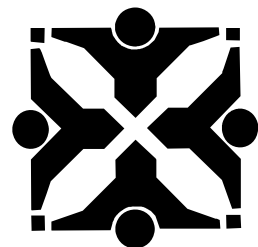


CITY OF COLUMBIA, MISSOURI

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

For the Fiscal Year
October 1, 2022 - March 31, 2023

Department of Finance
Matthew Lue
Director of Finance



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May 5, 2023

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

This Financial Management Information Supplement (FMIS) is presented with account balances as of March 31, 2023 and with revenues and expenditures for the six-month period ending March 31, 2022. The FMIS is not audited and additionally, it is not presented in the governmental reporting model format. The intent of this report is to provide supplemental financial information in an easy to understand format for all funds of the City.

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

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

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

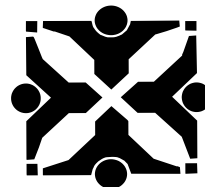
Respectfully submitted,

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

Mr. Matthew Lue
Director of Finance

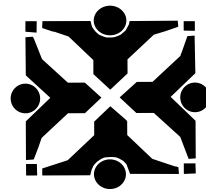
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE BALANCE SHEETS
March 31, 2023 and 2022

| ASSETS | 2023 | 2022 |
|---|---------------------|---------------------|
| Cash and cash equivalents | \$64,469,874 | \$55,981,860 |
| Accounts receivable | 1,148,878 | 573,128 |
| Taxes receivable | 3,241,045 | 3,616,416 |
| Allowance for uncollectible taxes | (58,709) | (53,824) |
| Grants receivable | 219,461 | 41,715 |
| Lease receivable | 430,653 | 0 |
| Accrued interest | 40,701 | 21,205 |
| Due from other funds | 4,966,865 | 1,802,091 |
| Inventory | 363,122 | 292,127 |
| Prepaid Expenses | 9,888 | 10,196 |
| Other assets | 0 | 0 |
| TOTAL ASSETS | \$74,831,778 | \$62,284,914 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE | | |
| LIABILITIES: | | |
| Accounts payable | \$406,902 | \$380,463 |
| Accrued payroll and payroll taxes | 272,680 | 143,510 |
| Due to other funds | 10,820 | 10,817 |
| Unearned revenue | 0 | 0 |
| Other liabilities | 3,788,690 | 3,718,223 |
| TOTAL LIABILITIES | \$4,479,092 | \$4,253,013 |
| DEFERRED INFLOWS OF RESOURCES: | | |
| Unavailable revenue-property taxes | 11,361,028 | 12,703,312 |
| Deferred inflows-lease | 420,366 | 0 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | \$11,781,394 | \$12,703,312 |
| FUND BALANCE: | | |
| Non Spendable | 373,455 | 302,323 |
| Restricted | 317,905 | 0 |
| Committed | 47,178 | 419,103 |
| Assigned | 2,802,979 | 5,722,894 |
| Unassigned | 55,029,775 | 38,884,269 |
| TOTAL FUND BALANCE | 58,571,292 | 45,328,589 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE | 74,831,778 | 62,284,914 |

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

| | <u>2023</u> | <u>2022</u> |
|---|----------------------------|----------------------------|
| REVENUES: | | |
| General property taxes | \$10,251,617 | \$9,305,417 |
| Use tax | 1,372,870 | 0 |
| Sales tax | 12,754,060 | 12,268,579 |
| Other local taxes | 6,174,150 | 6,068,211 |
| Licenses and permits | 249,493 | 148,762 |
| Fines | 244,645 | 264,034 |
| Fees and service charges | 1,266,769 | 1,479,167 |
| Payment-In-Lieu-Of-Taxes (P.I.L.O.T.) | 7,850,906 | 7,894,379 |
| Intragovernmental revenue | 5,446,516 | 5,262,089 |
| Revenue from other governmental units | 2,842,696 | 1,567,541 |
| Investment revenue | 1,632,918 | (193,901) |
| Miscellaneous | 975,063 | 500,751 |
| | <u>51,061,703</u> | <u>44,565,029</u> |
| TOTAL REVENUES | | |
| EXPENDITURES: | | |
| Current: | | |
| Policy development and administration | 4,719,351 | 4,691,626 |
| Public safety | 25,466,230 | 23,986,488 |
| Transportation | 3,969,207 | 4,010,356 |
| Health and environment | 5,964,961 | 5,481,182 |
| Personal development | 1,404,501 | 4,000,365 |
| Supporting activities | 1,692,852 | 1,670,835 |
| Miscellaneous nonprogrammed activities | 24,719 | 34,423 |
| | <u>43,241,821</u> | <u>43,875,275</u> |
| TOTAL EXPENDITURES | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>7,819,882</u> | <u>689,754</u> |
| OTHER FINANCING SOURCES (USES): | | |
| Operating transfers from other funds | 4,676,707 | 5,402,080 |
| Operating transfers to other funds | (5,685,116) | (9,191,743) |
| Contributions from other funds | 0 | 0 |
| | <u>(1,008,409)</u> | <u>(3,789,663)</u> |
| TOTAL OTHER FINANCING SOURCES (USES) | | |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | 6,811,473 | (3,099,909) |
| FUND BALANCE, BEGINNING OF YEAR | <u>51,759,819</u> | <u>48,428,498</u> |
| FUND BALANCE, END OF YEAR | <u><u>\$58,571,292</u></u> | <u><u>\$45,328,589</u></u> |

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 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 | 1,958,075 | (321,909) | 1,603,441 |
| Railroad and utility | 27,095 | 30,830 | (3,735) | 24,602 |
| Financial institutions | 29,784 | 16,958 | 12,826 | 31,233 |
| Total | 9,481,963 | 10,231,577 | (749,614) | 9,292,409 |
| Penalties and interest | 18,037 | 20,040 | (2,003) | 13,008 |
| Total General Property Taxes | 9,500,000 | 10,251,617 | (751,617) | 9,305,417 |
| USE TAX | 2,078,649 | 1,372,870 | 705,779 | 0 |
| SALES TAX | 29,124,267 | 12,754,060 | 16,370,207 | 12,268,579 |
| OTHER LOCAL TAXES: | | | | |
| Gasoline tax | 2,969,852 | 1,762,127 | 1,207,725 | 1,304,513 |
| Cigarette tax | 360,926 | 159,591 | 201,335 | 180,072 |
| Motor vehicle tax | 1,475,763 | 904,714 | 571,049 | 750,264 |
| Utilities tax: | | | | |
| Telephone | 1,595,052 | 690,925 | 904,127 | 1,037,912 |
| Natural gas | 2,775,473 | 2,053,863 | 721,610 | 2,059,412 |
| CATV franchise | 518,490 | 158,044 | 360,446 | 292,958 |
| Electric | 1,404,444 | 444,886 | 959,558 | 443,080 |
| Total Other Local Taxes | 11,100,000 | 6,174,150 | 4,925,850 | 6,068,211 |
| LICENSES AND PERMITS: | | | | |
| Business licenses | 1,147,640 | 177,449 | 970,191 | 104,194 |
| Alcoholic beverages | 205,830 | 44,030 | 161,800 | 21,642 |
| Animal licenses | 44,959 | 28,014 | 16,945 | 22,926 |
| Total Licenses and Permits | 1,398,429 | 249,493 | 1,148,936 | 148,762 |
| FINES: | | | | |
| Corporation court fines | 240,694 | 107,332 | 133,362 | 142,636 |
| Uniform ticket fines | 29,987 | 22,483 | 7,504 | 14,235 |
| Meter fines | 214,955 | 114,830 | 100,125 | 107,163 |
| Alarm violations | 0 | 0 | 0 | 0 |
| Total Fines | 485,636 | 244,645 | 240,991 | 264,034 |
| FEES AND SERVICE CHARGES: | | | | |
| Construction inspection | 1,950,473 | 746,666 | 1,203,807 | 1,017,743 |
| Street maintenance | 0 | 0 | 0 | 0 |
| Right of way | 130,384 | 96,913 | 33,471 | 62,359 |
| Animal control fees | 20,228 | 8,466 | 11,762 | 12,456 |
| Health fees | 791,449 | 294,138 | 497,311 | 280,144 |
| Miscellaneous | 175,975 | 120,586 | 55,389 | 106,465 |
| Total Fees and Service Charges | 3,068,509 | 1,266,769 | 1,801,740 | 1,479,167 |

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 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.): | | | | |
| Electric | \$12,939,664 | \$5,623,134 | \$7,316,530 | \$5,701,855 |
| Water | 5,618,531 | 2,227,772 | 3,390,759 | 2,192,524 |
| Total | 18,558,195 | 7,850,906 | 10,707,289 | 7,894,379 |
| General and Administrative Charges | 12,870,433 | 5,446,516 | 7,423,917 | 5,262,089 |
| Total Intragovernmental Revenue | 31,428,628 | 13,297,422 | 18,131,206 | 13,156,468 |
| REVENUE FROM OTHER GOVERNMENTAL UNITS: | | | | |
| Federal and State Grants: | | | | |
| Joint Communications | 0 | 0 | 0 | 0 |
| Non-Motorized Grant | 0 | 0 | 0 | 0 |
| Fire | 178,148 | 0 | 178,148 | 58,566 |
| Disaster Preparedness | 0 | 0 | 0 | 0 |
| ARPA | 8,406,174 | 1,468,295 | 6,937,879 | 0 |
| Health, General | 3,564,899 | 1,191,428 | 2,373,471 | 968,495 |
| WIC | 0 | 0 | 0 | 0 |
| Police Department | 450,494 | 103,535 | 346,959 | 49,404 |
| Community Development | 222,386 | 33,426 | 188,960 | 64,522 |
| Cultural Affairs | 27,140 | 0 | 27,140 | 15,400 |
| Parks and Recreation | 0 | 0 | 0 | 0 |
| Sustainability Grant | 31,000 | 0 | 31,000 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Total | 12,880,241 | 2,796,684 | 10,083,557 | 1,156,387 |
| Boone County: | | | | |
| Health Department | 2,167,318 | 15,363 | 2,151,955 | 362,263 |
| Cares Funding County | 0 | 0 | 0 | (475) |
| Disaster Preparedness | 0 | 0 | 0 | 0 |
| Animal Control | 268,564 | 30,649 | 237,915 | 49,366 |
| Social Services | 0 | 0 | 0 | 0 |
| Total | 2,435,882 | 46,012 | 2,389,870 | 411,154 |
| Private | 518,494 | 0 | 518,494 | 0 |
| Total Revenue From Other Governmental Units | 15,834,617 | 2,842,696 | 12,991,921 | 1,567,541 |
| INVESTMENT REVENUE | 1,712,457 | 1,632,918 | 79,539 | (193,901) |

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

| | 2023 | | 2022 | |
|---|-----------------------------|----------------------------|--------------------------------|----------------------------|
| | Budget | Actual | (Over) Under Budget | Actual |
| MISCELLANEOUS REVENUE: | | | | |
| Property sales | \$0 | \$33,625 | (\$33,625) | \$9,075 |
| Construction inspection | 608 | 0 | 608 | 301 |
| Other | 1,446,818 | 941,438 | 505,380 | 491,375 |
| Total Miscellaneous Revenue | <u>1,447,426</u> | <u>975,063</u> | <u>472,363</u> | <u>500,751</u> |
| TOTAL REVENUES | <u>107,178,618</u> | <u>51,061,703</u> | <u>56,116,915</u> | <u>44,565,029</u> |
| OTHER FINANCING SOURCES: | | | | |
| OPERATING TRANSFERS FROM OTHER FUNDS: | | | | |
| Airport Fund | 0 | 0 | 0 | 0 |
| Water | 9,429 | 4,715 | 4,714 | 9,365 |
| Electric | 226,171 | 113,085 | 113,086 | 119,306 |
| Public Transportation | 2,295 | 1,148 | 1,147 | 1,148 |
| Solid Waste | 212,960 | 106,480 | 106,480 | 105,707 |
| Fleet | 2,295 | 1,148 | 1,147 | 1,148 |
| Transportation Sales Tax Fund | 8,045,105 | 4,022,553 | 4,022,552 | 3,922,553 |
| Capital Projects Fund | 0 | 0 | 0 | 0 |
| Sewer | 5,280 | 2,640 | 2,640 | 5,787 |
| Storm Water | 194,913 | 97,457 | 97,456 | 74,905 |
| Parking | 23,565 | 11,783 | 11,782 | 11,783 |
| Convention & Visitors Bureau | 3,300 | 1,650 | 1,650 | 1,650 |
| Community Development | 38,043 | 236,746 | (198,703) | 36,578 |
| Contributions Fund | 10,000 | 15,002 | (5,002) | 18,150 |
| Communications | 0 | 0 | 0 | 0 |
| Custodial & BLDG Maintenance | 0 | 0 | 0 | 0 |
| Public Improvement Fund | 124,600 | 62,300 | 62,300 | 0 |
| Park Sales Tax | 0 | 0 | 0 | 1,094,000 |
| Total operating transfers from other funds | <u>8,897,956</u> | <u>4,676,707</u> | <u>4,221,249</u> | <u>5,402,080</u> |
| Contributions From Other Funds | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| APPROPRIATION OF PRIOR YEAR FUND BALANCE | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL OTHER FINANCING SOURCES | <u>8,897,956</u> | <u>4,676,707</u> | <u>4,221,249</u> | <u>5,402,080</u> |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | <u><u>\$116,076,574</u></u> | <u><u>\$55,738,410</u></u> | <u><u>\$60,338,164</u></u> | <u><u>\$49,967,109</u></u> |

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

| | 2023 | | (Over) Under Budget | 2022 |
|---|------------------|------------------|--------------------------------|------------------|
| | Budget | Actual | | Actual |
| POLICY DEVELOPMENT AND ADMINISTRATION: | | | | |
| General Government: | | | | |
| City Council: | | | | |
| Personal services | 56,029 | 28,761 | \$27,268 | 28,908 |
| Materials and supplies | 31,167 | 6,472 | 24,695 | 1,457 |
| Travel and training | 63,445 | 12,275 | 51,170 | 900 |
| Intragovernmental | 10,268 | 5,290 | 4,978 | 5,013 |
| Utilities, services, and miscellaneous | 133,286 | 66,327 | 66,959 | 571 |
| Capital additions | 0 | 0 | 0 | 35,447 |
| Total City Council | <u>294,195</u> | <u>119,125</u> | <u>175,070</u> | <u>72,296</u> |
| City Clerk: | | | | |
| Personal services | 357,019 | 159,762 | 197,257 | 129,987 |
| Materials and supplies | 4,079 | 96 | 3,983 | 711 |
| Travel and training | 1,319 | 45 | 1,274 | 205 |
| Intragovernmental | 25,520 | 12,802 | 12,718 | 10,414 |
| Utilities, services, and miscellaneous | 20,878 | 503 | 20,375 | 3,347 |
| Total City Clerk | <u>408,815</u> | <u>173,208</u> | <u>235,607</u> | <u>144,664</u> |
| City Manager: | | | | |
| Personal services | 1,365,955 | 516,106 | 849,849 | 416,667 |
| Materials and supplies | 29,000 | 14,939 | 14,061 | 23,719 |
| Travel and training | 70,000 | 18,339 | 51,661 | 15,714 |
| Intragovernmental | 66,215 | 32,121 | 34,094 | 36,962 |
| Utilities, services, and miscellaneous | 485,544 | 200,090 | 285,454 | 198,012 |
| Capital additions | 0 | 0 | 0 | 0 |
| Total City Manager | <u>2,016,714</u> | <u>781,595</u> | <u>1,235,119</u> | <u>691,074</u> |
| Election: | | | | |
| Utilities, services, and miscellaneous | 107,544 | 54,107 | 53,437 | 201,276 |
| Total General Government | <u>2,827,268</u> | <u>1,128,035</u> | <u>1,699,233</u> | <u>1,109,310</u> |
| Financial Services: | | | | |
| Personal services | 4,481,199 | 1,888,051 | 2,593,148 | 1,693,967 |
| Materials and supplies | 74,393 | 26,897 | 47,496 | 42,738 |
| Travel and training | 62,216 | 37,324 | 24,892 | 16,482 |
| Intragovernmental | 324,030 | 156,399 | 167,631 | 146,121 |
| Utilities, services, and miscellaneous | 599,215 | 246,580 | 352,635 | 170,088 |
| Capital additions | 0 | 0 | 0 | 0 |
| Total Financial Services | <u>5,541,053</u> | <u>2,355,251</u> | <u>3,185,802</u> | <u>2,069,396</u> |
| Human Resources: | | | | |
| Personal services | 1,042,349 | 420,003 | 622,346 | 367,012 |
| Materials and supplies | 37,487 | 10,852 | 26,635 | 5,573 |
| Travel and training | 42,407 | 12,122 | 30,285 | 445 |
| Intragovernmental | 85,317 | 42,213 | 43,104 | 47,096 |
| Utilities, services, and miscellaneous | 441,756 | 120,927 | 320,829 | 294,406 |
| Total Human Resources | <u>1,649,316</u> | <u>606,117</u> | <u>1,043,199</u> | <u>714,532</u> |

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

| | 2023 | | (Over) Under Budget | 2022 |
|---|-------------------|-------------------|--------------------------------|-------------------|
| | Budget | Actual | | Actual |
| City Counselor: | | | | |
| Personal services | 1,184,945 | 442,639 | 742,306 | 435,830 |
| Materials and supplies | 41,800 | 23,128 | 18,672 | 21,338 |
| Travel and training | 33,440 | 10,576 | 22,864 | 3,801 |
| Intragovernmental | 66,859 | 32,136 | 34,723 | 36,500 |
| Utilities, services, and miscellaneous | 286,683 | 53,656 | 233,027 | 186,563 |
| Capital additions | 0 | 0 | 0 | 0 |
| Total City Counselor | <u>1,613,727</u> | <u>562,135</u> | <u>1,051,592</u> | <u>684,032</u> |
| Public Works Administration: | | | | |
| Personal services | 132,930 | 43,832 | 89,098 | 95,785 |
| Materials and supplies | 11,710 | 4,132 | 7,578 | 1,474 |
| Travel and training | 7,800 | 570 | 7,230 | 453 |
| Intragovernmental | 33,187 | 17,414 | 15,773 | 14,494 |
| Utilities, services, and miscellaneous | 11,276 | 1,865 | 9,411 | 2,150 |
| Capital additions | 0 | 0 | 0 | 0 |
| Total Public Works Administration | <u>196,903</u> | <u>67,813</u> | <u>129,090</u> | <u>114,356</u> |
| Total Policy Development and Administration | <u>11,828,267</u> | <u>4,719,351</u> | <u>7,108,916</u> | <u>4,691,626</u> |
| PUBLIC SAFETY: | | | | |
| Police: | | | | |
| Personal services | 25,540,655 | 10,558,663 | 14,981,992 | 9,729,587 |
| Materials and supplies | 1,556,291 | 624,226 | 932,065 | 759,961 |
| Travel and training | 299,122 | 113,827 | 185,295 | 73,413 |
| Intragovernmental | 2,475,713 | 1,209,087 | 1,266,626 | 1,322,038 |
| Utilities, services, and miscellaneous | 1,415,100 | 538,491 | 876,609 | 408,078 |
| Capital additions | 0 | 0 | 0 | 0 |
| Total Police | <u>31,286,881</u> | <u>13,044,294</u> | <u>18,242,587</u> | <u>12,293,077</u> |
| City Prosecutor: | | | | |
| Personal services | 524,358 | 228,650 | 295,708 | 185,453 |
| Materials and supplies | 17,678 | 7,162 | 10,516 | 3,675 |
| Travel and training | 7,026 | 0 | 7,026 | 0 |
| Intragovernmental | 43,145 | 21,043 | 22,102 | 22,718 |
| Utilities, services, and miscellaneous | 43,084 | 7,539 | 35,545 | 4,037 |
| Capital additions | 0 | 0 | 0 | 0 |
| Total City Prosecutor | <u>635,291</u> | <u>264,394</u> | <u>370,897</u> | <u>215,883</u> |
| Fire: | | | | |
| Personal services | 21,667,906 | 9,929,383 | 11,738,523 | 9,366,942 |
| Materials and supplies | 995,869 | 441,502 | 554,367 | 332,005 |
| Travel and training | 74,946 | 34,057 | 40,889 | 50,392 |
| Intragovernmental | 1,456,315 | 693,186 | 763,129 | 794,107 |
| Utilities, services, and miscellaneous | 822,150 | 320,549 | 501,601 | 295,740 |
| Capital additions | 0 | 0 | 0 | 0 |
| Total Fire | <u>25,017,186</u> | <u>11,418,677</u> | <u>13,598,509</u> | <u>10,839,186</u> |
| Animal Control: | | | | |
| Personal services | 505,425 | 208,661 | \$296,764 | 167,409 |
| Materials and supplies | 25,321 | 20,921 | 4,400 | 11,071 |
| Travel and training | 3,152 | 880 | 2,272 | 1,853 |
| Intragovernmental | 71,575 | 37,123 | 34,452 | 35,081 |
| Utilities, services, and miscellaneous | 212,566 | 182,566 | 30,000 | 96,741 |
| Capital additions | 0 | 0 | 0 | 0 |
| Total Animal Control | <u>818,039</u> | <u>450,151</u> | <u>367,888</u> | <u>312,155</u> |

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

| | 2023 | | (Over) Under Budget | 2022 |
|--|-------------------|-------------------|------------------------|-------------------|
| | Budget | Actual | | Actual |
| Municipal Court: | | | | |
| Personal services | 860,152 | 245,243 | 614,909 | 278,341 |
| Materials and supplies | 53,883 | 5,430 | 48,453 | 5,581 |
| Travel and training | 15,000 | 115 | 14,885 | 0 |
| Intragovernmental | 66,008 | 30,655 | 35,353 | 36,228 |
| Utilities, services, and miscellaneous | 57,620 | 7,271 | 50,349 | 6,037 |
| Capital additions | 0 | 0 | 0 | 0 |
| Total Municipal Court | <u>1,052,663</u> | <u>288,714</u> | <u>763,949</u> | <u>326,187</u> |
| Total Public Safety | <u>58,810,060</u> | <u>25,466,230</u> | <u>33,343,830</u> | <u>23,986,488</u> |
| TRANSPORTATION: | | | | |
| Streets and Sidewalks: | | | | |
| Personal services | 4,727,008 | 1,788,134 | 2,938,874 | 1,725,330 |
| Materials and supplies | 1,951,719 | 583,949 | 1,367,770 | 637,511 |
| Travel and training | 41,750 | 7,836 | 33,914 | 7,224 |
| Intragovernmental | 648,382 | 320,800 | 327,582 | 398,511 |
| Utilities, services, and miscellaneous | 5,423,932 | 771,280 | 4,652,652 | 553,378 |
| Capital additions | 0 | 0 | 0 | 286,075 |
| Total Streets and Sidewalks | <u>12,792,791</u> | <u>3,471,999</u> | <u>9,320,792</u> | <u>3,608,029</u> |
| Traffic and Parking: | | | | |
| Personal services | 589,506 | 194,065 | \$395,441 | 230,975 |
| Materials and supplies | 519,918 | 239,095 | 280,823 | 104,087 |
| Travel and training | 4,170 | 689 | 3,481 | 0 |
| Intragovernmental | 90,435 | 48,386 | 42,049 | 45,352 |
| Utilities, services, and miscellaneous | 38,666 | 14,973 | 23,693 | 21,913 |
| Capital additions | 0 | 0 | 0 | 0 |
| Total Traffic | <u>1,242,695</u> | <u>497,208</u> | <u>745,487</u> | <u>402,327</u> |
| Total Transportation | <u>14,035,486</u> | <u>3,969,207</u> | <u>10,066,279</u> | <u>4,010,356</u> |
| HEALTH AND ENVIRONMENT: | | | | |
| Health Services: | | | | |
| Personal services | 6,641,210 | 2,240,729 | 4,400,481 | 2,684,934 |
| Materials and supplies | 504,005 | 131,516 | 372,489 | 130,677 |
| Travel and training | 79,859 | 32,833 | 47,026 | 5,758 |
| Intragovernmental | 842,494 | 412,904 | 429,590 | 421,061 |
| Utilities, services, and miscellaneous | 1,195,797 | 295,243 | 900,554 | 239,149 |
| Capital additions | 0 | 0 | 0 | 0 |
| Total Health Services | <u>9,263,365</u> | <u>3,113,225</u> | <u>6,150,140</u> | <u>3,481,579</u> |
| Planning: | | | | |
| Personal services | 3,913,833 | 1,583,756 | 2,330,077 | 1,199,461 |
| Materials and supplies | 110,369 | 46,112 | 64,257 | 26,568 |
| Travel and training | 38,493 | 5,951 | 32,542 | 3,369 |
| Intragovernmental | 450,537 | 190,587 | 259,950 | 178,393 |
| Utilities, services, and miscellaneous | 850,447 | 456,655 | 393,792 | 122,188 |
| Other | 0 | 0 | 0 | 0 |
| Total Planning | <u>5,363,679</u> | <u>2,283,061</u> | <u>3,080,618</u> | <u>1,529,979</u> |

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

| | 2023 | | (Over) Under Budget | 2022 |
|---|-------------------|------------------|--------------------------------|------------------|
| | Budget | Actual | | Actual |
| Department of Economic Development: | | | | |
| Personal services | 620,838 | 256,934 | 363,904 | 179,492 |
| Materials and supplies | 6,920 | 2,149 | 4,771 | 1,261 |
| Intragovernmental | 500 | 0 | 500 | 22,873 |
| Utilities, services, and miscellaneous | 45,037 | 23,561 | 21,476 | 47,736 |
| | 81,877 | 26,000 | | |
| Total Department of Economic Development | 755,172 | 308,644 | 446,528 | 251,362 |
| Office of Sustainability | | | | |
| Personal services | 440,685 | 202,790 | 237,895 | 164,396 |
| Materials and supplies | 25,405 | 1,357 | 24,048 | 3,941 |
| Travel and training | 9,500 | 5,059 | 4,441 | 542 |
| Intragovernmental | 21,432 | 17,108 | 4,324 | 14,033 |
| Utilities, services, and miscellaneous | 171,065 | 33,717 | 137,348 | 35,350 |
| Capital additions | 0 | 0 | 0 | 0 |
| | 668,087 | 260,031 | 408,056 | 218,262 |
| Total Office of Sustainability | 668,087 | 260,031 | 408,056 | 218,262 |
| Total Health and Environment | 16,050,303 | 5,964,961 | 10,085,342 | 5,481,182 |
| PERSONAL DEVELOPMENT: | | | | |
| Parks and Recreation: | | | | |
| Personal services | 0 | 0 | \$0 | 1,593,736 |
| Materials and supplies | (130) | 0 | (130) | 399,223 |
| Travel and training | 0 | 0 | 0 | 11,318 |
| Intragovernmental | 0 | 0 | 0 | 247,146 |
| Utilities, services, and miscellaneous | 25,019 | 0 | 25,019 | 265,376 |
| Capital additions | 91,928 | 0 | 91,928 | 0 |
| | 116,817 | 0 | 116,817 | 2,516,799 |
| Total Parks and Recreation | 116,817 | 0 | 116,817 | 2,516,799 |
| Cultural Affairs: | | | | |
| Personal services | 190,824 | 87,247 | 103,577 | 85,017 |
| Materials and supplies | 9,695 | 2,893 | 6,802 | 1,672 |
| Travel and training | 6,000 | 235 | 5,765 | 2,307 |
| Intragovernmental | 16,091 | 8,592 | 7,499 | 10,021 |
| Utilities, services, and miscellaneous | 330,379 | 191,650 | 138,729 | 146,665 |
| | 552,989 | 290,617 | 262,372 | 245,682 |
| Total Cultural Affairs | 552,989 | 290,617 | 262,372 | 245,682 |
| Office of Community Services: | | | | |
| Personal services | 840,331 | 276,955 | 563,376 | 319,714 |
| Materials and supplies | 97,795 | 52,479 | 45,316 | 27,029 |
| Travel and training | 18,587 | 4,389 | 14,198 | 329 |
| Intragovernmental | 102,114 | 45,196 | 56,918 | 51,533 |
| Utilities, services, and miscellaneous | 706,485 | 21,816 | 684,669 | 43,709 |
| Capital additions | 0 | 0 | 0 | 0 |
| | 1,765,312 | 400,835 | 1,364,477 | 442,314 |
| Total Office of Community Services | 1,765,312 | 400,835 | 1,364,477 | 442,314 |
| Social Assistance: | | | | |
| Intragovernmental | 23,286 | 11,724 | 11,562 | 25,857 |
| Utilities services, and miscellaneous | 1,414,982 | 701,325 | 713,657 | 769,713 |
| | 1,438,268 | 713,049 | 725,219 | 795,570 |
| Total Social Assistance | 1,438,268 | 713,049 | 725,219 | 795,570 |
| Total Personal Development | 3,873,386 | 1,404,501 | 2,468,885 | 4,000,365 |

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2023
(WITH COMPARABLE AMOUNTS FOR 2022)

| | 2023 | | (Over) Under Budget | 2022 |
|--|--------------------|-------------------|------------------------|---------------------|
| | Budget | Actual | | Actual |
| SUPPORTING ACTIVITIES: | | | | |
| Public Communications: | | | | |
| Personal services | 997,685 | 300,313 | 697,372 | 329,913 |
| Materials and supplies | 73,784 | 22,827 | 50,957 | 51,739 |
| Travel and training | 4,850 | 360 | 4,490 | 329 |
| Intragovernmental | 181,910 | 89,500 | 92,410 | 89,213 |
| Utilities, services, and miscellaneous | 174,896 | 32,142 | 142,754 | 78,068 |
| Capital additions | 325,030 | 0 | 325,030 | 0 |
| Total Public Communications | 1,758,155 | 445,142 | 1,313,013 | 549,262 |
| Customer Contact Center: | | | | |
| Personal services | 649,806 | 271,180 | 378,626 | 253,031 |
| Materials and supplies | 121,300 | 42,848 | 78,452 | 56,624 |
| Travel and training | 7,487 | 2,282 | 5,205 | 136 |
| Intragovernmental | 61,851 | 30,319 | 31,532 | 30,402 |
| Utilities, services, and miscellaneous | 93,613 | 4,502 | 89,111 | 3,731 |
| Other | 0 | 0 | 0 | 0 |
| Total Customer Contact Center | 934,057 | 351,131 | 582,926 | 343,924 |
| Building Maintenance: | | | | |
| Personal services | 665,876 | 252,424 | 413,452 | 248,162 |
| Materials and supplies | 107,558 | 86,457 | 21,101 | 34,456 |
| Travel and training | 3,917 | 230 | 3,687 | 106 |
| Intragovernmental | 51,711 | 24,780 | 26,931 | 32,983 |
| Utilities, services, and miscellaneous | 286,505 | 131,345 | 155,160 | 68,884 |
| Capital additions | 0 | 0 | 0 | 0 |
| Total Building Maintenance | 1,115,567 | 495,236 | 620,331 | 384,591 |
| Custodial: | | | | |
| Personal services | 466,966 | 210,533 | 256,433 | 202,062 |
| Materials and supplies | 58,678 | 20,688 | 37,990 | 25,083 |
| Travel and training | 2,524 | 0 | 2,524 | 89 |
| Intragovernmental | 21,629 | 9,617 | 12,012 | 8,635 |
| Utilities, services, and miscellaneous | 11,735 | 1,719 | 10,016 | 3,083 |
| Capital additions | 0 | 0 | 0 | 0 |
| Total Custodial | 561,532 | 242,557 | 318,975 | 238,952 |
| Utilities: | | | | |
| Personal services | 0 | 0 | 0 | 0 |
| Materials and supplies | 0 | 0 | 0 | 0 |
| Travel and training | 0 | 0 | 0 | 0 |
| Intragovernmental | 0 | 0 | 0 | 0 |
| Utilities, services, and miscellaneous | 347,298 | 158,786 | 188,512 | 154,106 |
| Other | 0 | 0 | 0 | 0 |
| Total Utilities | 347,298 | 158,786 | 188,512 | 154,106 |
| Total Supporting Activities | 4,716,609 | 1,692,852 | 1,895,939 | 1,670,835 |
| Miscellaneous Nonprogrammed Activities: | | | | |
| Personal services | 0 | 407 | (407) | 15,748 |
| Intragovernmental | 0 | 0 | 0 | 0 |
| Capital lease payment | 0 | 0 | 0 | 0 |
| Utilities, services, and miscellaneous | 210,155 | 24,312 | 185,843 | 18,675 |
| Total Miscellaneous Nonprogrammed Activities: | 210,155 | 24,719 | 185,436 | 34,423 |
| TOTAL EXPENDITURES | 109,524,266 | 43,241,821 | 65,154,627 | 43,875,275 |
| OPERATING TRANSFERS TO OTHER FUNDS: | | | | |
| VERF | 1,635,166 | 828,006 | 807,160 | 974,733 |
| Parking | 0 | 0 | 0 | 500,000 |
| Utility Assistance | 300,000 | 300,000 | 0 | 0 |
| 2016 S.So. Bonds | 994,220 | 497,110 | 497,110 | 503,235 |
| Recreation Services Fund | 0 | 0 | 0 | 3,880,955 |
| Capital Projects Fund | 1,560,000 | 1,560,000 | 0 | 3,317,500 |
| Parks and Recreation | 5,000,000 | 2,500,000 | 2,500,000 | 0 |
| Contributions Fund | 0 | 0 | 0 | 15,320 |
| TOTAL OPERATING TRANSFERS TO OTHER FUNDS | 9,489,386 | 5,685,116 | 3,804,270 | 9,191,743 |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | 119,013,652 | 48,926,937 | \$70,086,715 | \$53,067,018 |

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2023 and 2022

| ASSETS | Non Motorized Grant Fund | | Mid MO Solid Waste District Fund | | Transportation Sales Tax Fund | |
|---|-----------------------------|------------------------|-------------------------------------|------------------------|----------------------------------|---------------------------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| Cash and cash equivalents | \$0 | \$0 | \$0 | \$0 | \$14,715,851 | \$8,777,369 |
| Cash restricted for development charges | 0 | 0 | 0 | 0 | 0 | 0 |
| Cash restricted for hotel/motel tax | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounts receivable | 0 | 0 | 25,000 | 25,000 | 0 | 0 |
| Due from other funds | 10,818 | 10,818 | 2,970 | 2,970 | 0 | 0 |
| Taxes receivable | 0 | 0 | 0 | 0 | 1,398,044 | 1,164,604 |
| Allowance for uncollectible taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Grants receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| Rehabilitation loans receivable (net) | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued interest | 0 | 0 | 382 | (17) | 0 | 3,126 |
| Other assets | 0 | 0 | 595 | 0 | 0 | 0 |
| TOTAL ASSETS | <u>\$10,818</u> | <u>\$10,818</u> | <u>\$28,947</u> | <u>\$27,953</u> | <u>\$16,113,895</u> | <u>\$9,945,099</u> |
| LIABILITIES AND FUND BALANCE | | | | | | |
| LIABILITIES: | | | | | | |
| Accounts payable | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest payable | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued payroll and payroll taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Due to other funds | 76,533 | 77,026 | 64,372 | 48,461 | 0 | 0 |
| Obligations under capital leases – current maturities | 0 | 0 | 0 | 0 | 0 | 0 |
| Deferred revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| Other liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL LIABILITIES | <u>76,533</u> | <u>77,026</u> | <u>64,372</u> | <u>48,461</u> | <u>0</u> | <u>0</u> |
| FUND BALANCE: | | | | | | |
| Non Spendable | 0 | 0 | (595) | 0 | 0 | 0 |
| Restricted | (65,715) | (66,208) | (34,830) | (20,508) | 16,113,895 | 9,945,099 |
| Committed | 0 | 0 | 0 | 0 | 0 | 0 |
| Assigned | 0 | 0 | 0 | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FUND BALANCE | <u>(65,715)</u> | <u>(66,208)</u> | <u>(35,425)</u> | <u>(20,508)</u> | <u>16,113,895</u> | <u>9,945,099</u> |
| TOTAL LIABILITIES AND FUND BALANCE | <u>\$10,818</u> | <u>\$10,818</u> | <u>\$28,947</u> | <u>\$27,953</u> | <u>\$16,113,895</u> | <u>\$9,945,099</u> |

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2023 and 2022

| Convention and Tourism Fund | | Community Development Grant Fund | | Public Improvement Fund | |
|--|--------------------|---|--------------------|------------------------------------|--------------------|
| 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| \$999,803 | \$411,624 | \$0 | \$0 | \$193,271 | \$578,723 |
| 0 | 0 | 0 | 0 | 1,333,110 | 1,963,111 |
| 5,045,544 | 3,813,286 | 0 | 0 | 0 | 0 |
| 30 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 58,701 | 49,210 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 120,858 | 218,721 | 0 | 0 |
| 0 | 0 | 6,596,091 | 6,786,866 | 0 | 0 |
| 1,994 | 1,549 | 0 | 0 | 0 | 997 |
| 0 | 0 | 53,662 | 53,652 | 0 | 0 |
| <u>\$6,047,371</u> | <u>\$4,226,459</u> | <u>\$6,770,611</u> | <u>\$7,059,239</u> | <u>\$1,585,082</u> | <u>\$2,592,041</u> |
| | | | | | |
| \$11,672 | \$3,319 | \$0 | \$95,138 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 280,473 | 130,200 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 52,680 | 52,091 | 847 | 847 | 0 | 0 |
| <u>64,352</u> | <u>55,410</u> | <u>281,320</u> | <u>226,185</u> | <u>0</u> | <u>0</u> |
| | | | | | |
| 11,672 | 3,319 | 0 | 0 | 0 | 0 |
| 5,971,347 | 4,167,730 | 6,489,291 | 6,833,054 | 1,333,110 | 1,963,111 |
| 0 | 0 | 0 | 0 | 251,972 | 628,930 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>5,983,019</u> | <u>4,171,049</u> | <u>6,489,291</u> | <u>6,833,054</u> | <u>1,585,082</u> | <u>2,592,041</u> |
| <u>\$6,047,371</u> | <u>\$4,226,459</u> | <u>\$6,770,611</u> | <u>\$7,059,239</u> | <u>\$1,585,082</u> | <u>\$2,592,041</u> |

