
\$ 4,091,216	\$ 87,102	\$ 263,253	\$ -	\$ 20,896,026	\$ 17,580,125	\$ 730,490	\$ 1,679,623	\$ -	\$ -
181,181	147,370	88,170	30,949	1,521,921	1,512,904	46,612	45,438	-	-
1,173,820	936,634	9,014	2,929	-	-	-	-	-	-
40,672	34,279	8,045	6,137	117,106	97,124	12,654	10,061	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	122,491	348,243	-	-	-	-
-	-	-	74,357	-	596	-	918	-	-
-	-	138	138	-	-	-	-	-	-
<u>5,486,889</u>	<u>1,205,385</u>	<u>368,620</u>	<u>114,510</u>	<u>22,657,544</u>	<u>19,538,992</u>	<u>789,756</u>	<u>1,736,040</u>	-	-
439,099	430,177	-	-	205,682	207,462	702,211	697,777	-	-
-	70,205	-	-	114,448	114,448	-	-	-	-
10,119,826	11,170,856	3,530,873	3,211,411	12,282,420	13,199,492	2,548,026	1,905,496	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	7,322,777	6,947,593	-	-	-	-
<u>10,558,925</u>	<u>11,671,238</u>	<u>3,530,873</u>	<u>3,211,411</u>	<u>19,925,327</u>	<u>20,468,995</u>	<u>3,250,237</u>	<u>2,603,273</u>	-	-
-	-	-	-	854,084	824,204	-	-	-	-
-	337,186	-	9,013	-	-	-	-	-	-
1,950,772	2,021,830	-	-	537,063	585,420	6,013,629	6,087,059	-	-
165,693	331,341	992,979	2,219,420	2,030,536	4,471,787	200,513	446,280	-	-
7,300	-	43,746	-	89,455	-	8,834	-	-	-
<u>2,123,765</u>	<u>2,690,357</u>	<u>1,036,725</u>	<u>2,228,433</u>	<u>3,511,138</u>	<u>5,881,411</u>	<u>6,222,976</u>	<u>6,533,339</u>	-	-
<u>12,682,690</u>	<u>14,361,595</u>	<u>4,567,598</u>	<u>5,439,844</u>	<u>23,436,465</u>	<u>26,350,406</u>	<u>9,473,213</u>	<u>9,136,612</u>	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	124,785	124,785	-	-	-	-
-	-	-	-	(124,785)	(124,785)	-	-	-	-
-	-	-	-	-	-	-	-	-	-
89,061,980	85,433,544	16,035,743	16,651,062	67,030,697	68,025,764	50,914,702	49,599,597	-	-
(27,096,446)	(24,946,496)	(10,289,175)	(10,136,226)	(39,986,190)	(39,932,922)	(20,604,352)	(19,453,152)	-	-
61,965,534	60,487,048	5,746,568	6,514,836	27,044,507	28,092,842	30,310,350	30,146,445	-	-
26,830,492	29,756,654	4,315,345	1,526,048	4,801,269	2,887,857	580,772	1,384,499	-	-
88,796,026	90,243,702	10,061,913	8,040,884	31,845,776	30,980,699	30,891,122	31,530,944	-	-
106,965,605	105,810,682	14,998,131	13,595,238	77,939,785	76,870,097	41,154,091	42,403,596	-	-
109,680	66,942	657,304	448,404	1,344,114	903,462	132,729	90,164	-	-
8,903	12,305	53,354	82,419	109,104	166,062	10,774	16,573	-	-
-	-	-	-	-	-	-	-	-	-
<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>\$ 107,084,188</u>	<u>\$ 105,889,929</u>	<u>\$ 15,708,789</u>	<u>\$ 14,126,061</u>	<u>\$ 79,393,003</u>	<u>\$ 77,939,621</u>	<u>\$ 41,297,594</u>	<u>\$ 42,510,333</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2024 and 2023

ASSETS	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2024	2023	2024	2023	2024	2023	2024	2023
CURRENT ASSETS:								
Cash and cash equivalents	\$ 298,627	\$ 342,932	\$ 3,688,838	\$ 3,283,242	\$ 315,778	\$ 209,663	\$ 94,075,512	\$ 84,647,282
Accounts receivable	57,516	55,437	185,133	170,965	66,342	59,328	20,016,945	17,057,768
Grants receivable	-	-	-	-	-	-	1,182,834	939,563
Accrued interest	1,288	1,036	-	-	788	721	677,780	550,179
Due from other funds	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Loans receivable from other funds	-	-	-	-	-	-	765	5,259
Inventory	117,744	120,483	-	-	-	-	7,643,603	6,879,281
Prepaid expenses	-	-	-	-	-	-	5,494	76,642
Other assets	-	-	-	-	-	-	297	296
Total Current Assets	475,175	519,888	3,873,971	3,454,207	382,908	269,712	123,603,230	110,156,270
RESTRICTED ASSETS:								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	-	-	-	-	-	-	17,220,509	16,295,606
Revenue bond construction account	-	-	-	-	-	-	48,190,494	25,179,327
Cash and marketable securities restricted for Capital Projects	263,374	163,374	8,187,239	6,837,443	-	-	99,948,876	97,424,596
Replacement and renewal fund account	-	-	-	-	-	-	1,553,500	1,553,500
Operation and maintenance account	-	-	-	-	-	-	1,305,147	1,190,807
Bond/rent reserve account	-	-	-	-	-	-	15,965,929	14,200,861
Contingency and revenue guarantee acct.	-	-	-	-	-	-	200,000	200,000
Closure and postclosure reserve	-	-	-	-	-	-	7,322,777	6,947,593
Total Restricted Assets – Cash and Cash Equivalents	263,374	163,374	8,187,239	6,837,443	-	-	191,707,232	162,992,290
Other:								
Customer security and escrow deposits	-	-	5,000	5,000	-	-	8,268,680	7,888,559
Grants receivable	-	-	-	-	-	-	-	346,199
Leases receivable	-	-	-	-	-	-	8,700,825	9,115,596
Net pension asset	-	-	180,159	390,869	-	-	8,281,957	22,315,885
Net OPEB asset	2,223	-	7,937	-	-	-	430,639	-
Total Restricted Assets – Other	2,223	-	193,096	395,869	-	-	25,682,101	39,666,239
Total Restricted Assets	265,597	163,374	8,380,335	7,233,312	-	-	217,389,333	202,658,529
OTHER ASSETS:								
Investments	-	-	-	-	-	-	-	-
Loans receivable from other funds – noncurrent	-	-	-	-	-	-	-	765
Total Other Assets	-	-	-	-	-	-	-	765
RIGHT TO USE ASSETS								
Right to use assets	-	-	-	-	-	-	124,785	124,785
Accumulated Amortization	-	-	-	-	-	-	(124,785)	(124,785)
Net Right to Use Assets	-	-	-	-	-	-	-	-
FIXED ASSETS:								
Property, plant and equipment	15,166,593	14,689,813	19,017,837	18,334,739	168,869	-	1,180,698,043	1,160,879,508
Accumulated depreciation	(9,496,543)	(9,217,746)	(10,638,212)	(10,041,605)	(151,982)	-	(559,720,404)	(534,619,423)
Net Plant in Service	5,670,050	5,472,067	8,379,625	8,293,134	16,887	-	620,977,639	626,260,085
Construction in progress	-	610,913	1,157,467	1,059,111	-	-	70,453,809	61,958,761
Net Fixed Assets	5,670,050	6,082,980	9,537,092	9,352,245	16,887	-	691,431,448	688,218,846
TOTAL ASSETS	6,410,822	6,766,242	21,791,398	20,039,764	399,795	269,712	1,032,424,011	1,001,034,410
DEFERRED OUTFLOWS OF RESOURCES								
Outflows related to pensions	-	-	119,257	78,970	-	-	7,956,649	7,078,543
Outflows related to OPEB	2,712	4,171	9,680	14,515	-	-	525,228	791,730
Loss on refunding of debt	-	-	-	-	-	-	3,449,712	3,829,053
Total deferred outflows of resources	2,712	4,171	128,937	93,485	-	-	11,931,589	11,699,326
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 6,413,534	\$ 6,770,413	\$ 21,920,335	\$ 20,133,249	\$ 399,795	\$ 269,712	\$ 1,044,355,600	\$ 1,012,733,736

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2024 and 2023

LIABILITIES AND FUND EQUITY	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2024	2023	2024	2023	2024	2023
CURRENT LIABILITIES:						
Accounts payable	\$ 1,033,499	\$ 604,990	\$ 1,290,961	\$ 1,151,575	\$ 137,319	\$ 65,584
Accrued payroll and payroll taxes	1,470,337	1,194,002	385,455	265,522	267,865	191,437
Accrued sales taxes	888,876	434,328	105,082	99,697	-	-
Due to other funds	1,097,177	947,381	392,312	415,684	-	-
Loans payable to other funds – current maturities	-	-	-	-	-	-
Lease Payable	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	-	-	281,099	288,163	97	97
Total Current Liabilities	4,489,889	3,180,701	2,454,909	2,220,641	405,281	257,118
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	17,870	6,058	32,481	113,454	322,430	3,838
Accrued interest	870,738	948,800	711,905	443,504	465,510	488,733
Revenue bonds payable – current maturities	3,203,200	3,054,950	3,771,800	3,265,050	3,055,700	5,195,500
Special obligation bonds payable	3,355,000	3,190,000	-	-	480,000	470,000
Customer security and escrow deposits	3,156,826	3,558,638	1,395,797	1,421,372	1,793,726	1,741,230
Advances from other funds	-	-	-	-	-	-
Total Current Liabilities (Payable from Restricted Assets)	10,603,634	10,758,446	5,911,983	5,243,380	6,117,366	7,899,301
LONG-TERM LIABILITIES:						
Pension Liability	-	-	-	-	-	-
OPEB Liability	-	92,895	-	48,001	-	42,547
Loans payable to other funds	-	-	-	-	-	-
Obligations under capital leases	-	-	-	-	-	-
Revenue bonds payable	59,477,922	62,928,207	74,372,307	50,162,174	66,475,496	69,661,276
Lease payable	-	-	-	-	-	-
Closure Post-Closure Liability	-	-	-	-	-	-
Special obligation bonds payable	33,932,377	37,859,558	-	-	531,352	1,040,626
Total Long-Term Liabilities	93,410,299	100,880,660	74,372,307	50,210,175	67,006,848	70,744,449
Total Liabilities	108,503,822	114,819,807	82,739,199	57,674,196	73,529,495	78,900,868
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	214,330	229,000	200,750	217,089	8,604	9,444
Inflows related to leases	-	-	198,421	420,582	-	-
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
Total deferred inflows of resources	2,579,634	4,227,109	1,620,313	2,697,476	525,913	1,244,429
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
State contributions	-	-	-	-	-	-
Federal contributions	-	-	-	-	-	-
Private contributions	-	-	-	-	-	-
Total Contributed Capital	-	-	-	-	-	-
RETAINED EARNINGS	140,390,483	137,083,695	118,814,183	117,584,495	243,435,320	230,862,343
Total Fund Equity	140,390,483	137,083,695	118,814,183	117,584,495	243,435,320	230,862,343
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$ 251,473,939	\$ 256,130,611	\$ 203,173,695	\$ 177,956,167	\$ 317,490,728	\$ 311,007,640

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 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
\$ 78,470	\$ 4,583	\$ 20,368	\$ 1,644	\$ 768,631	\$ 162,638	\$ 1,348	\$ 6,870	\$ -	\$ -
42,321	31,484	145,230	87,406	371,333	313,738	24,389	20,336	-	-
-	-	-	1,181,297	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
205	205	77,035	77,035	-	-	-	15,354	-	-
5,369	5,369	-	-	4,704	4,754	1,390	1,390	-	-
<u>126,365</u>	<u>41,641</u>	<u>242,633</u>	<u>1,347,382</u>	<u>1,144,668</u>	<u>481,130</u>	<u>27,127</u>	<u>43,950</u>	<u>-</u>	<u>-</u>
18,149	61,370	2,587,520	1,035,278	14,801	44,705	48,600	15,659	-	-
60,349	62,676	-	-	58,366	56,813	100,392	108,042	-	-
-	-	-	-	-	-	-	-	-	-
505,000	490,000	-	-	335,000	330,000	1,170,000	1,140,000	-	-
775	775	-	-	877,128	862,577	13,814	13,814	-	-
-	-	-	-	315,866	562,247	-	-	-	-
<u>584,273</u>	<u>614,821</u>	<u>2,587,520</u>	<u>1,035,278</u>	<u>1,601,161</u>	<u>1,856,342</u>	<u>1,332,806</u>	<u>1,277,515</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-	-	-
-	4,554	-	30,502	-	61,456	-	6,133	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
243,000	-	-	-	9,039,463	8,604,742	-	-	-	-
12,200,000	12,705,000	-	-	3,868,970	4,208,798	10,737,218	11,954,045	-	-
<u>12,443,000</u>	<u>12,709,554</u>	<u>-</u>	<u>30,502</u>	<u>12,908,433</u>	<u>12,874,996</u>	<u>10,737,218</u>	<u>11,960,178</u>	<u>-</u>	<u>-</u>
<u>13,153,638</u>	<u>13,366,016</u>	<u>2,830,153</u>	<u>2,413,162</u>	<u>15,654,262</u>	<u>15,212,468</u>	<u>12,097,151</u>	<u>13,281,643</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	59,331	68,741	-	-
1,909,052	1,995,351	-	-	181,758	578,132	6,014,938	6,130,172	-	-
46,775	126,799	280,319	849,337	526,269	1,711,280	56,605	170,784	-	-
14,832	5,377	88,884	36,017	573,219	72,569	17,949	7,243	-	-
<u>1,970,659</u>	<u>2,127,527</u>	<u>369,203</u>	<u>885,354</u>	<u>1,281,246</u>	<u>2,361,981</u>	<u>6,148,823</u>	<u>6,376,940</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>91,959,891</u>	<u>90,396,386</u>	<u>12,509,433</u>	<u>10,827,545</u>	<u>62,457,495</u>	<u>60,365,172</u>	<u>23,051,620</u>	<u>22,851,750</u>	<u>-</u>	<u>-</u>
<u>91,959,891</u>	<u>90,396,386</u>	<u>12,509,433</u>	<u>10,827,545</u>	<u>62,457,495</u>	<u>60,365,172</u>	<u>23,051,620</u>	<u>22,851,750</u>	<u>-</u>	<u>-</u>
<u>\$ 107,084,188</u>	<u>\$ 105,889,929</u>	<u>\$ 15,708,789</u>	<u>\$ 14,126,061</u>	<u>\$ 79,393,003</u>	<u>\$ 77,939,621</u>	<u>\$ 41,297,594</u>	<u>\$ 42,510,333</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2024 and 2023

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2024	2023	2024	2023	2024	2023	2024	2023
CURRENT LIABILITIES:								
Accounts payable	\$ 5,946	\$ 8,155	\$ 1,971	\$ 11,020	\$ -	\$ -	\$ 3,338,513	\$ 2,017,059
Accrued payroll and payroll taxes	24,918	21,022	25,772	12,073	98	-	2,757,718	2,137,020
Accrued sales taxes	-	-	-	-	-	-	993,958	534,025
Due to other funds	-	-	-	-	-	-	1,489,489	2,544,362
Loans payable to other funds – current maturities	765	5,259	-	-	-	-	765	5,259
Lease Payable	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	77,240	92,594
Other liabilities	3,150	3,150	-	-	2,184	2,184	297,993	305,107
Total Current Liabilities	34,779	37,586	27,743	23,093	2,282	2,184	8,955,676	7,635,426
CURRENT LIABILITIES (Payable from Restricted Assets):								
Construction contracts payable	-	-	8,930	25,976	-	-	3,050,781	1,306,338
Accrued interest	-	-	6,860	-	-	-	2,274,120	2,108,568
Revenue bonds payable – current maturities	-	-	-	-	-	-	10,030,700	11,515,500
Special obligation bonds payable	-	-	-	-	-	-	5,845,000	5,620,000
Customer security and escrow deposits	-	-	5,052	5,052	-	-	7,243,118	7,603,458
Advances from other funds	-	-	-	-	-	-	315,866	562,247
Total Current Liabilities (Payable from Restricted Assets)	-	-	20,842	31,028	-	-	28,759,585	28,716,111
LONG-TERM LIABILITIES:								
Pension Liability	-	-	-	-	-	-	-	-
OPEB Liability	-	1,544	-	5,372	-	-	-	293,004
Loans payable to other funds	-	765	-	-	-	-	-	765
Obligations under capital leases	-	-	-	-	-	-	-	-
Revenue bonds payable	-	-	-	-	-	-	200,325,725	182,751,657
Lease payable	-	-	-	-	-	-	-	-
Closure Post-Closure Liability	-	-	-	-	-	-	9,282,463	8,604,742
Special obligation bonds payable	-	-	-	-	-	-	61,269,917	67,768,027
Total Long-Term Liabilities	-	2,309	-	5,372	-	-	270,878,105	259,418,195
Total Liabilities	34,779	39,895	48,585	59,493	2,282	2,184	308,593,366	295,769,732
DEFERRED INFLOWS OF RESOURCES								
Deferred Gain on Bond Refunding	-	-	-	-	-	-	483,015	524,274
Inflows related to leases	-	-	-	-	-	-	8,304,169	9,124,237
Inflows related to pensions	-	-	50,860	149,580	-	-	4,513,661	10,084,066
Inflows related to OPEB	4,517	1,823	16,127	6,343	-	-	1,266,450	345,985
Total deferred inflows of resources	4,517	1,823	66,987	155,923	-	-	14,567,295	20,078,562
CONTRIBUTED CAPITAL (Net):								
Municipal contributions	-	-	-	-	-	-	-	-
County contributions	-	-	-	-	-	-	-	-
State contributions	-	-	-	-	-	-	-	-
Federal contributions	-	-	-	-	-	-	-	-
Private contributions	-	-	-	-	-	-	-	-
Total Contributed Capital	-	-	-	-	-	-	-	-
RETAINED EARNINGS	6,374,238	6,728,695	21,804,763	19,917,833	397,513	267,528	721,194,939	696,885,442
Total Fund Equity	6,374,238	6,728,695	21,804,763	19,917,833	397,513	267,528	721,194,939	696,885,442
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$ 6,413,534	\$ 6,770,413	\$ 21,920,335	\$ 20,133,249	\$ 399,795	\$ 269,712	\$ 1,044,355,600	\$ 1,012,733,736

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2024	2023	2024	2023	2024	2023
OPERATING REVENUES:						
Charges for services	\$ 107,018,096	\$ 98,167,090	\$ 20,850,168	\$ 20,322,451	\$ 18,601,330	\$ 18,462,561
OPERATING EXPENSES:						
Personal services	13,998,262	12,258,601	5,822,780	5,151,821	3,990,950	3,332,642
Materials, supplies, and power	56,685,652	51,538,662	2,069,173	2,130,103	1,075,485	909,344
Travel and training	242,778	182,509	28,425	23,673	12,448	15,949
Intragovernmental	4,478,078	4,404,209	1,768,595	1,732,232	1,928,538	2,192,616
Utilities, services, and miscellaneous	8,627,396	7,126,680	4,379,620	3,849,671	1,766,739	1,582,635
TOTAL OPERATING EXPENSES	84,032,166	75,510,661	14,068,593	12,887,500	8,774,160	8,033,186
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	22,985,930	22,656,429	6,781,575	7,434,951	9,827,170	10,429,375
Right of use amortization	-	-	-	-	-	-
Payment-in-lieu-of-tax	(9,000,454)	(8,292,542)	(3,398,964)	(3,371,756)	-	-
Depreciation	(8,634,639)	(8,705,404)	(2,806,765)	(2,806,842)	(4,386,390)	(4,584,212)
OPERATING INCOME (LOSS)	5,350,837	5,658,483	575,846	1,256,353	5,440,780	5,845,163
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	2,504,927	1,997,039	1,727,951	976,825	1,595,905	1,255,978
Revenue from other governmental units	-	-	-	-	-	-
Miscellaneous revenue	1,613,407	2,147,820	372,140	233,567	86,524	46,622
Interest expense	(2,261,482)	(2,495,667)	(1,917,086)	(1,126,472)	(973,588)	(1,070,646)
Interest revenue (leases)	-	-	-	-	-	-
Loss on disposal of fixed assets	75,684	(12,735)	(3,475)	(34,929)	-	(2,951)
Fiscal agent fees	-	-	-	-	(91,737)	(93,537)
Miscellaneous expense	(4,623)	-	(660,488)	-	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	1,927,913	1,636,457	(480,958)	48,991	617,104	135,466
INCOME (LOSS) BEFORE OPERATING TRANSFERS	7,278,750	7,294,940	94,888	1,305,344	6,057,884	5,980,629
OPERATING TRANSFERS:						
Operating transfers from other funds	600,000	600,000	-	-	-	-
Operating transfers to other funds	(509,387)	(564,905)	(120,502)	(148,801)	(36,129)	(55,210)
TOTAL OPERATING TRANSFERS	90,613	35,095	(120,502)	(148,801)	(36,129)	(55,210)
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	7,369,363	7,330,035	(25,614)	1,156,543	6,021,755	5,925,419
Capital contribution	-	-	-	-	-	-
NET INCOME (LOSS)	7,369,363	7,330,035	(25,614)	1,156,543	6,021,755	5,925,419
Amortization of contributed capital	-	-	-	-	-	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	7,369,363	7,330,035	(25,614)	1,156,543	6,021,755	5,925,419
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	-	-	-	-	-	-
Equity transfer to other funds	-	-	-	-	-	-
RETAINED EARNINGS, END OF PERIOD	<u>\$ 140,390,483</u>	<u>\$ 137,083,695</u>	<u>\$ 118,814,183</u>	<u>\$ 117,584,495</u>	<u>\$ 243,435,320</u>	<u>\$ 230,862,343</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 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
\$ 1,038,695	\$ 993,485	\$ 800,779	\$ 753,086	\$ 20,132,610	\$ 19,366,560	\$ 2,830,718	\$ 3,039,001	\$ -	\$ -
569,018	491,264	2,931,550	2,634,789	6,077,384	5,242,731	665,749	494,036	-	-
203,057	95,495	691,854	712,918	3,278,573	3,233,480	76,248	53,880	-	-
20,376	20,376	10,500	3,734	4,726	21,804	2,289	710	-	-
934,747	869,310	836,359	649,377	3,376,125	3,483,383	468,860	472,460	-	-
1,293,695	632,478	536,760	338,694	4,145,660	2,157,491	420,437	247,912	-	-
3,020,893	2,108,923	5,007,023	4,339,512	16,882,468	14,138,889	1,633,583	1,268,998	-	-
(1,982,198)	(1,115,438)	(4,206,244)	(3,586,426)	3,250,142	5,227,671	1,197,135	1,770,003	-	-
-	-	-	-	-	-	-	-	-	-
(1,657,218)	(1,578,758)	(534,286)	(540,705)	(2,379,756)	(2,273,238)	(861,902)	(823,867)	-	-
(3,639,416)	(2,694,196)	(4,740,530)	(4,127,131)	870,386	2,954,433	335,233	946,136	-	-
422,149	276,215	120,108	51,883	1,218,117	893,217	131,164	135,957	-	-
709,382	1,222,428	316,458	143,232	-	-	6,166	2,928	-	-
23,247	147	45,878	43,521	32,362	3,775	4,870	12,675	-	-
(181,046)	(188,029)	-	-	(107,267)	(112,749)	(199,101)	(216,939)	-	-
26,950	27,906	-	-	8,939	-	27,089	-	-	-
-	-	-	-	-	(2,596)	-	(6,660)	-	(18,446,087)
(4,000)	-	-	-	(397)	(397)	(636)	-	-	-
-	-	-	-	-	-	-	(636)	-	(1,476,319)
996,682	1,338,667	482,444	238,636	1,151,754	781,250	(30,448)	(72,675)	-	(19,922,406)
(2,642,734)	(1,355,529)	(4,258,086)	(3,888,495)	2,022,140	3,735,683	304,785	873,461	-	(19,922,406)
2,682,700	176,325	3,410,028	2,150,740	-	-	25,514	-	-	-
(28,609)	(73,613)	(22,241)	(32,501)	(275,572)	(259,573)	(23,727)	(91,132)	-	(2,578,410)
2,654,091	102,712	3,387,787	2,118,239	(275,572)	(259,573)	1,787	(91,132)	-	(2,578,410)
11,357	(1,252,817)	(870,299)	(1,770,256)	1,746,568	3,476,110	306,572	782,329	-	(22,500,816)
1	1,689,239	-	1,273,571	-	-	17,173	-	-	-
11,358	436,422	(870,299)	(496,685)	1,746,568	3,476,110	323,745	782,329	-	(22,500,816)
-	-	-	-	-	-	-	-	-	-
11,358	436,422	(870,299)	(496,685)	1,746,568	3,476,110	323,745	782,329	-	(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	-	22,500,816
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 91,959,891	\$ 90,396,386	\$ 12,509,433	\$ 10,827,545	\$ 62,457,495	\$ 60,365,172	\$ 23,051,620	\$ 22,851,750	\$ -	\$ -

