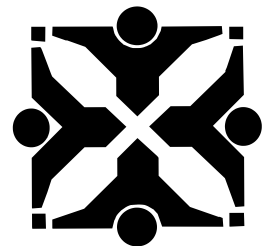


CITY OF COLUMBIA, MISSOURI

**Financial Management
Information Supplement**

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

Department of Finance
Matthew Lue
Director of Finance



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February 2, 2024

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

The Financial Management Information Supplement (FMIS), as presented herein, is unaudited and is not presented in the new governmental reporting model format (GASB 34). The Annual Comprehensive Financial Report for the City of Columbia is audited and prepared with GASB 34 implemented and this FMIS document is intended to supplement or provide additional information. Financial statements in the Financial Section are generally presented for the last two fiscal years for comparative purposes.

The FMIS contains the combined and combining financial statements for all funds of the City and certain detail schedules are also included. Governmental fund types include General Fund, Special Revenue Funds, Debt Service Funds and a Capital Projects Fund. The Proprietary fund types include ten Enterprise Funds and five Internal Service Funds. The Fiduciary fund types include the Police and Firefighters' Retirement Fund (Pension), Other Postemployment Benefits Fund, an Expendable Trust Fund, a Nonexpendable Trust Fund and Custodial Funds. Two account groups are also included: General Fixed Assets and General Long-Term Debt.

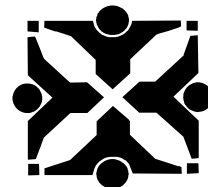
Respectfully submitted,

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

Mr. Matthew Lue
Director of Finance

GENERAL PURPOSE FINANCIAL STATEMENTS

The General Purpose Financial Statements provide a summary overview of the financial position of all funds and account groups as well as the operating results of all funds. They also serve as an introduction to the more detailed statements and schedules that follow in subsequent sections.



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**CITY OF COLUMBIA, MISSOURI
COMBINED BALANCE SHEET**

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

ASSETS	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
Cash and cash equivalents	\$ 62,634,022	\$ 26,061,520	\$ 1,253,630	\$ 63,677,567
Cash and cash equivalents – Nonexpendable Trust Fund	-	-	-	-
Accounts receivable	1,041,562	31,862	-	3,144,913
Taxes receivable	7,218,864	5,844,918	-	-
Allowance for uncollectible taxes	(11,079)	-	-	-
Tax bills receivable	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Grants receivable	291,724	93,004	-	1,109,673
Lease receivable	345,508	-	-	-
Rehabilitation loans receivable	-	6,297,707	-	-
Accrued interest	219,885	23,991	-	278,551
Net Pension asset	-	-	-	-
Net OPEB asset	-	-	-	-
Due from other funds	3,536,702	-	-	-
Due from pension funds	-	-	-	-
Advances to other funds	-	-	-	-
Loans receivable from other funds	-	-	-	-
Inventory	419,403	-	-	-
Prepaid expenses	393,771	6,490	-	-
Other assets – current	-	105,562	-	-
Restricted assets—cash and cash equivalents	2,674,317	8,903,713	-	-
Restricted assets – other	-	-	-	-
Lease receivable	-	-	-	-
Investments	-	-	-	-
Property, plant and equipment	-	-	-	-
Accumulated depreciation	-	-	-	-
Construction in progress	-	-	-	-
Amount available in Debt Service Funds	-	-	-	-
Amount to be provided for the payment of general long-term debt	-	-	-	-
TOTAL ASSETS	<u>\$78,764,679</u>	<u>\$47,368,767</u>	<u>\$1,253,630</u>	<u>\$68,210,704</u>
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pensions	-	-	-	-
Outflows related to OPEB	-	-	-	-
Loss on refunding of debt	-	-	-	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 78,764,679</u>	<u>\$ 47,368,767</u>	<u>\$ 1,253,630</u>	<u>\$ 68,210,704</u>

CITY OF COLUMBIA, MISSOURI
COMBINED BALANCE SHEET

FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust Funds	General Fixed Assets	General Long-term Debt	2023	2022
\$ 99,653,189	\$ 41,559,788	\$ 1,243,887	\$ -	\$ -	\$ 296,083,603	\$ 272,556,192
-	-	7,951,368	-	-	7,951,368	7,109,200
25,450,841	514,861	1,302	-	-	30,185,341	22,259,442
-	-	-	-	-	13,063,782	12,328,671
-	-	-	-	-	(11,079)	(8,870)
-	-	496,136	-	-	496,136	497,650
-	-	(19,148)	-	-	(19,148)	(19,148)
2,735,124	23,364	-	-	-	4,252,889	3,644,067
-	-	-	-	-	345,508	430,653
603,549	118,807	411,698	-	-	6,297,707	6,744,442
-	-	-	-	-	1,656,481	634,671
-	-	-	-	-	-	-
-	-	-	-	-	3,536,702	2,332,574
-	-	1,063,933	-	-	1,063,933	1,605,232
3,059	-	-	-	-	3,059	14,919
6,499,938	1,468,637	-	-	-	8,387,978	8,779,760
193,367	86,558	-	-	-	680,186	1,845,354
297	258,814	-	-	-	364,673	392,264
160,679,677	-	-	-	-	172,257,707	164,790,087
25,870,748	1,815,805	-	-	-	27,686,553	48,472,884
-	85,942	-	-	-	85,942	114,319
-	1,289,834	171,473,902	-	-	172,763,736	154,001,227
1,180,123,081	11,204,894	-	662,420,473	-	1,853,748,448	1,818,910,351
(542,014,549)	(5,795,594)	-	-	-	(547,810,143)	(533,461,215)
53,951,946	-	-	16,383,413	-	70,335,359	52,364,659
-	-	-	-	1,253,630	1,253,630	1,229,059
-	-	-	-	11,460,808	11,460,808	12,437,910
<u>\$1,013,750,267</u>	<u>\$52,631,710</u>	<u>\$182,623,078</u>	<u>\$678,803,886</u>	<u>\$12,714,438</u>	<u>\$2,136,121,159</u>	<u>\$ 2,060,006,354</u>
7,956,649	1,151,254	-	-	-	9,107,903	8,133,891
525,228	93,449	-	-	-	618,677	985,709
3,734,218	-	-	-	-	3,734,218	4,113,559
<u>12,216,095</u>	<u>1,244,703</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,460,798</u>	<u>13,233,159</u>
<u>\$ 1,025,966,362</u>	<u>\$ 53,876,413</u>	<u>\$ 182,623,078</u>	<u>\$ 678,803,886</u>	<u>\$ 12,714,438</u>	<u>\$ 2,149,581,957</u>	<u>\$ 2,073,239,513</u>

**CITY OF COLUMBIA, MISSOURI
COMBINED BALANCE SHEET**

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
LIABILITIES:				
Accounts payable	\$1,169,507	\$ 315,160	\$ -	\$ 701,647
Interest payable	-	-	-	-
Accrued payroll and payroll taxes	3,870,902	489,598	-	9,590
Accrued sales tax	-	-	-	-
Due to other funds	-	112,427	-	-
Advances from other funds	-	562,763	-	-
Customer security and escrow deposits	-	-	-	-
Loans payable to other funds – current maturities	-	-	-	-
Obligations under capital leases – current maturities	-	-	-	-
Unearned revenue	11,272,379	12,804	-	-
Other liabilities – current	3,854,091	105,805	-	-
Liabilities payable from restricted assets	-	-	-	-
Obligations under capital leases – long-term portion	-	-	-	-
Revenue bonds payable	-	-	-	-
Other liabilities – long-term	-	-	-	-
Loans payable to other funds – long-term	-	-	-	-
Accrued compensated absences	-	-	-	-
Special obligation notes payable	-	-	-	-
Incurred but not reported claims	-	-	-	-
Claims payable	-	-	-	-
Special obligation bonds payable	-	-	-	-
Net OPEB obligation	-	-	-	-
TOTAL LIABILITIES	20,166,879	1,598,557	-	711,237
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants	-	-	-	904,183
Deferred inflows-lease	96,100	-	-	-
Unavailable revenue - grants received in advance	332,892	-	-	-
Unavailable revenue - sales tax	-	-	-	-
Inflows related to OPEB	-	-	-	-
Bonds	-	-	-	-
Inflows related to pensions	-	-	-	-
Total deferred inflows of resources	428,992	-	-	904,183
FUND EQUITY:				
Contributed capital	-	-	-	-
Investment in general fixed assets	-	-	-	-
Fund balances and retained earnings:				
Fund balances:				
Nonspendable	813,174	6,490	-	-
Restricted	2,992,222	45,794,933	-	65,993,112
Committed	535,781	-	1,253,630	-
Assigned	4,635,417	(31,213)	-	-
Unassigned	49,192,214	-	-	602,172
Retained earnings	-	-	-	-
Total fund balances and retained earnings	58,168,808	45,770,210	1,253,630	66,595,284
TOTAL FUND EQUITY AND OTHER CREDITS	58,168,808	45,770,210	1,253,630	66,595,284
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, EQUITY, AND OTHER CREDITS	\$ 78,764,679	\$ 47,368,767	\$ 1,253,630	\$ 68,210,704

CITY OF COLUMBIA, MISSOURI
COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust Funds	General Fixed Assets	General Long-term Debt	2023	2022
\$ 10,907,431	\$ 602,696	\$ -	\$ -	\$ -	\$ 13,696,441	\$ 10,810,787
-	-	-	-	-	-	-
4,510,438	857,511	-	-	-	9,738,039	8,660,387
869,272	-	-	-	-	869,272	834,724
1,767,505	1,656,770	-	-	-	3,536,702	2,046,941
501,170	-	-	-	-	1,063,933	-
5,620,000	-	-	-	-	5,620,000	5,405,000
3,059	-	-	-	-	3,059	11,860
-	-	-	-	-	-	-
77,240	-	-	-	-	11,362,423	13,016,873
140,720	29,739	919	-	-	4,131,274	3,944,620
23,491,698	-	-	-	-	23,491,698	31,163,022
-	-	-	-	-	-	-
181,014,416	-	-	-	-	181,014,416	193,213,232
9,267,463	-	-	-	-	9,267,463	8,604,742
-	-	-	-	-	-	3,059
-	-	-	-	4,384,438	4,384,438	3,861,969
-	-	-	-	-	-	-
-	1,009,250	-	-	-	1,009,250	1,018,700
-	6,352,967	-	-	-	6,352,967	5,936,363
67,604,749	-	-	-	8,330,000	75,934,749	83,682,861
-	-	-	-	-	-	364,794
<u>305,775,161</u>	<u>10,508,933</u>	<u>919</u>	<u>-</u>	<u>12,714,438</u>	<u>351,476,124</u>	<u>372,579,934</u>
-	-	-	-	-	904,183	108,986
513,960	85,944	-	-	-	696,004	9,535,260
-	-	-	-	-	332,892	420,366
-	-	-	-	-	-	-
874,989	155,679	-	-	-	1,030,668	63,503
-	-	-	-	-	-	555,220
13,429,223	490,972	-	-	-	13,920,195	12,450,294
<u>14,818,172</u>	<u>732,595</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,883,942</u>	<u>23,133,629</u>
-	-	-	-	-	-	-
-	-	-	678,803,886	-	678,803,886	624,820,813
-	-	-	-	-	-	-
-	-	1,500,000	-	-	2,319,664	1,971,738
-	-	539,434	-	-	115,319,701	96,343,125
-	-	8,175,626	-	-	9,965,037	9,110,012
-	-	26,078	-	-	4,630,282	1,947,802
-	-	172,381,021	-	-	222,175,407	203,056,559
<u>705,373,029</u>	<u>42,634,885</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>748,007,914</u>	<u>740,275,901</u>
<u>705,373,029</u>	<u>42,634,885</u>	<u>182,622,159</u>	<u>-</u>	<u>-</u>	<u>1,102,418,005</u>	<u>1,052,705,137</u>
<u>705,373,029</u>	<u>42,634,885</u>	<u>182,622,159</u>	<u>678,803,886</u>	<u>-</u>	<u>1,781,221,891</u>	<u>1,677,525,950</u>
<u>\$ 1,025,966,362</u>	<u>\$ 53,876,413</u>	<u>\$ 182,623,078</u>	<u>\$ 678,803,886</u>	<u>\$ 12,714,438</u>	<u>\$ 2,149,581,957</u>	<u>\$ 2,073,239,513</u>

CITY OF COLUMBIA, MISSOURI
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023
 (WITH COMPARABLE AMOUNTS FOR 2022)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
REVENUES:				
General property taxes	\$ 10,266,557	\$ -	\$ -	\$ -
Sales tax	30,124,725	30,121,651	-	-
Use tax	3,961,765	4,154,008	-	-
Lease revenue	-	-	-	-
Other local taxes	14,010,570	4,026,024	-	-
Licenses and permits	1,641,352	-	-	-
Fines	439,148	-	-	-
Fees and service charges	2,746,587	5,348,031	-	-
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.)	16,759,394	-	-	-
Special assessment charges	-	-	-	-
Intragovernmental revenue	10,815,718	-	-	-
Revenue from other governmental units	7,347,263	1,081,796	-	3,613,982
Investment revenue	2,493,199	1,203,144	47,808	2,666,519
Miscellaneous	2,474,938	293,018	-	1,369,911
TOTAL REVENUES	103,081,216	46,227,672	47,808	7,650,412
EXPENDITURES:				
Current:				
Policy development and administration	10,026,261	2,495,133	-	-
Public safety	54,075,900	-	-	-
Transportation	11,233,238	-	-	-
Health and environment	12,956,620	1,150,675	-	-
Personal development	2,577,956	13,329,065	-	-
Supporting activities	3,434,079	-	-	-
Miscellaneous nonprogrammed activities	125,476	-	-	-
Principal-capital lease payment	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	18,550,725
Debt service:				
Redemption of serial bonds	-	-	1,475,000	-
Interest	-	-	282,825	-
Fiscal agent fees	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL EXPENDITURES	94,429,530	16,974,873	1,757,825	18,550,725
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,651,686	29,252,799	(1,710,017)	(10,900,313)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	9,060,989	7,074,211	1,757,825	19,152,611
Operating transfers to other funds	(11,303,687)	(28,021,552)	-	(181,829)
Miscellaneous	-	-	-	-
Lease Proceeds	-	-	-	-
Proceeds of 2016 S.O. Bonds	-	-	-	-
Premium on 2016 S.O. Bonds	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,242,698)	(20,947,341)	1,757,825	18,970,782
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	6,408,988	8,305,458	47,808	8,070,469
FUND BALANCES, BEGINNING OF YEAR	51,759,820	37,464,752	1,205,822	58,524,815
FUND BALANCES, END OF YEAR	58,168,808	45,770,210	1,253,630	66,595,284

**CITY OF COLUMBIA, MISSOURI
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

FIDUCIARY FUND TYPE Expendable Trust Funds	TOTAL (Memorandum Only)	
	2023	2022
\$ -	\$ 10,266,557	\$ 9,335,517
-	60,246,376	58,955,232
-	8,115,773	1,311,370
-	-	-
-	18,036,594	15,631,349
-	1,641,352	1,072,953
-	439,148	552,153
-	8,094,618	4,113,934
-	16,759,394	16,748,504
-	-	-
-	10,815,718	9,207,929
-	12,043,041	23,653,547
16,108	6,426,778	147,902
75,065	4,212,932	2,482,884
<u>91,173</u>	<u>157,098,281</u>	<u>143,213,274</u>
-	12,521,394	9,485,474
-	54,075,900	50,893,094
-	11,233,238	13,841,313
-	14,107,295	12,037,810
5,540	15,912,561	10,071,705
-	3,434,079	3,425,404
-	125,476	57,964
-	-	-
-	-	-
-	18,550,725	11,344,304
-	1,475,000	1,415,000
-	282,825	355,075
-	-	318
-	-	-
<u>5,540</u>	<u>131,718,493</u>	<u>112,927,461</u>
<u>85,633</u>	<u>25,379,788</u>	<u>30,285,813</u>
13,163	37,058,799	31,406,670
(109,495)	(39,616,563)	(37,740,127)
-	-	-
-	-	-
-	-	-
-	-	-
<u>(96,332)</u>	<u>(2,557,764)</u>	<u>(6,333,457)</u>
(10,699)	22,822,024	23,952,356
<u>576,211</u>	<u>149,531,420</u>	<u>125,579,064</u>
<u>565,512</u>	<u>172,353,444</u>	<u>149,531,420</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>2023</u>		<u>(Over) Under Budget</u>	<u>2022</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
REVENUES:				
General property taxes	\$ 9,500,000	\$ 10,266,557	\$ (766,557)	\$ 9,335,517
Sales tax	29,124,267	30,124,725	(1,000,458)	29,461,437
Use tax	2,078,649	3,961,765	(1,883,116)	642,572
Other local taxes	11,100,000	14,010,570	(2,910,570)	12,003,180
Licenses and permits	1,398,429	1,641,352	(242,923)	1,072,953
Fines	485,636	439,148	46,488	552,153
Fees and service charges	3,068,509	2,746,587	321,922	3,060,416
Pilot	18,558,195	16,759,394	1,798,801	16,748,504
Intragovernmental revenue	12,870,433	10,815,718	2,054,715	9,207,929
Revenue from other governmental units	15,892,455	7,347,263	8,545,192	17,810,635
Investment revenue	1,712,457	2,493,199	(780,742)	(38,896)
Miscellaneous revenue	1,903,363	2,474,938	(571,575)	1,137,062
TOTAL REVENUES	107,692,393	103,081,216	4,611,177	100,993,462
EXPENDITURES:				
Current:				
Policy development and administration	11,820,958	10,026,261	1,794,697	9,485,474
Public safety	59,056,228	54,075,900	4,980,328	50,893,094
Transportation	14,339,638	11,233,238	3,106,400	11,362,199
Health and environment	19,476,189	12,956,620	6,519,569	12,037,810
Personal development	3,937,085	2,577,956	1,359,129	8,637,666
Supporting activities	4,716,609	3,434,079	1,282,530	3,425,404
Miscellaneous nonprogrammed activities:	2,210,155	125,476	2,084,679	57,964
TOTAL EXPENDITURES	115,556,862	94,429,530	21,127,332	95,899,611
DEFICIENCY OF REVENUES OVER EXPENDITURES	(7,864,469)	8,651,686	(16,516,155)	5,093,851
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	8,897,956	9,060,989	(163,033)	10,685,064
Operating transfers to other funds	(11,303,687)	(11,303,687)	-	(12,447,593)
Lease Proceeds	124,600	-	124,600	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,281,131)	(2,242,698)	(38,433)	(1,762,529)
AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ (10,145,600)	\$ 6,408,988	\$ (16,554,588)	\$ 3,331,322
FUND BALANCE, BEGINNING OF PERIOD		51,759,820		48,428,498
FUND BALANCE, END OF PERIOD		\$ 58,168,808		\$ 51,759,820

CITY OF COLUMBIA, MISSOURI
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS OR FUND BALANCES

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2023
 (WITH COMPARABLE AMOUNTS FOR 2022)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2023	2022
OPERATING REVENUES:					
Charges for services	\$ 236,844,598	\$ 39,741,737	\$ -	\$ 276,586,335	\$ 281,332,463
Investment revenue	-	-	328,631	328,631	48,815
TOTAL OPERATING REVENUES	<u>236,844,598</u>	<u>39,741,737</u>	<u>328,631</u>	<u>276,914,966</u>	<u>281,381,278</u>
OPERATING EXPENSES:					
Personal services	50,202,359	9,113,057	-	59,315,416	51,970,456
Materials, supplies, and power	93,933,437	7,398,541	-	101,331,978	116,711,538
Travel and training	317,126	178,683	-	495,809	450,982
Intragovernmental	18,366,875	899,578	-	19,266,453	17,604,034
Utilities, services, and miscellaneous	23,889,994	23,885,971	10,017	47,785,982	44,768,502
TOTAL OPERATING EXPENSES	<u>186,709,791</u>	<u>41,475,830</u>	<u>10,017</u>	<u>228,195,638</u>	<u>231,505,512</u>
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	50,134,807	(1,734,093)	318,614	48,719,328	49,875,766
PAYMENT-IN-LIEU-OF-TAX	(16,759,394)	-	-	(16,759,394)	(16,748,504)
DEPRECIATION	(29,506,161)	(771,869)	-	(30,278,030)	(30,718,034)
AMORTIZATION	-	-	-	-	(124,785)
OPERATING INCOME (LOSS)	<u>3,869,252</u>	<u>(2,505,962)</u>	<u>318,614</u>	<u>1,681,904</u>	<u>2,284,443</u>
NONOPERATING REVENUES (EXPENSES):					
Revenue from other governmental units	5,629,543	71,856	-	5,701,399	5,075,628
Loss on disposal of fixed assets/ inventory	(19,071,812)	-	-	(19,071,812)	(113,441)
Investment revenue	9,585,453	1,471,029	-	11,056,482	101,566
Miscellaneous revenue	3,396,361	217,010	-	3,613,371	11,484,497
Interest expense	(6,936,093)	-	-	(6,936,093)	(7,693,131)
Fiscal agent fees	(1,132,540)	-	-	(1,132,540)	(222,258)
Interest revenue-leases	163,194	-	-	163,194	162,858
TOTAL NONOPERATING REVENUES	<u>(8,365,894)</u>	<u>1,759,895</u>	<u>-</u>	<u>(6,605,999)</u>	<u>8,795,719</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(4,496,642)</u>	<u>(746,067)</u>	<u>318,614</u>	<u>(4,924,095)</u>	<u>11,080,162</u>
OPERATING TRANSFERS:					
Operating transfers from other funds	4,890,202	2,574,661	-	7,464,863	13,806,048
Operating transfers to other funds	(4,409,615)	(497,484)	-	(4,907,099)	(7,472,591)
TOTAL OPERATING TRANSFERS	<u>480,587</u>	<u>2,077,177</u>	<u>-</u>	<u>2,557,764</u>	<u>6,333,457</u>
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(4,016,055)	1,331,110	318,614	(2,366,331)	17,413,619
Capital contributions	-	-	-	-	-
NET INCOME (LOSS)	<u>(4,016,055)</u>	<u>1,331,110</u>	<u>318,614</u>	<u>(2,366,331)</u>	<u>17,413,619</u>
AMORTIZATION OF CONTRIBUTED CAPITAL	10,416,958	-	-	10,416,958	16,899,801
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS OR FUND BALANCES	6,400,903	1,331,110	318,614	8,050,627	34,313,420
RETAINED EARNINGS OR FUND BALANCES, BEGINNING OF PERIOD	698,972,126	41,303,775	9,357,012	749,632,913	715,319,493
Equity transfers from other funds	-	-	-	-	-
Equity transfers to other funds	-	-	-	-	-
RETAINED EARNINGS OR FUND BALANCES, END OF PERIOD	<u>\$ 705,373,029</u>	<u>\$ 42,634,885</u>	<u>\$ 9,675,626</u>	<u>\$ 757,683,540</u>	<u>\$ 749,632,913</u>

**CITY OF COLUMBIA, MISSOURI
COMBINED STATEMENT OF CASH FLOWS**

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:					
Operating income (loss)	\$ 3,869,252	\$ (2,505,962)	\$318,614	\$ 1,681,904	\$ 2,284,443
Adjustments to reconcile operating income (loss)					
To net cash provided by (used in) operating activities:					
Depreciation/Amortization	29,506,161	771,869	-	30,278,030	30,718,034
Adjustment to operating income (loss) for investment activity	-	-	(328,631)	(328,631)	(48,815)
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	(4,736,462)	(53,617)	-	(4,790,079)	(165,419)
Decrease (increase) in due from other funds	-	-	-	-	-
Decrease (increase) in advances to other funds	-	-	541,300	541,300	461,245
Decrease (increase) in loans receivable from other funds	11,860	-	-	11,860	88,804
Decrease (increase) in inventory	530,926	(82,863)	-	448,063	(546,184)
Decrease (increase) in prepaid expense	1,096,490	360,456	-	1,456,946	(1,542,950)
Decrease (increase) in other assets	467	78,901	-	79,368	(338,634)
Increase (decrease) in accounts payable	3,342,299	227,426	-	3,569,725	597,693
Increase (decrease) in accrued payroll	144,312	85,019	-	229,331	232,705
Increase (decrease) in accrued sales tax	320,182	-	-	320,182	1,998
Increase (decrease) in due to other funds	89,799	1,371,136	-	1,460,935	196,715
Increase (decrease) in loans payable to other funds	(8,801)	-	-	(8,801)	(76,945)
Increase (decrease) in net pension obligation	8,706,033	805,164	-	9,511,197	(8,784,259)
Increase (decrease) in net OPEB obligation	81,250	15,291	-	96,541	229,677
Increase (decrease) in net lease receivable	413,589	28,377	-	441,966	(9,480,416)
Increase (decrease) in other liabilities	(519,646)	25,920	-	(493,726)	(470,368)
Increase (decrease) in claims payable	-	407,154	-	407,154	562,420
Unrealized gain (loss) on cash equivalents	1,014,029	160,996	-	1,175,025	(234,614)
Other non-operating revenue	2,443,194	217,010	-	2,660,204	11,484,497
Net cash provided by (used in) operating activities	<u>46,304,934</u>	<u>1,912,277</u>	<u>531,283</u>	<u>48,748,494</u>	<u>25,169,627</u>
ACTIVITIES:					
Operating transfers in	4,890,202	2,574,661	-	7,464,863	13,806,048
Operating transfers out	(4,409,615)	(497,484)	-	(4,907,099)	(7,472,591)
Operating grants	2,894,419	65,296	-	2,959,715	6,240,241
Equity transfer	-	-	-	-	-
Net cash provided by noncapital financing activities	<u>3,375,006</u>	<u>2,142,473</u>	<u>-</u>	<u>5,517,479</u>	<u>12,573,698</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Proceeds from bonds and loans	-	-	-	-	-
Debt service – interest payment	(6,715,121)	-	-	(6,715,121)	(7,472,348)
Debt service – principal and advance refunding payments	(19,796,497)	-	-	(19,796,497)	(23,532,556)
Leased and right to use financings	(475,557)	-	-	(475,557)	9,344,169
Acquisition and construction of capital assets	(30,559,981)	(28,647)	-	(30,588,628)	(40,865,982)
Decrease in construction contracts	(4,113,948)	(2,519,887)	-	(6,633,835)	(7,495,821)
Fiscal agent fees paid	(179,373)	-	-	(179,373)	(222,258)
Capital contributions received	13,483,413	-	-	13,483,413	17,117,433
Proceeds from advances from other funds	(1,104,061)	-	-	(1,104,061)	(461,246)
Other	-	-	-	-	-
Net cash used for capital and related financing activities	<u>(49,461,125)</u>	<u>(2,548,534)</u>	<u>-</u>	<u>(52,009,659)</u>	<u>(53,588,609)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest received	8,075,450	1,233,959	328,630	9,638,039	409,663
Purchase of investments	-	2,743	-	2,743	7,371
Sale of investments	-	-	-	-	-
Purchase of tax bills	-	-	(19,259)	(19,259)	2,238
Sale of tax bills	-	-	1,514	1,514	131,603
Net cash provided by investing activities	<u>8,075,450</u>	<u>1,236,702</u>	<u>310,885</u>	<u>9,623,037</u>	<u>550,875</u>
Net increase in cash and cash equivalents	8,294,265	2,742,918	842,168	11,879,351	(15,294,409)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>260,244,245</u>	<u>38,816,870</u>	<u>7,109,200</u>	<u>306,170,315</u>	<u>321,464,724</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 268,538,510</u>	<u>\$ 41,559,788</u>	<u>\$ 7,951,368</u>	<u>\$ 318,049,666</u>	<u>\$ 306,170,315</u>