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2023 and 2022

| ASSETS | Capital Improvement Sales Tax Fund | | Park Sales Tax Fund | | TOTAL | |
|---|---------------------------------------|--------------------|------------------------|--------------------|---------------------|---------------------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| Cash and cash equivalents | \$4,927,977 | \$3,051,071 | \$4,486,406 | \$2,710,081 | \$25,323,308 | \$15,528,868 |
| Cash restricted for development charges | 0 | 0 | 0 | 0 | 1,333,110 | 1,963,111 |
| Cash restricted for hotel/motel tax | 0 | 0 | 0 | 0 | 5,045,544 | 3,813,286 |
| Accounts receivable | 0 | 0 | 1,832 | 0 | 26,862 | 25,000 |
| Due from other funds | 0 | 0 | 0 | 0 | 13,788 | 13,788 |
| Taxes receivable | 698,781 | 582,078 | 698,781 | 582,078 | 2,854,307 | 2,377,970 |
| Allowance for uncollectible taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Grants receivable | 0 | 0 | 0 | 0 | 120,858 | 218,721 |
| Rehabilitation loans receivable (net) | 0 | 0 | 0 | 0 | 6,596,091 | 6,786,866 |
| Accrued interest | 0 | 1,151 | 0 | 1,040 | 2,376 | 7,846 |
| Other assets | 0 | 0 | 51,910 | 0 | 106,167 | 53,652 |
| TOTAL ASSETS | \$5,626,758 | \$3,634,300 | \$5,238,929 | \$3,293,199 | \$41,422,411 | \$30,789,108 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| LIABILITIES: | | | | | | |
| Accounts payable | \$0 | \$0 | \$87,293 | \$0 | 98,965 | 98,457 |
| Interest payable | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued payroll and payroll taxes | 0 | 0 | (129,170) | 0 | (129,170) | 0 |
| Due to other funds | 0 | 0 | 615,198 | 0 | 1,036,576 | 255,687 |
| Obligations under capital leases – current maturities | 0 | 0 | 0 | 0 | 0 | 0 |
| Deferred revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| Other liabilities | 0 | 0 | 57,198 | 0 | 110,725 | 52,938 |
| TOTAL LIABILITIES | 0 | 0 | 630,519 | 0 | 1,117,096 | 407,082 |
| FUND BALANCE: | | | | | | |
| Non Spendable | 0 | 0 | 0 | 0 | 11,077 | 3,319 |
| Restricted | 5,626,758 | 3,634,300 | 4,608,410 | 3,293,199 | 40,042,266 | 29,749,777 |
| Committed | 0 | 0 | 0 | 0 | 251,972 | 628,930 |
| Assigned | 0 | 0 | 0 | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FUND BALANCE | 5,626,758 | 3,634,300 | 4,608,410 | 3,293,199 | \$40,305,315 | \$30,382,026 |
| TOTAL LIABILITIES AND FUND BALANCE | \$5,626,758 | \$3,634,300 | \$5,238,929 | \$3,293,199 | \$41,422,411 | \$30,789,108 |

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022**

| | Non Motorized Grant Fund | | Mid MO Solid Waste District Fund | | Transportation Sales Tax Fund | |
|---|-----------------------------|-------------------|-------------------------------------|-------------------|----------------------------------|--------------------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| REVENUES: | | | | | | |
| General property taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Use tax | \$0 | \$0 | \$0 | \$0 | 700,444 | 0 |
| Sales tax | 0 | 0 | 0 | 0 | 6,248,304 | 5,969,669 |
| Other local taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Licenses and permits | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees and service charges | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue from other governmental units | 0 | 0 | 50,000 | 50,000 | 0 | 0 |
| Investment revenue | 0 | 0 | (1,498) | 139 | 340,006 | (30,336) |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | 0 | 0 | 48,502 | 50,139 | 7,288,754 | 5,939,333 |
| EXPENDITURES: | | | | | | |
| Current: | | | | | | |
| Policy development and administration | 0 | 493 | 0 | 0 | 0 | 0 |
| Health and environment | 0 | 0 | 86,408 | 82,310 | 0 | 0 |
| Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| Personal development | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 0 | 493 | 86,408 | 82,310 | 0 | 0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 0 | (493) | (37,906) | (32,171) | 7,288,754 | 5,939,333 |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Operating transfers from other funds | 0 | 0 | 32,725 | 30,652 | 0 | 0 |
| Operating transfers to other funds | 0 | 0 | 0 | 0 | (5,456,379) | (4,437,578) |
| Restructuring of financing | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES (USES) | 0 | 0 | 32,725 | 30,652 | (5,456,379) | (4,437,578) |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | 0 | (493) | (5,181) | (1,519) | 1,832,375 | 1,501,755 |
| FUND BALANCE, BEGINNING OF PERIOD | (65,715) | (65,715) | (30,244) | (18,989) | 14,281,520 | 8,443,344 |
| Equity transfers to other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| FUND BALANCE, END OF PERIOD | (\$65,715) | (\$66,208) | (\$35,425) | (\$20,508) | \$16,113,895 | \$9,945,099 |

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022**

| Convention and Tourism Fund | | Community Development Grant Fund | | Public Improvement Fund | |
|--|--------------------|---|--------------------|------------------------------------|--------------------|
| 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 | \$0 | 28,018 | 0 |
| 0 | 0 | 0 | 0 | 260,287 | 250,379 |
| 1,441,347 | 1,125,786 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 267,264 | 587,291 |
| (2,642) | 3,024 | 333,567 | 435,738 | 0 | 0 |
| 143,967 | (14,202) | 4,131 | 4,414 | 10,376 | (9,059) |
| 16,420 | 16,057 | 0 | 15,000 | 0 | 0 |
| <u>1,599,092</u> | <u>1,130,665</u> | <u>337,698</u> | <u>455,152</u> | <u>565,945</u> | <u>828,611</u> |
| 1,189,613 | 1,099,016 | 0 | 0 | 0 | 0 |
| 0 | 0 | 623,992 | 613,491 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>1,189,613</u> | <u>1,099,016</u> | <u>623,992</u> | <u>613,491</u> | <u>0</u> | <u>0</u> |
| 409,479 | 31,649 | (286,294) | (158,339) | 565,945 | 828,611 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| (98,140) | (1,098,140) | (23,515) | (36,578) | (1,813,292) | (597,501) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>(98,140)</u> | <u>(1,098,140)</u> | <u>(23,515)</u> | <u>(36,578)</u> | <u>(1,813,292)</u> | <u>(597,501)</u> |
| 311,339 | (1,066,491) | (309,809) | (194,917) | (1,247,347) | 231,110 |
| 5,671,680 | 5,237,540 | 6,799,100 | 7,027,971 | 2,832,429 | 2,360,931 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$5,983,019</u> | <u>\$4,171,049</u> | <u>\$6,489,291</u> | <u>\$6,833,054</u> | <u>\$1,585,082</u> | <u>\$2,592,041</u> |

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022**

| | Capital Improvement | | Park Sales | | Total | |
|--|---------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| | Sales Tax Fund | | Tax Fund | | | |
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| REVENUES: | | | | | | |
| General property taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Use tax | 350,222 | 0 | 350,222 | 0 | 1,428,906 | 0 |
| Sales tax | 3,122,911 | 2,984,035 | 3,122,915 | 2,984,036 | 12,754,417 | 12,188,119 |
| Other local taxes | 0 | 0 | 0 | 0 | 1,441,347 | 1,125,786 |
| Licenses and permits | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees and service charges | 0 | 0 | 1,222,453 | 0 | 1,489,717 | 587,291 |
| Revenue from other governmental units | 0 | 0 | (4,191) | 0 | 376,734 | 488,762 |
| Investment revenue | 118,200 | (10,828) | 123,241 | (9,875) | 738,423 | (69,747) |
| Miscellaneous | 0 | 0 | 697,076 | 0 | 713,496 | 31,057 |
| TOTAL REVENUES | 3,591,333 | 2,973,207 | 5,511,716 | 2,974,161 | 18,943,040 | 14,351,268 |
| EXPENDITURES: | | | | | | |
| Current: | | | | | | |
| Policy development and administration | 0 | 0 | 0 | 0 | 1,189,613 | 1,099,509 |
| Health and environment | 0 | 0 | 0 | 0 | 710,400 | 695,801 |
| Transportation | 0 | 0 | 0 | 0 | 0 | 0 |
| Personal development | 0 | 0 | 5,624,045 | 0 | 5,624,045 | 0 |
| TOTAL EXPENDITURES | 0 | 0 | 5,624,045 | 0 | 7,524,058 | 1,795,310 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 3,591,333 | 2,973,207 | (112,329) | 2,974,161 | 11,418,982 | 12,555,958 |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Operating transfers from other funds | 0 | 0 | 4,139,008 | 1,411 | 4,171,733 | 32,063 |
| Operating transfers to other funds | (3,094,223) | (2,912,069) | (2,264,603) | (2,944,748) | (12,750,152) | (12,026,614) |
| Restructuring of financing | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES (USES) | (3,094,223) | (2,912,069) | 1,874,405 | (2,943,337) | (8,578,419) | (11,994,551) |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | 497,110 | 61,138 | 1,762,076 | 30,824 | 2,840,563 | 561,407 |
| FUND BALANCE, BEGINNING OF PERIOD | 5,129,648 | 3,573,162 | 2,846,334 | 3,262,375 | 37,464,752 | 29,820,619 |
| Equity transfers to other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| FUND BALANCE, END OF PERIOD | \$5,626,758 | \$3,634,300 | \$4,608,410 | \$3,293,199 | \$40,305,315 | \$30,382,026 |

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

| NON MOTORIZED GRANT FUND | <u>2023</u> | <u>2022</u> |
|--|-------------------|-------------------|
| REVENUES: | | |
| Revenue from other governmental units – Federal | \$0 | \$0 |
| Investment revenue | <u>0</u> | <u>0</u> |
| TOTAL REVENUES | <u>0</u> | <u>0</u> |
| EXPENDITURES: | | |
| Current: | | |
| Policy development and administration: | | |
| Personal services | 0 | 493 |
| Materials and supplies | 0 | 0 |
| Travel and training | 0 | 0 |
| Intragovernmental | 0 | 0 |
| Utilities, services and miscellaneous | <u>0</u> | <u>0</u> |
| Total | <u>0</u> | <u>493</u> |
| Personal Development: | | |
| Personal services | 0 | 0 |
| Materials and supplies | 0 | 0 |
| Travel and training | 0 | 0 |
| Intragovernmental | 0 | 0 |
| Utilities, services and miscellaneous | <u>0</u> | <u>0</u> |
| Total | <u>0</u> | <u>0</u> |
| TOTAL EXPENDITURES | <u>0</u> | <u>493</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>\$0</u> | <u>(\$493)</u> |
| MID MO SOLID WASTE DISTRICT FUND | | |
| REVENUES: | | |
| Revenue from other governmental units – State | \$50,000 | \$50,000 |
| Investment revenue | (1,498) | 139 |
| Miscellaneous revenue | <u>0</u> | <u>0</u> |
| TOTAL REVENUES | <u>48,502</u> | <u>50,139</u> |
| EXPENDITURES: | | |
| Current: | | |
| Health and Environment: | | |
| Personal services | 66,396 | 62,517 |
| Materials and supplies | 214 | 382 |
| Travel and Training | 1,994 | 1,092 |
| Intragovernmental | 17,169 | 17,756 |
| Utilities, services and miscellaneous | <u>635</u> | <u>563</u> |
| TOTAL EXPENDITURES | <u>86,408</u> | <u>82,310</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(\$37,906)</u> | <u>(\$32,171)</u> |

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

| TRANSPORTATION SALES TAX FUND | 2023 | 2022 |
|---|---------------------------|---------------------------|
| REVENUES: | | |
| Sales tax | \$6,248,304 | \$5,969,669 |
| Use tax | \$700,444 | |
| Investment revenue | 340,006 | (30,336) |
| Miscellaneous revenue | <u>0</u> | <u>0</u> |
| TOTAL REVENUES | <u>7,288,754</u> | <u>5,939,333</u> |
| EXPENDITURES: | | |
| Current: | | |
| Transportation: | | |
| Interest expense | <u>0</u> | <u>0</u> |
| Total | <u>0</u> | <u>0</u> |
| Personal Development: | | |
| Intragovernmental | <u>0</u> | <u>0</u> |
| Total | <u>0</u> | <u>0</u> |
| TOTAL EXPENDITURES | <u>0</u> | <u>0</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u><u>\$7,288,754</u></u> | <u><u>\$5,939,333</u></u> |
| CONVENTION AND TOURISM FUND | | |
| REVENUES: | | |
| Other local taxes: | | |
| Gross receipts tax | \$1,441,347 | \$1,125,786 |
| Revenue from other governmental units | (2,642) | 3,024 |
| Investment revenue | 143,967 | (14,202) |
| Miscellaneous | <u>16,420</u> | <u>16,057</u> |
| TOTAL REVENUES | <u>1,599,092</u> | <u>1,130,665</u> |
| EXPENDITURES: | | |
| Current: | | |
| Policy development and administration: | | |
| Personal services | 362,017 | 394,557 |
| Materials and supplies | 3,872 | 2,331 |
| Travel and training | 8,484 | 6,893 |
| Intragovernmental | 175,311 | 133,398 |
| Utilities, services and miscellaneous | 639,929 | 561,837 |
| Interest expense | 0 | 0 |
| Capital outlay | <u>0</u> | <u>0</u> |
| TOTAL EXPENDITURES | <u>1,189,613</u> | <u>1,099,016</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u><u>\$409,479</u></u> | <u><u>\$31,649</u></u> |
| COMMUNITY DEVELOPMENT GRANT FUND | | |
| REVENUES: | | |
| Revenue from federal government | \$333,567 | \$435,738 |
| Investment revenue | \$4,131 | 4,414 |
| Miscellaneous revenue | <u>0</u> | <u>15,000</u> |
| TOTAL REVENUES | <u>337,698</u> | <u>455,152</u> |
| EXPENDITURES: | | |
| Current: | | |
| Health and environment: | | |
| Personal services | 133,955 | 126,364 |
| Materials and supplies | 900 | 978 |
| Travel and training | 336 | 0 |
| Intragovernmental | 7,046 | 3,918 |
| Utilities, services, and miscellaneous | 481,755 | 482,231 |
| Capital outlay | <u>0</u> | <u>0</u> |
| TOTAL EXPENDITURES | <u>623,992</u> | <u>613,491</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u><u>(\$286,294)</u></u> | <u><u>(\$158,339)</u></u> |

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

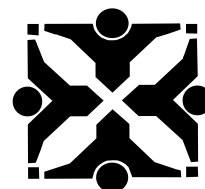
| PUBLIC IMPROVEMENT FUND | 2023 | 2022 |
|--|---------------------------|---------------------------|
| REVENUES: | | |
| Sales tax | \$260,287 | \$250,379 |
| Use tax | \$28,018 | |
| Development charges | 267,264 | 587,291 |
| Investment revenue | 10,376 | (9,059) |
| Miscellaneous revenue | 0 | 0 |
| TOTAL REVENUES | 565,945 | 828,611 |
| EXPENDITURES: | | |
| Policy development and administration: | | |
| Intragovernmental | 0 | 0 |
| Utilities, services, and miscellaneous | 0 | 0 |
| Interest expense | 0 | 0 |
| TOTAL EXPENDITURES | 0 | 0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>\$565,945</u> | <u>\$828,611</u> |
| CAPITAL IMPROVEMENT SALES TAX FUND | | |
| Revenues: | | |
| Sales tax | \$3,122,911 | \$2,984,035 |
| Use tax | \$350,222 | |
| Investment revenue | 118,200 | (10,828) |
| Miscellaneous revenue | 0 | 0 |
| TOTAL REVENUES | 3,591,333 | 2,973,207 |
| Expenditures: | | |
| Current: | | |
| Personal development: | | |
| Intragovernmental | 0 | 0 |
| TOTAL EXPENDITURES | 0 | 0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>\$3,591,333</u> | <u>\$2,973,207</u> |
| PARK SALES TAX FUND | | |
| Revenues: | | |
| Sales tax | \$3,122,915 | \$2,984,036 |
| Use tax | \$350,222 | \$0 |
| Investment revenue | 123,241 | (9,875) |
| Revenue from other governmental units | (4,191) | 0 |
| Fees and service charges | 1,181,304 | 0 |
| Recreation Center capital improvement fees | 21,712 | 0 |
| Golf course capital improvement fees | 19,437 | 0 |
| Miscellaneous revenue | 697,076 | 0 |
| TOTAL REVENUES | 5,511,716 | 2,974,161 |
| Expenditures: | | |
| Current: | | |
| Personal development: | | |
| Personal services | 3,206,702 | 0 |
| Materials and supplies | 894,450 | 0 |
| Travel and Training | 20,638 | 0 |
| Intragovernmental | 590,011 | 0 |
| Utilities, services, and miscellaneous | 856,244 | 0 |
| Interest expense | 13,198 | 0 |
| Capital outlay | 42,802 | 0 |
| TOTAL EXPENDITURES | 5,624,045 | 0 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(\$112,329)</u> | <u>\$2,974,161</u> |

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DEBT SERVICE FUNDS

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS

March 31, 2023 and 2022

| ASSETS | 2016 Special Obligation Bonds | | Total | |
|---|--|------------------|------------------|------------------|
| | Debt Service Fund | | | |
| | 2023 | 2022 | 2023 | 2022 |
| Cash and cash equivalents | \$474,675 | \$482,119 | \$474,675 | \$482,119 |
| Cash with fiscal agents | 0 | 0 | 0 | 0 |
| Taxes receivable | 0 | 0 | 0 | 0 |
| Allowance for uncollectible taxes | 0 | 0 | 0 | 0 |
| Accrued interest | 0 | 143 | 0 | 143 |
| Restricted assets: | | | | |
| Cash and cash equivalents | 0 | 0 | 0 | 0 |
| TOTAL ASSETS | \$474,675 | \$482,262 | \$474,675 | \$482,262 |
| LIABILITIES AND FUND BALANCE | | | | |
| LIABILITIES: | | | | |
| Accounts payable | \$0 | \$0 | \$0 | \$0 |
| Due to other funds | 0 | 0 | 0 | 0 |
| Deferred revenue | 0 | 0 | 0 | 0 |
| Total Liabilities | 0 | 0 | 0 | 0 |
| FUND BALANCE: | | | | |
| Nonspendable | 0 | 0 | 0 | 0 |
| Restricted | 0 | 0 | 0 | 0 |
| Committed | 474,675 | 482,262 | 474,675 | 482,262 |
| Assigned | 0 | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 | 0 |
| Total fund balance | 474,675 | 482,262 | 474,675 | 482,262 |
| TOTAL LIABILITIES AND FUND BALANCE | \$474,675 | \$482,262 | \$474,675 | \$482,262 |

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

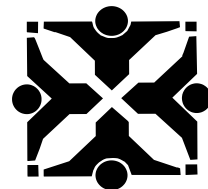
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

| | 2016 Special Obligation Bonds | | Total | |
|---|--|-------------------------|-------------------------|-------------------------|
| | Debt Service Fund | | | |
| | 2023 | 2022 | 2023 | 2022 |
| REVENUES: | | | | |
| General Property Taxes: | | | | |
| Real estate | \$0 | \$0 | \$0 | \$0 |
| Interest and penalties | 0 | 0 | 0 | 0 |
| Total General Property Taxes | 0 | 0 | 0 | 0 |
| Lease revenue | 0 | 0 | 0 | 0 |
| Investment revenue | 24,790 | 180 | 24,790 | 180 |
| TOTAL REVENUES | 24,790 | 180 | 24,790 | 180 |
| EXPENDITURES: | | | | |
| Health and Environment | 0 | 0 | 0 | 0 |
| Debt Service: | | | | |
| Redemption of serial bonds | 1,475,000 | 1,415,000 | 1,475,000 | 1,415,000 |
| Interest | 159,850 | 195,225 | 159,850 | 195,225 |
| Fiscal agent fees | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 1,634,850 | 1,610,225 | 1,634,850 | 1,610,225 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(1,610,060)</u> | <u>(1,610,045)</u> | <u>(1,610,060)</u> | <u>(1,610,045)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers from other funds | 878,913 | 885,038 | 878,913 | 885,038 |
| Operating transfers to other funds | 0 | 0 | 0 | 0 |
| Note Proceeds | 0 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES (USES) | 878,913 | 885,038 | 878,913 | 885,038 |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES | (731,147) | (725,007) | (731,147) | (725,007) |
| FUND BALANCE, BEGINNING OF PERIOD | 1,205,822 | 1,207,269 | 1,205,822 | 1,207,269 |
| Equity transfers to other funds | 0 | 0 | 0 | 0 |
| FUND BALANCE, END OF PERIOD | <u>\$474,675</u> | <u>\$482,262</u> | <u>\$474,675</u> | <u>\$482,262</u> |

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CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS
MARCH 31, 2023 AND 2022

| ASSETS | 2023 | 2022 |
|---|----------------------------|----------------------------|
| Cash and cash equivalents | \$65,303,957 | \$48,345,994 |
| Accounts receivable | 0 | 0 |
| Accrued interest | 167,240 | 17,465 |
| Due from other funds | <u>0</u> | <u>0</u> |
| TOTAL ASSETS | <u>\$65,471,197</u> | <u>\$48,363,459</u> |
| LIABILITIES AND FUND BALANCE | | |
| LIABILITIES: | | |
| Accounts payable | \$122,783 | \$208,167 |
| Deferred Inflows | 0 | 0 |
| Accrued payroll and payroll taxes | 0 | 0 |
| Advances from other funds | <u>0</u> | <u>0</u> |
| Total liabilities | <u>122,783</u> | <u>208,167</u> |
| FUND BALANCE: | | |
| Non Spendable | 0 | 0 |
| Restricted | 64,164,200 | 46,971,078 |
| Committed | 0 | 0 |
| Assigned | 1,184,214 | 1,184,214 |
| Unassigned | <u>0</u> | <u>0</u> |
| Total fund balance | <u>65,348,414</u> | <u>48,155,292</u> |
| TOTAL LIABILITIES AND FUND BALANCE | <u>\$65,471,197</u> | <u>\$48,363,459</u> |

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

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

| | <u>2023</u> | <u>2022</u> |
|--|---------------------|---------------------|
| REVENUES: | | |
| Special assessment taxes | \$0 | \$0 |
| Sales tax | 0 | 0 |
| Revenue from other governmental units: | | |
| County | 0 | 0 |
| State | 100,564 | 409,236 |
| Federal | 91,834 | 73,932 |
| Investment revenue | 1,600,107 | (162,030) |
| Auction Revenues | 0 | 0 |
| Miscellaneous revenue | 378,909 | 353,993 |
| TOTAL REVENUES | <u>2,171,414</u> | <u>675,131</u> |
| EXPENDITURES: | | |
| Capital outlay: | | |
| Policy development and administration | 1,090,702 | 344,602 |
| Public safety | 4,024,418 | 969,298 |
| Transportation | 568,700 | 2,936,080 |
| Health and environment | 364 | 0 |
| Personal development | 985,632 | 1,568,241 |
| TOTAL EXPENDITURES | <u>6,669,816</u> | <u>5,818,221</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(4,498,402)</u> | <u>(5,143,090)</u> |
| OTHER FINANCING SOURCES (USES): | | |
| Operating transfers from other funds | 10,315,187 | 7,929,945 |
| Operating transfers to other funds | 0 | (67,410) |
| Proceeds of certificates of participation | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>10,315,187</u> | <u>7,862,535</u> |
| EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | 5,816,785 | 2,719,445 |
| FUND BALANCE, BEGINNING OF PERIOD | 59,519,753 | 45,435,847 |
| Equity transfers from other funds | 11,876 | 0 |
| Equity transfers to other funds | 0 | 0 |
| FUND BALANCE, END OF PERIOD | <u>\$65,348,414</u> | <u>\$48,155,292</u> |

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE PERIOD ENDED MARCH 31, 2023

| | Appropriations | Prior Years' Expenditures | Current Year Expenditures | Total Expenditures | Encumbrances | Unencumbered Appropriations |
|--|-------------------|---------------------------|---------------------------|--------------------|------------------|-----------------------------|
| POLICY DEVELOPMENT AND ADMINISTRATION 8810: | | | | | | |
| Pub Bldgs Major Maint/Ren (00021) | \$ 1,307,533 | \$ 813,980 | \$ - | \$ 813,980 | \$ - | \$ 493,553 |
| Blind Boone Home (00123) | 883,575 | 803,374 | - | 803,374 | - | 80,201 |
| Ent Resource Grp Software (00476) | 7,478,078 | 8,416,466 | - | 8,416,466 | - | (938,388) |
| Walton Bldg Cap Improv (00587) | 633,843 | 562,196 | - | 562,196 | - | 71,647 |
| Municipal Service Center South (00632) | 2,895,000 | 28,007 | 230 | 28,237 | - | 2,866,763 |
| Grissum Bldg Renovations (00659) | 4,827,690 | 91,501 | - | 91,501 | 18,273 | 4,717,916 |
| CID Gateway (00680) | 20,000 | - | - | - | - | 20,000 |
| Armory Repairs (00764) | 495,000 | 101,693 | - | 101,693 | - | 393,307 |
| CPD Repairs (00765) | 670,000 | 118,008 | - | 118,008 | - | 551,992 |
| Daniel Boone Building Repairs (00766) | 1,000,000 | 213,794 | 78,462 | 292,256 | 279,698 | 428,046 |
| Gentry Building Repairs (00767) | 145,000 | 109,726 | - | 109,726 | - | 35,274 |
| Health Dept Building Repairs (00768) | 225,000 | 5,883 | - | 5,883 | - | 219,117 |
| Howard Building Repairs (00769) | 140,000 | 80,763 | - | 80,763 | - | 59,237 |
| Building Assessments (00770) | 100,000 | 2,630 | 6,207 | 8,837 | - | 91,163 |
| Executime (00775) | 723,611 | 63,584 | 33,924 | 97,508 | 7,620 | 618,483 |
| D.B. Customer Experience (00798) | 978,500 | 47,017 | 27,618 | 74,635 | 5,400 | 898,465 |
| Municipal Court Dias Modification (00801) | 161,700 | 142,195 | - | 142,195 | - | 19,505 |
| RDI Office Remodel (00818) | 17,500 | 17,261 | - | 17,261 | - | 239 |
| Turner Jones Building (00819) | 3,000,000 | 2,900,255 | 520 | 2,900,775 | 39,352 | 59,873 |
| VPW Post 280 (00849) | 920,186 | - | 879,916 | 879,916 | - | 40,270 |
| Document Manager system (00850) | 252,865 | - | 63,825 | 63,825 | 2,400 | 186,640 |
| TOTAL POLICY DEVELOPMENT AND ADMINISTRATION | 26,875,081 | 14,518,333 | 1,090,702 | 15,609,035 | 352,743 | 10,913,303 |
| PUBLIC SAFETY 8820: | | | | | | |
| Fire Apparatus Equipment (00195) | 715,809 | 715,809 | - | 715,809 | - | - |
| Records Management System (00498) | 1,558,162 | 1,245,915 | - | 1,245,915 | 113,304 | 198,943 |
| Training Academy Repairs (00630) | 679,974 | 607,973 | 12,537 | 620,510 | 59,464 | - |
| Muni Serv Ctr North-PH I (00641) | 9,628,052 | 9,370,096 | 25,050 | 9,395,146 | 67,334 | 165,572 |
| Percent for Art: Maint Municipal Center (N0641) | 10,895 | - | - | - | - | 10,895 |
| PD Property & Evidence Annex (00727) | 19,987 | - | - | - | - | 19,987 |
| Fire Station #10 East (00732) | 6,286 | 6,286 | - | 6,286 | - | - |
| Fire Station #11 (00733) | 5,172,544 | 357,160 | 1,478,831 | 1,835,991 | 2,608,478 | 728,075 |
| Percent for Art: Fire Station #11 (M0733) | 17,000 | 850 | 6,375 | 7,225 | 9,775 | - |
| Percent for Art Maint: Fire Station #11 (N0733) | 4,171 | 300 | 288 | 588 | - | 3,583 |
| Replace 2006 Quint (00783) | 1,277,502 | 305,930 | - | 305,930 | 302,175 | 669,397 |
| Replace Ladder 1 (00804) | 1,150,000 | 856,348 | - | 856,348 | 293,652 | - |
| Training Tower Rehab (00814) | 234,000 | 223,831 | 1,771 | 225,602 | 8,398 | - |
| Fire Station Sites (40173) | 2,007,000 | 1,298,105 | - | 1,298,105 | - | 708,895 |
| Percent for Art Maint: Fire Station #9 (N0306) | 2,037 | 360 | - | 360 | - | 1,677 |
| Station 11 Quint (00827) | 1,500,000 | - | 1,299,566 | 1,299,566 | - | 200,434 |
| Replace 2009 Quint (00828) | 1,200,000 | - | 1,200,000 | 1,200,000 | - | - |
| TOTAL PUBLIC SAFETY | 25,183,419 | 14,988,963 | 4,024,418 | 19,013,381 | 3,462,580 | 2,707,458 |
| TRANSPORTATION 8830: | | | | | | |
| Downtown Special Projects (00140) | 376,261 | 354,585 | - | 354,585 | 0 | 21,676 |
| Downtown Sidewalks Improv (00171) | 360,510 | 159,954 | - | 159,954 | - | 200,556 |
| Annual Brick St Renov (00234) | 266,390 | 231,159 | - | 231,159 | 29,998 | 5,233 |
| Vandiver Dr & Paris Rd (00522) | 220,866 | 220,866 | - | 220,866 | - | - |
| Audible ADA Crosswalk (00551) | 444,134 | 183,639 | 1,097 | 184,736 | 213,123 | 46,275 |
| Ridgemont Bridge Repair (00568) | 837,592 | 118,822 | 3,142 | 121,964 | 7,583 | 708,045 |
| ADA Curb Ramp Install (00600) | 2,166,292 | 1,029,181 | 202,839 | 1,232,020 | 107,445 | 826,827 |
| North Village Land Purch (00616) | 200,000 | 23,653 | - | 23,653 | - | 176,347 |
| Fairview/Chapel Hill Int (00618) | 130,000 | 90,829 | 9,620 | 100,449 | - | 29,551 |
| Disc Pkwy:Gans-New Haven (00633) | 5,606,173 | 4,866,813 | - | 4,866,813 | - | 739,360 |
| Nifong-Prov to Forum 4 Ln (00643) | 13,082,966 | 13,082,966 | 461 | 13,083,427 | - | (461) |
| Annual Traffic Calming (00646) | 624,158 | - | - | - | - | 624,158 |
| Annual Street Recon (00647) | 2,136,382 | - | - | - | - | 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 |
| Old McAdams Building Improvements (00702) | 109,334 | - | - | - | - | 109,334 |
| 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) | 3,116,990 | 67,375 | 27,157 | 94,532 | 21,605 | 3,000,853 |
| Leslie Ln Sdkw: N Garth-Newton Dr (00736) | 285,990 | 138,674 | - | 138,674 | - | 147,316 |
| Lenoir Connection (00746) | 1,440,218 | 749,422 | - | 749,422 | - | 690,796 |
| Walnut from College to Old 63 (00747) | 1,000,000 | 602 | 494 | 1,096 | 432,638 | 566,266 |
| Smith Dr Traffic Calming (00752) | 151,976 | 29,325 | - | 29,325 | 32,342 | 90,309 |
| Broadway sidewalk: Stadium to Mano (00756) | - | - | 76 | 76 | - | (76) |

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE PERIOD ENDED MARCH 31, 2023

| | Appropriations | Prior Years' Expenditures | Current Year Expenditures | Total Expenditures | Encumbrances | Unencumbered Appropriations |
|--|-------------------|---------------------------|---------------------------|--------------------|------------------|-----------------------------|
| Audobon Sdwb: Shepard Blvd to N Aza (00760) | 25,146 | 25,146 | - | 25,146 | - | - |
| Stadium Blvd Sidewalk: I-70 to Primrose (00761) | 958,802 | 25,456 | 712 | 26,168 | - | 932,634 |
| St. Charles Rd Sdwb: Lake of Woods (00762) | 645,998 | 530,353 | - | 530,353 | - | 115,645 |
| Forum Blvd Chapel Hill to Woodrail (00771) | 6,865,234 | 34,080 | 106,624 | 140,704 | 1,239,596 | 5,484,934 |
| 4th St Pedestrian Island (00772) | 253,846 | 213,846 | - | 213,846 | - | 40,000 |
| Garth Ave: BL70 to Thurman (00777) | 1,450,000 | 8,278 | 52,728 | 61,006 | - | 1,388,994 |
| Route B Improvements (BL70 to City) (00784) | 600,000 | 36,466 | 89,836 | 126,302 | 2,500 | 471,198 |
| Rangeline: Rogers to Wilkes (00785) | 108,021 | 108,021 | - | 108,021 | - | - |
| Proctor Dr Traffic Calming (00786) | 6,196 | 6,196 | - | 6,196 | - | - |
| Ridgefield Rd Traffic Calming (00787) | 47,341 | 479 | 248 | 727 | - | 46,614 |
| Campusview Dr Traffic Calming (00788) | 30,000 | - | - | - | - | 30,000 |
| Edgewood Traffic Calming (00789) | 30,000 | - | - | - | - | 30,000 |
| Ridgmont Traffic Calming (00790) | 61,145 | - | 54 | 54 | 7,802 | 53,289 |
| Audobon Dr Traffic Calming (00791) | 60,370 | 1,038 | 330 | 1,368 | 5,387 | 53,615 |
| Walnut Bridge Repair (00792) | 66,761 | - | - | - | - | 66,761 |
| Maguire Sidewalk Repair (00793) | 890,796 | 180 | 33,447 | 33,627 | 4,500 | 852,669 |
| Bray Ave Traffic Calming (00794) | 30,000 | 10,698 | - | 10,698 | - | 19,302 |
| Oakland Gravel Sidewalk: Vandiver to Edris (00802) | 636,507 | 561 | 5,717 | 6,278 | - | 630,229 |
| Scott-Smith Sidewalk (00803) | 1,156,714 | 45 | 105 | 150 | - | 1,156,564 |
| Rangeline/I-70 Sidewalk (00815) | 436,885 | - | - | - | - | 436,885 |
| Green Valley Bridge Repair (00816) | 394,134 | 24,090 | 8,030 | 32,120 | - | 362,014 |
| Annual Streets (40158) | 527,168 | - | - | - | 48,500 | 478,668 |
| Traffic Safety (40159) | 723,292 | - | 16,852 | 16,852 | 81,138 | 625,302 |
| JT County/State/City Prjct (40161) | 516,342 | 15,500 | - | 15,500 | - | 500,842 |
| Annual Sidewalks (40162) | 228,936 | 200,523 | - | 200,523 | - | 28,413 |
| Street Landscaping (40163) | 474,452 | 150,000 | 6,325 | 156,325 | 35,000 | 283,127 |
| Grindstone Parkway (00820) | 310,066 | 5,938 | - | 5,938 | - | 304,128 |
| Sexton Road Sidewalk (00821) | 600,000 | 4,678 | 163 | 4,841 | - | 595,159 |
| South Garth Avenue (00822) | 30,000 | 33 | 147 | 180 | 1,727 | 28,093 |
| Manor Drive Avenue (00823) | 30,000 | 36 | 132 | 168 | 1,343 | 28,489 |
| Russell Boulevard Traffic Calming (00824) | 30,000 | 22 | 21 | 43 | - | 29,957 |
| Northland Dr Traffic Calm (00825) | 30,000 | 10 | 1,717 | 1,727 | 1,716 | 26,557 |
| Hinkson Avenue sidewalk (00840) | 117,032 | 5,875 | - | 5,875 | - | 111,157 |
| Green Town Sidewalk (00841) | 350,000 | - | - | - | - | 350,000 |
| Rt/K/Old Plank Roundabout (00842) | 1,902,850 | - | 350 | 350 | - | 1,902,500 |
| Main Lobby Security Improvement(00844) | 75,000 | - | - | - | 48,824 | 26,176 |
| Spencer i-70 SW to Worley Calm (00854) | 30,000 | - | 25 | 25 | - | 29,975 |
| Garden Carnation Tol-70 Traffic Calm (00855) | 30,000 | - | 251 | 251 | - | 29,749 |
| TOTAL TRANSPORTATION | 57,129,384 | 25,993,415 | 568,700 | 26,562,115 | 2,322,767 | 28,244,502 |
| HEALTH & ENVIRONMENT 8840: | | | | | | |
| Health Building Improvements (00730) | 237,306 | 7,403 | 364 | 7,767 | 26,989 | 202,550 |
| TOTAL HEALTH & ENVIRONMENT | 237,306 | 7,403 | 364 | 7,767 | 26,989 | 202,550 |
| PERSONAL DEVELOPMENT 8850: | | | | | | |
| Annual P&R Maj Maint/Prog (00056) | 10,476 | - | - | - | - | 10,476 |
| Park Roads & Parking (00242) | 2,830,677 | 2,560,396 | 85,492 | 2,645,888 | 1,912 | 182,877 |
| City/School Park Improv (00249) | 430,015 | 316,783 | - | 316,783 | - | 113,232 |
| Capen/Grindstone Trl Imp (00457) | 118,000 | 2,649 | 54 | 2,703 | 16,500 | 98,797 |
| 2010 PST Land Acquisition (00486) | 1,060,775 | 1,060,775 | - | 1,060,775 | - | - |
| 2010 PST Land Neigh Parks (00510) | 502,329 | 502,329 | - | 502,329 | - | - |
| S Reg Park Gans Phil PH I (00518) | 2,793,123 | 2,600,733 | - | 2,600,733 | 25,661 | 166,729 |
| 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 |
| Douglas Shelter, Playground (00626) | 449,627 | - | - | - | - | 449,627 |
| Maplewood Home-Rehab (00638) | 176,600 | 158,140 | 14,800 | 172,940 | - | 3,660 |
| Annual Land Acq and Preservation (00662) | 2,175,000 | 702,948 | 43,162 | 746,110 | - | 1,428,890 |
| ADA Compliance Phase II (00663) | 179,800 | 144,376 | 13,679 | 158,055 | 13,317 | 8,428 |
| Indiana Hills Park Improvement (00667) | 99,883 | - | - | - | - | 99,883 |
| Norma Sutherland (00669) | 257,370 | 227,370 | 27,600 | 254,970 | - | 2,400 |
| Annual Trails (00673) | 881,834 | 670,373 | 26,292 | 696,665 | 14,500 | 170,669 |
| Albert Oakland Park Improvements (00676) | 520,718 | 125,537 | 1,784 | 127,321 | 22,565 | 370,832 |
| Founders Park at Flat Branch (00686) | 607,866 | 320,699 | - | 320,699 | 51,360 | 235,807 |
| Southeast Regional Park Tennis Complex (00693) | 625,000 | 411,000 | 114,972 | 525,972 | 23,548 | 75,480 |
| 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 | 1,400 | 64,029 | 106,791 | 1,279,180 |
| Philips Park-Trail & Landscaping (00703) | 80,000 | 57,212 | - | 57,212 | - | 22,788 |
| Real Estate (00710) | 200,000 | 200,000 | - | 200,000 | - | - |
| Kiwanis Park Improvements (00718) | 125,000 | 101,691 | - | 101,691 | - | 23,309 |
| Hinkson Cr Trail: Stephens/Calrk (00728) | 1,015,000 | 539,447 | - | 539,447 | - | 475,553 |
| Battle Park Phase I Development (00738) | 250,000 | 36,972 | - | 36,972 | - | 213,028 |
| Fairview Park/Bonnie View Phase II (00741) | 125,000 | 95,393 | - | 95,393 | - | 29,607 |
| Again St Park Improvement (00778) | 100,000 | 99,015 | - | 99,015 | - | 985 |
| MKT Wetlands/Forum Nature Area (00779) | 120,000 | 31,725 | - | 31,725 | - | 88,275 |

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE PERIOD ENDED MARCH 31, 2023

| | Appropriations | Prior Years' Expenditures | Current Year Expenditures | Total Expenditures | Encumbrances | Unencumbered Appropriations |
|--|-----------------------|---------------------------|---------------------------|----------------------|---------------------|-----------------------------|
| Rock Bridge Park Improvements (00781) | 125,000 | 123,273 | - | 123,273 | - | 1,727 |
| The Vineyards/EI Chapparral Lake/Par (00782) | 165,000 | 131,064 | 3,328 | 134,392 | - | 30,608 |
| Albert Oakland and Pickleball/Tennis (00799) | 30,000 | - | - | - | - | 30,000 |
| Cosmo: Football Field Improvements (00805) | 53,792 | - | - | - | - | 53,792 |
| Cosmo: Playground Replacement (00806) | 72,000 | 128 | 71,872 | 72,000 | - | - |
| Cosmo: PMC Improvements (00807) | 48,000 | - | 3,348 | 3,348 | 23,519 | 21,133 |
| Cosmo: Shelter Replacements (00808) | 300,000 | 15,804 | 139,411 | 155,215 | 11,019 | 133,766 |
| Indian Hills Basketball Court Improvements (00809) | 45,000 | 14,387 | 922 | 15,309 | 29,613 | 78 |
| Shepard Park Tennis Court Improvements (00810) | 20,000 | 20,000 | - | 20,000 | - | - |
| Stephens lake Prk: SE Threshold Imp (00811) | 125,000 | - | 4,000 | 4,000 | - | 121,000 |
| Cosmo: Fitness Trail Improvements (00813) | 138,000 | 137,709 | 291 | 138,000 | - | - |
| Cosmo Rec Area: NE Quarry Area (00826) | 450,000 | - | 54 | 54 | - | 449,946 |
| Flat Branch Park Bridge Renov (00831) | 30,000 | - | 54 | 54 | - | 29,946 |
| Arc Facility improvements (00837) | 565,000 | - | 1,008 | 1,008 | 69,730 | 494,262 |
| Lan Gold Course (00838) | 75,000 | - | 3,077 | 3,077 | - | 71,923 |
| Fieldhouse Phase II (00846) | 5,800,000 | - | 374,921 | 374,921 | 168,579 | 5,256,500 |
| Clary-Shy Phase II (00847) | 1,600,340 | - | 15,067 | 15,067 | 1,334,250 | 251,023 |
| Downtown Improvements (40074) | 117,654 | 81,913 | - | 81,913 | - | 35,741 |
| LOW Driving Range (RS085) | 123,713 | 119,533 | 143 | 119,676 | - | 4,037 |
| Antimi Sports Complex Imp (RS087) | 479,554 | 479,291 | - | 479,291 | - | 263 |
| Clary-Shy Community Park Imp (RS089) | 3,003,270 | 3,003,095 | - | 3,003,095 | - | 175 |
| Sports Field House (RS090) | 5,682,919 | 5,652,846 | - | 5,652,846 | - | 30,073 |
| Sports Field House % for Art Maint (N0090) | 7,546 | - | - | - | - | 7,546 |
| Philips Park Improvement (RS092) | 1,165,000 | 445,588 | 7,264 | 452,852 | 112,212 | 599,936 |
| ARC Facility Improvements (RS095) | 46,508 | 45,481 | - | 45,481 | - | 1,027 |
| LA Nickell Driving Range (RS096) | 50,000 | 49,897 | - | 49,897 | - | 103 |
| Hickman Pool HVAC Replacement (RS097) | 365,000 | 115,000 | - | 115,000 | - | 250,000 |
| ARC HVAC Improvements (RS098) | 127,000 | 75,097 | 15,844 | 90,941 | 2,000 | 34,059 |
| Cosmo Rec Area: Rainbow Softball (RS099) | 750,000 | - | - | - | - | 750,000 |
| Cosmo Rec Area: Sports Field Lighting (RS100) | 23,000 | 21,400 | - | 21,400 | - | 1,600 |
| LOW: Golf Cart Building Improvements (RS101) | 120,000 | 20 | 1,735 | 1,755 | - | 118,245 |
| ARC Waterzone Flooring Replacement (RS102) | 135,000 | - | - | - | - | 135,000 |
| Fieldhouse - Phase II (RS103) | 4,675,000 | - | - | - | - | 4,675,000 |
| Percent for Art (N4658) | 11,736 | - | 1,890 | 1,890 | - | 9,846 |
| TOTAL PERSONAL DEVELOPMENT | 48,083,744 | 24,749,105 | 985,632 | 25,734,737 | 2,027,076 | 20,321,931 |
| TOTAL CAPITAL PROJECTS | \$ 157,508,934 | \$ 80,257,219 | \$ 6,669,816 | \$ 86,927,035 | \$ 8,192,155 | \$ 62,389,744 |

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ENTERPRISE FUNDS

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

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

Water Utility Fund - to account for the provision of water 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.