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 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	\$ 234,721	\$ 247,442	\$ 2,768,400	\$ 2,744,881	\$ 176,194	\$ 160,218	\$ 174,451,711	\$ 164,256,775
OPERATING EXPENSES:								
Personal services	228,747	205,665	590,694	459,800	7,069	6,540	34,882,203	30,277,889
Materials, supplies, and power	27,366	29,660	107,949	114,938	749	1,712	64,216,106	58,820,192
Travel and training	-	-	2,332	1,642	-	-	323,874	270,397
Intragovernmental	51,115	55,288	147,230	120,231	4,424	3,549	13,994,071	13,982,655
Utilities, services, and miscellaneous	98,660	105,027	220,835	119,491	56,550	56,859	21,546,352	16,216,938
TOTAL OPERATING EXPENSES	405,888	395,640	1,069,040	816,102	68,792	68,660	134,962,606	119,568,071
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(171,167)	(148,198)	1,699,360	1,928,779	107,402	91,558	39,489,105	44,688,704
Right of Use Amortization	-	-	-	-	-	-	-	-
Payment-in-lieu-of-tax	-	-	-	-	-	-	(12,399,418)	(11,664,298)
Depreciation	(275,932)	(285,515)	(442,514)	(449,489)	-	-	(21,979,402)	(22,048,030)
OPERATING INCOME (LOSS)	(447,099)	(433,713)	1,256,846	1,479,290	107,402	91,558	5,110,285	10,976,376
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	15,823	14,487	326,177	217,906	8,661	4,167	8,070,982	5,823,674
Revenue from other governmental units	-	328,060	-	-	-	-	1,032,006	1,696,648
Miscellaneous revenue	23,640	-	7,938	35,462	-	-	2,210,006	2,523,589
Interest expense	(19)	(357)	-	-	-	-	(5,639,589)	(5,210,859)
Interest expense-leases	-	-	-	-	-	-	62,978	27,906
Loss on disposal of fixed assets	(37,253)	-	-	-	-	-	34,956	(18,505,958)
Fiscal agent fees	-	-	-	-	-	-	(96,770)	(93,934)
Miscellaneous expense	-	-	-	-	-	-	(665,111)	(1,476,955)
TOTAL NONOPERATING REVENUES (EXPENSES)	2,191	342,190	334,115	253,368	8,661	4,167	5,009,458	(15,215,889)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(444,908)	(91,523)	1,590,961	1,732,658	116,063	95,725	10,119,743	(4,239,513)
OPERATING TRANSFERS:								
Operating transfers from other funds	134,062	214,769	-	-	-	-	6,852,304	3,141,834
Operating transfers to other funds	-	-	(147,731)	(147,670)	(36,715)	-	(1,200,613)	(3,951,815)
TOTAL OPERATING TRANSFERS	134,062	214,769	(147,731)	(147,670)	(36,715)	-	5,651,691	(809,981)
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(310,846)	123,246	1,443,230	1,584,988	79,348	95,725	15,771,434	(5,049,494)
Capital contribution	-	-	33,302	-	-	-	50,476	2,962,810
NET INCOME (LOSS)	(310,846)	123,246	1,476,532	1,584,988	79,348	95,725	15,821,910	(2,086,684)
Amortization of contributed capital	-	-	-	-	-	-	-	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(310,846)	123,246	1,476,532	1,584,988	79,348	95,725	15,821,910	(2,086,684)
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	-	-	-	-	-	-	-	-
Equity transfer to other funds	-	-	-	-	-	-	-	-
RETAINED EARNINGS, END OF PERIOD	<u>\$ 6,374,238</u>	<u>\$ 6,728,695</u>	<u>\$ 21,804,763</u>	<u>\$ 19,917,833</u>	<u>\$ 397,513</u>	<u>\$ 267,528</u>	<u>\$ 721,194,939</u>	<u>\$ 696,885,442</u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023**

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2024	2023	2024	2023	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$ 5,350,837	\$ 5,658,483	\$ 575,846	\$ 1,256,353	\$ 5,440,780	\$ 5,845,163
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	8,634,639	8,705,404	2,806,765	2,806,842	4,386,390	4,584,212
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	3,063,443	2,531,180	1,253,381	222,465	525,128	461,555
Decrease (increase) in due from other funds	-	-	-	-	-	-
Decrease (increase) in loans receivable from other funds	2,294	8,895	-	-	-	-
Increase (decrease) in accounts payable	(8,102,150)	(5,175,052)	406,072	(94,901)	(182,546)	(78,754)
Increase (decrease) in accrued payroll	(741,139)	(780,151)	(311,435)	(313,014)	(184,800)	(212,396)
Decrease (increase) in inventory	(993,876)	158,280	(147,682)	(198,518)	6,629	(83,311)
Decrease/(increase) in prepaid expense	118,789	-	23,840	-	-	-
Decrease (increase) in lease receivable	-	-	-	-	-	-
Decrease (increase) in other assets	-	1,098,353	-	95,875	11,040	18,242
Increase (decrease) in accrued sales tax	160,464	10,308	(35,778)	(25,348)	-	-
Increase (decrease) in due to other funds	(204,004)	(266,178)	(74,012)	(45,493)	-	-
Increase (decrease) in loans payable to other funds	-	-	-	-	-	-
Increase (decrease) in other liabilities	(415,830)	(710,684)	173,605	65,860	109,946	14,072
Increase/(decrease) in net pension obligation	-	-	-	-	-	-
Increase/(decrease) in net OPEB obligation	-	-	-	-	-	-
Unrealized gain (loss) on cash equivalents	(329,322)	223,785	(175,068)	111,428	198,018	139,910
Other nonoperating revenue (expense)	1,613,407	2,147,820	372,140	233,567	86,524	46,622
Net cash provided by (used for) operating activities	<u>8,157,552</u>	<u>13,610,443</u>	<u>4,867,674</u>	<u>4,115,116</u>	<u>10,397,109</u>	<u>10,735,315</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	600,000	600,000	-	-	-	-
Operating transfers out	(509,387)	(564,905)	(120,502)	(148,801)	(36,129)	(55,210)
Operating grants	-	-	-	-	-	-
Equity transfer	-	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	<u>90,613</u>	<u>35,095</u>	<u>(120,502)</u>	<u>(148,801)</u>	<u>(36,129)</u>	<u>(55,210)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	-	-	27,695,000	-	-	-
Debt service – interest payments	(3,013,623)	(3,334,281)	(2,082,686)	(1,655,114)	(1,241,239)	(1,455,667)
Debt service – principal and advance refunding payments	(6,870,403)	(7,206,852)	(2,923,169)	(4,527,459)	(4,244,797)	(4,149,251)
Leased and right to use financings	-	-	-	-	-	-
Acquisition and construction of capital assets	(6,938,523)	(4,164,874)	(1,711,400)	(1,222,297)	(4,530,237)	(4,002,323)
Decrease in construction contracts	(229,975)	(109,370)	(121,758)	(135,824)	(194,210)	(266,733)
Fiscal agent fees payments	(4,623)	-	(660,488)	-	(91,737)	(95,409)
Capital contributions	-	-	-	-	-	-
Proceeds from advances from other funds	-	-	-	-	-	-
Other	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing activities	<u>(17,057,147)</u>	<u>(14,815,377)</u>	<u>20,195,499</u>	<u>(7,540,694)</u>	<u>(10,302,220)</u>	<u>(9,969,383)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	2,815,562	1,605,302	1,877,504	781,345	1,385,625	1,039,410
Bond investments sold	-	-	-	-	-	-
Net cash provided by (used for) investing activities	<u>2,815,562</u>	<u>1,605,302</u>	<u>1,877,504</u>	<u>781,345</u>	<u>1,385,625</u>	<u>1,039,410</u>
Net increase (decrease) in cash and cash equivalents	(5,993,420)	435,463	26,820,175	(2,793,034)	1,444,385	1,750,132
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>94,446,930</u>	<u>88,661,248</u>	<u>44,895,451</u>	<u>45,234,763</u>	<u>55,578,616</u>	<u>53,271,934</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ 88,453,510</u>	<u>\$ 89,096,711</u>	<u>\$ 71,715,626</u>	<u>\$ 42,441,729</u>	<u>\$ 57,023,001</u>	<u>\$ 55,022,066</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 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
\$ (3,639,416)	\$ (2,694,196)	\$ (4,740,530)	\$ (4,127,131)	\$ 870,386	\$ 2,954,433	\$ 335,233	\$ 946,136	\$ -	\$ -
1,657,218	1,578,758	534,286	540,705	2,379,756	2,273,238	861,902	823,867	-	-
694	39,371	(55,475)	5,772	558,768	315,809	(2,664)	38,361	-	1,832
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(55,261)	(96,155)	18,369	(107)	440,703	(28,021)	(35,081)	(10,256)	-	(66,871)
(32,101)	(26,861)	(135,854)	(173,951)	(277,895)	(344,074)	(31,857)	(30,630)	-	(308,756)
-	-	-	-	(12,565)	219,889	918	918	-	51,911
1,638	-	-	-	-	-	-	-	-	-
(64,724)	(64,725)	-	-	48,357	47,790	46,567	(6,087,059)	-	-
259,405	311	3,516	(138)	27,977	121	-	(918)	-	-
-	(25)	-	-	-	-	-	-	-	-
-	-	-	1,181,297	-	(2,970)	-	-	-	-
-	-	-	-	-	-	-	-	-	-
15,000	-	-	-	(4,043)	(9,810)	-	(189,506)	-	-
-	-	-	-	-	-	-	5,687,688	-	-
-	-	-	-	-	-	-	446,280	-	-
59,986	30,561	14,809	7,980	159,361	101,443	19,152	12,352	-	1,029,103
23,247	147	45,878	43,521	32,362	3,775	4,870	12,675	-	-
(1,774,314)	(1,232,814)	(4,315,001)	(2,522,052)	4,223,167	5,531,623	1,199,040	1,649,908	-	707,219
2,682,700	176,325	3,410,028	2,150,740	-	-	25,514	-	-	-
(28,609)	(73,613)	(22,241)	(32,501)	(275,572)	(259,573)	(23,727)	(91,132)	-	(2,578,410)
1,367,432	285,794	1,210,698	140,303	-	-	6,166	2,928	-	-
-	-	-	-	-	-	-	-	-	-
4,021,523	388,506	4,598,485	2,258,542	(275,572)	(259,573)	7,953	(88,204)	-	(2,578,410)
-	-	-	-	-	-	-	-	-	-
(219,100)	(227,265)	-	-	(62,687)	(80,120)	(168,103)	(209,392)	-	-
(490,000)	(470,000)	-	-	(333,621)	(323,621)	(1,132,159)	(1,102,161)	-	-
(352,814)	(3,904,462)	(83,589)	(490,770)	(3,841,217)	(3,097,626)	(75,941)	(568,359)	-	523,151
(161,705)	(3,347,549)	(13,250)	(17,640)	-	(16,651)	(12,576)	-	-	-
(4,000)	-	-	-	(397)	(397)	(636)	(636)	-	(1,476,319)
53,415	4,417,819	-	1,317,705	-	-	17,173	-	-	-
-	-	-	-	(185,304)	(181,184)	-	-	-	(861,800)
-	-	-	-	-	-	-	-	-	-
(1,174,204)	(3,531,457)	(96,839)	809,295	(4,423,226)	(3,751,462)	(1,372,242)	(1,880,548)	-	(1,814,968)
358,393	222,400	104,126	39,920	1,047,591	715,662	110,505	114,446	-	-
-	-	-	-	-	-	-	-	-	-
358,393	222,400	104,126	39,920	1,047,591	715,662	110,505	114,446	-	-
1,431,398	(4,153,365)	290,771	585,705	571,960	2,236,250	(54,744)	(204,398)	-	(3,686,159)
13,218,743	15,911,705	3,503,355	2,625,706	41,103,477	36,637,074	4,035,471	4,487,294	-	3,686,159
<u>\$ 14,650,141</u>	<u>\$ 11,758,340</u>	<u>\$ 3,794,126</u>	<u>\$ 3,211,411</u>	<u>\$ 41,675,437</u>	<u>\$ 38,873,324</u>	<u>\$ 3,980,727</u>	<u>\$ 4,282,896</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023**

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2024	2023	2024	2023	2024	2023	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:								
Operating income (loss)	\$ (447,099)	\$ (433,713)	\$ 1,256,846	\$ 1,479,290	\$ 107,402	\$ 91,558	\$ 5,110,285	\$ 10,976,376
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	275,932	285,515	442,514	449,489	-	-	21,979,402	22,048,030
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	4,221	(7,438)	96,327	31,643	(9,927)	16,061	5,433,896	3,656,611
Decrease (increase) in due from other funds	-	-	-	-	-	-	-	-
Decrease (increase) in loans receivable from other funds	-	-	-	-	-	-	2,294	8,895
Increase (decrease) in accounts payable	(495)	986	(58,529)	1,334	-	(276)	(7,568,918)	(5,548,073)
Increase (decrease) in accrued payroll	(11,036)	(12,871)	(26,219)	(26,011)	(384)	(391)	(1,752,720)	(2,229,106)
Decrease (increase) in inventory	3,829	3,332	155	-	-	-	(1,142,592)	152,501
Decrease/(increase) in prepaid expense	-	-	-	-	-	-	144,267	-
Decrease (increase) in lease receivable	-	-	-	-	-	-	30,200	(6,103,994)
Decrease (increase) in other assets	-	897	-	22	-	-	301,938	1,212,765
Increase (decrease) in accrued sales tax	-	-	-	-	-	-	124,686	(15,065)
Increase (decrease) in due to other funds	-	-	-	-	-	-	(278,016)	866,656
Increase (decrease) in loans payable to other funds	(2,294)	(6,601)	-	-	-	-	(2,294)	(6,601)
Increase (decrease) in other liabilities	-	-	-	-	-	-	(121,322)	(830,068)
Increase/(decrease) in net pension obligation	-	-	-	-	-	-	-	5,687,688
Increase/(decrease) in net OPEB obligation	-	-	-	-	-	-	-	446,280
Unrealized gain (loss) on cash equivalents	(1,859)	1,207	37,803	25,973	(865)	541	(17,985)	1,684,283
Other nonoperating revenue (expense)	23,640	-	7,938	35,462	-	-	2,210,006	2,523,589
Net cash provided by (used for) operating activities	(155,161)	(168,686)	1,756,835	1,997,202	96,226	107,493	24,453,127	34,530,767
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	134,062	214,769	-	-	-	-	6,852,304	3,141,834
Operating transfers out	-	-	(147,731)	(147,670)	(36,715)	-	(1,200,613)	(3,951,815)
Operating grants	-	328,060	-	-	-	-	2,584,296	757,085
Equity transfer	-	-	-	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	134,062	542,829	(147,731)	(147,670)	(36,715)	-	8,235,987	(52,896)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:								
Proceeds from bonds, loans, and capital leases	-	-	-	-	-	-	27,695,000	-
Debt service – interest payments	(19)	(357)	6,860	-	-	-	(6,780,597)	(6,962,196)
Debt service – principal and advance refunding payments	-	(2,294)	-	-	-	-	(15,994,149)	(17,781,638)
Leased and right to use financings	-	-	-	-	-	-	-	(51,863)
Acquisition and construction of capital assets	(1)	(610,913)	(730,913)	(591,536)	-	-	(18,264,635)	(18,130,009)
Decrease in construction contracts	-	-	(10,381)	(220,181)	-	-	(743,855)	(4,113,948)
Fiscal agent fees payments	-	-	-	-	-	-	(761,881)	(1,572,761)
Capital contributions	-	-	33,302	-	-	-	103,890	5,735,524
Proceeds from advances from other funds	-	-	-	-	-	-	(185,304)	(1,042,984)
Other	-	-	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing activities	(20)	(613,564)	(701,132)	(811,717)	-	-	(14,931,531)	(43,919,875)
CASH FLOWS FROM INVESTING ACTIVITIES –								
Interest received	17,549	12,244	288,374	191,933	9,507	3,228	8,014,736	4,725,890
Bond investments sold	-	-	-	-	-	-	-	-
Net cash provided by (used for) investing activities	17,549	12,244	288,374	191,933	9,507	3,228	8,014,736	4,725,890
Net increase (decrease) in cash and cash equivalents	(3,570)	(227,177)	1,196,346	1,229,748	69,018	110,721	25,772,319	(4,716,114)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>565,571</u>	<u>733,483</u>	<u>10,684,731</u>	<u>8,895,937</u>	<u>246,760</u>	<u>98,942</u>	<u>268,279,105</u>	<u>260,244,245</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ 562,001</u>	<u>\$ 506,306</u>	<u>\$ 11,881,077</u>	<u>\$ 10,125,685</u>	<u>\$ 315,778</u>	<u>\$ 209,663</u>	<u>\$ 294,051,424</u>	<u>\$ 255,528,131</u>

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CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 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	\$ 33,841,466	\$ 35,915,748	\$ 7,340,945	\$ 5,681,201	\$ 22,608,873	\$ 19,867,646
Restricted assets – cash and cash equivalents	54,612,044	53,180,963	64,374,681	36,760,528	34,414,128	35,154,420
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>88,453,510</u>	<u>89,096,711</u>	<u>71,715,626</u>	<u>42,441,729</u>	<u>57,023,001</u>	<u>55,022,066</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	-	-	-	-	-	-
Construction contracts payable	17,870	6,058	32,481	113,454	322,430	3,838
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$ 17,870</u>	<u>\$ 6,058</u>	<u>\$ 32,481</u>	<u>\$ 113,454</u>	<u>\$ 322,430</u>	<u>\$ 3,838</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 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
\$ 4,091,216	\$ 87,102	\$ 263,253	\$ -	\$ 20,896,026	\$ 17,580,125	\$ 730,490	\$ 1,679,623	\$ -	\$ -
10,558,925	11,671,238	3,530,873	3,211,411	20,779,411	21,293,199	3,250,237	2,603,273	-	-
<u>14,650,141</u>	<u>11,758,340</u>	<u>3,794,126</u>	<u>3,211,411</u>	<u>41,675,437</u>	<u>38,873,324</u>	<u>3,980,727</u>	<u>4,282,896</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-	-	-
60,349	62,676	2,587,520	1,035,278	14,801	44,705	-	-	-	-
<u>\$ 60,349</u>	<u>\$ 62,676</u>	<u>\$ 2,587,520</u>	<u>\$ 1,035,278</u>	<u>\$ 14,801</u>	<u>\$ 44,705</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 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	\$ 298,627	\$ 342,932	\$ 3,688,838	\$ 3,283,242	\$315,778	\$209,663	\$ 94,075,512	\$ 84,647,282
Restricted assets – cash and cash equivalents	263,374	163,374	8,192,239	6,842,443	-	-	199,975,912	170,880,849
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>562,001</u>	<u>506,306</u>	<u>11,881,077</u>	<u>10,125,685</u>	<u>315,778</u>	<u>209,663</u>	<u>294,051,424</u>	<u>255,528,131</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed electric, water and sewer lines	-	-	-	-	-	-	-	-
Construction contracts payable	-	-	8,930	25,976	-	-	3,044,381	1,291,985
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,930</u>	<u>\$ 25,976</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,044,381</u>	<u>\$ 1,291,985</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES:		
Residential sales	\$ 44,171,915	\$ 38,195,205
Commercial and industrial sales	44,956,538	40,316,255
Intragovernmental sales	1,064,472	954,306
Street lighting and traffic signs	5,997	6,650
Sales to public authorities	11,176,953	10,020,209
Sales for resale	798,831	515,251
Miscellaneous	4,843,390	8,159,214
	<u>107,018,096</u>	<u>98,167,090</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	506,581	686,894
Steam expenses	895,157	598,326
Electrical expenses	337,983	212,353
Miscellaneous steam power expenses	323,937	186,539
Fuel – coal	-	-
Fuel – gas and biomass	301,565	163,825
	<u>2,365,223</u>	<u>1,847,937</u>
Total Operations		
Maintenance		
Supervision and engineering	76,025	222,712
Maintenance of structures	-	392,168
Maintenance of boiler plants	108,069	101,815
Maintenance of electrical plant	34,374	49,471
Maintenance – other	2,731,269	1,396,226
	<u>2,949,737</u>	<u>2,162,392</u>
Total Maintenance		
Other:		
Purchased power	53,350,020	48,574,068
Fuel	536,484	525,231
Transportation and other production	-	-
	<u>53,886,504</u>	<u>49,099,299</u>
Total Other		
Total Production		
Transmission and Distribution:		
Operations:		
Supervision and engineering	524,554	526,251
Load dispatching	1,364,434	1,224,260
Station	155,231	106,645
Overhead line	490,934	352,416
Underground line	371,766	272,181
Street lighting and signal system	1,708	-
Meter services	38,351	59,514
Customer installation	-	-
Miscellaneous distribution	967,740	852,795
Transportation	461,885	383,646
Storeroom	-	-
Rents	-	-
Transmission of electricity	153,396	137,857
	<u>4,529,999</u>	<u>3,915,565</u>
Total Operations		