**CITY OF COLUMBIA, MISSOURI
COMBINED STATEMENT OF CASH FLOWS**

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2023	2022
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:					
Cash and cash equivalents	99,653,189	41,559,788	7,951,368	149,164,345	139,829,155
Restricted assets – cash and cash equivalents	<u>168,885,321</u>	<u>-</u>	<u>-</u>	<u>168,885,321</u>	<u>166,341,160</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>268,538,510</u>	<u>41,559,788</u>	<u>7,951,368</u>	<u>318,049,666</u>	<u>306,170,315</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:					
Contributed sewer lines	-	-	-	-	-
Construction contracts payable	<u>549,645</u>	<u>-</u>	<u>-</u>	<u>549,645</u>	<u>4,113,948</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>549,645</u>	<u>-</u>	<u>-</u>	<u>549,645</u>	<u>4,113,948</u>

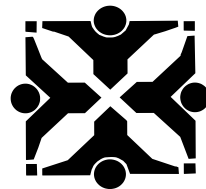
CITY OF COLUMBIA, MISSOURI
PENSION AND OTHER POSTEMPLOYMENT TRUST FUNDS

STATEMENT OF CHANGES IN PLAN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

	Firefighters' Retirement Fund	Police Retirement Fund	OPEB	TOTAL	
	2023	2023	2023	2023	2022
ADDITIONS:					
Contributions:					
Employer	\$ 8,101,354	\$ 4,999,944	\$ -	\$ 13,101,298	\$ 11,307,964
Employee	1,155,868	435,642	-	1,591,510	1,724,769
Total contributions	<u>9,257,222</u>	<u>5,435,586</u>	<u>-</u>	<u>14,692,808</u>	<u>13,032,733</u>
Net investment income:					
Net Investment income	<u>12,655,769</u>	<u>7,453,821</u>	<u>573,556</u>	<u>20,683,146</u>	<u>(28,803,892)</u>
Net investment income	<u>12,655,769</u>	<u>7,453,821</u>	<u>573,556</u>	<u>20,683,146</u>	<u>(28,803,892)</u>
Total additions	<u>21,912,991</u>	<u>12,889,407</u>	<u>573,556</u>	<u>35,375,954</u>	<u>(15,771,159)</u>
DEDUCTIONS:					
Pension benefits	9,026,213	7,238,393	-	16,264,606	15,792,438
Refund of employee's contributions	<u>23,039</u>	<u>85,139</u>	<u>-</u>	<u>108,178</u>	<u>143,985</u>
Total	<u>9,049,252</u>	<u>7,323,532</u>	<u>-</u>	<u>16,372,784</u>	<u>15,936,423</u>
Operating expenses:					
Materials and Supplies	-	-	-	-	8
Travel	2,278	1,341	-	3,619	1,836
Intragovernmental	70,552	41,553	-	112,105	107,485
Utilities, services and miscellaneous	<u>29,095</u>	<u>17,134</u>	<u>1,000</u>	<u>47,229</u>	<u>57,999</u>
Total operating expenses	<u>101,925</u>	<u>60,028</u>	<u>1,000</u>	<u>162,953</u>	<u>167,328</u>
Total deductions	<u>9,151,177</u>	<u>7,383,560</u>	<u>1,000</u>	<u>16,535,737</u>	<u>16,103,751</u>
Net increase (decrease) in plan net assets	12,761,814	5,505,847	572,556	18,840,217	(31,874,910)
Net assets held in trust for pension benefits:					
Beginning of year	<u>93,441,891</u>	<u>56,039,334</u>	<u>4,059,579</u>	<u>153,540,804</u>	<u>185,415,714</u>
End of year	<u>\$ 106,203,705</u>	<u>\$ 61,545,181</u>	<u>\$ 4,632,135</u>	<u>\$ 172,381,021</u>	<u>\$ 153,540,804</u>

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
SEPTEMBER 30, 2023 AND 2022

ASSETS	2023	2022
Cash and cash equivalents	62,634,022	\$62,760,854
Restricted Cash for Telecommunication Gross Receipt Settlement	2,674,317	-
Accounts receivable	1,041,562	921,780
Taxes receivable	7,218,864	6,662,369
Allowance for uncollectible taxes	(11,079)	(8,870)
Grants receivable	291,724	530,099
Lease Receivable	345,508	430,653
Accrued interest	219,885	28,709
Due from other funds	3,536,702	2,318,786
Due from Pension fund	-	-
Prepaid expenses	393,771	98,238
Inventory	419,403	363,122
TOTAL ASSETS	\$78,764,679	\$74,105,740
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$1,169,507	\$2,028,526
Accrued payroll and payroll taxes	3,870,902	3,463,369
Due to other funds	-	10,817
Unearned revenue	11,272,379	12,680,822
Other liabilities	3,854,091	3,665,520
TOTAL LIABILITIES	20,166,879	21,849,054
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	96,100	76,500
Deferred inflows-lease	332,892	420,366
Unavailable revenue-sales tax	-	-
Unavailable revenue-grants	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	428,992	496,866
FUND BALANCE:		
Non Spendable	813,174	461,360
Restricted	2,992,222	317,905
Committed	535,781	47,178
Assigned	4,635,417	1,936,555
Unassigned	\$49,192,214	48,996,822
TOTAL FUND BALANCE	58,168,808	51,759,820
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$78,764,679	\$74,105,740

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
REVENUES:		
General property taxes	10,266,557	\$9,335,517
Sales tax	30,124,725	29,461,437
Use tax	3,961,765	642,572
Other local taxes	14,010,570	12,003,180
Licenses and permits	1,641,352	1,072,953
Fines	439,148	552,153
Fees and service charges	2,746,587	3,060,416
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.)	16,759,394	16,748,504
Intragovernmental revenue	10,815,718	9,207,929
Revenue from other governmental units	7,347,263	17,810,635
Investment revenue	2,493,199	(38,896)
Miscellaneous	2,474,938	1,137,062
TOTAL REVENUES	<u>103,081,216</u>	<u>100,993,462</u>
EXPENDITURES:		
Current:		
Policy development and administration	10,026,261	9,485,474
Public safety	54,075,900	50,893,094
Transportation	11,233,238	11,362,199
Health and environment	12,956,620	12,037,810
Personal development	2,577,956	8,637,666
Supportng Activiities	3,434,079	3,425,404
Miscellaneous nonprogrammed activities	125,476	57,964
Debt Service		
Principal	-	-
Interest	-	-
TOTAL EXPENDITURES	<u>94,429,530</u>	<u>95,899,611</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>8,651,686</u>	<u>5,093,851</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	9,060,989	10,685,064
Operating transfers to other funds	(11,303,687)	(12,447,593)
Lease proceeds	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,242,698)</u>	<u>(1,762,529)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	6,408,988	3,331,322
FUND BALANCE, BEGINNING OF YEAR	<u>51,759,820</u>	<u>48,428,498</u>
FUND BALANCE, END OF YEAR	<u><u>\$58,168,808</u></u>	<u><u>\$51,759,820</u></u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

	2023			2022
	Budget	Actual	(Over) Under Budget	Actual
GENERAL PROPERTY TAXES:				
Real property	\$7,788,918	\$8,225,714	(\$436,796)	\$7,633,133
Individual personal property	1,636,166	1,946,282	(310,116)	1,613,576
Railroad and utility	27,095	30,830	(3,735)	24,602
Financial institutions	29,784	16,958	12,826	31,233
Total	9,481,963	10,219,784	(737,821)	9,302,544
Penalties and interest	18,037	46,773	(28,736)	32,973
Total General Property Taxes	9,500,000	10,266,557	(766,557)	9,335,517
USE TAX	2,078,649	3,961,765	(1,883,116)	642,572
SALES TAX	29,124,267	30,124,725	(1,000,458)	29,461,437
OTHER LOCAL TAXES:				
Gasoline tax	2,969,852	4,436,183	(1,466,331)	3,439,866
Cigarette tax	360,926	345,178	15,748	347,123
Motor vehicle tax	1,475,763	1,884,113	(408,350)	1,610,275
Utilities tax:				
Telephone	1,595,052	1,792,434	(197,382)	1,532,787
Natural gas	2,775,473	3,518,887	(743,414)	3,087,006
Cable franchise fees	518,490	536,640	(18,150)	577,077
Electric	1,404,444	1,497,135	(92,691)	1,409,046
Total Other Local Taxes	11,100,000	14,010,570	(2,910,570)	12,003,180
LICENSES AND PERMITS:				
Business licenses	1,147,640	1,408,009	(260,369)	840,398
Alcoholic beverages	205,830	178,926	26,904	180,890
Animal licenses	44,959	54,417	(9,458)	51,665
Total Licenses and Permits	1,398,429	1,641,352	(242,923)	1,072,953
FINES:				
Corporation court fines	240,694	198,697	41,997	263,297
Uniform ticket fines	29,987	40,824	(10,837)	37,084
Meter fines	214,955	199,627	15,328	251,772
Alarm violations	-	-	-	-
Total Fines	485,636	439,148	46,488	552,153
FEES AND SERVICE CHARGES:				
Construction inspection	1,828,199	1,531,825	296,374	1,945,320
Street maintenance	-	4,925	(4,925)	-
Right of way	130,384	164,003	(33,619)	148,460
Animal control fees	20,228	19,118	1,110	26,755
Health fees	791,449	791,841	(392)	778,043
Miscellaneous	298,249	234,875	63,374	161,838
Total Fees and Service Charges	3,068,509	2,746,587	321,922	3,060,416

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

	2023		(Over) Under Budget	2022
	Budget	Actual		Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Water	\$12,939,664	\$11,996,686	\$942,978	\$4,641,952
Electric	5,618,531	4,762,708	855,823	12,106,552
Total	18,558,195	16,759,394	1,798,801	16,748,504
General and Administrative Charges	12,870,433	10,815,718	2,054,715	9,207,929
Total Intragovernmental Revenue	31,428,628	27,575,112	3,853,516	25,956,433
REVENUE FROM OTHER GOVERNMENTAL UNITS:				
Federal Grants:				
Police	445,494	354,768	90,726	317,372
Health and Human services	107,112	439,168	(332,056)	40,211
ARPA	8,406,174	2,281,248	6,124,926	12,843,312
Cultural Affairs	-	14,987	(14,987)	134,916
Fire	178,148	-	178,148	291,703
Total	9,136,928	3,090,171	6,046,757	13,627,514
State Grants:				
Missouri Department of Transportation – Highway	-	-	-	122,646
Health, General	3,452,210	2,132,809	1,319,401	1,650,437
Health-Women-Infants and Children	581,909	515,366	66,543	556,828
City Council	-	-	-	10,150
Cultural Affairs	27,140	27,140	-	15,400
Sustainability	31,000	-	31,000	-
Community Development	222,386	76,684	145,702	-
Police Department	5,000	-	5,000	4,490
Total	4,319,645	2,751,999	1,567,646	2,359,951
Boone County:				
Health Department	2,167,318	1,279,012	888,306	1,583,623
ARPA	-	-	-	-
Animal Control	268,564	234,273	34,291	239,547
Social Services	-	(8,192)	8,192	-
Total	2,435,882	1,505,093	930,789	1,823,170
Total Revenue From Other Governmental Units	15,892,455	7,347,263	8,545,192	17,810,635

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

	2023		(Over) Under Budget	2022
	Budget	Actual		Actual
INVESTMENT REVENUE	1,712,457	2,493,199	(780,742)	(38,896)
MISCELLANEOUS REVENUE:				
Property sales	-	58,662	(58,662)	74,302
Construction inspection	608	195	413	228
Photocopies	-	-	-	-
Other	1,902,755	2,416,081	(513,326)	1,062,532
Total Miscellaneous Revenue	1,903,363	2,474,938	(571,575)	1,137,062
TOTAL REVENUES	107,692,393	103,081,216	4,611,177	100,993,462
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Water Fund	9,429	9,429	-	18,731
Electric Fund	226,171	226,171	-	238,613
Convention Visitors Bureau	3,300	3,300	-	3,300
Community Development	-	-	-	65,153
Solid Waste	212,960	212,960	-	211,414
Fleet Fund	2,295	2,295	-	2,295
Public Transportation	2,295	2,295	-	2,295
Transportation Sales Tax Fund	8,045,105	8,045,105	-	7,845,105
Contributions Fund	10,000	18,902	(8,902)	-
Capital Projects Fund	-	139,787	(139,787)	-
Sewer Utility	5,280	5,280	-	11,575
Storm Water	194,913	194,913	-	149,810
Parking Utility	23,565	23,565	-	23,565
Communications	38,043	52,387	(14,344)	-
Custodial & Building Maintenance	-	-	-	-
Utility Accounts & Billing	-	-	-	-
Park Sales Tax	-	-	-	2,040,481
Contributions Fund	-	-	-	72,727
Public Improvement Fund	124,600	124,600	-	-
Airport Fund	-	-	-	-
Total operating transfers from other funds	8,897,956	9,060,989	(163,033)	10,685,064
TOTAL OTHER FINANCING SOURCES	8,897,956	9,060,989	(163,033)	10,685,064
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$116,590,349</u>	<u>\$112,142,205</u>	<u>\$4,448,144</u>	<u>\$111,678,526</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

EXHIBIT B-4

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

	2023		(Over) Under Budget	2022
	Budget	Actual		Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$56,629	\$56,895	(266)	\$56,050
Materials and supplies	31,167	17,066	14,101	19,093
Travel and training	63,445	27,894	35,551	1,573
Intragovernmental	10,268	9,896	372	9,019
Utilities, services, and miscellaneous	147,686	84,435	63,251	93,982
Total City Council	309,195	196,186	113,009	179,717
City Clerk:				
Personal services	357,019	337,735	19,284	294,710
Materials and supplies	4,079	285	3,794	2,499
Travel and training	1,319	45	1,274	230
Intragovernmental	25,520	23,897	1,623	15,338
Utilities, services, and miscellaneous	20,878	2,057	18,821	6,045
Total City Clerk	408,815	364,019	44,796	318,822
City Manager:				
Personal services	1,365,955	1,126,491	239,464	912,812
Materials and supplies	35,000	32,314	2,686	29,815
Travel and training	86,309	79,647	6,662	30,372
Intragovernmental	66,215	57,322	8,893	52,401
Utilities, services, and miscellaneous	444,032	349,453	94,579	395,799
Capital additions	-	-	-	-
Total City Manager	1,997,511	1,645,227	352,284	1,421,199
Election:				
Utilities, services, and miscellaneous	107,544	60,550	46,994	233,428
Total General Government	2,823,065	2,265,982	557,083	2,153,166
Financial Services:				
Personal services	4,481,199	4,149,963	331,236	3,803,864
Materials and supplies	74,393	56,052	18,341	73,760
Travel and training	64,776	64,896	(120)	46,746
Intragovernmental	324,030	298,912	25,118	232,385
Utilities, services, and miscellaneous	596,655	483,215	113,440	316,859
Capital additions	-	-	-	-
Total Financial Services	5,541,053	5,053,038	488,015	4,473,614
Human Resources:				
Personal services	1,042,349	933,355	108,994	779,165
Materials and supplies	34,381	22,368	12,013	16,357
Travel and training	42,407	22,174	20,233	11,187
Intragovernmental	85,317	79,234	6,083	71,128
Utilities, services, and miscellaneous	441,756	274,392	167,364	455,792
Total Human Resources	1,646,210	1,331,523	314,687	1,333,629
City Counselor:				
Personal services	1,184,945	993,961	190,984	932,065
Materials and supplies	41,800	34,068	7,732	28,948
Travel and training	33,440	24,135	9,305	9,307
Intragovernmental	66,859	58,851	8,008	49,479
Utilities, services, and miscellaneous	286,683	115,452	171,231	330,963
Total City Counselor	1,613,727	1,226,467	387,260	1,350,762

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

	2023		(Over) Under Budget	2022
	Budget	Actual		Actual
Public Works Administration:				
Personal services	132,930	101,561	31,369	134,217
Materials and supplies	11,710	7,069	4,641	7,445
Travel and training	7,800	4,461	3,339	453
Intragovernmental	33,187	32,497	690	28,326
Utilities, services, and miscellaneous	11,276	3,663	7,613	3,862
Capital additions	-	-	-	-
Total Public Works Administration	<u>196,903</u>	<u>149,251</u>	<u>47,652</u>	<u>174,303</u>
Total Policy Development and Administration	<u>11,820,958</u>	<u>10,026,261</u>	<u>1,794,697</u>	<u>9,485,474</u>
PUBLIC SAFETY:				
Police:				
Personal services	25,472,655	22,929,551	2,543,104	21,234,816
Materials and supplies	1,680,291	1,130,622	549,669	1,321,501
Travel and training	299,122	197,633	101,489	158,689
Intragovernmental	2,475,713	2,315,197	160,516	2,226,623
Utilities, services, and miscellaneous	1,505,270	902,488	602,782	781,720
Capital additions	-	-	-	-
Total Police	<u>31,433,051</u>	<u>27,475,491</u>	<u>3,957,560</u>	<u>25,723,349</u>
City Prosecutor:				
Personal services	524,358	497,159	27,199	395,839
Materials and supplies	17,678	15,300	2,378	9,179
Travel and training	7,026	2,146	4,880	1,550
Intragovernmental	43,145	40,392	2,753	38,304
Utilities, services, and miscellaneous	43,084	14,442	28,642	12,243
Capital additions	-	-	-	-
Total City Prosecutor	<u>635,291</u>	<u>569,439</u>	<u>65,852</u>	<u>457,115</u>
Fire:				
Personal services	21,667,906	21,732,012	(64,106)	20,269,488
Materials and supplies	1,035,867	879,431	156,436	1,191,803
Travel and training	74,946	59,541	15,405	59,111
Intragovernmental	1,456,315	1,290,478	165,837	1,184,628
Utilities, services, and miscellaneous	882,150	654,492	227,658	657,270
Capital additions	-	-	-	-
Total Fire	<u>25,117,184</u>	<u>24,615,954</u>	<u>501,230</u>	<u>23,362,300</u>
Animal Control:				
Personal services	505,425	465,000	40,425	385,623
Materials and supplies	25,321	26,895	(1,574)	20,790
Travel and training	3,152	1,135	2,017	1,853
Intragovernmental	71,575	68,934	2,641	58,493
Utilities, services, and miscellaneous	212,566	208,977	3,589	198,635
Capital additions	-	-	-	-
Total Animal Control	<u>818,039</u>	<u>770,941</u>	<u>47,098</u>	<u>665,394</u>
Municipal Court:				
Personal services	860,152	554,510	305,642	598,616
Materials and supplies	53,883	10,461	43,422	10,122
Travel and training	15,000	5,143	9,857	3,428
Intragovernmental	66,008	57,843	8,165	61,156
Utilities, services, and miscellaneous	57,620	16,118	41,502	11,614
Capital additions	-	-	-	-
Total Municipal Court	<u>1,052,663</u>	<u>644,075</u>	<u>408,588</u>	<u>684,936</u>
Total Public Safety	<u>59,056,228</u>	<u>54,075,900</u>	<u>4,980,328</u>	<u>50,893,094</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

	2023		(Over) Under Budget	2022
	Budget	Actual		Actual
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	4,727,008	3,897,004	830,004	3,768,472
Materials and supplies	2,085,310	1,651,838	433,472	1,722,617
Travel and training	33,894	28,883	5,011	28,747
Intragovernmental	648,382	596,097	52,285	596,223
Utilities, services, and miscellaneous	5,478,406	3,950,957	1,527,449	4,213,026
Capital additions	-	-	-	-
Total Streets and Sidewalks	<u>12,973,000</u>	<u>10,124,779</u>	<u>2,848,221</u>	<u>10,329,085</u>
Traffic:				
Personal services	\$589,506	\$382,899	206,607	\$501,658
Materials and supplies	610,305	599,754	10,551	416,706
Travel and training	689	689	-	1,277
Intragovernmental	90,435	86,564	3,871	71,264
Utilities, services, and miscellaneous	75,703	38,553	37,150	42,209
Capital additions	-	-	-	-
Total Traffic	<u>1,366,638</u>	<u>1,108,459</u>	<u>258,179</u>	<u>1,033,114</u>
Total Transportation	<u>14,339,638</u>	<u>11,233,238</u>	<u>3,106,400</u>	<u>11,362,199</u>
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	7,702,193	5,243,514	2,458,679	5,015,944
Materials and supplies	701,685	348,616	353,069	225,440
Travel and training	246,862	93,719	153,143	22,707
Intragovernmental	842,494	797,611	44,883	694,618
Utilities, services, and miscellaneous	1,405,181	641,096	764,085	657,211
Capital additions	2,400	-	2,400	-
Total Health Services	<u>10,900,815</u>	<u>7,124,556</u>	<u>3,776,259</u>	<u>6,615,920</u>
Planning:				
Personal services	3,913,833	3,388,922	524,911	3,446,693
Materials and supplies	125,369	86,008	39,361	95,407
Travel and training	38,493	17,762	20,731	11,604
Intragovernmental	450,537	365,388	85,149	349,499
Utilities, services, and miscellaneous	2,594,563	778,123	1,816,440	439,903
Capital additions	-	-	-	-
Total Planning	<u>7,122,795</u>	<u>4,636,203</u>	<u>2,486,592</u>	<u>4,343,106</u>
Department of Economic Development:				
Personal services	620,838	575,354	45,484	464,707
Material and supplies	6,920	2,956	3,964	1,356
Travel and training	500	-	500	-
Intragovernmental	45,037	42,521	2,516	36,810
Utilities, services, and miscellaneous	106,877	101,000	5,877	98,880
Total Department of Economic Development	<u>780,172</u>	<u>721,831</u>	<u>58,341</u>	<u>601,753</u>
Office of Sustainability:				
Personal services	443,052	396,794	46,258	394,168
Materials and supplies	25,405	10,788	14,617	6,782
Travel and training	9,500	7,781	1,719	919
Intragovernmental	21,432	17,682	3,750	15,731
Utilities, services, and miscellaneous	173,018	40,985	132,033	59,431
Total Office of Sustainability	<u>672,407</u>	<u>474,030</u>	<u>198,377</u>	<u>477,031</u>
Total Health and Environment	<u>19,476,189</u>	<u>12,956,620</u>	<u>6,519,569</u>	<u>12,037,810</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

EXHIBIT B-4, Cont.

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

	2023		(Over) Under Budget	2022
	Budget	Actual		Actual
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$0	\$0	-	\$3,852,064
Materials and supplies	(130)	-	(130)	939,399
Travel and training	-	-	-	16,014
Intragovernmental	-	-	-	408,485
Utilities, services, and miscellaneous	7,019	-	7,019	594,435
Capital additions	42,802	-	42,802	-
Total Parks and Recreation	49,691	-	49,691	5,810,397
Cultural Affairs:				
Personal services	190,824	190,597	227	175,140
Materials and supplies	9,695	7,552	2,143	4,985
Travel and training	5,000	3,016	1,984	4,704
Intragovernmental	16,091	14,349	1,742	13,411
Utilities, services, and miscellaneous	331,379	256,186	75,193	320,127
Total Cultural Affairs	552,989	471,700	81,289	518,367
Office of Community Services:				
Personal services	877,914	683,935	193,979	712,586
Materials and supplies	99,860	90,524	9,336	53,156
Travel and training	19,514	4,668	14,846	7,274
Intragovernmental	102,114	86,277	15,837	76,895
Utilities, services, and miscellaneous	754,988	76,127	678,861	84,913
Capital additions	300	-	300	-
Total Office of Community Services	1,854,690	941,531	913,159	934,824
Social Assistance:				
Intragovernmental	23,286	19,595	3,691	28,662
Utilities services, and miscellaneous	1,456,429	1,145,130	311,299	1,345,416
Total Social Assistance	1,479,715	1,164,725	314,990	1,374,078
Total Personal Development	3,937,085	2,577,956	1,359,129	8,637,666
SUPPORTING ACTIVITIES:				
Public Communications:				
Personal services	997,685	615,730	381,955	715,224
Materials and supplies	73,784	55,858	17,926	77,715
Travel and training	4,850	2,574	2,276	261
Intragovernmental	181,910	172,865	9,045	163,984
Utilities, services, and miscellaneous	174,896	91,519	83,377	109,832
Capital additions	325,030	-	325,030	-
Total Public Communications	1,758,155	938,546	819,609	1,067,016
Customer Contact Center:				
Personal services	649,806	582,196	67,610	570,104
Materials and supplies	121,300	93,217	28,083	95,643
Travel and training	7,487	6,067	1,420	1,259
Intragovernmental	61,851	57,382	4,469	48,768
Utilities, services, and miscellaneous	93,613	28,888	64,725	11,257
Total Customer Contact Center	934,057	767,750	166,307	727,031
Building Maintenance:				
Personal services	665,876	530,245	135,631	534,128
Materials and supplies	107,558	101,646	5,912	92,489
Travel and training	3,917	285	3,632	106
Intragovernmental	51,711	45,746	5,965	49,789
Utilities, services, and miscellaneous	288,505	190,790	97,715	125,251
Total Building Maintenance	1,117,567	868,712	248,855	801,763

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

EXHIBIT B-4, Cont.