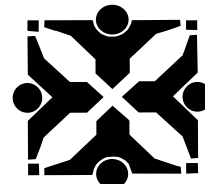
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

Recreation Services Fund - to account for revenues and expenses for various recreational services provided by the Parks and Recreation Department for which participants are charged fees.

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

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

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



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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 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 | \$36,501,096 | \$47,697,266 | \$6,227,084 | \$5,066,912 | \$ 19,517,450 | \$ 14,254,729 |
| Accounts receivable | 10,231,255 | 10,315,908 | 1,876,047 | 1,942,702 | 170,705 | 199,073 |
| Grants receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued interest | 99,393 | 32,702 | 36,582 | 15,088 | 0 | 25,127 |
| Due from other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances to other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Loans receivable from other funds | 7,459 | 50,332 | 0 | 0 | 0 | 0 |
| Inventory | 5,005,799 | 6,994,278 | 1,418,975 | 1,206,582 | 95,330 | 14,205 |
| Other assets | 0 | 0 | 0 | 0 | 771 | 0 |
| Total Current Assets | 51,845,002 | 65,090,486 | 9,558,688 | 8,231,284 | 19,784,256 | 14,493,134 |
| RESTRICTED ASSETS: | | | | | | |
| Cash and Cash Equivalents: | | | | | | |
| Cash for current bond maturities and interest and cash with fiscal agents | 5,020,074 | 5,752,834 | 2,519,532 | 3,138,447 | 2,883,092 | 4,429,529 |
| Revenue bond construction account | 11,724,231 | 11,974,533 | 12,272,031 | 12,134,122 | 2,785,998 | 5,427,489 |
| Cash and marketable securities restricted for capital projects | 25,683,906 | 19,434,797 | 14,565,880 | 14,004,841 | 21,704,906 | 20,711,926 |
| Replacement and renewal fund account | 1,050,000 | 1,050,000 | 450,000 | 450,000 | 53,500 | 53,500 |
| Operation and maintenance account | 0 | 0 | 0 | 0 | 1,190,807 | 1,130,850 |
| Bond/rent reserve account | 5,845,211 | 5,845,211 | 5,450,726 | 5,450,726 | 4,478,572 | 2,904,924 |
| Contingency account | 0 | 0 | 0 | 0 | 200,000 | 200,000 |
| Closure and postclosure reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Restricted Assets – Cash and Cash Equivalents | 49,323,422 | 44,057,375 | 35,258,169 | 35,178,136 | 33,296,875 | 34,858,218 |
| Other: | | | | | | |
| Customer security and escrow deposits | 4,518,269 | 4,533,913 | 1,415,718 | 1,431,590 | 1,736,762 | 1,725,759 |
| Grants receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| Lease receivable | 0 | 0 | 421,287 | 0 | 0 | 0 |
| Net pension asset | 7,497,803 | 13,603,167 | 3,862,504 | 7,007,692 | 3,095,881 | 5,041,266 |
| Net OPEB asset | 0 | 85,202 | 0 | 44,254 | 0 | 38,831 |
| Total Restricted Assets – Other | 12,016,072 | 18,222,282 | 5,699,509 | 8,483,536 | 4,832,643 | 6,805,856 |
| Total Restricted Assets | 61,339,494 | 62,279,657 | 40,957,678 | 43,661,672 | 38,129,518 | 41,664,074 |
| OTHER ASSETS: | | | | | | |
| Unamortized costs | 0 | 0 | 0 | 0 | 0 | 0 |
| Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| Loans receivable from other funds – noncurrent | 1,529 | 8,988 | 0 | 0 | 0 | 0 |
| Total Other Assets | 1,529 | 8,988 | 0 | 0 | 0 | 0 |
| FIXED ASSETS: | | | | | | |
| Property, plant, and equipment | 361,693,950 | 355,194,698 | 191,695,335 | 190,026,363 | 353,551,365 | 344,759,728 |
| Accumulated depreciation | (238,380,839) | (226,944,413) | (71,531,737) | (67,997,650) | (105,690,835) | (99,731,825) |
| Net Plant in Service | 123,313,111 | 128,250,285 | 120,163,598 | 122,028,713 | 247,860,530 | 245,027,903 |
| Construction in progress | 13,427,695 | 13,822,780 | 4,934,743 | 4,187,900 | 3,322,794 | 3,632,032 |
| Net Fixed Assets | 136,740,806 | 142,073,065 | 125,098,341 | 126,216,613 | 251,183,324 | 248,659,935 |
| TOTAL ASSETS | 249,926,831 | 269,452,196 | 175,614,707 | 178,109,569 | 309,097,098 | 304,817,143 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | | |
| Outflows related to pensions | 3,210,564 | 2,028,841 | 1,654,557 | 1,047,597 | 625,480 | 434,990 |
| Outflows related to OPEB | 251,013 | 191,093 | 129,705 | 99,255 | 114,967 | 87,092 |
| Deferred charge on refunding | 3,849,099 | 4,215,393 | 69,680 | 82,350 | 0 | 0 |
| Loss on refunding of debt | 0 | 0 | 0 | 0 | 5,109 | 5,487 |
| Total deferred outflows of resources | 7,310,676 | 6,435,327 | 1,853,942 | 1,229,202 | 745,556 | 527,569 |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | \$257,237,507 | \$275,887,523 | \$177,468,649 | \$179,338,771 | \$309,842,654 | \$305,344,712 |

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2023 and 2022

| Regional Airport Fund | | Public Transportation Fund | | Solid Waste Utility Fund | | Parking Facilities Fund | | Recreational Services Fund | |
|-----------------------|----------------------|----------------------------|---------------------|--------------------------|---------------------|-------------------------|---------------------|----------------------------|---------------------|
| 2023 | 2022 | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| \$ 349,077 | \$ 2,038,207 | \$ - | \$ - | \$ 19,094,296 | \$ 13,699,820 | \$ 1,925,624 | \$ 1,744,501 | \$ - | \$ 2,611,666 |
| 163,289 | 170,810 | 30,949 | 32,074 | 1,397,812 | 1,507,942 | 44,470 | 75,741 | 0 | 1,832 |
| 0 | 0 | 1,630 | 687,091 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16,945 | 8,741 | 3,090 | 689 | 40,525 | 12,078 | 3,231 | 30,891 | 0 | 2,580 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 385,666 | 588,063 | 0 | 0 | 0 | 27,910 |
| 0 | 0 | 74,357 | 74,357 | 596 | 19 | 918 | 0 | 0 | 0 |
| <u>529,311</u> | <u>2,217,758</u> | <u>110,026</u> | <u>794,211</u> | <u>20,918,895</u> | <u>15,807,922</u> | <u>1,974,243</u> | <u>1,851,133</u> | <u>0</u> | <u>2,643,988</u> |
| 370,352 | 129,818 | 0 | 0 | 90,874 | 90,666 | 351,200 | 350,629 | 0 | 0 |
| 1,052,373 | 12,984,787 | 0 | 0 | 114,448 | 0 | 0 | 0 | 0 | 0 |
| 10,150,958 | 19,347,813 | 1,902,543 | 1,852,368 | 12,070,977 | 12,813,947 | 2,069,143 | 2,256,237 | 0 | 4,972,706 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 6,947,593 | 5,846,819 | 0 | 0 | 0 | 0 |
| <u>11,573,683</u> | <u>32,462,418</u> | <u>1,902,543</u> | <u>1,852,368</u> | <u>19,223,892</u> | <u>18,751,432</u> | <u>2,420,343</u> | <u>2,606,866</u> | <u>0</u> | <u>4,972,706</u> |
| 0 | 0 | 0 | 0 | 906,051 | 881,774 | 0 | 0 | 0 | 0 |
| 1,273,820 | 357,047 | 9,013 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2,039,395 | 0 | 0 | 0 | 585,421 | 0 | 6,213,620 | 0 | 0 | 0 |
| 331,341 | 483,553 | 2,219,420 | 3,593,073 | 4,471,787 | 7,338,911 | 446,280 | 734,261 | 0 | 2,155,967 |
| 0 | 3,725 | 27,676 | 27,676 | 0 | 56,529 | 0 | 5,656 | 0 | 16,607 |
| <u>3,644,556</u> | <u>844,325</u> | <u>2,228,433</u> | <u>3,620,749</u> | <u>5,963,259</u> | <u>8,277,214</u> | <u>6,659,900</u> | <u>739,917</u> | <u>0</u> | <u>2,172,574</u> |
| <u>15,218,239</u> | <u>33,306,743</u> | <u>4,130,976</u> | <u>5,473,117</u> | <u>25,187,151</u> | <u>27,028,646</u> | <u>9,080,243</u> | <u>3,346,783</u> | <u>0</u> | <u>7,145,280</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85,399,294 | 74,313,704 | 16,651,062 | 15,507,157 | 65,670,231 | 64,224,259 | 49,626,149 | 49,643,558 | 0 | 33,543,534 |
| (24,420,069) | (22,467,421) | (9,956,040) | (9,256,103) | (39,140,771) | (36,099,975) | (19,202,081) | (18,121,149) | 0 | (15,016,649) |
| 60,979,225 | 51,846,283 | 6,695,022 | 6,251,054 | 26,529,460 | 28,124,284 | 30,424,068 | 31,522,409 | 0 | 18,526,885 |
| 29,521,807 | 13,047,613 | 441,233 | 1,112,777 | 3,858,417 | 2,656,016 | 1,206,321 | 556,486 | 0 | 864,535 |
| 90,501,032 | 64,893,896 | 7,136,255 | 7,363,831 | 30,387,877 | 30,780,300 | 31,630,389 | 32,078,895 | 0 | 19,391,420 |
| 106,248,582 | 100,418,397 | 11,377,257 | 13,631,159 | 76,493,923 | 73,616,868 | 42,684,875 | 37,276,811 | 0 | 29,180,688 |
| 66,942 | 41,723 | 448,404 | 310,032 | 903,462 | 633,244 | 90,164 | 63,356 | 0 | 186,028 |
| 12,305 | 8,354 | 82,419 | 62,073 | 166,062 | 126,785 | 16,573 | 12,885 | 0 | 37,246 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79,247 | 50,077 | 530,823 | 372,105 | 1,069,524 | 760,029 | 106,737 | 76,041 | 0 | 223,274 |
| <u>\$106,327,829</u> | <u>\$100,468,474</u> | <u>\$11,908,080</u> | <u>\$14,003,264</u> | <u>\$77,563,447</u> | <u>\$74,376,897</u> | <u>\$42,791,612</u> | <u>\$37,352,852</u> | <u>\$0</u> | <u>\$29,403,962</u> |

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 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 | \$ 300,362 | \$ 324,075 | \$ 2,734,995 | \$ 2,151,377 | \$ 196,077 | \$ 49,632 | \$ 86,846,061 | \$ 89,638,185 |
| Accounts receivable | 58,370 | 51,514 | 158,001 | 195,416 | 51,623 | 40,963 | 14,182,521 | 14,533,975 |
| Grants receivable | 0 | 0 | 0 | 0 | 0 | 0 | 1,630 | 687,091 |
| Accrued interest | 236 | 249 | 0 | 3,177 | 413 | 22 | 200,415 | 131,344 |
| Due from other funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances to other funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Loans receivable from other funds | 0 | 0 | 0 | 0 | 0 | 0 | 7,459 | 50,332 |
| Inventory | 120,545 | 119,638 | 0 | 0 | 0 | 0 | 7,026,315 | 8,950,676 |
| Other assets | 0 | 0 | 0 | 0 | 0 | 0 | 76,642 | 74,376 |
| Total Current Assets | 479,513 | 495,476 | 2,892,996 | 2,349,970 | 248,113 | 90,617 | 108,341,043 | 114,065,979 |
| RESTRICTED ASSETS: | | | | | | | | |
| Cash and Cash Equivalents: | | | | | | | | |
| Cash for current bond maturities and interest and cash with fiscal agents | 0 | 0 | 0 | 0 | 0 | 0 | 11,235,124 | 13,891,923 |
| Revenue bond construction account | 0 | 0 | 0 | 0 | 0 | 0 | 27,949,081 | 42,520,931 |
| Cash and marketable securities restricted for Capital Projects | 446,226 | 346,226 | 6,967,497 | 6,772,788 | 0 | 0 | 95,562,036 | 102,513,649 |
| Replacement and renewal fund account | 0 | 0 | 0 | 0 | 0 | 0 | 1,553,500 | 1,553,500 |
| Operation and maintenance account | 0 | 0 | 0 | 0 | 0 | 0 | 1,190,807 | 1,130,850 |
| Bond/rent reserve account | 0 | 0 | 0 | 0 | 0 | 0 | 15,774,509 | 14,200,861 |
| Contingency account | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 | 200,000 |
| Closure and postclosure reserve | 0 | 0 | 0 | 0 | 0 | 0 | 6,947,593 | 5,846,819 |
| Total Restricted Assets – Cash and Cash Equivalents | 446,226 | 346,226 | 6,967,497 | 6,772,788 | 0 | 0 | 160,412,650 | 181,858,533 |
| Other: | | | | | | | | |
| Customer security and escrow deposits | 0 | 0 | 5,000 | 5,000 | 0 | 0 | 8,581,800 | 8,578,036 |
| Grants receivable | 0 | 0 | 0 | 0 | 0 | 0 | 1,282,833 | 357,047 |
| Lease receivable | 0 | 0 | 0 | 0 | 0 | 0 | 9,259,723 | 0 |
| Net pension asset | 0 | 0 | 390,869 | 636,318 | 0 | 0 | 22,315,885 | 40,594,208 |
| Net OPEB asset | 0 | 1,423 | 0 | 4,901 | 0 | 0 | 0 | 284,804 |
| Total Restricted Assets – Other | 0 | 1,423 | 395,869 | 646,219 | 0 | 0 | 41,440,241 | 49,814,095 |
| Total Restricted Assets | 446,226 | 347,649 | 7,363,366 | 7,419,007 | 0 | 0 | 201,852,891 | 231,672,628 |
| OTHER ASSETS: | | | | | | | | |
| Unamortized costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Loans receivable from other funds – noncurrent | 0 | 0 | 0 | 0 | 0 | 0 | 1,529 | 8,988 |
| Total Other Assets | 0 | 0 | 0 | 0 | 0 | 0 | 1,529 | 8,988 |
| FIXED ASSETS: | | | | | | | | |
| Property, plant and equipment | 14,689,813 | 14,702,680 | 18,319,989 | 16,780,520 | 0 | 0 | 1,157,297,188 | 1,158,696,201 |
| Accumulated depreciation | (9,122,907) | (8,768,371) | (9,892,078) | (9,303,195) | 0 | 0 | (527,337,357) | (513,706,751) |
| Net Plant in Service | 5,566,906 | 5,934,309 | 8,427,911 | 7,477,325 | 0 | 0 | 629,959,831 | 644,989,450 |
| Construction in progress | 0 | 21,688 | 902,958 | 451,133 | 0 | 0 | 57,615,968 | 40,352,960 |
| Net Fixed Assets | 5,566,906 | 5,955,997 | 9,330,869 | 7,928,458 | 0 | 0 | 687,575,799 | 685,342,410 |
| TOTAL ASSETS | 6,492,645 | 6,799,122 | 19,587,231 | 17,697,435 | 248,113 | 90,617 | 997,771,262 | 1,031,090,005 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | |
| Outflows related to pensions | 0 | 0 | 78,970 | 54,905 | 0 | 0 | 7,078,543 | 4,800,716 |
| Outflows related to OPEB | 4,171 | 3,193 | 14,515 | 10,992 | 0 | 0 | 791,730 | 638,768 |
| Deferred charge on refunding | 0 | 0 | 0 | 0 | 0 | 0 | 3,918,779 | 4,297,743 |
| Loss on refunding of debt | 0 | 0 | 0 | 0 | 0 | 0 | 5,109 | 5,487 |
| Total deferred outflows of resources | 4,171 | 3,193 | 93,485 | 65,897 | 0 | 0 | 11,794,161 | 9,742,714 |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | \$6,496,816 | \$6,802,315 | \$19,680,716 | \$17,763,332 | \$248,113 | \$90,617 | \$1,009,565,423 | \$1,040,832,719 |

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 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 | \$830,083 | \$1,720,798 | \$863,446 | \$951,738 | \$ 122,222 | \$ 65,200 |
| Accrued payroll and payroll taxes | 1,194,002 | 1,057,995 | 265,522 | 276,469 | 191,437 | 199,916 |
| Accrued sales taxes | 300,191 | 247,521 | 63,668 | 54,602 | 0 | 0 |
| Due to other funds | 873,078 | 934,290 | 351,485 | 349,027 | 0 | 0 |
| Loans payable to other funds – current maturities | 0 | 0 | 0 | 0 | 0 | 0 |
| Lease payable | 0 | 0 | 0 | 0 | 0 | 0 |
| Unearned revenue | 0 | 0 | 0 | 0 | 0 | 0 |
| Other liabilities | 0 | 400,000 | 254,454 | 115,990 | (61) | (61) |
| Total Current Liabilities | <u>3,197,354</u> | <u>4,360,604</u> | <u>1,798,575</u> | <u>1,747,826</u> | <u>313,598</u> | <u>265,055</u> |
| CURRENT LIABILITIES (Payable from Restricted Assets): | | | | | | |
| Construction contracts payable | 143,261 | 69,161 | 13,535 | 210,696 | 579 | 33,764 |
| Accrued interest | 1,897,599 | 2,062,133 | 887,008 | 981,647 | 728,574 | 778,871 |
| Revenue bonds payable – current maturities | 3,054,950 | 3,541,400 | 3,265,050 | 4,313,600 | 5,195,500 | 5,171,500 |
| Special obligation bonds payable | 3,190,000 | 3,040,000 | 0 | 0 | 470,000 | 465,000 |
| Customer security and escrow deposits | 3,983,227 | 5,604,172 | 1,572,516 | 1,578,826 | 1,816,182 | 1,793,979 |
| Advances from other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Liabilities (Payable from Restricted Assets) | <u>12,269,037</u> | <u>14,316,866</u> | <u>5,738,109</u> | <u>7,084,769</u> | <u>8,210,835</u> | <u>8,243,114</u> |
| LONG-TERM LIABILITIES: | | | | | | |
| Loans payable to other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Obligations under capital leases | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue bonds payable | 62,989,978 | 66,292,013 | 50,229,375 | 53,763,231 | 69,694,344 | 75,022,877 |
| Other long-term liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| Pension Liability | 0 | 0 | 0 | 0 | 0 | 0 |
| OPEB Liability | 92,895 | 0 | 48,001 | 0 | 42,547 | 0 |
| Special obligation bonds payable | 38,002,604 | 41,764,785 | 0 | 0 | 1,047,945 | 1,547,219 |
| Total Long-Term Liabilities | <u>101,085,477</u> | <u>108,056,798</u> | <u>50,277,376</u> | <u>53,763,231</u> | <u>70,784,836</u> | <u>76,570,096</u> |
| Total Liabilities | <u>116,551,868</u> | <u>126,734,268</u> | <u>57,814,060</u> | <u>62,595,826</u> | <u>79,309,269</u> | <u>85,078,265</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Deferred Gain on Bond Refunding | 232,668 | 247,338 | 221,174 | 237,513 | 9,653 | 10,493 |
| Inflows related to leases | 0 | 0 | 420,582 | 0 | 0 | 0 |
| Inflows related to pension | 3,888,417 | 11,897,846 | 2,003,124 | 6,129,194 | 1,184,745 | 3,724,250 |
| Inflows related to OPEB | 109,692 | 167,434 | 56,681 | 86,966 | 50,240 | 76,309 |
| Total deferred inflows of resources | <u>4,230,777</u> | <u>12,312,618</u> | <u>2,701,561</u> | <u>6,453,673</u> | <u>1,244,638</u> | <u>3,811,052</u> |
| CONTRIBUTED CAPITAL (Net): | | | | | | |
| Municipal contributions | 0 | 0 | 0 | 0 | 0 | 0 |
| County contributions | 0 | 0 | 0 | 0 | 0 | 0 |
| State contributions | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal contributions | 0 | 0 | 0 | 0 | 0 | 0 |
| Private contributions | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Contributed Capital | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| RETAINED EARNINGS | <u>136,454,862</u> | <u>136,840,637</u> | <u>116,953,028</u> | <u>110,289,272</u> | <u>229,288,747</u> | <u>216,455,395</u> |
| Total Fund Equity | <u>136,454,862</u> | <u>136,840,637</u> | <u>116,953,028</u> | <u>110,289,272</u> | <u>229,288,747</u> | <u>216,455,395</u> |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY | <u>\$257,237,507</u> | <u>\$275,887,523</u> | <u>\$177,468,649</u> | <u>\$179,338,771</u> | <u>\$309,842,654</u> | <u>\$305,344,712</u> |

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 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 |
| \$ 4,553 | \$ (25,903) | \$ 56,754 | \$ 1,708 | \$ 1,291,822 | \$ 154,093 | \$ 17,187 | \$ 4,422 | \$ - | \$ 70,474 |
| 31,484 | 19,366 | 87,406 | 103,072 | 313,737 | 289,900 | 20,336 | 22,837 | 0 | 204,390 |
| 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 510,647 | 263,750 | 2,970 | 2,970 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 205 | 205 | 77,035 | 77,035 | 0 | 42,799 | 204,210 | 527,806 | 0 | 50,687 |
| 5,369 | 5,369 | (138) | (138) | 4,754 | 4,254 | 1,390 | 1,390 | 0 | (197) |
| 41,611 | (951) | 731,704 | 445,427 | 1,613,283 | 494,016 | 243,123 | 556,455 | 0 | 325,354 |
| 10,062 | 630,530 | 0 | 785 | 0 | 10,008 | 1,128 | 683 | 0 | 51,129 |
| 125,353 | 129,817 | 0 | 0 | 22,726 | 24,184 | 46,464 | 50,476 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 490,000 | 470,000 | 0 | 0 | 330,000 | 320,000 | 1,140,000 | 1,135,000 | 0 | 0 |
| 775 | 775 | 0 | 0 | 940,674 | 907,077 | 13,814 | 13,814 | 0 | 0 |
| 0 | 0 | 0 | 0 | 622,981 | 862,535 | 0 | 0 | 0 | 912,916 |
| 626,190 | 1,231,122 | 0 | 785 | 1,916,381 | 2,123,804 | 1,201,406 | 1,199,973 | 0 | 964,045 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 8,604,742 | 7,374,366 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4,554 | 0 | 30,502 | 0 | 61,457 | 0 | 6,133 | 0 | 0 | 0 |
| 12,705,000 | 13,195,000 | 30,502 | 0 | 4,210,005 | 4,544,833 | 11,965,752 | 13,127,579 | 0 | 0 |
| 12,709,554 | 13,195,000 | 30,502 | 0 | 12,876,204 | 11,919,199 | 11,971,885 | 13,127,579 | 0 | 0 |
| 13,377,355 | 14,425,171 | 762,206 | 446,212 | 16,405,868 | 14,537,019 | 13,416,414 | 14,884,007 | 0 | 1,289,399 |
| 0 | 0 | 0 | 0 | 0 | 0 | 71,094 | 542,437 | 0 | 0 |
| 2,016,926 | 0 | 0 | 0 | 578,132 | 0 | 6,209,739 | 0 | 0 | 0 |
| 126,799 | 357,226 | 849,337 | 2,654,393 | 1,711,281 | 5,421,640 | 170,784 | 11,114 | 0 | 1,592,727 |
| 5,377 | 7,319 | 36,017 | 54,388 | 72,569 | 111,088 | 7,243 | 80,505 | 0 | 32,635 |
| 2,149,102 | 364,545 | 885,354 | 2,708,781 | 2,361,982 | 5,532,728 | 6,458,860 | 634,056 | 0 | 1,625,362 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90,801,372 | 85,678,758 | 10,260,520 | 10,848,271 | 58,795,597 | 54,307,150 | 22,916,338 | 21,834,789 | 0 | 26,489,201 |
| 90,801,372 | 85,678,758 | 10,260,520 | 10,848,271 | 58,795,597 | 54,307,150 | 22,916,338 | 21,834,789 | 0 | 26,489,201 |
| \$106,327,829 | \$100,468,474 | \$11,908,080 | \$14,003,264 | \$77,563,447 | \$74,376,897 | \$42,791,612 | \$37,352,852 | \$0 | \$29,403,962 |

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 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 | \$ 1,752 | \$ 9,770 | \$ 8,424 | \$ 15,251 | \$ - | \$ - | \$ 3,196,243 | \$ 2,967,551 |
| Accrued payroll and payroll taxes | 21,233 | 30,915 | 12,147 | 12,748 | 0 | 0 | 2,137,304 | 2,217,608 |
| Accrued sales taxes | 0 | 0 | 0 | 0 | 0 | 0 | 363,859 | 302,135 |
| Due to other funds | 0 | 0 | 0 | 0 | 0 | 0 | 1,738,180 | 1,550,037 |
| Loans payable to other funds – current maturities | 7,459 | 50,332 | 0 | 0 | 0 | 0 | 7,459 | 50,332 |
| Lease payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unearned revenue | 0 | 0 | 0 | 0 | 0 | 0 | 281,450 | 698,532 |
| Other liabilities | 3,150 | 3,150 | 0 | 0 | 2,184 | 2,184 | 271,102 | 531,941 |
| Total Current Liabilities | 33,594 | 94,167 | 20,571 | 27,999 | 2,184 | 2,184 | 7,995,597 | 8,318,136 |
| CURRENT LIABILITIES (Payable from Restricted Assets): | | | | | | | | |
| Construction contracts payable | 0 | 0 | 54 | 4,050 | 0 | 0 | 168,619 | 1,010,806 |
| Accrued interest | 0 | 0 | 0 | 0 | 0 | 0 | 3,707,724 | 4,027,128 |
| Revenue bonds payable – current maturities | 0 | 0 | 0 | 0 | 0 | 0 | 11,515,500 | 13,026,500 |
| Special obligation bonds payable | 0 | 0 | 0 | 0 | 0 | 0 | 5,620,000 | 5,430,000 |
| Customer security and escrow deposits | 0 | 0 | 5,052 | 5,052 | 0 | 0 | 8,332,240 | 9,903,695 |
| Advances from other funds | 0 | 0 | 0 | 0 | 0 | 0 | 622,981 | 1,775,451 |
| Total Current Liabilities (Payable from Restricted Assets) | 0 | 0 | 5,106 | 9,102 | 0 | 0 | 29,967,064 | 35,173,580 |
| LONG-TERM LIABILITIES: | | | | | | | | |
| Loans payable to other funds | 1,529 | 8,988 | 0 | 0 | 0 | 0 | 1,529 | 8,988 |
| Obligations under capital leases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue bonds payable | 0 | 0 | 0 | 0 | 0 | 0 | 182,913,697 | 195,078,121 |
| Other long-term liabilities | 0 | 0 | 0 | 0 | 0 | 0 | 8,604,742 | 7,374,366 |
| Pension Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OPEB Liability | 1,544 | 0 | 5,372 | 0 | 0 | 0 | 293,005 | 0 |
| Special obligation bonds payable | 0 | 0 | 0 | 0 | 0 | 0 | 67,931,306 | 74,179,416 |
| Total Long-Term Liabilities | 3,073 | 8,988 | 5,372 | 0 | 0 | 0 | 259,744,279 | 276,640,891 |
| Total Liabilities | 36,667 | 103,155 | 31,049 | 37,101 | 2,184 | 2,184 | 297,706,940 | 320,132,607 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | | | |
| Deferred Gain on Bond Refunding | 0 | 0 | 0 | 0 | 0 | 0 | 534,589 | 1,037,781 |
| Inflows related to leases | 0 | 0 | 0 | 0 | 0 | 0 | 9,225,379 | 0 |
| Inflows related to pension | 0 | 0 | 149,580 | 470,082 | 0 | 0 | 10,084,067 | 32,258,472 |
| Inflows related to OPEB | 1,823 | 2,797 | 6,343 | 9,632 | 0 | 0 | 345,985 | 629,073 |
| Total deferred inflows of resources | 1,823 | 2,797 | 155,923 | 479,714 | 0 | 0 | 20,190,020 | 33,925,326 |
| CONTRIBUTED CAPITAL (Net): | | | | | | | | |
| Municipal contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| County contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| State contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Private contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Contributed Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RETAINED EARNINGS | 6,458,326 | 6,696,363 | 19,493,744 | 17,246,517 | 245,929 | 88,433 | 691,668,463 | 686,774,786 |
| Total Fund Equity | 6,458,326 | 6,696,363 | 19,493,744 | 17,246,517 | 245,929 | 88,433 | 691,668,463 | 686,774,786 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY | \$6,496,816 | \$6,802,315 | \$19,680,716 | \$17,763,332 | \$248,113 | \$90,617 | \$1,009,565,423 | \$1,040,832,719 |

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

| | Electric Utility Fund | | Water Utility Fund | | Sanitary Sewer Utility Fund | |
|--|--------------------------|----------------------|-----------------------|----------------------|--------------------------------|----------------------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| OPERATING REVENUES: | | | | | | |
| Charges for services | \$65,126,157 | \$63,316,115 | \$12,328,531 | \$11,551,605 | \$12,265,238 | \$12,926,477 |
| OPERATING EXPENSES: | | | | | | |
| Personal services | 7,811,488 | 6,963,974 | 3,263,482 | 2,916,936 | 2,136,212 | 2,109,891 |
| Materials, supplies, and power | 33,239,391 | 34,283,743 | 1,445,920 | 1,174,030 | 634,386 | 471,729 |
| Travel and training | 119,832 | 70,997 | 14,951 | 13,992 | 10,194 | 7,314 |
| Intragovernmental | 2,938,057 | 3,305,462 | 1,126,989 | 1,325,349 | 2,143,207 | 1,409,136 |
| Utilities, services, and miscellaneous | 5,016,441 | 4,766,388 | 2,172,173 | 1,740,954 | 421,492 | 1,189,089 |
| TOTAL OPERATING EXPENSES | 49,125,209 | 49,390,564 | 8,023,515 | 7,171,261 | 5,345,491 | 5,187,159 |
| OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION | 16,000,948 | 13,925,551 | 4,305,016 | 4,380,344 | 6,919,747 | 7,739,318 |
| Payment-in-lieu-of-tax | (5,623,134) | (5,701,855) | (2,227,772) | (2,192,524) | 0 | 0 |
| Depreciation | (5,817,926) | (5,926,272) | (1,873,869) | (1,916,905) | (3,053,066) | (3,015,314) |
| ROU amortization | 0 | 0 | 0 | 0 | 0 | 0 |
| OPERATING INCOME (LOSS) | 4,559,888 | 2,297,424 | 203,375 | 270,915 | 3,866,681 | 4,724,004 |
| NONOPERATING REVENUES (EXPENSES): | | | | | | |
| Investment revenue | 2,159,957 | (254,492) | 1,055,357 | (136,009) | 1,335,074 | (134,027) |
| Revenue from other governmental units | 0 | 52 | 0 | 2,844 | 0 | 6,473 |
| Miscellaneous revenue | 1,734,473 | 752,084 | 139,995 | 201,912 | 262 | 51,928 |
| Interest expense | (1,663,778) | (1,828,313) | (750,769) | (845,409) | (717,535) | (788,677) |
| Interest revenue (leases) | 0 | 0 | 0 | 0 | 0 | 0 |
| Loss on disposal of fixed assets | (12,735) | (9,186) | (23,682) | (3,374) | (2,951) | (32,735) |
| Miscellaneous expense | 0 | 0 | 0 | 0 | (92,901) | (103,399) |
| TOTAL NONOPERATING REVENUES (EXPENSES) | 2,217,917 | (1,339,855) | 420,901 | (780,036) | 521,949 | (1,000,437) |
| INCOME (LOSS) BEFORE OPERATING TRANSFERS | 6,777,805 | 957,569 | 624,276 | (509,121) | 4,388,630 | 3,723,567 |
| OPERATING TRANSFERS: | | | | | | |
| Operating transfers from other funds | 300,000 | 0 | 0 | 0 | 0 | 0 |
| Operating transfers to other funds | (376,603) | (365,959) | (99,200) | (94,164) | (36,807) | (33,451) |
| TOTAL OPERATING TRANSFERS | (76,603) | (365,959) | (99,200) | (94,164) | (36,807) | (33,451) |
| NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION | 6,701,202 | 591,610 | 525,076 | (603,285) | 4,351,823 | 3,690,116 |
| Capital contribution | 0 | 0 | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) | 6,701,202 | 591,610 | 525,076 | (603,285) | 4,351,823 | 3,690,116 |
| Amortization of contributed capital | 0 | 0 | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS | 6,701,202 | 591,610 | 525,076 | (603,285) | 4,351,823 | 3,690,116 |
| RETAINED EARNINGS, BEGINNING OF PERIOD | 129,753,660 | 136,249,027 | 116,427,952 | 110,892,557 | 224,936,924 | 212,765,279 |
| Equity transfer from other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Equity transfer to other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| RETAINED EARNINGS, END OF PERIOD | <u>\$136,454,862</u> | <u>\$136,840,637</u> | <u>\$116,953,028</u> | <u>\$110,289,272</u> | <u>\$229,288,747</u> | <u>\$216,455,395</u> |