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Maintenance:		
Supervision and engineering	\$ -	\$ -
Maintenance of structures	3,474	1,112
Maintenance of station equipment	853,633	765,589
Maintenance of overhead lines	6,562,000	6,095,394
Maintenance of underground lines	1,946,583	1,509,162
Maintenance of line transformer	9,201	3,349
Maintenance of street lights and signal system	248,865	252,628
Maintenance of meters	503,971	394,784
Maintenance of miscellaneous distribution plant	657,095	619,721
Total Maintenance	<u>10,784,822</u>	<u>9,641,739</u>
Total Transmission and Distribution	<u>15,314,821</u>	<u>13,557,304</u>
Accounting and Collection:		
Meter reading	329,551	363,073
Customer records and collection	3,147,653	2,818,795
Uncollectible accounts	327,242	372,712
Total Accounting and Collection	<u>3,804,446</u>	<u>3,554,580</u>
Administrative and General:		
Salaries	2,299,880	1,947,412
Property insurance	842,688	781,589
Office supplies and expense	459,532	426,719
Communication services	-	-
Maintenance of communication equipment	-	-
Outside services employed	131,390	275,151
Miscellaneous general expense	-	5
Merchandise/jobbing and contract work	-	-
Demonstrating and selling	15,608	50,339
Injuries & Damages	-	-
Energy conservation	1,962,337	1,807,934
Total Administrative and General	<u>5,711,435</u>	<u>5,289,149</u>
TOTAL OPERATING EXPENSES	<u>84,032,166</u>	<u>75,510,661</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$ 22,985,930</u>	<u>\$ 22,656,429</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES:		
Residential sales	\$ 14,357,894	\$ 13,954,570
Commercial and industrial sales	5,942,300	5,898,465
Miscellaneous	<u>549,974</u>	<u>469,416</u>
TOTAL OPERATING REVENUES	<u>20,850,168</u>	<u>20,322,451</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	-	-
Operating labor and expense	238,257	214,296
Purchase of water for resale	9,404	8,254
Maintenance of wells	234,673	397,980
Miscellaneous	<u>1,423</u>	<u>1,409</u>
Total Source of Supply	<u>483,757</u>	<u>621,939</u>
Power and Pumping		
Supervision and engineering	-	-
Operating labor and expense	195,819	176,996
Maintenance of structures and improvements	77,941	80,512
Maintenance of pumping equipment	183,936	164,408
Power purchased	2,143	1,664
Miscellaneous	<u>2,176,224</u>	<u>1,890,045</u>
Total Power and Pumping	<u>2,636,063</u>	<u>2,313,625</u>
Purification:		
Supplies and expense	39,084	89,853
Labor	443,927	402,610
Chemicals	919,623	911,269
Maintenance of purification equipment	<u>256,952</u>	<u>366,150</u>
Total Purification	<u>1,659,586</u>	<u>1,769,882</u>
Total Production	<u>4,779,406</u>	<u>4,705,446</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	791,624	732,888
Maps and records	470,614	435,438
Transmission and distributions lines	63,200	98,475
Meter	<u>5,387</u>	<u>138</u>
Total Operations	<u>1,330,825</u>	<u>1,266,939</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Maintenance:		
Supervision and engineering	\$ -	\$ -
Maintenance of structures and improvements	-	-
Maintenance of transmission/distribution lines	1,576,276	1,663,018
Maintenance of distribution reservoirs	3,631	4,436
Maintenance of services	881,876	747,300
Maintenance of meters	559,800	511,750
Maintenance of hydrants	247,117	136,231
Maintenance of miscellaneous plants	-	-
Total Maintenance	<u>3,268,700</u>	<u>3,062,735</u>
Other:		
Stores	-	-
Transportation	334,601	209,038
Total Other	<u>334,601</u>	<u>209,038</u>
Total Transmission and Distribution	<u>4,934,126</u>	<u>4,538,712</u>
Accounting and Collection:		
Meter reading	228,602	250,913
Billing and accounting	1,771,007	1,387,948
Uncollectible accounts	100,179	94,790
Total Accounting and Collection	<u>2,099,788</u>	<u>1,733,651</u>
Administrative and General:		
General office salaries	1,312,524	1,018,359
Insurance	245,940	251,573
Special service	-	-
Office supplies and expense	148,324	118,526
Rent	-	-
Miscellaneous	-	-
Energy conservation	548,485	521,233
Merchandise/jobbing and contract work	-	-
Total Administrative and General	<u>2,255,273</u>	<u>1,909,691</u>
TOTAL OPERATING EXPENSES	<u>14,068,593</u>	<u>12,887,500</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$ 6,781,575</u>	<u>\$ 7,434,951</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	\$ 18,601,330	\$ 18,462,561
OPERATING EXPENSES:		
Administration:		
Personal services	1,251,696	1,131,700
Materials and supplies	33,544	26,435
Travel and training	7,227	10,607
Intragovernmental	1,230,055	1,538,848
Utilities, services, and miscellaneous	329,289	312,142
Total Administration	<u>2,851,811</u>	<u>3,019,732</u>
Treatment Plant:		
Personal services	1,920,102	1,501,747
Materials and supplies	881,722	747,155
Travel and training	3,797	4,195
Intragovernmental	342,636	333,694
Utilities, services and miscellaneous	1,211,283	994,737
Total Treatment Plant	<u>4,359,540</u>	<u>3,581,528</u>
Pump Stations:		
Personal services	116,750	100,364
Materials and supplies	8,507	8,747
Travel and training	200	320
Intragovernmental	32,031	40,897
Utilities, services, and miscellaneous	112,232	180,398
Total Pump Stations	<u>269,720</u>	<u>330,726</u>
Maintenance:		
Personal services	702,402	598,831
Materials and supplies	151,712	127,007
Travel and training	1,224	827
Intragovernmental	323,816	279,177
Utilities, services, and miscellaneous	113,935	95,358
Total Maintenance	<u>1,293,089</u>	<u>1,101,200</u>
TOTAL OPERATING EXPENSES	<u>8,774,160</u>	<u>8,033,186</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ 9,827,170</u>	<u>\$ 10,429,375</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 366,715	\$ 320,037
Rentals	215,338	177,019
Landing fees	231,714	164,240
Law enforcement fees	220,337	60,800
Passenger facility charges	4,591	257,946
Concessions	-	4,933
Miscellaneous	-	8,510
	<u>1,038,695</u>	<u>993,485</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Administration:		
Personal services	214,246	246,037
Materials and supplies	1,274	2,244
Travel and training	14,274	17,134
Intragovernmental	224,393	95,016
Utilities, services, and miscellaneous	1,027,260	359,562
Total Administration	<u>1,481,447</u>	<u>719,993</u>
Airfield Areas:		
Personal services	295,329	207,177
Materials and supplies	149,358	60,972
Travel and training	6,102	3,242
Intragovernmental	69,984	50,042
Utilities, services, and miscellaneous	68,349	66,728
Total Airfield Areas	<u>589,122</u>	<u>388,161</u>
Terminal Areas:		
Personal services	59,443	38,050
Materials and supplies	27,920	18,315
Intragovernmental	13,074	14,530
Utilities, services, and miscellaneous	193,994	199,498
Total Terminal Areas	<u>294,431</u>	<u>270,393</u>
Public Safety:		
Personal services	-	-
Materials and supplies	24,505	13,276
Travel and training	-	-
Intragovernmental	627,296	709,722
Utilities, services, and miscellaneous	4,092	6,690
Total Public Safety	<u>655,893</u>	<u>729,688</u>
Snow Removal:		
Personal services	-	-
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Total Snow Removal	<u>-</u>	<u>-</u>
Concessions:		
Personal services	-	-
Materials and supplies	-	688
Utilities, services and miscellaneous	-	-
Total Concession	<u>-</u>	<u>688</u>
TOTAL OPERATING EXPENSES	<u>3,020,893</u>	<u>2,108,923</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>\$ (1,982,198)</u>	<u>\$ (1,115,438)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	2024	2023
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ -	\$ -
School passes	-	-
Specials	59,330	68,357
University of Missouri Shuttle reimbursement	623,462	670,891
Paratransit	117,987	13,838
FastCAT	-	-
	800,779	753,086
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
General Operations:		
Personal services	1,699,124	1,449,465
Materials and supplies	185,492	241,635
Travel and training	10,500	3,734
Intragovernmental	546,524	429,237
Utilities, services, and miscellaneous	390,410	221,845
Total General Operations	2,832,050	2,345,916
University of Missouri Shuttle Service:		
Personal services	356,672	291,444
Materials and supplies	258,574	287,979
Travel and training	-	-
Intragovernmental	126,390	95,659
Utilities, services, and miscellaneous	67,469	70,618
Total University of Missouri Shuttle Service	809,105	745,700
Paratransit:		
Personal services	875,754	893,880
Materials and supplies	247,788	183,304
Travel and training	-	-
Intragovernmental	163,445	124,481
Utilities, services, and miscellaneous	78,881	46,231
Total Paratransit	1,365,868	1,247,896
TOTAL OPERATING EXPENSES		
	5,007,023	4,339,512
OPERATING LOSS BEFORE DEPRECIATION		
	\$ (4,206,244)	\$ (3,586,426)

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 19,116,591	\$ 14,156,067
Landfill fees	844,661	4,697,339
Bag sales	257	145,677
Mosquito control	1,683	1,246
Miscellaneous	169,418	366,231
TOTAL OPERATING REVENUES	<u>20,132,610</u>	<u>19,366,560</u>
OPERATING EXPENSES:		
Administration:		
Personal services	924,143	899,813
Materials and supplies	27,821	33,688
Travel and training	2,831	15,093
Intragovernmental	1,439,908	1,747,542
Utilities, services, and miscellaneous	347,789	268,881
Total Administration	<u>2,742,492</u>	<u>2,965,017</u>
Commercial:		
Personal services	1,446,206	1,140,352
Materials and supplies	1,211,060	970,533
Travel and training	-	945
Intragovernmental	484,269	439,914
Utilities, services, and miscellaneous	557,727	257,387
Total Commercial	<u>3,699,262</u>	<u>2,809,131</u>
Residential:		
Personal services	1,260,445	1,139,887
Materials and supplies	596,538	847,004
Travel and training	-	415
Intragovernmental	567,558	445,439
Utilities, services, and miscellaneous	1,577,609	521,429
Total Residential	<u>4,002,150</u>	<u>2,954,174</u>
Landfill:		
Personal services	937,641	758,528
Materials and supplies	789,236	604,780
Travel and training	1,895	3,240
Intragovernmental	382,112	353,840
Utilities, services, and miscellaneous	1,205,992	760,053
Total Landfill	<u>3,316,876</u>	<u>2,480,441</u>
Recycling:		
Personal services	1,508,949	1,304,151
Materials and supplies	653,918	777,475
Travel and training	-	2,111
Intragovernmental	502,278	496,648
Utilities, services, and miscellaneous	456,543	349,741
Total Recycling	<u>3,121,688</u>	<u>2,930,126</u>
TOTAL OPERATING EXPENSES	<u>16,882,468</u>	<u>14,138,889</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ 3,250,142</u>	<u>\$ 5,227,671</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 857,007	\$ 1,032,087
Garages	1,571,202	1,380,009
Reserved lots	329,390	549,018
Other	73,119	77,887
TOTAL OPERATING REVENUES	<u>2,830,718</u>	<u>3,039,001</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	665,749	494,036
Materials and supplies	76,248	53,880
Travel and training	2,289	710
Intragovernmental	468,860	472,460
Utilities, services, and miscellaneous	420,437	247,912
TOTAL OPERATING EXPENSES	<u>1,633,583</u>	<u>1,268,998</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ 1,197,135</u>	<u>\$ 1,770,003</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

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

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES:		
Switching fees	\$ 176,679	\$ 179,200
Miscellaneous	58,042	68,242
TOTAL OPERATING REVENUES	<u>234,721</u>	<u>247,442</u>
OPERATING EXPENSES:		
Administration:		
Personal services	228,747	205,665
Materials and supplies	27,366	29,660
Travel and training	-	-
Intragovernmental	51,115	55,288
Utilities, services, and miscellaneous	98,660	105,027
Total Administration	<u>405,888</u>	<u>395,640</u>
Transportation:		
Personal services	-	-
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Total Transportation	<u>-</u>	<u>-</u>
Maintenance of Way:		
Personal services	-	-
Materials and supplies	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Total Maintenance of Way	<u>-</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u>405,888</u>	<u>395,640</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ (171,167)</u>	<u>\$ (148,198)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	2024	2023
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 2,768,400	\$ 2,744,881
OPERATING EXPENSES:		
General Operations:		
Personal services	257,072	222,033
Materials and supplies	1,849	1,816
Travel and training	802	605
Intragovernmental	58,584	47,431
Utilities, services, and miscellaneous	58,439	61,662
Total General Operations	376,746	333,547
Field Operations:		
Personal services	333,622	237,767
Materials and supplies	106,100	113,122
Travel and training	1,530	1,037
Intragovernmental	88,646	72,800
Utilities, services, and miscellaneous	162,396	57,829
Total Field Operations	692,294	482,555
TOTAL OPERATING EXPENSES	1,069,040	816,102
OPERATING INCOME BEFORE DEPRECIATION	\$ 1,699,360	\$ 1,928,779

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 176,194	\$ 160,218
TOTAL OPERATING REVENUES	<u>176,194</u>	<u>160,218</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	7,069	6,540
Materials and supplies	749	1,712
Travel and training	-	-
Intragovernmental	4,424	3,549
Utilities, services, and miscellaneous	<u>56,550</u>	<u>56,859</u>
TOTAL OPERATING EXPENSES	<u>68,792</u>	<u>68,660</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ 107,402</u>	<u>\$ 91,558</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
JUNE 30, 2024

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
SEWER: 5551						
Sewer Main Rehab (SW100)	\$ 8,955,200	5,103,076	-	5,103,076	3,223	3,848,901
Annual Sewer Improvements (SW183)	1,898,257	19,825	-	19,825	-	1,878,432
PCCE #3 Stewart/Ridge/Med (SW198)	1,944,030	1,686,712	-	1,686,712	-	257,318
PCCE #8 Thilly Lathrop (SW221)	2,395,524	2,343,962	-	2,343,962	-	51,562
PCCE #16 Bingham/W Ridgel (SW240)	1,545,000	1,119,794	-	1,119,794	-	425,206
PCCE #18 Spring Valley Rd (SW241)	149,000	147,217	-	147,217	-	1,783
Calvert Dr Sewer Relocation (SW252)	350,000	-	-	-	-	350,000
PCCE #27 Grace Ellen (SW254)	320,000	299,284	-	299,284	-	20,716
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)	377,200	234,598	-	234,598	-	142,602
Court & Hickory Street (SW505)	517,634	291,374	11,739	303,113	-	214,521
PCCE #21-Stanford (SW507)	125,000	72,699	-	72,699	-	52,301
WWTP Digester Complex Impr (SW508)	7,156,516	6,786,884	-	6,786,884	-	369,632
N Garth Sewer Replacemnt (SW511)	165,000	65,021	-	65,021	-	99,979
Tupelo-larch Sewer Replacemnt (SW513)	201,500	201,273	-	201,273	-	227
Hwy 63 Connector south of I-70 (SW516)	1,092,500	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	-	-	36,789	3,055	360,156
WWTP Mech Screens Wetland Pump (SW520)	4,000,000	-	179,545	179,545	3,472,636	347,819
PCCE #28 Hickory Hill & Sunset (SW521)	370,260	24,803	-	24,803	-	345,457
PCCE #29 East Sunset Lane (SW522)	595,000	35,660	423,770	459,430	-	135,570
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)	1,610,655	1,610,436	-	1,610,436	-	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	54	3,228,504	3,228,558	3,866,665	48,463
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)	30,000	29,781	-	29,781	-	219
PCCE #34 Forest Hill Ct & Ridgel Rd (SW533)	222,500	65,521	-	65,521	-	156,979
PCCE #38 NORTH EIGHTH STREET (SW534)	30,201	27,104	2,105	29,209	992	0
PCCE #40 SUNSET, PROSPECT, CRE(SW535)	470,000	-	47,764	47,764	310	421,926
PCCE #41 W STEWART RD & WEST B(SW536)	40,000	-	-	-	29,500	10,500
PCCE #42 W BROADWAY & ALDEAH(SW537)	60,000	-	6,044	6,044	30,456	23,500
PCCE #43 RICE RD(SW538)	50,000	-	24,568	24,568	432	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)	819,856	819,534	-	819,534	-	322
Hinkson Bank Stabilization at Clear Creek (SW544)	43,000	42,573	-	42,573	-	427
TOTAL SEWER	\$ 53,618,851	29,874,736	4,187,304	34,062,040	7,542,387	12,014,424
AIRPORT: 5541						
Airport Gen Improvements (AP008)	\$ 193,580	156,237	-	156,237	-	37,343
Realign RT H (AP090)	2,159,531	1,921,472	-	1,921,472	-	238,059
New Airport Terminal (AP111)	31,055,331	26,477,187	67,209	26,544,396	1,047,917	3,463,018
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	2,999,700	-	2,999,700	0	174,676
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)	2,729,850	-	280,877	280,877	-	2,448,973
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
TOTAL AIRPORT:	\$ 67,426,415	55,206,959	348,086	55,555,045	1,091,718	10,779,652
PARKING: 5561						
MM-10th Cherry Parking Structure (PK064)	470,000	464,215	-	464,215	43	5,742
Camera System Replacement (PK065)	744,566	648,975	60,582	709,557	24,693	10,316
MM-Plaza Garage (PK066)	400,000	348,061	-	348,061	-	51,939
MM-8th/Cherry Parking Improvement (PK067)	751,199	408,609	-	408,609	119,930	222,660
5th/Walnut Repair (PK068)	360,000	349,929	-	349,929	13	10,058
Elevator Upgrade (PK069)	429,504	12,084	51,320	63,404	357,682	8,418
Garage Security Fencing (PK071)	1,100,000	918,013	-	918,013	34,653	147,334
Electric Charging Stations (PK073)	35,000	-	-	-	-	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	-	-	-	16,098	41,995
TOTAL PARKING:	\$ 4,448,362	3,194,058	124,541	3,318,599	557,001	572,762

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
JUNE 30, 2024

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
PUBLIC TRANSPORTATION: 5531						
Annual Transit Projects (PT050)	\$ 1,624,878	190,551	0	190,551	-	1,434,327
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	351,866	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	-	2,587,529	2,587,529	-1,112	36,317
2022 LONO MO-2023 (PT073)	3,435,500	133,750	152,750	286,500	2,840,408	308,592
TOTAL PUBLIC TRANSPORTATION:	\$ 16,664,915	5,601,628	2,740,306	8,341,934	3,199,016	5,123,965
SOLID WASTE: 5571						
Methane Gas Extract Wells (RF031)	\$ 1,799,067	1,454,969	-	1,454,969	-	344,098
Leachate Handling & Stor (RF051)	683,209	675,769	-	675,769	-	7,440
MRF Phase I (RF055)	400,000	266,821	9,309	276,130	-	123,870
Landfill Cell 6 (RF059)	5,753,931	5,753,931	-	5,753,931	-	0
Landfill Fuel Station Pump Add (RF060)	120,000	41,641	-	41,641	-	78,359
Landfill Expansion Permitting (RF061)	2,091,915	1,969,239	50,000	2,019,239	-	72,676
Landfill Fuel Station Facility Ph2 (RF062)	450,000	446,857	-	446,857	-	3,143
Vehicle Wash Bays (RF065)	2,200,000	185,963	76,188	262,151	28,650	1,909,199
Landfill Security Gate (RF066)	140,000	9,549	-	9,549	-	130,451
CID Special Project (RF067)	136,851	78,840	1,675	80,515	11,851	44,485
912 East Walnut (RF068)	690,000	685,853	-	685,853	-	4,147
HW Collection Facility (RF069)	350,000	-	-	0	-	350,000
Small Vehicle Drop-Off Facility (RF070)	330,000	-	-	0	-	330,000
Parks Management Recycling Drop-Off Site (RF071)	0	-	-	0	-	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
TOTAL SOLID WASTE:	\$ 24,035,244	11,585,949	137,172	11,723,121	40,501	12,271,622
STORMWATER: 5581						
Annual Projects (SS017)	\$ 528,535	-	-	-	-	528,535
Royal Latham Fallwood (SS090)	181,000	-	-	-	-	181,000
Garth at Oak Tower (SS110)	608,000	607,562	-	607,562	-	438
Annual CAM Projects (SS114)	150,069	100	-	100	-	149,969
Annual Downtown Tree Pint (SS115)	150,054	-	-	-	-	150,054
Calvert Drive (SS117)	2,754,244	25,185	62,535	87,720	2,316	2,664,208
Annual Property Acquis (SS118)	300,000	-	-	-	-	300,000
Aldeah & Ash Stm Pipe Rhb (SS123)	210,987	210,987	-	210,987	-	0
Hickman/6th and 7th (SS134)	1,035,499	1,035,155	-	1,035,155	-	344
Mill Creek 307 W Ahlamra (SS136)	199,699	48,258	-	48,258	-	151,441
Greenwood South (SS140)	189,454	189,454	-	189,454	-	0
Quail Drive (SS143)	487,000	486,621	-	486,621	-	379
Alan Lane (SS144)	716,000	24,859	26,876	51,735	5,093	659,172
Capri Estates Drainage (SS145)	575,000	9,400	715	10,115	-	564,885
FY19 Storm Water Rehab (SS146)	216,560	216,560	-	216,560	-	0
Leslie Lane Storm Water Improvement (SS147)	94,016	94,016	-	94,016	-	0
Bray/Longwell Drainage (SS148)	190,000	189,674	-	189,674	-	326
Rockhill Road (SS149)	428,899	30,195	398,704	428,899	-	0
Ross Drainage (SS150)	178,559	178,559	-	178,559	-	0
Crestridge Dr Culvert Replacement (SS151)	525,000	93,461	30,093	123,554	-	401,446
Braemore Drainage (SS152)	230,000	-	36,324	36,324	10,176	183,500
Nebraska Avenue (SS153)	1,118,801	167,065	61,808	228,873	-	889,928
Sexton/McBaine Drainage (SS154)	280,000	8,879	7,130	16,009	-	263,991
Worley Again East Phase I (SS155)	60,000	-	-	-	-	60,000
Greewood Stewart Phase II (SS156)	200,000	-	-	-	-	200,000
Hinkson Bank Stabilization at Clear Creek (SS158)	47,500	47,309	-	47,309	-	191
Bernadethe (SS159)	454,500	-	13,200	13,200	3,300	438,000
Brandon RV Culvert Replacement (SS160)	135,000	-	-	-	-	135,000
Ross Street Outlet Improvement (SS161)	310,500	10,321	102,458	112,779	183,172	14,549
Sexton Road at Jackson (SS162)	45,000	-	-	-	-	45,000
TOTAL STORMWATER:	\$ 12,599,876	3,673,620	739,843	4,413,463	204,057	7,982,356