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
CITY OF COLUMBIA, MISSOURI
GENERAL FUND

	2023		2022	
	Budget	Actual	(Over) Under Budget	Actual
Custodial:				
Personal services	466,966	450,515	16,451	420,025
Materials and supplies	58,678	52,954	5,724	69,566
Travel and training	2,524	-	2,524	89
Intragovernmental	21,629	20,273	1,356	17,350
Utilities, services, and miscellaneous	9,735	6,119	3,616	5,031
Total Custodial	559,532	529,861	29,671	512,061
Utilities:				
Utilities, services, and miscellaneous	347,298	329,210	18,088	317,533
Total Utilities	347,298	329,210	18,088	317,533
Total Supporting Activities	4,716,609	3,434,079	985,916	3,425,404
Miscellaneous Nonprogrammed Activities:				
Personal services	-	1,399	(1,399)	21,111
Materials and supplies	-	-	-	-
Intragovernmental	-	-	-	-
Utilities, services, and miscellaneous	2,210,155	124,077	2,086,078	36,853
Total Miscellaneous Nonprogrammed Activities	2,210,155	125,476	2,084,679	57,964
TOTAL EXPENDITURES	115,556,862	94,429,530	19,844,802	95,899,611
OPERATING TRANSFERS TO OTHER FUNDS:				
2016 SO Bonds	994,220	994,220	-	1,006,470
CDBG	-	-	-	5,369
Employee Benefit Fund	-	-	-	9,967
Regional Airport	-	-	-	7,183
Recreation Services Fund	5,000,000	5,000,000	-	4,507,359
MMSWMD	-	-	-	2,616
Public Transportation	-	-	-	58,745
Storm Waste	-	-	-	10,440
Capital Projects Fund	2,985,000	2,985,000	-	3,331,930
Railrod	-	-	-	4,040
Sanitary Sewer	-	-	-	82,896
Parking	-	-	-	515,032
Contributions Fund	13,163	13,163	-	16,959
Self Ins	-	-	-	5,935
Solid Waste	-	-	-	131,740
Fleet	-	-	-	40,220
Water	-	-	-	112,544
Electric	-	-	-	228,268
VERF	1,645,589	1,645,589	-	2,244,890
Transload	-	-	-	140
IT	-	-	-	109,381
Utility Assistance	600,000	600,000	-	-
Convention & Visitors Bureau	-	-	-	15,469
Non-Motorized	65,715	65,715	-	-
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	11,303,687	11,303,687	-	12,447,593
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$126,860,549	\$105,733,217	21,127,332	\$108,347,204

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
SEPTEMBER 30, 2023 AND 2022

ASSETS	Non Motorized Grant Fund		Mid Mo Solid Waste Mgt Dist Fund		Transportation Sales Tax Fund	
	2023	2022	2023	2022	2023	2022
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 17,630,987	\$ 11,730,923
Cash restricted for other	-	-	-	-	-	-
Accounts receivable	-	-	30,000	25,000	-	-
Due from other funds	-	10,818	-	2,970	-	-
Taxes receivable	-	-	-	-	2,669,639	2,550,597
Allowance for uncollectible taxes	-	-	-	-	-	-
Grants receivable	-	-	-	-	-	-
Rehabilitation loans receivable	-	-	-	-	-	-
Allowance for uncollectible loans	-	-	-	-	-	-
Prepaid expenses	-	-	595	2,033	-	-
Other assets	-	-	-	-	-	-
Accrued interest	-	-	271	411	10,967	-
TOTAL ASSETS	\$0	\$10,818	\$30,866	\$30,414	\$20,311,593	\$14,281,520
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES:						
Accounts payable	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-
Accrued payroll and payroll taxes	-	-	8,154	6,678	-	-
Accrued sales tax	-	-	-	-	-	-
Due to other funds	-	76,533	53,330	53,980	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
TOTAL LIABILITIES	-	76,533	61,484	60,658	-	-
DEFERRED INFLOWS OF RESOURCES:						
Unavailable revenue - grants	-	-	-	-	-	-
Unavailable revenue-sales tax	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-
FUND BALANCE:						
Non Spendable	-	-	595	2,033	-	-
Restricted	-	-	-	-	20,311,593	14,281,520
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	(65,715)	(31,213)	(32,277)	-	-
TOTAL FUND BALANCE	-	(65,715)	(30,618)	(30,244)	20,311,593	14,281,520
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	0	10,818	30,866	30,414	20,311,593	14,281,520

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2023 AND 2022

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2023	2022	2023	2022	2023	2022
\$ 1,541,047	\$ 778,563	\$ 15,950	\$ -	\$ -	\$ 296,936
5,347,813	4,520,462	-	-	464,699	2,429,338
30	5,481	-	-	-	-
-	-	-	-	-	-
379,751	459,458	-	-	126,093	106,155
-	-	-	-	-	-
-	94,011	93,004	282,855	-	-
-	-	6,381,151	6,859,132	-	-
-	-	(83,444)	(114,690)	-	-
-	8,345	2,025	-	-	-
-	-	53,652	53,652	-	-
12,753	-	-	-	-	-
<u>\$7,281,394</u>	<u>\$5,866,320</u>	<u>\$6,462,338</u>	<u>\$7,080,949</u>	<u>\$590,792</u>	<u>\$2,832,429</u>
94,281	88,040	70,069	24,079	70	-
-	-	-	-	-	-
44,313	39,458	10,018	7,734	-	-
-	-	-	-	-	-
-	-	-	227,905	59,097	-
12,804	-	-	-	-	-
46,901	67,142	847	22,131	-	-
<u>198,299</u>	<u>194,640</u>	<u>80,934</u>	<u>281,849</u>	<u>59,167</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	8,345	2,025	-	-	-
7,083,095	5,663,335	6,379,379	6,799,100	531,625	2,881,867
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(49,438)
<u>7,083,095</u>	<u>5,671,680</u>	<u>6,381,404</u>	<u>6,799,100</u>	<u>531,625</u>	<u>2,832,429</u>
<u>7,281,394</u>	<u>5,866,320</u>	<u>6,462,338</u>	<u>7,080,949</u>	<u>590,792</u>	<u>2,832,429</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2023 AND 2022

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		TOTAL	
	2023	2022	2023	2022	2023	2022
Cash and cash equivalents	\$ 4,490,364	\$ 3,854,602	\$ 2,383,172	\$ 1,574,344	\$26,061,520	\$18,235,368
Cash restricted for other	-	-	3,091,201	-	8,903,713	6,949,800
Accounts receivable	-	-	1,832	-	31,862	30,481
Due from other funds	-	-	-	-	0	13,788
Taxes receivable	1,334,717	1,275,046	1,334,718	1,275,046	5,844,918	5,666,302
Allowance for uncollectible taxes	-	-	-	-	-	-
Grants receivable	-	-	-	-	93,004	376,866
Rehabilitation loans receivable	-	-	-	-	6,381,151	6,859,132
Allowance for uncollectible loans	-	-	-	-	(83,444)	(114,690)
Prepaid expenses	-	-	3,870	-	6,490	10,378
Other assets	-	-	51,910	-	105,562	53,652
Accrued interest	-	-	-	-	23,991	411
TOTAL ASSETS	\$5,825,081	\$5,129,648	\$6,866,703	\$2,849,390	\$47,368,767	\$38,081,488
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES:						
Accounts payable	-	-	150,740	3,056	\$315,160	\$115,175
Interest payable	-	-	-	-	0	0
Accrued payroll and payroll taxes	-	-	427,113	-	489,598	53,870
Accrued sales tax	-	-	-	-	0	-
Due to other funds	-	-	-	-	112,427	358,418
Advances from other funds	-	-	562,763	-	562,763	0
Deferred revenue	-	-	-	-	12,804	-
Other liabilities	-	-	58,057	-	105,805	89,273
TOTAL LIABILITIES	-	-	1,198,673	3,056	1,598,557	616,736
DEFERRED INFLOWS OF RESOURCES:						
Unavailable revenue - grants	-	-	-	-	-	-
Unavailable revenue-sales tax	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-
FUND BALANCE:						
Non Spendable	-	-	3,870	-	6,490	10,378
Restricted	5,825,081	5,129,648	5,664,160	2,846,334	45,794,933	37,601,804
Committed	-	-	-	-	0	0
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	(31,213)	(147,430)
TOTAL FUND BALANCE	5,825,081	5,129,648	5,668,030	2,846,334	45,770,210	37,464,752
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	5,825,081	5,129,648	\$6,866,703	\$2,849,390	\$47,368,767	\$38,081,488

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

COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	Non Motorized Grant Fund		Mid Mo Solid Waste Mgt Dist Fund		Transportation Sales Tax Fund	
	2023	2022	2023	2022	2023	2022
	2023	2022	2023	2022	2023	2022
REVENUES:						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-	14,755,343	14,448,255
Use tax	-	-	-	-	2,028,943	327,843
Other local taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fees and service charges	-	-	-	-	-	-
Revenue from other governmental units	-	-	122,550	103,410	-	-
Investment revenue	-	-	(2,568)	(7)	569,380	(19,202)
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>119,982</u>	<u>103,403</u>	<u>17,353,666</u>	<u>14,756,896</u>
EXPENDITURES:						
Current:						
Policy development and administration	-	-	185,805	178,578	-	-
Transportation	-	-	-	-	-	-
Health and environment	-	-	-	-	-	-
Personal development	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>185,805</u>	<u>178,578</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>(65,823)</u>	<u>(75,175)</u>	<u>17,353,666</u>	<u>14,756,896</u>
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	65,715	-	65,449	63,920	-	-
Operating transfers to other funds	-	-	-	-	(11,323,593)	(8,918,720)
TOTAL OTHER FINANCING SOURCES (USES)	<u>65,715</u>	<u>-</u>	<u>65,449</u>	<u>63,920</u>	<u>(11,323,593)</u>	<u>(8,918,720)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	65,715	-	(374)	(11,255)	6,030,073	5,838,176
FUND BALANCE, BEGINNING OF PERIOD	(\$65,715)	(65,715)	(30,244)	(18,989)	14,281,520	8,443,344
Equity transfers to other funds	-	-	-	-	-	-
FUND BALANCE, END OF PERIOD	<u>-</u>	<u>(\$65,715)</u>	<u>(\$30,618)</u>	<u>(\$30,244)</u>	<u>\$20,311,593</u>	<u>\$14,281,520</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2023	2022	2023	2022	2023	2022
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	614,790	601,255
-	-	-	-	96,121	13,113
4,026,024	3,628,169	-	-	-	-
-	-	-	-	-	-
-	-	-	-	587,699	1,053,518
188,390	171,585	762,713	1,094,895	-	-
233,778	(6,407)	7,652	8,686	27,171	(1,388)
24,156	38,600	15,000	15,000	-	-
<u>4,472,348</u>	<u>3,831,947</u>	<u>785,365</u>	<u>1,118,581</u>	<u>1,325,781</u>	<u>1,666,498</u>
2,309,328	2,300,536	-	-	-	-
-	-	-	-	-	-
-	-	1,150,675	1,287,667	-	-
-	-	-	-	-	-
<u>2,309,328</u>	<u>2,300,536</u>	<u>1,150,675</u>	<u>1,287,667</u>	<u>-</u>	<u>-</u>
<u>2,163,020</u>	<u>1,531,411</u>	<u>(365,310)</u>	<u>(169,086)</u>	<u>1,325,781</u>	<u>1,666,498</u>
-	15,469	-	5,369	-	-
<u>(751,605)</u>	<u>(1,112,740)</u>	<u>(52,386)</u>	<u>(65,154)</u>	<u>(3,626,585)</u>	<u>(1,195,000)</u>
<u>(751,605)</u>	<u>(1,097,271)</u>	<u>(52,386)</u>	<u>(59,785)</u>	<u>(3,626,585)</u>	<u>(1,195,000)</u>
1,411,415	434,140	(417,696)	(228,871)	(2,300,804)	471,498
5,671,680	5,237,540	6,799,100	7,027,971	2,832,429	2,360,931
-	-	-	-	-	-
<u>\$7,083,095</u>	<u>\$5,671,680</u>	<u>\$6,381,404</u>	<u>\$6,799,100</u>	<u>\$531,625</u>	<u>\$2,832,429</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Total	
	2023	2022	2023	2022	2023	2022
REVENUES:						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	7,375,757	7,222,142	7,375,761	7,222,143	30,121,651	29,493,795
Use tax	1,014,472	163,921	1,014,472	163,921	4,154,008	668,798
Other local taxes	-	-	-	-	4,026,024	3,628,169
Licenses and permits	-	-	-	-	-	-
Fees and service charges	-	-	4,760,332	-	5,348,031	1,053,518
Revenue from other governmental units	-	-	8,143	-	1,081,796	1,369,890
Investment revenue	168,653	(5,441)	199,078	7,166	1,203,144	(16,593)
Miscellaneous	-	-	253,862	-	293,018	53,600
TOTAL REVENUES	8,558,882	7,380,622	13,611,648	7,393,230	46,227,672	36,251,177
EXPENDITURES:						
Current:						
Policy development and administration	-	-	-	-	2,495,133	2,479,114
Transportation	-	-	-	-	-	-
Health and environment	-	-	-	-	1,150,675	1,287,667
Personal development	-	-	13,329,065	-	13,329,065	-
TOTAL EXPENDITURES	-	-	13,329,065	-	16,974,873	3,766,781
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,558,882	7,380,622	282,583	7,393,230	29,252,799	32,484,396
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	-	-	6,943,047	1,411	7,074,211	86,169
Operating transfers to other funds	(7,863,449)	(5,824,136)	(4,403,934)	(7,810,682)	(28,021,552)	(24,926,432)
TOTAL OTHER FINANCING SOURCES (USES)	(7,863,449)	(5,824,136)	2,539,113	(7,809,271)	(20,947,341)	(24,840,263)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	695,433	1,556,486	2,821,696	(416,041)	8,305,458	7,644,133
FUND BALANCE, BEG OF PERIOD	5,129,648	3,573,162	2,846,334	3,262,375	37,464,752	29,820,619
Equity transfers to other funds	-	-	-	-	-	-
FUND BALANCE, END OF PERIOD	\$5,825,081	\$5,129,648	\$5,668,030	\$2,846,334	\$45,770,210	\$37,464,752

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

NON MOTORIZED GRANT FUND	2023	2022
REVENUES:		
Revenue from other governmental units – Federal	\$ -	\$ -
Investment revenue	-	-
TOTAL REVENUES	0	0
EXPENDITURES:		
Current:		
Policy Development & Admin		
Personal services	-	-
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Capital outlay	-	-
Total	-	-
Personal Development		
Personal services	-	-
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Capital outlay	-	-
Total	-	-
TOTAL EXPENDITURES	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ -
MID MO SOLID WASTE MGT DIST FUND		
REVENUES:		
Revenue from Other Governmental Units	\$ 122,550	\$ 103,410
Investment Revenue	(2,568)	(7)
TOTAL REVENUES	119,982	103,403
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	144,855	140,305
Materials and supplies	1,341	1,368
Travel and training	3,176	1,092
Intragovernmental	34,659	33,571
Utilities, services, and miscellaneous	1,774	2,242
TOTAL EXPENDITURES	185,805	178,578
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (65,823)	\$ (75,175)

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

TRANSPORTATION SALES TAX FUND	2023	2022
REVENUES:		
Sales tax	\$ 14,755,343	\$ 14,448,255
Use tax	2,028,943	327,843
Revenue from other governmental units - County	-	-
Investment revenue (Loss)	569,380	(19,202)
Miscellaneous revenue	-	-
TOTAL REVENUES	<u>17,353,666</u>	<u>14,756,896</u>
EXPENDITURES:		
Current:		
Personal Development:		
Intragovernmental	0	0
Utilities, services and miscellaneous	-	-
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 17,353,666</u>	<u>\$ 14,756,896</u>
CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$ 4,026,024	\$ 3,628,169
Revenue from other governmental units	188,390	171,585
Investment revenue (Loss)	233,778	(6,407)
Miscellaneous	24,156	38,600
TOTAL REVENUES	<u>4,472,348</u>	<u>3,831,947</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	790,650	891,443
Materials and supplies	7,702	7,531
Travel and training	16,056	9,046
Intragovernmental	261,159	219,113
Utilities, services and miscellaneous	1,233,761	1,173,403
Interest expense	-	-
Capital outlay	-	-
TOTAL EXPENDITURES	<u>2,309,328</u>	<u>2,300,536</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 2,163,020</u>	<u>\$ 1,531,411</u>
COMMUNITY DEVELOPMENT GRANT FUND		
REVENUES:		
Revenue from federal government	\$ 762,713	\$ 1,094,895
Investment revenue	7,652	8,686
Miscellaneous revenue	15,000	15,000
TOTAL REVENUES	<u>785,365</u>	<u>1,118,581</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	299,406	244,302
Materials and supplies	1,248	1,420
Travel and training	3,062	721
Intragovernmental	14,717	7,165
Utilities, services, and miscellaneous	832,242	1,034,059
Capital outlay	-	-
TOTAL EXPENDITURES	<u>1,150,675</u>	<u>1,287,667</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ (365,310)</u>	<u>\$ (169,086)</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

PUBLIC IMPROVEMENT FUND	2023	2022
REVENUES:		
Sales tax	\$ 614,790	\$ 601,255
Use tax	96,121	13,113
Development charges	587,699	1,053,518
Investment revenue (Loss)	27,171	(1,388)
Miscellaneous revenue	-	-
TOTAL REVENUES	1,325,781	1,666,498
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	0	0
Utilities, services and miscellaneous	-	-
TOTAL EXPENDITURES	0	0
EXCESS OF REVENUES OVER EXPENDITURES	\$ 1,325,781	\$ 1,666,498
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$ 7,375,757	\$ 7,222,142
Use tax	1,014,472	163,921
Investment revenue (Loss)	168,653	(5,441)
Miscellaneous revenue	-	-
TOTAL REVENUES	8,558,882	7,380,622
EXPENDITURES:		
Personal Development:		
Intragovernmental	0	0
Utilities, services and miscellaneous	-	-
TOTAL EXPENDITURES	0	0
EXCESS OF REVENUES OVER EXPENDITURES	\$ 8,558,882	\$ 7,380,622
PARK SALES TAX FUND		
Revenues:		
Sales tax	\$ 7,375,761	\$ 7,222,143
Use tax	1,014,472	163,921
Fees and service charges	4,633,557	-
Recreation center capital improvement fees	39,597	-
Golf course capital improvement fees	87,178	-
Revenue from other governmental units	8,143	-
Investment revenue (Loss)	199,078	7,166
Miscellaneous revenue	253,862	-
TOTAL REVENUES	13,611,648	7,393,230
Expenditures:		
Current:		
Personal development:		
Personal services	8,002,786	-
Materials and supplies	2,113,227	-
Travel and training	24,741	-
Intragovernmental	987,885	-
Utilities, services, and miscellaneous	2,136,860	-
Interest expense	20,764	-
Capital outlay	42,802	-
TOTAL EXPENDITURES	13,329,065	0
EXCESS OF REVENUES OVER EXPENDITURES	\$ 282,583	\$ 7,393,230

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

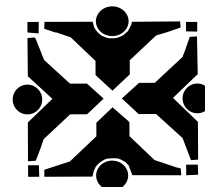
STADIUM TDD'S FUND	2023	2022
Revenues:		
Revenue from other governmental units – TDD's	\$ -	\$ -
Investment revenue (Loss)	0	81,967
TOTAL REVENUES	0	81,967
Expenditures:		
Current:		
Transportation:		
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Interest expense	-	-
TOTAL EXPENDITURES	-	-
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ 81,967

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DEBT SERVICE FUNDS

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2023 AND 2022

ASSETS	2016 Special Obligation			
	Bonds		Total	
	Debt Service Fund			
	2023	2022	2023	2022
Cash and cash equivalents	1,253,630	1,205,822	1,253,630	1,205,822
Cash with fiscal agents	-	-	-	-
Taxes receivable	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Due from other funds	-	-	-	-
Accrued interest	-	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
TOTAL ASSETS	1,253,630	1,205,822	1,253,630	1,205,822
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Accounts payable	-	-	-	-
Bonds payable	-	-	-	-
Interest payable	-	-	-	-
Deferred revenue	-	-	-	-
Total Liabilities	-	-	-	-
FUND BALANCE:				
Non Spendable	-	-	-	-
Restricted	-	-	-	-
Committed	1,253,630	1,205,822	1,253,630	1,205,822
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	1,253,630	1,205,822	1,253,630	1,205,822
TOTAL LIABILITIES AND FUND BALANCE	1,253,630	1,205,822	1,253,630	1,205,822

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

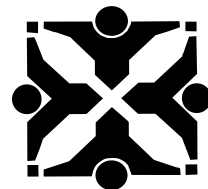
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	2016 Special Obligation Bonds		Total	
	Debt Service Fund			
	2023	2022	2023	2022
REVENUES:				
General Property Taxes:				
Real estate	-	-	-	-
Personal property	-	-	-	-
Railroad and utility	-	-	-	-
Financial institutions	-	-	-	-
Interest and penalties	-	-	-	-
Total General Property Taxes	-	-	-	-
Revenue from other governmental units	-	-	-	-
Lease revenue	-	-	-	-
Investment revenue (Loss)	47,808	(1,129)	47,808	(1,129)
TOTAL REVENUES	47,808	(1,129)	47,808	(1,129)
EXPENDITURES:				
Health and Environment	-	-	-	-
Transportation	-	-	-	-
Debt Service:				
Redemption of serial bonds	1,475,000	1,415,000	1,475,000	1,415,000
Interest	282,825	355,075	282,825	355,075
Fiscal agent fees	-	318	-	318
Miscellaneous	-	-	-	-
TOTAL EXPENDITURES	1,757,825	1,770,393	1,757,825	1,770,393
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,710,017)	(1,771,522)	(1,710,017)	(1,771,522)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	1,757,825	1,770,075	1,757,825	1,770,075
Operating transfers to other funds	-	-	-	-
Miscellaneous	-	-	-	-
Proceeds of 2016 S.O. Bonds	-	-	-	-
Premium on 2016 S.O. Bonds	-	-	-	-
Lemone Trust note proceeds	-	-	-	-
MTFC Loan Proceeds	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,757,825	1,770,075	1,757,825	1,770,075
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	47,808	(1,447)	47,808	(1,447)
FUND BALANCE, BEGINNING OF PERIOD	1,205,822	1,207,269	1,205,822	1,207,269
FUND BALANCE, END OF PERIOD	1,253,630	1,205,822	1,253,630	1,205,822

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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
SEPTEMBER 30, 2023 and 2022

ASSETS	2023	2022
Cash and cash equivalents	\$ 63,677,567	\$ 56,443,255
Accounts receivable	3,144,913	130,204
Grants receivable	1,109,673	2,720,298
Accrued interest	278,551	66,728
Due from other funds	-	-
TOTAL ASSETS	\$ 68,210,704	\$ 59,360,485
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$ 701,647	\$ 726,684
Deferred Inflows	904,183	108,986
Accrued payroll and payroll taxes	9,590	-
Advances from other funds	-	-
Total liabilities	1,615,420	835,670
FUND BALANCE:		
Nonspendable	-	-
Restricted	65,993,112	57,858,452
Committed	-	-
Assigned	602,172	666,363
Unassigned	-	-
Total fund balance	66,595,284	58,524,815
TOTAL LIABILITIES AND FUND BALANCE	\$ 68,210,704	\$ 59,360,485

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

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
REVENUES:		
Special assessment taxes	\$ -	\$ -
Sales tax	-	-
Revenue from other governmental units:		
County	2,840,593	2,611,311
State	100,564	1,685,988
Federal	672,825	175,723
Investment revenue(loss)	2,666,519	204,720
Auction revenue	-	-
Miscellaneous revenue	1,369,911	974,537
TOTAL REVENUES	<u>7,650,412</u>	<u>5,652,279</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	3,505,550	3,402,322
Public safety	8,748,726	1,521,429
Transportation	2,714,449	4,121,355
Health and environment	25,258	-
Personal development	3,556,742	2,299,198
TOTAL EXPENDITURES	<u>18,550,725</u>	<u>11,344,304</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(10,900,313)</u>	<u>(5,692,025)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	19,152,611	18,848,403
Operating transfers to other funds	(181,829)	(67,410)
Proceeds of certificates of participation	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>18,970,782</u>	<u>18,780,993</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	8,070,469	13,088,968
FUND BALANCE, BEGINNING OF PERIOD	58,524,815	45,435,847
Equity transfers from other funds	-	-
Equity transfers to other funds	-	-
FUND BALANCE, END OF PERIOD	<u>\$ 66,595,284</u>	<u>\$ 58,524,815</u>

CITY OF COLUMBIA, MISSOURI
CAPITAL PROJECTS FUND

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

	Appropriations	Prior Years' Expenditures	Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION: (10)						
Pub Bldgs Major Maint/Ren (00021)	\$ 1,347,533	\$ 813,980	\$ -	813,980		533,553
Blind Boone Home (00123)	883,575	803,374	-	803,374		80,201
Ent Resource Grp Software (00476)	8,416,466	8,416,466	-	8,416,466		0
Walton Bldg Cap Improv (00587)	648,843	562,196	-	562,196		86,647
Municipal Service Center South (00632)	2,895,000	28,007	21,699	49,706	21,431	2,823,863
Grissum Bldg Renovations (00659)	4,827,690	91,501		91,501	18,273	4,717,916
CID Gateway (00680)	20,000	-		0		20,000
Armory Repairs (00764)	495,000	101,693	55,227	156,920	2,273	335,807
CPD Repairs (00765)	670,000	118,008	72,192	190,200	34,884	444,916
Daniel Boone Building Repairs (00766)	1,000,000	213,794	346,281	560,075	54,282	385,643
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		80,763	52,648	6,589
Building Assessments (00770)	100,000	2,630	7,003	9,633		90,367
Executime (00775)	723,611	63,584	33,925	97,509		618,482
D.B. Customer Experience (00798)	901,589	47,017	41,943	88,960	51,833	760,796
Municipal Court Dias Modification (00801)	161,700	142,195		142,195		19,505
REDI Office Remodel (00818)	17,500	17,261		17,261		239
Turner Jones Building (00819)	3,000,000	2,900,255	143,559	3,043,814	2,000	-45,814
Main Lobby Security Improvement(00844)	75,000		48,824	48,824		26,176
Ashley Street Building (00849)	1,407,340		1,091,201	1,091,201	62,793	253,346
Document Management System (00850)	252,865		143,444	143,444		109,421
McKinney Building (00877)	1,700,000		1,500,252	1,500,252		199,748
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	30,153,712	14,518,333	3,505,550	18,023,883	308,037	11,821,792
PUBLIC SAFETY: (20)						
Fire Apparatus Equipment (00195)	715,809	715,809		715,809	-	0
Records Management System (00498)	1,558,162	1,245,915		1,245,915	113,304	198,943
Training Academy Repairs (00630)	679,975	607,973	72,002	679,975		0
Muni Serv Ctr North-PH I (00641)	9,525,171	9,370,096		9,370,096	343	154,732
Percent for Art: Maint Municipal Center (N0641)	46,785	-	35,890	35,890		10,895
PD Property & Evidence Annex (00727)	19,987	-		0		19,987
Fire Station #10 East (00732)	6,285	6,286	615	6,901	9,000	-9,616
Fire Station #11 (00733)	5,155,029	357,160	3,665,438	4,022,598	510,336	622,095
Percent for Art: Fire Station #11 (M0733)	17,000	850	16,150	17,000		0
Percent for Art Maint: Fire Station #11 (N0733)	4,171	300	288	588		3,583
Replace 2006 Quint (00783)	1,202,201	305,930	18,241	324,171	432,729	445,301
Replace Ladder 1 (00804)	1,150,000	856,348	293,652	1,150,000		0
Training Tower Rehab (00814)	234,000	223,831	10,169	234,000		0
Statpion 11Quint (00827)	1,438,029		1,299,567	1,299,567	27,964	110,498
Reclae 2009 Quint (00828)	1,200,000		1,200,000	1,200,000		0
Rplace Quint For Fire Stn #10 (00862)	1,600,000		1,386,637	1,386,637	4,952	208,411
Fire Station Sites (40173)	2,082,000	1,298,105	750,077	2,048,182		33,818
Percent for Art Maint: Fire Station #9 (N0306)	2,037	360		360	-	1,677
TOTAL PUBLIC SAFETY	26,636,641	14,988,963	8,748,726	23,737,689	1,098,628	1,800,324
TRANSPORTATION: (30)						
Downtown Special Projects (00140)	376,261	354,585		354,585	-	21,676
Downtown Sidewalks Improv (00171)	360,510	159,954	9,471	169,425		191,085
Annual Brick St Renov (00234)	266,390	231,159		231,159	29,998	5,233
Vandiver Dr & Paris Rd (00522)	220,866	220,866		220,866		0
Audible ADA Crosswalk (00551)	444,134	183,639	216,953	400,592	6,041	37,501
Ridgmont Bridge Repair (00568)	837,592	118,822	3,870	122,692	642,440	72,460
ADA Curb Ramp Install (00600)	1,999,871	1,029,181	278,563	1,307,744	4,407	687,720
North Village Land Purch (00616)	200,000	23,653		23,653		176,347
Fairview/Chapel Hill Int (00618)	130,000	90,829	9,620	100,449		29,551
Municipal Service Center South (00632)	2,895,000	157		157		2,894,843
Disc Pkwy:Gans-New Haven (00633)	5,606,174	4,866,813		4,866,813		739,361
9th and Elm Ped Sramble (0637)	-	-	(52,157)	(52,157)		52,157
Nifong-Prov to Forum 4 Ln (00643)	13,082,966	13,082,966	461	13,083,427		-461
Annual Traffic Calming (00646)	686,158		11,725	11,725		674,433
Annual Street Recon (00647)	2,136,382			0		2,136,382
I70 Dr & Keene Roundabout (00658)	952,966	944,177		944,177		8,789
Urban Forestry Master Pln (00677)	105,000	89,575		89,575		15,425
Paris Road Resurfacing (00682)	30,777	23,173		23,173		7,604
Grace Ln: Richland to Stadium Ext (00700)	507,769	98,159		98,159		409,610
Sinclair Rd - Rt K Intersection Imp (00707)	1,652,820	1,637,819		1,637,819		15,001
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	67,375	195,260	262,635	286,344	2,868,011