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 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 |
| \$656,158 | \$519,135 | \$559,073 | \$780,293 | \$ 12,471,315 | \$ 12,962,498 | \$ 2,351,263 | \$ 2,363,572 | \$ - | \$ 1,535,926 |
| 301,478 | 275,032 | 1,701,654 | 1,618,045 | 3,438,662 | 3,283,956 | 319,241 | 340,342 | 0 | 1,463,652 |
| 72,047 | 186,505 | 480,776 | 459,244 | 2,846,378 | 2,423,074 | 29,258 | 44,762 | 0 | 384,542 |
| 432,719 | 418,426 | 58,567 | 958 | 13,422 | 4,520 | 15 | 874 | 0 | 5,381 |
| 114,851 | 167,661 | 423,314 | 579,496 | 2,389,742 | 2,181,390 | 337,383 | 408,799 | 0 | 318,963 |
| 297,185 | 401,676 | 220,265 | 241,392 | 1,324,201 | 1,307,718 | 177,779 | 179,658 | 0 | 453,018 |
| 1,218,280 | 1,449,300 | 2,884,576 | 2,899,135 | 10,012,405 | 9,200,658 | 863,676 | 974,435 | 0 | 2,625,556 |
| (562,122) | (930,165) | (2,325,503) | (2,118,842) | 2,458,910 | 3,761,840 | 1,487,587 | 1,389,137 | 0 | (1,089,630) |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (1,052,331) | (869,791) | (360,519) | (423,324) | (1,481,087) | (1,487,679) | (550,293) | (546,446) | 0 | (468,442) |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (1,614,453) | (1,799,956) | (2,686,022) | (2,542,166) | 977,823 | 2,274,161 | 937,294 | 842,691 | 0 | (1,558,072) |
| 299,150 | (77,916) | 51,747 | (4,058) | 967,366 | (108,919) | 117,597 | (13,681) | 0 | (22,901) |
| 641,727 | 794,313 | 140,304 | 678,518 | 0 | 97 | 0 | 0 | 0 | 79 |
| 0 | 8,863 | 11,304 | 19,921 | 201,446 | 53,091 | 0 | 0 | 0 | 158,498 |
| (125,352) | (129,818) | 0 | (421) | (76,478) | (83,447) | (147,188) | (158,701) | 0 | (17,631) |
| 18,683 | 0 | 0 | 0 | 9,507 | 0 | 287 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | (2,988) | 0 | 0 | (18,446,087) | 0 |
| 0 | 0 | 0 | 0 | (80) | (80) | (318) | (318) | 0 | 0 |
| 834,208 | 595,442 | 203,355 | 693,960 | 1,101,761 | (142,246) | (29,622) | (172,700) | (18,446,087) | 118,045 |
| (780,245) | (1,204,514) | (2,482,667) | (1,848,206) | 2,079,584 | 2,131,915 | 907,672 | 669,991 | (18,446,087) | (1,440,027) |
| 81,490 | 235,890 | 1,433,827 | 375,625 | 0 | 0 | 0 | 500,000 | 0 | 1,202,055 |
| (49,076) | (2,786) | (21,668) | (18,141) | (173,049) | (163,794) | (60,755) | (30,295) | (4,054,729) | (67,000) |
| 32,414 | 233,104 | 1,412,159 | 357,484 | (173,049) | (163,794) | (60,755) | 469,705 | (4,054,729) | 1,135,055 |
| (747,831) | (971,410) | (1,070,508) | (1,490,722) | 1,906,535 | 1,968,121 | 846,917 | 1,139,696 | (22,500,816) | (304,972) |
| 1,589,239 | 7,858,152 | 6,798 | 28,324 | 0 | 0 | 0 | 0 | 0 | 4,615,000 |
| 841,408 | 6,886,742 | (1,063,710) | (1,462,398) | 1,906,535 | 1,968,121 | 846,917 | 1,139,696 | (22,500,816) | 4,310,028 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 841,408 | 6,886,742 | (1,063,710) | (1,462,398) | 1,906,535 | 1,968,121 | 846,917 | 1,139,696 | (22,500,816) | 4,310,028 |
| 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 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$90,801,372</u> | <u>\$85,678,758</u> | <u>\$10,260,520</u> | <u>\$10,848,271</u> | <u>\$58,795,597</u> | <u>\$54,307,150</u> | <u>\$22,916,338</u> | <u>\$21,834,789</u> | <u>\$0</u> | <u>\$26,489,201</u> |

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 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 | \$ 159,695 | \$163,641 | \$ 1,843,933 | \$ 1,868,752 | \$ 114,487 | \$ 48,647 | \$ 107,875,850 | \$ 108,036,661 |
| OPERATING EXPENSES: | | | | | | | | |
| Personal services | 132,563 | 125,577 | 284,311 | 291,608 | 4,108 | 3,817 | 19,393,199 | 19,392,830 |
| Materials, supplies, and power | 20,490 | 14,403 | 75,702 | 65,887 | 444 | 253 | 38,844,792 | 39,508,172 |
| Travel and training | 0 | 0 | 1,165 | 0 | 0 | 0 | 650,865 | 522,462 |
| Intragovernmental | 44,590 | 36,311 | 80,503 | 138,085 | 2,293 | 2,112 | 9,600,929 | 9,872,764 |
| Utilities, services, and miscellaneous | 79,841 | 81,957 | 72,967 | 242,213 | 37,700 | 37,712 | 9,820,044 | 10,641,775 |
| TOTAL OPERATING EXPENSES | 277,484 | 258,248 | 514,648 | 737,793 | 44,545 | 43,894 | 78,309,829 | 79,938,003 |
| OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION | (117,789) | (94,607) | 1,329,285 | 1,130,959 | 69,942 | 4,753 | 29,566,021 | 28,098,658 |
| Payment-in-lieu-of-tax | 0 | 0 | 0 | 0 | 0 | 0 | (7,850,906) | (7,894,379) |
| Depreciation | (190,677) | (195,346) | (299,962) | (286,250) | 0 | 0 | (14,679,730) | (15,135,769) |
| ROU amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OPERATING INCOME (LOSS) | (308,466) | (289,953) | 1,029,323 | 844,709 | 69,942 | 4,753 | 7,035,385 | 5,068,510 |
| NONOPERATING REVENUES (EXPENSES): | | | | | | | | |
| Investment revenue | 18,402 | (2,246) | 230,022 | (29,362) | 4,184 | (204) | 6,238,856 | (783,815) |
| Revenue from other governmental units | 0 | 0 | 0 | 0 | 0 | 0 | 782,031 | 1,482,376 |
| Miscellaneous revenue | 0 | 0 | 0 | 0 | 0 | 0 | 2,087,480 | 1,246,297 |
| Interest expense | (238) | (1,289) | 0 | 0 | 0 | 0 | (3,481,338) | (3,853,706) |
| Loss on disposal of fixed assets | 0 | 0 | 0 | 0 | 0 | 0 | (18,485,455) | (48,283) |
| Miscellaneous expense | 0 | 0 | 0 | 0 | 0 | 0 | (93,299) | (103,797) |
| TOTAL NONOPERATING REVENUES (EXPENSES) | 18,164 | (3,535) | 230,022 | (29,362) | 4,184 | (204) | (12,923,248) | (2,060,928) |
| INCOME (LOSS) BEFORE OPERATING TRANSFERS | (290,302) | (293,488) | 1,259,345 | 815,347 | 74,126 | 4,549 | (5,887,863) | 3,007,582 |
| OPERATING TRANSFERS: | | | | | | | | |
| Operating transfers from other funds | 143,179 | 127,208 | 0 | 0 | 0 | 0 | 1,958,496 | 2,440,778 |
| Operating transfers to other funds | 0 | 0 | (98,446) | (75,342) | 0 | 0 | (4,970,333) | (850,932) |
| TOTAL OPERATING TRANSFERS | 143,179 | 127,208 | (98,446) | (75,342) | 0 | 0 | (3,011,837) | 1,589,846 |
| NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION | (147,123) | (166,280) | 1,160,899 | 740,005 | 74,126 | 4,549 | (8,899,700) | 4,597,428 |
| Capital contribution | 0 | 0 | 0 | 0 | 0 | 0 | 1,596,037 | 12,501,476 |
| NET INCOME (LOSS) | (147,123) | (166,280) | 1,160,899 | 740,005 | 74,126 | 4,549 | (7,303,663) | 17,098,904 |
| Amortization of contributed capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS | (147,123) | (166,280) | 1,160,899 | 740,005 | 74,126 | 4,549 | (7,303,663) | 17,098,904 |
| RETAINED EARNINGS, BEGINNING OF PERIOD | 6,605,449 | 6,862,643 | 18,332,845 | 16,506,512 | 171,803 | 83,884 | 698,972,126 | 669,675,882 |
| Equity transfer from other funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equity transfer to other funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RETAINED EARNINGS, END OF PERIOD | <u>\$6,458,326</u> | <u>\$6,696,363</u> | <u>\$19,493,744</u> | <u>\$17,246,517</u> | <u>\$245,929</u> | <u>\$88,433</u> | <u>\$691,668,463</u> | <u>\$686,774,786</u> |

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

| | Electric Utility Fund | | Water Utility Fund | | Sanitary Sewer Utility Fund | |
|---|--------------------------|---------------------|-----------------------|---------------------|--------------------------------|---------------------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | | | |
| Operating income (loss) | \$4,559,888 | \$2,297,424 | \$203,375 | \$270,915 | \$ 3,866,681 | \$ 4,724,004 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | | | | | | |
| Depreciation | 5,817,926 | 5,926,272 | 1,873,869 | 1,916,905 | 3,053,066 | 3,015,314 |
| Changes in assets and liabilities: | | | | | | |
| Decrease (increase) in accounts receivable | 3,741,872 | 3,495,651 | 1,747,517 | 1,270,385 | 483,181 | 807,869 |
| Decrease (increase) in due from other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Decrease (increase) in loans receivable from other funds | 5,931 | 44,403 | 0 | 0 | 0 | 0 |
| Increase (decrease) in accounts payable | (4,949,959) | (3,540,461) | (383,030) | (61,740) | (22,116) | (22,476) |
| Increase (decrease) in accrued payroll | (780,151) | (680,030) | (313,014) | (263,040) | (212,396) | (183,452) |
| Decrease (increase) in inventory | 88,963 | (2,182,400) | (245,563) | (153,138) | (76,498) | (3,645) |
| Decrease (increase) in prepaid expenses | 1,098,353 | 90,584 | 95,875 | 11,845 | 0 | 0 |
| Decrease (increase) in other assets | 0 | 0 | 0 | 0 | 18,400 | 0 |
| Increase (decrease) in accrued sales tax | (123,829) | (181,253) | (61,377) | (63,686) | 0 | 0 |
| Increase (decrease) in due to other funds | (340,481) | (352,659) | (109,692) | (127,679) | 0 | 0 |
| Increase (decrease) in lease receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| Increase (decrease) in loans payable to other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Increase (decrease) in other liabilities | (286,095) | 78,188 | 183,295 | 126,193 | 88,446 | 57,103 |
| Unrealized gain (loss) on cash equivalents | 1,169,971 | (369,112) | 572,842 | (170,189) | 714,573 | 203,406 |
| Other nonoperating revenue (expense) | 1,734,473 | 752,084 | 139,995 | 201,912 | 262 | 51,928 |
| Net cash provided by (used for) operating activities | <u>11,736,862</u> | <u>5,378,691</u> | <u>3,704,092</u> | <u>2,958,683</u> | <u>7,913,599</u> | <u>8,650,051</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | | | |
| Operating transfers in | 300,000 | 0 | 0 | 0 | 0 | 0 |
| Operating transfers out | (376,603) | (365,959) | (99,200) | (94,164) | (36,807) | (33,451) |
| Operating grants | 0 | 52 | 0 | 2,844 | 0 | 6,473 |
| Equity transfer | 0 | 0 | 0 | 0 | 0 | 0 |
| Net cash provided by (used for) noncapital financing activities | <u>(76,603)</u> | <u>(365,907)</u> | <u>(99,200)</u> | <u>(91,320)</u> | <u>(36,807)</u> | <u>(26,978)</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | | | |
| Proceeds from bonds, loans, and capital leases | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt service – interest payments | (1,645,166) | (1,801,500) | (839,074) | (929,115) | (764,418) | (921,625) |
| Debt service – principal and advance refunding payments | (6,998,367) | (6,670,367) | (4,456,173) | (4,254,173) | (4,206,627) | (4,001,500) |
| Leased and right to use financings | 0 | 0 | 0 | 0 | 0 | 0 |
| Acquisition and construction of capital assets | (2,173,133) | (2,949,536) | (968,982) | (993,107) | (1,887,461) | (2,410,960) |
| Decrease in construction contracts | (109,370) | (188,754) | (135,824) | (606,825) | (266,733) | (539,413) |
| Fiscal agent fees payments | 0 | 0 | 0 | 0 | (92,901) | (103,399) |
| Capital contributions | 0 | 0 | 0 | 0 | 0 | 0 |
| Proceeds from advances from other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 |
| Net cash provided by (used for) capital and related financing activities | <u>(10,926,036)</u> | <u>(11,610,157)</u> | <u>(6,400,053)</u> | <u>(6,783,220)</u> | <u>(7,218,140)</u> | <u>(7,976,897)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES – | | | | | | |
| Interest received | 947,316 | 126,832 | 461,369 | 40,284 | 620,501 | (331,784) |
| Bond investments sold | 0 | 0 | 0 | 0 | 0 | 0 |
| Net cash provided by (used for) investing activities | <u>947,316</u> | <u>126,832</u> | <u>461,369</u> | <u>40,284</u> | <u>620,501</u> | <u>(331,784)</u> |
| Net increase (decrease) in cash and cash equivalents | 1,681,539 | (6,470,541) | (2,333,792) | (3,875,573) | 1,279,153 | 314,392 |
| 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>\$90,342,787</u> | <u>\$96,288,554</u> | <u>\$42,900,971</u> | <u>\$41,676,638</u> | <u>\$54,551,087</u> | <u>\$50,838,706</u> |

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

| 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 |
| \$ (1,614,453) | \$ (1,799,956) | \$ (2,686,022) | \$ (2,542,166) | \$ 977,823 | \$ 2,274,161 | \$ 937,294 | \$ 842,691 | \$ - | \$ (1,558,072) |
| 1,052,331 | 869,791 | 360,519 | 423,324 | 1,481,087 | 1,487,679 | 550,293 | 546,446 | 0 | 468,442 |
| 23,452 | 2,668 | 5,772 | 3,176 | 430,901 | 336,405 | 39,329 | 42,937 | 1,832 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (96,185) | (88,261) | 55,003 | (1,444) | 1,101,163 | (258,843) | 61 | (44,658) | (66,871) | 6,389 |
| (26,861) | (22,977) | (173,951) | (163,498) | (344,075) | (293,946) | (30,630) | (29,153) | (308,756) | (161,534) |
| 0 | 0 | 0 | 0 | 182,466 | (192,219) | 0 | 0 | 51,911 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 311 | 4,000 | 0 | 0 | 121 | 204 | 0 | 0 | 0 | 0 |
| (25) | (18) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 510,647 | 263,750 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34,893 | 0 | 0 | 0 | 47,789 | 0 | 23,692 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | (138) | 0 | 68,289 | (10,885) | (5,356) | 287,251 | 1,029,103 | 5,272 |
| 159,966 | 97,800 | 5,373 | 5,373 | 529,742 | 136,117 | (62,312) | 17,461 | 0 | 28,802 |
| 0 | 8,863 | 11,304 | 19,921 | 201,446 | 53,091 | 0 | 0 | 0 | 158,498 |
| (466,571) | (928,090) | (1,911,493) | (1,991,564) | 4,676,752 | 3,531,764 | 1,452,371 | 1,662,975 | 707,219 | (1,052,203) |
| 81,490 | 235,890 | 1,433,827 | 375,625 | 0 | 0 | 0 | 500,000 | 0 | 1,202,055 |
| (49,076) | (2,786) | (21,668) | (18,141) | (173,049) | (163,794) | (60,755) | (30,295) | (4,054,729) | (67,000) |
| 641,727 | 1,251,566 | 138,674 | 678,252 | 0 | 97 | 0 | 0 | 0 | 79 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 674,141 | 1,484,670 | 1,550,833 | 1,035,736 | (173,049) | (163,697) | (60,755) | 469,705 | (4,054,729) | 1,135,134 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (111,134) | (134,141) | 0 | (421) | (68,429) | (87,278) | (150,913) | (186,090) | 0 | (17,631) |
| (470,000) | (455,000) | 0 | 0 | (322,414) | (310,000) | (1,133,414) | (1,095,000) | 0 | 0 |
| (43,150) | 0 | 0 | 0 | (51,863) | 0 | (23,777) | 0 | 0 | 0 |
| (3,696,735) | 630,530 | (441,233) | (1,108,511) | (1,754,762) | (1,522,847) | (403,229) | (538,786) | 523,151 | (273,988) |
| (3,337,487) | (4,009,568) | (17,640) | (14,882) | (16,651) | (26,805) | 1,128 | (27,978) | 0 | (372,873) |
| 0 | 0 | 0 | 0 | (80) | (80) | (318) | (318) | 0 | 0 |
| 3,328,727 | 10,776,179 | 50,932 | 37,337 | 0 | 0 | 0 | 0 | 0 | 4,615,000 |
| 0 | 0 | 0 | 0 | (120,450) | (117,772) | 0 | 0 | (861,800) | (173,254) |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (4,329,779) | 6,808,000 | (407,941) | (1,086,477) | (2,334,649) | (2,064,782) | (1,710,523) | (1,848,172) | (338,649) | 3,777,254 |
| 133,264 | (172,104) | 45,438 | (8,187) | 418,111 | (241,639) | 177,580 | (30,691) | 0 | (52,608) |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 133,264 | (172,104) | 45,438 | (8,187) | 418,111 | (241,639) | 177,580 | (30,691) | 0 | (52,608) |
| (3,988,945) | 7,192,476 | (723,163) | (2,050,492) | 2,587,165 | 1,061,646 | (141,327) | 253,817 | (3,686,159) | 3,807,577 |
| 15,911,705 | 27,308,149 | 2,625,706 | 3,902,860 | 36,637,074 | 32,271,380 | 4,487,294 | 4,097,550 | 3,686,159 | 3,776,795 |
| <u>\$11,922,760</u> | <u>\$34,500,625</u> | <u>\$1,902,543</u> | <u>\$1,852,368</u> | <u>\$39,224,239</u> | <u>\$33,333,026</u> | <u>\$4,345,967</u> | <u>\$4,351,367</u> | <u>\$0</u> | <u>\$7,584,372</u> |

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 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) | (\$308,466) | (\$289,953) | \$ 1,029,323 | \$ 844,709 | \$ 69,942 | \$ 4,753 | \$ 7,035,385 | \$ 5,068,510 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | | | | | | | | |
| Depreciation | 190,677 | 195,346 | 299,962 | 286,250 | 0 | 0 | 14,679,730 | 15,135,769 |
| Changes in assets and liabilities: | | | | | | | | |
| Decrease (increase) in accounts receivable | (10,371) | 29,041 | 44,607 | 34,943 | 23,766 | 4,112 | 6,531,858 | 6,027,187 |
| Decrease (increase) in due from other funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Decrease (increase) in loans receivable from other funds | 0 | 0 | 0 | 0 | 0 | 0 | 5,931 | 44,403 |
| Increase (decrease) in accounts payable | (5,417) | (10,985) | (1,262) | (7,264) | (276) | (1,979) | (4,368,889) | (4,031,722) |
| Increase (decrease) in accrued payroll | (12,660) | (10,289) | (25,937) | (23,411) | (391) | (424) | (2,228,822) | (1,831,754) |
| Decrease (increase) in inventory | 3,270 | 3,608 | 0 | 0 | 0 | 0 | 4,549 | (2,527,794) |
| Decrease (increase) in prepaid expenses | 0 | 0 | 0 | 0 | 0 | 0 | 1,194,228 | 102,429 |
| Decrease (increase) in other assets | 897 | 0 | 22 | (5,000) | 0 | 0 | 19,751 | (796) |
| Increase (decrease) in accrued sales tax | 0 | 0 | 0 | 0 | 0 | 0 | (185,231) | (244,957) |
| Increase (decrease) in due to other funds | 0 | 0 | 0 | 0 | 0 | 0 | 60,474 | (216,588) |
| Increase (decrease) in lease receivable | 0 | 0 | 0 | 0 | 0 | 0 | 106,374 | 0 |
| Increase (decrease) in loans payable to other funds | (4,401) | (38,473) | 0 | 0 | 0 | 0 | (4,401) | (38,473) |
| Increase (decrease) in other liabilities | 0 | 0 | 0 | 0 | 0 | 0 | 1,077,544 | 543,122 |
| Unrealized gain (loss) on cash equivalents | 10,125 | (2,811) | 126,614 | 36,509 | 2,423 | (253) | 3,229,317 | (16,897) |
| Other nonoperating revenue (expense) | 0 | 0 | 0 | 0 | 0 | 0 | 2,087,480 | 1,246,297 |
| Net cash provided by (used for) operating activities | <u>(136,346)</u> | <u>(124,516)</u> | <u>1,473,329</u> | <u>1,166,736</u> | <u>95,464</u> | <u>6,209</u> | <u>29,245,278</u> | <u>19,258,736</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | | | | | |
| Operating transfers in | 143,179 | 127,208 | 0 | 0 | 0 | 0 | 1,958,496 | 2,440,778 |
| Operating transfers out | 0 | 0 | (98,446) | (75,342) | 0 | 0 | (4,970,333) | (850,932) |
| Operating grants | 0 | 0 | 0 | 0 | 0 | 0 | 780,401 | 1,939,363 |
| Equity transfer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net cash provided by (used for) noncapital financing activities | <u>143,179</u> | <u>127,208</u> | <u>(98,446)</u> | <u>(75,342)</u> | <u>0</u> | <u>0</u> | <u>(2,231,436)</u> | <u>3,529,209</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | | | | | |
| Proceeds from bonds, loans, and capital leases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt service – interest payments | (238) | (1,289) | 0 | 0 | 0 | 0 | (3,579,372) | (4,079,090) |
| Debt service – principal and advance refunding payments | (1,530) | (5,930) | 0 | 0 | 0 | 0 | (17,588,525) | (16,791,970) |
| Leased and right to use financings | 0 | 0 | 0 | 0 | 0 | 0 | (118,790) | 0 |
| Acquisition and construction of capital assets | (1) | (21,688) | (446,555) | (221,827) | 0 | 0 | (11,248,940) | (9,410,720) |
| Decrease in construction contracts | 0 | 0 | (220,181) | (30,462) | 0 | 0 | (4,102,758) | (5,817,560) |
| Fiscal agent fees payments | 0 | 0 | 0 | 0 | 0 | 0 | (93,299) | (103,797) |
| Capital contributions | 0 | 0 | 0 | 0 | 0 | 0 | 3,379,659 | 15,428,516 |
| Proceeds from advances from other funds | 0 | 0 | 0 | 0 | 0 | 0 | (982,250) | (291,026) |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net cash provided by (used for) capital and related financing activities | <u>(1,769)</u> | <u>(28,907)</u> | <u>(666,736)</u> | <u>(252,289)</u> | <u>0</u> | <u>0</u> | <u>(34,334,275)</u> | <u>(21,065,647)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES – | | | | | | | | |
| Interest received | 8,041 | 657 | 103,408 | (65,163) | 1,671 | 52 | 2,916,699 | (734,351) |
| Bond investments sold | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net cash provided by (used for) investing activities | <u>8,041</u> | <u>657</u> | <u>103,408</u> | <u>(65,163)</u> | <u>1,671</u> | <u>52</u> | <u>2,916,699</u> | <u>(734,351)</u> |
| Net increase (decrease) in cash and cash equivalents | 13,105 | (25,558) | 811,555 | 773,942 | 97,135 | 6,261 | (4,403,734) | 987,947 |
| CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD | <u>733,483</u> | <u>695,859</u> | <u>8,890,937</u> | <u>8,150,223</u> | <u>98,942</u> | <u>43,371</u> | <u>260,239,245</u> | <u>279,081,807</u> |
| CASH AND CASH EQUIVALENTS AT END OF PERIOD | <u>\$746,588</u> | <u>\$670,301</u> | <u>\$9,702,492</u> | <u>\$8,924,165</u> | <u>\$196,077</u> | <u>\$49,632</u> | <u>\$255,835,511</u> | <u>\$280,069,754</u> |

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 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 | \$36,501,096 | \$47,697,266 | \$6,227,084 | \$5,066,912 | \$19,517,450 | \$14,254,729 |
| Restricted assets – cash and cash equivalents | 53,841,691 | 48,591,288 | 36,673,887 | 36,609,726 | 35,033,637 | 36,583,977 |
| CASH AND CASH EQUIVALENTS AT END OF PERIOD | <u>\$90,342,787</u> | <u>\$96,288,554</u> | <u>\$42,900,971</u> | <u>\$41,676,638</u> | <u>\$54,551,087</u> | <u>\$50,838,706</u> |
| NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | | | |
| Contributed water and sewer lines | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Construction contracts payable | 143,261 | 69,161 | 13,535 | 210,696 | 579 | 33,764 |
| TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES | <u>\$143,261</u> | <u>\$69,161</u> | <u>\$13,535</u> | <u>\$210,696</u> | <u>\$579</u> | <u>\$33,764</u> |

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

| 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 |
| \$349,077 | \$2,038,207 | \$0 | \$0 | \$19,094,296 | \$13,699,820 | \$1,925,624 | \$1,744,501 | \$ - | \$2,611,666 |
| 11,573,683 | 32,462,418 | 1,902,543 | 1,852,368 | 20,129,943 | 19,633,206 | 2,420,343 | 2,606,866 | 0 | 4,972,706 |
| <u>\$11,922,760</u> | <u>\$34,500,625</u> | <u>\$1,902,543</u> | <u>\$1,852,368</u> | <u>\$39,224,239</u> | <u>\$33,333,026</u> | <u>\$4,345,967</u> | <u>\$4,351,367</u> | <u>\$0</u> | <u>\$7,584,372</u> |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10,062 | 630,530 | 0 | 785 | 0 | 10,008 | 1,128 | 683 | 0 | 51,129 |
| <u>\$10,062</u> | <u>\$630,530</u> | <u>\$0</u> | <u>\$785</u> | <u>\$0</u> | <u>\$10,008</u> | <u>\$1,128</u> | <u>\$683</u> | <u>\$0</u> | <u>\$51,129</u> |

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

| | <u>Railroad Fund</u> | | <u>Storm Water Utility Fund</u> | | <u>Transload Fund</u> | | <u>TOTAL</u> | |
|---|--------------------------|------------------|-------------------------------------|--------------------|---------------------------|-----------------|-----------------------|-----------------------|
| | <u>2023</u> | <u>2022</u> | <u>2023</u> | <u>2022</u> | <u>2023</u> | <u>2022</u> | <u>2023</u> | <u>2022</u> |
| RECONCILIATION OF CASH AND CASH EQUIVALENTS: | | | | | | | | |
| Cash and cash equivalents | \$300,362 | \$324,075 | \$ 2,734,995 | \$ 2,151,377 | \$ 196,077 | \$ 49,632 | \$ 86,846,061 | \$ 89,638,185 |
| Restricted assets – cash and cash equivalents | 446,226 | 346,226 | 6,967,497 | 6,772,788 | 0 | 0 | 168,989,450 | 190,431,569 |
| CASH AND CASH EQUIVALENTS AT END OF PERIOD | <u>\$746,588</u> | <u>\$670,301</u> | <u>\$9,702,492</u> | <u>\$8,924,165</u> | <u>\$196,077</u> | <u>\$49,632</u> | <u>\$ 255,835,511</u> | <u>\$ 280,069,754</u> |
| NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | | | | | |
| Contributed water and sewer lines | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$ - | \$ - |
| Construction contracts payable | 0 | 0 | 54 | 4,050 | 0 | 0 | 168,619 | 1,010,806 |
| TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES | <u>\$0</u> | <u>\$0</u> | <u>\$54</u> | <u>\$4,050</u> | <u>\$0</u> | <u>\$0</u> | <u>\$ 155,084</u> | <u>\$ 800,110</u> |

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

| | <u>2023</u> | <u>2022</u> |
|------------------------------------|-------------------|-------------------|
| OPERATING REVENUES: | | |
| Residential sales | \$25,770,805 | \$26,183,726 |
| Commercial and industrial sales | 26,637,464 | 26,119,064 |
| Intragovernmental sales | 629,345 | 616,691 |
| Street lighting and traffic signs | 4,433 | 4,433 |
| Sales to public authorities | 6,608,119 | 6,475,251 |
| Sales for resale | 292,144 | 622,723 |
| Miscellaneous | <u>5,183,847</u> | <u>3,294,227</u> |
| TOTAL OPERATING REVENUES | <u>65,126,157</u> | <u>63,316,115</u> |
| OPERATING EXPENSES: | | |
| Production: | | |
| Operations | | |
| Supervision and engineering | 478,343 | 425,997 |
| Steam expenses | 504,631 | 251,648 |
| Electrical expenses | 136,995 | 219,042 |
| Miscellaneous steam power expenses | 115,376 | 90,278 |
| Fuel – gas and biomass | 158,443 | 8,012 |
| Fuel – biomass | <u>0</u> | <u>0</u> |
| Total Operations | <u>1,393,788</u> | <u>994,977</u> |
| Maintenance | | |
| Supervision and engineering | 75,011 | 78,810 |
| Maintenance of structures | 278,274 | 397,303 |
| Maintenance of boiler plants | 65,838 | 64,495 |
| Maintenance of electrical plant | 27,828 | 48,639 |
| Maintenance – other | <u>934,750</u> | <u>531,980</u> |
| Total Maintenance | <u>1,381,701</u> | <u>1,121,227</u> |
| Other: | | |
| Purchased power | 31,100,892 | 32,217,172 |
| Fuel | 389,438 | 1,009,950 |
| Transportation | <u>0</u> | <u>0</u> |
| Total Other | <u>31,490,330</u> | <u>33,227,122</u> |
| Total Production | <u>34,265,819</u> | <u>35,343,326</u> |
| Transmission and Distribution: | | |
| Operations: | | |
| Supervision and engineering | 334,131 | 344,497 |
| Load dispatching | 812,930 | 793,912 |
| Station | 68,400 | 61,364 |
| Overhead line | 160,246 | 297,807 |
| Underground line | 206,697 | 231,843 |
| Street lighting and signal system | 0 | 2 |
| Meter services | 36,714 | 44,449 |
| Customer installation | 0 | 0 |
| Miscellaneous distribution | 582,840 | 520,960 |
| Transportation | 297,586 | 221,927 |
| Storeroom | 0 | 0 |
| Rents | 0 | 0 |
| Transmission of electricity | <u>79,314</u> | <u>84,649</u> |
| Total Operations | <u>2,578,858</u> | <u>2,601,410</u> |

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

| | <u>2023</u> | <u>2022</u> |
|---|---------------------|---------------------|
| Maintenance: | | |
| Supervision and engineering | \$0 | \$0 |
| Maintenance of structures | 0 | 0 |
| Maintenance of station equipment | 503,587 | 442,503 |
| Maintenance of overhead lines | 3,899,527 | 3,217,280 |
| Maintenance of underground lines | 1,031,943 | 715,379 |
| Maintenance of line transformer | 3,349 | (34) |
| Maintenance of street lights and signal system | 183,067 | 146,530 |
| Maintenance of meters | 276,128 | 341,791 |
| Maintenance of miscellaneous distribution plant | <u>381,590</u> | <u>430,159</u> |
| Total Maintenance | <u>6,279,191</u> | <u>5,293,608</u> |
| Total Transmission and Distribution | <u>8,858,049</u> | <u>7,895,018</u> |
| Accounting and Collection: | | |
| Meter reading | 249,493 | 172,972 |
| Customer records and collection | 1,787,145 | 2,472,450 |
| Uncollectible accounts | <u>214,424</u> | <u>217,852</u> |
| Total Accounting and Collection | <u>2,251,062</u> | <u>2,863,274</u> |
| Administrative and General: | | |
| Salaries | 1,234,938 | 1,115,524 |
| Property insurance | 764,270 | 566,456 |
| Office supplies and expense | 237,919 | 249,041 |
| Communication services | 0 | 0 |
| Maintenance of communication equipment | 0 | 0 |
| Outside services employed | 236,048 | 174,690 |
| Miscellaneous general expense | 1 | 0 |
| Merchandise/jobbing and contract work | 0 | 0 |
| Demonstrating and selling | 23,994 | 22,960 |
| Injuries and damages | 0 | 0 |
| Energy conservation | <u>1,253,109</u> | <u>1,160,275</u> |
| Total Administrative and General | <u>3,750,279</u> | <u>3,288,946</u> |
| TOTAL OPERATING EXPENSES | <u>49,125,209</u> | <u>49,390,564</u> |
| OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION | <u>\$16,000,948</u> | <u>\$13,925,551</u> |

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

| | <u>2023</u> | <u>2022</u> |
|--|-------------------|-------------------|
| OPERATING REVENUES: | | |
| Residential sales | \$8,349,868 | \$7,874,882 |
| Commercial and industrial sales | 3,615,779 | 3,235,612 |
| Miscellaneous | <u>362,884</u> | <u>441,111</u> |
| TOTAL OPERATING REVENUES | <u>12,328,531</u> | <u>11,551,605</u> |
| OPERATING EXPENSES: | | |
| Production: | | |
| Source of supply: | | |
| Operating supervision and engineering | 0 | 0 |
| Operating labor and expense | 136,693 | 121,154 |
| Purchase of water for resale | 5,473 | 5,721 |
| Maintenance of wells | 182,264 | 91,523 |
| Miscellaneous | <u>990</u> | <u>949</u> |
| Total Source of Supply | <u>325,420</u> | <u>219,347</u> |
| Power and Pumping | | |
| Supervision and engineering | 0 | 0 |
| Operating labor and expense | 113,043 | 98,995 |
| Maintenance of structures and improvements | 32,443 | 47,929 |
| Maintenance of pumping equipment | 123,492 | 86,033 |
| Power purchased | 968 | 919 |
| Miscellaneous | <u>938,234</u> | <u>877,033</u> |
| Total Power and Pumping | <u>1,208,180</u> | <u>1,110,909</u> |
| Purification: | | |
| Supplies and expense | 76,407 | 26,556 |
| Labor | 246,816 | 218,922 |
| Chemicals | 600,767 | 494,906 |
| Maintenance of purification equipment | <u>182,978</u> | <u>83,180</u> |
| Total Purification | <u>1,106,968</u> | <u>823,564</u> |
| Total Production | <u>2,640,568</u> | <u>2,153,820</u> |
| Transmission and Distribution: | | |
| Operations: | | |
| Supervision and engineering | 450,325 | 210,574 |
| Maps and records | 300,054 | 260,842 |
| Transmission and distributions lines | 130,581 | 56,709 |
| Meter | <u>100</u> | <u>19,142</u> |
| Total Operations | <u>881,060</u> | <u>547,267</u> |

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

| | <u>2023</u> | <u>2022</u> |
|---|--------------------|--------------------|
| Maintenance: | | |
| Supervision and engineering | \$0 | \$0 |
| Maintenance of structures and improvements | 0 | 0 |
| Maintenance of transmission/distribution lines | 1,167,900 | 973,793 |
| Maintenance of distribution reservoirs | 1,756 | 1,115 |
| Maintenance of services | 488,991 | 571,678 |
| Maintenance of meters | 312,483 | 243,150 |
| Maintenance of hydrants | 78,305 | 124,307 |
| Maintenance of miscellaneous plants | <u>0</u> | <u>0</u> |
| Total Maintenance | <u>2,049,435</u> | <u>1,914,043</u> |
| Other: | | |
| Stores | 0 | 0 |
| Transportation | <u>149,261</u> | <u>151,726</u> |
| Total Other | <u>149,261</u> | <u>151,726</u> |
| Total Transmission and Distribution | <u>3,079,756</u> | <u>2,613,036</u> |
| Accounting and Collection: | | |
| Meter reading | 164,803 | 126,913 |
| Billing and accounting | 798,140 | 1,078,914 |
| Uncollectible accounts | <u>58,932</u> | <u>68,074</u> |
| Total Accounting and Collection | <u>1,021,875</u> | <u>1,273,901</u> |
| Administrative and General: | | |
| General office salaries | 642,981 | 543,775 |
| Insurance | 248,676 | 180,868 |
| Special service | 0 | 0 |
| Office supplies and expense | 43,942 | 71,361 |
| Rent | 0 | 0 |
| Injuries and damages | 0 | 0 |
| Miscellaneous | 0 | 0 |
| Energy conservation | 345,717 | 334,500 |
| Merchandise/jobbing and contract work | <u>0</u> | <u>0</u> |
| Total Administrative and General | <u>1,281,316</u> | <u>1,130,504</u> |
| TOTAL OPERATING EXPENSES | <u>8,023,515</u> | <u>7,171,261</u> |
| OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION | <u>\$4,305,016</u> | <u>\$4,380,344</u> |

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

| | <u>2023</u> | <u>2022</u> |
|--|--------------------|--------------------|
| OPERATING REVENUES: | | |
| Charges for Services: | | |
| Sewer charges | \$ 12,265,238 | \$ 12,926,477 |
| OPERATING EXPENSES: | | |
| Administration: | | |
| Personal services | 730,522 | 681,779 |
| Materials and supplies | 16,020 | 21,804 |
| Travel and training | 6,345 | 5,473 |
| Intragovernmental | 1,062,362 | 884,341 |
| Utilities, services, and miscellaneous | 213,130 | 224,583 |
| Total Administration | <u>2,028,379</u> | <u>1,817,980</u> |
| Treatment Plant: | | |
| Personal services | 952,136 | 962,790 |
| Materials and supplies | 522,234 | 341,584 |
| Travel and training | 2,902 | 1,821 |
| Intragovernmental | 753,381 | 263,073 |
| Utilities, services and miscellaneous | 83,223 | 790,775 |
| Total Treatment Plant | <u>2,313,876</u> | <u>2,360,043</u> |
| Pump Stations: | | |
| Personal services | 63,721 | 60,707 |
| Materials and supplies | 7,187 | 5,988 |
| Travel and training | 120 | 20 |
| Intragovernmental | 69,470 | 27,736 |
| Utilities, services, and miscellaneous | 102,128 | 118,704 |
| Total Pump Stations | <u>242,626</u> | <u>213,155</u> |
| Maintenance: | | |
| Personal services | 389,833 | 404,615 |
| Materials and supplies | 88,945 | 102,353 |
| Travel and training | 827 | 0 |
| Intragovernmental | 257,994 | 233,986 |
| Utilities, services, and miscellaneous | 23,011 | 55,027 |
| Total Maintenance | <u>760,610</u> | <u>795,981</u> |
| TOTAL OPERATING EXPENSES | <u>5,345,491</u> | <u>5,187,159</u> |
| OPERATING INCOME BEFORE DEPRECIATION | <u>\$6,919,747</u> | <u>\$7,739,318</u> |

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

| | <u>2023</u> | <u>2022</u> |
|---|--------------------|--------------------|
| OPERATING REVENUES: | | |
| Charges for Services: | | |
| Commissions | \$ 216,552 | \$ 181,748 |
| Rentals | 115,796 | 113,018 |
| Landing fees | 108,710 | 23,495 |
| Law enforcement fees | 38,757 | 27,622 |
| Passenger facility charges | 156,626 | 163,332 |
| Miscellaneous | <u>19,717</u> | <u>9,920</u> |
| TOTAL OPERATING REVENUES | <u>656,158</u> | <u>519,135</u> |
| OPERATING EXPENSES: | | |
| Administration: | | |
| Personal services | 155,637 | 149,264 |
| Materials and supplies | 1,544 | 1,050 |
| Travel and training | 15,941 | 8,926 |
| Intragovernmental | 63,033 | 121,346 |
| Utilities, services, and miscellaneous | <u>139,004</u> | <u>251,482</u> |
| Total Administration | <u>375,159</u> | <u>532,068</u> |
| Airfield Areas: | | |
| Personal services | 121,801 | 94,475 |
| Materials and supplies | 43,201 | 155,717 |
| Travel and training | 2,365 | 0 |
| Intragovernmental | 34,994 | 36,184 |
| Utilities, services, and miscellaneous | <u>24,527</u> | <u>47,675</u> |
| Total Airfield Areas | <u>226,888</u> | <u>334,051</u> |
| Terminal Areas: | | |
| Personal services | 24,040 | 31,190 |
| Materials and supplies | 15,293 | 10,910 |
| Intragovernmental | 16,789 | 8,857 |
| Utilities, services, and miscellaneous | <u>130,169</u> | <u>99,465</u> |
| Total Terminal Areas | <u>186,291</u> | <u>150,422</u> |
| Public Safety: | | |
| Personal services | 0 | 0 |
| Materials and supplies | 11,322 | 14,162 |
| Travel and training | 414,413 | 409,500 |
| Intragovernmental | 0 | 0 |
| Utilities, services, and miscellaneous | <u>3,485</u> | <u>3,054</u> |
| Total Public Safety | <u>429,220</u> | <u>426,716</u> |
| Snow Removal: | | |
| Personal services | 0 | 0 |
| Materials and supplies | 0 | 0 |
| Intragovernmental | 0 | 0 |
| Utilities, services, and miscellaneous | <u>0</u> | <u>0</u> |
| Total Snow Removal | <u>0</u> | <u>0</u> |
| Concessions: | | |
| Personal services | 0 | 103 |
| Materials and supplies | 687 | 4,666 |
| Intragovernmental | 35 | 0 |
| Utilities, services, and miscellaneous | <u>0</u> | <u>0</u> |
| Total Concessions | <u>722</u> | <u>4,769</u> |
| TOTAL OPERATING EXPENSES | <u>1,218,280</u> | <u>1,448,026</u> |
| OPERATING LOSS BEFORE DEPRECIATION | <u>(\$562,122)</u> | <u>(\$928,891)</u> |