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
JUNE 30, 2024

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
RAILROAD:						
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
TOTAL RAILROAD:	\$ 4,104,340	\$ 3,818,792	-	\$ 3,818,792	-	\$ 285,548
WATER UTILITY:						
CIP Ent. Revenue Contingency (W0003)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
New and Replacement of Mains Under Hwy (W0119)	-	-	-	-	-	0
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	2,505,101	-	2,505,101	-	1
New and Replace Service Lines (W0128)	11,898,264	11,505,761	116,249	11,622,010	(3,708)	279,963
Water Main Replacements (W0130)	2,349,721	2,261,905	1,013	2,262,918	-	86,803
Refurbish Deep Well for Emerge (W0140)	-	-	-	-	-	0
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	31,533	468,535	473,742	5,284,288
Back Up Generators (W0150)	-	-	-	-	-	0
Business Loop Phase 6 Main Replacement (W0200)	121,736	91,379	30,357	121,736	-	0
Brown Station RT 8 Peabody (W0230)	304,834	261,520	-	261,520	43,314	(0)
Meter Replacement Project (W0231)	5,799,582	5,799,582	-	5,799,582	-	0
Lime Soft Discharge Pipe (W0234)	-	-	-	-	-	0
Water Treatment plant Upgrade Phase 1 (W0236)	39,848,409	2,817,856	81,167	2,899,023	1,822,767	35,126,619
Deep Well Abandonment (W0249)	10,550	10,550	-	10,550	-	0
Nifong Blvd Improvements (W0256)	3,452	3,451	-	3,451	-	1
Storeroom and Enc. Equipments (W0263)	452,952	452,952	-	452,952	-	0
Well and Pump Station Control (W0264)	763,352	646,108	50,333	696,441	3,904	63,007
Country Club Drive S/E Walnut Phase 2 (W0273)	14,898	13,918	980	14,898	-	0
Well Field Valve Upgrades (W0274)	-	-	-	-	-	0
New Well Platforms (W0279)	-	-	-	-	-	0
New Southeast Pump Station (W0280)	749,619	724,599	5,371	729,970	19,649	(1)
Annual Tower & Reservoir Maint (W0282)	1,800,000	-	-	-	-	1,800,000
Fiber to Water Facilities (W0283)	375,000	3,663	147,972	151,635	(6,554)	229,918
New Elevated Storage Project (W0286)	3,323,916	5,449	-	5,449	-	3,318,467
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 Replacemnt (W0289)	215,000	3,573	-	3,573	-	211,427
Old63, Gordon & Charles ST M (W0290)	-	-	-	-	-	0
Ridgemont RD & Highridge WT Main (W0291)	1,053,000	39,083	911,082	950,165	44,153	58,682
Sinclair RD, Nifong Southampton Court (W0292)	439,200	380,875	49,104	429,979	9,222	(1)
Walnut, Melburn ST-William ST Lo (W0295)	755,000	144,011	-	144,011	-	610,989
Leslie LN-Garth-Providence LOC (W0297)	755,000	33,799	-	33,799	-	721,201
St. Charles to Mexico G. Main Replacement (W0298)	132,498	63,357	31,852	95,209	37,290	(0)
RPL Alluvial Well #1 (W0301)	200,000	9,816	81,554	91,370	6,787	101,843
RPL Alluvial Well #10 (W0302)	700,000	9,816	85,313	95,129	3,028	601,843
Strawn Road Main Extension (W0303)	-	-	-	-	-	0
Nebraska Stormwtr Incidental Reloc (W0305)	279,480	-	-	-	-	279,480
Brown Statn Rd-Stark AV to Mojav CT (0306)	-	-	-	-	-	0
TOTAL WATER UTILITY:	\$ 87,390,388	\$ 33,514,887	\$ 1,693,710	\$ 35,208,597	\$ 2,553,608	\$ 49,628,183
ELECTRIC UTILITY:						
CIP Ent. Rev Contingency (E0003)	\$ 261,364	\$ -	\$ -	\$ -	\$ -	\$ 261,364
New & Replace Transformaer & Capacitors (E0021)	23,091,657	21,586,397	502,760	22,089,157	959,119	43,381
Conversion of Overhead to Underground (E0027)	12,819,432	11,750,715	4,514	11,755,229	-	1,064,203
Street Light Addition & Replacements (E0052)	5,956,651	5,340,412	112,128	5,452,540	(9,007)	513,118
Secondary Electric System for New Serv. (E0053)	23,092,333	20,180,532	377,603	20,558,135	299,311	2,234,887
Fiber Optic System Additions (E0082)	3,599,643	-	17,949	3,292,178	-	309,477
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)	3,088,269	3,088,915	-	3,088,915	-	(646)
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	569,378	10,431,813	1,492	1,201,695
13.8 kV System - New Commercial Services (E0117)	16,606,442	14,056,719	263,298	14,320,016	-	2,286,426
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	22,686	92,930
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	7,266	919,645	667,500	381,855
Landfill Generator Unit 4 (E0175)	2,000,000	680,286	1,046,639	1,726,925	77,731	195,344
Strm and Enclose Equipment (E0176)	400,000	210,410	-	210,410	-	189,590
College Underground Univ. to Bouchelle (E0179)	332,373	-	-	-	-	332,373
Downtown Street Lights (E0180)	702,000	468,129	-	468,129	-	233,871
Mercury Vapor Street Lights (E0182)	250,000	47,957	-	47,957	-	202,043
Boiler 8 Upgrades (E0183)	3,902,825	3,902,824	-	3,902,824	-	1
Future Substation Transformer (E0184)	2,100,000	-	5,136	5,136	1,886,500	208,364
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	4,940	337,745	-	508,892
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	49,092	5,944,294	108,933	246,774
MPP Decommissioning (E0208)	1,800,000	1,209,690	353,395	1,563,084	0	236,916
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	-	8,949	8,949	-	1,191,051
Boldstad T1&T2 Switchg & Transf RPL (E0218)	1,200,000	-	-	-	-	1,200,000
UMC 69KV Tie Line (E0220)	30,000	-	-	-	-	30,000
Plant Held for Future Use (E1105)	4,000,000	-	829,510	829,510	3,003,262	167,228
TOTAL ELECTRIC UTILITY:	\$ 177,986,049	\$ 136,665,476	\$ 4,205,104	\$ 140,870,580	\$ 7,017,526	\$ 30,097,943
TOTAL CAPITAL PROJECTS	\$ 448,274,440.17	\$ 283,136,105.51	\$ 14,176,066.39	\$ 297,312,171.90	\$ 22,205,813.68	\$ 128,756,454.59

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INTERNAL SERVICE FUNDS

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

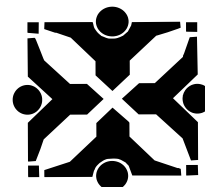
Information Technology Fund - to account for the provision of hardware infrastructure to support the computing requirements of the City, as well as developing or implementing software to improve the operating efficiencies of the departments within the City.

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

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

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

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



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CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2024 and 2023

ASSETS	Information Technology Fund		Vehicle and Equipment Replacement Fund		Fleet Operations Fund	
	2024	2023	2024	2023	2024	2023
CURRENT ASSETS:						
Cash and cash equivalents	\$ 3,032,301	\$ 2,851,891	\$ 1,458,278	\$ 1,747,046	\$ -	\$ -
Accounts receivable	39,321	4,734	-	-	34,527	22,172
Grants receivable	-	19,345	-	-	-	-
Accrued interest	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Inventory	-	-	-	-	1,512,780	1,490,359
Other assets	86,558	86,558	-	-	-	271,995
Total Current Assets	3,158,180	2,962,528	1,458,278	1,747,046	1,547,307	1,784,526
RESTRICTED ASSETS:						
Net pension asset	904,162	2,087,259	-	-	626,268	1,393,877
Net OPEB asset	39,833	-	-	-	27,590	-
Total Restricted Assets	943,995	2,087,259	-	-	653,858	1,393,877
OTHER ASSETS:						
Lease Receivable	-	-	-	-	85,942	85,942
Investments	-	-	-	-	-	-
Total Other Assets	-	-	-	-	85,942	85,942
FIXED ASSETS:						
Property, plant, and equipment	5,226,628	5,342,053	5,598,684	2,798,645	2,804,129	2,827,852
Accumulated depreciation	(4,260,424)	(4,052,922)	(861,209)	(344,337)	(1,231,480)	(1,184,153)
Net Plant in Service	966,204	1,289,131	4,737,475	2,454,308	1,572,649	1,643,699
Construction in progress	-	-	-	-	-	-
Net Fixed Assets	966,204	1,289,131	4,737,475	2,454,308	1,572,649	1,643,699
TOTAL ASSETS	5,068,379	6,338,918	6,195,753	4,201,354	3,859,756	4,908,044
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	598,510	421,701	-	-	414,558	281,613
Outflows related to OPEB	48,582	77,511	-	-	33,650	51,762
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 5,715,471	\$ 6,838,130	\$6,195,753	\$4,201,354	\$ 4,307,964	\$ 5,241,419
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$ 36,744	\$ 130,565	\$ 36,352	\$ 24,422	\$ 300,264	\$ 201,152
Interest payable	-	-	-	-	-	-
Accrued payroll and payroll taxes	316,877	280,061	-	-	141,802	107,924
Due to other funds	-	-	-	-	958,972	1,740,073
Advances from other funds	-	-	-	-	-	-
Obligations under capital leases current maturities	-	-	-	-	-	-
Other liabilities	-	-	-	-	25,920	-
Total Current Liabilities	353,621	410,626	36,352	24,422	1,426,958	2,049,149
LONG-TERM LIABILITIES:						
Obligations under capital leases	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-
Incurred but not reported claims	-	-	-	-	-	-
Net pension Liability	-	-	-	-	-	-
Net OPEB Liability	-	28,686	-	-	-	19,156
Total Long-Term Liabilities	-	28,686	-	-	-	19,156
TOTAL LIABILITIES	353,621	439,312	36,352	24,422	1,426,958	2,068,305
DEFERRED INFLOWS OF RESOURCES						
Infloes related to OPEB	80,934	33,872	-	-	56,059	22,620
Infloes related to pension	255,245	798,760	-	-	176,795	533,414
Infloes related to leases	-	-	-	-	85,944	85,944
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	689,800	1,271,944	36,352	24,422	1,745,756	2,710,283
FUND EQUITY:						
Retained earnings (deficit)	5,025,671	5,566,186	6,159,401	4,176,932	2,562,208	2,531,136
TOTAL FUND EQUITY	5,025,671	5,566,186	6,159,401	4,176,932	2,562,208	2,531,136
LIABILITIES AND FUND EQUITY	\$ 5,715,471	\$ 6,838,130	\$6,195,753	\$4,201,354	\$ 4,307,964	\$ 5,241,419

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2024 and 2023

Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2024	2023	2024	2023	2024	2023
\$ 19,723,705	\$ 18,866,234	\$ 18,302,247	\$ 14,690,923	\$ 42,516,531	\$ 38,156,094
8,332	8,331	66,335	471,970	148,515	507,207
-	-	-	-	-	19,345
73,252	65,862	52,206	45,512	125,458	111,374
-	-	-	-	-	-
-	-	-	-	1,512,780	1,490,359
-	-	-	-	86,558	358,553
<u>19,805,289</u>	<u>18,940,427</u>	<u>18,420,788</u>	<u>15,208,405</u>	<u>44,389,842</u>	<u>40,642,932</u>
70,650	119,806	138,105	312,246	1,739,185	3,913,188
3,113	-	6,084	-	76,620	-
<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>
-	-	-	-	85,942	85,942
1,287,559	1,273,051	-	-	1,287,559	1,273,051
<u>1,287,559</u>	<u>1,273,051</u>	<u>-</u>	<u>-</u>	<u>1,373,501</u>	<u>1,358,993</u>
-	-	-	-	13,629,441	10,968,550
-	-	-	-	(6,353,113)	(5,581,412)
-	-	-	-	7,276,328	5,387,138
-	-	-	-	-	-
-	-	-	-	7,276,328	5,387,138
<u>21,166,611</u>	<u>20,333,284</u>	<u>18,564,977</u>	<u>15,520,651</u>	<u>54,855,476</u>	<u>51,302,251</u>
46,767	24,205	91,420	63,085	1,151,255	790,604
3,796	4,449	7,421	11,595	93,449	145,317
<u>\$ 21,217,174</u>	<u>\$ 20,361,938</u>	<u>\$ 18,663,818</u>	<u>\$ 15,595,331</u>	<u>\$ 56,100,180</u>	<u>\$ 52,238,172</u>
\$ 2,342	\$ 1,701	\$ 37,586	\$ 92,326	\$ 413,288	\$ 450,166
-	-	-	-	-	-
22,298	23,839	21,653	8,912	502,630	420,736
-	-	-	-	958,972	1,740,073
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,819	3,819	29,739	3,819
<u>24,640</u>	<u>25,540</u>	<u>63,058</u>	<u>105,057</u>	<u>1,904,629</u>	<u>2,614,794</u>
-	-	-	-	-	-
6,352,967	5,936,363	-	-	6,352,967	5,936,363
-	-	1,009,250	1,018,700	1,009,250	1,018,700
-	1,647	-	4,291	-	5,938
-	-	-	-	-	47,842
<u>6,352,967</u>	<u>5,938,010</u>	<u>1,009,250</u>	<u>1,022,991</u>	<u>7,362,217</u>	<u>7,008,843</u>
<u>6,377,607</u>	<u>5,963,550</u>	<u>1,072,308</u>	<u>1,128,048</u>	<u>9,266,846</u>	<u>9,623,637</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
-	-	-	-	85,944	-
<u>6,403,876</u>	<u>6,011,342</u>	<u>1,123,657</u>	<u>1,252,607</u>	<u>9,999,441</u>	<u>11,270,598</u>
<u>14,813,298</u>	<u>14,350,596</u>	<u>17,540,161</u>	<u>14,342,724</u>	<u>46,100,739</u>	<u>40,967,574</u>
<u>14,813,298</u>	<u>14,350,596</u>	<u>17,540,161</u>	<u>14,342,724</u>	<u>46,100,739</u>	<u>40,967,574</u>
<u>\$ 21,217,174</u>	<u>\$ 20,361,938</u>	<u>\$ 18,663,818</u>	<u>\$ 15,595,331</u>	<u>\$ 56,100,180</u>	<u>\$ 52,238,172</u>

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 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	\$ 8,429,841	\$ 7,282,405	\$ -	\$ -	\$ 4,333,274	\$ 3,005,166
OPERATING EXPENSES:						
Personal services	3,742,754	3,610,928	-	-	1,771,224	1,574,742
Materials and supplies	943,535	778,143	-	14,786	1,586,602	2,147,660
Travel and training	68,407	71,987	-	-	760	2,607
Intragovernmental	328,546	405,552	-	-	361,651	312,142
Utilities, services, and miscellaneous	3,007,981	2,619,743	-	-	63,298	78,206
TOTAL OPERATING EXPENSES	<u>8,091,223</u>	<u>7,486,353</u>	<u>-</u>	<u>14,786</u>	<u>3,783,535</u>	<u>4,115,357</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	338,618	(203,948)	-	(14,786)	549,739	(1,110,191)
Depreciation	(124,410)	(271,928)	(410,835)	(249,604)	(35,275)	(36,156)
OPERATING INCOME (LOSS)	<u>214,208</u>	<u>(475,876)</u>	<u>(410,835)</u>	<u>(264,390)</u>	<u>514,464</u>	<u>(1,146,347)</u>
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	63,294	48,492	-	-	-	-
Investment revenue	121,526	60,430	62,128	34,068	(13,782)	(23,922)
Miscellaneous revenue	-	3,573	40,868	-	-	28,648
Interest expense	-	-	-	-	-	-
Loss on disposal of fixed assets	(13,002)	-	-	-	-	-
Miscellaneous expense	-	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>171,818</u>	<u>112,495</u>	<u>102,996</u>	<u>34,068</u>	<u>(13,782)</u>	<u>4,726</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>386,026</u>	<u>(363,381)</u>	<u>(307,839)</u>	<u>(230,322)</u>	<u>500,682</u>	<u>(1,141,621)</u>
OPERATING TRANSFERS						
Operating transfers from other funds	65,495	-	1,801,072	1,933,601	-	-
Operating transfers to other funds	(121,646)	(374,511)	(68,073)	-	(3,662)	(3,662)
TOTAL OPERATING TRANSFERS	<u>(56,151)</u>	<u>(374,511)</u>	<u>1,732,999</u>	<u>1,933,601</u>	<u>(3,662)</u>	<u>(3,662)</u>
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	329,875	(737,892)	1,425,160	1,703,279	497,020	(1,145,283)
Contributed capital	-	-	-	-	-	-
NET INCOME (LOSS)	329,875	(737,892)	1,425,160	1,703,279	497,020	(1,145,283)
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	-	-	-	-	-	-
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$ 5,025,671</u>	<u>\$ 5,566,186</u>	<u>\$ 6,159,401</u>	<u>\$ 4,176,932</u>	<u>\$ 2,562,208</u>	<u>\$ 2,531,136</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023**

Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2024	2023	2024	2023	2024	2023
\$ 4,496,708	\$ 4,495,958	\$ 12,917,261	\$ 11,707,350	\$ 30,177,084	\$ 26,490,879
281,062	261,415	571,414	468,551	6,366,454	5,915,636
3,090	4,161	109,212	16,305	2,642,439	2,961,055
3,378	3,208	28,867	24,435	101,412	102,237
90,301	61,376	38,206	1,320	818,704	780,390
<u>4,823,030</u>	<u>5,246,948</u>	<u>11,370,926</u>	<u>11,110,955</u>	<u>19,265,235</u>	<u>19,055,852</u>
5,200,861	5,577,108	12,118,625	11,621,566	29,194,244	28,815,170
(704,153)	(1,081,150)	798,636	85,784	982,840	(2,324,291)
-	-	-	-	(570,520)	(557,688)
<u>(704,153)</u>	<u>(1,081,150)</u>	<u>798,636</u>	<u>85,784</u>	<u>412,320</u>	<u>(2,881,979)</u>
-	-	-	-	63,294	48,492
571,368	467,026	527,055	336,885	1,268,295	874,487
-	-	79,049	93,304	119,917	125,525
-	-	-	-	-	-
-	-	-	-	(13,002)	-
-	-	-	-	-	-
<u>571,368</u>	<u>467,026</u>	<u>606,104</u>	<u>430,189</u>	<u>1,438,504</u>	<u>1,048,504</u>
<u>(132,785)</u>	<u>(614,124)</u>	<u>1,404,740</u>	<u>515,973</u>	<u>1,850,824</u>	<u>(1,833,475)</u>
-	-	-	-	1,866,567	1,933,601
<u>(33,660)</u>	<u>(33,660)</u>	<u>(24,496)</u>	<u>(24,496)</u>	<u>(251,537)</u>	<u>(436,329)</u>
<u>(33,660)</u>	<u>(33,660)</u>	<u>(24,496)</u>	<u>(24,496)</u>	<u>1,615,030</u>	<u>1,497,272</u>
(166,445)	(647,784)	1,380,244	491,477	3,465,854	(336,203)
-	-	-	-	-	-
<u>(166,445)</u>	<u>(647,784)</u>	<u>1,380,244</u>	<u>491,477</u>	<u>3,465,854</u>	<u>(336,203)</u>
14,979,743	14,998,380	16,159,917	13,851,247	42,634,885	41,303,777
-	-	-	-	-	-
<u>\$ 14,813,298</u>	<u>\$ 14,350,596</u>	<u>\$ 17,540,161</u>	<u>\$ 14,342,724</u>	<u>46,100,739</u>	<u>40,967,574</u>

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	Information Technology Fund		Vehicle and Equipment Replacement Fund		Fleet Operations Fund	
	2024	2023	2024	2023	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$ 214,208	\$ (475,876)	\$ (410,835)	\$ (264,390)	\$ 514,464	\$ (1,146,347)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	124,410	271,928	410,835	249,604	35,275	36,156
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	(33,729)	858	-	-	10,298	3,848
Decrease (increase) in due from other funds	-	-	-	-	-	-
Decrease (increase) in inventory	-	-	-	-	(44,143)	(104,585)
Decrease (increase) in other assets	-	358,904	-	-	258,064	(18,736)
Decrease (increase) in lease receivable	-	-	-	-	-	28,377
Increase (decrease) in accounts payable	(106,500)	73,468	(100,756)	17,526	30,055	(107,168)
Increase (decrease) in accrued payroll	(224,249)	(220,144)	-	-	(88,771)	(94,678)
Increase (decrease) in due to other funds	-	-	-	-	(697,798)	1,454,439
Increase (decrease) in other liabilities	-	-	-	-	-	-
Unrealized gain (loss) on cash equivalents	(22,296)	(6,638)	(10,627)	4,626	5,458	3,359
Other nonoperating revenue	-	3,573	40,868	-	-	28,648
Net cash provided by (used for) operating activities	<u>(48,156)</u>	<u>6,073</u>	<u>(70,515)</u>	<u>7,366</u>	<u>22,902</u>	<u>83,313</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	65,495	-	1,801,072	1,933,601	-	-
Operating transfers out	(121,646)	(374,511)	(68,073)	-	(3,662)	(3,662)
Operating grants	86,658	45,951	-	-	-	-
Net cash provided by (used for) noncapital financing activities	<u>30,507</u>	<u>(328,560)</u>	<u>1,732,999</u>	<u>1,933,601</u>	<u>(3,662)</u>	<u>(3,662)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Debt service – interest	-	-	-	-	-	-
Debt service – principal	-	-	-	-	-	-
Leased and right to use financings	-	-	-	-	-	(28,647)
Acquisition and construction of capital assets	-	(1,014,499)	(2,450,550)	(1,248,237)	-	(23,723)
Equity Transfer	-	-	-	-	-	-
Fiscal Agent Fees	-	-	-	-	-	-
Contributed capital	-	-	-	-	-	-
Proceeds from advances from other funds	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing act.	<u>-</u>	<u>(1,014,499)</u>	<u>(2,450,550)</u>	<u>(1,248,237)</u>	<u>-</u>	<u>(52,370)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	143,822	67,068	72,755	29,442	(19,240)	(27,281)
Purchase of investments	-	-	-	-	-	-
Sale of investments	-	-	-	-	-	-
Net cash provided by (used for) investing activities	<u>143,822</u>	<u>67,068</u>	<u>72,755</u>	<u>29,442</u>	<u>(19,240)</u>	<u>(27,281)</u>
Net increase (decrease) in cash and cash equivalents	126,173	(1,269,918)	(715,311)	722,172	-	-
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>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ 3,032,301</u>	<u>\$ 2,851,891</u>	<u>\$ 1,458,278</u>	<u>\$ 1,747,046</u>	<u>\$ -</u>	<u>\$ -</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>3,032,301</u>	<u>2,851,891</u>	<u>1,458,278</u>	<u>1,747,046</u>	<u>-</u>	<u>-</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ 3,032,301</u>	<u>\$ 2,851,891</u>	<u>\$ 1,458,278</u>	<u>\$ 1,747,046</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2024	2023	2024	2023	2024	2023
\$ (704,153)	\$ (1,081,150)	\$ 798,636	\$ 85,784	\$ 412,320	\$ (2,881,979)
-	-	-	-	570,520	557,688
(1)	-	389,777	(50,667)	366,345	(45,961)
-	-	-	-	-	-
750	-	-	86,008	(44,143)	(104,585)
(37,584)	(1,256)	25,377	58,026	258,814	426,176
(13,392)	(11,546)	(28,469)	8,912	0	28,377
-	-	-	-	(189,408)	40,596
-	-	-	-	(354,881)	(317,456)
-	-	-	-	(697,798)	1,454,439
(3,173)	(36,987)	3,478	(35,862)	(27,160)	(71,502)
-	-	79,049	93,304	119,917	125,525
<u>(757,553)</u>	<u>(1,130,939)</u>	<u>1,267,848</u>	<u>245,505</u>	<u>414,526</u>	<u>(788,682)</u>
-	-	-	-	1,866,567	1,933,601
(33,660)	(33,660)	(24,496)	(24,496)	(251,537)	(436,329)
-	-	-	-	86,658	45,951
<u>(33,660)</u>	<u>(33,660)</u>	<u>(24,496)</u>	<u>(24,496)</u>	<u>1,701,688</u>	<u>1,543,223</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(2,450,550)	(2,286,459)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(2,450,550)	(2,315,106)
571,368	467,026	520,099	344,008	1,288,804	880,263
2,275	19,526	-	-	2,275	19,526
-	-	-	-	-	-
<u>573,643</u>	<u>486,552</u>	<u>520,099</u>	<u>344,008</u>	<u>1,291,079</u>	<u>899,789</u>
(217,570)	(678,047)	1,763,451	565,017	956,743	(660,776)
<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>\$ 19,723,705</u>	<u>\$ 18,866,234</u>	<u>\$ 18,302,247</u>	<u>\$ 14,690,923</u>	<u>42,516,531</u>	<u>38,156,094</u>
19,723,705	18,866,234	18,302,247	14,690,923	42,516,531	38,156,094
<u>\$ 19,723,705</u>	<u>\$ 18,866,234</u>	<u>\$ 18,302,247</u>	<u>\$ 14,690,923</u>	<u>42,516,531</u>	<u>38,156,094</u>

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TRUST FUNDS

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

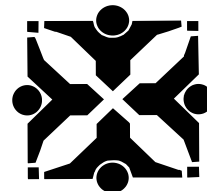
Police and Firefighters' Retirement Funds - to account for the accumulation of resources for pension benefit payments to qualified police and firefighter personnel.