CITY OF COLUMBIA, MISSOURI
CAPITAL PROJECTS FUND

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

	Appropriations	Prior Years' Expenditures	Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Leslie Ln Sdkw: N Garth-Newton Dr (00736)	285,990	148,739		148,739	-	137,251
Lenoir Connection (00746)	749,422	749,422		749,422	-	0
Walnut from College to Old 63 (00747)	1,000,000	602	467,011	467,613	2,175	530,212
Smith Dr Traffic Calming (00752)	151,976	29,325	30,903	60,228	19,681	72,067
Broadway Sidewalk Stadium to Mano (00756)	750,000		76	76	-	749,924
Audobon Sdkw: Shepard Blvd to N Aza (00760)	-	25,146	(25,146)	0	-	0
Stadium Blvd Sidewalk: I-70 to Primrose (00761)	958,802	25,456	332,349	357,805	257,736	343,261
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	34,080	251,707	285,787	1,094,512	6,656,904
4th St Pedestrian Island (00772)	213,846	213,846		213,846	-	0
Garth Ave: BL70 to Thurman (00777)	3,950,000	8,278	57,138	65,416	-	3,884,584
Route B Improvements (BL70 to City) (00784)	600,000	36,466	92,336	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	479	248	727	-	46,614
Campusview Dr Traffic Calming (00788)	30,000	-		0	-	30,000
Edgewood Traffic Calming (00789)	30,000	-		0	-	30,000
Ridgmont Traffic Calming (00790)	61,145		20,038	20,038	-	41,107
Audobon Dr Traffic Calming (00791)	60,370	1,038	20,514	21,552	-	38,818
Maquire Sidewalk Repair (00793)	890,796	180	204,023	204,203	1,223	685,370
Bray Ave Traffic Calming (00794)	60,000	10,698		10,698	-	49,302
Oakland Gravel Sidewalk: Vandiver to Edris (00802)	636,507	561	352,351	352,912	7,199	276,396
Scott-Smith Sidewalk (00803)	1,156,714	45	3,605	3,650	-	1,153,064
Rangeline/I-70 Sidewalk (00815)	436,885	-		0	-	436,885
Green Valley Bridge Repair (00816)	394,134	24,090	8,416	32,506	207,717	153,911
Annual Streets (40158)	527,168	-	48,500	48,500	-	478,668
JT County/State/City Prjct (40161)	516,342	15,500		15,500	-	500,842
Annual Sidewalks (40162)	228,936	200,523		200,523	-	28,413
Street Landscaping (40163)	586,952	150,000	45,818	195,818	-	391,134
Grindstone Parkway (00820)	310,065	5,938	119	6,057	-	304,008
Sexton Road Sidewalk (00821)	600,000	4,678	3,736	8,414	450	591,136
South Garth Avenue (00822)	30,000	33	3,962	3,995	-	26,005
Manor Drive Avenue (00823)	30,000	36	7,584	7,620	-	22,380
Russell Boulevard Traffic Calming (00824)	30,000	22	99	121	-	29,879
Northland Drive Traffic Calm (00825)	16,297	-	1,866	1,866	-	14,431
Hinkson Avenue sidewalk (00840)	117,032	10		10	-	117,022
Green Town Sidewalk (00841)	350,000	5,875	328	6,203	-	343,797
Rt K/Old Plank Rd Roundabout (00842)	1,902,850	0	739	739	-	1,902,111
ST. CHARLES SDWK: RNDABOUT (00852)	227,024	0	25,449	25,449	-	201,575
Spencer-I-70SWtoWorleyTrafCalm (00854)	30,000	0	69	69	-	29,931
Garden-CarnationTol-70TrafCalm (00855)	30,000	0	516	516	-	29,484
Hulen-RollinsToRidgefieldTrafC (00857)	30,000	-	54	54	-	29,946
Traffic Safety (40159)	610,999	-	86,275	86,275	22,580	502,144
				0		0
TOTAL TRANSPORTATION	63,908,423	26,003,637	2,714,449	28,718,086	2,582,503	32,607,834
HEALTH & ENVIRONMENT: (40)						
Health Building Improvements (00730)	237,306	7,403	25,258	32,661	-	204,645
TOTAL HEALTH & ENVIRONMENT	237,306	7,403	25,258	32,661	-	204,645
PERSONAL DEVELOPMENT: (50)						
Annual P&R Maj Maint/Prog (00056)	10,476	-		0	-	10,476
Park Roads & Parking (00242)	2,980,677	2,560,396	230,097	2,790,493	20,609	169,575
City/School Park Improv (00249)	600,015	316,783	-	316,783	-	283,232
Capen/Grindstone Trl Imp (00457)	118,000	2,649	16,554	19,203	-	98,797
2010 PST Land Acquisition (00486)	1,060,775	1,060,775		1,060,775	-	0
2010 PST Land Neigh Parks (00510)	502,329	502,329		502,329	-	0
S Reg Park Gans Phil PH I (00518)	2,793,123	2,600,733	21,571	2,622,304	25,661	145,158
GNM Clark Lane West (00570)	1,080,631	977,360		977,360	-	103,271
GNM Shepard to Rollins Tr (00572)	2,493,988	2,162,683	12,168	2,174,851	-	319,137
Maplewood Home-Rehab (00638)	176,600	158,140	14,800	172,940	-	3,660
Annual Land Acq and Preservation (00662)	2,325,000	702,948	262,291	965,239	-	1,359,761
ADA Compliance Phase II (00663)	204,800	144,376	34,496	178,872	-	25,928
Norma Sutherland (00669)	257,370	227,370		254,970	-	2,400
Annual Trails (00673)	1,163,683	670,373	102,422	772,795	(4,440)	395,328
Albert Oakland Park Improvements (00676)	520,718	125,537	34,987	160,524	2,300	357,894
Founders Park at Flat Branch (00686)	607,866	320,699	2,580	323,279	48,780	235,807
Southeast Regional Park Tennis Complex (00693)	725,000	411,000	199,432	610,432	114,394	174
Hinkson Cr Trail:Stadium-E Campus (00698)	800,000	49,344		49,344	-	750,656
Perche Creek Trail Ph I: MKT to Gil (00699)	1,450,000	62,629	61,367	123,996	46,824	1,279,180
Philips Park-Trail & Landscaping (00703)	65,189	57,212	19,066	76,278	(11,089)	0
Real Estate (00710)	200,000	200,000	-	200,000	-	0
Kiwanis Park Improvements (00718)	125,000	101,691	-	101,691	-	23,309
Hinkson Cr Trail: Stephens/Calrk (00728)	1,015,000	539,447	-	539,447	-	475,553
Battle Park Phase I Development (00738)	250,000	36,972	-	36,972	-	213,028
Fairview Park/Bonnie View Phase II (00741)	125,000	95,393	3,699	99,092	-	25,908
Again St Park Improvement (00778)	99,015	99,015	-	99,015	-	0
MKT Wetlands/Forum Nature Area (00779)	120,000	31,725	-	31,725	-	88,275
Rock Bridge Park Improvements (00781)	123,273	123,273	-	123,273	-	0
The Vineyards/El Chapparal Lake/Par (00782)	165,000	131,064	4,692	135,756	-	29,244
Cosmo: Football Field Improvements (00805)	428,834	-	4,188	4,188	25,955	398,691
Cosmo: Playground Replacement (00806)	72,000	128	71,872	72,000	-	0
Cosmo: PMC Improvements (00807)	48,000	-	13,683	13,683	14,800	19,517
Cosmo: Shelter Replacements (00808)	300,000	15,804	280,906	296,710	5,350	-2,060
Indian Hills Basketball Court Improvements (00809)	45,000	14,387	30,613	45,000	-	0
Shepard Park Tennis Court Improvements (00810)	20,000	20,000	-	20,000	-	0
STPHNS LAKE PRK: SE TRLHD IMP (00811)	125,000	-	4,000	4,000	-	121,000
Cosmo: Fitness Trail Improvements (00813)	138,000	137,709	291	138,000	-	0
COSMO REC AREA: NE QUARRY AREA (00826)	975,000	-	54	54	701,350	273,596
Cosmo-Bethel Park:Tennis Ct Im (00830)	16,500	-	16,250	16,250	-	250
Flat Branch Park: Bridge Renov (00831)	30,000	-	54	54	-	29,946

CITY OF COLUMBIA, MISSOURI
CAPITAL PROJECTS FUND

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

	Appropriations	Prior Years' Expenditures	Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
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	-	0
Whitegate Park Development (00836)	400,000	-	54	54	17,000	382,946
ARC Facility Improvement (00837)	516,157	-	94,625	94,625	19,114	402,418
LAN Golf Crse: Golf Cart Bldg (00838)	115,000	-	3,077	3,077	17,550	94,373
Fieldhouse-Phase II (00846)	5,800,000	-	422,191	422,191	121,371	5,256,438
Clary Shy Phase II (00847)	1,600,340	-	1,352,202	1,352,202	36,158	211,980
Cosmo Rec Area:Rainbow Soft (00845)	750,000	-	-	0	7,000	743,000
ANTIMI LIFT STATION IMP (00859)	65,000	-	57,965	57,965	(57,965)	65,000
Twin Lake Rec Improvement (00860)	450,000	-	99,104	99,104	-	350,896
Philips Park Improvement (00874)	534,162	-	11,789	11,789	-	522,373
LOW: GOLF CART BLDG IMP (00885)	1,735	-	1,735	1,735	-	0
ARC HVAC IMPROVEMENT (00886)	16,669	-	16,669	16,669	-	0
PERCENT FOR ART MAINT: SPORT (N0091)	75	-	75	75	-	0
PERCENT FOR ART MAINTENANCE (N4659)	1,890	-	1,890	1,890	-	0
Downtown Improvements (40074)	117,654	81,913	-	81,913	-	35,741
	<u>36,301,044</u>	<u>14,741,857</u>	<u>3,556,742</u>	<u>18,298,599</u>	<u>1,150,722</u>	<u>16,851,723</u>
TOTAL CAPITAL PROJECTS	<u>\$ 157,237,126</u>	<u>\$ 70,260,193</u>	<u>\$ 18,550,725</u>	<u>\$ 88,810,918</u>	<u>\$ 5,139,890</u>	<u>63,286,318</u>

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.

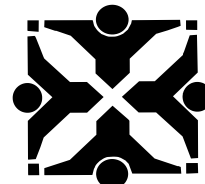
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

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
SEPTEMBER 30, 2023 AND 2022

ASSETS	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2023	2022	2023	2022	2023	2022
CURRENT ASSETS:						
Cash and cash equivalents	\$ 39,961,230	\$ 41,229,747	\$ 7,532,486	\$ 7,646,018	\$ 21,827,565	\$ 18,612,614
Accounts receivable	17,477,498	13,973,127	4,208,513	3,623,564	1,026,011	653,886
Grants receivable	-	-	-	-	-	-
Accrued interest	243,188	56,723	108,946	15,436	88,629	-
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Loans receivable from other funds	3,059	11,860	-	-	-	-
Inventory	4,955,585	5,094,762	1,304,310	1,173,412	8,544	18,832
Prepaid expenses	123,203	1,098,353	24,920	95,875	11,040	19,171
Other assets	-	-	-	-	159	-
Total Current Assets	<u>62,763,763</u>	<u>61,464,572</u>	<u>13,179,175</u>	<u>12,554,305</u>	<u>22,961,948</u>	<u>19,304,503</u>
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	8,142,549	8,743,534	4,152,057	5,295,247	5,775,260	5,762,564
Revenue bond construction account	11,069,607	11,853,806	11,976,741	12,607,493	963,660	4,314,351
Cash and marketable securities restricted for capital projects	24,209,347	15,442,464	14,062,475	12,373,913	20,876,607	18,517,609
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	5,450,726	5,450,726	2,904,924	2,904,924
Contingency and revenue guarantee account	-	-	-	-	200,000	200,000
Closure and postclosure reserve	-	-	-	-	-	-
Total Restricted Assets – Cash and Cash Equivalents	<u>50,316,714</u>	<u>42,935,015</u>	<u>36,091,999</u>	<u>36,177,379</u>	<u>32,079,098</u>	<u>32,943,755</u>
Other:						
Customer security and escrow deposits	4,168,986	4,496,486	1,270,966	1,411,366	1,671,953	1,715,565
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	<u>6,498,331</u>	<u>11,994,289</u>	<u>2,671,596</u>	<u>5,695,157</u>	<u>3,124,560</u>	<u>4,811,446</u>
Total Restricted Assets	<u>56,815,045</u>	<u>54,929,304</u>	<u>38,763,595</u>	<u>41,872,536</u>	<u>35,203,658</u>	<u>37,755,201</u>
OTHER ASSETS:						
Investments	-	-	-	-	-	-
Loans receivable from other funds – noncurrent	-	3,059	-	-	-	-
Total Other Assets	<u>-</u>	<u>3,059</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
RIGHT TO USE ASSETS						
Right to use assets	-	-	-	-	-	-
Accumulated Amortization	-	-	-	-	-	-
Net Right to Use Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FIXED ASSETS:						
Property, plant, and equipment	365,622,997	360,799,515	192,609,423	191,404,501	362,139,501	353,476,181
Accumulated depreciation	(244,018,090)	(232,666,162)	(73,296,044)	(69,804,663)	(108,757,752)	(102,654,492)
Net Plant in Service	<u>121,604,907</u>	<u>128,133,353</u>	<u>119,313,379</u>	<u>121,599,838</u>	<u>253,381,749</u>	<u>250,821,689</u>
Construction in progress	<u>13,417,357</u>	<u>12,121,720</u>	<u>5,534,963</u>	<u>4,413,537</u>	<u>3,562,871</u>	<u>1,529,612</u>
Net Fixed Assets	<u>135,022,264</u>	<u>140,255,073</u>	<u>124,848,342</u>	<u>126,013,375</u>	<u>256,944,620</u>	<u>252,351,301</u>
TOTAL ASSETS	<u>254,601,072</u>	<u>256,652,008</u>	<u>176,791,112</u>	<u>180,440,216</u>	<u>315,110,226</u>	<u>309,411,005</u>
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	3,665,952	4,032,246	63,346	76,015	4,920	5,298
Total deferred outflows of resources	<u>6,915,532</u>	<u>7,493,823</u>	<u>1,742,293</u>	<u>1,860,277</u>	<u>1,000,659</u>	<u>745,745</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 261,516,604</u>	<u>\$ 264,145,831</u>	<u>\$ 178,533,405</u>	<u>\$ 182,300,493</u>	<u>\$ 316,110,885</u>	<u>\$ 310,156,750</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2023 AND 2022

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
\$ 2,467,187	\$ 1,831,295	\$ 1,213,113	\$ 492,723	\$ 21,210,291	\$ 15,909,305	\$ 899,492	\$ 1,569,136	\$ -	\$ 2,679,345
181,875	186,741	32,695	36,721	2,080,689	1,828,713	43,948	83,799	-	1,832
1,831,870	-	903,254	-	-	-	-	-	-	-
36,902	11,025	6,872	2,154	105,941	21,012	11,147	902	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,638	311	3,516	74,357	109,926	568,132	-	-	-	51,911
-	-	138	-	27,977	717	918	918	-	-
-	-	-	-	-	-	-	-	-	-
4,519,472	2,029,372	2,159,588	605,955	23,534,824	18,327,879	955,505	1,654,755	-	2,733,088
615,352	599,818	-	-	255,875	250,666	921,200	905,629	-	-
-	4,807,397	-	-	114,448	114,448	-	-	-	-
10,136,204	8,673,195	2,290,242	2,132,983	11,370,752	12,542,606	2,214,779	2,012,529	-	1,006,814
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	7,322,777	6,947,593	-	-	-	-
10,751,556	14,080,410	2,290,242	2,132,983	19,063,852	19,855,313	3,135,979	2,918,158	-	1,006,814
259,405	-	-	-	829,334	872,456	-	-	-	-
-	3,013,308	-	53,147	-	-	-	-	-	-
2,004,186	2,074,288	-	-	585,420	633,210	6,163,541	6,237,312	-	-
165,693	331,341	992,979	2,219,420	2,030,536	4,471,787	200,513	446,280	-	1,310,386
7,300	-	43,746	-	89,455	-	8,834	-	-	-
2,436,584	5,418,937	1,036,725	2,272,567	3,534,745	5,977,453	6,372,888	6,683,592	-	1,310,386
13,188,140	19,499,347	3,326,967	4,405,550	22,598,597	25,832,766	9,508,867	9,601,750	-	2,317,200
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	124,785	124,785	-	-	-	-
-	-	-	-	(124,785)	(124,785)	-	-	-	-
-	-	-	-	-	-	-	-	-	-
89,086,636	85,399,294	16,682,927	16,651,062	68,620,464	65,654,878	50,914,702	49,643,558	-	33,929,681
(25,481,782)	(23,367,738)	(10,332,885)	(9,595,521)	(40,761,375)	(37,674,388)	(19,742,450)	(18,666,586)	-	(15,483,594)
63,604,854	62,031,556	6,350,042	7,055,541	27,859,089	27,980,490	31,172,252	30,976,972	-	18,446,087
26,477,427	25,825,072	1,575,048	-	2,510,425	2,133,712	456,231	800,481	-	523,151
90,082,281	87,856,628	7,925,090	7,055,541	30,369,514	30,114,202	31,628,483	31,777,453	-	18,969,238
107,789,893	109,385,347	13,411,645	12,067,046	76,502,935	74,274,847	42,092,855	43,033,958	-	24,019,526
109,680	66,942	657,304	448,404	1,344,114	903,462	132,729	90,164	-	264,744
8,903	12,305	53,354	82,419	109,104	166,062	10,774	16,573	-	48,662
-	-	-	-	-	-	-	-	-	-
118,583	79,247	710,658	530,823	1,453,218	1,069,524	143,503	106,737	-	313,406
\$ 107,908,476	\$ 109,464,594	\$ 14,122,303	\$ 12,597,869	\$ 77,956,153	\$ 75,344,371	\$ 42,236,358	\$ 43,140,695	\$ -	\$ 24,332,932

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2023 AND 2022

ASSETS	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2023	2022	2023	2022	2023	2022	2023	2022
CURRENT ASSETS:								
Cash and cash equivalents	\$ 402,197	\$ 387,257	\$ 3,892,868	\$ 3,446,703	\$ 246,760	\$ 98,942	\$ 99,653,189	\$ 93,903,085
Accounts receivable	61,737	47,999	281,460	202,608	56,415	75,389	25,450,841	20,714,379
Grants receivable	-	-	-	-	-	-	2,735,124	-
Accrued interest	1,155	-	-	-	769	323	603,549	107,575
Due from other funds	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Loans receivable from other funds	-	-	-	-	-	-	3,059	11,860
Inventory	121,573	123,815	-	-	-	-	6,499,938	7,030,864
Prepaid expenses	-	-	155	22	-	-	193,367	1,289,724
Other assets	-	897	-	-	-	-	297	897
Total Current Assets	586,662	559,968	4,174,483	3,649,333	303,944	174,654	135,139,364	123,058,384
RESTRICTED ASSETS:								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	-	-	-	-	-	-	19,862,293	21,557,458
Revenue bond construction account	-	-	-	-	-	-	24,124,456	33,697,495
Cash and marketable securities restricted for Capital Projects	163,374	346,226	6,786,863	5,444,234	-	-	92,110,643	78,492,573
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	-	-	-	-	-	-	14,200,861	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	163,374	346,226	6,786,863	5,444,234	-	-	160,679,677	157,840,287
Other:								
Customer security and escrow deposits	-	-	5,000	5,000	-	-	8,205,644	8,500,873
Grants receivable	-	-	-	-	-	-	-	3,066,455
Leases receivable	-	-	-	-	-	-	8,952,508	9,366,097
Net pension asset	-	-	180,159	390,869	-	-	8,281,957	23,626,271
Net OPEB asset	2,223	-	7,937	-	-	-	430,639	-
Total Restricted Assets – Other	2,223	-	193,096	395,869	-	-	25,870,748	44,559,696
Total Restricted Assets	165,597	346,226	6,979,959	5,840,103	-	-	186,550,425	202,399,983
OTHER ASSETS:								
Investments	-	-	-	-	-	-	-	-
Loans receivable from other funds – noncurrent	-	-	-	-	-	-	-	3,059
Total Other Assets	-	-	-	-	-	-	-	3,059
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	15,259,725	14,689,813	19,017,837	18,319,989	168,869	-	1,180,123,081	1,189,968,472
Accumulated depreciation	(9,276,491)	(8,932,231)	(10,195,698)	(9,592,116)	(151,982)	-	(542,014,549)	(528,437,491)
Net Plant in Service	5,983,234	5,757,582	8,822,139	8,727,873	16,887	-	638,108,532	661,530,981
Construction in progress	-	-	417,624	456,349	-	-	53,951,946	47,803,634
Net Fixed Assets	5,983,234	5,757,582	9,239,763	9,184,222	16,887	-	692,060,478	709,334,615
TOTAL ASSETS	6,735,493	6,663,776	20,394,205	18,673,658	320,831	174,654	1,013,750,267	1,034,796,041
DEFERRED OUTFLOWS OF RESOURCES								
Outflows related to pensions	-	-	119,257	78,970	-	-	7,956,649	7,343,287
Outflows related to OPEB	2,712	4,171	9,680	14,515	-	-	525,228	840,392
Loss on refunding of debt	-	-	-	-	-	-	3,734,218	4,113,559
Total deferred outflows of resources	2,712	4,171	128,937	93,485	-	-	12,216,095	12,297,238
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 6,738,205	\$ 6,667,947	\$ 20,523,142	\$ 18,767,143	\$ 320,831	\$ 174,654	\$ 1,025,966,362	\$ 1,047,093,279

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2023 AND 2022

LIABILITIES AND FUND EQUITY	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2023	2022	2023	2022	2023	2022
CURRENT LIABILITIES:						
Accounts payable	\$ 9,135,649	\$ 5,780,042	\$ 884,889	\$ 1,246,476	\$ 319,865	\$ 144,338
Accrued payroll and payroll taxes	2,211,476	1,974,153	696,890	578,536	452,665	403,833
Accrued sales taxes	728,412	424,020	140,860	125,045	-	-
Due to other funds	1,301,181	1,213,559	466,324	461,177	-	-
Loans payable to other funds – current maturities	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	-	100,000	123,775	68,242	98	-
Total Current Liabilities	13,376,718	9,491,774	2,312,738	2,479,476	772,628	548,171
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	229,975	109,370	121,758	135,824	194,210	266,733
Accrued interest	1,897,599	2,062,134	887,007	981,648	733,445	775,646
Lease interest	-	-	-	-	-	-
Revenue bonds payable – current maturities	3,054,950	3,541,400	3,265,050	4,313,600	5,230,400	5,200,900
Special obligation bonds payable	3,190,000	3,040,000	-	-	470,000	465,000
Customer security and escrow deposits	3,572,656	4,169,322	1,379,516	1,575,433	1,683,779	1,727,255
Advances from other funds	-	-	-	-	-	-
Total Current Liabilities (Payable from Restricted Assets)	11,945,180	12,922,226	5,653,331	7,006,505	8,311,834	8,435,534
LONG-TERM LIABILITIES:						
OPEB Liability	-	92,895	-	48,001	-	42,547
Net Pension Obligation	-	-	-	-	-	-
Loans payable to other funds	-	-	-	-	-	-
Revenue bonds payable	62,866,436	66,168,470	50,094,972	53,628,828	68,053,008	73,415,934
Lease payable	-	-	-	-	-	-
Closure Post-Closure Liability	-	-	-	-	-	-
Special obligation bonds payable	37,716,513	41,478,694	-	-	1,033,307	1,532,582
Other long-term liabilities	-	-	-	-	-	-
Total Long-Term Liabilities	100,582,949	107,740,059	50,094,972	53,676,829	69,086,315	74,991,063
Total Liabilities	125,904,847	130,154,059	58,061,041	63,162,810	78,170,777	83,974,768
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	225,333	240,003	213,004	229,344	9,234	10,073
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	2,590,637	4,238,112	1,632,567	2,709,731	526,543	1,245,058
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
State contributions	-	-	-	-	-	-
Federal contributions	-	-	-	-	-	-
Private contributions	-	-	-	-	-	-
Total Contributed Capital	-	-	-	-	-	-
RETAINED EARNINGS AS RESTATED	133,021,120	129,753,660	118,839,797	116,427,952	237,413,565	224,936,924
Total Fund Equity	133,021,120	129,753,660	118,839,797	116,427,952	237,413,565	224,936,924
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$ 261,516,604	\$ 264,145,831	\$ 178,533,405	\$ 182,300,493	\$ 316,110,885	\$ 310,156,750

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2023 AND 2022

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
\$ 133,731	\$ 100,738	\$ 1,999	\$ 1,751	\$ 327,928	\$ 190,659	\$ 36,429	\$ 17,126	\$ -	\$ 66,871
74,422	58,345	281,084	261,357	649,228	657,812	56,246	50,966	-	308,756
-	25	-	-	-	-	-	-	-	-
-	-	-	-	-	2,970	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
205	205	77,035	77,035	-	-	-	204,860	-	53,951
5,369	5,369	-	-	4,754	4,754	1,390	1,390	-	-
213,727	164,682	360,118	340,143	981,910	856,195	94,065	274,342	-	429,578
161,705	3,347,549	13,250	17,640	-	16,651	12,576	-	-	-
125,353	129,818	-	-	22,725	24,184	46,464	50,476	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
490,000	470,000	-	-	330,000	320,000	1,140,000	1,110,000	-	-
775	775	-	-	829,258	872,386	13,814	13,814	-	-
-	-	-	-	501,170	743,431	-	-	-	861,800
777,833	3,948,142	13,250	17,640	1,683,153	1,976,652	1,212,854	1,174,290	-	861,800
-	4,554	-	30,502	-	61,457	-	6,133	-	18,009
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
12,705,000	13,195,000	-	-	9,039,463	8,604,742	-	-	-	-
228,000	-	-	-	4,207,591	4,542,419	11,942,338	13,129,166	-	-
12,933,000	13,199,554	-	30,502	13,247,054	13,208,618	11,942,338	13,135,299	-	18,009
13,924,560	17,312,378	373,368	388,285	15,912,117	16,041,465	13,249,257	14,583,931	-	1,309,387
1,973,776	2,060,076	-	-	578,132	629,995	66,389	75,800	-	-
46,775	126,799	280,319	849,337	573,219	1,711,280	6,118,283	6,233,516	-	-
14,832	5,377	88,884	36,017	181,758	72,569	56,605	170,784	-	501,464
2,035,383	2,192,252	369,203	885,354	1,333,109	2,413,844	17,949	7,243	-	21,265
-	-	-	-	-	-	6,259,226	6,487,343	-	522,729
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
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
91,948,533	89,959,964	13,379,732	11,324,230	60,710,927	56,889,062	22,727,875	22,069,421	-	22,500,816
\$ 107,908,476	\$ 109,464,594	\$ 14,122,303	\$ 12,597,869	\$ 77,956,153	\$ 75,344,371	\$ 42,236,358	\$ 43,140,695	\$ -	\$ 24,332,932