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

| | <u>2023</u> | <u>2022</u> |
|--|----------------------|----------------------|
| OPERATING REVENUES: | | |
| Charges for Services: | | |
| Fares | \$ - | \$ - |
| School passes | 0 | 0 |
| Specials | 42,002 | 49,648 |
| University of Missouri Shuttle reimbursement | 503,168 | 703,794 |
| Paratransit | 13,838 | 26,851 |
| Miscellaneous | 65 | 0 |
| | <u>559,073</u> | <u>780,293</u> |
| TOTAL OPERATING REVENUES | | |
| OPERATING EXPENSES: | | |
| General Operations: | | |
| Personal services | 907,826 | 904,728 |
| Materials and supplies | 202,219 | 213,248 |
| Travel and training | 595 | 958 |
| Intragovernmental | 295,829 | 346,348 |
| Utilities, services, and miscellaneous | 191,015 | 167,392 |
| | <u>1,597,484</u> | <u>1,632,674</u> |
| Total General Operations | | |
| University of Missouri Shuttle Service: | | |
| Personal services | 189,588 | 516,699 |
| Materials and supplies | 143,371 | 81,884 |
| Travel and training | 57,972 | 0 |
| Intragovernmental | 46,668 | 108,147 |
| Utilities, services, and miscellaneous | 0 | 23,512 |
| | <u>437,599</u> | <u>730,242</u> |
| Total University of Missouri Shuttle Service | | |
| Paratransit: | | |
| Personal services | 604,240 | 196,618 |
| Materials and supplies | 135,186 | 164,112 |
| Travel and training | 0 | 0 |
| Intragovernmental | 80,817 | 125,001 |
| Utilities, services, and miscellaneous | 29,250 | 50,488 |
| | <u>849,493</u> | <u>536,219</u> |
| Total Paratransit | | |
| FastCAT: | | |
| Personal services | 0 | 0 |
| Materials and supplies | 0 | 0 |
| Intragovernmental | 0 | 0 |
| Utilities, services, and miscellaneous | 0 | 0 |
| | <u>0</u> | <u>0</u> |
| TOTAL OPERATING EXPENSES | | |
| | <u>2,884,576</u> | <u>2,899,135</u> |
| OPERATING LOSS BEFORE DEPRECIATION | | |
| | <u>(\$2,325,503)</u> | <u>(\$2,118,842)</u> |

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

| | <u>2023</u> | <u>2022</u> |
|--|--------------------|--------------------|
| OPERATING REVENUES: | | |
| Charges for Services: | | |
| Collection charges | \$ 9,447,653 | \$ 9,389,776 |
| Landfill fees | 2,748,413 | 3,324,760 |
| Bag sales | 143,335 | 111,807 |
| Compost sales | 628 | 393 |
| Miscellaneous | 131,286 | 135,762 |
| TOTAL OPERATING REVENUES | <u>12,471,315</u> | <u>12,962,498</u> |
| OPERATING EXPENSES: | | |
| Administration: | | |
| Personal services | 598,419 | 580,024 |
| Materials and supplies | 28,535 | 17,953 |
| Travel and training | 9,837 | 3,335 |
| Intragovernmental | 1,179,131 | 846,229 |
| Utilities, services, and miscellaneous | 196,864 | 212,549 |
| Total Administration | <u>2,012,786</u> | <u>1,660,090</u> |
| Commercial: | | |
| Personal services | 739,731 | 663,090 |
| Materials and supplies | 778,284 | 586,033 |
| Travel and training | 861 | 0 |
| Intragovernmental, | 304,122 | 322,399 |
| Utilities, services, and miscellaneous | 137,043 | 154,515 |
| Total Commercial | <u>1,960,041</u> | <u>1,726,037</u> |
| Residential: | | |
| Personal services | 740,638 | 574,745 |
| Materials and supplies | 518,577 | 838,621 |
| Travel and training | 415 | 0 |
| Intragovernmental | 311,075 | 389,181 |
| Utilities, services, and miscellaneous | 373,025 | 404,176 |
| Total Residential | <u>1,943,730</u> | <u>2,206,723</u> |
| Landfill: | | |
| Personal services | 482,499 | 487,757 |
| Materials and supplies | 464,543 | 406,154 |
| Travel and training | 1,598 | 0 |
| Intragovernmental | 231,544 | 257,357 |
| Utilities, services, and miscellaneous | 431,024 | 445,652 |
| Total Landfill | <u>1,611,208</u> | <u>1,596,920</u> |
| Recycling: | | |
| Personal services | 877,375 | 978,340 |
| Materials and supplies | 1,056,439 | 574,313 |
| Travel and training | 711 | 1,185 |
| Intragovernmental | 363,870 | 366,224 |
| Utilities, services, and miscellaneous | 186,245 | 90,826 |
| Total Recycling | <u>2,484,640</u> | <u>2,010,888</u> |
| TOTAL OPERATING EXPENSES | <u>10,012,405</u> | <u>9,200,658</u> |
| OPERATING INCOME BEFORE DEPRECIATION | <u>\$2,458,910</u> | <u>\$3,761,840</u> |

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

| | <u>2023</u> | <u>2022</u> |
|--|-------------------------------|-------------------------------|
| OPERATING REVENUES: | | |
| Charges for Services: | | |
| Meters | \$ 698,259 | \$ 714,197 |
| Garages | 1,080,797 | 1,352,034 |
| Reserved lots | 517,802 | 269,387 |
| Other | <u>54,405</u> | <u>27,954</u> |
| TOTAL OPERATING REVENUES | <u>2,351,263</u> | <u>2,363,572</u> |
| OPERATING EXPENSES: | | |
| General Operations: | | |
| Personal services | 319,241 | 340,342 |
| Materials and supplies | 29,258 | 44,762 |
| Travel and training | 15 | 874 |
| Intragovernmental | 337,383 | 408,799 |
| Utilities, services, and miscellaneous | <u>177,779</u> | <u>179,658</u> |
| TOTAL OPERATING EXPENSES | <u>863,676</u> | <u>974,435</u> |
| OPERATING INCOME BEFORE DEPRECIATION | <u><u>\$1,487,587</u></u> | <u><u>\$1,389,137</u></u> |

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

| | <u>2023</u> | <u>2022</u> |
|--|-------------|----------------------|
| OPERATING REVENUES: | | |
| Fees and admissions | \$ - | \$ 1,453,941 |
| Facility user charges | 0 | 45,561 |
| Youth capital improvement fees | 0 | 20,289 |
| Golf course improvement fees | 0 | 16,035 |
| Miscellaneous | 0 | 100 |
| | <u>0</u> | <u>1,535,926</u> |
| TOTAL OPERATING REVENUES | <u>0</u> | <u>1,535,926</u> |
| OPERATING EXPENSES: | | |
| Recreation Services: | | |
| Personal services | 0 | 693,665 |
| Materials and supplies | 0 | 98,241 |
| Travel and training | 0 | 4,292 |
| Intragovernmental | 0 | 134,944 |
| Utilities, services, and miscellaneous | 0 | 124,509 |
| | <u>0</u> | <u>1,055,651</u> |
| Total Recreation Services | <u>0</u> | <u>1,055,651</u> |
| Maintenance: | | |
| Personal services | 0 | 315,224 |
| Materials and supplies | 0 | 179,363 |
| Travel and training | 0 | 75 |
| Intragovernmental | 0 | 72,660 |
| Utilities, services, and miscellaneous | 0 | 207,575 |
| | <u>0</u> | <u>774,897</u> |
| Total Maintenance | <u>0</u> | <u>774,897</u> |
| Activity and Recreation Center: | | |
| Personal services | 0 | 454,763 |
| Materials and supplies | 0 | 106,938 |
| Travel and training | 0 | 1,014 |
| Intragovernmental | 0 | 111,359 |
| Utilities, services, and miscellaneous | 0 | 120,934 |
| | <u>0</u> | <u>120,934</u> |
| Total Activity and Recreation Center | <u>0</u> | <u>795,008</u> |
| TOTAL OPERATING EXPENSES | <u>0</u> | <u>2,625,556</u> |
| OPERATING LOSS BEFORE DEPRECIATION | <u>\$0</u> | <u>(\$1,089,630)</u> |

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

| | <u>2023</u> | <u>2022</u> |
|--|--------------------|-------------------|
| OPERATING REVENUES: | | |
| Switching fees | \$ 112,700 | \$ 128,960 |
| Miscellaneous | 46,995 | 34,681 |
| TOTAL OPERATING REVENUES | <u>159,695</u> | <u>163,641</u> |
| OPERATING EXPENSES: | | |
| Administration: | | |
| Personal services | 132,563 | 125,577 |
| Materials and supplies | 20,490 | 14,403 |
| Travel and training | 0 | 0 |
| Intragovernmental | 44,590 | 36,311 |
| Utilities, services, and miscellaneous | 79,841 | 81,957 |
| Total Administration | <u>277,484</u> | <u>258,248</u> |
| Transportation: | | |
| Personal services | 0 | 0 |
| Materials and supplies | 0 | 0 |
| Travel and training | 0 | 0 |
| Intragovernmental | 0 | 0 |
| Utilities, services, and miscellaneous | 0 | 0 |
| Total Transportation | <u>0</u> | <u>0</u> |
| Maintenance of Way: | | |
| Personal services | 0 | 0 |
| Materials and supplies | 0 | 0 |
| Travel and training | 0 | 0 |
| Intragovernmental | 0 | 0 |
| Utilities, services, and miscellaneous | 0 | 0 |
| Total Maintenance of Way | <u>0</u> | <u>0</u> |
| TOTAL OPERATING EXPENSES | <u>277,484</u> | <u>258,248</u> |
| OPERATING LOSS BEFORE DEPRECIATION | <u>(\$117,789)</u> | <u>(\$94,607)</u> |

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

| | <u>2023</u> | <u>2022</u> |
|--|---------------------|---------------------|
| OPERATING REVENUES: | | |
| Charges for services: | | |
| Utility charges | <u>\$ 1,843,933</u> | <u>\$ 1,868,752</u> |
| OPERATING EXPENSES: | | |
| General Operations: | | |
| Personal services | 143,221 | 141,580 |
| Materials and supplies | 498 | 810 |
| Travel and training | 128 | 0 |
| Intragovernmental | 30,806 | 38,849 |
| Utilities, services, and miscellaneous | <u>42,019</u> | <u>29,548</u> |
| Total General Operations | <u>216,672</u> | <u>210,787</u> |
| Field Operations: | | |
| Personal services | 141,090 | 150,028 |
| Materials and supplies | 75,204 | 65,077 |
| Travel and training | 1,037 | 0 |
| Intragovernmental | 49,697 | 99,236 |
| Utilities, services, and miscellaneous | <u>30,948</u> | <u>212,665</u> |
| Total Field Operations | <u>297,976</u> | <u>527,006</u> |
| TOTAL OPERATING EXPENSES | <u>514,648</u> | <u>737,793</u> |
| OPERATING INCOME BEFORE DEPRECIATION | <u>\$1,329,285</u> | <u>\$1,130,959</u> |

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

| | <u>2023</u> | <u>2022</u> |
|--|-------------------------|------------------------|
| OPERATING REVENUES: | | |
| Charges for services: | | |
| Utility charges | <u>\$ 114,487</u> | <u>\$ 48,647</u> |
| OPERATING EXPENSES: | | |
| General operations: | | |
| Personal services | 4,108 | 3,817 |
| Materials and supplies | 444 | 253 |
| Travel and training | 0 | 0 |
| Intragovernmental | 2,293 | 2,112 |
| Utilities, services, and miscellaneous | <u>37,700</u> | <u>37,712</u> |
| Total General Operations | <u>44,545</u> | <u>43,894</u> |
| TOTAL OPERATING EXPENSES | <u>44,545</u> | <u>43,894</u> |
| OPERATING INCOME BEFORE DEPRECIATION | <u><u>\$ 69,942</u></u> | <u><u>\$ 4,753</u></u> |

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
MARCH 31, 2023

| | Appropriations | Prior Years' Expenditures | Current Year Expenditures | Total Expenditures | Encumbrances | Unencumbered Appropriations |
|---|----------------------|---------------------------|---------------------------|--------------------|------------------|-----------------------------|
| SEWER: 5551 | | | | | | |
| Sewer Main Rehab (SW100) | \$ 8,955,200 | 5,101,977 | - | 5,101,977 | 3,223 | 3,850,000 |
| Annual Sewer Improvements (SW183) | 598,083 | 19,825 | - | 19,825 | - | 578,258 |
| PCCE #3 Stewart/Ridge/Med (SW198) | 1,944,030 | 819,829 | 121,141 | 940,970 | 277,387 | 725,673 |
| PCCE #8 Thilly Lathrop (SW221) | 2,395,524 | 2,221,611 | - | 2,221,611 | - | 173,913 |
| PCCE #16 Bingham/W Ridgel (SW240) | 1,545,000 | 937,849 | 40,237 | 978,086 | - | 566,914 |
| PCCE #18 Spring Valley Rd (SW241) | 149,000 | 14,052 | - | 14,052 | - | 134,948 |
| Calvert Dr Sewer Relocation (SW252) | 350,000 | - | - | - | - | 350,000 |
| PCCE #27 Grace Ellen (SW254) | 320,000 | 35,158 | 150,594 | 185,752 | - | 134,248 |
| PCCE #22 Shannon Place (SW502) | 64,186 | 64,186 | - | 64,186 | - | 0 |
| PCCE #23 Lakeshore-Edgewood (SW503) | 225,000 | 11,890 | - | 11,890 | - | 213,110 |
| PCCE #25 Glenwood/Redbud (SW504) | 377,200 | 67,481 | 74,758 | 142,239 | - | 234,961 |
| Court & Hickory Street (SW505) | 517,634 | 18,823 | - | 18,823 | - | 498,811 |
| PCCE #21-Stanford (SW507) | 125,000 | 16,401 | - | 16,401 | - | 108,599 |
| WWTP Digester Complex Impr (SW508) | 7,156,516 | 6,786,884 | - | 6,786,884 | 268,731 | 100,901 |
| N Garth Sewer Replacemnt (SW511) | 165,000 | 61,871 | - | 61,871 | - | 103,129 |
| Tupelo-larch Sewer Replacemnt (SW513) | 201,500 | 17,624 | - | 17,624 | - | 183,876 |
| 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 | - | 54 | 54 | 3,055 | 396,891 |
| WWTP Mech Screens Wetland Pump (SW520) | 4,000,000 | - | - | - | - | 4,000,000 |
| PCCE #28 Hickory Hill & Sunset (SW521) | 370,260 | - | - | - | - | 370,260 |
| PCCE #29 East Sunset Lane (SW522) | 595,000 | - | 1,634 | 1,634 | 187 | 593,179 |
| FY19 Sewer Rehab (SW524) | 3,166,000 | 1,720,429 | - | 1,720,429 | - | 1,445,571 |
| 5th to Wilkes Relief (SW525) | 394,685 | 394,685 | - | 394,685 | - | 0 |
| S Providence Sewer Replacement (SW526) | 448,500 | 22,586 | 525 | 23,111 | - | 425,389 |
| Sewer Rehab #8 (SW527) | 1,649,656 | - | 559,579 | 559,579 | - | 1,090,077 |
| Sewer Rehab #9 (SW528) | 3,038,974 | - | 747,747 | 747,747 | 2,243,451 | 47,776 |
| Sewer Rehab #10 (SW529) | 7,102,786 | - | 54 | 54 | (54) | 7,102,786 |
| Sewer Mitigation Bank (SW530) | 150,000 | - | - | - | - | 150,000 |
| PCCE #31 Oakwood Court (SW531) | 30,000 | - | 21,345 | 21,345 | 8,600 | 55 |
| PCCE #35 Richmond Avenue (SW532) | 30,000 | - | 20,176 | 20,176 | 9,769 | 55 |
| PCCE #34 Forest Hill Ct & Ridget Rd (SW533) | 80,000 | - | 32,060 | 32,060 | 33,463 | 14,477 |
| White Oak Sewer Relocation (SW540) | 150,000 | - | - | - | - | 150,000 |
| 5th to Wilkes Relief Sewer Phase II (SW542) | 394,888 | - | - | - | - | 394,888 |
| Route B Econ Dev Sewer Ext (SW543) | 832,500 | - | - | - | - | 832,500 |
| Hinkson Bank Stabilization at Clear Creek (SW544) | 120,000 | - | - | - | - | 120,000 |
| TOTAL SEWER | \$ 51,271,721 | 20,477,156 | 1,769,904 | 22,247,060 | 2,847,812 | 26,176,849 √ |
| AIRPORT: 5541 | | | | | | |
| Airport Gen Improvements (AP008) | \$ 193,580 | 78,449 | - | 78,449 | - | 115,131 |
| Realign RT H (AP090) | 2,159,531 | 1,921,472 | - | 1,921,472 | - | 238,059 |
| New Airport Terminal (AP111) | 34,305,811 | 6,975,293 | 1,589,576 | 8,564,869 | 504,209 | 25,236,733 |
| Route H (AP123) | 3,715,283 | 2,342,534 | - | 2,342,534 | - | 1,372,749 |
| COU Parking Lot (AP124) | 1,012,000 | 12,000 | 473,884 | 485,884 | - | 526,116 |
| RW 2-20 & TW A North Ext (AP125) | 10,999,508 | 5,949,656 | 7,167 | 5,956,823 | 32,170 | 5,010,515 |
| 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 | 2,822,143 | - | 2,822,143 | - | 45,886 |
| Airport Drive (AP131) | 145,793 | - | - | - | - | 145,793 |
| T/W A-South of RW 13-31-975X50 D&C (AP139) | 3,174,376 | 39,721 | 1,622,721 | 1,662,442 | 205,453 | 1,306,481 |
| Hangar 350 Apron & Extension (AP140) | 2,254,768 | 1,519,228 | - | 1,519,228 | 48,846 | 686,694 |
| Aqueous Fil Foaming (AP143) | 33,457 | 6,960 | - | 6,960 | - | 26,497 |
| Percent for Art Terminal (M0111) | 150,550 | 7,528 | 3,387 | 10,915 | - | 139,635 |
| Maintenance Percent for Art Terminal (N0111) | 38,320 | 0 | 0 | 0 | 0 | 38,320 |
| TOTAL AIRPORT: | \$ 67,867,857 | 26,989,203 | 3,696,735 | 30,685,938 | 790,678 | 36,391,241 √ |
| PARKING: 5561 | | | | | | |
| MM-10th Cherry Parking Structure (PK064) | 470,000 | 464,215 | - | 464,215 | 43 | 5,742 |
| Camera System Replacement (PK065) | 700,000 | 248,999 | 233,115 | 482,114 | 33,618 | 184,268 |
| MM-Plaza Garage (PK066) | 400,000 | 348,061 | - | 348,061 | - | 51,939 |
| MM-8th/Cherry Parking Improvement (PK067) | 751,199 | 19,175 | 1,128 | 20,303 | 23,072 | 707,824 |
| 5th/Walnut Repair (PK068) | 360,000 | 349,929 | - | 349,929 | 13 | 10,058 |
| Elevator Upgrade (PK069) | 429,504 | - | - | - | 10,752 | 418,752 |
| Garage Security Fencing (PK071) | 1,100,000 | - | 140,000 | 140,000 | 196,127 | 763,873 |

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
MARCH 31, 2023

| | Current | | | | | |
|--|----------------------|---------------------------|-------------------|--------------------|----------------|-----------------------------|
| | Appropriations | Prior Years' Expenditures | Year Expenditures | Total Expenditures | Encumbrances | Unencumbered Appropriations |
| Electric Charging Stations (PK073) | 35,000 | - | - | - | - | 35,000 |
| Garage Building Assessments (PK076) | 100,000 | - | 31,596 | 31,596 | 2,304 | 66,100 |
| 5th/Walnut Suite Renovation (PK077) | 0 | - | - | - | - | 0 |
| TOTAL PARKING: | \$ 4,345,703 | 1,430,379 | 405,839 | 1,836,218 | 265,929 | 2,243,556 |
| PUBLIC TRANSPORTATION: 5531 | | | | | | |
| Annual Transit Projects (PT050) | \$ 1,010,293 | 186,663 | 0 | 186,663 | - | 823,630 |
| LONO Electric Bus (PT061) | 2,006,300 | 1,709,007 | 35,656 | 1,744,663 | 7,864 | 253,773 |
| Replace 6 PT Vans/1 40' Bus (PT062) | 1,315,458 | 889,062 | - | 889,062 | - | 426,396 |
| Bus Shelters (PT063) | 326,900 | 101,424 | 7,722 | 109,146 | - | 217,754 |
| 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 | - | - | - | - | 2,840,750 |
| FY18-FY20 5339 Funds MO-2020-021 (PT069) | 1,575,097 | - | 0 | 0 | 351,856 | 1,223,241 |
| MO-2022-011 REPL 6 VAN (PT071) | 817,317 | - | 351,856 | 351,856 | 0 | 465,461 |
| 2022 LONO MO-2023 (PT073) | 3,435,500 | - | 46,000 | 46,000 | 494,500 | 2,895,000 |
| TOTAL PUBLIC TRANSPORTATION: | \$ 9,174,779 | 2,886,156 | 441,234 | 2,929,534 | 359,720 | 5,885,525 |
| SOLID WASTE: 5571 | | | | | | |
| Methane Gas Extract Wells (RF031) | \$ 1,799,067 | 1,454,969 | - | 1,454,969 | - | 344,098 |
| Leachate Handling & Stor (RF051) | 756,672 | 683,209 | (7,440) | 675,769 | - | 80,903 |
| MRF Phase I (RF055) | 400,000 | - | 56,204 | 56,204 | - | 343,796 |
| Landfill Cell 6 (RF059) | 5,870,155 | 5,756,498 | (2,567) | 5,753,931 | - | 116,224 |
| Landfill Fuel Station Pump Add (RF060) | 120,000 | 26,901 | 2,424 | 29,325 | - | 90,675 |
| Landfill Expansion Permitting (RF061) | 2,373,736 | 1,867,153 | 49,733 | 1,916,886 | 331,863 | 124,987 |
| Landfill Fuel Station Facility Ph2 (RF062) | 450,000 | - | 327,249 | 327,249 | - | 122,751 |
| Landfill Ops Center Bldg Imp (RF063) | 200,000 | - | - | - | - | 200,000 |
| Vehicle Storage Shelters (RF064) | 850,000 | - | - | - | - | 850,000 |
| Vehicle Wash Bays (RF065) | 1,200,000 | - | 29,363 | 29,363 | 166,388 | 1,004,249 |
| Landfill Security Gate (RF066) | 140,000 | 9,549 | - | 9,549 | - | 130,451 |
| CID Special Project (RF067) | 125,000 | 34,871 | - | 34,871 | - | 90,129 |
| 912 East Walnut (RF068) | 690,000 | 684,780 | 14 | 684,794 | - | 5,206 |
| HHW Collection Facility (RF069) | 350,000 | - | - | - | - | 350,000 |
| Small Vehicle Drop-Off Facility (RF070) | 330,000 | - | - | - | - | 330,000 |
| Parks Management Recycling Drop-Off Site (RF071) | 150,000 | - | - | - | - | 150,000 |
| Oakland Gravel Rd Recycling Drop-Off Site (RF072) | 150,000 | 8,485 | - | 8,485 | - | 141,515 |
| 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: | \$ 23,354,630 | 10,526,415 | 454,980 | 10,981,395 | 498,251 | 11,874,984 |
| STORMWATER: 5581 | | | | | | |
| Annual Projects (SS017) | \$ 513,535 | - | - | - | - | 513,535 |
| Garth at Oak Tower (SS110) | 785,000 | 578,102 | - | 578,102 | - | 206,898 |
| Annual CAM Projects (SS114) | 120,169 | 100 | - | 100 | - | 120,069 |
| Annual Downtown Tree Plant (SS115) | 125,054 | - | - | - | - | 125,054 |
| Calvert Drive (SS117) | 1,203,943 | - | - | - | - | 1,203,943 |
| Annual Property Acquis (SS118) | 250,000 | - | - | - | - | 250,000 |
| Aldeah & Ash Strm Pipe Rhb (SS123) | 211,000 | 6,126 | - | 6,126 | - | 204,874 |
| Hickman/6th and 7th (SS134) | 1,390,000 | 183,816 | - | 183,816 | 1,515 | 1,204,669 |
| Mill Creek 307 W Ahlamra (SS136) | 200,000 | 48,258 | - | 48,258 | 318 | 151,424 |
| Greenwood South (SS140) | 192,000 | 189,454 | - | 189,454 | - | 2,546 |
| Quail Drive (SS143) | 600,000 | 31,071 | 262,883 | 293,954 | - | 306,046 |
| Alan Lane (SS144) | 436,000 | 19,860 | 4,755 | 24,615 | 337 | 411,048 |
| Capri Estates Drainage (SS145) | 330,000 | - | - | - | - | 330,000 |
| FY19 Storm Water Rehab (SS146) | 235,400 | 43 | - | 43 | - | 235,357 |
| Leslie Lane Storm Water Improvement (SS147) | 95,000 | 94,016 | - | 94,016 | - | 94 |
| Bray/Longwell Drainage (SS148) | 200,000 | 10,201 | 145,547 | 155,748 | - | 44,252 |
| Rockhill Road (SS149) | 353,000 | 3,002 | - | 3,002 | - | 349,998 |
| Ross Drainage (SS150) | 200,000 | 178,559 | - | 178,559 | - | 21,441 |
| Crestridge Dr Culvert Replacement (SS151) | 525,000 | - | - | - | - | 525,000 |
| Braemore Drainage (SS152) | 30,000 | - | - | - | - | 30,000 |
| Nebraska Avenue (SS153) | 1,100,000 | - | 23,605 | 23,605 | 14,503 | 1,061,892 |
| Sexton/McBaine Drainage (SS154) | 50,000 | - | - | - | - | 50,000 |
| Worley Again East Phase I (SS155) | 60,000 | - | - | - | - | 60,000 |
| Greenwood Stewart Phase II (SS156) | 200,000 | - | - | - | - | 200,000 |
| Vandiver/Sylvan Storm Drainage (SS157) | 340,000 | - | - | - | - | 340,000 |
| Hinkson Bank Stabilization at Clear Creek (SS158) | 100,000 | - | - | - | - | 100,000 |
| Ross Street Outlet Improvement (SS1610) | 150,000 | - | 9,818 | 9,818 | - | 140,182 |
| TOTAL STORMWATER: | \$ 9,845,101 | 1,342,608 | 446,608 | 1,779,398 | 16,673 | 8,049,030 |

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
MARCH 31, 2023

| | Current | | | | | |
|---|--------------------------|---------------------------|------------------------|--------------------------|------------------------|-----------------------------|
| | Appropriations | Prior Years' Expenditures | 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 | 60,605 |
| TOTAL RAILROAD: | \$ 4,004,340 | \$ 3,207,879 | - | \$ 3,207,879 | 610,913 | 185,549 |
| 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) | 3,598,116 | 3,027,125 | 56,677 | 3,083,802 | - | 514,314 |
| 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 | 80,222 | 11,364,912 | 2,970 | 580,383 |
| Water Main Replacements (W0130) | 2,787,721 | 2,257,057 | 4,848 | 2,261,905 | - | 525,816 |
| Refurbish Deep Well for Emerge (W0140) | 550,000 | - | - | - | - | 550,000 |
| Differential Payments (W0143) | 467,387 | 292,061 | - | 292,061 | 19,057 | 156,269 |
| West Ash Pump Station Upgrade (W0145) | 3,300,000 | 427,736 | 3,849 | 431,586 | 67,899 | 2,800,515 |
| Back Up Generators (W0150) | 800,000 | - | - | - | - | 800,000 |
| Business Loop Phase 6 Main Replacement (W0200) | 1,057,561 | 44,439 | 43,978 | 88,417 | - | 969,144 |
| Brown Station RT B Peabody (W0230) | 340,000 | 3,917 | - | 3,917 | - | 336,083 |
| Meter Replacement Project (W0231) | 5,834,804 | 5,799,582 | - | 5,799,582 | - | 35,222 |
| Lime Soft Discharge Pipe (W0234) | 60,665 | - | - | - | 33,686 | 26,979 |
| Water Treatment plant Upgrade Phase 1 (W0236) | 4,501,763 | 2,553,252 | 216,832 | 2,770,083 | 202,367 | 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 | 9,178 | 551,303 | 109,179 | 202,870 |
| Country Club Drive S/E Walnut Phase 2 (W0273) | 560,000 | 13,918 | - | 13,918 | - | 546,082 |
| Well Field Valve Upgrades (W0274) | 333,700 | - | - | - | - | 333,700 |
| New Well Platfrms (W0279) | 200,000 | - | - | - | - | 200,000 |
| New Southeast Pump Station (W0280) | 3,500,000 | 634,460 | 53,668 | 688,128 | 60,542 | 2,751,330 |
| Annual Tower & Reservoir Maint (W0282) | 2,300,000 | - | - | - | 34,117 | 2,265,883 |
| Fiber to Water Facilities (W0283) | 375,000 | - | - | - | - | 375,000 |
| New Elevated Storage Project (W0286) | 3,000,000 | 2,449 | - | 2,449 | - | 2,997,551 |
| Riback RD & Blackberry WT Main (W0287) | 120,000 | - | - | - | - | 120,000 |
| S. Glenwood Ave & CT WT Main (W0288) | 143,000 | 27,371 | - | 27,371 | - | 115,629 |
| Woodbine Dr. WT Main Replacem (W0289) | 124,000 | 3,573 | - | 3,573 | - | 120,427 |
| Old63, Gordon & Charles ST M (W0290) | 300,000 | - | - | - | - | 300,000 |
| Ridgemont RD & Highridge WT Main (W0291) | 613,000 | 39,083 | - | 39,083 | - | 573,917 |
| Sinclair RD, Nifong Southampton Court (W0292) | 440,000 | - | - | - | - | 440,000 |
| Walnut, Melburn ST-William ST Lo (W0295) | 150,000 | 121,586 | 22,600 | 144,185 | - | 5,815 |
| 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 | - | 29,355 | 29,355 | 102,645 | 1,068,000 |
| RPL Alluvial Well #1 (W0301) | 700,000 | - | - | - | - | 700,000 |
| RPL Alluvial Well #10 (W0302) | 700,000 | - | - | - | - | 700,000 |
| Strawn Road Main Extension (W0303) | 600,000 | - | - | - | - | 600,000 |
| TOTAL WATER UTILITY: | \$ 59,291,299 | \$ 31,966,510 | \$ 521,206 | \$ 32,487,716 | \$ 632,462 | \$ 26,171,121 |
| ELECTRIC UTILITY: | | | | | | |
| CIP Ent. Rev Contingency (E0003) | \$ 261,364 | \$ - | \$ - | \$ - | \$ - | \$ 261,364 |
| New & Replace Transformaer & Capacitors (E0021) | 23,091,657 | 21,328,977 | 32,773 | 21,361,750 | 1,252,163 | 477,744 |
| 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 | 11,125 | 5,224,019 | - | 632,632 |
| Secondary Electric System for New Serv. (E0053) | 23,092,333 | 19,791,479 | 216,224 | 20,007,703 | 177,300 | 2,907,329 |
| Fiber Optic System Additions (E0082) | 3,599,643 | 3,245,290 | 1,253 | 3,246,543 | - | 353,100 |
| 161 & 69 kV Transmission System Repl. (E0101) | 3,670,000 | 3,606,593 | 3,985 | 3,610,578 | - | 59,422 |
| 13.8 kV Underground System Repl. (E0107) | 3,088,267 | 3,086,749 | - | 3,086,749 | - | 1,518 |
| New 13.8 kV Substation Feeder Additions (E0115) | 12,147,294 | 8,326,941 | - | 8,326,941 | - | 3,820,353 |
| 13.8 kV System - New Residential Services (E0116) | 11,635,000 | 9,308,452 | 313,015 | 9,621,467 | (5,187) | 2,018,720 |
| 13.8 kV System - New Commercial Services (E0117) | 16,106,442 | 13,701,927 | 154,720 | 13,856,647 | - | 2,249,795 |
| 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 | 105,433 | 1,028,948 | 11,451 | 23,416 |
| Mill Creek Sub Trans Connection (E0148) | 7,910,165 | 2,676,791 | - | 2,676,791 | - | 5,233,374 |
| Power Plant Substation Upgrade (E0151) | 1,500,000 | 252,315 | 3,433 | 255,749 | - | 1,244,251 |
| Replace 69 & 161 kV Circuit Breakers (E0153) | 1,719,000 | 912,379 | - | 912,379 | 667,500 | 139,121 |
| Landfill Generator Unit 4 (E0175) | 2,000,000 | 21,193 | - | 21,193 | - | 1,978,807 |
| Strrm and Enclose Equipment (E0176) | 400,000 | 210,410 | - | 210,410 | - | 189,590 |
| College Underground Univ. to Bouchelle (E0179) | 400,000 | - | - | - | - | 400,000 |
| Downtown Street Lights (E0180) | 702,000 | 385,404 | 198,618 | 584,023 | 6,418 | 111,559 |
| Mercury Vapor Street Lights (E0182) | 250,000 | 47,957 | - | 47,957 | - | 202,043 |
| Boiler 8 Upgrades (E0183) | 3,902,825 | 3,902,824 | - | 3,902,824 | - | 1 |
| Future Substation Transformer (E0184) | 1,000,000 | - | - | - | - | 1,000,000 |
| Replace Upgrade Substation Switchgear (E0189) | 200,000 | - | - | - | - | 200,000 |
| 161 & 69 kV Transformer Replacement (E0192) | 971,000 | 471,000 | - | 471,000 | - | 500,000 |
| Substation Upgrade GSTN Perche (E0194) | 1,270,026 | 134,162 | - | 134,162 | - | 1,135,864 |
| Underground Distribution Trans Path (E0198) | 100,000 | 4,432 | - | 4,432 | - | 95,568 |
| Relocation of 13.8 kV System for Streets (E0199) | 2,150,000 | 1,240,019 | 15,419 | 1,255,439 | - | 894,561 |
| 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 | 69,356 | 5,613,245 | 322,115 | 364,640 |
| MPP Decommissioning (E0208) | 1,500,000 | 911,382 | 144,228 | 1,055,610 | (97,183) | 541,573 |
| 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 | - | 895,609 | 164,097 | 190,293 |
| UMC 69KV Tie Line | 30,000 | - | - | - | - | 30,000 |
| TOTAL ELECTRIC UTILITY: | \$ 172,036,047 | \$ 133,125,520 | \$ 1,305,975 | \$ 134,431,495 | \$ 2,510,295 | \$ 35,094,257 |
| TOTAL CAPITAL PROJECTS | \$ 401,191,477.37 | \$ 231,951,826.59 | \$ 9,042,480.33 | \$ 240,586,632.92 | \$ 8,532,732.78 | \$ 152,072,111.67 |

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INTERNAL SERVICE FUNDS

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

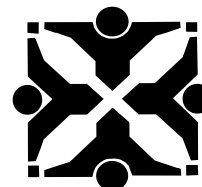
Information Technology Fund - to account for the provision of hardware infrastructure to support the computing requirements of the City, as well as developing or implementing software to improve the operating efficiencies of the departments within the City.