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

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

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

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



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CITY OF COLUMBIA, MISSOURI
TRUST AND AGENCY FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2024 and 2023

ASSETS	Pension and Other Postemployment Benefits Trust Funds					
	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund	
	2024	2023	2024	2023	2024	2023
Cash and cash equivalents	\$ 33,441	\$ -	\$ 19,379	\$ -	\$ 579,563	\$ 553,876
Cash and cash equivalents – Nonexpendable Trust Fund	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Tax bills receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Accrued interest	249,836	119,474	144,781	71,651	1,100	840
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Investments	121,727,398	108,137,189	70,541,180	64,852,457	4,876,225	4,230,008
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
TOTAL ASSETS	\$ 122,010,675	\$ 108,256,663	\$ 70,705,340	\$ 64,924,108	\$ 5,456,888	\$ 4,784,724
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	-	15,318	-	9,187	-	-
Loan payable	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
TOTAL LIABILITIES	-	15,318	-	9,187	-	-
FUND EQUITY:						
Fund Balance:						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	122,010,675	108,241,345	70,705,340	64,914,921	5,456,888	4,784,724
TOTAL FUND EQUITY	122,010,675	108,241,345	70,705,340	64,914,921	5,456,888	4,784,724
TOTAL LIABILITIES AND FUND EQUITY	\$ 122,010,675	\$ 108,256,663	\$ 70,705,340	\$ 64,924,108	\$ 5,456,888	\$ 4,784,724

CITY OF COLUMBIA, MISSOURI
TRUST AND AGENCY FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2024 and 2023

ASSETS	Nonexpendable Trust Fund Designated Loan and Special Tax Bill Investment Fund		Expendable Trust Funds Contributions Fund		TOTAL	
	2024	2023	2024	2023	2024	2023
	Cash and cash equivalents	\$ -	\$ -	\$ 614,304	\$ 68,031	\$ 1,246,687
Cash and cash equivalents – Nonexpendable Trust Fund	5,948,239	7,754,626	-	-	5,948,239	7,754,626
Accounts receivable	-	-	1,073	713	1,073	713
Tax bills receivable	491,289	479,978	-	-	491,289	479,978
Allowance for uncollectible taxes	(19,148)	(19,148)	-	-	(19,148)	(19,148)
Accrued interest	189,055	182,526	-	-	584,772	374,491
Due from other funds	-	-	-	-	-	-
Advances to other funds	3,249,806	1,151,311	-	-	3,249,806	1,151,311
Other assets	-	-	-	-	-	-
Investments	-	-	-	-	197,144,803	177,219,654
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
TOTAL ASSETS	\$ 9,859,241	\$ 9,549,293	\$ 615,377	\$ 68,744	\$ 208,647,521	\$ 187,583,532
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	24,505
Loans payable	-	-	-	-	-	-
Other liabilities	919	919	-	-	919	919
TOTAL LIABILITIES	919	919	-	-	919	25,424
FUND EQUITY:						
Fund Balance:						
Nonspendable	1,500,000	1,500,000	-	-	1,500,000	1,500,000
Restricted	-	-	615,377	68,744	615,377	68,744
Committed	8,358,322	8,048,374	-	-	8,358,322	8,048,374
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	198,172,903	177,940,990
TOTAL FUND EQUITY	9,858,322	9,548,374	615,377	68,744	208,646,602	187,558,108
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,859,241	\$ 9,549,293	\$ 615,377	\$ 68,744	\$ 208,647,521	\$ 187,583,532

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	Designated Loan and Special Tax Bill Investment Fund	
	2024	2023
OPERATING REVENUES:		
Investment revenue	<u>\$204,531</u>	<u>\$206,744</u>
OPERATING EXPENSES:		
Intragovernmental	-	-
Utilities, services, and miscellaneous	<u>21,835</u>	<u>15,382</u>
TOTAL OPERATING EXPENSES	<u>21,835</u>	<u>15,382</u>
OPERATING INCOME (LOSS)	<u>182,696</u>	<u>191,362</u>
NONOPERATING REVENUES (EXPENSES)		
Miscellaneous Revenue	<u>-</u>	<u>-</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>-</u>	<u>-</u>
OPERATING TRANSFERS		
Operating transfers from	<u>-</u>	<u>-</u>
TOTAL OPERATING TRANSFERS	-	-
NET INCOME	182,696	191,362
FUND BALANCE, BEGINNING OF PERIOD	<u>9,675,626</u>	<u>9,357,012</u>
FUND BALANCE, END OF PERIOD	<u><u>\$9,858,322</u></u>	<u><u>\$9,548,374</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	Designated Loan and Special Tax Bill Investment Fund	
	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$182,696	\$191,362
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(204,531)	(206,744)
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	-	-
Decrease (increase) in due from other funds	-	-
Decrease (increase) in advances to other funds	(2,185,872)	453,920
Increase (decrease) in due to other funds	-	-
Increase (decrease) in other liabilities	-	-
Total other non operating revenue	-	-
Net cash provided by (used for) operating activities	(2,207,707)	438,538
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Operating transfers in	-	-
Net cash provided by (used for) non capital financing activities	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	224,287	(17,529)
Purchase of tax bills	-	-
Sale of tax bills	(19,709)	224,417
Net cash provided by (used for) investing activities	204,578	206,888
Net increase (decrease) in cash and cash equivalents	(2,003,129)	645,426
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	7,951,368	7,109,200
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$5,948,239</u>	<u>\$7,754,626</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	5,948,239	7,754,626
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$5,948,239</u>	<u>\$7,754,626</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUND
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	Contributions	
	Fund	
	<u>2024</u>	<u>2023</u>
REVENUES:		
Investment revenue	\$ 18,574	\$ 6,925
Miscellaneous	<u>92,518</u>	<u>56,447</u>
TOTAL REVENUES	<u>111,092</u>	<u>63,372</u>
EXPENDITURES:		
Current:		
Policy development and administration	-	-
Health and environment	-	-
Personal development	-	-
Personal services	-	-
Materials and supplies	929	1,328
Travel and training	-	25
Intragovernmental	264	382
Utilities, services and miscellaneous	17,205	2,352
Capital outlay	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>18,398</u>	<u>4,087</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>92,694</u>	<u>59,285</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	15,671	13,163
Operating transfers to other funds	<u>(58,500)</u>	<u>(579,915)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(42,829)</u>	<u>(566,752)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	49,865	(507,467)
FUND BALANCE, BEGINNING OF PERIOD	565,512	576,211
Equity transfers to other funds	<u>-</u>	<u>-</u>
FUND BALANCE, END OF PERIOD	<u><u>\$ 615,377</u></u>	<u><u>\$ 68,744</u></u>

CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 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	\$4,607	\$6,073	\$ 38,841	\$ 40,304	\$ 2,086	\$ 2,086	\$ -	\$ -
Accounts receivable	4,800	3,896	3,465	3,457	-	-	-	-
Grants receivable	0	0	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Total Assets	<u>9,407</u>	<u>9,969</u>	<u>42,306</u>	<u>43,761</u>	<u>2,086</u>	<u>2,086</u>	<u>-</u>	<u>-</u>
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other entities	2,179	3,599	1,946	3,304	-	-	-	-
Other liabilities	-	-	35,000	35,000	-	-	-	-
Total Liabilities	<u>2,179</u>	<u>3,599</u>	<u>36,946</u>	<u>38,304</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION								
Restricted for others	<u>7,228</u>	<u>6,370</u>	<u>5,360</u>	<u>5,457</u>	<u>2,086</u>	<u>2,086</u>	<u>-</u>	<u>-</u>
Total net position	<u>\$ 7,228</u>	<u>\$ 6,370</u>	<u>\$ 5,360</u>	<u>\$ 5,457</u>	<u>\$ 2,086</u>	<u>\$ 2,086</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2024 AND 2023

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		TOTAL	
2024	2023	2024	2023	2024	2023	2024	2023
\$ 46,543	\$ 27,287	\$ 666,920	\$ 559,596	\$ 5,409	\$ 4,119	\$ 764,406	\$ 639,465
-	-	-	-	-	-	8,265	7,353
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>46,543</u>	<u>27,287</u>	<u>666,920</u>	<u>559,596</u>	<u>5,409</u>	<u>4,119</u>	<u>772,671</u>	<u>646,818</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,631	1,053	-	-	-	-	8,756	7,956
-	-	-	-	-	-	35,000	35,000
<u>4,631</u>	<u>1,053</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,756</u>	<u>42,956</u>
<u>41,912</u>	<u>26,234</u>	<u>666,920</u>	<u>559,596</u>	<u>5,409</u>	<u>4,119</u>	<u>728,915</u>	<u>603,862</u>
<u>\$ 41,912</u>	<u>\$ 26,234</u>	<u>\$ 666,920</u>	<u>\$ 559,596</u>	<u>\$ 5,409</u>	<u>\$ 4,119</u>	<u>\$ 728,915</u>	<u>\$ 603,862</u>

CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEARS ENDED JUNE 30, 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
ADDITIONS								
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collections for other Entities:								
Sales tax revenue	99,673	105,425	184,897	193,703	-	-	-	-
Miscellaneous collection	-	-	-	-	-	-	-	(30,764)
Total Additions	<u>99,673</u>	<u>105,425</u>	<u>184,897</u>	<u>193,703</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(30,764)</u>
DEDUCTIONS								
Distributions	95,553	103,452	184,013	194,791	-	-	-	-
Utilities, services and misc	-	-	-	-	-	-	-	-
Total Deductions	<u>95,553</u>	<u>103,452</u>	<u>184,013</u>	<u>194,791</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in fiduciary net position	4,120	1,973	884	(1,088)	-	-	-	(30,764)
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>\$ 7,228</u>	<u>\$ 6,370</u>	<u>\$ 5,360</u>	<u>\$ 5,457</u>	<u>\$ 2,086</u>	<u>\$ 2,086</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS

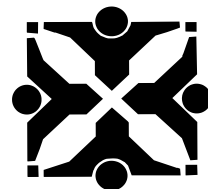
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		Balance September 30	
2024	2023	2024	2023	2024	2023	2024	2023
\$ 187,353	\$ 169,337	\$ -	\$ -	\$ -	\$ -	\$ 187,353	\$ 169,337
-	-	-	-	-	-	284,570	299,128
		159,186	54,341	241,015	946,112	400,201	969,689
<u>187,353</u>	<u>169,337</u>	<u>159,186</u>	<u>54,341</u>	<u>241,015</u>	<u>946,112</u>	<u>872,124</u>	<u>1,438,154</u>
184,854	161,509	55,024	210,650	240,838	942,804	760,282	1,613,206
-	-	-	-	-	-	-	-
<u>184,854</u>	<u>161,509</u>	<u>55,024</u>	<u>210,650</u>	<u>240,838</u>	<u>942,804</u>	<u>760,282</u>	<u>1,613,206</u>
2,499	7,828	104,162	(156,309)	177	3,308	111,842	(175,052)
<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>\$ 41,912</u>	<u>\$ 26,234</u>	<u>\$ 666,920</u>	<u>\$ 559,596</u>	<u>\$ 5,409</u>	<u>\$ 4,119</u>	<u>\$ 728,915</u>	<u>\$ 603,862</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
GENERAL FIXED ASSETS:		
Land	\$56,402,543	\$ 53,373,308
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	44,074,071	44,071,503
Construction in progress	<u>16,383,413</u>	<u>4,561,025</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 678,678,937</u>	<u>\$ 658,502,197</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	\$ 196,807,590	\$ 195,150,579
Special Revenue Funds	25,414,793	25,414,793
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	113,432,178	113,432,178
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	11,336,168	11,336,168
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	<u>312,826,079</u>	<u>294,306,350</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$ 678,678,937</u>	<u>\$ 658,502,197</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE NINE MONTHS ENDED JUNE 30, 2024

	TOTAL	Land	Buildings	Improve- ments Other than Buildings	Furniture, Fixtures and Equipment
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	-	-	-	-	-
City Clerk	13,104	-	-	-	13,104
City Manager	155,841	-	-	126,741	29,100
Finance	5,531,733	-	-	212,263	5,319,470
Human Resources	23,267	-	-	-	23,267
City Counselor	-	-	-	-	-
Public Works Administration	2,128,736	-	-	2,094,608	34,128
Public Works Engineering	277,809	-	-	-	277,809
Public Works Public Buildings	58,378,391	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
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	69,080,371	3,302,808	53,484,705	5,741,661	6,551,197
PUBLIC SAFETY:					
Police	20,326,176	1,348,536	9,070,741	5,804,078	4,102,821
Fire	33,759,410	2,550,139	13,634,759	2,089,723	15,484,789
Animal Control	57,384	-	-	-	57,384
Municipal Court	194,540	-	-	-	194,540
City Prosecutor	-	-	-	-	-
TOTAL PUBLIC SAFETY	54,337,510	3,898,675	22,705,500	7,893,801	19,839,534
TRANSPORTATION:					
Streets	394,425,685	5,457,572	3,073,575	376,458,071	9,436,467
Traffic	889,982	-	-	-	889,982
TOTAL TRANSPORTATION	395,315,667	5,457,572	3,073,575	376,458,071	10,326,449
HEALTH AND ENVIRONMENT:					
Health Services	273,403	-	7,195	-	266,208
Community Development	3,459,528	-	-	2,973,755	485,773
CDBG	-	-	-	-	-
TOTAL HEALTH AND ENVIRONMENT	3,732,931	-	7,195	2,973,755	751,981
PERSONAL DEVELOPMENT:					
Parks and Recreation	139,829,045	43,743,488	3,341,877	86,138,768	6,604,912
Community Services	-	-	-	-	-
Contributions	-	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	139,829,045	43,743,488	3,341,877	86,138,768	6,604,912
Total General Fixed Assets Allocated to Functions	662,295,524	<u>\$56,402,543</u>	<u>\$82,612,852</u>	<u>\$479,206,056</u>	<u>\$44,074,073</u>
CONSTRUCTION IN PROGRESS	16,383,413				
TOTAL GENERAL FIXED ASSETS	<u>\$678,678,937</u>				

CITY OF COLUMBIA, MISSOURI

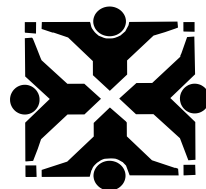
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE NINE MONTHS ENDED JUNE 30, 2024

	General Fixed Assets Oct. 1, 2023	Additions	Deductions	General Fixed Assets June 30, 2024
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	-	-	-	-
City Clerk	13,104	-	-	13,104
City Manager	155,841	-	-	155,841
Finance	5,531,733	-	-	5,531,733
Human Resources	23,267	-	-	23,267
City Counselor	-	-	-	-
Public Works Administration	2,128,736	-	-	2,128,736
Public Works Engineering	277,809	-	-	277,809
Public Works Public Buildings	58,378,391	-	-	58,378,391
Convention and Tourism	906,058	-	-	906,058
Cultural Affairs	1,060,366	-	-	1,060,366
Community Relations	605,066.00	-	-	605,066
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>69,080,371</u>	<u>-</u>	<u>-</u>	<u>69,080,371</u>
PUBLIC SAFETY:				
Police	20,527,693	-	201,517	20,326,176
Fire	33,759,409	1	-	33,759,410
Animal Control	57,384	-	-	57,384
Municipal Court	160,243	34,297.00	-	194,540
City Prosecutor	-	-	-	-
TOTAL PUBLIC SAFETY	<u>54,504,729</u>	<u>34,298</u>	<u>201,517</u>	<u>54,337,510</u>
TRANSPORTATION:				
Streets	394,438,653	-	12,968	394,425,685
Traffic	889,982	-	-	889,982
TOTAL TRANSPORTATION	<u>395,328,635</u>	<u>0</u>	<u>12,968.00</u>	<u>395,315,667</u>
HEALTH AND ENVIRONMENT:				
Health services	199,415	73,988	-	273,403
Community Development	3,459,528	0	-	3,459,528
CDBG	-	-	-	-
TOTAL HEALTH AND ENVIRONMENT	<u>3,658,943</u>	<u>73,988</u>	<u>-</u>	<u>3,732,931</u>
PERSONAL DEVELOPMENT:				
Parks and Recreation	139,847,793	-	18,748	139,829,045
Community Services	-	-	-	-
Contributions	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	<u>139,847,793</u>	<u>-</u>	<u>18,748</u>	<u>139,829,045</u>
CONSTRUCTION IN PROGRESS	<u>16,383,413</u>	<u>-</u>	<u>-</u>	<u>16,383,413</u>
TOTAL GENERAL FIXED ASSETS	<u><u>\$678,803,886</u></u>	<u><u>\$108,286</u></u>	<u><u>\$233,233</u></u>	<u><u>\$678,678,937</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.



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CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT
June 30, 2024 and 2023

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2024	2023
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
Lemone Note		
Amount available in Debt Service Funds	-	-
Amount to be provided	-	-
Accrued Compensated Absences:		
Amount to be provided	4,384,438	3,861,969
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$11,164,438</u>	<u>\$12,191,969</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2016:	6,780,000	8,330,000
Lemone Note	-	-
Accrued compensated absences	4,384,438	3,861,969
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$ 11,164,438</u>	<u>\$ 12,191,969</u>

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CITY OF COLUMBIA, MISSOURI

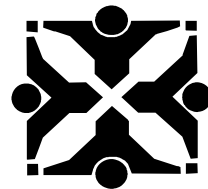
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023

	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	\$1,205,822	\$11,460,808	\$12,461,147	\$12,714,438	\$13,666,969
Additions:						
Increase in accrued compensated absences	-	-	-	-	-	-
Lemone Trust	-	-	-	-	-	-
Total Additions	-	-	-	-	-	-
Deductions:						
Maturities:						
Lemone Trust	-	-	-	-	-	-
Special obligation Bonds 2016	-	-	1,550,000	1,475,000	1,550,000	1,475,000
Decrease in accrued compensated absences	-	-	-	-	-	-
Total Deductions	-	-	1,550,000	1,475,000	1,550,000	1,475,000
Increase (decrease) in fund balance of Debt Service Funds	(319,217)	(288,730)	319,217	288,730	-	-
BALANCE, END OF PERIOD	\$934,413	\$917,092	\$10,230,025	\$11,274,877	\$11,164,438	\$12,191,969

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CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
June 30, 2024

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2024	
POOLED CASH:							
U. S. Government and Agency Securities:							
FANNIE MAE	3135G0V75	03/27/23	2,427,000	07/02/24	1.750%	2,365,654	2,426,733
FHBL	3130ASME6	07/20/23	5,000,000	07/08/24	3.000%	4,893,300	4,996,002
FHLMC C90844	31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	153,420	199
US Treasury Bills	912797GK7	08/11/23	3,080,000	08/08/24	5.020%	2,924,096	3,062,987
US Treasury Bills	912797KC0	02/23/24	3,000,000	08/22/24	5.110%	2,922,924	2,977,359
FNMA PL 931875	31412QJL4	06/19/17	30,000,000	09/01/24	4.500%	319,512	27,781
FFCB	3133EPVU6	09/13/23	7,500,000	09/13/24	5.375%	7,500,000	7,496,662
FHBL	3130AATV6	03/24/23	6,000,000	09/13/24	4.875%	6,047,940	5,991,885
FHBL	3130AVB84	04/05/23	2,000,000	09/13/24	5.250%	2,028,094	1,998,443
FHBL	3130ATV06	05/04/23	14,000,000	09/13/24	4.875%	14,094,780	13,981,065
FFCB	3133EPVK8	10/11/23	11,000,000	10/02/24	5.250%	10,988,010	10,992,835
US TREAS BILL	912797GW1	10/31/23	616,000	10/03/24	4.875%	5,251,931	5,430,627
FFCB	3133EP70	11/06/23	5,000,000	11/01/24	5.375%	5,001,500	4,997,911
FHLMC CTFS J11270	3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	60,778	428
US Treasury Notes	91282CDH1	12/01/23	3,000,000	11/15/24	5.172%	2,877,780	2,948,115
FHLMC PL G15718	3128MESF9	05/03/19	26,500,000	12/01/24	5.500%	212,151	11
FHLMC PL G16325	3128MFHA9	11/08/17	1,392,115	12/01/24	5.500%	79,796	1
FHBL	3130AATUR6	03/24/23	6,000,000	12/13/24	4.625%	6,043,560	5,978,652
FHR 3612 JB	31398LK00	06/19/17	4,000,000	12/15/24	4.500%	124,043	31,425
GNMA PL 728923X	3620AFYU5	01/11/19	4,480,800	12/15/24	4.000%	40,498	3,034
US TSY NOTE	9128283P5	10/31/23	4,779,000	12/31/24	2.250%	4,664,447	4,707,219
FHBL	3130AYCN4	01/10/24	2,200,000	01/03/25	4.750%	2,198,900	2,193,801
FHBL	3130AYDR4	01/10/24	3,780,000	01/08/25	4.750%	3,776,252	3,769,134
GNMA PL 711060X	36297F5V0	06/19/17	5,100,000	01/15/25	4.000%	56,647	13,616
US Treasury Bills	912797JR9	01/25/24	4,000,000	01/23/25	4.569%	3,815,209	3,887,261
FREDDIE MAC BOND	3137EAE0	03/01/24	2,027,000	02/12/25	1.500%	1,966,994	1,980,359
FFCB	3133EP2C8	02/12/24	3,000,000	02/28/25	4.750%	2,997,630	2,990,221
FHBL	3130AV7L0	08/28/23	3,000,000	02/28/25	5.000%	2,990,850	2,994,355
FNMA PL AL9580	3138ERUE8	12/19/17	11,265,000	03/01/25	4.000%	374,977	70,409
FHBL	3130AUZC1	04/18/23	5,000,000	03/14/25	4.625%	5,025,400	4,980,247
FHBL	3130AUZC1	05/04/23	14,000,000	03/14/25	4.625%	14,148,875	13,944,692
FHR 3649 BW	31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	127,589	5,057
US TSY NOTE	912828ZF0	10/31/23	4,963,000	03/31/25	0.500%	4,664,733	4,793,315
FHLMC G14052	3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	140,146	4,325
GNMA PL 784163X	3622A2TU6	01/23/17	6,000,000	04/15/25	4.000%	304,888	29,852
FHBL BOND	3130B0Z36	04/23/24	1,470,000	04/22/25	5.125%	1,472,623	1,468,780
FNMA NTS	3135G03U5	10/11/23	4,713,000	04/22/25	0.625%	10,279,437	10,606,860
FHR 2970	31395TVS0	12/26/18	5,000,000	05/15/25	5.500%	72,887	24,743
US Treasury Notes	91282CQ0	11/06/23	5,000,000	05/15/25	2.750%	4,833,594	4,897,135
FHBL	3130B1N60	06/07/24	3,000,000	06/03/25	5.125%	3,001,800	2,999,180
FHBL	3130AWLY4	07/20/23	5,000,000	06/13/25	5.125%	5,026,009	4,997,811
US TSY NOTE	912828ZW3	10/31/23	3,018,000	06/30/25	0.250%	2,798,890	2,876,637
FHBL	3130AUNY6	01/30/23	10,000,000	07/28/25	5.125%	10,000,000	9,984,382
Farmer Mac	31422XS54	08/14/23	3,080,000	08/14/25	4.850%	3,079,420	3,073,484
FNMA NTS	3135G05X7	03/01/24	3,319,000	08/25/25	37.500%	3,120,410	3,146,744
FNR 2014 14 KV	3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	302,136	209,751
FFCB	3133EPUK9	09/12/23	7,500,000	08/28/25	5.540%	7,500,000	7,486,182
FNMA PL AL7636	3138EQPW6	03/16/17	2,300,000	09/01/25	5.500%	86,035	84
FHBL	3130B0CP2	03/08/24	7,250,000	09/04/25	4.800%	7,257,975	7,251,412
GNMA PL 783100X	36241LNR3	05/16/17	4,000,000	09/15/25	4.500%	45,201	5,594
GNR 2010 111 WG	38377JP2	06/06/18	43,798,263	09/20/25	4.000%	391,982	239,847
FHLMC NTS	3137EAEX3	10/03/23	2,649,000	09/23/25	0.375%	2,427,785	2,503,623
FHLMC NTS	3137EAEX3	04/23/24	1,568,000	09/23/25	0.375%	1,473,394	1,481,948
FFCB BOND	3133EPYK5	10/12/23	12,000,000	10/10/25	5.125%	12,014,880	12,017,760
FFCB BOND	3133EPYW9	10/31/23	1,511,000	10/20/25	5.125%	1,520,119	1,513,387
FNMA 890263	31410LBR4	04/19/17	3,050,000	11/01/25	4.000%	160,788	21,247
FNMA 890265	31410LCA8	03/29/19	37,195,782	11/01/25	4.500%	678,067	222,726
FNMA AE0879	31419A6R3	04/19/17	46,000,000	11/01/25	4.000%	285,401	26,566
FNMA PL AL6469	3138EPEK5	11/17/11	42,537,703	11/01/25	5.500%	271,252	4,581
FFCB	3133ERC37	12/05/23	3,000,000	11/13/25	4.875%	3,009,600	2,995,530
Farmer Mac	31424WCD2	11/20/23	5,000,000	11/20/25	4.900%	4,996,150	4,995,598
US TSY NOTE	91282CAZ4	10/31/23	1,217,000	11/30/25	0.375%	1,113,950	1,141,704
FFCB	3133ERGK3	06/10/24	3,000,000	12/10/25	4.875%	2,999,357	2,995,040
FHBL	3130B0Q85	04/04/24	2,500,000	12/12/25	4.750%	2,497,225	2,492,312
FFCB Bond	3133EN6J4	01/18/23	5,000,000	01/20/26	5.230%	5,000,000	4,995,100
Freddie Mac	3134GGYEY4	02/02/23	2,500,000	01/27/26	5.050%	2,500,000	2,489,512
GNMA PL 004943M	36202FP42	06/19/17	4,700,000	02/20/26	4.000%	77,615	34,799
FHBL	3130AL7B4	11/10/23	2,000,000	02/25/26	0.800%	1,818,920	1,872,020
FFCB	3133EP4K8	03/08/24	7,250,000	03/05/26	4.625%	7,261,305	7,225,462
FHBL	313373B68	03/24/23	6,000,000	03/13/26	4.375%	6,083,280	5,957,534
FHR 3827	3137A7Y8	11/16/17	2,000,000	03/15/26	3.500%	51,242	35,695
FHR 3840 KT	3137A9FB7	04/29/11	16,800,000	03/15/26	3.500%	60,121	22,284
FNR 2011 20	313970S75	10/20/16	1,565,374	11/01/26	3.500%	81,452	30,876
FFCB	3133EPHE4	03/27/23	2,365,000	03/30/26	3.875%	2,365,927	2,326,876
FFCB	3133EP7C3	04/04/24	2,500,000	04/01/26	4.625%	2,496,575	2,490,699
GNMA PL 005013M	36202FSA5	06/19/17	3,000,000	04/20/26	4.000%	56,597	26,752
FHLMC PL J15482	3128PVC75	03/16/17	6,000,000	05/01/26	4.000%	109,740	49,272
FFCB	3133ERDZ1	05/13/24	7,000,000	05/08/26	4.860%	6,985,534	6,993,806
GNMA PL 738281X	3620ASFW4	08/24/17	8,013,000	05/15/26	4.000%	182,904	87,980
GNMA PL 763534X	36176EBB6	09/18/17	18,400,000	05/15/26	3.500%	396,624	232,648
US TSY NOTE	91282CHB0	05/03/24	3,000,000	05/15/26	3.625%	2,925,703	2,938,830
FHLMC PL G14159	3128MCZY4	06/19/17	3,065,000	06/01/26	4.000%	51,090	24,054
FFCB	3133ERHD6	06/28/24	2,000,000	06/12/26	4.875%	1,999,600	2,003,340
FHBL	3130B1BT3	06/28/24	2,000,000	06/12/26	4.875%	2,004,560	2,003,152
FHBL	3130AWD80	06/12/23	4,000,000	06/12/26	5.500%	4,000,000	3,996,360
FHBL	3130AN4T4	04/02/24	955,000	06/12/26	0.875%	888,869	885,295
FHBL	3130B1BT3	06/07/24	3,000,000	06/12/26	4.875%	3,006,210	3,004,990
FHBL	3130AWJ10	07/10/23	4,000,000	07/10/26	4.500%	4,000,000	3,989,997
FHR 4395	3137BEWG5	01/16/18	13,000,000	07/15/26	4.500%	344,609	98,419
GNMA PL 005107M	36202FUR7	04/09/17	32,197,400	07/20/26	4.000%	499,837	334,716
FHLMC PC GOLD 15 Yr	3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	144,284	57,393
FHBL	3130AWQ33	08/07/23	2,000,000	08/07/26	5.550%	2,001,000	1,997,963
FHBL	3130ANR79	01/02/24	1,750,000	08/25/26	1.125%	1,616,355	1,618,095
FHBL	3130ANSD3	01/02/24	2,000,000	08/26/26	1.150%	1,848,352	1,850,083
FHLMC PL G16744	3128MFW06	03/16/17	4,835,000	09/01/26	4.500%	297,879	148,930
FNMA PL AJ1758	3138ASU2	02/19/19	18,955,000	09/01/26	3.500%	427,859	230,623
FHR 1883 L	313377WD7	05/10/02	2,000,000	09/15/26	7.000%	75,500	1,743
FANNIE MAE	3135G0Q22	04/23/24	660,000	09/24/26	1.875%	619,296	620,684
FHBL	3130AMU4	08/15/23	5,000,000	09/30/26	1.000%	4,474,750	4,594,200
FHLMC PL J16939	3128PWV88	12/24/18	7,089,000	10/01/26	4.000%	248,684	124,793
FNMA AL2661	3138EJ5X2	04/19/17	12,850,000	10/01/26	4.000%	275,564	202,134
FHLMC GOLD #G30307	3128CUK09	05/13/08	2,500,000	01/01/27	6.000%	61,398	11,728
FNMA PL A9746	3138ERZL7	03/16/17	5,000,000	01/01/27	4.500%	369,456	45,294
FNMA PL AL1953	3138EJ38	02/16/17	12,805,575	01/01/27	4.500%	187,817	34,575
FNMA PL AL19971	3138ESC19	03/16/17	5,000,000	01/01/27	4.500%	389,784	84,196
US Treasury Notes	91282CEC1	01/10/24	4,000,000	02/28/27	1.875%	3,741,400	3,732,031
FHLMC PL J31961							