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2023 AND 2022

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2023	2022	2023	2022	2023	2022	2023	2022
CURRENT LIABILITIES:								
Accounts payable	\$ 6,441	\$ 7,169	\$ 60,500	\$ 9,686	\$ -	\$ 276	\$ 10,907,431	\$ 7,565,132
Accrued payroll and payroll taxes	35,954	33,893	51,991	38,084	482	391	4,510,438	4,366,126
Accrued sales taxes	-	-	-	-	-	-	869,272	549,090
Due to other funds	-	-	-	-	-	-	1,767,505	1,677,706
Loans payable to other funds – current maturities	3,059	11,860	-	-	-	-	3,059	11,860
Lease payable	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	77,240	336,051
Other liabilities	3,150	3,150	-	-	2,184	2,184	140,720	185,089
Total Current Liabilities	48,604	56,072	112,491	47,770	2,666	2,851	18,275,665	14,691,054
CURRENT LIABILITIES (Payable from Restricted Assets):								
Construction contracts payable	-	-	10,381	220,181	-	-	743,855	4,113,948
Accrued interest	-	-	-	-	-	-	3,712,593	4,023,906
Lease interest	-	-	-	-	-	-	-	-
Revenue bonds payable – current maturities	-	-	-	-	-	-	11,550,400	13,055,900
Special obligation bonds payable	-	-	-	-	-	-	5,620,000	5,405,000
Customer security and escrow deposits	-	-	5,052	5,052	-	-	7,484,850	8,364,037
Advances from other funds	-	-	-	-	-	-	501,170	1,605,231
Total Current Liabilities (Payable from Restricted Assets)	-	-	15,433	225,233	-	-	29,612,868	36,568,022
LONG-TERM LIABILITIES:								
OPEB Liability	-	1,544	-	5,372	-	-	-	311,014
Net Pension Obligation	-	-	-	-	-	-	-	-
Loans payable to other funds	-	3,059	-	-	-	-	-	3,059
Revenue bonds payable	-	-	-	-	-	-	181,014,416	193,213,232
Obligations under capital leases	-	-	-	-	-	-	-	-
Closure Post-Closure Liability	-	-	-	-	-	-	9,039,463	8,604,742
Special obligation bonds payable	-	-	-	-	-	-	67,604,749	73,877,861
Other long-term liabilities	-	-	-	-	-	-	228,000	-
Total Long-Term Liabilities	-	4,603	-	5,372	-	-	257,886,628	276,009,908
Total Liabilities	48,604	60,675	127,924	278,375	2,666	2,851	305,775,161	327,268,984
DEFERRED INFLOWS OF RESOURCES								
Deferred Gain on Bond Refunding	-	-	-	-	-	-	513,960	555,220
Inflows related to leases	-	-	-	-	-	-	8,868,612	9,344,169
Inflows related to pension	-	-	50,860	149,580	-	-	4,560,611	10,585,530
Inflows related to OPEB	4,517	1,823	16,127	6,343	-	-	874,989	367,250
Total deferred inflows of resources	4,517	1,823	66,987	155,923	-	-	14,818,172	20,852,169
CONTRIBUTED CAPITAL (Net):								
Municipal contributions	-	-	-	-	-	-	-	-
County contributions	-	-	-	-	-	-	-	-
State contributions	-	-	-	-	-	-	-	-
Federal contributions	-	-	-	-	-	-	-	-
Private contributions	-	-	-	-	-	-	-	-
Total Contributed Capital	-	-	-	-	-	-	-	-
RETAINED EARNINGS	6,685,084	6,605,449	20,328,231	18,332,845	318,165	171,803	705,373,029	698,972,126
Total Fund Equity	6,685,084	6,605,449	20,328,231	18,332,845	318,165	171,803	705,373,029	698,972,126
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$ 6,738,205	\$ 6,667,947	\$ 20,523,142	\$ 18,767,143	\$ 320,831	\$ 174,654	\$ 1,025,966,362	\$ 1,047,093,279

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2023	2022	2023	2022	2023	2022
OPERATING REVENUES:						
Charges for services	\$ 143,362,292	\$ 146,231,047	\$ 30,972,220	\$ 28,925,977	\$ 25,055,378	\$ 25,891,056
OPERATING EXPENSES:						
Personal services	20,931,979	15,745,120	9,166,831	6,495,770	5,375,902	4,709,026
Materials, supplies, and power	82,970,943	98,659,521	3,425,870	2,698,505	1,250,340	1,039,737
Travel and training	207,428	190,577	30,816	22,243	20,005	12,031
Intragovernmental	5,719,411	5,458,069	2,356,066	2,154,386	2,843,650	2,053,127
Utilities, services, and miscellaneous	9,364,650	9,539,505	5,755,743	4,540,507	2,694,322	2,434,465
TOTAL OPERATING EXPENSES	<u>119,194,411</u>	<u>129,592,792</u>	<u>20,735,326</u>	<u>15,911,411</u>	<u>12,184,219</u>	<u>10,248,386</u>
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	24,167,881	16,638,255	10,236,894	13,014,566	12,871,159	15,642,670
Payment-in-lieu-of-tax	(11,996,686)	(12,106,552)	(4,762,708)	(4,641,952)	-	-
Depreciation	(11,592,733)	(11,805,732)	(3,745,978)	(3,775,701)	(6,139,673)	(6,032,963)
ROU Amortization	-	-	-	-	-	-
Total depreciation/amortization	<u>(23,589,419)</u>	<u>(23,912,284)</u>	<u>(8,508,686)</u>	<u>(8,417,653)</u>	<u>(6,139,673)</u>	<u>(6,032,963)</u>
OPERATING INCOME (LOSS)	<u>578,462</u>	<u>(7,274,029)</u>	<u>1,728,208</u>	<u>4,596,913</u>	<u>6,731,486</u>	<u>9,609,707</u>
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	3,314,021	88,913	1,616,621	(17,688)	2,056,632	37,768
Revenue from other governmental units	-	52	-	2,844	61,252	6,473
Miscellaneous revenue	2,885,930	4,920,599	355,960	2,074,105	95,383	916,509
Interest expense	(3,327,556)	(3,682,525)	(1,501,539)	(1,690,819)	(1,420,449)	(1,557,032)
Interest revenue-leases	-	-	1,418	1,886	-	-
Loss on disposal of fixed assets	(29,622)	(37,053)	(40,826)	(11,673)	(6,693)	(58,271)
Fiscal Agent Fees	(569)	(7,674)	(703)	(8,916)	(177,067)	(204,634)
Miscellaneous expense	-	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>2,842,204</u>	<u>1,282,312</u>	<u>430,931</u>	<u>349,739</u>	<u>609,058</u>	<u>(859,187)</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>3,420,666</u>	<u>(5,991,717)</u>	<u>2,159,139</u>	<u>4,946,652</u>	<u>7,340,544</u>	<u>8,750,520</u>
OPERATING TRANSFERS:						
Operating transfers from other funds	600,000	228,268	-	112,543	-	82,896
Operating transfers to other funds	(753,206)	(731,918)	(198,401)	(289,438)	(73,613)	(66,902)
TOTAL OPERATING TRANSFERS	<u>(153,206)</u>	<u>(503,650)</u>	<u>(198,401)</u>	<u>(176,895)</u>	<u>(73,613)</u>	<u>15,994</u>
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	3,267,460	(6,495,367)	1,960,738	4,769,757	7,266,931	8,766,514
Capital contribution	-	-	451,107	765,638	5,209,710	3,405,131
NET INCOME (LOSS)	3,267,460	(6,495,367)	2,411,845	5,535,395	12,476,641	12,171,645
Amortization of contributed capital	-	-	-	-	-	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	3,267,460	(6,495,367)	2,411,845	5,535,395	12,476,641	12,171,645
RETAINED EARNINGS, BEGINNING OF PERIOD AS RESTATED	<u>129,753,660</u>	<u>136,249,027</u>	<u>116,427,952</u>	<u>110,892,557</u>	<u>224,936,924</u>	<u>212,765,279</u>
RETAINED EARNINGS, END OF PERIOD	<u>\$ 133,021,120</u>	<u>\$ 129,753,660</u>	<u>\$ 118,839,797</u>	<u>\$ 116,427,952</u>	<u>\$ 237,413,565</u>	<u>\$ 224,936,924</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
\$ 1,350,745	\$ 1,160,346	\$ 1,032,659	\$ 1,287,366	\$ 27,038,281	\$ 26,623,267	\$ 3,756,391	\$ 3,934,983	\$ -	\$ 4,487,125
760,801	615,604	4,105,603	3,583,773	8,054,868	7,444,077	784,919	736,697	-	3,572,770
184,772	266,310	926,964	950,915	4,894,537	4,821,620	101,225	106,307	-	1,135,448
24,380	16,432	1,199	3,900	29,142	8,500	759	874	-	6,940
1,228,429	1,068,167	842,899	1,044,997	4,544,658	3,575,238	599,074	617,552	-	530,296
1,085,618	950,347	535,373	431,993	3,561,684	3,785,233	385,590	383,436	-	1,335,364
3,284,000	2,916,860	6,412,038	6,015,578	21,084,889	19,634,668	1,871,567	1,844,866	-	6,580,818
(1,933,255)	(1,756,514)	(5,379,379)	(4,728,212)	5,953,392	6,988,599	1,884,824	2,090,117	-	(2,093,693)
-	-	-	-	-	-	-	-	-	-
(2,114,044)	(1,770,109)	(720,891)	(762,742)	(3,093,333)	(3,062,092)	(1,121,085)	(1,091,883)	-	(935,386)
-	-	-	-	-	(124,785)	-	-	-	-
(2,114,044)	(1,770,109)	(720,891)	(762,742)	(3,093,333)	(3,186,877)	(1,121,085)	(1,091,883)	-	(935,386)
(4,047,299)	(3,526,623)	(6,100,270)	(5,490,954)	2,860,059	3,801,722	763,739	998,234	-	(3,029,079)
464,208	34,040	109,611	(10,057)	1,454,020	(22,645)	170,297	296	-	8,769
2,235,564	1,795,532	2,998,085	3,015,225	-	96	6,582	940	-	10,560
792	103,434	-	614,585	-	1,123,732	-	110,480	-	324,398
(250,705)	(259,635)	-	(421)	(148,678)	(163,704)	(286,689)	(309,902)	-	(26,515)
37,050	35,065	-	-	9,507	10,066	115,219	115,841	-	-
-	-	-	-	(6,548)	(2,988)	(10,012)	-	(18,969,239)	-
-	-	-	-	(398)	(398)	(636)	(636)	(953,167)	-
-	-	-	-	-	-	-	-	-	-
2,486,909	1,708,436	3,107,696	3,619,332	1,307,903	944,159	(5,239)	(82,981)	(19,922,406)	317,212
(1,560,390)	(1,818,187)	(2,992,574)	(1,871,622)	4,167,962	4,745,881	758,500	915,253	(19,922,406)	(2,711,867)
1,136,189	513,775	2,867,654	809,996	-	131,740	-	515,032	-	8,457,510
(98,151)	(5,571)	(43,335)	(36,281)	(346,097)	(327,588)	(121,509)	(60,590)	(2,578,410)	(5,559,000)
1,038,038	508,204	2,824,319	773,715	(346,097)	(195,848)	(121,509)	454,442	(2,578,410)	2,898,510
(522,352)	(1,309,983)	(168,255)	(1,097,907)	3,821,865	4,550,033	636,991	1,369,695	(22,500,816)	186,643
2,510,921	12,477,931	2,223,757	111,468	-	-	21,463	4,633	-	135,000
1,988,569	11,167,948	2,055,502	(986,439)	3,821,865	4,550,033	658,454	1,374,328	(22,500,816)	321,643
-	-	-	-	-	-	-	-	-	-
1,988,569	11,167,948	2,055,502	(986,439)	3,821,865	4,550,033	658,454	1,374,328	(22,500,816)	321,643
89,959,964	78,792,016	11,324,230	12,310,669	56,889,062	52,339,029	22,069,421	20,695,093	22,500,816	22,179,173
<u>\$ 91,948,533</u>	<u>\$ 89,959,964</u>	<u>\$ 13,379,732</u>	<u>\$ 11,324,230</u>	<u>\$ 60,710,927</u>	<u>\$ 56,889,062</u>	<u>\$ 22,727,875</u>	<u>\$ 22,069,421</u>	<u>\$ -</u>	<u>\$ 22,500,816</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022**

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2023	2022	2023	2022	2023	2022	2023	2022
OPERATING REVENUES:								
Charges for services	\$ 354,037	\$ 352,876	\$ 3,710,339	\$ 3,721,744	\$ 212,256	\$ 177,549	\$ 236,844,598	\$ 242,793,336
OPERATING EXPENSES:								
Personal services	283,360	264,317	729,048	615,233	9,048	8,504	50,202,359	43,790,891
Materials, supplies, and power	33,020	27,868	144,889	138,327	877	1,348	93,933,437	109,845,906
Travel and training	-	-	3,397	(256)	-	-	317,126	261,241
Intragovernmental	65,438	56,681	162,379	217,609	4,871	4,227	18,366,875	16,780,349
Utilities, services, and miscellaneous	144,208	123,774	287,097	435,333	75,709	75,441	23,889,994	24,035,398
TOTAL OPERATING EXPENSES	526,026	472,640	1,326,810	1,406,246	90,505	89,520	186,709,791	194,713,785
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(171,989)	(119,764)	2,383,529	2,315,498	121,751	88,029	50,134,807	48,079,551
Payment-in-lieu-of-tax	-	-	-	-	-	-	(16,759,394)	(16,748,504)
Depreciation	(379,110)	(390,306)	(599,314)	(575,170)	-	-	(29,506,161)	(30,202,084)
ROU Amortization	-	-	-	-	-	-	-	(124,785)
Total depreciation/amortization	(379,110)	(390,306)	(599,314)	(575,170)	-	-	3,869,252	1,004,178
OPERATING INCOME (LOSS)	(551,099)	(510,070)	1,784,215	1,740,328	121,751	88,029	3,869,252	1,004,178
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	22,942	(401)	369,377	(3,648)	7,724	(250)	9,585,453	115,097
Revenue from other governmental units	328,060	-	-	130,779	-	-	5,629,543	4,962,501
Miscellaneous revenue	-	853	41,409	99,118	16,887	-	3,396,361	10,287,813
Interest expense	(477)	(2,578)	-	-	-	-	(6,936,093)	(7,693,131)
Interest revenue-leases	-	-	-	-	-	-	163,194	162,858
Loss on disposal of fixed assets	(6,150)	(3,456)	(2,722)	-	-	-	(19,071,812)	(113,441)
Fiscal Agent Fees	-	-	-	-	-	-	(1,132,540)	(222,258)
Miscellaneous expense	-	-	-	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	344,375	(5,582)	408,064	226,249	24,611	(250)	(8,365,894)	7,499,439
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(206,724)	(515,652)	2,192,279	1,966,577	146,362	87,779	(4,496,642)	8,503,617
OPERATING TRANSFERS:								
Operating transfers from other funds	286,359	258,458	-	10,440	-	140	4,890,202	11,120,798
Operating transfers to other funds	-	-	(196,893)	(150,684)	-	-	(4,409,615)	(7,227,972)
TOTAL OPERATING TRANSFERS	286,359	258,458	(196,893)	(140,244)	-	140	480,587	3,892,826
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	79,635	(257,194)	1,995,386	1,826,333	146,362	87,919	(4,016,055)	12,396,443
Capital contribution	-	-	-	-	-	-	10,416,958	16,899,801
NET INCOME (LOSS)	79,635	(257,194)	1,995,386	1,826,333	146,362	87,919	6,400,903	29,296,244
Amortization of contributed capital	-	-	-	-	-	-	-	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	79,635	(257,194)	1,995,386	1,826,333	146,362	87,919	6,400,903	29,296,244
RETAINED EARNINGS, BEGINNING OF PERIOD	6,605,449	6,862,643	18,332,845	16,506,512	171,803	83,884	698,972,126	669,675,882
RETAINED EARNINGS, END OF PERIOD	\$ 6,685,084	\$ 6,605,449	\$ 20,328,231	\$ 18,332,845	\$ 318,165	\$ 171,803	\$ 705,373,029	\$ 698,972,126

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2023	2022	2023	2022	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$ 578,462	\$ (7,274,029)	\$ 1,728,208	\$ 4,596,913	\$ 6,731,486	\$ 9,609,707
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	11,592,733	11,805,732	3,745,978	3,775,701	6,139,673	6,032,963
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	(3,504,371)	(161,568)	(584,949)	(410,477)	(372,125)	353,056
Decrease (increase) in due from other funds	-	-	-	-	-	-
Decrease (increase) in loans receivable from other funds	11,860	88,804	-	-	-	-
Increase (decrease) in accounts payable	3,355,607	518,783	(361,587)	232,998	175,527	56,662
Increase (decrease) in accrued payroll	237,323	236,128	118,354	39,027	48,832	20,465
Decrease (increase) in inventory	139,177	(282,884)	(130,898)	(119,968)	10,288	(8,272)
Decrease (increase) in prepaid expenses	975,150	(1,007,769)	70,955	(84,030)	8,131	(19,171)
Decrease (increase) in other assets	-	-	-	-	(159)	-
Increase (decrease) in accrued sales tax	304,392	(4,754)	15,815	6,757	-	-
Increase (decrease) in due to other funds	87,622	(73,390)	5,147	(15,529)	-	-
Increase/(decrease) in lease receivable	-	-	221,926	(421,287)	-	-
Increase (decrease) in loans payable to other funds	-	-	-	-	-	-
Increase (decrease) in other liabilities	(696,666)	(1,656,662)	(140,384)	75,052	(43,378)	(9,141)
Increase/(decrease) in net pension obligation	3,632,180	(3,085,788)	1,868,424	(1,587,842)	617,090	(784,610)
Increase/(decrease) in net OPEB obligation	22,575	60,435	11,462	31,520	10,669	27,434
Unrealized gain (loss) on cash equivalents	352,720	(672,579)	171,737	(365,422)	207,585	439,344
Other nonoperating revenue (expense)	2,885,930	4,920,599	355,960	2,074,105	95,383	916,509
Net cash provided by (used for) operating activities	<u>19,974,694</u>	<u>3,411,058</u>	<u>7,096,148</u>	<u>7,827,518</u>	<u>13,629,002</u>	<u>16,634,946</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	600,000	228,268	-	112,543	-	82,896
Operating transfers out	(753,206)	(731,918)	(198,401)	(289,438)	(73,613)	(66,902)
Operating grants	-	52	-	2,844	61,252	6,473
Net cash provided by (used for) noncapital financing activities	<u>(153,206)</u>	<u>(503,598)</u>	<u>(198,401)</u>	<u>(174,051)</u>	<u>(12,361)</u>	<u>22,467</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	-	-	-	-	-	-
Debt service – interest payments	(3,125,797)	(3,472,564)	(1,582,093)	(1,766,303)	(1,463,111)	(1,163,114)
Debt service – principal and advance refunding payments	(7,415,335)	(7,087,336)	(4,598,746)	(4,396,745)	(5,827,701)	(6,124,421)
Leased and right to use financings	-	-	(222,161)	420,582	-	-
Acquisition and construction of capital assets	(6,159,571)	(6,998,662)	(2,500,013)	(2,731,836)	(10,545,475)	(8,912,542)
Decrease in construction contracts	(109,370)	(188,754)	(135,824)	(606,825)	(266,733)	(539,413)
Fiscal agent fees payments	(569)	(7,674)	(703)	(8,916)	(177,067)	(204,634)
Capital contributions	-	-	451,107	765,638	5,209,710	3,405,131
Proceeds from advances from other funds	-	-	-	-	-	-
Other	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing activities	<u>(16,810,642)</u>	<u>(17,754,990)</u>	<u>(8,588,433)</u>	<u>(8,324,405)</u>	<u>(13,070,377)</u>	<u>(13,538,993)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	2,774,836	749,683	1,351,374	353,490	1,760,418	(370,800)
Bond investments sold	-	-	-	-	-	-
Net cash provided by (used for) investing activities	<u>2,774,836</u>	<u>749,683</u>	<u>1,351,374</u>	<u>353,490</u>	<u>1,760,418</u>	<u>(370,800)</u>
Net increase (decrease) in cash and cash equivalents	5,785,682	(14,097,847)	(339,312)	(317,448)	2,306,682	2,747,620
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>88,661,248</u>	<u>102,759,095</u>	<u>45,234,763</u>	<u>45,552,211</u>	<u>53,271,934</u>	<u>50,524,314</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ 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>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
\$ (4,047,299)	\$ (3,526,623)	\$ (6,100,270)	\$ (5,490,954)	\$ 2,860,059	\$ 3,801,722	\$ 763,739	\$ 998,234	\$ -	\$ (3,029,079)
2,114,044	1,770,109	720,891	762,742	3,093,333	3,062,092	1,121,085	1,091,883	-	935,386
4,866	(13,263)	4,026	(1,471)	(251,976)	15,634	39,851	34,879	1,832	-
-	-	-	-	-	-	-	-	-	-
32,993	38,380	248	(1,401)	137,269	(222,277)	19,303	(31,954)	(66,871)	2,786
16,077	16,002	19,727	(5,213)	(8,584)	73,966	5,280	(1,024)	(308,756)	(57,168)
-	-	-	-	458,206	(172,288)	-	-	51,911	(24,001)
(1,327)	3,689	70,841	-	(27,260)	(494)	-	-	-	-
-	-	(138)	-	-	-	-	(918)	-	-
(25)	(5)	-	-	-	-	-	-	-	-
70,102	(2,074,288)	-	-	(2,970)	-	-	-	-	-
-	-	-	-	47,790	(633,210)	73,771	(6,237,312)	-	-
-	-	-	-	-	-	-	-	-	-
228,000	-	-	138	391,593	1,142,502	(204,860)	(30,990)	(53,951)	8,733
42,886	(103,434)	448,523	(569,775)	862,538	(1,113,455)	89,023	(110,480)	1,073,666	(324,398)
1,003	2,386	7,684	19,461	15,235	40,190	1,538	4,030	9,388	11,830
52,099	120,207	20,650	24,975	150,390	311,551	14,829	38,512	-	53,784
792	103,434	-	614,585	-	1,123,732	-	110,480	(953,167)	324,398
(1,485,789)	(3,663,406)	(4,807,818)	(4,646,913)	7,725,623	7,429,665	1,923,559	(4,134,660)	(245,948)	(2,097,729)
1,136,189	513,775	2,867,654	809,996	-	131,740	-	515,032	-	8,457,510
(98,151)	(5,571)	(43,335)	(36,281)	(346,097)	(327,588)	(121,509)	(60,590)	(2,578,410)	(5,559,000)
403,694	2,252,785	2,094,831	3,702,050	-	96	6,582	940	-	10,560
1,441,732	2,760,989	4,919,150	4,475,765	(346,097)	(195,752)	(114,927)	455,382	(2,578,410)	2,909,070
-	-	-	-	-	-	-	-	-	-
(218,120)	(228,892)	-	(421)	(140,630)	(155,055)	(184,893)	(207,446)	-	(26,515)
(470,000)	(455,000)	-	(4,450,000)	(324,828)	(314,828)	(1,156,828)	(1,141,827)	-	-
(86,300)	2,060,076	-	-	(51,863)	629,995	(115,233)	6,233,516	-	-
(4,177,992)	(20,515,501)	(1,577,190)	3,327,216	(3,355,193)	(2,424,519)	(969,551)	(782,781)	(1)	(369,879)
(3,347,549)	(4,009,568)	(17,640)	(14,882)	(16,651)	(26,805)	-	(28,661)	-	(372,873)
-	-	-	-	(398)	(398)	(636)	(636)	-	-
5,524,229	12,739,697	2,276,904	67,334	-	-	21,463	4,633	-	135,000
-	-	-	-	(242,261)	(236,876)	-	-	(861,800)	(224,370)
-	-	-	-	-	-	-	-	-	-
(2,775,732)	(10,409,188)	682,074	(1,070,753)	(4,131,824)	(2,528,486)	(2,405,678)	4,076,798	(861,801)	(858,637)
386,232	(84,839)	84,243	(35,253)	1,218,701	(339,733)	145,223	(7,776)	-	(43,340)
-	-	-	-	-	-	-	-	-	-
386,232	(84,839)	84,243	(35,253)	1,218,701	(339,733)	145,223	(7,776)	-	(43,340)
(2,433,557)	(11,396,444)	877,649	(1,277,154)	4,466,403	4,365,694	(451,823)	389,744	(3,686,159)	(90,636)
15,911,705	27,308,149	2,625,706	3,902,860	36,637,074	32,271,380	4,487,294	4,097,550	3,686,159	3,776,795
\$ 13,478,148	\$ 15,911,705	\$ 3,503,355	\$ 2,625,706	\$ 41,103,477	\$ 36,637,074	\$ 4,035,471	\$ 4,487,294	\$ -	\$ 3,686,159