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

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

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

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



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CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
MARCH 31, 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 | \$2,859,141 | \$6,012,859 | 1,542,098 | \$0 | \$0 | \$52,514 |
| Accounts receivable | 3,876 | 5,592 | 0 | 0 | 0 | 18,873 |
| Grants receivable | 12,364 | 36,460 | 0 | 0 | 0 | 0 |
| Accrued interest | 0 | 1,366 | 0 | 276 | 0 | (89) |
| Due from other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Inventory | 0 | 0 | 0 | 0 | 1,288,237 | 1,197,453 |
| Other assets | 86,558 | 1,196 | 0 | 0 | 276,565 | 0 |
| Total Current Assets | 2,961,939 | 6,057,473 | 1,542,098 | 276 | 1,564,802 | 1,268,751 |
| RESTRICTED ASSETS: | | | | | | |
| Net pension asset | 2,087,259 | 3,310,950 | 0 | 0 | 1,393,877 | 2,293,333 |
| Net OPEB asset | 0 | 25,503 | 0 | 0 | 0 | 17,665 |
| Total Restricted Assets | 2,087,259 | 3,336,453 | 0 | 0 | 1,393,877 | 2,310,998 |
| OTHER ASSETS: | | | | | | |
| Lease receivable | 0 | 0 | 0 | 0 | 85,942 | 0 |
| Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Assets | 0 | 0 | 0 | 0 | 85,942 | 0 |
| FIXED ASSETS: | | | | | | |
| Property, plant, and equipment | 4,453,337 | 4,197,469 | 2,412,882 | 1,541,043 | 2,804,129 | 2,804,129 |
| Accumulated depreciation | (3,954,057) | (3,624,536) | (245,909) | (64,657) | (1,172,102) | (1,123,894) |
| Net Plant in Service | 499,280 | 572,933 | 2,166,973 | 1,476,386 | 1,632,027 | 1,680,235 |
| Construction in progress | 888,716 | 73,935 | 0 | 0 | 23,723 | 0 |
| Net Fixed Assets | 1,387,996 | 646,868 | 2,166,973 | 1,476,386 | 1,655,750 | 1,680,235 |
| TOTAL ASSETS | 6,437,194 | 10,040,794 | 3,709,071 | 1,476,662 | 4,700,371 | 5,259,984 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | | |
| Outflows related to pension | 421,701 | 285,688 | 0 | 0 | 281,613 | 197,882 |
| Outflows related to OPEB | 77,511 | 57,199 | 0 | 0 | 51,762 | 39,619 |
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | \$6,936,406 | \$10,383,681 | \$3,709,071 | \$1,476,662 | \$5,033,746 | \$5,497,485 |
| LIABILITIES AND FUND EQUITY | | | | | | |
| CURRENT LIABILITIES: | | | | | | |
| Accounts payable | 233,617 | \$30,341 | \$72,736 | \$77,023 | \$203,078 | \$355,169 |
| Interest payable | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued payroll and payroll taxes | 280,061 | 288,062 | 0 | 0 | 107,924 | 119,462 |
| Due to other funds | 0 | 0 | 0 | 279,403 | 700,122 | 0 |
| Advances from other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Obligations under capital leases current maturities | 0 | 0 | 0 | 0 | 0 | 0 |
| Other liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Liabilities | 513,678 | 318,403 | 72,736 | 356,426 | 1,011,124 | 474,631 |
| LONG-TERM LIABILITIES: | | | | | | |
| Lease payable | 0 | 0 | 0 | 0 | 0 | 0 |
| Claims payable | 0 | 0 | 0 | 0 | 0 | 0 |
| Incurred but not reported claims | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Pension Liability | 0 | 0 | 0 | 0 | 0 | 0 |
| Net OPEB Liability | 28,686 | 0 | 0 | 0 | 19,156 | 0 |
| Total Long-Term Liabilities | 28,686 | 0 | 0 | 0 | 19,156 | 0 |
| TOTAL LIABILITIES | 542,364 | 318,403 | 72,736 | 356,426 | 1,030,280 | 474,631 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Inflows related to OPEB | 33,872 | 50,117 | 0 | 0 | 22,620 | 34,714 |
| Inflows related to pension | 798,760 | 2,445,973 | 0 | 0 | 533,414 | 1,694,206 |
| Inflows related to leases | 0 | 0 | 0 | 0 | 85,944 | 0 |
| Total deferred inflows of resources | 832,632 | 2,496,090 | 0 | 0 | 641,978 | 1,728,920 |
| TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES | 1,374,996 | 2,814,493 | 72,736 | 356,426 | 1,672,258 | 2,203,551 |
| FUND EQUITY: | | | | | | |
| Retained earnings (deficit) | 5,561,410 | 7,569,188 | 3,636,335 | 1,120,236 | 3,361,488 | 3,293,934 |
| TOTAL FUND EQUITY | 5,561,410 | 7,569,188 | 3,636,335 | 1,120,236 | 3,361,488 | 3,293,934 |
| LIABILITIES AND FUND EQUITY | \$6,936,406 | \$10,383,681 | \$3,709,071 | \$1,476,662 | \$5,033,746 | \$5,497,485 |

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
MARCH 31, 2023 AND 2022

| Self Insurance Reserve Fund | | Employee Benefit Fund | | TOTAL | |
|-----------------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|
| 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| \$18,437,285 | \$17,495,256 | \$14,045,299 | \$12,294,171 | \$36,883,823 | \$35,854,800 |
| 8,331 | 8,101 | 431,299 | 434,448 | 443,506 | 467,014 |
| 0 | 0 | 0 | 0 | 12,364 | 36,460 |
| 37,989 | 6,605 | 23,894 | 4,445 | 61,883 | 12,603 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 1,288,237 | 1,197,453 |
| 0 | 0 | 10,008 | 0 | 373,131 | 1,196 |
| <u>18,483,605</u> | <u>17,509,962</u> | <u>14,510,500</u> | <u>12,733,064</u> | <u>39,062,944</u> | <u>37,569,526</u> |
| 119,806 | 197,117 | 312,246 | 513,736 | 3,913,188 | 6,315,136 |
| 0 | 1,518 | 0 | 3,957 | 0 | 48,643 |
| <u>119,806</u> | <u>198,635</u> | <u>312,246</u> | <u>517,693</u> | <u>3,913,188</u> | <u>6,363,779</u> |
| 0 | 0 | 0 | 0 | 85,942 | 0 |
| 1,288,842 | 1,298,856 | 0 | 0 | 1,288,842 | 1,298,856 |
| <u>1,288,842</u> | <u>1,298,856</u> | <u>0</u> | <u>0</u> | <u>1,374,784</u> | <u>1,298,856</u> |
| 0 | 0 | 0 | 0 | 9,670,348 | 8,542,641 |
| 0 | 0 | 0 | 0 | (5,372,068) | (4,813,087) |
| 0 | 0 | 0 | 0 | 4,298,280 | 3,729,554 |
| 0 | 0 | 0 | 0 | 912,439 | 73,935 |
| 0 | 0 | 0 | 0 | 5,210,719 | 3,803,489 |
| <u>19,892,253</u> | <u>19,007,453</u> | <u>14,822,746</u> | <u>13,250,757</u> | <u>49,561,635</u> | <u>49,035,650</u> |
| 24,205 | 17,008 | 63,085 | 44,328 | 790,604 | 544,906 |
| 4,449 | 3,405 | 11,595 | 8,875 | 145,317 | 109,098 |
| <u>\$19,920,907</u> | <u>\$19,027,866</u> | <u>\$14,897,426</u> | <u>\$13,303,960</u> | <u>\$50,497,556</u> | <u>\$49,689,654</u> |
| \$69,941 | \$62,246 | \$0 | \$28,309 | \$579,372 | \$553,088 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 23,839 | 21,918 | \$8,912 | 24,686 | 420,736 | 454,128 |
| 0 | 0 | 0 | 0 | 700,122 | 279,403 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 3,819 | 3,076 | 3,819 | 3,076 |
| <u>93,780</u> | <u>84,164</u> | <u>12,731</u> | <u>56,071</u> | <u>1,704,049</u> | <u>1,289,695</u> |
| 0 | 0 | 0 | 0 | \$0 | \$0 |
| 5,936,362 | 5,426,243 | 0 | 0 | 5,936,362 | 5,426,243 |
| 0 | 0 | 1,018,700 | 966,400 | 1,018,700 | 966,400 |
| 1,647 | 0 | 4,291 | 0 | 5,938 | 0 |
| 0 | 0 | 0 | 0 | 47,842 | 0 |
| <u>5,938,009</u> | <u>5,426,243</u> | <u>1,022,991</u> | <u>966,400</u> | <u>7,008,842</u> | <u>6,392,643</u> |
| <u>6,031,789</u> | <u>5,510,407</u> | <u>1,035,722</u> | <u>1,022,471</u> | <u>8,712,891</u> | <u>7,682,338</u> |
| 1,944 | 2,984 | 5,067 | 7,776 | 63,503 | 95,591 |
| 45,848 | 145,621 | 119,492 | 379,524 | 1,497,514 | 4,665,324 |
| 0 | 0 | 0 | 0 | 85,944 | 0 |
| <u>47,792</u> | <u>148,605</u> | <u>124,559</u> | <u>387,300</u> | <u>1,646,961</u> | <u>4,760,915</u> |
| <u>6,079,581</u> | <u>5,659,012</u> | <u>1,160,281</u> | <u>1,409,771</u> | <u>10,359,852</u> | <u>12,443,253</u> |
| <u>13,841,326</u> | <u>13,368,854</u> | <u>13,737,145</u> | <u>11,894,189</u> | <u>40,137,704</u> | <u>37,246,401</u> |
| <u>13,841,326</u> | <u>13,368,854</u> | <u>13,737,145</u> | <u>11,894,189</u> | <u>40,137,704</u> | <u>37,246,401</u> |
| <u>\$19,920,907</u> | <u>\$19,027,866</u> | <u>\$14,897,426</u> | <u>\$13,303,960</u> | <u>\$50,497,556</u> | <u>\$49,689,654</u> |

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

| | Information Technology Fund | | Vehicle and Equipment Replacement Fund | | Fleet Operations Fund | |
|--|--------------------------------|--------------------|---|--------------------|--------------------------|--------------------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| OPERATING REVENUES: | | | | | | |
| Charges for services | \$5,337,547 | \$6,451,294 | \$0 | \$0 | \$2,173,081 | \$3,359,025 |
| OPERATING EXPENSES: | | | | | | |
| Personal services | 2,302,962 | 2,276,224 | 0 | 0 | 1,000,101 | 1,080,354 |
| Materials and supplies | 2,741,680 | 324,145 | 14,786 | 0 | 1,175,470 | 2,832,777 |
| Travel and training | 40,337 | 75,899 | 0 | 0 | 1,153 | 179 |
| Intragovernmental | 464,792 | 224,962 | 0 | 0 | 216,405 | 239,309 |
| Utilities, services, and miscellaneous | 119,959 | 1,494,913 | 0 | 0 | 37,436 | 53,560 |
| TOTAL OPERATING EXPENSES | 5,669,730 | 4,396,143 | 14,786 | 0 | 2,430,565 | 4,206,179 |
| OPERATING INCOME (LOSS) BEFORE DEPRECIATION | (332,183) | 2,055,151 | (14,786) | 0 | (257,484) | (847,154) |
| Depreciation | (173,062) | (214,408) | (151,176) | (65,657) | (24,104) | (26,246) |
| OPERATING INCOME (LOSS) | (505,245) | 1,840,743 | (165,962) | (65,657) | (281,588) | (873,400) |
| NONOPERATING REVENUES (EXPENSES): | | | | | | |
| Revenue from other governmental units | 29,146 | 73,613 | 0 | 0 | 0 | 0 |
| Investment revenue | 64,849 | (11,931) | 36,102 | (3,191) | (31,994) | 1,565 |
| Miscellaneous revenue | 2,545 | 22,456 | 0 | 43,922 | 550 | 2,061 |
| Interest revenue (leases) | 0 | 0 | 0 | 0 | 543 | 0 |
| Interest expense | 0 | 0 | 0 | 0 | 0 | 0 |
| Loss on disposal of fixed assets | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous expense | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL NONOPERATING REVENUES (EXPENSES) | 96,540 | 84,138 | 36,102 | 40,731 | (30,901) | 3,626 |
| INCOME (LOSS) BEFORE OPERATING TRANSFERS | (408,705) | 1,924,881 | (129,860) | (24,926) | (312,489) | (869,774) |
| OPERATING TRANSFERS | | | | | | |
| Operating transfers from other funds | 0 | 0 | 1,292,542 | 1,145,162 | 0 | 0 |
| Operating transfers to other funds | (333,963) | (81,098) | 0 | 0 | (2,442) | (2,442) |
| TOTAL OPERATING TRANSFERS | (333,963) | (81,098) | 1,292,542 | 1,145,162 | (2,442) | (2,442) |
| NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL | (742,668) | 1,843,783 | 1,162,682 | 1,120,236 | (314,931) | (872,216) |
| Contributed capital | 0 | 0 | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) | (742,668) | 1,843,783 | 1,162,682 | 1,120,236 | (314,931) | (872,216) |
| RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED | 6,304,078 | 5,725,405 | 2,473,653 | 0 | 3,676,419 | 4,166,150 |
| Equity transfers from other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| RETAINED EARNINGS (DEFICIT), END OF PERIOD | <u>\$5,561,410</u> | <u>\$7,569,188</u> | <u>\$3,636,335</u> | <u>\$1,120,236</u> | <u>\$3,361,488</u> | <u>\$3,293,934</u> |

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 202

| Self Insurance Reserve Fund | | Employee Benefit Fund | | TOTAL | |
|--------------------------------|---------------------|--------------------------|---------------------|-------------------|-------------------|
| 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| \$2,997,306 | \$2,997,200 | \$7,758,652 | \$7,603,797 | \$18,266,586 | \$20,411,316 |
| 172,416 | 135,713 | 296,126 | 346,661 | 3,771,605 | 3,838,952 |
| 3,609 | 158 | 11,098 | 10,164 | 3,946,643 | 3,167,244 |
| 1,828 | 2,353 | 4,816 | 3,601 | 48,134 | 82,032 |
| 52,082 | 113,076 | 921 | 0 | 734,200 | 577,347 |
| 4,380,589 | 3,381,844 | 7,953,223 | 7,550,924 | 12,491,207 | 12,481,241 |
| 4,610,524 | 3,633,144 | 8,266,184 | 7,911,350 | 20,991,789 | 20,146,816 |
| (1,613,218) | (635,944) | (507,532) | (307,553) | (2,725,203) | 264,500 |
| 0 | 0 | 0 | 0 | (348,342) | (306,311) |
| (1,613,218) | (635,944) | (507,532) | (307,553) | (3,073,545) | (41,811) |
| 0 | 0 | 0 | 0 | 29,146 | 73,613 |
| 478,604 | (62,518) | 359,306 | (38,912) | 906,867 | (114,987) |
| 0 | 0 | 50,455 | 35,534 | 53,550 | 103,973 |
| 0 | 0 | 0 | 0 | 543 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 478,604 | (62,518) | 409,761 | (3,378) | 990,106 | 62,599 |
| (1,134,614) | (698,462) | (97,771) | (310,931) | (2,083,439) | 20,788 |
| 0 | 0 | 0 | 0 | 1,292,542 | 1,145,162 |
| (22,440) | (22,440) | (16,331) | (16,331) | (375,176) | (122,311) |
| (22,440) | (22,440) | (16,331) | (16,331) | 917,366 | 1,022,851 |
| (1,157,054) | (720,902) | (114,102) | (327,262) | (1,166,073) | 1,043,639 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| (1,157,054) | (720,902) | (114,102) | (327,262) | (1,166,073) | 1,043,639 |
| 14,998,380 | 14,089,756 | 13,851,247 | 12,221,451 | 41,303,777 | 36,202,762 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$13,841,326</u> | <u>\$13,368,854</u> | <u>\$13,737,145</u> | <u>\$11,894,189</u> | <u>40,137,704</u> | <u>37,246,401</u> |

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 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) | (\$505,245) | \$1,840,743 | (\$165,962) | (\$65,657) | (\$281,588) | (\$873,400) |
| Adjustments to reconcile operating income (loss) to net cash provided by operating activities: | | | | | | |
| Depreciation | 173,062 | 214,408 | 151,176 | 65,657 | 24,104 | 26,246 |
| Changes in assets and liabilities: | | | | | | |
| Decrease (increase) in accounts receivable | 1,716 | 0 | 0 | 0 | 26,020 | (2,286) |
| Decrease (increase) in due from other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Decrease (increase) in inventory | 0 | (214,158) | 0 | 0 | 97,537 | 250,119 |
| Decrease (increase) in other assets | 358,904 | 11,561 | 0 | 0 | (23,306) | 0 |
| Increase (decrease) in accounts payable | 176,520 | 0 | 65,840 | 77,023 | (105,242) | 73,507 |
| Increase (decrease) in accrued payroll | (220,144) | 36,245 | 0 | 0 | (94,678) | (93,934) |
| Increase (decrease) in due to other funds | 0 | 0 | 0 | 279,403 | 414,488 | 0 |
| Increase (decrease) in lease receivable | 0 | 0 | 0 | 0 | 28,377 | 0 |
| Increase (decrease) in other liabilities | 0 | 0 | 0 | 0 | 0 | 0 |
| Unrealized gain (loss) on cash equivalents | 35,712 | 15,049 | 21,262 | (3,745) | (20,190) | 1,650 |
| Other nonoperating revenue | 2,545 | 22,456 | 0 | 43,922 | 550 | 2,061 |
| Net cash provided by (used for) operating activities | <u>23,070</u> | <u>1,926,304</u> | <u>72,316</u> | <u>396,603</u> | <u>66,072</u> | <u>(616,037)</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | | | |
| Operating transfers in | 0 | 0 | 1,292,542 | 1,145,162 | 0 | 0 |
| Operating transfers out | (333,963) | (81,098) | 0 | 0 | (2,442) | (2,442) |
| Operating grants | 33,586 | 74,492 | 0 | 0 | 0 | 0 |
| Net cash provided by (used for) noncapital financing activities | <u>(300,377)</u> | <u>(6,606)</u> | <u>1,292,542</u> | <u>1,145,162</u> | <u>(2,442)</u> | <u>(2,442)</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | | | |
| Debt service – interest | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt service – principal | 0 | 0 | 0 | 0 | 0 | 0 |
| Leased and right to use financings | 0 | | | | (28,647) | |
| Acquisition and construction of capital assets | (1,014,498) | (73,934) | (859,559) | (1,539,128) | (23,722) | 1 |
| Contributed capital | 0 | 0 | 0 | 0 | 0 | 0 |
| Proceeds from advances from other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Net cash provided by (used for) capital and related financing act. | <u>(1,014,498)</u> | <u>(73,934)</u> | <u>(859,559)</u> | <u>(1,539,128)</u> | <u>(52,369)</u> | <u>1</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | | | |
| Interest received | 29,137 | 0 | 11,925 | (2,637) | (11,261) | 189 |
| Purchase of investments | 0 | (26,175) | 0 | 0 | 0 | 0 |
| Sale of investments | 0 | 0 | 0 | 0 | 0 | 0 |
| Net cash provided by (used for) investing activities | <u>29,137</u> | <u>(26,175)</u> | <u>11,925</u> | <u>(2,637)</u> | <u>(11,261)</u> | <u>189</u> |
| Net increase (decrease) in cash and cash equivalents | (1,262,668) | 1,819,589 | 517,224 | 0 | 0 | (618,289) |
| CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD | <u>4,121,809</u> | <u>4,193,270</u> | <u>1,024,874</u> | <u>0</u> | <u>0</u> | <u>670,803</u> |
| CASH AND CASH EQUIVALENTS AT END OF PERIOD | <u><u>\$2,859,141</u></u> | <u><u>\$6,012,859</u></u> | <u><u>\$1,542,098</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$52,514</u></u> |
| RECONCILIATION OF CASH AND CASH EQUIVALENTS: | | | | | | |
| Cash and cash equivalents | <u>\$2,859,141</u> | <u>\$6,012,859</u> | <u>\$1,542,098</u> | <u>\$0</u> | <u>\$0</u> | <u>\$52,514</u> |
| CASH AND CASH EQUIVALENTS AT END OF PERIOD | <u><u>\$2,859,141</u></u> | <u><u>\$6,012,859</u></u> | <u><u>\$1,542,098</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$52,514</u></u> |

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

| Self Insurance Reserve Fund | | Employee Benefit Fund | | TOTAL | |
|-----------------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|
| 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| (\$1,613,218) | (\$635,944) | (\$507,532) | (\$307,553) | (\$3,073,545) | (\$41,811) |
| 0 | 0 | 0 | 0 | 348,342 | 306,311 |
| 0 | 0 | (9,998) | (15,686) | 17,738 | (17,972) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 97,537 | 35,961 |
| 0 | 0 | 76,000 | 0 | 411,598 | 11,561 |
| 66,984 | 24,852 | 0 | (1,975) | 204,102 | 173,407 |
| (11,546) | (12,006) | (25,388) | (82,325) | (351,756) | (152,020) |
| 0 | 0 | 0 | 0 | 414,488 | 279,403 |
| 0 | 0 | 0 | 0 | 28,377 | 0 |
| 0 | 0 | 0 | (743) | 0 | (743) |
| (9,114) | 2,174 | 7,121 | (1,315) | 34,791 | 13,813 |
| 0 | 0 | 50,455 | 35,534 | 53,550 | 103,973 |
| <u>(1,566,894)</u> | <u>(620,924)</u> | <u>(409,342)</u> | <u>(374,063)</u> | <u>(1,814,778)</u> | <u>711,883</u> |
| 0 | 0 | 0 | 0 | 1,292,542 | 1,145,162 |
| (22,440) | (22,440) | (16,331) | (16,331) | (375,176) | (122,311) |
| 0 | 0 | 0 | 0 | 33,586 | 74,492 |
| <u>(22,440)</u> | <u>(22,440)</u> | <u>(16,331)</u> | <u>(16,331)</u> | <u>950,952</u> | <u>1,097,343</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | (1,897,779) | (1,613,061) |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>(1,926,426)</u> | <u>(1,613,061)</u> |
| 478,603 | (62,518) | 345,066 | (36,282) | 853,470 | (101,248) |
| 0 | 0 | 0 | 0 | 0 | (26,175) |
| 3,735 | 1,092 | 0 | 0 | 3,735 | 1,092 |
| <u>482,338</u> | <u>(61,426)</u> | <u>345,066</u> | <u>(36,282)</u> | <u>857,205</u> | <u>(126,331)</u> |
| (1,106,996) | (704,790) | (80,607) | (426,676) | (1,933,047) | 69,834 |
| <u>19,544,281</u> | <u>18,200,046</u> | <u>14,125,906</u> | <u>12,720,847</u> | <u>38,816,870</u> | <u>35,784,966</u> |
| <u>\$18,437,285</u> | <u>\$17,495,256</u> | <u>\$14,045,299</u> | <u>\$12,294,171</u> | <u>\$36,883,823</u> | <u>\$35,854,800</u> |
| <u>\$18,437,285</u> | <u>\$17,495,256</u> | <u>\$14,045,299</u> | <u>\$12,294,171</u> | <u>\$36,883,823</u> | <u>\$35,854,800</u> |
| <u>\$18,437,285</u> | <u>\$17,495,256</u> | <u>\$14,045,299</u> | <u>\$12,294,171</u> | <u>\$36,883,823</u> | <u>\$35,854,800</u> |

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TRUST FUNDS

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

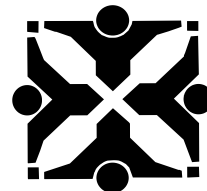
Police and Firefighters' Retirement Funds - to account for the accumulation of resources for pension benefit payments to qualified police and firefighter personnel.

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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COMPARATIVE COMBINING BALANCE SHEETS
MARCH 31, 2023 AND 2022

| | Firefighters' | | General | | Fire | |
|---|-----------------------|-----------------------|----------------------|----------------------|---------------------|---------------------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| Cash and cash equivalents | \$ 32,156 | \$ 67,078 | \$ 19,285 | \$ 41,415 | \$ 555,715 | \$ 539,390 |
| Cash and cash equivalents – Nonexpendable Trust Fund | - | - | - | - | - | - |
| Accounts receivable | - | - | - | - | - | - |
| Tax bills receivable | - | - | - | - | - | - |
| Allowance for uncollectible taxes | - | - | - | - | - | - |
| Accrued interest | 134,426 | 163,139 | 80,617 | 100,724 | - | 205 |
| Due from other funds | - | - | - | - | - | - |
| Advances to other funds | - | - | - | - | - | - |
| Other assets | - | - | - | - | - | - |
| Investments | 103,532,464 | 108,700,096 | 62,090,893 | 67,112,931 | 4,040,167 | 4,349,126 |
| Property, plant, and equipment | - | - | - | - | - | - |
| Accumulated depreciation | - | - | - | - | - | - |
| TOTAL ASSETS | \$ 103,699,046 | \$ 108,930,313 | \$ 62,190,795 | \$ 67,255,070 | \$ 4,595,882 | \$ 4,888,721 |
| LIABILITIES: | | | | | | |
| Accounts payable | \$ - | \$ 232 | \$ - | \$ 143 | \$ - | \$ - |
| Accrued payroll and payroll taxes | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Loan Payable | - | - | - | - | - | - |
| Other liabilities | - | - | - | - | - | - |
| TOTAL LIABILITIES | - | 232 | - | 143 | - | - |
| FUND EQUITY : | | | | | | |
| Non Spendable | - | - | - | - | - | - |
| Restricted | - | - | - | - | - | - |
| Committed | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - |
| Unassigned | 103,699,046 | 108,930,081 | 62,190,795 | 67,254,927 | 4,595,882 | 4,888,721 |
| TOTAL FUND EQUITY | 103,699,046 | 108,930,081 | 62,190,795 | 67,254,927 | 4,595,882 | 4,888,721 |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 103,699,046 | \$ 108,930,313 | \$ 62,190,795 | \$ 67,255,070 | \$ 4,595,882 | \$ 4,888,721 |

COMPARATIVE COMBINING BALANCE SHEETS
MARCH 31, 2023 AND 2022

| | 2023 | | 2022 | | 2021 | |
|--|---------------------|---------------------|-------------------|-------------------|-----------------------|-----------------------|
| Cash and cash equivalents | \$ - | \$ - | \$ 197,765 | \$ 693,719 | \$ 804,921 | \$ 1,341,602 |
| Cash and cash equivalents – Nonexpendable Trust Fund | 7,676,093 | 6,887,302 | - | - | 7,676,093 | 6,887,302 |
| Accounts receivable | - | - | 779 | 1,364 | 779 | 1,364 |
| Tax bills receivable | 503,044 | 571,994 | - | - | 503,044 | 571,994 |
| Allowance for uncollectible taxes | (19,148) | (19,148) | - | - | (19,148) | (19,148) |
| Accrued interest | 171,414 | 170,224 | - | 241 | 386,457 | 434,533 |
| Due from other funds | - | - | - | - | - | - |
| Advances to other funds | 1,238,179 | 1,775,451 | - | - | 1,238,179 | 1,775,451 |
| Other assets | - | - | - | - | - | - |
| Investments | - | - | - | - | 169,663,524 | 180,162,153 |
| Property, plant, and equipment | - | - | - | - | - | - |
| Accumulated depreciation | - | - | - | - | - | - |
| TOTAL ASSETS | \$ 9,569,582 | \$ 9,385,823 | \$ 198,544 | \$ 695,324 | \$ 180,253,849 | \$ 191,155,251 |
| LIABILITIES: | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 375 |
| Accrued payroll and payroll taxes | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Loan Payable | - | - | - | - | - | - |
| Other liabilities | 919 | 919 | - | - | 919 | 919 |
| TOTAL LIABILITIES | 919 | 919 | - | - | 919 | 1,294 |
| FUND EQUITY : | | | | | | |
| Non Spendable | 1,500,000 | 1,500,000 | - | - | 1,500,000 | 1,500,000 |
| Restricted | - | - | 198,544 | 664,075 | 198,544 | 664,075 |
| Committed | 8,068,663 | 7,884,904 | - | - | 8,068,663 | 7,884,904 |
| Assigned | - | - | - | 31,249 | - | 31,249 |
| Unassigned | - | - | - | - | 170,485,723 | 181,073,729 |
| TOTAL FUND EQUITY | 9,568,663 | 9,384,904 | 198,544 | 695,324 | 180,252,930 | 191,153,957 |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 9,569,582 | \$ 9,385,823 | \$ 198,544 | \$ 695,324 | \$ 180,253,849 | \$ 191,155,251 |

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NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

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|--|--------------------|--------------------|
| | □□□□ | □□□□ |
| OPERATING REVENUES: | | |
| Investment revenue | \$211,747 | \$9,017 |
| OPERATING EXPENSES: | | |
| Intragovernmental | - | - |
| Utilities, services, and miscellaneous | 96 | 64,962 |
| TOTAL OPERATING EXPENSES | 96 | 64,962 |
| OPERATING INCOME (LOSS) | 211,651 | (55,945) |
| NONOPERATING REVENUES (EXPENSES) | | |
| Miscellaneous Revenue | - | - |
| TOTAL NONOPERATING REVENUES (EXPENSES) | - | - |
| OPERATING TRANSFERS | | |
| Operating transfers from | - | - |
| TOTAL OPERATING TRANSFERS | - | - |
| NET INCOME | 211,651 | (55,945) |
| FUND BALANCE, BEGINNING OF PERIOD | 9,357,012 | 9,440,849 |
| FUND BALANCE, END OF PERIOD | \$9,568,663 | \$9,384,904 |

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NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

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| | □□□□ | □□□□ |
|--|-------------|-------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Operating income | \$211,651 | (\$55,945) |
| Adjustments to reconcile operating income to net cash provided by operating activities: | | |
| Adjustment to operating income for investment activity | (\$211,749) | (9,017) |
| Changes in assets and liabilities: | | |
| Decrease (increase) in accounts receivable | - | - |
| Decrease (increase) in due from other funds | - | - |
| Decrease (increase) in advances to other funds | 367,053 | 291,026 |
| 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 | 366,955 | 226,064 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | |
| Operating transfers in | - | - |
| Net cash provided by (used for) non capital financing activities | - | - |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Interest received | 211,749 | 9,017 |
| Purchase of tax bills | - | (2,989) |
| Sale of tax bills | (11,811) | 57,259 |
| Net cash provided by (used for) investing activities | 199,938 | 63,287 |
| Net increase (decrease) in cash and cash equivalents | 566,893 | 289,351 |
| CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD | 7,109,200 | 6,597,951 |
| CASH AND CASH EQUIVALENTS AT END OF PERIOD | \$7,676,093 | \$6,887,302 |
| RECONCILIATION OF CASH AND CASH EQUIVALENTS: | | |
| Cash and cash equivalents | \$7,676,093 | \$6,887,302 |
| CASH AND CASH EQUIVALENTS AT END OF PERIOD | \$7,676,093 | \$6,887,302 |

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EXPENDABLE TRUST FUND
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

| | □□□□ | □□□□ | |
|---|-------------------|-------------------|--|
| REVENUES: | | | |
| Investment revenue | \$ 8,457 | \$ (2,095) | |
| Revenue from other governmental units | - | - | |
| Miscellaneous | 36,145 | 136,364 | |
| TOTAL REVENUES | 44,602 | 134,269 | |
| EXPENDITURES: | | | |
| Current: | | | |
| Policy development and administration | - | - | |
| Health and environment | - | - | |
| Personal development | - | - | |
| Personal services | - | 57,143 | |
| Materials and supplies | 630 | 546 | |
| Travel and training | 25 | - | |
| Intragovernmental | 346 | 3,748 | |
| Utilities, services and miscellaneous | 2,060 | 16,382 | |
| Capital outlay | - | - | |
| TOTAL EXPENDITURES | 3,061 | 77,819 | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 41,541 | 56,450 | |
| OTHER FINANCING SOURCES (USES): | | | |
| Operating transfers from other funds | - | 15,320 | |
| Operating transfers to other funds | (419,208) | (63,277) | |
| TOTAL OTHER FINANCING SOURCES (USES) | (419,208) | (47,957) | |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES | (377,667) | 8,493 | |
| FUND BALANCE, BEGINNING OF PERIOD | 576,211 | 686,831 | |
| Equity transfers to other funds | - | - | |
| FUND BALANCE, END OF PERIOD | \$ 198,544 | \$ 695,324 | |

STATE OF CALIFORNIA
 DEPARTMENT OF SOCIAL SERVICES
 CALIFORNIA CHILD CARE AGENCY

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
 MARCH 31, 2023 AND 2022

| ACCOUNT | 2023 | | 2022 | | 2023 | | 2022 | |
|---------------------------|-----------------|---------------|-----------------|---------------|-----------------|--------------------|------------------|------------------|
| | AMOUNT | AMOUNT | AMOUNT | AMOUNT | AMOUNT | AMOUNT | AMOUNT | AMOUNT |
| ASSETS | | | | | | | | |
| Cash and cash equivalents | \$4,017 | \$1,433 | \$41,082 | \$ 39,371 | \$2,086 | \$ 2,086 | \$30,764 | \$ 30,764 |
| Accounts receivable | 2,028 | 478 | 1,655 | - | 0 | - | 0 | - |
| Grants receivable | 0 | 0 | 0 | - | 0 | - | 0 | - |
| Accrued interest | - | - | - | - | - | - | - | - |
| Total Assets | 6,045 | 1,911 | 42,737 | 39,371 | 2,086 | 2,086 | 30,764 | 30,764 |
| LIABILITIES | | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to other entities | 2,856 | 1,433 | 4,690 | 4,371 | - | - | - | - |
| Other liabilities | - | - | 35,000 | 35,000 | - | 65,000 | - | - |
| Total Liabilities | 2,856 | 1,433 | 39,690 | 39,371 | - | 65,000 | - | - |
| RESTRICTED ASSETS | | | | | | | | |
| Restricted for others | 3,189 | 478 | 3,047 | - | 2,086 | (62,914) | 30,764 | 30,764 |
| Total net position | \$ 3,189 | \$ 478 | \$ 3,047 | \$ - | \$ 2,086 | \$ (62,914) | \$ 30,764 | \$ 30,764 |

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COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
MARCH 31, 2023 AND 2022

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|------------------|--------------|-------------------|-------------------|---------------------|-----------------|-------------------|-------------------|
| □□□□ | □□□□ | □□□□ | □□□□ | □□□□ | □□□□ | □□□□ | □□□□ |
| \$28,935 | \$ 3,926 | \$603,691 | \$ 714,634 | \$4,474 | \$ 8,439 | \$ 715,049 | \$ 800,653 |
| 0 | - | 0 | - | 0 | - | 3,683 | 478 |
| 0 | - | 0 | - | 0 | - | - | - |
| - | - | - | - | - | - | - | - |
| <u>28,935</u> | <u>3,926</u> | <u>603,691</u> | <u>714,634</u> | <u>4,474</u> | <u>8,439</u> | <u>718,732</u> | <u>801,131</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | 7,546 | 5,804 |
| - | 3,926 | - | - | - | - | 35,000 | 103,926 |
| - | 3,926 | - | - | - | - | 42,546 | 109,730 |
| 28,935 | - | \$603,691 | 714,634 | 4,474 | 8,439 | 676,186 | 691,401 |
| <u>\$ 28,935</u> | <u>\$ -</u> | <u>\$ 603,691</u> | <u>\$ 714,634</u> | <u>\$ 4,474</u> | <u>\$ 8,439</u> | <u>\$ 676,186</u> | <u>\$ 691,401</u> |

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEARS ENDED MARCH 31, 2023 AND 2022

| | 2023 | | 2022 | | 2021 | | 2020 | |
|---------------------------------|-----------------|----------------|-----------------|----------------|-----------------|--------------------|------------------|------------------|
| | | | | | | | | |
| Contributions | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Collections for other Entities: | | | | | | | | |
| Sales tax revenue | 90,515 | 113,718 | 178,791 | 231,392 | - | - | - | - |
| Miscellaneous collection | - | - | - | - | - | - | - | 54,721 |
| | <u>90,515</u> | <u>113,718</u> | <u>178,791</u> | <u>231,392</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>54,721</u> |
| Distributions | 91,723 | 113,118 | 182,289 | 230,587 | - | - | - | 110,294 |
| Utilities, services and misc | - | - | - | - | - | - | - | - |
| | <u>91,723</u> | <u>113,118</u> | <u>182,289</u> | <u>230,587</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>110,294</u> |
| | (1,208) | 600 | (3,498) | 805 | - | - | - | (55,573) |
| NET POSITION, BEGINNING OF YEAR | <u>4,397</u> | <u>(122)</u> | <u>6,545</u> | <u>(805)</u> | <u>2,086</u> | <u>(62,914)</u> | <u>30,764</u> | <u>86,337</u> |
| NET POSITION, END OF YEAR | <u>\$ 3,189</u> | <u>\$ 478</u> | <u>\$ 3,047</u> | <u>\$ -</u> | <u>\$ 2,086</u> | <u>\$ (62,914)</u> | <u>\$ 30,764</u> | <u>\$ 30,764</u> |

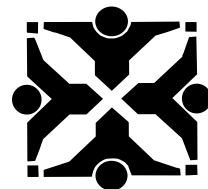
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEARS ENDED MARCH 31, 2023 AND 2022

| STATEMENTS OF ASSETS AND LIABILITIES | | STATEMENTS OF ASSETS AND LIABILITIES | | STATEMENTS OF ASSETS AND LIABILITIES | | STATEMENTS OF ASSETS AND LIABILITIES | |
|--------------------------------------|-----------|--------------------------------------|------------|--------------------------------------|----------|--------------------------------------|------------|
| MARCH 31, 2023 | | MARCH 31, 2022 | | MARCH 31, 2023 | | MARCH 31, 2022 | |
| \$ 110,607 | \$ 89,716 | \$ - | \$ - | \$ - | \$ - | \$ 110,607 | \$ 89,716 |
| - | - | - | - | - | - | 269,306 | 345,110 |
| 110,607 | 89,716 | 30,303 | 784,889 | 877,143 | 320,459 | 907,446 | 1,160,069 |
| 100,078 | 89,716 | 142,517 | 70,255 | - | - | 516,607 | 613,970 |
| - | - | - | - | 873,480 | 312,020 | 873,480 | 312,020 |
| 100,078 | 89,716 | 142,517 | 70,255 | 873,480 | 312,020 | 1,390,087 | 925,990 |
| 10,529 | - | (112,214) | 714,634 | 3,663 | 8,439 | (102,728) | 668,905 |
| 18,406 | - | 715,905 | - | 811 | - | 778,914 | 22,496 |
| \$ 28,935 | \$ - | \$ 603,691 | \$ 714,634 | \$ 4,474 | \$ 8,439 | \$ 676,186 | \$ 691,401 |

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GENERAL FIXED ASSETS ACCOUNT GROUP

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



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CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

| | <u>2023</u> | <u>2022</u> |
|--|----------------------|----------------------|
| GENERAL FIXED ASSETS: | | |
| Land | \$53,373,307 | \$51,828,680 |
| Buildings | 78,820,383 | 78,677,691 |
| Improvements other than buildings | 98,207,390 | 63,479,918 |
| Infrastructure | 379,468,588 | 371,961,264 |
| Furniture, fixtures, and equipment | 44,149,325 | 42,496,296 |
| Construction in progress | <u>4,561,025</u> | <u>5,155,372</u> |
| TOTAL GENERAL FIXED ASSETS | <u>\$658,580,018</u> | <u>\$613,599,221</u> |
| INVESTMENT IN GENERAL FIXED ASSETS: | | |
| General Fund | 195,228,400 | 161,592,003 |
| Special Revenue Funds | 25,414,793 | 25,414,793 |
| Federal contributions | 9,261,148 | 9,261,148 |
| State contributions | 5,236,432 | 5,236,432 |
| Private contributions | 113,432,178 | 113,432,179 |
| Special assessments | 395,525 | 395,525 |
| General obligation bonds | 1,080,016 | 1,080,016 |
| Special obligation bonds | 11,336,168 | 11,336,168 |
| Permanent Funds | 2,889,008 | 2,889,008 |
| Capital Projects Fund | <u>294,306,350</u> | <u>282,961,949</u> |
| TOTAL INVESTMENT IN GENERAL FIXED ASSETS | <u>\$658,580,018</u> | <u>\$613,599,221</u> |

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2023

| | <u>TOTAL</u> | <u>Land</u> | <u>Buildings</u> | <u>Improvements Other than Buildings</u> | <u>Furniture, Fixtures and Equipment</u> |
|--|----------------------|---------------------|---------------------|--|--|
| POLICY DEVELOPMENT AND ADMINISTRATION: | | | | | |
| City Council | - | - | - | - | - |
| City Clerk | 13,104 | - | - | - | 13,104 |
| City Manager | 155,841 | - | - | 126,741 | 29,100 |
| Finance | 5,531,733 | - | - | 212,263 | 5,319,470 |
| Human Resources | 23,267 | - | - | - | 23,267 |
| City Counselor | 0 | - | - | - | - |
| Public Works Administration | 2,128,736 | - | - | 2,094,608 | 34,128 |
| Public Works Engineering | 277,809 | - | - | - | 277,809 |
| Public Works Public Buildings | 58,230,438 | 3,145,204 | 52,832,197 | 2,013,784 | 239,253 |
| Convention and Tourism | 906,058 | 157,604 | 652,508 | 95,946 | - |
| Cultural Affairs | 1,060,366 | - | - | 1,050,366 | 10,000 |
| Community Relations | 605,066 | - | - | - | 605,066 |
| TOTAL POLICY DEVELOPMENT AND ADMINISTRATION | <u>68,932,418</u> | <u>3,302,808</u> | <u>53,484,705</u> | <u>5,593,708</u> | <u>6,551,197</u> |
| PUBLIC SAFETY: | | | | | |
| Police | 20,500,865 | 1,348,536 | 9,034,852 | 5,804,078 | 4,313,399 |
| Fire | 28,890,803 | 1,455,111 | 9,878,180 | 2,089,723 | 15,467,789 |
| Animal Control | 57,384 | - | - | - | 57,384 |
| Municipal Court | 160,243 | - | - | - | 160,243 |
| City Prosecutor | - | - | - | - | - |
| TOTAL PUBLIC SAFETY | <u>49,609,295</u> | <u>2,803,647</u> | <u>18,913,032</u> | <u>7,893,801</u> | <u>19,998,815</u> |
| TRANSPORTATION: | | | | | |
| Streets | 393,940,379 | 5,457,572 | 3,073,575 | 375,881,976 | 9,527,256 |
| Traffic | 889,982 | - | - | - | 889,982 |
| TOTAL TRANSPORTATION | <u>394,830,361</u> | <u>5,457,572</u> | <u>3,073,575</u> | <u>375,881,976</u> | <u>10,417,238</u> |
| HEALTH AND ENVIRONMENT: | | | | | |
| Health Services | 199,416 | - | 7,195 | - | 192,221 |
| Community Development | 3,441,384 | - | - | 2,973,755 | 467,629 |
| CDBG | 0 | - | - | - | 0 |
| TOTAL HEALTH AND ENVIRONMENT | <u>3,640,800</u> | <u>-</u> | <u>7,195</u> | <u>2,973,755</u> | <u>659,850</u> |
| PERSONAL DEVELOPMENT: | | | | | |
| Parks and Recreation | 137,006,119 | 41,809,280 | 3,341,876 | 85,332,736 | 6,522,225 |
| Community Services | - | - | - | - | - |
| Contributions | - | - | - | - | - |
| TOTAL PERSONAL DEVELOPMENT | <u>137,006,119</u> | <u>41,809,280</u> | <u>3,341,876</u> | <u>85,332,736</u> | <u>6,522,225</u> |
| Total General Fixed Assets Allocated to Functions | 654,018,993 | <u>\$53,373,307</u> | <u>\$78,820,383</u> | <u>\$477,675,976</u> | <u>\$44,149,325</u> |
| CONSTRUCTION IN PROGRESS | <u>4,561,025</u> | | | | |
| TOTAL GENERAL FIXED ASSETS | <u>\$658,580,018</u> | | | | |