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
June 30, 2024

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2024	
Fannie Mae	3135GAQW4	3,000,000	04/02/24	4.250%	2,962,500	2,948,263	
FNR 2012 43 AC	3136ASY6	2,200,000	04/30/12	1.750%	93,780	54,721	
Farmer Mac	31424WHR6	3,000,000	05/03/24	4.875%	3,004,558	3,023,980	
US TSY NOTE	91282KZS2	998,000	04/02/24	0.500%	893,147	889,428	
FNR 256751	31371NEY7	3,500,000	07/13/09	5.500%	121,405	14,156	
Fannie Mae	3135GATH4	2,000,000	06/03/24	5.350%	2,000,000	2,001,834	
FFCB	3133ERJZ5	2,000,000	06/28/24	4.500%	2,005,300	1,996,940	
FNMA PL MA3061	31418CML7	various	05/03/24	3.000%	903,644	742,031	
FHLMC REMIC 4097 HK	3137ATKU5	2,000,000	10/17/12	1.750%	135,460	92,183	
FFCB	3133EPD11	2,293,000	03/27/23	4.375%	2,366,218	2,280,045	
FHBL	3130AXNP9	5,000,000	11/16/23	5.470%	5,021,000	5,011,559	
FHLMC REMIC 4129 AP	3137AVYK7	2,000,000	12/11/12	1.500%	140,441	117,319	
FHLMC PL WN1217	3132XF72	7,756,000	09/15/23	4.900%	7,765,583	7,725,596	
FARMER MAC	31424WET5	4,000,000	01/18/24	4.070%	4,000,000	3,945,600	
FFCB BOND	3133EN6H8	5,000,000	01/11/23	5.400%	5,000,000	4,988,950	
FHBL	3130AYNN2	5,755,000	02/07/24	5.050%	5,756,439	5,748,577	
FHLMC C91164	3128P7JH7	4,000,000	various	5.000%	87,693	17,155	
FNMA GTD MTG 257154	31371NTK1	2,294,345	03/28/08	4.500%	(21,044)	10,281	
FHBL	3130ATS57	2,270,000	03/27/23	4.500%	2,362,605	2,268,048	
FNMA REMIC 2013 18 CL AE	3136ACA27	2,500,000	05/13/13	2.000%	170,382	99,755	
FHLMC 91167	3128P7JL8	2,000,000	04/29/08	5.000%	(1,695)	8,875	
FNMA PL BS8208	3140LKDNO	5,894,000	09/15/23	5.050%	5,833,218	5,879,795	
FHLMC	3134GYNX6	15,000,000	04/10/23	5.000%	15,000,000	14,935,200	
FNMA PL BS8636	3140LKS20	3,485,000	04/26/24	4.422%	3,410,755	3,412,861	
FNMA PL BS8637	3140LKS38	8,379,000	12/12/23	4.422%	8,227,324	8,188,545	
FNMA REMIC 2013 45 AB	3136AD2P3	2,000,000	06/25/14	1.500%	7,812	35,347	
FHLMC PL WN1263	3132XFMM7	11,000,000	10/13/23	5.010%	10,820,524	10,943,790	
FNMA PL BS8718	3140LKV14	6,000,000	01/25/24	4.380%	5,958,144	5,868,240	
FHBL	3130AWDT4	2,000,000	06/06/23	5.000%	1,997,000	2,003,571	
US TSY NOTE	91282CCH2	996,000	04/02/24	0.000%	892,542	881,619	
FNMA PL BS8886	3140LK2U6	3,840,000	08/14/23	4.510%	3,831,854	3,784,474	
FHLMC PL WN2512	3132XGYJ9	4,500,000	02/06/24	4.250%	4,477,906	4,362,120	
FNMA PL 89074	31410LRZ7	1,175,000	06/06/18	3.000%	78,363	74,175	
Freddie Mac	3134H1CL5	7,500,000	09/27/23	5.750%	7,500,000	7,475,640	
FNMA PL AL4189	3138ELUP6	7,900,000	02/16/17	3.500%	839,853	591,465	
FNMA PL BM4389	3140J82X0	5,000,000	08/27/18	4.500%	350,773	185,792	
FHBL	3130AXQKL7	4,000,000	01/10/24	4.750%	4,129,600	4,061,218	
FHLMC PL G16274	3130AXZC5	1,950,000	12/22/23	4.418%	1,954,446	1,933,076	
FHBL	3128MFPF8	4,983,614	09/18/17	4.000%	478,000	209,002	
FNMA PL AN4710	3130AYN44	6,000,000	02/02/24	4.625%	6,021,000	5,930,368	
FHBL	3138LJGU2	1,611,756	02/05/24	3.310%	1,488,473	1,458,116	
FNMA PL BZ0586	3130AYU46	2,500,000	02/06/24	4.200%	2,500,000	2,472,502	
FFCB	3133EPXV2	1,898,000	04/05/24	4.625%	1,924,635	1,919,194	
GNMA PL 783878X	3622A2JX1	1,500,000	05/16/17	4.000%	75,514	35,496	
FNMA PL AL9742	3138ERZG8	4,000,000	03/16/17	4.000%	253,077	54,404	
FHLMC 91281	3128P7M67	2,685,000	03/12/12	12/01/29	4.500%	181,315	54,619
FHLMC G16108	3128MFAH1	6,000,000	04/19/17	4.000%	516,219	193,449	
FNR 2013 128 A	3136AHNW6	2,000,000	05/23/14	3.500%	146,842	41,350	
FNMA 0816	31417Y4A2	2,035,707	10/13/11	4.500%	252,940	111,901	
FNMA MA0878	31417Y6Q5	2,000,000	11/14/11	4.000%	214,378	117,677	
FNMA MA0885	31417Y6X0	2,000,000	11/14/11	3.500%	150,300	79,092	
FNMA PL BM1231	3140J5LM9	5,000,000	10/06/17	3.500%	649,364	445,663	
FNMA PL BM4993	3140J9RP8	5,000,000	01/17/19	3.500%	675,200	574,890	
FHR 2647 A	31394GBQ5	11,373,000	08/24/11	3.250%	143,032	73,242	
FHLMC PL G16544	3128MFPF5	4,653,136	08/17/18	4.000%	421,011	286,751	
FNR 2005 18 PA	3139ZVZ9	25,750,000	11/18/09	07/25/32	4.000%	132,805	53,321
FNMA PL MBS808	3140J8GS8	2,500,000	04/27/18	4.000%	2,500,000	242,588	
FHLMC REMIC 4160 HP	3137AXUC6	3,000,000	02/12/13	2.500%	491,541	346,365	
FHR 4342 DA	3137BAYE6	2,050,000	08/28/14	2.500%	159,189	125,851	
FNR 2003 35 UM	31393BM77	15,000,000	08/11/09	05/25/33	4.500%	101,640	57,669
FHLMC ARM 1B0984	31336SUH9	2,000,000	02/23/04	3.295%	6,581	17,558	
FNMA ARM 742243	31402YS88	1,000,000	12/23/03	3.816%	14,622	8,535	
FHLMC CO1647	31292HZL1	5,500,000	12/13/10	10/01/33	4.500%	190,612	72,389
FNMA 190346	31368HL35	5,695,000	05/13/10	12/01/33	5.500%	161,251	46,833
FNMA 725206	31402CU75	7,800,000	12/13/10	02/01/34	5.500%	228,873	55,623
FNMA PL 777716	31404TAR4	2,000,000	04/26/04	3.750%	8,442	12,302	
FNMA ARM 775566	31404QTX7	1,000,000	02/22/05	05/01/34	4.146%	12,357	11,192
FHLMC ARM 1B2795	3128JM7H4	2,000,000	03/23/05	4.446%	21,047	22,940	
FHR 2942 LA	31395PHQ8	2,250,000	08/13/09	03/15/35	5.000%	59,355	36,857
FHLMC PL G02252	3128LXQD5	6,500,000	06/13/11	07/01/36	5.500%	213,730	39,188
FNR 2008 41 MD	31397LLU1	3,000,000	03/09/10	11/25/36	4.500%	137,890	83,163
FNMA 888131	31410FVY8	3,615,000	07/13/09	02/01/37	5.500%	79,442	25,597
FHLMC G05035	3128M4V42	5,360,000	05/12/11	07/01/37	5.500%	187,239	27,458
FNMA CL 888707	31410K016	5,120,000	05/12/09	10/01/37	4.500%	15,131	94,809
FHLMC PL G04913	3128M6VJ1	5,250,000	04/12/12	03/01/38	5.000%	225,247	63,224
FHLMC ARM 783263	31349UTU2	1,500,000	06/24/08	05/01/38	4.500%	22,737	17,324
FHR 3448 AG	31397TJ37	3,100,000	03/19/09	05/15/38	5.000%	133,520	42,175
GNR 2008 82A	38375YEK4	2,000,000	10/14/08	09/20/38	6.000%	74,899	24,490
GNMA 4461M	36202EW55	2,050,000	11/18/10	06/20/39	4.500%	101,371	10,633
GNR 2009 58 AC	38375D3D8	3,000,000	03/16/11	07/20/39	4.000%	121,586	59,125
GNMA REMIC 09093 HB	38376KCK8	2,000,000	10/30/09	09/16/39	3.000%	17,414	13,107
GNR 2011 39 NE	38377QXX0	7,000,000	02/18/15	09/16/39	3.500%	258,274	152,976
FHR 3725 PD	3137A1UP6	4,100,000	10/17/14	01/15/40	2.500%	102,907	67,860
FNR 2010 57 HA	31398RC94	2,577,000	02/29/12	02/25/40	3.500%	114,291	6,470
GNR 12 94 GA	38375GQW4	2,350,000	07/26/13	05/20/40	2.500%	36,479	55,175
FNR 2014 19 HA	3136AJPG5	2,000,000	04/21/14	06/25/40	2.000%	40,531	26,799
FNR 2010 100 LA	31398NJE5	2,600,000	03/12/12	07/25/40	2.500%	155,195	86,221
FHLMC REMIC 3752 PD	3137A2W98	2,000,000	04/29/15	09/15/40	2.750%	117,862	83,819
GNR 2010 134 YA	3837L7T57	9,200,000	various	10/20/40	2.500%	294,740	248,840
GNR 2011 81 MC	38376LZB8	2,000,000	11/08/13	10/20/40	3.000%	54,296	32,589
FNR 2010 133 GB	313987B4	2,635,000	07/06/11	10/25/40	2.500%	34,159	97,476
FHR 3798 PQ	3137A6AM4	2,000,000	06/16/11	01/15/41	3.500%	144,291	88,695
FHR 3816 HN	3137A6R46	2,000,000	03/30/11	01/15/41	4.500%	246,389	175,466
GNR 2012 136 PD	38377XAE9	2,000,000	12/03/12	02/20/41	1.500%	169,360	135,297
FNMA REMIC 2011 134 NJ	3136A2V59	2,500,000	06/11/14	02/25/41	3.000%	130,458	73,805
FHR 4019 JD	3137AN3S2	2,000,000	10/22/15	05/15/41	3.000%	102,145	69,522
FHR 4107 HA	3137AUF46	2,000,000	09/28/12	10/15/41	2.000%	228,070	174,622
FHR 4000 PJ	3137ALYC7	5,700,000	04/04/16	01/15/42	3.000%	334,187	240,006
FNR 2012 20 TD	3136A4JR1	2,000,000	05/25/12	02/25/42	4.500%	162,549	22,073
FNR 2013 13 PH	3136ACH53	2,250,000	07/28/14	04/25/42	2.500%	309,861	275,765
FNR 2012 128 QC	3136A9UY2	2,000,000	04/25/13	06/25/42	1.750%	174,481	140,734
GNR 2013 24 PJ	38378FR51	2,926,000	11/25/13	11/20/42	3.000%	273,374	207,054
FNR 2013 130 CD	3136AHL24	2,250,000	10/15/14	06/25/43	3.000%	250,705	171,653
FHR 4314 LE	3137B9G33	1,700,000	01/08/16	07/15/43	3.000%	64,446	34,975
FHR 4314 PE	3137B9GR0	1,800,000	01/08/16	07/15/43	3.000%	112,982	78,841
FNR 2014 68 GM	3136ALTE1	2,500,000	12/03/15	10/25/43	3.000%	246,251	181,134
FHR 4468 GP	3137BJKL6	2,050,000	08/24/15	11/15/43	3.000%	374,468	272,746
FNR 2020 39 MA	3136BAAD6	4,984,270	03/09/21	12/25/43	2.000%	1,895,791	1,645,357
FHR 4474 JA	3137BEJ77	2,000,000	06/23/15	06/15/44	3.000%	334,358	241,393
Total U. S. Government and Agency Securities					450,749,089	438,117,153	

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
June 30, 2024

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2024	
Miscellaneous Securities							
UBS Select Treasury	various	61,553,129	-	-	45,646,749	45,646,749	
Commerce Repo Sweep	various	249,500	-	-	249,500	249,500	
Pooled Investments - MOSIP	various	6,225,000	-	-	12,500,002	12,718,718	
BARCLAYS US CCP	06741FH26	7,000,000	08/02/24	5.170%	6,817,039	6,963,530	
TOYOTA CREDIT	8923A0J38	5,222,000	03/05/24	5.087,809	5,087,809	5,169,414	
BARCLAYS US CCP	06741FK97	5,000,000	04/04/24	5.400%	4,862,656	4,923,400	
ING (US) FUNDING LLC	4497W0LN6	3,000,000	05/03/24	5.400%	2,911,272	2,934,510	
PFIZER INC	71708EMC6	3,000,000	06/07/26	5.360%	2,918,220	2,927,072	
Tenn Valley Authority	880591EW8	5,000,000	04/04/24	0.750%	4,773,450	4,808,258	
Total Miscellaneous Securities					\$ 85,766,697	\$ 86,341,151	
Total Pooled Cash Marketable Securities					\$ 536,515,786	\$ 524,458,304	
SELF INSURANCE FUND:							
US TSY Note 91282CJS1 Maturity 12/31/2025		0		0.000%	\$ 1,298,273	\$ 1,287,559	
Total Self Insurance Securities					\$ 1,298,273	\$ 1,287,559	
POST-EMPLOYMENT HEALTH FUND:							
*Stocks and Mutual Funds:							
AmFds Euro Pacfc	various	—	—	—	\$ 0	\$ 420,064	
BLRkEq Divd Inv	various	—	—	—	0	949,140	
FidAdv New Insights A	various	—	—	—	0	1,453,036	
Gdmnscs Strat Inc A	various	—	—	—	0	129,993	
JPM EmrgMrk Eq A	various	—	—	—	0	149,406	
JPM SmCap Eq A	various	—	—	—	0	321,220	
Loomis Bd Admn	various	—	—	—	0	262,131	
LrdAbtGr Oprpr A	various	—	—	—	0	310,204	
Okmrk Intl II	various	—	—	—	0	393,990	
Pgim Tl Rtn Bd A	various	—	—	—	0	487,041	
Total Post Employment Health Fund					\$ 0	\$ 4,876,225	
*As of May 2024, share and cost data for OPEB investments is no longer provided by the investment trustee.							
Police & Fire Pension Securities							
Corporate Bonds:							
EPR Properties	26884UAC3	12/15/26	79,000	04/04/24	4.750%	76,618	76,309
Marriott Ownership	57164PAF3	01/15/28	96,000	04/04/24	4.750%	89,675	90,537
Genesis Energy	37185LAM4	01/15/27	134,000	04/04/24	8.000%	134,874	137,003
ICAHN Enterprises	451102BW6	01/19/24	192,000	09/15/24	4.750%	179,270	180,240
Navient Corp	63938CAB4	03/18/24	44,000	10/25/24	5.875%	43,952	43,920
Tri State Generation	89566EAG3	06/23/22	6,000	11/01/24	3.700%	5,952	5,945
Ford Motor Credit Co	345397ZX4	01/19/24	145,000	11/01/24	4.063%	146,188	144,160
Owens & Minor Inc	690732AE2	03/18/24	61,000	12/15/24	4.375%	60,451	60,413
Starwood Ppty Tr Inc	85571BAL9	01/19/24	130,000	03/15/25	4.750%	136,944	128,363
Springleaf Finance Corp	85172FAM1	01/19/24	192,000	03/15/25	6.875%	194,831	195,093
Owl Rock Core Incm	69120VAL5	various	79,000	03/21/25	5.500%	77,571	78,588
Crestwood Midstream	226273AP3	various	78,000	04/01/25	5.750%	77,845	77,768
Amerigas Partner NTS	030981AK0	03/18/24	42,000	05/20/25	5.500%	40,871	40,938
KeyCorp Nis	49326EEL3	11/28/23	90,000	05/23/25	3.878%	87,000	89,669
Enlink Midstream	29336UAE7	01/19/24	189,000	06/01/25	4.150%	171,800	171,807
Ball Corp	05849AT3	01/19/24	9,000	07/01/25	5.250%	(1,535)	147,655
Charter Comm	161175AY0	01/19/24	30,000	07/23/25	4.908%	30,002	29,710
Penske Auto Group Inc	70959WJ2	01/19/24	95,000	09/01/25	3.500%	84,771	85,775
Occidental Petroleum Cor	674599EB7	various	89,000	09/01/25	5.875%	89,242	89,042
CommonSpirit Health	202681AE3	various	290,000	10/01/25	1.547%	288,360	275,433
Baylor Scott & White	072863AG8	various	250,000	11/15/25	0.827%	240,163	233,718
Ally Financial Inc	02065NBF6	01/19/24	123,000	11/20/25	5.750%	122,386	122,486
Tenet Healthcare Corp	88033GCZ1	01/19/24	288,000	01/01/26	4.875%	267,373	268,534
Crown Amer/Cap Corp Vi	228187AB6	10/27/22	18,000	02/01/26	4.750%	17,163	17,692
Crown Amer Cap Corp	228187AB6	01/19/24	90,000	02/01/26	4.750%	91,732	88,461
Boeing Co	097023DG7	various	85,000	02/04/26	2.196%	79,751	79,892
Avolon Holdings Fndg LTD	05401AAM3	01/21/21	35,000	02/21/26	2.125%	34,580	32,900
Seagate HDD Cayman	81180WBC4	05/29/24	201,000	03/15/26	4.091%	185,291	186,423
Verizon Comm Inc	92343VGG3	various	315,000	03/20/26	1.450%	315,499	294,881
USA Compression Partners	91740PAC2	01/19/24	144,000	04/01/26	6.875%	144,023	144,331
IHeartComm Inc	45174HBC0	01/19/24	148,000	05/01/26	6.375%	123,124	115,097
Gulfport Energy Corp	402635AQ9	01/19/24	134,000	05/17/26	8.000%	136,119	135,503
RWJ Barnabas Health Inc	78349AA1	04/05/21	90,000	07/01/26	2.954%	95,759	86,053
St Street Corp	837477CD3	08/01/23	185,000	08/03/26	5.272%	185,000	185,355
Hillenbr & Inc	431571AB4	01/19/24	125,000	09/15/26	4.500%	125,875	125,626
SM Energy Co	78454LAN0	01/19/24	144,000	09/15/26	6.750%	143,618	144,046
Teva Pharmaceutical	88167AAE1	10/23/23	25,000	10/01/26	3.150%	21,719	23,644
Uber Technologies Inc	90353TAC4	various	5,000	11/01/26	8.000%	5,310	5,043
Buckeye Partners	118230AQ4	03/18/24	114,000	12/01/26	3.950%	96,780	97,000
Amerm Corp Nts	023608AP7	11/20/24	200,000	12/01/26	5.700%	199,934	201,566
Aercap Ireland	00774MBD6	02/02/24	200,000	01/15/27	6.100%	203,858	202,984
Tenet Healthcare Corp	88033GDS6	01/16/24	15,000	02/01/27	6.250%	14,981	14,990
National Rural Util	63743HEM9	02/05/24	160,000	02/05/27	4.800%	159,952	159,022
SBA Communications Corp	78410GAD6	01/19/24	145,000	02/15/27	3.875%	150,028	138,200
Goldman Sachs BDC Inc	38147UAE7	various	165,000	03/11/27	6.375%	166,098	166,330
Radian Group Inc	750236AW1	01/19/24	78,000	03/15/27	4.875%	76,252	76,360
AECOM Nts	00774CAB3	01/19/24	96,000	03/15/27	5.125%	93,825	94,337
Goldman Sachs BK	38151LAF7	03/13/24	210,000	03/18/27	5.283%	210,000	209,280
Amer Axle & Manf Inc	02406PAU4	03/18/24	134,000	04/01/27	6.500%	133,210	133,807
Wyndham Worldwide Corp	98310WAN8	01/19/24	136,000	04/01/27	6.000%	133,690	135,721
Hilton Worldwide Fin LLC	432891AK5	01/19/24	140,000	04/01/27	4.875%	144,823	137,553
Comcast Corp Nts	20030NDK4	04/05/22	260,000	04/01/27	3.300%	258,397	248,648
Amazon.com Inc Nts	023135CF1	04/13/22	280,000	04/13/27	3.300%	277,160	268,548
Cedar Fair/Can/Magnum/Mi	150190AB2	01/19/24	86,000	04/15/27	5.375%	85,170	85,661
Sunoco LP	86765LAQ0	01/19/24	140,000	04/15/27	6.000%	145,375	139,819
Diamondback Energy Inc	25278XAX7	04/10/24	110,000	04/18/27	5.200%	109,952	110,067
Chemours Co	163851AE8	01/19/24	122,000	05/15/27	5.375%	117,767	115,804
United Rentals North Am	911365BF0	01/19/24	136,000	05/15/27	5.500%	138,949	134,973
United Health Group Inc	91324PEG3	05/18/22	260,000	05/15/27	3.700%	257,314	251,664
P & O Princess Cruises	693070AD6	01/19/24	106,000	06/01/27	7.875%	111,646	110,952
Cleveland-Cliffs Inc	18599AH4	01/19/24	144,000	06/01/27	5.875%	143,080	142,993
Pacific Gas & Elec Nts	69430KFF3	various	49,000	06/15/27	5.450%	48,066	49,026