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2023	2022	2023	2022	2023	2022	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:								
Operating income (loss)	\$ (551,099)	\$ (510,070)	\$ 1,784,215	\$ 1,740,328	\$ 121,751	\$ 88,029	\$ 3,869,252	\$ 1,004,178
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	379,110	390,306	599,314	575,170	-	-	29,506,161	30,202,084
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	(13,738)	32,556	(78,852)	27,751	18,974	(30,314)	(4,736,462)	(153,217)
Decrease (increase) in due from other funds	-	-	-	-	-	-	-	-
Decrease (increase) in loans receivable from other funds	-	-	-	-	-	-	11,860	88,804
Increase (decrease) in accounts payable	(728)	(13,586)	50,814	(12,829)	(276)	(1,703)	3,342,299	565,859
Increase (decrease) in accrued payroll	2,061	(7,311)	13,907	1,925	91	(33)	144,312	316,764
Decrease (increase) in inventory	2,242	(569)	-	-	-	-	530,926	(607,982)
Decrease (increase) in prepaid expenses	-	-	-	-	-	-	1,096,490	(1,107,775)
Decrease (increase) in other assets	897	(897)	(133)	(22)	-	-	467	(1,837)
Increase (decrease) in accrued sales tax	-	-	-	-	-	-	320,182	1,998
Increase (decrease) in due to other funds	-	-	-	-	-	-	89,799	(88,919)
Increase (decrease) in lease receivable	-	-	-	-	-	-	413,589	-
Increase (decrease) in loans payable to other funds	(8,801)	(76,945)	-	-	-	-	(8,801)	(76,945)
Increase (decrease) in other liabilities	-	-	-	-	-	-	(519,646)	(470,368)
Increase/(decrease) in net pension obligation	-	-	71,703	(99,118)	-	-	8,706,033	(7,778,900)
Increase/(decrease) in net OPEB obligation	386	1,015	1,310	3,461	-	-	81,250	201,762
Unrealized gain (loss) on cash equivalents	2,261	(6,225)	40,770	74,410	988	(899)	1,014,029	17,658
Other nonoperating revenue (expense)	-	853	41,409	99,118	16,887	-	2,443,194	10,287,813
Net cash provided by (used for) operating activities	(187,409)	(190,873)	2,524,457	2,410,194	158,415	55,080	46,304,934	23,034,880
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	286,359	258,458	-	10,440	-	140	4,890,202	11,120,798
Operating transfers out	-	-	(196,893)	(150,684)	-	-	(4,409,615)	(7,227,972)
Operating grants	328,060	-	-	130,779	-	-	2,894,419	6,106,579
Net cash provided by (used for) noncapital financing activities	614,419	258,458	(196,893)	(9,465)	-	140	3,375,006	9,999,405
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:								
Proceeds from bonds, loans, and capital leases	-	-	-	-	-	-	-	-
Debt service – interest payments	(477)	(2,578)	-	-	-	-	(6,715,121)	(7,022,888)
Debt service – principal and advance refunding payments	(3,059)	(11,859)	-	-	-	-	(19,796,497)	(23,982,016)
Leased and right to use financings	-	-	-	-	-	-	(475,557)	9,344,169
Acquisition and construction of capital assets	(610,912)	(21,689)	(647,196)	(1,550,380)	(16,887)	-	(30,559,981)	(40,980,573)
Decrease in construction contracts	-	-	(220,181)	(30,462)	-	-	(4,113,948)	(5,818,243)
Fiscal agent fees payments	-	-	-	-	-	-	(179,373)	(222,258)
Capital contributions	-	-	-	-	-	-	13,483,413	17,117,433
Proceeds from advances from other funds	-	-	-	-	-	-	(1,104,061)	(461,246)
Other	-	-	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing activities	(614,448)	(36,126)	(867,377)	(1,580,842)	(16,887)	-	(49,461,125)	(52,025,622)
CASH FLOWS FROM INVESTING ACTIVITIES –								
Interest received	19,526	6,165	328,607	(74,173)	6,290	351	8,075,450	153,775
Bond investments sold	-	-	-	-	-	-	-	-
Net cash provided by (used for) investing activities	19,526	6,165	328,607	(74,173)	6,290	351	8,075,450	153,775
Net increase (decrease) in cash and cash equivalents	(167,912)	37,624	1,788,794	745,714	147,818	55,571	8,294,265	(18,837,562)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	733,483	695,859	8,895,937	8,150,223	98,942	43,371	260,244,245	279,081,807
CASH AND CASH EQUIVALENTS AT END 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>\$ 268,538,510</u>	<u>\$ 260,244,245</u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2023	2022	2023	2022	2023	2022
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$ 39,961,230	\$ 41,229,747	\$ 7,532,486	\$ 7,646,018	\$ 21,827,565	\$ 18,612,614
Restricted assets – cash and cash equivalents	<u>54,485,700</u>	<u>47,431,501</u>	<u>37,362,965</u>	<u>37,588,745</u>	<u>33,751,051</u>	<u>34,659,320</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>94,446,930</u></u>	<u><u>88,661,248</u></u>	<u><u>44,895,451</u></u>	<u><u>45,234,763</u></u>	<u><u>55,578,616</u></u>	<u><u>53,271,934</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	-	-	-	-	-	-
Construction contracts payable	<u>229,975</u>	<u>109,370</u>	<u>121,758</u>	<u>135,824</u>	<u>-</u>	<u>-</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$ 229,975</u></u>	<u><u>\$ 109,370</u></u>	<u><u>\$ 121,758</u></u>	<u><u>\$ 135,824</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
\$ 2,467,187	\$ 1,831,295	\$ 1,213,113	\$ 492,723	\$ 21,210,291	\$ 15,909,305	\$ 899,492	\$ 1,569,136	\$ -	\$ 2,679,345
<u>11,010,961</u>	<u>14,080,410</u>	<u>2,290,242</u>	<u>2,132,983</u>	<u>19,893,186</u>	<u>20,727,769</u>	<u>3,135,979</u>	<u>2,918,158</u>	<u>-</u>	<u>1,006,814</u>
<u>13,478,148</u>	<u>15,911,705</u>	<u>3,503,355</u>	<u>2,625,706</u>	<u>41,103,477</u>	<u>36,637,074</u>	<u>4,035,471</u>	<u>4,487,294</u>	<u>-</u>	<u>3,686,159</u>
-	-	-	-	-	-	-	-	-	-
<u>161,705</u>	<u>3,347,549</u>	<u>13,250</u>	<u>17,640</u>	<u>-</u>	<u>16,651</u>	<u>12,576</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 161,705</u>	<u>\$ 3,347,549</u>	<u>\$ 13,250</u>	<u>\$ 17,640</u>	<u>\$ -</u>	<u>\$ 16,651</u>	<u>\$ 12,576</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2023	2022	2023	2022	2023	2022	2023	2022
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$ 402,197	\$ 387,257	\$ 3,892,868	\$ 3,446,703	\$ 246,760	\$ 98,942	\$ 99,653,189	\$ 93,903,085
Restricted assets – cash and cash equivalents	163,374	346,226	6,791,863	5,449,234	-	-	168,885,321	166,341,160
CASH AND CASH EQUIVALENTS AT END 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>268,538,510</u>	<u>260,244,245</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed electric, water and sewer lines	-	-	-	-	-	-	-	-
Construction contracts payable	-	-	10,381	220,181	-	-	549,645	3,847,215
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,381</u>	<u>\$ 220,181</u>	<u>\$ -</u>	<u>\$ -</u>	<u>549,645</u>	<u>3,847,215</u>

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

ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Residential sales	\$57,323,441	\$57,772,228
Commercial and industrial sales	59,589,676	58,743,896
Intragovernmental sales	1,410,256	1,389,795
Street lighting and traffic signs	8,897	8,953
Sales to public authorities	14,807,687	14,592,845
Sales for resale	557,114	1,026,154
Miscellaneous	9,665,221	12,697,176
	<u>143,362,292</u>	<u>146,231,047</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	888,474	1,053,575
Steam expenses	907,745	730,859
Electrical expenses	259,353	382,694
Miscellaneous steam power expenses	288,604	1,968,479
Fuel – coal	296,334	218,743
Fuel – gas and biomass	-	-
	<u>2,640,510</u>	<u>4,354,350</u>
Total Operations		
Maintenance		
Supervision and engineering	257,609	151,480
Maintenance of structures	392,168	397,403
Maintenance of boiler plants	138,137	131,737
Maintenance of electrical plant	65,477	105,134
Maintenance – other	2,028,680	1,140,310
	<u>2,882,071</u>	<u>1,926,064</u>
Total Maintenance		
Other:		
Purchased power	77,870,703	87,084,159
Fuel	1,320,612	6,374,874
Transportation and other production	-	-
	<u>79,191,315</u>	<u>93,459,033</u>
Total Other		
Total Production		
Transmission and Distribution:		
Operations:		
Supervision and engineering	682,479	757,053
Load dispatching	1,683,783	1,644,244
Station	143,831	144,753
Overhead line	441,542	573,036
Underground line	360,965	514,622
Street lighting and signal system	-	(318)
Meter services	77,376	85,698
Customer installation	-	-
Miscellaneous distribution	5,310,013	2,059,285
Transportation	528,555	538,545
Storeroom	-	-
Rents	-	-
Transmission of electricity	178,169	162,655
	<u>9,406,713</u>	<u>6,479,573</u>
Total Operations		

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

ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Maintenance:		
Supervision and engineering	\$ -	\$ -
Maintenance of structures	2,340	(25)
Maintenance of station equipment	1,042,509	1,016,412
Maintenance of overhead lines	8,512,627	7,465,744
Maintenance of underground lines	1,778,497	1,689,435
Maintenance of line transformer	3,364	47
Maintenance of street lights and signal system	307,227	303,527
Maintenance of meters	532,667	582,752
Maintenance of miscellaneous distribution plant	932,261	954,390
Total Maintenance	<u>13,111,492</u>	<u>12,012,282</u>
Total Transmission and Distribution	<u>22,518,205</u>	<u>18,491,855</u>
Accounting and Collection:		
Meter reading	494,146	427,039
Customer records and collection	3,682,262	4,085,408
Uncollectible accounts	526,058	478,420
Total Accounting and Collection	<u>4,702,466</u>	<u>4,990,867</u>
Administrative and General:		
Salaries	2,814,993	2,416,078
Property insurance	966,139	973,273
Office supplies and expense	532,379	435,063
Communication services	-	-
Maintenance of communication equipment	-	-
Outside services employed	399,781	264,592
Miscellaneous general expense/Rounding	(0)	(2)
Merchandise/jobbing and contract work	8,594	-
Demonstrating and selling	120,049	46,103
Injuries & Damages	-	-
Energy conservation	2,417,909	2,235,516
Total Administrative and General	<u>7,259,844</u>	<u>6,370,623</u>
TOTAL OPERATING EXPENSES	<u>119,194,411</u>	<u>129,592,792</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$24,167,881</u>	<u>\$16,638,255</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Residential sales	\$20,505,017	\$19,123,149
Commercial and industrial sales	9,817,036	8,760,217
Miscellaneous	650,167	1,042,611
TOTAL OPERATING REVENUES	<u>30,972,220</u>	<u>28,925,977</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	-	-
Operating labor and expense	298,157	274,605
Purchase of water for resale	11,931	14,233
Maintenance of wells	703,015	337,214
Miscellaneous	1,688	1,646
Total Source of Supply	<u>1,014,791</u>	<u>627,698</u>
Power and Pumping		
Supervision and engineering	-	-
Operating labor and expense	246,901	223,550
Maintenance of structures and improvements	108,109	121,543
Maintenance of pumping equipment	225,567	156,116
Power purchased	2,471	1,975
Miscellaneous	2,846,492	2,465,969
Total Power and Pumping	<u>3,429,540</u>	<u>2,969,153</u>
Purification:		
Supplies and expense	128,147	111,082
Labor	555,651	485,392
Chemicals	1,396,636	1,186,456
Maintenance of purification equipment	425,626	238,396
Total Purification	<u>2,506,060</u>	<u>2,021,326</u>
Total Production	<u>6,950,391</u>	<u>5,618,177</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	1,070,786	508,800
Maps and records	2,475,307	555,346
Transmission and distributions lines	130,580	111,281
Meter	138	35,206
Total Operations	<u>3,676,811</u>	<u>1,210,633</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
Maintenance:		
Supervision and engineering	\$ -	\$ -
Maintenance of structures and improvements	-	-
Maintenance of transmission/distribution lines	2,311,135	2,074,567
Maintenance of distribution reservoirs	7,221	5,827
Maintenance of services	1,063,974	1,342,796
Maintenance of meters	1,097,480	506,336
Maintenance of hydrants	196,468	277,019
Maintenance of miscellaneous plants	-	-
Total Maintenance	<u>4,676,278</u>	<u>4,206,545</u>
Other:		
Stores	-	-
Transportation	340,558	348,498
Total Other	<u>340,558</u>	<u>348,498</u>
Total Transmission and Distribution	<u>8,693,647</u>	<u>5,765,676</u>
Accounting and Collection:		
Meter reading	363,422	304,130
Billing and accounting	1,901,197	1,740,524
Uncollectible accounts	140,871	162,455
Total Accounting and Collection	<u>2,405,490</u>	<u>2,207,109</u>
Administrative and General:		
General office salaries	1,481,826	1,178,495
Insurance	335,431	386,559
Special service	-	-
Office supplies and expense	159,543	129,263
Rent	-	-
Miscellaneous	-	-
Energy conservation	708,998	626,132
Merchandise/jobbing and contract work	-	-
Total Administrative and General	<u>2,685,798</u>	<u>2,320,449</u>
TOTAL OPERATING EXPENSES	<u>20,735,326</u>	<u>15,911,411</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$10,236,894</u>	<u>\$13,014,566</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$ 25,055,378</u>	<u>\$ 25,891,056</u>
OPERATING EXPENSES:		
Administration:		
Personal services	2,210,400	1,566,064
Materials and supplies	35,805	55,004
Travel and training	13,703	7,271
Intragovernmental	1,999,521	1,240,113
Utilities, services, and miscellaneous	<u>615,431</u>	<u>459,120</u>
Total Administration	<u>4,874,860</u>	<u>3,327,572</u>
Treatment Plant:		
Personal services	2,137,877	2,085,709
Materials and supplies	1,015,520	745,186
Travel and training	5,005	4,740
Intragovernmental	417,945	414,700
Utilities, services and miscellaneous	<u>1,584,772</u>	<u>1,649,281</u>
Total Treatment Plant	<u>5,161,119</u>	<u>4,899,616</u>
Pump Stations:		
Personal services	149,867	135,899
Materials and supplies	17,500	18,317
Travel and training	470	20
Intragovernmental	43,690	37,082
Utilities, services, and miscellaneous	<u>239,046</u>	<u>215,696</u>
Total Pump Stations	<u>450,573</u>	<u>407,014</u>
Maintenance:		
Personal services	877,758	921,354
Materials and supplies	181,515	221,230
Travel and training	827	-
Intragovernmental	382,494	361,232
Utilities, services, and miscellaneous	<u>255,073</u>	<u>110,368</u>
Total Maintenance	<u>1,697,667</u>	<u>1,614,184</u>
TOTAL OPERATING EXPENSES	<u>12,184,219</u>	<u>10,248,386</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$12,871,159</u>	<u>\$15,642,670</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 409,821	\$ 323,613
Rentals	246,184	220,702
Landing fees	202,169	128,846
Law enforcement fees	83,467	72,877
Passenger facility charges	392,391	364,968
Miscellaneous	9,716	27,390
Concessions	<u>6,997</u>	<u>21,950</u>
TOTAL OPERATING REVENUES	<u>1,350,745</u>	<u>1,160,346</u>
OPERATING EXPENSES:		
Administration:		
Personal services	344,292	336,057
Materials and supplies	2,818	3,083
Travel and training	19,486	15,655
Intragovernmental	130,267	195,968
Utilities, services, and miscellaneous	<u>666,516</u>	<u>651,462</u>
Total Administration	<u>1,163,379</u>	<u>1,202,225</u>
Airfield Areas:		
Personal services	304,374	224,923
Materials and supplies	130,307	216,819
Travel and training	4,894	777
Intragovernmental	72,613	64,766
Utilities, services, and miscellaneous	<u>136,438</u>	<u>92,221</u>
Total Airfield Areas	<u>648,626</u>	<u>599,506</u>
Terminal Areas:		
Personal services	68,246	52,135
Materials and supplies	34,268	15,831
Intragovernmental	15,692	12,296
Utilities, services, and miscellaneous	<u>274,017</u>	<u>197,090</u>
Total Terminal Areas	<u>392,223</u>	<u>277,352</u>
Public Safety:		
Personal services	43,889	2,386
Materials and supplies	16,692	20,780
Travel and training	-	-
Intragovernmental	1,009,857	793,263
Utilities, services, and miscellaneous	<u>8,647</u>	<u>6,908</u>
Total Public Safety	<u>1,079,085</u>	<u>823,337</u>
Snow Removal:		
Personal services	-	-
Materials and supplies	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	<u>-</u>	<u>-</u>
Total Snow Removal	<u>-</u>	<u>-</u>
Concessions:		
Personal services	-	103
Materials and supplies	687	9,797
Travel and training	-	-
Intragovernmental	-	1,874
Utilities, services and miscellaneous	<u>-</u>	<u>2,666</u>
Total Concession	<u>687</u>	<u>14,440</u>
TOTAL OPERATING EXPENSES	<u>3,284,000</u>	<u>2,916,860</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$1,933,255)</u>	<u>(\$1,756,514)</u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022**

	2023	2022
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ -	\$ -
School passes	-	-
Specials	113,170	112,516
University of Missouri Shuttle reimbursement	826,757	1,106,114
Paratransit	50,372	46,910
Miscellaneous Revenue	42,360	21,826
TOTAL OPERATING REVENUES	1,032,659	1,287,366
OPERATING EXPENSES:		
General Operations:		
Personal services	2,474,295	2,012,874
Materials and supplies	408,342	442,787
Travel and training	1,199	3,900
Intragovernmental	567,048	648,732
Utilities, services, and miscellaneous	369,952	282,168
Total General Operations	3,820,836	3,390,461
University of Missouri Shuttle Service:		
Personal services	408,935	1,128,234
Materials and supplies	355,547	207,959
Travel and training	-	-
Intragovernmental	113,042	172,518
Utilities, services, and miscellaneous	98,897	53,897
Total University of Missouri Shuttle Service	976,421	1,562,608
Paratransit:		
Personal services	1,222,373	442,665
Materials and supplies	163,075	300,169
Travel and training	-	-
Intragovernmental	162,809	223,747
Utilities, services, and miscellaneous	66,524	95,928
Total Paratransit	1,614,781	1,062,509
TOTAL OPERATING EXPENSES	6,412,038	6,015,578
OPERATING LOSS BEFORE DEPRECIATION	(\$5,379,379)	(\$4,728,212)

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 25,284,351	\$ 19,063,570
Landfill fees	953,227	6,980,298
Bag sales	146,550	282,430
Mosquito control	2,061	2,106
Miscellaneous	652,092	294,863
	<u>27,038,281</u>	<u>26,623,267</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Administration:		
Personal services	1,238,277	1,274,757
Materials and supplies	55,528	32,692
Travel and training	20,563	6,015
Intragovernmental	2,296,221	1,408,092
Utilities, services, and miscellaneous	348,487	413,661
	<u>3,959,076</u>	<u>3,135,217</u>
Total Administration		
Commercial:		
Personal services	1,544,000	1,511,148
Materials and supplies	1,446,535	1,289,773
Travel and training	945	-
Intragovernmental	550,331	553,323
Utilities, services, and miscellaneous	438,173	331,032
	<u>3,979,984</u>	<u>3,685,276</u>
Total Commercial		
Residential:		
Personal services	2,404,348	1,366,307
Materials and supplies	1,364,338	1,789,505
Travel and training	415	-
Intragovernmental	616,745	662,402
Utilities, services, and miscellaneous	761,059	765,086
	<u>5,146,905</u>	<u>4,583,300</u>
Total Residential		
Landfill:		
Personal services	1,090,040	1,114,268
Materials and supplies	1,002,047	549,077
Travel and training	3,700	1,300
Intragovernmental	468,881	354,432
Utilities, services, and miscellaneous	1,533,275	2,020,241
	<u>4,097,943</u>	<u>4,039,318</u>
Total Landfill		
Recycling:		
Personal services	1,778,203	2,177,597
Materials and supplies	1,026,089	1,160,573
Travel and training	3,519	1,185
Intragovernmental	612,480	596,989
Utilities, services, and miscellaneous	480,690	255,213
	<u>3,900,981</u>	<u>4,191,557</u>
Total Recycling		
TOTAL OPERATING EXPENSES	<u>21,084,889</u>	<u>19,634,668</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$5,953,392</u>	<u>\$6,988,599</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,393,957	\$ 1,502,565
Garages	1,668,415	1,983,934
Reserved lots	536,176	342,612
Other	<u>157,843</u>	<u>105,872</u>
TOTAL OPERATING REVENUES	<u>3,756,391</u>	<u>3,934,983</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	784,919	736,697
Materials and supplies	101,225	106,307
Travel and training	759	874
Intragovernmental	599,074	617,552
Utilities, services, and miscellaneous	<u>385,590</u>	<u>383,436</u>
TOTAL OPERATING EXPENSES	<u>1,871,567</u>	<u>1,844,866</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$1,884,824</u>	<u>\$2,090,117</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Fees and admissions	\$ -	\$ 3,662,937
Facility user charges	-	132,015
Youth capital improvement fees	-	76,985
Golf course improvement fees	-	35,944
Miscellaneous	-	579,244
	<u>-</u>	<u>4,487,125</u>
TOTAL OPERATING REVENUES	-	4,487,125
OPERATING EXPENSES:		
Recreation Services:		
Personal services	-	1,746,480
Materials and supplies	-	371,158
Travel and training	-	4,902
Intragovernmental	-	210,981
Utilities, services, and miscellaneous	-	495,075
	<u>-</u>	<u>2,828,596</u>
Total Recreation Services	-	2,828,596
Maintenance:		
Personal services	-	765,804
Materials and supplies	-	534,651
Travel and training	-	681
Intragovernmental	-	126,900
Utilities, services, and miscellaneous	-	570,514
	<u>-</u>	<u>1,998,550</u>
Total Maintenance	-	1,998,550
Activity and Recreation Center:		
Personal services	-	1,060,486
Materials and supplies	-	229,639
Travel and training	-	1,357
Intragovernmental	-	192,415
Utilities, services, and miscellaneous	-	269,775
	<u>-</u>	<u>269,775</u>
Total Activity and Recreation Center	-	1,753,672
TOTAL OPERATING EXPENSES	-	6,580,818
OPERATING LOSS BEFORE DEPRECIATION	<u>\$0</u>	<u>(\$2,093,693)</u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Switching fees	\$ 256,924	\$ 273,933
Miscellaneous	97,113	78,943
TOTAL OPERATING REVENUES	<u>354,037</u>	<u>352,876</u>
OPERATING EXPENSES:		
Administration:		
Personal services	283,360	264,317
Materials and supplies	33,020	27,868
Travel and training	-	-
Intragovernmental	65,438	56,681
Utilities, services, and miscellaneous	144,208	123,774
Total Administration	<u>526,026</u>	<u>472,640</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>526,026</u>	<u>472,640</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>(\$171,989)</u>	<u>(\$119,764)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 3,710,339	\$ 3,721,744
OPERATING EXPENSES:		
General Operations:		
Personal services	312,124	318,946
Materials and supplies	2,115	1,164
Travel and training	2,360	(256)
Intragovernmental	56,828	65,205
Utilities, services, and miscellaneous	84,632	81,483
Total General Operations	<u>458,059</u>	<u>466,542</u>
Field Operations:		
Personal services	416,924	296,287
Materials and supplies	142,774	137,163
Travel and training	1,037	0
Intragovernmental	105,551	152,404
Utilities, services, and miscellaneous	202,465	353,850
Total Field Operations	<u>868,751</u>	<u>939,704</u>
TOTAL OPERATING EXPENSES	<u>1,326,810</u>	<u>1,406,246</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$2,383,529</u>	<u>\$2,315,498</u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 212,256	\$ 177,549
TOTAL OPERATING REVENUES	<u>212,256</u>	<u>177,549</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	9,048	8,504
Materials and supplies	877	1,348
Travel and training	-	-
Intragovernmental	4,871	4,227
Utilities, services, and miscellaneous	<u>75,709</u>	<u>75,441</u>
TOTAL OPERATING EXPENSES	<u>90,505</u>	<u>89,520</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ 121,751</u>	<u>\$ 88,029</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
SEPTEMBER 30, 2023

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
SEWER: 5551						
Sewer Main Rehab (SW100)	\$ 11,655,200	5,103,076	-	5,103,076	-	6,552,124
Annual Sewer Improvements (SW183)	1,098,083	19,825	-	19,825	-	1,078,258
PCCE #3 Stewart/Ridge/Med (SW198)	1,944,030	1,290,929	395,783	1,686,712	-	257,318
PCCE #8 Thilly Lathrop (SW221)	2,344,024	2,343,962	-	2,343,962	-	62
PCCE #16 Bingham/W Ridgel (SW240)	1,120,000	1,079,557	40,237	1,119,794	-	206
PCCE #18 Spring Valley Rd (SW241)	149,000	147,217	-	147,217	-	1,783
Calvert Dr Sewer Relocation (SW252)	427,000	-	-	-	-	427,000
PCCE #27 Grace Ellen (SW254)	320,000	148,690	150,594	299,284	-	20,716
PCCE #22 Shannon Place (SW502)	64,186	64,186	-	64,186	-	0
PCCE #23 Lakeshore-Edgewood (SW503)	225,000	14,602	173,742	188,344	36,100	556
PCCE #25 Glenwood/Redbud (SW504)	234,700	159,840	74,758	234,598	-	102
Court & Hickory Street (SW505)	517,634	29,871	261,503	291,374	48,441	177,819
PCCE #21-Stanford (SW507)	73,000	72,699	-	72,699	-	301
WWTP Digester Complex Impr (SW508)	7,056,516	6,786,884	-	6,786,884	268,731	901
N Garth Sewer Replacemnt (SW511)	66,000	65,021	-	65,021	-	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	36,735	54	36,789	3,055	360,156
WWTP Mech Screens Wetland Pump (SW520)	4,100,000	-	-	-	337,982	3,762,018
PCCE #28 Hickory Hill & Sunset (SW521)	421,760	24,803	-	24,803	-	396,957
PCCE #29 East Sunset Lane (SW522)	595,000	33,021	2,639	35,660	187	559,153
FY19 Sewer Rehab (SW524)	3,166,000	3,164,052	-	3,164,052	-	1,948
5th to Wilkes Relief (SW525)	394,685	394,685	-	394,685	-	0
S Providence Sewer Replacement (SW526)	448,500	22,586	173,038	195,624	13,986	238,890
Sewer Rehab #8 (SW527)	1,610,656	1,050,857	559,579	1,610,436	-	220
Sewer Rehab #9 (SW528)	3,038,974	-	2,631,363	2,631,363	359,836	47,775
Sewer Rehab #10 (SW529)	7,143,686	-	54	54	7,095,169	48,463
Sewer Mitigation Bank (SW530)	150,000	-	-	-	-	150,000
PCCE #31 Oakwood Court (SW531)	30,000	-	28,421	28,421	1,524	55
PCCE #35 Richmond Avenue (SW532)	30,000	-	29,781	29,781	164	55
PCCE #34 Forest Hill Ct & Ridgel Rd (SW533)	80,000	-	65,521	65,521	-	14,479
PCCE #38 NORTH EIGHTH STREET (SW534)	30,000	-	27,104	27,104	1,993	903
White Oak Sewer Relocation (SW540)	150,000	92	-	92	-	149,908
5th to Wilkes Relief Sewer Phase II (SW542)	394,888	-	-	-	-	394,888
Route B Econ Dev Sewer Ext (SW543)	832,500	819,534	-	819,534	-	12,966
Hinkson Bank Stabilization at Clear Creek (SW544)	43,000	42,573	-	42,573	-	427
TOTAL SEWER	\$ 53,785,121	25,260,565	4,614,171	29,874,736	8,167,168	15,743,217
AIRPORT: 5541						
Airport Gen Improvements (AP008)	\$ 193,580	156,237	-	156,237	-	37,343
Realign RT H (AP090)	2,159,531	1,921,472	-	1,921,472	-	238,059
New Airport Terminal (AP111)	34,305,811	24,324,606	2,152,581	26,477,187	519,454	7,309,170
Route H (AP123)	3,715,283	2,342,534	-	2,342,534	-	1,372,749
COU Parking Lot (AP124)	1,012,000	12,054	473,884	485,938	-	526,062
RW 2-20 & TW A North Ext (AP125)	10,999,508	10,942,906	16,903	10,959,809	22,434	17,265
Runway 2-20 Isolated Pavement Remed (AP126)	6,816,851	5,314,219	-	5,314,219	-	1,502,632
Apron Expansion & TW Recon 350 (AP130)	2,868,029	2,842,644	-	2,842,644	-	25,385
Airport Drive (AP131)	145,793	-	-	-	-	145,793
T/W A-South of R/W 13-31-975X50 D&C (AP139)	3,174,376	1,341,009	1,658,691	2,999,700	0	174,676
Hangar 350 Apron & Extension (AP140)	2,254,768	1,525,447	-	1,525,447	48,846	680,475
Glycol Recovery System (AP141)	79,188	-	-	-	-	79,188
Aqueous Fil Foaming (AP143)	33,457	30,982	-	30,982	-	2,475
Percent for Art Terminal (M0111)	150,550	147,163	3,387	150,550	-	0
Maintenance Percent for Art Terminal (N0111)	38,320	240	0	240	0	38,080
TOTAL AIRPORT:	\$ 67,947,045	50,901,513	4,305,446	55,206,959	590,734	12,149,352
PARKING: 5561						
MM-10th Cherry Parking Structure (PK064)	470,000	464,215	-	464,215	43	5,742
Camera System Replacement (PK065)	744,466	376,338	272,637	648,975	70,497	24,994
MM-Plaza Garage (PK066)	400,000	348,061	-	348,061	-	51,939
MM-8th/Cherry Parking Improvement (PK067)	751,199	47,745	360,864	408,609	10,630	331,960
5th/Walnut Repair (PK068)	360,000	349,929	-	349,929	13	10,058
Elevator Upgrade (PK069)	429,504	10,334	1,750	12,084	9,002	408,418
Garage Security Fencing (PK071)	1,100,000	616,539	301,474	918,013	34,653	147,334