CITY OF COLUMBIA, MISSOURI

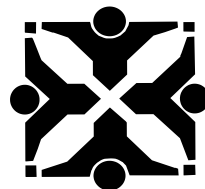
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2023

| | General Fixed Assets Oct. 1, 2022 | Additions | Deductions | General Fixed Assets March 31, 2023 |
|--|--|------------------|--------------------|--|
| POLICY DEVELOPMENT AND ADMINISTRATION | | | | |
| City Council | - | - | - | - |
| City Clerk | 13,104 | - | - | 13,104 |
| City Manager | 155,841 | - | - | 155,841 |
| Finance | 5,531,733 | - | - | 5,531,733 |
| Human Resources | 23,267 | - | - | 23,267 |
| City Counselor | - | - | - | - |
| Public Works Administration | 34,128 | 2,094,608 | - | 2,128,736 |
| Public Works Engineering | 277,809 | - | - | 277,809 |
| Public Works Public Buildings | 58,230,438 | - | - | 58,230,438 |
| Convention and Tourism | 906,058 | - | - | 906,058 |
| Cultural Affairs | 1,060,366 | - | - | 1,060,366 |
| Community Relations | 605,066 | - | - | 605,066 |
| TOTAL POLICY DEVELOPMENT AND ADMINISTRATION | 66,837,810 | 2,094,608 | - | 68,932,418 |
| PUBLIC SAFETY: | | | | |
| Police | 20,597,799 | - | 96,934.00 | 20,500,865 |
| Fire | 28,890,803 | - | - | 28,890,803 |
| Animal Control | 57,384 | - | - | 57,384 |
| Municipal Court | 160,243 | - | - | 160,243 |
| City Prosecutor | - | - | - | - |
| TOTAL PUBLIC SAFETY | 49,706,229 | - | 96,934 | 49,609,295 |
| TRANSPORTATION: | | | | |
| Streets | 396,053,783 | - | 2,113,404 | 393,940,379 |
| Traffic | 889,982 | - | - | 889,982 |
| TOTAL TRANSPORTATION | 396,943,765 | - | 2,113,404 | 394,830,361 |
| HEALTH AND ENVIRONMENT: | | | | |
| Health services | 199,416 | - | - | 199,416 |
| Community Development | 3,441,384 | - | - | 3,441,384 |
| CDBG | - | - | - | - |
| TOTAL HEALTH AND ENVIRONMENT | 3,640,800 | - | - | 3,640,800 |
| PERSONAL DEVELOPMENT: | | | | |
| Parks and Recreation | 103,131,185 | 33,929,680 | 54,746 | 137,006,119 |
| Community Services | - | - | - | - |
| Contributions | - | - | - | - |
| TOTAL PERSONAL DEVELOPMENT | 103,131,185 | - | 54,746 | 137,006,119 |
| CONSTRUCTION IN PROGRESS | 4,561,025 | - | - | 4,561,025 |
| TOTAL GENERAL FIXED ASSETS | \$624,820,814 | \$0 | \$2,265,084 | \$658,580,018 |

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GENERAL LONG-TERM DEBT ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT
March 31, 2023 and 2022

| AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT | 2023 | 2022 |
|--|----------------------------|----------------------------|
| Special Obligation Bonds 2016: | | |
| Amount available in Debt Service Funds | 1,205,822 | 482,262 |
| Amount to be provided | 7,124,178 | 9,322,738 |
| Accrued Compensated Absences: | | |
| Amount to be provided | <u>3,861,967</u> | <u>3,807,287</u> |
| TOTAL AVAILABLE AND TO BE PROVIDED | <u>\$12,191,967</u> | <u>\$13,612,287</u> |
| GENERAL LONG-TERM DEBT PAYABLE: | | |
| Special Obligation Bonds 2016: | 8,330,000 | 9,805,000 |
| Accrued compensated absences | <u>3,861,967</u> | <u>3,807,287</u> |
| TOTAL GENERAL LONG-TERM DEBT PAYABLE | <u>\$12,191,967</u> | <u>\$13,612,287</u> |

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CITY OF COLUMBIA, MISSOURI

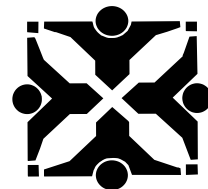
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE SIX MONTHS ENDED MARCH 31, 2023 AND 2022

| | Amount Available In Debt Service Funds | | Amount to Be Provided | | General Long- Term Debt | |
|--|---|-------------|--------------------------|--------------|----------------------------|--------------|
| | 2023 | 2022 | 2023 | 2022 | 2023 | 2022 |
| BALANCE, BEGINNING OF PERIOD | \$1,205,821 | \$1,230,506 | \$12,461,146 | \$13,796,781 | \$13,666,967 | \$15,027,287 |
| Additions: | | | | | | |
| Increase in accrued compensated absences | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Additions | 0 | 0 | 0 | 0 | 0 | 0 |
| Deductions: | | | | | | |
| Maturities: | | | | | | |
| Special Obligation Bonds 2016 | 0 | 0 | 1,475,000 | 1,415,000 | 1,475,000 | 1,415,000 |
| Decrease in accrued compensated absences | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Deductions | 0 | 0 | 1,475,000 | 1,415,000 | 1,475,000 | 1,415,000 |
| Increase (decrease) in fund balance of Debt Service Funds | (731,147) | (725,007) | 731,147 | 725,007 | 0 | 0 |
| BALANCE, END OF PERIOD | \$474,674 | \$505,499 | \$11,717,293 | \$13,106,788 | \$12,191,967 | \$13,612,287 |

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CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2023

| Identification Number and Issuing Institution | Purchase Date | Face Amount, or Shares | Maturity Date | Coupon Interest Rate | Cost | Fair Value 3/31/2023 |
|---|---------------|------------------------|---------------|----------------------|-----------|----------------------|
| POOLED CASH: | | | | | | |
| U. S. Government and Agency Securities: | | | | | | |
| FN 254797 | 05/20/09 | 4,000,000 | 05/25/23 | 5.000% | 67,200 | 649 |
| FHLMC C90787 GOLD | 02/12/04 | 1,758,744 | 11/01/23 | 4.000% | (17,844) | 3,166 |
| FNMA 255114 | 04/15/04 | 2,000,000 | 03/01/24 | 5.000% | 27,903 | 4,052 |
| GNMA 782603 | 03/15/12 | 3,500,000 | 03/15/24 | 4.000% | 169,361 | 11,661 |
| FNMA PL 890112 | 06/23/11 | 3,000,000 | 04/01/24 | 4.000% | 97,912 | 4,181 |
| FNMA PL 930852 | 03/16/17 | 245,000,000 | 04/01/24 | 4.000% | 159,245 | 63,488 |
| FHLMC PL 309639 | various | 21,337,000 | 04/01/24 | 4.500% | 721,551 | 281,990 |
| GNMA PL 004404M | 06/19/17 | 1,000,000 | 04/20/24 | 4.000% | 11,820 | 4,943 |
| FNMA 255271 | 05/20/04 | 2,000,000 | 05/01/24 | 5.000% | (12,086) | 5,459 |
| FGG 18312 | 09/19/11 | 3,000,000 | 06/01/24 | 4.000% | 128,702 | 12,243 |
| FHLMC C90844 | 12/13/10 | 7,900,000 | 08/01/24 | 4.500% | 158,578 | 5,315 |
| FHR 3559 BL | 03/20/18 | 11,111,111 | 08/15/24 | 5.000% | 241,494 | 63,641 |
| FNMA PL 931875 | 06/19/17 | 30,000,000 | 09/01/24 | 4.500% | 579,556 | 288,584 |
| FHLMC CTFS J11270 | 12/17/09 | 2,154,035 | 11/01/24 | 4.000% | 66,035 | 5,692 |
| FHLMC PL G16325 | 11/08/17 | 1,392,115 | 12/01/24 | 5.500% | 83,241 | 3,439 |
| FHLMC PL G15718 | 05/03/19 | 26,500,000 | 12/01/24 | 5.500% | 241,817 | 29,616 |
| GNMA PL 728923X | 06/19/17 | 4,000,000 | 12/15/24 | 4.500% | 76,151 | 38,272 |
| FHR 3612 JB | 01/11/19 | 4,480,800 | 12/15/24 | 4.000% | 418,953 | 323,875 |
| GNMA PL 711060X | 06/19/17 | 5,100,000 | 01/15/25 | 4.000% | 109,182 | 65,435 |
| FNMA PL AL9580 | 12/19/17 | 11,265,000 | 03/01/25 | 4.000% | 836,826 | 530,063 |
| FHR 3649 BW | 06/15/12 | 2,000,000 | 03/15/25 | 4.000% | 145,898 | 23,107 |
| FHLMC G14052 | 12/15/11 | 3,270,417 | 04/01/25 | 4.000% | 159,649 | 23,771 |
| GNMA PL 784163X | 01/23/17 | 6,000,000 | 04/15/25 | 4.000% | 540,594 | 263,628 |
| FHR 2970 | 12/26/18 | 5,000,000 | 05/15/25 | 5.500% | 172,846 | 124,212 |
| FNR 2014 14 KV | 05/28/14 | 2,000,000 | 08/25/25 | 3.000% | 550,521 | 449,614 |
| FNMA PL AL7636 | 03/16/17 | 2,300,000 | 09/01/25 | 5.500% | 91,088 | 5,119 |
| GNMA PL 783100X | 05/16/17 | 4,000,000 | 09/15/25 | 4.500% | 82,110 | 42,407 |
| GNR 2010 111 WG | 06/06/18 | 43,798,263 | 09/20/25 | 4.000% | 814,926 | 656,406 |
| FNMA 890263 | 11/17/11 | 42,537,703 | 11/01/25 | 5.500% | 195,056 | 55,428 |
| FNMA AE0879 | 04/19/17 | 46,000,000 | 11/01/25 | 4.000% | 521,367 | 261,377 |
| FNMA 890265 | 04/19/17 | 3,050,000 | 11/01/25 | 4.000% | 1,119,117 | 667,060 |
| FNMA PL AL6469 | 03/29/19 | 37,195,782 | 11/01/25 | 4.500% | 384,962 | 117,846 |
| GNMA PL 004943M | 06/19/17 | 4,700,000 | 02/20/26 | 4.000% | 126,864 | 83,190 |
| FHR 3840 KT | 04/29/11 | 16,800,000 | 03/15/26 | 3.500% | 103,209 | 86,445 |
| FHR 3827 | 11/16/17 | 2,000,000 | 03/15/26 | 3.500% | 129,759 | 90,631 |
| FNR 2011 20 | 10/20/17 | 1,565,374 | 03/25/26 | 3.500% | 150,111 | 98,086 |
| GNMA PL 005013M | 06/19/17 | 3,000,000 | 04/20/26 | 4.000% | 92,093 | 61,608 |
| FHLMC PL J15482 | 03/16/17 | 6,000,000 | 05/01/26 | 4.000% | 186,847 | 126,268 |
| GNMA PL 738281X | 08/24/17 | 8,013,000 | 05/15/26 | 4.000% | 289,798 | 193,826 |
| GNMA PL 763534X | 09/18/17 | 18,400,000 | 05/15/26 | 3.500% | 625,488 | 454,701 |
| FHLMC PL G14159 | 06/19/17 | 3,065,000 | 06/01/26 | 4.000% | 82,941 | 55,971 |
| FHR 4395 | 01/16/18 | 13,000,000 | 07/15/26 | 4.500% | 700,256 | 450,534 |
| GNMA PL 005107M | various | 32,197,400 | 07/20/26 | 4.000% | 892,507 | 718,926 |
| FHLMC PC GOLD 15 Yr | 09/19/11 | 2,500,000 | 08/01/26 | 3.000% | 200,946 | 112,536 |
| FNMA PL AJ1758 | 03/16/17 | 4,835,000 | 09/01/26 | 4.500% | 670,737 | 468,906 |
| FHLMC PL G16744 | 02/19/19 | 18,955,000 | 09/01/26 | 3.500% | 721,507 | 575,774 |
| FHR 1883 L | 05/10/02 | 2,000,000 | 09/15/26 | 7.000% | 80,036 | 6,300 |
| FNMA AL2661 | 04/19/17 | 12,850,000 | 10/01/26 | 4.000% | 385,537 | 261,899 |
| FHLMC PL J16939 | 12/24/18 | 7,089,000 | 10/01/26 | 4.000% | 518,657 | 446,236 |
| FHLMC GOLD #G30307 | 05/13/08 | 2,500,000 | 01/01/27 | 6.000% | 71,786 | 22,513 |
| FNMA PL A9746 | 02/16/17 | 12,805,575 | 01/01/27 | 4.500% | 595,667 | 272,356 |
| FNMA PL AL1953 | 03/16/17 | 5,000,000 | 01/01/27 | 4.500% | 310,864 | 158,327 |
| FNMA PL AL9971 | 03/16/17 | 5,000,000 | 01/01/27 | 4.500% | 629,165 | 325,039 |
| FHLMC PL J31961 | 03/16/17 | 9,189,618 | 03/01/27 | 3.500% | 1,133,330 | 847,249 |
| FNR 2007 13 | 12/24/18 | 5,000,000 | 03/25/27 | 5.500% | 509,583 | 373,871 |
| FNR 2012 43 AC | 04/30/12 | 2,200,000 | 04/25/27 | 1.750% | 149,928 | 107,596 |
| FNR 256751 | 07/13/09 | 3,500,000 | 06/01/27 | 5.500% | 131,898 | 25,000 |
| FNMA PL MA3061 | various | 8,948,803 | 07/01/27 | 3.000% | 1,491,820 | 1,315,091 |
| FHLMC REMIC 4097 HK | 10/17/12 | 2,000,000 | 08/15/27 | 1.750% | 215,434 | 167,225 |
| FHLMC REMIC 4129 AP | 12/11/12 | 2,000,000 | 11/15/27 | 1.500% | 208,812 | 180,842 |
| FNMA GTD MTG 257154 | 03/28/08 | 2,294,345 | 03/01/28 | 4.500% | (13,231) | 18,235 |
| FHLMC C91164 | various | 4,000,000 | 03/01/28 | 5.000% | 98,207 | 28,251 |
| FNMA REMIC 2013 18 CL AE | 05/13/13 | 2,500,000 | 03/25/28 | 2.000% | 253,903 | 178,714 |
| FHLMC 91167 | 04/29/08 | 2,000,000 | 04/01/28 | 5.000% | 2,896 | 13,753 |
| FNMA REMIC 2013 45 AB | 06/25/14 | 2,000,000 | 05/25/28 | 1.500% | 38,130 | 63,632 |
| GNMA POOL 002633M | 08/24/98 | 1,000,000 | 08/20/28 | 8.000% | 32,519 | 19 |
| FNMA PL 89074 | 06/06/18 | 1,175,000 | 09/01/28 | 3.000% | 144,375 | 138,545 |
| FNMA PL AL4189 | 02/16/17 | 7,900,000 | 10/01/28 | 3.500% | 1,164,888 | 914,762 |
| FNMA PL BM4389 | 08/27/18 | 5,000,000 | 12/01/28 | 4.500% | 734,223 | 572,507 |
| FHLMC PL G16274 | 09/18/17 | 4,983,614 | 01/01/29 | 4.000% | 769,612 | 504,780 |
| GNMA PL 783878X | 05/16/17 | 1,500,000 | 04/15/29 | 4.000% | 118,207 | 78,144 |
| FNMA PL AL9742 | 03/16/17 | 4,000,000 | 07/01/29 | 4.000% | 442,189 | 242,992 |
| FHLMC 91281 | 03/12/12 | 2,685,000 | 12/01/29 | 4.500% | 203,179 | 77,268 |
| FHLMC G16108 | 04/19/17 | 6,000,000 | 08/01/30 | 4.000% | 869,116 | 546,224 |
| FNR 2013 128 A | 05/23/14 | 2,000,000 | 12/25/30 | 3.500% | 206,735 | 99,761 |
| FNMA 0816 | 10/13/11 | 2,035,707 | 08/01/31 | 4.500% | 291,174 | 151,730 |
| FNMA MA0878 | 11/14/11 | 2,000,000 | 10/01/31 | 4.000% | 251,439 | 154,425 |
| FNMA MA0885 | 11/14/11 | 2,000,000 | 10/01/31 | 3.500% | 175,019 | 105,390 |
| FNMA PL BM1231 | 10/06/17 | 5,000,000 | 11/01/31 | 3.500% | 932,585 | 726,948 |
| FNMA PL BM4993 | 01/17/19 | 5,000,000 | 03/01/32 | 3.500% | 1,197,743 | 1,090,223 |
| FHR 2647 A | 08/24/11 | 11,373,000 | 04/15/32 | 3.250% | 172,701 | 102,500 |
| FHLMC PL G16544 | 08/17/18 | 4,653,136 | 05/01/32 | 4.000% | 726,395 | 597,217 |
| FNR 2003 18 PA | 11/18/09 | 25,750,000 | 07/25/32 | 4.000% | 159,791 | 80,643 |
| FNMA PL MB3808 | 04/27/18 | 4,300,000 | 08/01/32 | 4.000% | 660,923 | 549,183 |
| FHLMC REMIC 4160 HP | 02/12/13 | 3,000,000 | 01/15/33 | 2.500% | 613,215 | 462,906 |
| FHR 4342 DA | 08/28/14 | 2,050,000 | 03/15/33 | 2.500% | 246,107 | 208,500 |
| FNR 2003 35 UM | 08/11/09 | 15,000,000 | 05/25/33 | 4.500% | 125,780 | 82,003 |
| FHLMC ARM IB0984 | 02/23/04 | 2,000,000 | 07/01/33 | 3.295% | 13,510 | 24,409 |
| FNMA ARM 742243 | 12/23/03 | 1,000,000 | 09/01/33 | 3.816% | 17,055 | 10,755 |
| FHLMC CO1647 | 12/13/10 | 5,500,000 | 10/01/33 | 4.500% | 205,902 | 90,161 |
| FNMA 190346 | 05/13/10 | 5,695,000 | 12/01/33 | 5.500% | 172,031 | 59,164 |
| FNMA 725206 | 12/13/10 | 7,800,000 | 02/01/34 | 5.500% | 242,645 | 71,193 |
| FNMA PL 777716 | 04/26/04 | 2,000,000 | 04/01/34 | 3.750% | 9,583 | 13,100 |
| FNMA ARM 775566 | 02/22/05 | 1,000,000 | 05/01/34 | 4.146% | 16,191 | 14,719 |
| FHLMC ARM IB2795 | 03/23/05 | 2,000,000 | 03/01/35 | 4.446% | 26,217 | 27,355 |

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2023

| Identification Number and Issuing Institution | Purchase Date | Face Amount, or Shares | Maturity Date | Coupon Interest Rate | Fair Value | | | |
|---|------------------|------------------------|---------------|----------------------|------------|----------------|----------------|-----------|
| | | | | | Cost | 3/31/2023 | | |
| FHR 2942 LA | 31395PHQ8 | 08/13/09 | 2,250,000 | 03/15/35 | 5.000% | 66,889 | 45,235 | |
| FNR 2005 29 AU | 31394DHV9 | 03/28/08 | 2,000,000 | 04/25/35 | 4.500% | (13,558) | 8,160 | |
| FHLMC PL G02252 | 3128LXQD5 | 06/13/11 | 6,500,000 | 07/01/36 | 5.500% | 222,722 | 49,760 | |
| FNR 2008 41 MD | 31397LLU1 | 03/09/10 | 3,000,000 | 11/25/36 | 4.500% | 159,806 | 107,204 | |
| FNMA 888131 | 31410FVY8 | 07/13/09 | 3,615,000 | 02/01/37 | 5.500% | 84,020 | 31,173 | |
| FHLMC G03035 | 3128M4V42 | 05/12/11 | 5,360,000 | 07/01/37 | 5.500% | 192,390 | 33,689 | |
| FNMA CL 888707 | 31410GKU6 | 05/12/09 | 1,550,000 | 10/01/37 | 7.500% | 97,394 | 18,371 | |
| FHLMC PL G04913 | 3128M6YJ1 | 04/12/12 | 5,250,000 | 03/01/38 | 5.000% | 237,183 | 77,287 | |
| FHLMC ARM 783263 | 31349UTU2 | 06/24/08 | 1,500,000 | 05/01/38 | 4.500% | (14,259) | 17,947 | |
| FHR 3448 AG | 31397TJ37 | 03/19/09 | 3,100,000 | 05/15/38 | 5.000% | 141,509 | 50,863 | |
| GNR 2008 82 A | 38375YEK4 | 10/14/08 | 2,000,000 | 09/20/38 | 6.000% | 79,740 | 29,732 | |
| FHR 4479 HA | 3137BJV75 | 01/16/20 | 14,900,000 | 05/15/39 | 3.750% | 640,393 | 476,162 | |
| GNMA 4461M | 36202E5W5 | 11/18/10 | 2,050,000 | 06/20/39 | 4.500% | 102,112 | 11,728 | |
| FNR 2009 78 BM | 313398FLA7 | 03/25/11 | 2,500,000 | 06/25/39 | 4.000% | 58,953 | 2,045 | |
| FNR 2009 78 BQ | 31398FKY6 | 02/17/12 | 3,500,000 | 06/25/39 | 4.500% | 153,462 | 2,863 | |
| GNR 2009 58 AC | 38375D3D8 | 03/16/11 | 3,000,000 | 07/20/39 | 4.000% | 130,474 | 69,325 | |
| GNMA REMIC 09093 HB | 38376KXX8 | 10/30/09 | 2,000,000 | 09/16/39 | 3.000% | 33,222 | 18,838 | |
| GNR 2011 39 NE | 38377QXX0 | 02/18/15 | 7,000,000 | 09/16/39 | 3.500% | 294,943 | 186,808 | |
| FHR 3795 EB | 3137A5MK7 | 11/26/14 | 3,500,000 | 10/15/39 | 2.500% | 50,766 | 18,409 | |
| FHR 3725 PD | 3137A1UP6 | 10/17/14 | 4,100,000 | 01/15/40 | 2.500% | 163,951 | 125,841 | |
| FNR 2010 57 HA | 31398RC94 | 02/29/12 | 2,577,000 | 02/25/40 | 3.500% | 136,898 | 28,597 | |
| GNR 12 94 GA | 38375GQW4 | 07/26/13 | 2,350,000 | 05/20/40 | 2.500% | 64,482 | 81,807 | |
| FNR 2010 87 PJ | 31398TZJ3 | 05/24/11 | 2,000,000 | 06/25/40 | 3.500% | 34,478 | 5,253 | |
| FNR 2014 19 HA | 3136AJP65 | 04/21/14 | 2,000,000 | 06/25/40 | 2.000% | 57,967 | 43,292 | |
| FNR 2010 100 LA | 31398NJE5 | 03/12/12 | 2,600,000 | 07/25/40 | 2.500% | 183,964 | 113,699 | |
| FHLMC REMIC 3752 PD | 3137A2W98 | 04/29/15 | 2,000,000 | 09/15/40 | 2.750% | 136,230 | 102,400 | |
| GNR 2011 81 MC | 38376LZB8 | 11/08/13 | 2,000,000 | 10/20/40 | 3.000% | 70,904 | 48,530 | |
| GNR 2010 134 YA | 38377LT57 | various | 9,200,000 | 10/20/40 | 2.500% | 386,144 | 333,824 | |
| FNR 2010 133 GB | 31398N7B4 | 07/06/11 | 2,635,000 | 10/25/40 | 2.500% | 86,583 | 147,219 | |
| FNR 2010 137 HP | 31398SQY2 | 05/18/12 | 2,200,000 | 10/25/40 | 3.500% | 71,548 | 235 | |
| FHR 3816 HN | 3137A6R46 | 03/30/11 | 2,000,000 | 01/15/41 | 4.500% | 281,322 | 211,123 | |
| FHR 3798 PQ | 3137A6AM4 | 06/16/11 | 2,000,000 | 01/15/41 | 3.500% | 163,078 | 106,517 | |
| GNR 2012 136 PD | 38377X4E9 | 12/03/12 | 2,000,000 | 02/20/41 | 1.500% | 246,659 | 207,100 | |
| FNMA REMIC 2011 134 NJ | 3136A2V59 | 06/11/14 | 2,500,000 | 02/25/41 | 3.000% | 184,750 | 124,988 | |
| FHR 4019 JD | 3137AN3S2 | 10/22/15 | 2,000,000 | 05/15/41 | 3.000% | 127,297 | 94,008 | |
| FHR 4107 HA | 3137AUF46 | 09/28/12 | 2,000,000 | 10/15/41 | 2.000% | 285,202 | 227,547 | |
| FHR 4000 PJ | 3137ALYC7 | 04/04/16 | 5,700,000 | 01/15/42 | 3.000% | 408,591 | 312,067 | |
| FNR 2012 20 TD | 3136A4JR1 | 05/25/12 | 2,000,000 | 02/25/42 | 4.500% | 173,470 | 33,065 | |
| FNR 2013 13 PH | 3136ACH53 | 07/28/14 | 2,250,000 | 04/25/42 | 2.500% | 394,008 | 357,491 | |
| FNR 2012 128 QC | 3136A9UY2 | 04/25/13 | 2,000,000 | 06/25/42 | 1.750% | 239,167 | 200,807 | |
| GNR 2013 24 PJ | 38378FR51 | 11/25/13 | 2,926,000 | 11/20/42 | 3.000% | 317,065 | 253,517 | |
| FNR 2013 130 CD | 3136AHL24 | 10/15/14 | 2,250,000 | 06/25/43 | 3.000% | 289,907 | 210,815 | |
| FHR 4314 LE | 3137B9G33 | 01/08/16 | 1,700,000 | 07/15/43 | 3.000% | 92,235 | 61,734 | |
| FHR 4314 PE | 3137B9GR0 | 01/08/16 | 1,800,000 | 07/15/43 | 3.000% | 147,227 | 111,874 | |
| FNR 2014 68 GM | 3136ALTE1 | 12/03/15 | 2,500,000 | 10/25/43 | 3.000% | 278,762 | 211,031 | |
| FHR 4468 GP | 3137BJKL6 | 08/24/15 | 2,050,000 | 11/15/43 | 3.000% | 447,484 | 341,774 | |
| FNR 2020 39 MA | 3136BAAD6 | 03/09/21 | 4,984,270 | 12/25/43 | 2.000% | 2,281,613 | 1,999,780 | |
| FHR 4474 JA | 3137BFJ77 | 06/23/15 | 2,000,000 | 06/15/44 | 3.000% | 404,823 | 309,881 | |
| FHLB | 3130AUNY6 | 01/30/23 | 10,000,000 | 07/28/25 | 5.125% | 10,000,000 | 9,950,100 | |
| FHLB | 3133884KF5 | 02/06/23 | 5,000,000 | 08/10/23 | 4.755% | 4,877,823 | 4,885,764 | |
| FHLB | 313384QE2 | 03/03/23 | 5,000,000 | 12/07/23 | 5.030% | 4,805,088 | 4,999,980 | |
| FHLB | 3130AUTH7 | 02/09/23 | 5,000,000 | 02/09/24 | 5.000% | 5,000,000 | 4,983,900 | |
| FHLB | 313384TT6 | 03/03/23 | 5,000,000 | 03/01/24 | 5.030% | 4,745,706 | 4,999,995 | |
| FHLB | 3130ATUQ8 | 02/06/23 | 5,000,000 | 03/08/24 | 4.750% | 4,986,900 | 4,996,405 | |
| FHLB | 3130AV7F3 | 03/24/23 | 6,000,000 | 06/14/24 | 5.250% | 6,059,340 | 6,039,360 | |
| FHLB | 3130ATVD6 | 03/24/23 | 6,000,000 | 09/13/24 | 4.875% | 6,047,940 | 6,030,042 | |
| FHLB | 3130ATUR6 | 03/24/23 | 6,000,000 | 12/13/24 | 4.625% | 6,043,560 | 6,020,532 | |
| Freddie Mac | 3134GYFS6 | 02/08/23 | 2,500,000 | 08/08/25 | 4.850% | 2,500,000 | 2,480,425 | |
| Freddie Mac | 3134GYEY4 | 02/02/23 | 2,500,000 | 01/27/26 | 5.050% | 2,500,000 | 2,488,825 | |
| Freddie Mac | 3134GYFB3 | 01/30/23 | 5,000,000 | 01/30/26 | 4.800% | 5,000,000 | 4,951,850 | |
| FHLB | 313373B68 | 03/24/23 | 6,000,000 | 03/13/26 | 4.375% | 6,083,280 | 6,044,964 | |
| FFCB BOND | 3133EN6H8 | 01/11/23 | 5,000,000 | 01/18/28 | 5.400% | 5,000,000 | 4,971,300 | |
| FFCB Bond | 3133EN6J4 | 01/18/23 | 5,000,000 | 01/20/26 | 5.230% | 5,000,000 | 4,969,400 | |
| BARCLAYS US CCP | 06744GJ60 | 02/06/23 | 10,000,000 | 02/01/24 | 5.300% | 9,497,400 | 9,494,800 | |
| ING (US) FUNDING LLC | 4497W1Y34 | 02/07/23 | 5,000,000 | 11/03/23 | 5.050% | 4,818,728 | 4,844,650 | |
| FHLB NTS | 3130AUUL6 | 02/08/23 | 5,000,000 | 11/08/23 | 4.970% | 5,000,000 | 5,004,650 | |
| FHLB NTS | 313384KS7 | 02/22/23 | 5,000,000 | 08/21/23 | 4.990% | 4,879,603 | 4,909,300 | |
| FHLB NTS | 3130AV3X8 | 02/24/23 | 5,000,000 | 04/01/24 | 5.106% | 5,000,000 | 5,019,700 | |
| FARMER MAC | 31422XY30 | 03/08/23 | 10,000,000 | 03/08/28 | 5.900% | 10,000,000 | 10,049,600 | |
| FHLB | 3130ARHG9 | 03/27/23 | 11,975,000 | 02/28/24 | 2.125% | 11,743,599 | 11,700,653 | |
| FANNIE MAE | 3135G0V75 | 03/27/23 | 2,427,000 | 07/02/24 | 1.750% | 2,365,654 | 2,340,817 | |
| FFCB | 3133EP6H4 | 03/27/23 | 2,365,000 | 03/30/26 | 3.875% | 2,365,927 | 2,352,655 | |
| FFCB | 3133EPDJ1 | 03/27/23 | 2,293,000 | 09/15/27 | 4.375% | 2,366,218 | 2,345,808 | |
| FHLB | 3130ATS57 | 03/27/23 | 2,270,000 | 03/10/28 | 4.500% | 2,362,605 | 2,341,823 | |
| Total U. S. Government and Agency Securities | | | | | | 181,583,606 | 167,501,509 | |
| Municipal Securities | NEW YORK ST DORM | 649907XW7 | 10/26/17 | 1,185,000 | 12/01/23 | 3.740% | 1,283,340 | 1,176,871 |
| Total Municipal Securities | | | | | | \$ 1,283,340 | \$ 1,176,871 | |
| Miscellaneous Securities | | | | | | | | |
| UBS Select Treasury | | various | 96,431,538 | - | - | 96,431,538 | 96,431,538 | |
| Pooled Investments - MOSIP | | various | 167,500,000 | - | - | 167,500,000 | 172,544,009 | |
| TORONTO DOMINION BANK | 891119BXP6 | 12/30/22 | 4,000,000 | 10/23/23 | 5.370% | 3,836,980 | 3,881,360 | |
| TORONTO DOMINION BANK | 89119AAX6 | 02/22/23 | 15,000,000 | 01/31/24 | 5.370% | 14,271,540 | 14,362,200 | |
| TOYOTA MOTOR CREDIT CORP | 89233HWR1 | 03/28/23 | 4,856,000 | 09/25/23 | - | 4,740,273 | 4,732,366 | |
| Total Miscellaneous Securities | | | | | | \$ 286,780,331 | \$ 291,951,473 | |
| Total Pooled Cash Marketable Securities | | | | | | \$ 469,647,277 | \$ 460,629,853 | |