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2024
Bk of Amer Corp	06051GJS9	07/03/23	275,000	07/22/27	1.734%	254,840
USA Compression Partners	91740PAF5	03/04/24	25,000	09/01/27	6.875%	25,052
Alabama PWR Co	01032FY9	08/12/22	160,000	09/01/27	3.750%	154,246
Methanex Corp B/E	59151KAM0	03/14/24	35,000	10/15/27	5.125%	33,611
RHP Hotel PPTYs	749571AF2	01/19/24	87,000	10/15/27	4.750%	83,753
Royal BK of Canada	78016FZU1	10/25/22	74,000	11/01/27	6.000%	74,207
Transdigm Inc	893647BL0	01/19/24	113,000	11/15/27	5.500%	110,175
Teledigm Inc	879369AF3	01/19/24	135,000	11/15/27	4.625%	128,338
Boyd Gaming Corp NTS	103304BU4	01/19/24	140,000	12/01/27	4.750%	133,649
Service Corp Intl B/E	817565CD4	01/19/24	140,000	12/15/27	4.625%	132,467
Carnival Corp	143658AH5	10/05/23	25,000	01/15/28	6.650%	24,288
NRG Energy Inc	629377CE0	01/19/24	163,000	01/15/28	5.750%	160,271
JPMorgan Chase	46625HR8	02/05/24	160,000	02/01/28	3.782%	154,861
Lamar Media Corp	513075BR1	01/19/24	145,000	02/15/28	3.750%	135,600
Griffon Corp	398433AP7	01/19/24	96,000	03/01/28	5.750%	93,121
Asbury Auto Group Inc	043436AU8	01/19/24	122,000	03/01/28	4.500%	114,875
Tegna Inc Nts	87901JAJ4	02/08/24	35,000	03/15/28	4.625%	31,981
Royal Caribbean Cruises	780153AW2	01/19/24	132,000	03/15/28	3.700%	121,637
Tegna Inc	87901JAJ4	01/19/24	145,000	03/15/28	4.625%	131,165
Morgan Stanley Nts	61747YFP5	04/18/24	235,000	04/13/28	5.652%	235,000
Hershey Co Nts	427866BH0	05/19/23	280,000	05/04/28	4.250%	278,970
Florida Power & Light Co	341081GN1	05/15/23	135,000	05/15/28	4.400%	134,911
Dana Holding Corp	235825AG1	01/19/24	144,000	06/15/28	5.625%	139,390
Amer Axle & Manif Inc	024069BA7	06/18/24	35,000	07/01/28	6.875%	35,101
Meny Health B/E	58942HAC5	05/08/24	100,000	07/01/28	4.302%	96,987
PG & E Corp	69331CAH1	03/18/24	153,000	07/01/28	5.000%	147,614
EQM Midstream Partners	26885BAC4	03/01/24	20,000	07/15/28	5.500%	19,697
Carpenter Technology NTS	144285AL7	01/19/24	144,000	07/15/28	6.375%	144,189
EQM Midstream Partners	26885BAC4	01/19/24	221,000	07/15/28	5.500%	218,269
Sixth Street Specialty	83012AAB5	various	165,000	08/14/28	6.950%	168,901
Enlanco Animal Health Inc	28414HAG8	03/18/24	87,000	08/28/28	6.400%	88,225
Southern Calif Edison Co	842400HY2	09/26/23	25,000	10/01/28	5.650%	24,967
Apache Corp	03741LBE4	01/19/24	43,000	10/15/28	4.375%	40,731
Invitation Homes Op	46188BAB8	11/05/21	23,000	11/15/28	2.300%	21,452
Stryker Corp Nts	863667BC4	12/08/23	32,000	12/08/28	4.850%	31,969
Genl Motors Finl Co	37045XEN2	12/07/23	95,000	01/07/29	5.800%	94,922
Global Part/GLP Nts	37954FAJ3	various	45,000	01/15/29	6.875%	44,298
EQT Corp Nts	26884LAL3	various	81,000	01/15/29	5.000%	79,595
Range Resources Corp	75281ABJ7	01/19/24	104,000	01/15/29	8.250%	108,054
Eli Lilly	532457CK2	02/08/24	220,000	02/09/29	4.500%	219,855
Philip Morris Intl Inc	718172DG1	02/12/24	220,000	02/15/29	4.250%	217,642
United States Steel Corp	912909AU2	01/19/24	69,000	03/01/29	6.875%	70,242
Sixth Street Specialty	83012AAC3	various	115,000	03/01/29	6.125%	114,354
Twilio Inc	90138FAC6	03/18/24	125,000	03/15/29	3.625%	112,801
Blue Owl Cptl	69151KAH7	various	169,000	03/15/29	5.950%	167,562
Abbvie Inc.	00287YDS5	06/03/24	260,000	03/15/29	4.800%	258,479
CBRE SVCS	12505BAH3	03/06/24	82,000	04/01/29	5.500%	82,493
Siruspoint Ltd	82969BA0	04/01/24	75,000	04/05/29	7.000%	74,997
Brandywine Realty Nts	105340AS2	05/15/24	35,000	04/12/29	5.850%	36,440
Transigm Inc	893647BO9	03/14/24	35,000	05/01/29	4.875%	32,287
Capital One Financial Co	14040HCZ6	various	55,000	06/08/29	6.312%	55,763
Ally Finl Inc	02005NBT6	various	77,000	06/13/29	6.992%	78,387
L Brands Inc	501797AR5	01/19/24	181,000	06/15/29	7.500%	184,204
MPT Oper Partnership/Finl	55342UAJ3	01/19/24	96,000	08/01/29	4.625%	66,240
Olin Corp	680665AL0	01/19/24	87,000	08/01/29	5.625%	85,151
Huntington Bancshares	446150BC7	various	54,000	08/21/29	6.208%	54,485
Newell Brands Inc	651292BB07	01/19/24	192,000	09/15/29	6.625%	187,202
Cheniere Energy Partners	16411QA06	12/21/22	59,000	10/01/29	4.500%	54,980
Allegient Technologies	01741RAL6	01/19/24	113,000	10/01/29	4.875%	104,554
Scotts Miracle-Gro Co	810186AS5	03/14/24	163,000	10/15/29	4.500%	147,156
Centene Corp	15135BAT8	various	16,000	12/15/29	4.625%	14,574
Santander Holdings	80282KB14	various	80,000	01/09/30	6.174%	80,148
Citizens Financial Group	174610BF1	01/23/24	92,000	01/23/30	5.841%	92,419
Encompass Health Corp	29261AAB6	01/19/24	45,000	02/01/30	4.750%	42,068
Ford Holdings	345277AE7	12/01/23	40,000	03/01/30	9.300%	44,243
Realty Income Corp NTS	756109BR4	01/13/23	27,000	03/15/30	4.850%	26,680
One Main Finl Corp	682691AE0	various	75,000	03/15/30	7.875%	76,497
Southwestern Energy Co	845467AS8	01/19/24	211,000	03/15/30	5.375%	204,185
Nordstrom Inc	655664AT7	05/29/24	70,000	04/01/30	4.375%	63,873
Blackrock Inc Nts	09247XAQ4	06/15/22	22,000	04/30/30	2.400%	19,138
VMWare Inc	928563AF2	various	63,000	05/15/30	4.700%	60,194
Toyota Motor Crdt Corp	89236TKU8	05/15/23	59,000	05/17/30	4.550%	58,906
PG&E Corp Nts	69331CAJ7	03/01/24	25,000	07/01/30	5.250%	23,550
United Rentals North Am	911365BN3	01/19/24	63,000	07/15/30	4.000%	57,235
CCO Holdings	1248EPC1	02/18/20	7,000	08/15/30	4.500%	7,000
Pioneer Nat Resources	723787AQ0	10/13/23	19,000	08/15/30	1.900%	15,242
Service Corp Intl	817565CF9	02/23/23	40,000	08/15/30	3.375%	32,460
Dana Inc Nts	235825AH9	various	45,000	09/01/30	4.250%	37,314
Nustar Logistics LP	67059TAH8	05/29/24	144,000	10/01/30	6.375%	144,524
Vital Energy Inc	516806AJ5	02/26/24	25,000	10/15/30	9.750%	26,813
Central Garden & Pet Co	153527AN6	01/19/24	87,000	10/15/30	4.125%	77,642
Vital Energy Inc	516806AJ5	05/06/24	105,000	10/15/30	9.750%	115,204
Pioneer Nat Resources	723787AR8	10/13/23	19,000	01/15/31	2.150%	15,332
Realty Income Corp NTS	756109AX2	07/28/23	35,000	01/15/31	3.250%	30,458
Seagate HDD	81180WBD2	various	35,000	01/15/31	4.125%	30,850
Micron Technology Inc	595112CD3	01/16/24	110,000	01/15/31	5.300%	109,862
Commercial Metals Co	201723AP8	01/19/24	108,000	02/15/31	3.875%	95,904
Encompass Health Corp	29261AAE0	03/11/24	35,000	04/01/31	4.625%	31,938
Goodyear Tire & Rubber	382550BJ9	01/19/24	180,000	04/30/31	5.250%	166,642
Block Inc	852234AP8	01/19/24	165,000	06/01/31	3.500%	140,292
Citigroup Inc	172967MS7	various	52,000	06/03/31	2.572%	51,277
Centene Corp NTS	15135BAZ4	various	96,000	08/01/31	2.625%	76,966
Rexford Indl Realty Inc	76169XAB0	07/21/23	16,000	09/01/31	2.150%	12,499
Tanger Properties LP	875484AL1	various	90,000	09/01/31	2.750%	73,421
Ball Corp	058498AX4	various	11,000	09/15/31	3.125%	10,072
Boeing Co	097023AE5	various	65,000	09/15/31	8.750%	87,294
Bank of Amer Corp	06051GJL4	02/23/23	87,000	10/24/31	1.922%	67,769
Fifth Third Bancorp	316773DL1	01/29/24	83,000	01/29/32	5.631%	83,000
Yum Brands Inc	988498AP6	01/19/24	182,000	01/31/32	4.625%	167,555
Southwestern Energy Co	845467AT6	various	40,000	02/01/32	4.750%	36,664
Western Digital Corp	958102AR6	03/25/24	160,000	02/01/32	3.100%	127,698
Sally Hldgs	79546VAQ9	02/27/24	52,000	03/01/32	6.750%	51,970
Magallanes Inc Nts	55903VBC6	various	62,000	03/15/32	4.279%	54,608

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MGM Resorts Intl	552953CJ8	04/09/24	43,000	04/15/32	6.500%	42,695	42,804
MGM Resorts Intl	552953CJ8	05/29/24	150,000	04/15/32	6.500%	147,527	149,318
CCO Holdings LLC	1248EPCN1	01/19/24	359,000	05/01/32	5.750%	295,950	289,986
Genesis Energy LP	37185LAQ5	05/08/24	30,000	05/15/32	7.875%	30,300	30,265
Vici Properties Nts	925650AD5	09/22/23	64,000	05/15/32	5.125%	57,980	61,105
Iron Min Info Mgmt Nts	46285MAA8	04/29/22	10,000	07/15/32	5.000%	8,900	9,143
Bank Montreal Que PFD	06368BGS1	12/12/17	35,000	12/15/32	3.803%	33,450	32,892
Regal Resonord Corp	758750AP8	05/23/24	87,000	04/15/33	6.400%	90,209	89,165
Goodyear Tire & Rubber	382550BR6	various	49,000	04/30/33	5.625%	43,916	44,291
Willis North Amer Inc	970648AM3	various	57,000	05/15/33	5.350%	56,063	55,990
Pfizer Invnt Enter Nts	716973AE2	05/16/23	45,000	05/19/33	4.750%	44,933	43,929
US Bancorp B/E	91159HJG6	07/27/23	85,000	07/22/33	4.967%	79,804	80,294
JPMorgan Chase & Co	46647PDDH6	various	115,000	07/25/33	4.912%	112,338	111,880
Public Storage B/E	74460WAG2	07/26/23	20,000	08/01/33	5.100%	19,966	19,875
BAT CPTL Corp	054989AB4	08/02/23	18,000	08/02/33	6.421%	18,000	18,855
Invitation Homes Op	46188BAF9	various	28,000	08/15/33	5.500%	27,433	27,649
Patterson-UTI Energy Inc	703481AD3	various	85,000	10/01/33	7.150%	88,449	90,199
Bristol Myers Squibb Co	110122DD8	11/13/23	13,000	11/15/33	5.900%	12,970	13,673
CSX Corp B/E	126408HW6	09/07/23	32,000	11/15/33	5.200%	31,940	32,133
Apollo Glob Mgmt	03769MAA4	11/13/23	40,000	11/15/33	6.375%	39,708	42,280
Textron Inc	883203CD1	11/09/23	50,000	11/15/33	6.100%	50,137	51,894
Quest Diagnostics Inc	74834LBD1	11/01/23	25,000	11/30/33	6.400%	24,987	26,802
Avalonbay Commun Inc	05348AE1	12/07/23	55,000	12/07/33	5.300%	55,186	54,745
Brookfield Fin Inc	11271LAK8	12/04/23	68,000	01/05/34	6.500%	68,000	71,406
CCO Hldgs LLC/Cap Corp	1248EPCP6	various	12,000	01/15/34	4.250%	11,667	9,126
Prologis B/E	74340XCH2	06/28/23	35,000	01/15/34	2.875%	34,875	34,656
Athene Hldg Ltd	04686JAG6	12/12/23	65,000	01/15/34	5.875%	63,813	64,444
Charter Comm Opt LLC	161175CPT	11/10/23	36,000	02/01/34	6.136%	35,956	36,439
Bank of Nova Scotia	06418JAC5	12/07/23	55,000	02/01/34	5.650%	54,946	55,989
Extra Space Storage	30225VA56	various	57,000	02/01/34	5.400%	56,635	55,906
Gallagher AJ & Co	04316JAF6	11/02/23	28,000	02/15/34	6.500%	27,945	29,688
Kimco Realty	49447BAA1	10/12/23	30,000	03/01/34	6.400%	29,877	31,779
Humana Inc	444859BY7	11/09/23	29,000	03/15/34	5.950%	28,572	29,729
GATX Corp Nts	361448BM4	06/03/24	150,000	03/15/34	6.050%	153,813	153,686
CNO Finl Group Inc	12621EAM5	05/08/24	100,000	06/15/34	6.450%	99,668	100,101
Wells Fargo & Co Be	95000U3F8	various	45,000	07/25/34	5.557%	45,178	45,061
Charles Schwab Corp	808513CH6	08/28/23	36,000	08/24/34	6.136%	36,350	37,560
Telecom Italia	87927VAM0	03/12/24	50,000	09/30/34	6.000%	44,688	45,104
PNC Financial Services	693475B08	10/20/23	72,000	10/20/34	6.875%	75,078	78,584
Abbvie Inc Nts	00287YAR0	09/08/23	22,000	05/14/35	4.500%	20,477	20,798
Ecopetrol	279158AV1	various	169,000	01/19/36	8.375%	168,897	165,909
Medifile Inc	59156RAP3	08/15/23	14,000	12/15/36	6.400%	14,067	14,170
Telecom Italia	87927VAV0	01/19/24	69,000	06/04/38	7.721%	70,073	67,313
Carrier Glob Corp	14448CAR5	11/20/23	70,000	04/05/40	3.377%	51,090	54,353
Martel Inc Call	577081AW2	various	89,000	11/01/41	5.450%	78,831	79,910
BAT CPTL Corp	054989AC2	various	74,000	08/02/43	7.079%	76,717	78,326
Buckeye Partners LP	118230AM3	various	35,000	11/15/43	5.850%	29,976	30,044
Enlink Midstream	29336UAG2	various	130,000	06/01/47	5.450%	113,503	112,861
CME Group Inc	12572QAH8	12/12/23	75,000	06/15/48	4.150%	65,133	63,503
Energy Transfer Part	29278NAE3	various	92,000	06/15/48	6.000%	91,147	89,147
Constellation Brands Inc	21036PBD9	11/21/23	25,000	11/15/48	5.250%	22,654	23,379
Viacom Inc, Nts	92556HAC1	various	156,000	05/19/50	4.950%	117,622	109,138
Magallanes Inc Nts	55903VBE2	various	67,000	03/15/52	5.141%	54,292	52,418
Meta Platforms Inc	30303M8J4	03/10/23	28,000	08/15/52	4.450%	23,419	24,259
Global Payments Inc	37940XAR3	12/05/23	78,000	08/15/52	5.950%	75,955	75,527
Elevarance Health Inc B/E	056752AX1	02/01/23	41,000	10/15/52	6.100%	46,321	43,197
Duke Energy LLC Florida	26444HAN1	various	65,000	11/15/52	5.950%	67,154	66,472
Pacific Gas & Elec Nts	694308KH9	01/06/23	85,000	01/15/53	6.750%	88,997	88,829
Commonwealth Edison Co	202795JY7	01/10/23	64,000	02/01/53	5.300%	64,788	60,723
Exelon Corp	30161NBL4	02/21/23	26,000	03/15/53	5.600%	25,920	25,115
Meta Platforms Inc	30303M8Q8	05/01/23	15,000	05/15/53	5.600%	14,958	15,396
Public Storage B/E	74460WAH0	07/26/23	13,000	08/01/53	5.350%	12,965	12,605
NASDAQ Inc B/E	63111XAK7	06/30/23	25,000	08/15/53	5.950%	25,017	25,372
Constellation EN Gen LLC	210385AE0	09/26/23	17,000	10/01/53	6.500%	16,993	18,135
Con Edison Co of NY	209111GG2	11/22/23	26,000	11/15/53	5.900%	25,762	26,733
Metlife Inc	59156RCD8	01/06/23	40,000	01/15/54	5.250%	39,678	38,166
Gallagher AJ & Co	04316JAG4	11/02/23	29,000	02/15/54	6.750%	28,639	32,081
Raytheon Technologies	75513ECX7	11/08/23	24,000	03/15/54	6.400%	23,910	26,309
Norfolk Sthn Corp Nts	655844CS5	07/31/23	35,000	08/01/54	5.350%	33,958	33,558
PacificCorp B/E	695114DE5	various	69,000	01/15/55	5.800%	68,946	67,154
Lockheed Martin Corp B/E	539830CB3	09/01/23	37,000	02/15/55	5.200%	36,936	35,607
Amgen Inc	031162DU1	various	77,000	03/02/63	5.750%	75,632	75,835
Bristol Myers Squibb Co	110122EC8	11/13/23	25,000	11/15/63	6.400%	24,996	27,303
Edbridge Inc	29250NBT1	09/18/23	26,000	01/15/84	8.500%	26,000	28,020
Total Corporate Bonds					\$ 21,417,733	\$ 21,480,445	
Stock, Mutual Funds, and ETFs:							
Common/Preferred Stock		various	2,398,375	----	60,318,745	75,385,198	
UBS Cash/Money Market Funds		various	3,147,302	----	3,147,302	3,147,302	
Canyon Distressed Opptn FD III	1380109L9	various	5,068,243	----	5,467,778	5,334,877	
Vanguard Growth ETF - VUG	922908736	various	55,057	----	13,118,320	20,591,869	
VG LT Corp Bond		various	6,073,575	----	11,462,533	11,469,653	
Blackstone Real Estate Income Trust	0759959T9	various	196,942	----	2,814,367	2,642,322	
Blackstone Private Credit Fund Adv Escrow		various	4,201,418	----	4,236,221	4,242,821	
Blue Owl Technology Income Corp		various	271,041	----	2,820,035	2,825,394	
Vanguard S&P 500 ETF	922908363	various	34,023	----	10,557,115	17,067,436	
Total Stock, Mutual Funds, and ETFs					\$ 113,942,416	\$ 142,706,872	