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCAPITAL PROJECTS
SEPTEMBER 30, 2023

	Current					
	Appropriations	Prior Years' Expenditures	Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Electric Charging Stations (PK073)	35,000	-	-	0	-	35,000
Garage Building Assessments (PK076)	100,000	-	44,172	44,172	16,528	39,300
TOTAL PARKING:	\$ 4,390,169	2,213,161	980,897	3,194,058	141,366	1,054,745
PUBLIC TRANSPORTATION: 5531						
Annual Transit Projects (PT050)	\$ 1,675,093	190,551	-	190,551	-	1,484,542
LONO Electric Bus (PT061)	2,006,300	1,780,011	35,656	1,815,667	7,864	182,769
Replace 6 PT Vans/1 40' Bus (PT062)	1,315,458	889,062	-	889,062	-	426,396
Bus Shelters (PT063)	326,900	101,424	18,508	119,932	-	206,968
Rehab/Renovate Bus Surveillance System (PT066)	73,000	-	-	-	-	73,000
Rehab/Renovate Power Distribution Substation (PT067)	26,981	-	-	-	-	26,981
FY21 5307 Proj MO-2021-08 (PT068)	2,840,750	-	1,035,278	1,035,278	-	1,805,472
FY18-FY20 5339 Funds MO-2020-021 (PT069)	1,575,097	1,065,532	-	1,065,532	351,856	157,709
MO-2022-011 REPL 6 VAN (PT071)	817,317	-	351,856	351,856	0	465,461
MO-2022-023 REPL 3 EL BUSES (PT072)	2,622,734	-	-	0	2,586,408	36,326
2022 LONO MO-2023 (PT073)	3,435,500	-	133,750	133,750	2,993,158	308,592
TOTAL PUBLIC TRANSPORTATION:	\$ 16,715,130	4,026,580	1,575,048	5,601,628	5,939,286	5,174,216
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	683,209	(7,440)	675,769	-	7,440
MRF Phase I (RF055)	400,000	-	266,821	266,821	-	133,179
Landfill Cell 6 (RF059)	5,753,902	5,756,498	(2,567)	5,753,931	-	(29)
Landfill Fuel Station Pump Add (RF060)	120,000	33,662	7,979	41,641	-	78,359
Landfill Expansion Permitting (RF061)	2,373,736	1,919,506	49,733	1,969,239	331,863	72,634
Landfill Fuel Station Facility Ph2 (RF062)	450,000	119,608	327,249	446,857	-	3,143
Vehicle Storage Shelters (RF064)	850,000	-	-	-	-	850,000
Vehicle Wash Bays (RF065)	2,200,000	-	185,963	185,963	9,788	2,004,249
Landfill Security Gate (RF066)	140,000	9,549	-	9,549	-	130,451
CID Special Project (RF067)	125,000	34,871	43,969	78,840	3,402	42,758
912 East Walnut (RF068)	690,000	685,839	14	685,853	-	4,147
HHW Collection Facility (RF069)	350,000	-	-	-	-	350,000
Small Vehicle Drop-Off Facility (RF070)	330,000	-	-	-	-	330,000
Oakland Gravel Rd Recycling Drop-Off Site (RF072)	-	16,517	-	16,517	-	0
Bioreactor Landfill Cell 7 (RF073)	6,000,000	-	-	-	-	6,000,000
Material Recovery Facility Expansion (RF074)	650,000	-	-	-	-	650,000
Landfill Heavy Equipment Storage Shed (RF075)	500,000	-	-	-	-	500,000
Landfill Scale House Relocation & Road Improvement (RF077)	250,000	-	-	-	-	250,000
TOTAL SOLID WASTE:	\$ 23,681,431	10,714,228	871,721	11,585,949	345,053	11,750,429
STORMWATER: 5581						
Annual Projects (SS017)	\$ 513,535	-	-	-	-	513,535
Royal Latham Fallwood (SS090)	150,000	-	-	-	-	150,000
Garth at Oak Tower (SS110)	608,000	607,562	-	607,562	-	438
Annual CAM Projects (SS114)	150,169	100	-	100	-	150,069
Annual Downtown Tree Plnt (SS115)	125,054	-	-	-	-	125,054
Calvert Drive (SS117)	2,720,943	-	25,185	25,185	24,923	2,670,835
Annual Property Acquis (SS118)	300,000	-	-	-	-	300,000
Aldeah & Ash Stm Pipe Rhb (SS123)	211,000	210,987	-	210,987	-	13
Hickman/6th and 7th (SS134)	1,035,500	1,035,155	-	1,035,155	-	345
Mill Creek 307 W Ahlambr (SS136)	200,000	48,258	-	48,258	318	151,424
Greenwood South (SS140)	192,000	189,454	-	189,454	-	2,546
Quail Drive (SS143)	600,000	223,738	262,883	486,621	-	113,379
Alan Lane (SS144)	651,000	19,860	4,999	24,859	5,093	621,048
Capri Estates Drainage (SS145)	575,000	8,785	615	9,400	-	565,600
FY19 Storm Water Rehab (SS146)	216,800	216,560	-	216,560	-	240
Leslie Lane Storm Water Improvement (SS147)	95,000	94,016	-	94,016	-	984
Bray/Longwell Drainage (SS148)	190,000	44,127	145,547	189,674	-	326
Rockhill Road (SS149)	76,227	30,195	-	30,195	-	46,032
Ross Drainage (SS150)	179,000	178,559	-	178,559	-	441
Crestridge Dr Culvert Replacement (SS151)	525,000	-	93,461	93,461	30,039	401,500
Braemore Drainage (SS152)	230,000	-	-	-	-	230,000
Nebraska Avenue (SS153)	1,100,000	81,386	85,679	167,065	-	932,935
Sexton/McBaine Drainage (SS154)	50,000	-	8,879	8,879	-	41,121
Worley Again East Phase I (SS155)	60,000	-	-	-	-	60,000
Greenwood Stewart Phase II (SS156)	200,000	-	-	-	-	200,000
Vandiver/Sylvan Storm Drainage (SS157)	-	-	-	-	-	0
Hinkson Bank Stabilization at Clear Creek (SS158)	47,500	47,309	-	47,309	-	191
Bernadethe (SS159)	150,000	-	-	-	-	150,000
Brandon RV Culvert Replacement (SS160)	110,000	-	-	-	-	110,000
Ross Street Outlet Improvement (SS161)	150,000	-	10,321	10,321	-	139,679
Sexton Road at Jackson (SS162)	45,000	-	-	-	-	45,000
TOTAL STORMWATER:	\$ 11,456,728	3,036,051	637,569	3,673,620	60,373	7,722,735

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
SEPTEMBER 30, 2023

	Appropriations	Prior Years' Expenditures	Current			
			Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
RAILROAD:						
Annual Tie Program (R0012)	\$ 1,466,918	\$ 1,441,918	\$ -	\$ 1,441,918	\$ -	\$ 25,000
Surfacing Program (R0013)	442,858	417,857	-	417,857	-	25,001
Rail Replacement Program (R0014)	459,438	434,438	-	434,438	-	25,000
Capital Maintenance (R0045)	793,597	768,597	-	768,597	-	25,000
MT Zion Church Road Crossing (R0073)	170,012	145,069	-	145,069	-	24,943
1/2 Mile Ties & Rails Replacement (R0075)	671,517	-	610,913	610,913	-	60,604
TOTAL RAILROAD:	\$ 4,004,340	\$ 3,207,879	610,913	3,818,792	-	185,548
WATER UTILITY:						
CIP Ent. Revenue Contingency (W0003)	\$ 505,770	\$ -	\$ -	\$ -	\$ -	\$ 505,770
New and Replacement of Mains Under Hwy (W0119)	650,000	-	-	-	-	650,000
Installation of New Mains to Create Loops (W0123)	2,540,755	1,886,234	-	1,886,234	-	654,521
Main Relocation for Streets and Highways (W0125)	3,158,116	3,027,125	56,677	3,083,802	-	74,314
Fire Hydrant and Valve Replacement (W0127)	2,515,000	2,505,100	-	2,505,100	-	9,900
New and Replace Service Lines (W0128)	11,948,264	11,284,690	221,071	11,505,761	-	442,503
Water Main Replacements (W0130)	2,787,721	2,257,057	4,848	2,261,905	-	525,816
Refurbish Deep Well for Emerge (W0140)	550,000	-	-	-	-	550,000
Differential Payments (W0143)	467,387	292,061	295	292,356	141,302	33,729
West Ash Pump Station Upgrade (W0145)	3,300,000	427,736	9,267	437,003	62,482	2,800,515
Back Up Generators (W0150)	800,000	-	-	-	-	800,000
Business Loop Phase 6 Main Replacement (W0200)	1,057,561	44,439	46,940	91,379	-	966,182
Brown Station RT B Peabody (W0230)	340,000	3,917	257,603	261,520	43,314	35,166
Meter Replacement Project (W0231)	5,834,804	5,799,582	-	5,799,582	-	35,222
Lime Soft Discharge Pipe (W0234)	60,665	-	-	-	-	60,665
Water Treatment plant Upgrade Phase 1 (W0236)	4,501,763	2,553,252	264,604	2,817,856	154,595	1,529,313
Deep Well Abandonment (W0249)	210,550	10,550	-	10,550	-	200,000
Nifong Blvd Improvements (W0256)	148,890	3,451	-	3,451	-	145,439
Storeroom and Enc. Equipments (W0263)	1,000,000	452,952	-	452,952	-	547,048
Well and Pump Station Control (W0264)	863,352	542,125	103,983	646,109	62,444	154,799
Country Club Drive S/E Walnut Phase 2 (W0273)	560,000	13,918	-	13,918	-	980
Well Field Valve Upgrades (W0274)	333,700	-	-	-	-	333,700
New Well Platfrms (W0279)	200,000	-	-	-	-	200,000
New Southeast Pump Station (W0280)	3,500,000	634,460	90,139	724,599	25,021	2,750,380
Annual Tower & Reservoir Maint (W0282)	2,300,000	-	-	-	34,117	2,265,883
Fiber to Water Facilities (W0283)	375,000	-	3,663	3,663	11,337	360,000
New Elevated Storage Project (W0286)	3,000,000	2,449	3,000	5,449	-	2,994,551
Riback RD & Blackberry WT Main (W0287)	120,000	-	-	-	3,700	116,300
S. Glenwood Ave & CT WT Main (W0288)	143,000	27,371	-	27,371	-	115,629
Woodbine Dr. WT Main Replacemt (W0289)	124,000	3,573	-	3,573	-	120,427
Old63, Gordon & Charles ST M (W0290)	300,000	-	-	-	-	300,000
Ridgmont RD & Highridge WT Main (W0291)	1,053,000	39,083	-	39,083	954,226	59,691
Sinclair RD, Nifong Southampton Court (W0292)	440,000	-	380,875	380,875	57,980	1,146
Walnut, Melburn ST-William ST Lo (W0295)	150,000	121,636	22,375	144,011	-	5,989
Leslie LN-Garth-Providence LOC (W0297)	252,000	33,799	-	33,799	-	218,201
St. Charles to Mexico G. Main Replacement (W0298)	1,200,000	-	63,357	63,357	68,644	1,068,000
RPL Alluvial Well #1 (W0301)	700,000	-	9,816	9,816	88,341	601,843
RPL Alluvial Well #10 (W0302)	700,000	-	9,816	9,816	88,341	601,843
Strawn Road Main Extension (W0303)	600,000	-	-	-	-	600,000
TOTAL WATER UTILITY:	\$ 59,291,299	\$ 31,966,560	\$ 1,548,328	\$ 33,514,888	\$ 1,796,823	\$ 23,979,588
ELECTRIC UTILITY:						
CIP Ent. Rev Contingency (E0003)	\$ 261,364	\$ -	\$ -	\$ -	\$ -	\$ 261,364
New & Replace Transformaer & Capacitors (E0021)	23,091,657	21,328,977	257,420	21,586,397	1,441,610	63,650
Conversion of Overhead to Underground (E0027)	12,819,432	11,750,715	-	11,750,715	-	1,068,717
Street Light Addition & Replacements (E0052)	5,856,651	5,212,894	127,517	5,340,412	-	516,239
Secondary Electric System for New Serv. (E0053)	23,092,333	19,791,479	389,053	20,180,532	181,095	2,730,705
Fiber Optic System Additions (E0082)	3,599,643	3,245,290	26,927	3,272,218	-	327,425
161 & 69 kV Transmission System Repl. (E0101)	3,670,000	3,606,593	3,985	3,610,578	45,310	14,112
13.8 kV Underground System Repl. (E0107)	3,088,267	3,086,749	-	3,086,749	-	1,518
New 13.8 kV Substation Feeder Additions (E0115)	12,147,294	8,326,941	-	8,326,941	-	3,820,353
13.8 kV System - New Residential Services (E0116)	11,635,000	9,308,452	553,984	9,862,436	5,086	1,767,479
13.8 kV System - New Commercial Services (E0117)	16,106,442	13,701,927	354,792	14,056,719	-	2,049,723
13.8 kV Overhead System Replacement (E0118)	9,808,000	9,807,113	-	9,807,113	-	887
New Southside Substation (E0121)	7,044,497	3,661,051	-	3,661,051	-	3,383,446
Business Loop Phase 5 (E0140)	100,000	-	-	-	-	100,000
69 kV Relay Replacement (E0145)	1,063,815	923,515	124,684	1,048,199	10,670	4,946
Mill Creek Sub Trans Connection (E0148)	7,910,165	2,676,791	-	2,676,791	-	5,233,374
Power Plant Substation Upgrade (E0151)	1,500,000	252,315	3,433	255,749	-	1,244,251
Replace 69 & 161 kV Circuit Breakers (E0153)	1,719,000	912,379	-	912,379	667,500	139,121
Landfill Generator Unit 4 (E0175)	2,000,000	21,193	659,093	680,286	1,105,972	213,742
Strrm and Enclose Equipment (E0176)	400,000	210,410	-	210,410	-	189,590
College Underground Univ. to Bouchelle (E0179)	400,000	-	-	-	-	400,000
Downtown Street Lights (E0180)	702,000	234,064	234,064	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)	1,000,000	-	-	-	-	1,000,000
Replace Upgrade Substation Switchclear (E0189)	200,000	-	-	-	-	200,000
161 & 69 kV Transformer Replacement (E0192)	971,000	471,000	-	471,000	-	500,000
Substation Upgrade GSTN Perche (E0194)	1,270,026	134,162	-	134,162	-	1,135,864
Underground Distribution Trans Path (E0198)	100,000	4,432	-	4,432	-	95,568
Relocation of 13.8 kV System for Streets (E0199)	2,150,000	1,240,019	18,920	1,258,939	-	891,061
13.8 kV System Automation (E0200)	846,637	332,805	-	332,805	-	513,832
Reconfiguring Substation Feeder (E0201)	2,850,000	179,851	34,975	214,826	-	2,635,174
Moore's Lake Restoration (E0204)	6,300,000	5,543,889	351,313	5,895,202	142,308	262,491
MPP Decommissioning (E0208)	1,500,000	911,382	298,308	1,209,690	-	290,310
Sewer Conn to Municipal Power Plant (E0211)	250,000	236,487	1,417	237,905	11,621	474
Hinkson Creek Trans & Switchgear (E0214)	1,150,000	1,014,912	-	1,014,912	-	135,088
Pupgrade of Energy Management System (E0216)	1,250,000	895,609	249,245	1,144,854	-	105,146
UMC 69KV Tie Line	30,000	-	-	-	-	30,000
TOTAL ELECTRIC UTILITY:	\$ 172,036,047	\$ 132,974,180	\$ 3,689,130	\$ 136,663,310	\$ 3,611,172	\$ 31,761,565
TOTAL CAPITAL PROJECTS	\$ 413,307,310.37	\$ 264,300,717.86	\$ 18,833,222.53	\$ 283,133,940.39	\$ 20,651,975.30	\$ 109,521,394.68

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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.

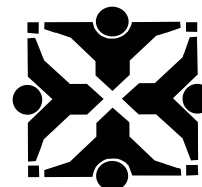
Information Technology Fund - to account for the provision of hardware infrastructure to support the computing requirements of the City, as well as developing or implementing software to improve the operating efficiencies of the departments within the City.

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
SEPTEMBER 30, 2023 AND 2022

ASSETS	Information Technology Fund		Vehicle and Equipment Replacement Fund		Fleet Operations Fund	
	2023	2022	2023	2022	2023	2022
CURRENT ASSETS:						
Cash and cash equivalents	\$ 2,906,128	\$ 4,121,809	\$ 2,173,589	\$ 1,024,874	\$ -	\$ -
Accounts receivable	5,592	5,592	-	-	44,825	26,020
Grants receivable	23,364	16,804	-	-	-	-
Accrued interest	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Inventory	-	-	-	-	1,468,637	1,385,774
Prepaid expenses	86,558	445,462	-	-	-	1,552
Other assets	-	-	-	-	258,064	251,707
Total Current Assets	<u>3,021,642</u>	<u>4,589,667</u>	<u>2,173,589</u>	<u>1,024,874</u>	<u>1,771,526</u>	<u>1,665,053</u>
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	<u>943,995</u>	<u>2,087,259</u>	<u>-</u>	<u>-</u>	<u>653,858</u>	<u>1,393,877</u>
OTHER ASSETS:						
Lease receivable	-	-	-	-	85,942	114,319
Investments	-	-	-	-	-	-
Total Other Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,942</u>	<u>114,319</u>
FIXED ASSETS:						
Property, plant, and equipment	5,252,631	4,327,554	3,148,134	1,550,408	2,804,129	2,804,129
Accumulated depreciation	(4,149,015)	(3,780,994)	(450,374)	(94,733)	(1,196,205)	(1,147,997)
Net Plant in Service	<u>1,103,616</u>	<u>546,560</u>	<u>2,697,760</u>	<u>1,455,675</u>	<u>1,607,924</u>	<u>1,656,132</u>
Construction in progress	-	-	-	-	-	-
Net Fixed Assets	<u>1,103,616</u>	<u>546,560</u>	<u>2,697,760</u>	<u>1,455,675</u>	<u>1,607,924</u>	<u>1,656,132</u>
TOTAL ASSETS	<u>\$ 5,069,253</u>	<u>\$ 7,223,486</u>	<u>\$ 4,871,349</u>	<u>\$ 2,480,549</u>	<u>\$ 4,119,250</u>	<u>\$ 4,829,381</u>
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 deferred outflows of resources	<u>647,092</u>	<u>499,212</u>	<u>-</u>	<u>-</u>	<u>448,208</u>	<u>333,375</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>5,716,345</u>	<u>7,722,698</u>	<u>4,871,349</u>	<u>2,480,549</u>	<u>4,567,458</u>	<u>5,162,756</u>
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$ 143,244	\$ 57,097	\$ 137,108	\$ 6,896	\$ 270,209	\$ 308,320
Interest payable	-	-	-	-	-	-
Accrued payroll and payroll taxes	541,126	500,205	-	-	230,573	202,602
Due to other funds	-	-	-	-	1,656,770	285,634
Advances from other funds	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-
Other liabilities	-	-	-	-	25,920	-
Total Current Liabilities	<u>684,370</u>	<u>557,302</u>	<u>137,108</u>	<u>6,896</u>	<u>2,183,472</u>	<u>796,556</u>
LONG-TERM LIABILITIES:						
Lease payable	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-
Incurred but not reported claims	-	-	-	-	-	-
Net pension liability	-	-	-	-	-	-
Net OPEB liability	-	28,686	-	-	-	19,156
Total Long-Term Liabilities	<u>-</u>	<u>28,686</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,156</u>
TOTAL LIABILITIES	<u>684,370</u>	<u>585,988</u>	<u>137,108</u>	<u>6,896</u>	<u>2,183,472</u>	<u>815,712</u>
DEFERRED INFLOWS OF RESOURCES						
Inflows related to pension	255,245	798,760	-	-	176,795	533,414
Inflows related to OPEB	80,934	33,872	-	-	56,059	22,620
Inflows related to leases	-	-	-	-	85,944	114,591
Total deferred inflows of resources	<u>336,179</u>	<u>832,632</u>	<u>-</u>	<u>-</u>	<u>318,798</u>	<u>670,625</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>1,020,549</u>	<u>1,418,620</u>	<u>137,108</u>	<u>6,896</u>	<u>2,502,270</u>	<u>1,486,337</u>
FUND EQUITY:						
Contributed capital	-	-	-	-	-	-
Retained earnings (deficit)	4,695,796	6,304,078	4,734,241	2,473,653	2,065,188	3,676,419
TOTAL FUND EQUITY	<u>4,695,796</u>	<u>6,304,078</u>	<u>4,734,241</u>	<u>2,473,653</u>	<u>2,065,188</u>	<u>3,676,419</u>
LIABILITIES AND FUND EQUITY	<u>\$ 5,716,345</u>	<u>\$ 7,722,698</u>	<u>\$ 4,871,349</u>	<u>\$ 2,480,549</u>	<u>\$ 4,567,458</u>	<u>\$ 5,162,756</u>

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2023 AND 2022

Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2023	2022	2023	2022	2023	2022
\$ 19,941,275	\$ 19,544,281	\$ 16,538,796	\$ 14,125,906	\$ 41,559,788	\$ 38,816,870
8,331	8,331	456,113	421,301	514,861	461,244
-	-	-	-	23,364	16,804
70,079	28,875	48,728	16,773	118,807	45,648
-	-	-	-	-	-
-	-	-	-	1,468,637	1,385,774
-	-	-	-	86,558	447,014
750	-	-	86,008	258,814	337,715
<u>20,020,435</u>	<u>19,581,487</u>	<u>17,043,637</u>	<u>14,649,988</u>	<u>44,030,829</u>	<u>41,511,069</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	114,319
1,289,834	1,292,577	-	-	1,289,834	1,292,577
<u>1,289,834</u>	<u>1,292,577</u>	<u>-</u>	<u>-</u>	<u>1,375,776</u>	<u>1,406,896</u>
-	-	-	-	11,204,894	8,682,091
-	-	-	-	(5,795,594)	(5,023,724)
-	-	-	-	5,409,300	3,658,367
-	-	-	-	-	-
-	-	-	-	5,409,300	3,658,367
<u>\$ 21,384,032</u>	<u>\$ 20,993,870</u>	<u>\$ 17,187,826</u>	<u>\$ 14,962,234</u>	<u>\$ 52,631,710</u>	<u>\$ 50,489,520</u>
46,767	24,205	91,419	63,085	1,151,254	790,604
3,796	4,449	7,421	11,595	93,449	145,317
<u>50,563</u>	<u>28,654</u>	<u>98,840</u>	<u>74,680</u>	<u>1,244,703</u>	<u>935,921</u>
<u>21,434,595</u>	<u>21,022,524</u>	<u>17,286,666</u>	<u>15,036,914</u>	<u>53,876,413</u>	<u>51,425,441</u>
\$ 39,926	\$ 2,957	\$ 12,209	\$ -	\$ 602,696	\$ 375,270
-	-	-	-	-	-
35,690	35,385	50,122	34,300	857,511	772,492
-	-	-	-	1,656,770	285,634
-	-	-	-	-	-
-	-	-	-	-	-
-	-	3,819	3,819	29,739	3,819
<u>75,616</u>	<u>38,342</u>	<u>66,150</u>	<u>38,119</u>	<u>3,146,716</u>	<u>1,437,215</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	-	53,780
<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>6,428,583</u>	<u>5,976,352</u>	<u>1,075,400</u>	<u>1,061,110</u>	<u>10,508,933</u>	<u>8,446,058</u>
19,945	45,848	38,987	119,492	490,972	1,497,514
6,324	1,944	12,362	5,067	155,679	63,503
-	-	-	-	85,944	114,591
<u>26,269</u>	<u>47,792</u>	<u>51,349</u>	<u>124,559</u>	<u>732,595</u>	<u>1,675,608</u>
<u>6,454,852</u>	<u>6,024,144</u>	<u>1,126,749</u>	<u>1,185,669</u>	<u>11,241,528</u>	<u>10,121,666</u>
-	-	-	-	-	-
14,979,743	14,998,380	16,159,917	13,851,245	42,634,885	41,303,775
<u>14,979,743</u>	<u>14,998,380</u>	<u>16,159,917</u>	<u>13,851,245</u>	<u>42,634,885</u>	<u>41,303,775</u>
<u>\$ 21,434,595</u>	<u>\$ 21,022,524</u>	<u>\$ 17,286,666</u>	<u>\$ 15,036,914</u>	<u>\$ 53,876,413</u>	<u>\$ 51,425,441</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	Information Technology Fund		Vehicle and Equipment Replacement Fund		Fleet Operations Fund	
	2023	2022	2023	2022	2023	2022
OPERATING REVENUES:						
Charges for services and other benefits	\$ 9,095,805	\$ 8,541,777	\$ -	\$ -	\$ 7,971,324	\$ 7,901,932
OPERATING EXPENSES:						
Personal services	5,525,629	4,989,365	-	-	2,524,079	2,280,771
Materials and supplies	986,020	815,932	25,568	-	6,361,386	6,022,063
Travel and training	135,079	144,295	-	-	10,120	2,759
Intragovernmental	423,813	365,392	-	-	405,168	334,979
Utilities, services, and miscellaneous	3,026,660	1,900,269	-	-	206,014	87,688
TOTAL OPERATING EXPENSES	10,097,201	8,215,253	25,568	-	9,506,767	8,728,260
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(1,001,396)	326,524	(25,568)	-	(1,535,443)	(826,328)
Depreciation	(368,021)	(370,867)	(355,640)	(94,733)	(48,208)	(50,350)
ROU Amortization	-	-	-	-	-	-
OPERATING INCOME (LOSS)	(1,369,417)	(44,343)	(381,208)	(94,733)	(1,583,651)	(876,678)
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	71,856	113,127	-	-	-	-
Investment revenue	100,663	1,467	67,135	(3,158)	(30,676)	3,579
Miscellaneous revenue	3,676	561,236	-	51,797	7,979	348,030
Interest expense	-	-	-	-	-	-
Interest expense-leases	-	-	-	-	-	-
Loss on disposal of fixed assets	-	-	-	-	-	-
Miscellaneous expense	-	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	176,195	675,830	67,135	48,639	(22,697)	351,609
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,193,222)	631,487	(314,073)	(46,094)	(1,606,348)	(525,069)
OPERATING TRANSFERS						
operating transfers from other funds	-	109,381	2,574,661	2,519,747	-	40,221
operating transfers to other funds	(415,060)	(162,195)	-	-	(4,883)	(4,883)
TOTAL OPERATING TRANSFERS	(415,060)	(52,814)	2,574,661	2,519,747	(4,883)	35,338
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(1,608,282)	578,673	2,260,588	2,473,653	(1,611,231)	(489,731)
Contributed capital	-	-	-	-	-	-
NET INCOME (LOSS)	(1,608,282)	578,673	2,260,588	2,473,653	(1,611,231)	(489,731)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	6,304,078	5,725,405	2,473,653	-	3,676,419	4,166,150
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$ 4,695,796</u>	<u>\$ 6,304,078</u>	<u>\$ 4,734,241</u>	<u>\$ 2,473,653</u>	<u>\$ 2,065,188</u>	<u>\$ 3,676,419</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2023	2022	2023	2022	2023	2022
\$ 5,994,611	\$ 5,994,399	\$ 16,679,997	\$ 16,101,019	\$ 39,741,737	\$ 38,539,127
351,635	281,832	711,714	627,597	9,113,057	8,179,565
4,294	13,971	21,273	13,666	7,398,541	6,865,632
5,288	4,179	28,196	38,508	178,683	189,741
68,912	87,369	1,685	35,945	899,578	823,685
<u>6,389,473</u>	<u>4,744,300</u>	<u>14,263,824</u>	<u>13,868,195</u>	<u>23,885,971</u>	<u>20,600,452</u>
6,819,602	5,131,651	15,026,692	14,583,911	41,475,830	36,659,075
(824,991)	862,748	1,653,305	1,517,108	(1,734,093)	1,880,052
-	-	-	-	(771,869)	(515,950)
-	-	-	-	-	-
<u>(824,991)</u>	<u>862,748</u>	<u>1,653,305</u>	<u>1,517,108</u>	<u>(2,505,962)</u>	<u>1,364,102</u>
-	-	-	-	71,856	113,127
773,195	(10,440)	560,712	(4,979)	1,471,029	(13,531)
78,039	95,262	127,316	140,359	217,010	1,196,684
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>851,234</u>	<u>84,822</u>	<u>688,028</u>	<u>135,380</u>	<u>1,759,895</u>	<u>1,296,280</u>
26,243	947,570	2,341,333	1,652,488	(746,067)	2,660,382
-	5,934	-	9,967	2,574,661	2,685,250
<u>(44,880)</u>	<u>(44,880)</u>	<u>(32,661)</u>	<u>(32,661)</u>	<u>(497,484)</u>	<u>(244,619)</u>
<u>(44,880)</u>	<u>(38,946)</u>	<u>(32,661)</u>	<u>(22,694)</u>	<u>2,077,177</u>	<u>2,440,631</u>
(18,637)	908,624	2,308,672	1,629,794	1,331,110	5,101,013
-	-	-	-	-	-
<u>(18,637)</u>	<u>908,624</u>	<u>2,308,672</u>	<u>1,629,794</u>	<u>1,331,110</u>	<u>5,101,013</u>
14,998,380	14,089,756	13,851,245	12,221,451	41,303,775	36,202,762
<u>\$ 14,979,743</u>	<u>\$ 14,998,380</u>	<u>\$ 16,159,917</u>	<u>\$ 13,851,245</u>	<u>42,634,885</u>	<u>41,303,775</u>