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
June 30, 2024

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2024		
U. S. Government and Agency Securities:								
FHLMC NTS	3134GWND4	08/12/20	100,000	08/12/25	0.600%	100,000	95,220	
US Tsy Note	91282CBQ3	various	1,005,000	02/28/26	0.500%	1,024,349	935,866	
US Tsy Note	91282CKH3	various	1,214,000	03/31/26	4.500%	1,206,595	1,207,699	
US Tsy Note	91282CCW9	various	1,185,000	08/31/26	0.000%	1,154,125	1,089,880	
US Tsy Note	91282CDQ1	03/24/22	210,000	12/31/26	1.250%	189,722	193,610	
Federal Home Ln Bank Nts	3130AL5A8	07/12/22	370,000	02/26/27	0.900%	330,969	335,457	
US Tsy Note	91282CEF4	03/09/23	175,000	03/31/27	2.500%	161,916	165,902	
US Tsy Note	91282CEW7	09/19/22	525,000	06/30/27	3.250%	508,579	506,646	
US Tsy Note	91282CAU5	11/08/22	615,000	10/31/27	0.500%	518,904	540,001	
US Tsy Note	91282CGW5	various	350,000	04/15/28	1.250%	348,996	353,302	
US Tsy Note	91282CHE4	07/03/23	425,000	05/31/28	3.625%	415,349	413,079	
US Tsy Note	91282CJR3	various	695,000	12/31/28	3.750%	682,472	677,597	
US Tsy Note	91282CJW2	02/23/24	1,843,000	01/31/29	4.000%	1,819,283	1,815,724	
US Tsy Note	91282CJZ5	04/01/24	643,000	02/15/34	4.000%	631,379	625,517	
US Tsy Bond	912810UB2	06/04/24	909,000	05/15/44	4.625%	913,261	911,127	
US Tsy Bond	912810SE9	02/05/24	139,000	11/15/48	3.375%	118,150	113,530	
US Tsy Bond	912810TX6	various	685,000	02/15/54	4.250%	658,792	656,319	
Total U. S. Government and Agency Securities					\$	10,645,596	\$	10,636,476
Asset-Backed Securities:								
FNMA PL BL0787	3140HR2V4	05/10/23	305,000	12/01/25	3.420%	298,280	296,707	
CurMX 2021 1 A3	14316NAC3	10/19/21	135,000	12/15/25	0.340%	10,243	10,349	
CARMA 2021-3	14317DAC4	05/22/24	480,000	06/15/26	0.550%	162,511	163,433	
Carma 2021 1	14316NAE9	12/27/22	200,000	10/15/26	0.740%	181,446	192,782	
FHR K 066	3137E2L38	07/28/20	100,000	12/25/26	2.797%	58,481	51,057	
CARMA 2020-3	14315FAH0	02/14/22	50,000	01/15/27	2.530%	49,914	49,915	
EART 20212	30165XAF2	01/25/22	80,000	04/15/27	1.400%	78,884	76,802	
AMXCA 2022-2	02582JTR8	07/08/22	125,000	05/17/27	3.390%	125,156	122,763	
World 2021 B	98163LAE0	05/19/21	50,000	06/15/27	1.040%	49,993	47,743	
FNMA PL AN6809	3138LKR74	12/20/22	60,000	09/01/27	2.910%	52,941	53,029	
ForFD 2020 2	34528QH00	05/24/21	65,000	09/15/27	1.060%	65,102	61,633	
FNR 2012 M14	3136A9MS4	04/21/23	280,000	09/25/27	2.982%	222,438	221,762	
DCENT	254683CX1	05/24/23	210,000	10/15/27	5.030%	211,304	209,217	
CRVNA 2021P1 D	14687BAL0	01/19/22	70,000	12/10/27	1.820%	68,600	64,863	
EXETE 2021-4	30165JAF3	02/11/22	80,000	01/17/28	1.960%	78,266	76,691	
Carma 2023 2 A	142921AD7	04/19/23	200,000	01/18/28	5.050%	199,979	199,058	
FNR 2018-M7	3136B1K86	04/20/23	240,000	03/25/28	3.130%	206,409	204,740	
GNMA PL MA0908M	36179NAH1	03/31/21	735,000	04/20/28	2.500%	50,994	45,731	
WOART 2021-D	98163KAF9	05/17/24	95,000	06/15/28	1.720%	89,489	89,845	
FHR K 505	3137HACX2	various	100,000	06/25/28	4.819%	100,527	99,867	
Carma 2023 2 B	142921AF2	04/19/23	320,000	11/15/28	5.180%	319,948	318,259	
Chait 2024-1	161571HV9	02/23/24	150,000	01/16/29	4.600%	148,893	148,631	
FRESB 2019-SB6	30309LAL2	04/14/23	80,000	01/25/29	3.170%	46,151	45,393	
Alaska Airline 2020 1B	01166VAA7	07/02/20	60,000	02/15/29	4.800%	43,538	42,696	
Toyot 2023-C	89231FAE0	08/08/23	180,000	02/15/29	5.720%	179,956	179,437	
Wells 2024-A1	94970QAA3	various	450,000	02/15/29	4.490%	449,584	449,492	
Ameri 2023-2	03065UAF6	09/12/23	70,000	07/18/29	6.000%	69,982	70,924	
FHR 2019 K C A SB	3137FJP1	12/28/20	81,000	07/25/29	2.230%	53,435	51,899	
FORDO 2024-A B	34535EAF9	03/15/24	130,000	11/15/29	5.260%	129,959	130,172	
WOLS 2023-C	98164FAE2	08/08/23	145,000	11/15/29	5.030%	144,971	144,633	
CAOT 2024-2	14319EAF3	04/17/24	150,000	11/15/29	5.630%	149,984	151,802	
Snyit 2024-1	87166PAM3	05/31/24	270,000	03/15/30	5.040%	267,733	269,312	
Amerm 2023-2	02582JKB5	various	100,000	05/15/30	4.800%	100,914	99,699	
FHR K 1502 A-1	3137BPM8	09/26/22	50,000	05/25/30	2.830%	32,196	31,462	
Comet 2021	14041NFX4	04/09/24	275,000	07/15/30	1.390%	237,606	239,580	
FNMA PL AL7278	3138EOC03	02/06/24	140,000	08/01/30	3.500%	18,553	18,517	
EXETE 2024-3	30165AAF2	05/22/24	140,000	09/16/30	5.980%	139,975	140,265	
CRVNA 2024-P2	14688PAF1	06/04/24	140,000	10/10/30	5.570%	139,988	140,189	
CITIB 2018-A7	17305EGS8	04/10/24	220,000	10/13/30	3.960%	210,014	212,139	
FNMA PL FM9465	3140XDQT6	03/17/22	40,000	01/01/31	3.000%	17,298	15,886	
Chait 2024-2	161571HW7	05/14/24	200,000	01/15/31	4.630%	197,248	198,644	
FNMA PL MA2541	31418BZF6	02/15/24	425,000	02/01/31	2.500%	62,243	62,375	
Drive 2024-1	26208WAE4	02/13/24	220,000	11/17/31	5.770%	219,955	218,533	
FHLMC PL ZT1989	3132AEF68	various	210,000	01/01/33	3.500%	69,943	60,167	
FHLMC PL ZT1970	3132AEFK7	various	225,000	04/01/33	3.500%	68,720	63,186	
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%	107,745	107,541	
FNMA PL FSS644	3140XMHV9	09/26/23	25,000	11/01/34	3.000%	18,304	18,751	
FHLMC PL SB0379	3132CWM43	12/23/20	25,000	12/01/34	3.500%	8,920	7,750	
FNMA PL FM6017	3140X9VK8	various	125,000	02/01/35	3.000%	56,230	48,957	
FNMA PL FM6733	3140XAP73	02/22/24	150,000	02/01/35	3.000%	66,183	66,641	
FNMA PL FM3340	3140XGWA5	01/17/23	120,000	05/01/35	3.500%	20,317	20,198	
FNMA PL MA4014	31418DN81	05/17/22	95,000	05/01/35	3.000%	26,818	25,299	
FNMA PL MA4112	31418DSA1	02/22/24	50,000	08/01/35	3.000%	15,902	15,924	
FHLMC PL SB8505	31326GNW6	10/11/22	100,000	10/01/35	2.500%	44,959	45,851	
FNMA PL FMS609	3140X9GT6	04/19/21	40,000	01/01/36	2.000%	26,593	23,797	
FNMA PL CA9432	3140QHPS8	04/12/24	175,000	03/01/36	2.000%	101,081	102,282	
FHR 5092	3137FYAY2	03/31/21	30,000	06/25/36	2.500%	6,038	5,141	
FNMA PL BT7339	3140LWEM5	09/24/21	40,000	09/01/36	2.000%	28,388	23,987	
FNMA PL FS4049	3140XQB9	03/07/24	60,000	09/01/36	2.500%	45,228	45,213	
FHLMC PL G02882	3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	33,435	6,675	
FNMA PL 890247	31410LBO4	01/14/13	100,000	09/01/38	6.000%	9,253	3,347	
FHLMC PL G06685	3128M8XN9	10/03/11	201,434	03/01/39	6.500%	34,302	11,767	
FNMA PL AD0242	31418MHU9	11/14/11	500,000	09/01/39	5.500%	33,794	9,111	
GNR 2010 15	38376WA62	12/20/19	1,740,115	10/20/39	4.000%	14,044	12,828	
FNMA PL 932639	31412REL7	10/25/11	400,000	03/01/40	5.000%	37,428	13,224	
FNMA PL AE4350	31419EQZ5	11/14/11	90,000	10/01/40	4.000%	14,415	9,339	
FNMA PL A11886	3138AFQY4	09/13/12	70,000	05/01/41	4.500%	11,187	5,298	
FNMA PL CB0469	3140QKQX9	06/14/21	25,000	05/01/41	2.500%	20,258	16,356	
FNMA PL AJ1696	3138AS3E0	03/12/12	130,000	09/01/41	4.000%	16,945	6,834	
FHLMC PL Q03968	3132GKCD6	11/14/11	60,000	10/01/41	3.500%	9,809	7,731	
FNMA PL AB3678	31417AC00	11/14/11	60,000	10/01/41	3.500%	12,861	10,455	
FNMA PL CB1842	3140QMBL7	various	40,000	10/01/41	2.500%	34,454	28,583	
FNMA PL MA0926	31418AA40	04/12/12	270,000	12/01/41	4.000%	14,556	5,220	
FNMA PL AJ9172	3138E2FN0	03/12/12	130,000	01/01/42	4.000%	14,799	10,194	
FNMA PL AX5312	3138Y63W2	various	460,000	01/01/42	4.000%	112,790	73,214	

City of Columbia, Missouri

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June 30, 2024

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2024
FHLMC PL RB5145	02/14/22	40,000	02/01/42	2.000%	33,253	28,096
FNMA PL MA4617	07/11/23	60,000	04/01/42	3.000%	44,029	44,104
FHLMC PL RB5163	03/13/23	90,000	05/01/42	3.000%	67,796	67,478
FNMA PL AB5462	10/11/12	130,000	06/01/42	3.000%	26,666	16,809
FHLMC PL RB5175	01/27/23	90,000	08/01/42	4.000%	72,873	69,617
FNMA PL AB6212	10/11/12	90,000	09/01/42	3.000%	20,029	12,824
FHLMC PL SC0321	01/27/23	70,000	10/01/42	3.500%	57,600	55,297
FNR 2012 145	11/08/21	700,000	11/25/42	1.500%	15,234	11,475
FHR 4165	various	1,020,000	12/15/42	1.750%	98,598	98,409
FHLMC PL SC0341	01/27/23	90,000	01/01/43	4.000%	78,819	75,269
FHLMC PL SC0334	02/14/23	110,000	01/01/43	4.500%	88,915	85,617
FNMA PL FSS443	08/25/23	90,000	06/01/43	4.500%	78,339	79,524
FNMA PL BC5090	04/13/16	33,000	10/01/44	4.000%	4,933	2,463
FNMA PL AS4370	07/14/15	150,000	02/01/45	4.000%	44,918	32,686
FNR 2015-35	07/10/23	250,000	06/25/45	1.500%	25,976	26,655
FNR 2024-20	06/13/24	115,000	10/25/45	4.000%	100,094	97,862
FNMA PL AS7568	11/22/16	66,000	07/01/46	4.500%	12,415	6,399
FNMA PL AS7838	11/13/18	100,000	08/01/46	3.000%	25,528	25,940
FNMA PL AS8157	10/31/16	136,000	10/01/46	4.500%	35,715	21,019
FHR 4717	06/11/24	140,000	01/15/47	3.000%	135,692	138,363
FNR 2016	02/12/24	50,000	01/25/47	3.000%	39,381	39,189
FHLMC PL Q46279	09/22/17	101,000	02/01/47	3.500%	16,060	11,456
FHLMC PL Q49553	07/18/17	22,000	07/01/47	4.000%	2,711	1,386
FHLMC PL G08772	06/13/17	120,000	07/01/47	4.500%	25,405	15,306
FNR 2024-39	06/11/24	255,000	11/25/47	3.000%	191,978	193,651
FNMA PL 890813	11/13/18	95,000	12/01/47	3.500%	24,810	24,591
FNMA PL CA1218	03/19/18	36,000	02/01/48	4.500%	6,178	4,404
FNMA PL CA1378	03/13/18	80,000	03/01/48	4.000%	15,781	12,850
FNMA PL BJ9169	various	1,043,000	05/01/48	4.000%	116,576	115,584
FNMA PL BN0340	03/21/19	195,000	12/01/48	4.500%	26,213	17,656
FNMA PL FM1090	various	38,000	05/01/49	4.000%	9,487	6,972
JPMDB 2016 C2 A SB	07/06/21	90,000	06/15/49	2.954%	37,004	32,229
FNMA PL BO1766	08/20/19	106,000	07/01/49	4.500%	24,925	18,149
FNMA PL FM2789	07/07/20	133,000	07/01/49	4.000%	35,750	26,722
FNMA PL FM1567	10/10/19	881,000	08/01/49	3.500%	131,671	129,120
CD 2016 CD1 A SB	10/21/21	175,000	08/10/49	2.622%	79,563	72,356
JPMCC 2016 JP3	01/19/21	50,000	08/15/49	2.777%	22,829	20,040
FHLMC PL QA3869	12/18/19	238,000	10/01/49	3.500%	77,815	63,291
BACM 2017 BNK A SB	01/18/22	95,000	02/15/50	3.366%	49,569	45,380
CD 2017 CD4 A SB	11/08/21	100,000	05/10/50	3.317%	63,056	56,191
FNMA PL FM6261	05/23/22	130,000	06/01/50	5.000%	43,170	40,437
FHLMC PL RA3580	12/14/20	50,000	09/01/50	2.000%	37,715	28,466
FNMA PL MA4157	10/14/21	50,000	10/01/50	1.500%	36,645	28,520
FHLMC PL SD7528	11/13/20	55,000	11/01/50	2.000%	41,285	31,365
GSMS 2017 GS8 A AB	11/08/21	75,000	11/10/50	3.313%	52,100	46,090
FHLMC PL RA4245	12/14/20	45,000	12/01/50	2.000%	35,718	27,229
FNMA PL CA8143	12/28/20	65,000	12/01/50	2.500%	42,094	31,920
FNMA PL FM6708	02/14/22	45,000	01/01/51	2.500%	24,800	20,704
BMARK 2018 B1 A SB	08/16/21	26,000	01/15/51	3.602%	19,724	17,804
FNMA PL BR2619	02/11/21	35,000	02/01/51	2.000%	26,127	19,900
FNMA PL FM6564	03/18/21	148,000	03/01/51	2.500%	93,673	72,073
FHLMC PL RA5552	08/12/21	132,000	07/01/51	3.000%	97,569	87,111
FNMA PL FM8348	08/13/21	35,000	08/01/51	2.500%	24,970	19,703
FNMA PL FM8601	09/14/21	50,000	08/01/51	2.500%	44,178	34,678
FNMA PL FM8595	09/14/21	55,000	08/01/51	2.500%	45,489	35,787
FNMA PL FM8617	09/14/21	40,000	09/01/51	2.000%	32,187	25,168
GNR 2021-155	01/31/24	190,000	09/20/51	6.000%	62,807	64,707
FNMA PL FM9067	12/12/23	30,000	10/01/51	2.500%	21,049	21,112
FNMA PL FS0328	01/13/22	40,000	10/01/51	4.000%	31,655	26,503
FNMA PL FM8857	09/15/21	50,000	10/01/51	2.000%	43,433	33,946
FNMA PL MA4468	10/15/21	40,000	11/01/51	3.500%	28,752	23,133
FNMA PL FS2572	08/11/22	85,000	11/01/51	2.000%	64,985	59,660
FHLMC PL QD5507	01/20/22	40,000	01/01/52	2.000%	32,674	26,644
FNMA PL CB2668	03/12/24	300,000	01/01/52	3.000%	224,513	221,807
FNMA PL BV3091	02/14/22	35,000	02/01/52	2.500%	28,134	23,622
FNMA PL FS1931	08/11/22	70,000	02/01/52	2.500%	51,198	47,766
FNMA PL MA4565	02/28/22	50,000	03/01/52	3.500%	42,086	36,346
FNMA PL BM7053	08/19/22	90,000	03/01/52	2.000%	72,737	65,579
FHLMC PL SE9055	08/22/22	160,000	03/01/52	2.000%	125,794	112,865
FHLMC PL QD9791	08/19/22	40,000	04/01/52	2.000%	30,766	32,639
FNMA PL FS1626	09/14/22	45,000	04/01/52	2.500%	33,869	32,287
FNMA PL FS1395	04/08/22	40,000	04/01/52	4.000%	35,800	27,684
FHLMC PL QE0359	04/01/22	50,000	04/01/52	3.500%	38,331	34,219
FNMA PL FS2180	08/11/22	75,000	04/01/52	2.000%	56,119	51,031
FHLMC PL RA7191	05/11/22	80,000	04/01/52	3.500%	66,910	61,563
FNMA PL MA4684	31418EF21	165,000	06/01/52	4.500%	135,638	134,259
FHLMC PL SD8220	06/12/24	295,000	06/01/52	3.000%	227,850	226,831
FNMA PL FS2418	01/25/24	48,000	07/01/52	3.500%	38,842	38,497
FNMA PL FS2442	12/15/23	80,000	07/01/52	4.000%	46,653	65,599
FNMA PL CB4129	11/23/22	120,000	07/01/52	4.500%	99,662	98,039
FNMA PL FS4018	12/13/23	373,000	07/01/52	3.000%	294,474	293,141

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
June 30, 2024

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2024	
FNMA PL BT8308	05/19/23	90,000	08/01/52	4.500%	77,512	76,058	
FHLMC PL RA7779	12/21/22	140,000	08/01/52	4.500%	116,686	113,111	
FNMA PL MA4786	10/21/22	150,000	10/01/52	5.500%	122,774	123,739	
FHLMC PL SD3954	12/13/23	100,000	11/01/52	4.000%	88,375	88,271	
FHLMC PL SD2184	11/29/22	90,000	01/01/53	6.000%	80,285	80,640	
FHLMC PL SD2428	04/13/23	90,000	01/01/53	5.000%	81,451	79,176	
FHLMC PL SD3772	12/13/23	120,000	06/01/53	4.500%	111,782	111,669	
FNMA PL MA5105	03/19/24	240,000	08/01/53	4.500%	218,519	218,220	
FNMA PL FS5833	11/28/23	90,000	10/01/53	6.000%	86,028	86,788	
GNMA PL MA9365M	03/20/24	220,000	12/20/53	7.000%	219,439	219,099	
GNMA PL MA9425M	03/20/24	230,000	01/20/54	6.500%	229,745	229,854	
GNR 2024-022	03/01/24	180,000	02/20/54	3.000%	134,606	135,369	
GNMA PL MA9489M	03/07/24	180,000	02/20/54	6.000%	179,587	178,823	
FNMA PL MA5294	03/26/24	120,000	03/01/54	4.500%	115,002	114,072	
GNR 2024-020	03/01/24	170,000	03/01/54	4.000%	140,671	140,247	
GNMA PL MA9541M	03/21/24	190,000	03/20/54	5.500%	187,733	187,187	
BENCH 2021-B25	04/10/24	140,000	04/15/54	2.271%	123,955	124,640	
GNMA PL MA9606M	04/12/24	70,000	04/20/54	6.000%	69,927	69,925	
GNMA PL MA9607M	04/22/24	80,000	04/20/54	6.500%	80,794	80,802	
FNMA PL MA5354	04/22/24	170,000	05/01/54	6.000%	166,142	167,486	
GNMA PL MA9668M	05/16/24	455,000	05/20/54	5.500%	451,912	451,365	
FNMA PL MA5387	05/20/24	230,000	06/01/54	5.000%	222,244	222,118	
FNMA PL MA5388	05/16/24	515,000	06/01/54	5.500%	507,859	506,582	
GNMA PL MA9726C	05/20/24	170,000	06/20/54	6.000%	171,461	170,932	
Bmark 2021-B27	03/19/24	90,000	07/15/54	2.390%	72,566	73,066	
Bmark 2021-B28	08/16/24	50,000	08/15/54	2.224%	40,586	40,876	
GS MT 2021	02/22/24	50,000	12/15/54	2.618%	41,430	41,231	
Bmark 2022-B34	03/07/24	140,000	04/15/55	3.786%	124,649	123,091	
Bank 2017 BNK A SB	07/06/21	75,000	09/15/60	3.265%	49,424	42,979	
Total Asset-Backed Securities					\$ 15,930,319	\$ 15,255,066	
Municipal Securities:							
Pennsylvania Econ Dev FI Tax Rv	70869PMQ7	04/28/21	70,000	06/15/25	1.164%	70,000	67,261
Port Seattle WA Tax Rv	735389R42	07/20/21	90,000	08/01/25	1.136%	90,000	86,010
Hillsborough Co FL Avtn Tax	432308S96	03/09/22	160,000	10/01/25	2.238%	160,000	154,087
Oklahoma St Trpk Auth Tax	679111Z14	01/06/21	130,000	01/01/26	0.753%	132,869	122,731
Houston TX Arpt Sys	442349EN2	09/28/23	220,000	07/01/26	5.343%	199,778	206,108
Kentucky St Ppty & Bldgs Tax	49151FW48	10/05/22	105,000	06/01/27	4.393%	105,000	103,047
Massachusetts St SPL OBG	576004HD0	08/30/22	145,000	07/15/27	3.680%	145,000	140,340
New York NY City Transi Tax Rv	64972JFK9	10/21/22	130,000	08/01/27	3.590%	119,948	124,988
Port Seattle WA Tax Rv	735389W87	08/11/22	160,000	08/01/27	3.708%	160,000	154,445
Middlesex Cnty NJ	596564RY2	07/17/23	230,000	08/15/27	4.774%	230,000	229,884
Alabama Fed Aid Hwy Fin Tax VR	010268CP3	09/01/22	215,000	09/01/27	1.547%	188,960	194,770
Chicago IL O Hare Intl	167593T28	07/24/23	200,000	01/01/28	4.911%	178,350	182,433
Dallas Fort Worth Tex Intl	23503CBW6	07/20/23	175,000	11/01/28	4.721%	175,000	174,336
New York St Dorm Auth	64990F6Z2	03/14/24	185,000	03/15/29	4.579%	185,000	183,323
Burbank Glendale Tax RV	120827EJ5	05/23/24	65,000	07/01/29	5.170%	65,000	65,956
Total Police and Firefighters' Investments					\$ 2,204,905	\$ 2,189,719	
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 164,140,969	\$ 192,268,578	
					\$ 701,955,028	\$ 722,890,666	