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CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	Information Technology Fund		Vehicle and Equipment Replacement Fund		Fleet Operations Fund	
	2023	2022	2023	2022	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$ (1,369,417)	\$ (44,343)	\$ (381,208)	\$ (94,733)	\$ (1,583,651)	\$ (876,678)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation and amortization	368,021	370,867	355,640	94,733	48,208	50,350
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	-	-	-	-	(18,805)	(9,433)
Decrease (increase) in due from other funds	-	-	-	-	-	-
Decrease (increase) in inventory	-	-	-	-	(82,863)	61,798
Decrease (increase) in prepaid expenses	358,904	(432,705)	-	-	1,552	(1,552)
Decrease (increase) in other assets	-	-	-	-	(6,357)	(251,707)
Increase (decrease) in accounts payable	86,147	63,001	130,212	6,896	(38,111)	26,658
Increase (decrease) in accrued payroll	40,921	(2,015)	-	-	27,971	(10,794)
Increase (decrease) in due to other funds	-	-	-	-	1,371,136	285,634
Increase (decrease) in other liabilities	-	-	-	-	25,920	-
Increase (decrease) in claims payable	-	-	-	-	-	-
Increase/(decrease) in net pension obligation	462,773	(559,535)	-	-	278,045	(345,067)
Increase/(decrease) in net OPEB obligation	7,472	17,632	-	-	4,805	12,584
Increase/(decrease) in Lease receivable	-	-	-	-	28,377	(114,319)
Unrealized gain (loss) on cash equivalents	9,782	37,209	9,961	(11,222)	1,951	6,535
Other nonoperating revenue	3,676	561,236	-	51,797	7,979	348,030
Net cash provided by (used for) operating activities	(31,721)	11,347	114,605	47,471	66,157	(817,961)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	-	109,381	2,574,661	2,519,747	-	40,221
Operating transfers out	(415,060)	(162,195)	-	-	(4,883)	(4,883)
Operating grant	65,296	133,662	-	-	-	-
Equity transfer	-	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	(349,764)	80,848	2,574,661	2,519,747	(4,883)	35,338
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from capital lease	-	-	-	-	-	-
Debt service – interest	-	-	-	-	-	-
Debt service – principal	-	-	-	-	-	-
Leased and right to use financings	-	-	-	-	(28,647)	114,591
Acquisition and construction of capital assets	(925,077)	(130,085)	(1,594,810)	(1,547,493)	-	-
Contributed capital	-	-	-	-	-	-
Proceeds from advances from other funds	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing act.	(925,077)	(130,085)	(1,594,810)	(1,547,493)	(28,647)	114,591
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	90,881	(33,571)	54,259	5,149	(32,627)	(2,771)
Purchase of investments	-	-	-	-	-	-
Sale of investments	-	-	-	-	-	-
Net cash provided by (used for) investing activities	90,881	(33,571)	54,259	5,149	(32,627)	(2,771)
Net increase (decrease) in cash and cash equivalents	(1,215,681)	(71,461)	1,148,715	1,024,874	-	(670,803)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	4,121,809	4,193,270	1,024,874	-	-	670,803
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$ 2,906,128	\$ 4,121,809	\$ 2,173,589	\$ 1,024,874	\$ -	\$ -
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$ 2,906,128	\$ 4,121,809	\$ 2,173,589	\$ 1,024,874	\$ -	\$ -
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$ 2,906,128	\$ 4,121,809	\$ 2,173,589	\$ 1,024,874	\$ -	\$ -

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2023	2022	2023	2022	2023	2022
\$ (824,991)	\$ 862,748	\$ 1,653,305	\$ 1,517,108	\$ (2,505,962)	\$ 1,364,102
-	-	-	-	771,869	515,950
-	(230)	(34,812)	(2,539)	(53,617)	(12,202)
-	-	-	-	-	-
-	-	-	-	(82,863)	61,798
-	-	-	-	360,456	(434,257)
(750)	-	86,008	(86,008)	78,901	(337,715)
36,969	(34,437)	12,209	(30,284)	227,426	31,834
305	1,461	15,822	(72,711)	85,019	(84,059)
-	-	-	-	1,371,136	285,634
-	-	-	-	25,920	-
416,604	510,120	(9,450)	52,300	407,154	562,420
(956)	(28,012)	65,302	(77,299)	805,164	(1,009,913)
1,920	(566)	1,094	2,819	15,291	32,469
-	-	-	-	28,377	(114,319)
77,741	(173,216)	61,561	(111,578)	160,996	(252,272)
78,039	95,262	127,316	140,359	217,010	1,196,684
(215,119)	1,233,130	1,978,355	1,332,167	1,912,277	1,806,154
-	5,934	-	9,967	2,574,661	2,685,250
(44,880)	(44,880)	(32,661)	(32,661)	(497,484)	(244,619)
-	-	-	-	65,296	133,662
-	-	-	-	-	-
(44,880)	(38,946)	(32,661)	(22,694)	2,142,473	54,546
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(28,647)	114,591
-	-	-	-	(2,519,887)	(1,677,578)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	0	0	(2,548,534)	(1,562,987)
654,250	142,680	467,196	95,586	1,233,959	207,073
2,743	7,371	-	-	2,743	7,371
-	-	-	-	-	-
656,993	150,051	467,196	95,586	1,236,702	214,444
396,994	1,344,235	2,412,890	1,405,059	2,742,918	3,031,904
19,544,281	18,200,046	14,125,906	12,720,847	38,816,870	35,784,966
<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>
\$ 19,941,275	\$ 19,544,281	\$16,538,796	\$14,125,906	41,559,788	38,816,870
<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>

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TRUST FUNDS

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

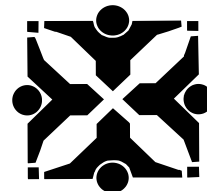
Police and Firefighters' Retirement Funds - to account for the accumulation of resources for pension benefit payments to qualified police and firefighter personnel.

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 CUSTODIAL FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2023 AND 2022

Pension and Other Postemployment Benefits Trust Funds

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund	
	2023	2022	2023	2022	2023	2022
Cash and cash equivalents	\$ 74,371	\$ 43,901	\$ 43,098	\$ 26,328	\$ 562,208	\$ 541,322
Cash and cash equivalents – Nonexpendable Trust Fund	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Tax bills receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Accrued interest	143,383	137,901	83,091	82,702	968	-
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Investments	105,985,951	93,260,089	61,418,992	55,930,304	4,068,959	3,518,257
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
TOTAL ASSETS	\$ 106,203,705	\$ 93,441,891	\$ 61,545,181	\$ 56,039,334	\$ 4,632,135	\$ 4,059,579
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Loan Payable	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-
FUND EQUITY :						
Non Spendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	106,203,705	93,441,891	61,545,181	56,039,334	4,632,135	4,059,579
TOTAL FUND EQUITY	106,203,705	93,441,891	61,545,181	56,039,334	4,632,135	4,059,579
TOTAL LIABILITIES AND FUND EQUITY	\$ 106,203,705	\$ 93,441,891	\$ 61,545,181	\$ 56,039,334	\$ 4,632,135	\$ 4,059,579

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2023 AND 2022

ASSETS	Nonexpendable Trust Fund		Expendable Trust Fund		TOTAL	
	Designated Loan and Special Tax Bill Investment Fund		Contributions Fund		2023	2022
	2023	2022	2023	2022	2023	2022
Cash and cash equivalents	\$ -	\$ -	\$ 564,210	\$ 579,387	\$ 1,243,887	\$ 1,190,938
Cash and cash equivalents – Nonexpendable Trust Fund	7,951,368	7,109,200	-	-	7,951,368	7,109,200
Accounts receivable	-	-	1,302	1,354	1,302	1,354
Tax bills receivable	496,136	497,650	-	-	496,136	497,650
Allowance for uncollectible taxes	(19,148)	(19,148)	-	-	(19,148)	(19,148)
Accrued interest	184,256	164,997	-	-	411,698	385,600
Due from other funds	-	-	-	-	-	-
Advances to other funds	1,063,933	1,605,232	-	-	1,063,933	1,605,232
Other assets	-	-	-	-	-	-
Investments	-	-	-	-	171,473,902	152,708,650
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
TOTAL ASSETS	\$ 9,676,545	\$ 9,357,931	\$ 565,512	\$ 580,741	\$ 182,623,078	\$ 163,479,476
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and payroll taxes	-	-	-	4,530	-	4,530
Due to other funds	-	-	-	-	-	-
Loan Payable	-	-	-	-	-	-
Other liabilities	919	919	-	-	919	919
TOTAL LIABILITIES	919	919	-	4,530	919	5,449
FUND EQUITY :						
Non Spendable	1,500,000	1,500,000	-	-	1,500,000	1,500,000
Restricted	-	-	539,434	564,964	539,434	564,964
Committed	8,175,626	7,857,012	-	-	8,175,626	7,857,012
Assigned	-	-	26,078	11,247	26,078	11,247
Unassigned	-	-	-	-	172,381,021	153,540,804
TOTAL FUND EQUITY	9,675,626	9,357,012	565,512	576,211	182,622,159	163,474,027
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,676,545	\$ 9,357,931	\$ 565,512	\$ 580,741	\$ 182,623,078	\$ 163,479,476

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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 YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	Designated Loan and Special Tax Bill Investment Fund	
	2023	2022
OPERATING REVENUES:		
Investment revenue	<u>\$328,631</u>	<u>\$48,815</u>
OPERATING EXPENSES:		
Intragovernmental	-	-
Utilities, services, and miscellaneous	<u>10,017</u>	<u>132,652</u>
TOTAL OPERATING EXPENSES	<u>10,017</u>	<u>132,652</u>
OPERATING INCOME (LOSS)	<u>318,614</u>	<u>(83,837)</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	318,614	(83,837)
FUND BALANCE, BEGINNING OF PERIOD	<u>9,357,012</u>	<u>9,440,849</u>
FUND BALANCE, END OF PERIOD	<u><u>\$9,675,626</u></u>	<u><u>\$9,357,012</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	Designated Loan and Special Tax Bill Investment Fund	
	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$318,614	(\$83,837)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(328,631)	(48,815)
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	-	-
Decrease (increase) in due from other funds	-	-
Decrease (increase) in advances to other funds	541,300	461,245
Increase (decrease) in due to other funds	-	-
Increase (decrease) in other liabilities	-	-
Total other non operating revenue	-	-
Net cash provided by (used for) operating activities	<u>531,283</u>	<u>328,593</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Operating transfers in	<u>-</u>	<u>-</u>
Net cash provided by (used for) non capital financing activities	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	\$328,630	\$48,815
Purchase of tax bills	(19,259)	2,238
Sale of tax bills	<u>1,514</u>	<u>131,603</u>
Net cash provided by (used for) investing activities	<u>310,885</u>	<u>182,656</u>
Net increase (decrease) in cash and cash equivalents	842,168	511,249
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>7,109,200</u>	<u>6,597,951</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$7,951,368</u></u>	<u><u>\$7,109,200</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	<u>\$7,951,368</u>	<u>\$7,109,200</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$7,951,368</u></u>	<u><u>\$7,109,200</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

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

	Contributions Fund	
	2023	2022
REVENUES:		
Investment revenue	\$ 16,108	\$ (200)
Revenue from other governmental units	-	-
Miscellaneous	<u>75,065</u>	<u>317,685</u>
TOTAL REVENUES	<u>91,173</u>	<u>317,485</u>
EXPENDITURES:		
Current:		
Policy development and administration	-	-
Health and environment	-	-
Personal development	-	-
Personal services	-	124,810
Materials and supplies	2,583	1,027
Travel and training	25	-
Intragovernmental	408	3,570
Utilities, services and miscellaneous	2,524	16,965
Capital outlay	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>5,540</u>	<u>146,372</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>85,633</u>	<u>171,113</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	13,163	16,959
Operating transfers to other funds	<u>(109,495)</u>	<u>(298,692)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(96,332)</u>	<u>(281,733)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(10,699)	(110,620)
FUND BALANCE, BEGINNING OF PERIOD	576,211	686,831
Equity transfers to other funds	<u>-</u>	<u>-</u>
FUND BALANCE, END OF PERIOD	<u>\$ 565,512</u>	<u>\$ 576,211</u>

**CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS**

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

ASSETS	Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		Mo Foundation for Health Fund	
	2023	2022	2023	2022	2023	2022	2023	2022
Cash and cash equivalents	\$ 4,132	\$ 10,170	\$ 40,411	\$ 45,916	\$ 2,086	\$ 2,086	\$ -	\$ 30,764
Accounts receivable	1,901	3,125	2,773	4,500	-	-	-	-
Grants receivable	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Total Assets	<u>6,033</u>	<u>13,295</u>	<u>43,184</u>	<u>50,416</u>	<u>2,086</u>	<u>2,086</u>	<u>-</u>	<u>30,764</u>
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other entities	2,925	8,898	3,708	8,871	-	-	-	-
Other liabilities	-	-	35,000	35,000	-	-	-	-
Total Liabilities	<u>2,925</u>	<u>8,898</u>	<u>38,708</u>	<u>43,871</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION								
Restricted for others	<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>
Total net position	<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>

CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS

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

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		TOTAL	
2023	2022	2023	2022	2023	2022	2023	2022
\$ 39,413	\$ 18,406	\$ 562,758	\$ 715,905	\$ 5,232	\$ 811	\$ 654,032	\$ 824,058
-	-	-	-	-	-	4,674	7,625
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>39,413</u>	<u>18,406</u>	<u>562,758</u>	<u>715,905</u>	<u>5,232</u>	<u>811</u>	<u>658,706</u>	<u>831,683</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	6,633	17,769
-	-	-	-	-	-	35,000	35,000
-	-	-	-	-	-	41,633	52,769
<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>\$ 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>

CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS

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

	Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		MO Foundation For Health Fund	
	2023	2022	2023	2022	2023	2022	2023	2022
ADDITIONS								
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collections for other Entities:								
Sales tax revenue	119,747	114,657	210,824	222,873	-	-	-	-
Miscellaneous collection	-	-	-	-	-	65,000	(30,764)	11,533
Total Additions	<u>119,747</u>	<u>114,657</u>	<u>210,824</u>	<u>222,873</u>	<u>-</u>	<u>65,000</u>	<u>(30,764)</u>	<u>11,533</u>
DEDUCTIONS								
Distributions	121,036	111,816	212,893	221,101	-	-	-	-
Utilities, services and misc	-	-	-	-	-	-	-	-
Total Deductions	<u>121,036</u>	<u>111,816</u>	<u>212,893</u>	<u>221,101</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in fiduciary net position	(1,289)	2,841	(2,069)	1,772	-	65,000	(30,764)	11,533
NET POSITION, BEGINNING OF YEAR	<u>4,397</u>	<u>1,556</u>	<u>6,545</u>	<u>4,773</u>	<u>2,086</u>	<u>(62,914)</u>	<u>30,764</u>	<u>19,231</u>
NET POSITION, END OF YEAR	<u>\$ 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>

CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS

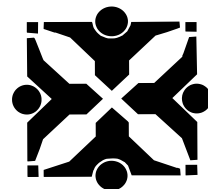
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		Balance September 30	
2023	2022	2023	2022	2023	2022	2023	2022
\$ 222,675	\$ 276,037	\$ -	\$ -	\$ -	\$ -	\$ 222,675	\$ 276,037
-	-	-	-	-	-	330,571	337,530
		60,645	948,315	1,037,189	396,600	1,067,070	1,421,448
<u>222,675</u>	<u>276,037</u>	<u>60,645</u>	<u>948,315</u>	<u>1,037,189</u>	<u>396,600</u>	<u>1,620,316</u>	<u>2,035,015</u>
201,668	270,424	213,792	938,044	1,032,768	398,765	1,782,157	1,940,150
-	-	-	-	-	-	-	-
<u>201,668</u>	<u>270,424</u>	<u>213,792</u>	<u>938,044</u>	<u>1,032,768</u>	<u>398,765</u>	<u>1,782,157</u>	<u>1,940,150</u>
21,007	5,613	(153,147)	10,271	4,421	(2,165)	(161,841)	94,865
18,406	12,793	715,905	705,634	811	2,976	778,914	684,049
<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>

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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
SEPTEMBER 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
GENERAL FIXED ASSETS:		
Land	56,402,543	52,974,633
Buildings	82,612,852	78,758,657
Improvements other than buildings	98,217,559	67,006,477
Infrastructure	380,988,499	379,087,141
Furniture, fixtures, and equipment	44,199,020	42,432,880
Construction in progress	<u>16,383,413</u>	<u>4,561,025</u>
TOTAL GENERAL FIXED ASSETS	<u><u>\$678,803,886</u></u>	<u><u>\$624,820,813</u></u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	196,932,538	161,469,290
Special Revenue Funds	25,414,794	25,414,794
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	113,432,178	113,432,178
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	11,336,168	11,336,168
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	<u>312,826,079</u>	<u>294,306,254</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u><u>\$678,803,886</u></u>	<u><u>\$624,820,813</u></u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
SEPTEMBER 30, 2023

	TOTAL	Land	Buildings	Improve- ments Other than Buildings	Furniture, Fixtures and Equipment
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	-	-	-	-	-
City Clerk	13,104	-	-	-	13,104
City Manager	155,841	-	-	126,741	29,100
Finance	5,531,733	-	-	212,263	5,319,470
Human Resources	23,267	-	-	-	23,267
City Counselor	0	-	-	-	-
Public Works Administration	2,128,736	-	-	2,094,608.00	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	906,059	157,605	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	69,080,372	3,302,809	53,484,705	5,741,661	6,551,197
PUBLIC SAFETY:					
Police	20,527,693	1,348,536	9,070,741	5,804,079	4,304,337
Fire	33,759,409	2,550,138	13,634,759	2,089,723	15,484,789
Animal Control	57,384	-	-	-	57,384
Municipal Court	160,243	-	-	-	160,243
Joint Communications	-	-	-	-	-
Civil Defense	-	-	-	-	-
City Prosecutor	-	-	-	-	-
TOTAL PUBLIC SAFETY	54,504,729	3,898,674	22,705,500	7,893,802	20,006,753
TRANSPORTATION:					
Streets	394,438,653	5,457,572	3,073,575	376,458,072	9,449,434
Traffic	889,982	-	-	-	889,982
TOTAL TRANSPORTATION	395,328,635	5,457,572	3,073,575	376,458,072	10,339,416
HEALTH AND ENVIRONMENT:					
Health Services	199,416	-	7,195	-	192,221
Community Development	3,459,528	-	-	2,973,755	485,773
CDBG	0	-	-	-	0
TOTAL HEALTH AND ENVIRONMENT	3,658,944	-	7,195	2,973,755	677,994
PERSONAL DEVELOPMENT:					
Parks and Recreation	139,847,793	43,743,488	3,341,877	86,138,768	6,623,660
Community Services	-	-	-	-	-
Contributions	-	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	139,847,793	43,743,488	3,341,877	86,138,768	6,623,660
Total General Fixed Assets Allocated to Functions	662,420,473	<u>\$56,402,543</u>	<u>\$82,612,852</u>	<u>\$479,206,058</u>	<u>\$44,199,020</u>
CONSTRUCTION IN PROGRESS	16,383,413				
TOTAL GENERAL FIXED ASSETS	<u>\$678,803,886</u>				

CITY OF COLUMBIA, MISSOURI

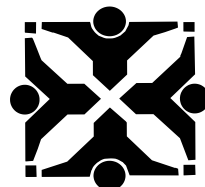
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	General Fixed Assets October 1, 2022	Additions	Deductions	General Fixed Assets September 30, 2023
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	-	-	-	-
City Clerk	13,104	-	-	13,104
City Manager	155,841	-	-	155,841
Finance	5,531,733	-	-	5,531,733
Human Resources	23,267	-	-	23,267
City Counselor	0	-	-	-
Public Works Administration	34,128	2,094,608	-	2,128,736
Public Works Engineering	277,809	-	-	277,809
Public Works Public Buildings	57,619,972	758,419	-	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	66,227,344	2,853,027	0	69,080,371
PUBLIC SAFETY:				
Police	20,627,051	3,528,702	3,628,060	20,527,693
Fire	28,859,448	9,317,567	4,417,606	33,759,409
Animal Control	57,384	-	-	57,384
Municipal Court	160,243	-	-	160,243
Joint Communications	0	-	-	-
Civil Defense	0	-	-	-
City Prosecutor	-	-	-	-
TOTAL PUBLIC SAFETY	49,704,126	12,846,269	8,045,666	54,504,729
TRANSPORTATION:				
Streets	389,753,707	7,191,699	2,506,753	394,438,653
Traffic	889,982	-	-	889,982
TOTAL TRANSPORTATION	390,643,689	7,191,699	2,506,753	395,328,635
HEALTH AND ENVIRONMENT:				
Health services	199,415	-	-	199,415
Community Development	541,129	2,941,201	22,802	3,459,528
CDBG	0	-	-	-
TOTAL HEALTH AND ENVIRONMENT	740,544	2,941,201.00	22,802	3,658,943
PERSONAL DEVELOPMENT:				
Parks and Recreation	101,211,479	39,987,525	1,351,211	139,847,793
Community Services	-	-	-	-
Contributions	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	101,211,479	39,987,525	1,351,211	139,847,793
CONSTRUCTION IN PROGRESS	4,561,025	18,628,029	6,805,639	16,383,413
TOTAL GENERAL FIXED ASSETS	\$613,088,207	\$84,447,750	\$18,732,071	\$678,803,886

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GENERAL LONG-TERM DEBT ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT
SEPTEMBER 30, 2023 AND 2022

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	<u>2023</u>	<u>2022</u>
Special Obligation Bonds 2016B		
Amount available in Debt Service Funds	\$1,253,630	\$1,205,822
Amount to be provided	7,076,370	8,599,178
Accrued Compensated Absences:		
Amount to be provided	<u>4,384,438</u>	<u>3,861,969</u>
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$12,714,438</u>	<u>\$13,666,969</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2016B	8,330,000	9,805,000
Accrued compensated absences	<u>4,384,438</u>	<u>3,861,969</u>
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$12,714,438</u>	<u>\$13,666,969</u>

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CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2023	2022	2023	2022	2023	2022
BALANCE, BEGINNING OF PERIOD	\$1,205,822	\$1,230,506	\$12,461,146	\$13,796,781	\$13,666,968	\$15,027,287
Additions:						
Increase in accrued compensated absences	-	-	-	-	-	-
Special obligation bonds	-	-	-	-	-	-
Lemone Trust	-	-	-	-	-	-
MTFC Loan	-	-	-	-	-	-
Total Additions	-	-	-	-	-	-
Deductions:						
Maturities:						
Lemone Trust	-	-	-	-	-	-
Obligations under capital leases	-	-	-	-	-	-
Special obligation bonds	-	-	1,475,000	1,415,000	1,475,000	1,415,000
Special Obligation Notes	-	-	-	-	-	-
MTFC Loan	-	-	-	-	-	-
Decrease in accrued compensated absences	-	-	(522,470)	(54,682)	(522,470)	(54,682)
Total Deductions	-	-	952,530	1,360,318	952,530	1,360,318
Increase (decrease) in fund balance of Debt Service Funds	47,808	(1,447)	(47,808)	1,447	-	-
BALANCE, END OF PERIOD	\$1,253,630	\$1,229,059	\$11,460,808	\$12,437,910	\$12,714,438	\$13,666,969

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