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2023

| Identification Number and Issuing Institution | Purchase Date | Face Amount, or Shares | Maturity Date | Coupon Interest Rate | Fair Value | | |
|---|---------------|------------------------|---------------|----------------------|--------------|--------------|--------|
| | | | | | Cost | 3/31/2023 | |
| Self Insurance Securities | | | | | | | |
| US TSY Note 912796X79 Maturity 6/8/2023 | | 0 | | 0.000% | \$ 1,271,366 | \$ 1,288,842 | |
| Total Self Insurance Securities | | | | | \$ 1,271,366 | \$ 1,288,842 | |
| POST-EMPLOYMENT HEALTH FUND: | | | | | | | |
| Stocks and Mutual Funds: | | | | | | | |
| AmFds Euro Pacfc | various | 7,143 | — | — | \$ 190,056 | \$ 374,023 | |
| BlkRkEq Divd Inv | various | 43,407 | — | — | 285,085 | 799,124 | |
| FidAdv New Insights A | various | 34,117 | — | — | 280,834 | 944,380 | |
| Gdmnscc Strat Inc A | various | 13,159 | — | — | 108,729 | 118,301 | |
| JPM EmrgMrk Eq A | various | 4,852 | — | — | 95,028 | 138,971 | |
| JPM SmCap Eq A | various | 7,142 | — | — | 95,028 | 291,542 | |
| Loomis Bd Admn | various | 21,691 | — | — | 190,056 | 248,582 | |
| LrdAbtGr Oppr A | various | 14,204 | — | — | 95,028 | 265,478 | |
| Okmrk Intl II | various | 15,040 | — | — | 393,643 | 394,206 | |
| Pgim Ttl Rtn Bd A | various | 38,764 | — | — | 411,126 | 465,560 | |
| Total Mutual Funds | | | | | \$ 2,144,613 | \$ 4,040,167 | |
| Total Post Employment Health Fund | | | | | \$ 2,144,613 | \$ 4,040,167 | |
| POLICE AND FIREFIGHTERS' RETIREMENT FUND: | | | | | | | |
| Corporate Bonds: | | | | | | | |
| Sprint Corp NTS B/E | 85207UAF2 | 10/20/22 | 30,000 | 09/15/23 | 7.875% | 30,525 | 30,221 |
| Carnival Corp | 14365BAF9 | 03/23/22 | 18,000 | 10/01/23 | 7.200% | 17,948 | 17,953 |
| Starwood Ppty Tr Inc | 85571BAS4 | various | 15,000 | 11/01/23 | 5.500% | 15,007 | 15,028 |
| Yum! Brands Inc | 988498AJ0 | 01/17/23 | 10,000 | 11/01/23 | 3.875% | 9,875 | 9,876 |
| Ball Corp | 058498AS5 | 11/09/22 | 5,000 | 11/15/23 | 3.125% | 4,908 | 4,942 |
| Boeing Co | 097023DE2 | 12/08/22 | 55,000 | 02/04/24 | 3.900% | 52,482 | 53,140 |
| HCA Inc Nts | 404119BN8 | 01/30/23 | 26,000 | 03/15/24 | 5.000% | 25,948 | 25,846 |
| Magellanes Inc | 55903VAA1 | 10/03/22 | 25,000 | 03/15/24 | 0.000% | 25,004 | 25,083 |
| Nordstrom Inc Nts | 655664AX8 | 02/09/23 | 25,000 | 04/08/24 | 2.300% | 23,797 | 23,875 |
| Ally Financial Inc Nts | 02005NBH2 | 03/28/23 | 12,000 | 05/21/24 | 3.875% | 11,445 | 11,527 |
| Tenet Healthcare Corp | 88033GC57 | 10/20/22 | 20,000 | 07/15/24 | 4.625% | 19,419 | 19,728 |
| Buckeye Partners LP | 118230AN1 | 01/17/23 | 50,000 | 10/15/24 | 4.350% | 48,688 | 48,926 |
| Tri State Generation | 89566EAG3 | 06/23/22 | 6,000 | 11/01/24 | 3.700% | 5,952 | 5,824 |
| Freedom Mortgage Corp | 35640YAA5 | 02/09/22 | 8,000 | 11/15/24 | 8.125% | 8,050 | 7,700 |
| Methanex Corp B/E | 59151KAK4 | 12/23/22 | 35,000 | 12/01/24 | 4.250% | 33,775 | 33,831 |
| Capital One Financial Co | 14040HCQ6 | various | 28,000 | 05/09/25 | 4.166% | 27,220 | 27,115 |
| Energy Transfer | 29278NAP8 | 04/16/21 | 45,000 | 05/15/25 | 2.900% | 47,073 | 42,861 |
| Goodyear Tire & Rubber | 382550BH3 | various | 10,000 | 05/31/25 | 9.500% | 10,194 | 10,276 |
| Enlink Midstream | 29336UAE7 | 11/07/22 | 7,000 | 06/01/25 | 4.150% | 6,614 | 6,790 |
| Wesco Distr Inc | 95081QAN4 | various | 9,000 | 06/15/25 | 7.125% | 9,413 | 9,149 |
| Colt Merger Sub Inc | 12770RAA1 | 08/12/22 | 10,000 | 07/01/25 | 5.750% | 10,075 | 10,002 |
| Amer Airlines Inc | 023771S58 | 06/30/20 | 10,000 | 07/15/25 | 11.750% | 10,569 | 10,942 |
| HealthSouth Corp Nts | 421924BT7 | 05/02/22 | 10,000 | 09/15/25 | 5.750% | 10,194 | 9,923 |
| Fortress Transn & In | 34960PAB7 | 12/23/20 | 8,000 | 10/01/25 | 6.500% | 8,260 | 8,005 |
| Transdigm Inc | 893647BK2 | various | 7,000 | 12/15/25 | 8.000% | 7,318 | 7,140 |
| Crown Amer/Cap Corp Vi | 228187AB6 | 10/27/22 | 18,000 | 02/01/26 | 4.750% | 17,163 | 17,529 |
| Constellation Brands Inc | 21036PBN7 | 02/02/23 | 27,000 | 02/02/26 | 5.000% | 26,954 | 27,001 |
| Avolon Holdings Fndg LTD | 05401AAM3 | 01/21/21 | 35,000 | 02/21/26 | 2.125% | 34,580 | 31,088 |
| Albertsons Cos/Safeway | 013092AA9 | various | 10,000 | 03/15/26 | 7.500% | 10,605 | 10,349 |
| Magellanes Inc | 55903VVB7 | 03/06/23 | 35,000 | 03/15/26 | 6.412% | 35,000 | 35,167 |
| Pioneer Nat Resources | 723787AV9 | 03/29/23 | 15,000 | 03/29/26 | 5.100% | 14,993 | 15,050 |
| Wells Fargo & Co Nts | 95000U2V4 | various | 72,000 | 03/24/28 | 3.526% | 68,445 | 67,869 |
| Antero Midstream | 03690EAA6 | various | 12,000 | 05/15/26 | 7.875% | 12,853 | 12,229 |
| Calpine Corp | 131347CK0 | 02/19/21 | 4,000 | 06/01/26 | 5.250% | 4,135 | 3,900 |
| Nustar Logistics LP | 67059TAF2 | 02/14/23 | 25,000 | 06/01/26 | 6.000% | 24,188 | 24,505 |
| Southern Co. NTS B/E | 842587CV7 | 01/18/23 | 22,000 | 07/01/26 | 3.250% | 20,961 | 20,954 |
| Berry Global Escrow Corp | 085770AA3 | 08/22/22 | 30,000 | 07/15/26 | 4.875% | 29,738 | 29,241 |
| Celanese US Hldgs | 15089QAK0 | 11/28/22 | 75,000 | 08/05/26 | 1.400% | 62,030 | 64,364 |
| Air Lease Corp | 00914AAM4 | 05/24/21 | 16,000 | 08/15/26 | 1.875% | 13,913 | 14,165 |
| HCA Inc Nts | 404121AH8 | 04/26/22 | 39,000 | 09/01/26 | 5.375% | 39,023 | 39,095 |
| Uber Technologies Inc | 90353TAC4 | various | 5,000 | 11/01/26 | 8.000% | 5,310 | 5,126 |
| Vici Properties Nts | 92564RAD7 | 04/22/22 | 34,000 | 02/15/27 | 3.750% | 32,385 | 31,388 |
| Pacific Gas & Elec Nts | 694308KF3 | various | 78,000 | 06/15/27 | 5.450% | 77,049 | 77,122 |
| Willis North Amer Inc | 97064AL5 | 05/13/22 | 20,000 | 06/15/27 | 4.650% | 19,991 | 19,664 |
| Carnival Corp | 143658BJ0 | 10/20/22 | 12,000 | 08/01/27 | 9.875% | 11,190 | 12,338 |
| EQT Corp Nts | 26884LAF6 | 04/04/22 | 66,000 | 10/01/27 | 3.900% | 63,765 | 62,035 |
| AMN Healthcare Allied | 00175PAB9 | 05/02/22 | 3,000 | 10/01/27 | 4.625% | 2,888 | 2,781 |
| Royal BK of Canada | 78016FZU1 | 10/25/22 | 74,000 | 11/01/27 | 6.000% | 74,207 | 77,128 |
| Public Service Enterprise | 744573AV8 | 11/08/22 | 85,000 | 11/15/27 | 5.850% | 84,911 | 88,208 |
| Air Lease Corp | 00914AAAT9 | 12/05/22 | 35,000 | 12/15/27 | 5.850% | 34,637 | 35,158 |
| Wec Energy Group Inc NTS | 92939UAL0 | 01/11/23 | 39,000 | 01/15/28 | 4.750% | 38,948 | 38,917 |
| John Deere Capital Corp | 24422EWR6 | 01/09/23 | 33,000 | 01/20/28 | 4.750% | 33,254 | 33,664 |
| National Rural Util Coop | 63743HFG2 | 12/16/22 | 30,000 | 03/15/28 | 4.800% | 30,013 | 30,249 |
| EQT Corp Nts | 26884LAQ2 | various | 29,000 | 04/01/28 | 5.700% | 29,019 | 28,969 |
| Extra Space Storage | 30225VAJ6 | 03/28/23 | 19,000 | 04/01/28 | 5.700% | 18,966 | 19,112 |
| Fair Isaac Corp | 303250AF1 | 12/17/21 | 15,000 | 06/15/28 | 4.000% | 15,131 | 13,821 |
| Morgan Stanley | 61744YAK4 | various | 60,000 | 07/22/28 | 3.591% | 63,165 | 56,581 |
| Mgc Invmt Corp | 552848AG6 | various | 32,000 | 08/15/28 | 5.250% | 31,260 | 30,416 |
| GFL Environmental Inc | 36168QAM6 | 10/03/22 | 7,000 | 09/01/28 | 3.500% | 5,915 | 6,328 |
| Invitation Homes Op | 46188BAB8 | 11/05/21 | 41,000 | 11/15/28 | 2.300% | 39,459 | 34,390 |
| EQT Corp Nts | 26884LAL3 | 02/02/23 | 13,000 | 01/15/29 | 5.000% | 12,630 | 12,320 |
| Graphic Packaging Intern | 38869AAC1 | 03/04/22 | 12,000 | 03/01/29 | 3.500% | 11,281 | 10,367 |
| Boeing Co | 097023CD5 | 12/06/22 | 29,000 | 03/01/29 | 3.200% | 25,566 | 26,382 |
| T Mobile USA Inc | 87264ABV6 | 03/23/21 | 11,000 | 04/15/29 | 3.375% | 11,050 | 10,043 |
| Vidtron LTD/Vidtron LTEE | 92660FAN4 | various | 14,000 | 06/15/29 | 3.625% | 13,689 | 11,921 |
| Cheniere Energy Partners | 16411QAQ6 | 12/21/22 | 59,000 | 10/01/29 | 4.500% | 54,080 | 55,107 |
| John Deere Capital Corp | 24422EWN5 | various | 44,000 | 10/11/29 | 4.850% | 44,393 | 45,379 |
| Avanator Fndg Inc | 05352TAB5 | 05/10/22 | 5,000 | 11/01/29 | 3.875% | 4,422 | 4,489 |
| Centene Corp | 15135BAV3 | various | 18,000 | 02/15/30 | 3.375% | 16,708 | 15,700 |
| Targa Res Partners LP | 87612BBQ4 | 03/28/22 | 19,000 | 03/01/30 | 5.500% | 19,836 | 18,567 |

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2023

| Identification Number and Issuing Institution | | Purchase Date | Face Amount, or Shares | Maturity Date | Coupon Interest Rate | Cost | Fair Value 3/31/2023 |
|---|-----------|---------------|------------------------|---------------|----------------------|---------|----------------------|
| Realty Income Corp NTS | 756109BR4 | 01/13/23 | 27,000 | 03/15/30 | 4.850% | 26,680 | 26,583 |
| Pepsico Inc B/E | 713448ES3 | 02/27/23 | 47,000 | 03/19/30 | 2.750% | 41,726 | 42,962 |
| Blackrock Inc Nts | 09247XAQ4 | 06/15/22 | 60,000 | 04/30/30 | 2.400% | 52,014 | 52,603 |
| Constellation Brands Inc | 21036PBF4 | 01/03/23 | 10,000 | 05/01/30 | 2.875% | 8,547 | 8,762 |
| Allegany Corp NTS | 017175AE0 | various | 59,000 | 05/15/30 | 5.250% | 55,827 | 55,441 |
| Intercontinental | 45866FAK0 | 04/20/22 | 35,000 | 06/15/30 | 2.100% | 30,096 | 29,424 |
| Bank of NY Mellon Co | 06406RBE2 | 07/26/22 | 70,000 | 07/26/30 | 4.569% | 69,469 | 68,371 |
| CCO Holdings | 1248EPC1 | 02/18/20 | 7,000 | 08/15/30 | 4.500% | 7,000 | 5,915 |
| Service Corp Intl | 817565CF9 | 02/23/23 | 40,000 | 08/15/30 | 3.375% | 32,460 | 34,200 |
| Dana Inc Nts | 235825AH9 | various | 30,000 | 09/01/30 | 4.250% | 24,153 | 24,045 |
| Activision Blizzard Nts | 00507VAP4 | 04/04/22 | 30,000 | 09/15/30 | 1.350% | 26,120 | 24,282 |
| CitiGroup Inc | 172967MS7 | various | 52,000 | 06/03/31 | 2.572% | 51,277 | 43,846 |
| Centene Corp NTS | 15135BAZ4 | 08/12/21 | 54,000 | 08/01/31 | 2.625% | 43,092 | 43,569 |
| Tanger Properties LP | 875484AL1 | various | 38,000 | 09/01/31 | 2.750% | 33,930 | 27,339 |
| Boeing Co | 097023AE5 | 06/01/21 | 35,000 | 09/15/31 | 8.750% | 51,482 | 42,633 |
| Ball Corp | 058498AX4 | various | 11,000 | 09/15/31 | 3.125% | 10,072 | 9,103 |
| Bk of Amer Corp | 06051GJL4 | 02/23/23 | 87,000 | 10/24/31 | 1.922% | 67,769 | 69,345 |
| Canadian Pac Railway B/E | 13645RBF0 | 01/30/23 | 23,000 | 12/02/31 | 2.450% | 20,267 | 19,897 |
| Ford Motor Co | 345370DA5 | various | 34,000 | 02/12/32 | 3.250% | 28,021 | 26,730 |
| NRG Energy Inc | 629377CS9 | 08/23/21 | 12,000 | 02/15/32 | 3.875% | 12,000 | 9,600 |
| Corebridge Financial Inc | 21871XAG4 | 04/05/22 | 25,000 | 04/05/32 | 3.900% | 24,963 | 21,604 |
| Iron Mtn Info Mgmt Nts | 46285MAA8 | 04/29/22 | 10,000 | 07/15/32 | 5.000% | 8,900 | 8,589 |
| Appalachian Power Co | 03773DA2 | 08/01/22 | 20,000 | 08/01/32 | 4.500% | 19,466 | 19,195 |
| Alabama Power Co | 010392FZ6 | 08/12/22 | 83,000 | 09/01/32 | 3.940% | 80,558 | 77,852 |
| Orix Corp NTS | 686330AR2 | 09/13/22 | 40,000 | 09/13/32 | 5.200% | 39,883 | 40,279 |
| Elevance Health Inc | 036752AW3 | 12/27/22 | 34,000 | 10/15/32 | 5.500% | 35,662 | 35,688 |
| Amazon Com Inc | 023135CR5 | 12/01/22 | 60,000 | 12/01/32 | 4.700% | 59,986 | 61,474 |
| Bank Montreal Que PFD | 06368BG51 | 12/12/17 | 35,000 | 12/15/32 | 3.803% | 33,450 | 31,576 |
| National Rural Util Coop | 637432PA7 | 02/09/23 | 15,000 | 01/15/33 | 5.800% | 16,331 | 15,957 |
| Oklahoma Gas & Electric Co | 678858BX8 | 01/05/23 | 40,000 | 01/15/33 | 5.400% | 39,877 | 41,226 |
| T Mobile USA Inc | 87264ACV5 | 09/15/22 | 50,000 | 01/15/33 | 5.200% | 49,997 | 50,798 |
| Waste Connections Inc | 94106BAF8 | 08/18/22 | 30,000 | 01/15/33 | 4.200% | 29,261 | 28,752 |
| Proctor & Gamble Co NTS | 742718GA1 | 01/26/23 | 39,000 | 01/26/33 | 4.050% | 38,997 | 39,200 |
| Enterprise Products Oper | 29379VCD3 | 01/10/23 | 28,000 | 01/31/33 | 5.350% | 27,945 | 28,990 |
| BP Cap Mkts Amer NTS | 10373QBU3 | 02/13/23 | 21,000 | 02/13/33 | 4.812% | 21,000 | 21,309 |
| Avalonbay Communities | 053484AD3 | 12/07/22 | 70,000 | 02/15/33 | 5.000% | 70,013 | 70,963 |
| Energy Transfer | 29273VAQ3 | 12/05/22 | 10,000 | 02/15/33 | 5.750% | 9,989 | 10,196 |
| Philip Morris Intl Inc | 718172DB2 | 02/15/23 | 42,000 | 02/15/33 | 5.375% | 42,195 | 42,888 |
| Eli Lilly & Co B/E | 532457CF3 | various | 38,000 | 02/27/33 | 4.700% | 37,620 | 38,940 |
| AON Corp | 03740LAG7 | 02/28/23 | 20,000 | 02/28/33 | 5.350% | 19,995 | 20,702 |
| Nextera Energy Cptl | 65339KCP3 | 02/09/23 | 20,000 | 02/28/33 | 5.050% | 19,995 | 20,040 |
| Colgate-Palmolive Co | 194162AS2 | 03/01/23 | 44,000 | 03/01/33 | 4.600% | 44,383 | 45,646 |
| Diamondback Energy Inc | 25278XAV1 | 10/28/22 | 60,000 | 03/15/33 | 6.250% | 60,278 | 63,448 |
| Leidos Inc Nts | 52532XAJ4 | 02/28/23 | 32,000 | 03/15/33 | 5.750% | 31,775 | 32,683 |
| Florida Power & Light | 341081GL5 | 03/02/23 | 14,000 | 04/01/33 | 5.100% | 13,977 | 14,493 |
| Ameriprise Financial | 03076CAM8 | 03/09/23 | 12,000 | 05/15/33 | 5.150% | 11,971 | 11,955 |
| JPMorgan Chase & Co | 46647PDH6 | various | 55,000 | 07/25/33 | 4.912% | 54,077 | 54,629 |
| Wells Fargo & Co Nts | 95000U3B7 | 07/25/22 | 20,000 | 07/25/33 | 2.100% | 19,765 | 19,509 |
| St Street Corp B/E | 857477BV4 | 08/04/22 | 21,000 | 08/04/33 | 4.164% | 21,180 | 19,742 |
| US Bancorp NTS | 91159HJ0 | 01/16/19 | 17,000 | 10/21/33 | 5.850% | 18,067 | 17,745 |
| AT&T Inc | 00206RMM1 | 02/10/22 | 33,000 | 12/01/33 | 2.550% | 30,650 | 26,535 |
| CCO Hldgs LLC/Cap Corp | 1248EPC26 | various | 12,000 | 01/15/34 | 4.250% | 11,667 | 9,385 |
| Republic Services Inc | 760759BC3 | 03/29/23 | 24,000 | 04/01/34 | 5.000% | 23,877 | 24,366 |
| Mattel Inc | 577081AU6 | 01/17/23 | 8,000 | 10/01/40 | 6.200% | 7,330 | 7,205 |
| Kraft Heinz Foods Co | 50077LAM8 | various | 9,000 | 07/14/41 | 5.200% | 9,787 | 8,708 |
| General Elec Co B/E | 369604BQ5 | 01/25/23 | 11,000 | 12/29/49 | 8.099% | 10,995 | 10,989 |
| Meta Platforms Inc | 30303M8J4 | 03/10/23 | 28,000 | 08/15/52 | 4.450% | 23,419 | 24,520 |
| Entergy LA LLC | 29364WBL1 | 08/24/22 | 20,000 | 09/15/52 | 4.750% | 20,059 | 18,721 |
| Elevance Health Inc B/E | 036752AX1 | 02/01/23 | 41,000 | 10/15/52 | 6.100% | 46,321 | 45,590 |
| Duke Energy LLC Florida | 26444HAN1 | various | 65,000 | 11/15/52 | 5.950% | 67,154 | 72,092 |
| Pacific Gas & Elec Nts | 694308KH9 | 01/06/23 | 36,000 | 01/15/53 | 6.750% | 35,820 | 37,090 |
| Commonwealth Edison Co | 202795JY7 | 01/10/23 | 64,000 | 02/01/53 | 5.300% | 64,788 | 65,961 |
| Raytheon Technologies | 75513EC58 | 02/27/23 | 28,000 | 02/27/53 | 5.375% | 29,366 | 29,366 |
| Amgen Inc | 031162DT4 | 03/02/23 | 38,000 | 03/02/53 | 5.650% | 37,945 | 39,316 |
| Rio Tinto | 76720AAP1 | 03/09/23 | 19,000 | 03/09/53 | 5.125% | 18,711 | 19,503 |
| Marsh & McLennan | 571748BT8 | 03/09/23 | 19,000 | 03/15/53 | 5.450% | 18,891 | 19,500 |
| AEP Transmission Co | 00115AAQ2 | 03/09/23 | 23,000 | 03/15/53 | 5.400% | 22,878 | 23,830 |
| Exelon Corp | 30161NBL4 | 02/21/23 | 26,000 | 03/15/53 | 5.600% | 25,920 | 26,389 |
| Northrop Grumman | 666807CJ9 | 02/08/23 | 23,000 | 03/15/53 | 4.950% | 22,905 | 22,847 |
| Alexandria Real Estate | 015271BB4 | various | 26,000 | 04/15/53 | 5.150% | 24,491 | 23,747 |
| MetLife Inc | 59156RCD8 | 01/06/23 | 58,000 | 01/15/54 | 5.250% | 57,534 | 56,264 |
| Lockheed Martin Corp B/E | 539830BX6 | 12/06/22 | 40,000 | 11/15/54 | 5.700% | 40,333 | 45,384 |
| Vodafone Group PLC | 92857WBZ2 | 02/10/23 | 40,000 | 02/10/63 | 5.750% | 39,666 | 39,447 |
| Baycare Health Sys Inc | 072722AD3 | 04/16/20 | 60,000 | 11/15/23 | 2.695% | 60,000 | 59,151 |
| American Medical College | 04609QAD1 | 01/29/20 | 65,000 | 10/01/23 | 2.027% | 65,000 | 63,690 |
| RWJ Barnabas Health Inc | 78349AAA1 | 04/05/21 | 90,000 | 07/01/26 | 2.954% | 95,759 | 85,208 |
| Amer Elec Pwr Inc | 025537AK7 | 01/06/22 | 100,000 | 03/15/24 | 3.400% | 100,984 | 96,740 |
| Nextera Energy Cptl | 65339KBP4 | 03/01/23 | 140,000 | 03/01/25 | 6.051% | 140,350 | 142,351 |
| John Deere Cptl Corp | 24422EUX5 | 01/11/21 | 200,000 | 03/07/24 | 2.600% | 213,886 | 195,778 |
| Thermo Fisher Scientific | 883556CS9 | 10/22/21 | 200,000 | 10/18/24 | 1.215% | 200,000 | 189,734 |
| Alabama PWR Co | 010392FY9 | 08/12/22 | 205,000 | 09/01/27 | 3.750% | 204,828 | 199,240 |
| Southern Calif Gas | 842434CM2 | 05/04/22 | 205,000 | 09/15/24 | 3.150% | 203,571 | 199,196 |
| Amern Corp | 023608AH5 | 03/19/21 | 215,000 | 09/15/24 | 2.500% | 225,039 | 206,394 |
| BK of Nova Scotia | 06417XAH4 | 04/12/22 | 240,000 | 04/11/25 | 3.450% | 239,729 | 232,682 |
| Parker Hannifin Corp Nts | 70109AAQ7 | 06/07/22 | 250,000 | 06/15/24 | 3.650% | 249,828 | 245,945 |
| Huntington Natl Bank | 44644MAD3 | 05/09/22 | 250,000 | 05/16/25 | 4.008% | 250,000 | 239,338 |
| Bank of NY Mellon | 06406RBF3 | 06/09/22 | 250,000 | 06/13/25 | 3.430% | 250,000 | 244,055 |
| Baylor Scott & White | 072863AG8 | various | 250,000 | 11/15/25 | 0.827% | 240,163 | 226,038 |
| HP Enterprise CO | 42824CBL2 | 10/01/24 | 280,000 | 10/01/24 | 5.900% | 279,815 | 283,606 |
| Goldman Sachs Group Inc | 38141GYL2 | 10/21/21 | 280,000 | 10/21/24 | 0.925% | 280,000 | 272,395 |
| Morgan Stanley | 61746BEF9 | 02/07/22 | 280,000 | 01/20/27 | 3.625% | 284,838 | 268,568 |
| CommonSpirit Health | 20268JAE3 | various | 290,000 | 10/01/25 | 1.547% | 288,360 | 266,014 |
| MPLX LP Nts | 55336VAG5 | 12/02/22 | 300,000 | 12/01/24 | 4.875% | 296,760 | 298,020 |
| Wells Fargo & Co | 94974BGP9 | 12/02/22 | 300,000 | 09/29/25 | 3.550% | 289,548 | 288,114 |
| DTE Elec Co | 23338VAB2 | 04/25/22 | 310,000 | 03/15/24 | 3.650% | 313,230 | 305,428 |
| Comcast Corp Nts | 20030NDK4 | 04/05/22 | 360,000 | 04/01/27 | 3.300% | 358,882 | 345,740 |
| Royal Bk of Canada | 78016EZM2 | various | 365,000 | 01/20/26 | 0.875% | 357,847 | 327,390 |

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2023

| Identification Number and Issuing Institution | Purchase Date | Face Amount, or Shares | Maturity Date | Coupon Interest Rate | Fair Value | | |
|---|---------------|------------------------|---------------|----------------------|------------|----------------|---------------|
| | | | | | Cost | 3/31/2023 | |
| United Health Group Inc | 91324PEG3 | 05/18/22 | 385,000 | 05/15/27 | 3.700% | 382,246 | 376,326 |
| Amazon.com Inc Nts | 023135CF1 | 04/13/22 | 390,000 | 04/13/27 | 3.300% | 386,934 | 377,056 |
| JPMorgan Chase & Co | 46647PCT1 | 12/10/21 | 430,000 | 12/10/25 | 1.561% | 423,450 | 403,069 |
| Verizon Comm Inc | 92343VGG3 | various | 470,000 | 03/20/26 | 1.450% | 470,194 | 432,104 |
| Toronto Dominion Bank | 89114QCPI | various | 555,000 | 01/06/26 | 0.750% | 544,556 | 493,722 |
| Sprint Corp | 85207UAH8 | various | - | 06/15/24 | 7.125% | 0 | 137,627 |
| ADT Corp | 001011AH9 | various | 17,000 | 06/15/23 | 4.125% | 17,682 | 16,918 |
| Alcoa Inc | 013817AW1 | various | 60,000 | 10/01/24 | 5.125% | 63,689 | 60,245 |
| AMC Networks Inc | 00164VAD5 | various | 56,000 | 04/01/24 | 5.000% | 57,346 | 55,235 |
| Amerigas Partner | 030981AH7 | various | 140,000 | 05/20/24 | 5.625% | 152,989 | 137,200 |
| Ball Corp | 058498AT3 | various | 130,000 | 07/01/25 | 5.250% | 144,992 | 129,102 |
| Boyd Gaming Corp NTS | 103304BU4 | 01/31/23 | 130,000 | 12/01/27 | 4.750% | 124,163 | 125,008 |
| Care Capital Properties | 14162VAB2 | 11/16/22 | 130,000 | 08/15/26 | 5.125% | 123,767 | 121,771 |
| CDW LLC | 12513GBE8 | various | 135,000 | 05/01/25 | 4.125% | 132,085 | 130,926 |
| Centene Corp NTS | 15135BAR2 | 09/30/22 | 135,000 | 12/15/27 | 4.250% | 126,666 | 128,782 |
| Charter Comm | 161175AY0 | various | 130,000 | 07/23/25 | 4.908% | 131,350 | 128,622 |
| Crown Amer Cap Corp | 228187AB6 | various | 135,000 | 02/01/26 | 4.750% | 138,790 | 131,467 |
| DCP Midstream Oper LP | 23311VAG2 | 06/25/21 | 115,000 | 07/15/25 | 5.375% | 127,219 | 114,402 |
| Enlink Midstream | 29336UAE7 | 08/19/22 | 135,000 | 06/01/25 | 4.150% | 129,926 | 130,949 |
| Ford Motor Credit Co | 345397ZX4 | various | 145,000 | 11/01/24 | 4.063% | 146,188 | 140,008 |
| GLP Cap LP | 361841AJ8 | various | 85,000 | 06/01/25 | 5.250% | 92,447 | 82,982 |
| GLP Cap LP | 361841AH2 | 02/02/23 | 50,000 | 04/15/26 | 5.375% | 49,975 | 48,499 |
| HCA Inc | 404119BR9 | various | 90,000 | 02/01/25 | 5.375% | 93,798 | 90,000 |
| Hillenbr & Inc | 431571AB4 | various | 125,000 | 09/15/26 | 4.500% | 138,280 | 122,083 |
| Hilton Worldwide Fin LLC | 432891AK5 | various | 135,000 | 04/01/27 | 4.875% | 140,012 | 133,167 |
| Howmet Aerospace Inc | 443201AA6 | various | 62,000 | 05/01/25 | 6.875% | 72,251 | 64,363 |
| ICAHN Enterprises | 451102BW6 | various | 140,000 | 09/15/24 | 4.750% | 146,779 | 136,522 |
| Lamar Media Corp | 513075BR1 | 03/17/23 | 75,000 | 02/15/28 | 3.750% | 67,794 | 69,203 |
| Mercer Intl Inc | 588056AW1 | various | 130,000 | 01/15/26 | 5.500% | 133,870 | 126,621 |
| MGM Growth | 55303XAC9 | various | 125,000 | 05/01/24 | 5.625% | 136,444 | 123,906 |
| Penske Auto Group Inc | 70959WAJ2 | various | 140,000 | 09/01/25 | 3.500% | 143,270 | 131,656 |
| QVC Inc | 74726AS2 | various | 130,000 | 04/01/24 | 4.850% | 134,533 | 104,005 |
| SBA Communications Corp | 78410GAD6 | various | 140,000 | 02/15/27 | 3.875% | 145,419 | 131,508 |
| Seagate HDD Cayman | 81180WAH4 | 12/10/19 | 120,000 | 06/01/23 | 4.750% | 128,140 | 119,414 |
| Seagate HDD Cayman | 81180WAT8 | 02/04/22 | 15,000 | 03/01/24 | 4.875% | 15,544 | 14,831 |
| Service Corp Intl B/E | 817565CD4 | 11/16/22 | 95,000 | 12/15/27 | 4.625% | 89,604 | 90,606 |
| SLM Corp | 78442FET1 | 02/07/23 | 55,000 | 03/25/24 | 6.125% | 54,437 | 54,442 |
| SLM Corp | 78442PGD2 | various | 65,000 | 10/29/25 | 4.200% | 67,059 | 58,500 |
| SLM Corp | 78442PGE0 | various | 75,000 | 11/02/26 | 3.125% | 70,426 | 63,750 |
| Springleaf Finance Corp | 85172FAP4 | various | 70,000 | 03/15/24 | 6.125% | 71,593 | 68,425 |
| Springleaf Finance Corp | 85172FAM1 | 02/21/23 | 80,000 | 03/15/25 | 6.875% | 79,100 | 77,114 |
| Starwood Ppty Tr Inc | 85571BAL9 | various | 130,000 | 03/15/25 | 4.750% | 136,944 | 122,558 |
| Sunoco LP | 86765LAQ0 | various | 120,000 | 04/15/27 | 6.000% | 126,000 | 118,475 |
| Teleflex Inc | 879369AF3 | 03/22/23 | 50,000 | 11/15/27 | 4.625% | 47,963 | 48,839 |
| Teva Pharmaceutical | 88167AAL5 | 03/20/23 | 10,000 | 04/15/24 | 6.000% | 9,981 | 9,973 |
| Teva Pharmaceutical | 88167AAE1 | 03/17/23 | 65,000 | 10/01/26 | 3.150% | 58,240 | 58,825 |
| Under Armour Inc | 904311AA5 | various | 130,000 | 06/15/26 | 3.250% | 135,148 | 120,064 |
| United Rentals North Am | 911365BF0 | 02/25/22 | 136,000 | 05/15/27 | 5.500% | 138,949 | 134,675 |
| Western Digital Corp | 958102AM7 | various | 125,000 | 02/15/26 | 4.750% | 136,068 | 120,504 |
| Western Midstream NTS | 958667AB3 | various | 135,000 | 02/01/25 | 3.100% | 131,620 | 128,966 |
| Wyndham Worldwide Corp | 98310WAM0 | 03/10/22 | 60,000 | 10/01/25 | 5.100% | 63,342 | 60,284 |
| Wyndham Worldwide Corp | 98310WAN8 | 02/24/23 | 75,000 | 04/01/27 | 6.000% | 72,750 | 74,404 |
| Total Corporate Bonds | | | | | | \$ 16,642,530 | \$ 16,129,870 |
| Stock, Mutual Funds, and ETFs: | | | | | | | |
| Common/Preferred Stock | | various | 2,046,368 | ---- | ---- | 70,322,339 | 61,246,937 |
| UBS Cash/Money Market Funds | | various | 2,920,949 | ---- | ---- | 2,920,949 | 2,920,949 |
| Canyon Distressed Opptn FD III | 1380109L9 | various | 4,345,378 | ---- | ---- | 4,744,913 | 4,828,371 |
| Vanguard Growth ETF - VUG | 922908736 | various | 54,766 | ---- | ---- | 13,028,224 | 13,660,831 |
| Vanguard S&P 500 ETF | 922908363 | various | 37,826 | ---- | ---- | 11,603,098 | 14,225,224 |
| Total Stock, Mutual Funds, and ETFs | | | | | | \$ 102,619,523 | \$ 96,882,312 |
| U. S. Government and Agency Securities: | | | | | | | |
| US Tsy Note | 91282CEP2 | various | 439,000 | 05/15/32 | 2.875% | 437,794 | 417,392 |
| Intl BK Recon & Develop | 459058KQ5 | 02/14/23 | 65,000 | 02/14/30 | 3.875% | 64,913 | 65,504 |
| US Tsy Bond | 912810TJ7 | 11/18/22 | 653,000 | 08/15/52 | 3.000% | 564,873 | 571,068 |
| US Tsy Bond | 912810TL2 | various | 936,000 | 11/15/52 | 4.000% | 954,078 | 958,590 |
| US Tsy Bond | 912810TM0 | 12/06/22 | 820,000 | 11/15/42 | 4.000% | 818,385 | 870,760 |
| US Tsy Note | 91282CFN6 | 03/06/23 | 984,000 | 09/30/24 | 4.250% | 969,855 | 982,504 |
| US Tsy Note | 91282CFV8 | various | 242,000 | 11/15/32 | 4.125% | 250,233 | 254,061 |
| US Tsy Note | 91282CGC9 | various | 1,611,000 | 12/31/27 | 3.725% | 1,623,851 | 1,626,417 |
| US Tsy Note | 91282CGM7 | various | 56,000 | 02/14/29 | 3.500% | 55,274 | 56,044 |
| US Tsy Note | 912828DS6 | various | 800,000 | 08/15/24 | 2.375% | 832,618 | 778,440 |
| FHLMC Med Term | 3134GX4M3 | 10/28/22 | 400,000 | 10/25/24 | 5.080% | 399,500 | 399,788 |
| US Tsy Note | 912828G38 | various | 2,815,000 | 11/15/24 | 2.250% | 2,947,592 | 2,725,596 |
| US Tsy Note | 912828YY0 | 10/24/22 | 1,200,000 | 12/31/24 | 1.750% | 1,131,879 | 1,150,692 |
| US Tsy Note | 912828ZF0 | various | 1,000,000 | 03/31/25 | 0.500% | 984,128 | 932,270 |
| FHLMC NTS | 3134GWND4 | 08/12/20 | 100,000 | 08/12/25 | 0.600% | 100,000 | 92,134 |
| US Tsy Note | 91282CAM3 | various | 1,560,000 | 09/30/25 | 0.000% | 1,462,019 | 1,426,604 |
| US Tsy Note | 91282CBQ3 | various | 2,005,000 | 02/28/26 | 0.500% | 1,855,674 | 1,820,941 |
| US Tsy Note | 91282CCW9 | various | 2,500,000 | 08/31/26 | 0.000% | 2,453,135 | 2,257,425 |
| US Tsy Note | 91282CDQ1 | 03/24/22 | 685,000 | 12/31/26 | 1.250% | 628,691 | 625,172 |
| Federal Home Ln Bank Nts | 3130AL5A8 | 07/12/22 | 370,000 | 02/26/27 | 0.900% | 330,969 | 328,027 |
| US Tsy Note | 91282CEF4 | 03/09/23 | 275,000 | 03/31/27 | 2.500% | 254,439 | 262,411 |
| US Tsy Note | 91282CEW7 | 09/19/22 | 900,000 | 06/30/27 | 3.250% | 874,157 | 883,620 |
| US Tsy Note | 91282CAU5 | 11/08/22 | 2,140,000 | 10/31/27 | 0.500% | 1,808,772 | 1,855,038 |
| Total U. S. Government and Agency Securities | | | | | | \$ 21,802,829 | \$ 21,340,498 |
| Asset-Backed Securities: | | | | | | | |
| GMALT 2022 3 | 380130AB0 | 08/17/22 | 30,000 | 10/21/24 | 4.010% | 24,964 | 24,805 |
| Americredit Automobile | 03066MAG1 | 11/17/22 | 100,000 | 11/18/24 | 4.040% | 99,027 | 99,644 |

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2023

| Identification Number and Issuing Institution | Purchase Date | Face Amount, or Shares | Maturity Date | Coupon Interest Rate | Cost | Fair Value 3/31/2023 | |
|---|---------------|------------------------|---------------|----------------------|--------|----------------------|---------|
| | | | | | | | |
| FordF 20201 C | 34528QHN7 | 03/30/21 | 63,000 | 09/15/25 | 1.420% | 63,773 | 61,554 |
| Santa 2022-1 A-3 | 80286EAC0 | 01/30/22 | 120,000 | 11/17/25 | 1.940% | 110,263 | 110,805 |
| SDART 20201 | 80287AAF0 | 07/14/20 | 33,000 | 12/15/25 | 4.110% | 17,731 | 15,405 |
| AMCAR 2022 2 A2A | 03065WAB1 | 06/14/22 | 130,000 | 12/18/25 | 0.000% | 87,630 | 87,315 |
| Merce 2023-1 | 58770AAB9 | 01/25/23 | 40,000 | 01/15/26 | 5.090% | 39,999 | 39,938 |
| World 2021A | 98164EAC9 | 06/08/22 | 100,000 | 01/15/26 | 0.300% | 61,068 | 61,299 |
| GMALT 2022 1 | 36265MAF2 | 02/23/22 | 140,000 | 02/20/26 | 2.630% | 139,975 | 133,917 |
| Capit 2023-1 | 14043KAD7 | 02/23/23 | 60,000 | 05/15/26 | 5.200% | 59,999 | 59,949 |
| SDART 2023-1 A-2 | 80287GAB6 | 01/25/23 | 100,000 | 05/15/26 | 5.360% | 99,996 | 99,783 |
| Harly 2023-A | 41285JAB4 | 02/23/23 | 50,000 | 06/15/26 | 5.320% | 49,999 | 50,029 |
| FordF 2019 4 | 34528QHF4 | 09/29/21 | 110,000 | 09/15/26 | 2.440% | 115,027 | 105,743 |
| SANTAN 2021 1 | 80286NAG1 | 02/10/22 | 140,000 | 11/16/26 | 1.130% | 137,295 | 133,097 |
| CARMA 20203 | 14315FAH0 | 02/14/22 | 50,000 | 01/15/27 | 2.530% | 49,914 | 47,940 |
| World 2023A | 98164UAB6 | 03/15/23 | 170,000 | 03/15/27 | 5.920% | 169,993 | 169,614 |
| EART 20212 | 30165XAF2 | 01/25/22 | 80,000 | 04/15/27 | 1.400% | 78,884 | 74,353 |
| CARMA 20213 | 14317DAF7 | 02/23/22 | 50,000 | 05/17/27 | 1.250% | 48,449 | 45,552 |
| CARMX 2022-4 A-3 | 14318UAD3 | 10/31/22 | 40,000 | 08/16/27 | 5.340% | 39,991 | 40,453 |
| Ameri 2022 1 | 03066TAE1 | 03/16/22 | 60,000 | 09/20/27 | 2.980% | 59,993 | 56,161 |
| EART 20214 C | 30165JAE6 | 11/22/21 | 70,000 | 10/15/27 | 1.460% | 70,077 | 66,682 |
| SANTA 20214 D | 80285VAF6 | 10/27/21 | 80,000 | 10/15/27 | 1.670% | 78,498 | 74,532 |
| CRVNA 2021P1 D | 14687BAL0 | 01/19/22 | 70,000 | 12/10/27 | 1.820% | 68,600 | 57,299 |
| CRVNA 2021N1 | 14687DAD4 | 02/11/22 | 70,000 | 01/10/28 | 1.500% | 37,564 | 36,499 |
| EXETE 20214 | 30165JAF3 | 02/11/22 | 80,000 | 01/17/28 | 1.960% | 78,266 | 73,594 |
| CRVNA 2021N2 A 2 | 14686KAB3 | 09/29/21 | 76,000 | 03/10/28 | 0.970% | 76,086 | 70,588 |
| Synchrony Card Issuance | 87166PAG6 | 04/18/22 | 100,000 | 04/17/28 | 3.370% | 99,991 | 97,020 |
| Hart 2021C | 44935FAG9 | 02/22/22 | 90,000 | 06/15/28 | 1.660% | 86,854 | 81,430 |
| SDART 2022-6 | 802918AE2 | 09/21/22 | 50,000 | 11/15/28 | 4.960% | 49,987 | 49,106 |
| Alaska Airline 2020 1B | 01166VAA7 | 07/02/20 | 60,000 | 02/15/29 | 4.800% | 48,242 | 46,779 |
| FNMA PL FM9465 | 3140XDQ76 | 03/17/22 | 40,000 | 01/01/31 | 3.000% | 26,605 | 24,986 |
| FNMA PL MA4014 | 31418DN81 | 05/17/22 | 95,000 | 05/01/35 | 3.000% | 32,831 | 31,551 |
| FNMA PL FM5609 | 3140X9GT6 | 04/19/21 | 40,000 | 01/01/36 | 2.000% | 30,613 | 27,889 |
| FHR 5092 | 3137FYAY2 | 03/31/21 | 30,000 | 06/25/36 | 2.500% | 11,071 | 29,086 |
| FNMA PL BT7339 | 3140LWEM5 | 09/24/21 | 40,000 | 09/01/36 | 2.000% | 35,018 | 30,318 |
| FHLMC G02882 | 3128M4RB1 | 11/14/11 | 1,000,000 | 04/01/37 | 5.500% | 34,685 | 8,187 |
| FNMA PL 890247 | 31410LBQ4 | 01/14/13 | 100,000 | 08/25/40 | 6.000% | 9,987 | 4,178 |
| FHLMC PL G06685 | 3128M8XN9 | 10/03/11 | 201,434 | 03/01/39 | 6.500% | 37,887 | 15,406 |
| FNMA PL AD0242 | 31418MHU9 | 11/14/11 | 500,000 | 09/01/39 | 5.500% | 35,183 | 10,846 |
| FNMA PL 932639 | 31412REL7 | 10/25/11 | 400,000 | 03/01/40 | 5.000% | 41,345 | 17,571 |
| FNMA PL AE4350 | 31419EQZ5 | 11/14/11 | 90,000 | 10/01/40 | 4.000% | 17,708 | 13,026 |
| FNMA PL CB0469 | 3140QKQX9 | 06/14/21 | 25,000 | 05/01/41 | 2.500% | 22,676 | 19,028 |
| FNMA PL AI1886 | 3138AFCY4 | 09/13/12 | 70,000 | 05/01/41 | 4.500% | 11,995 | 6,267 |
| FNMA PL AJ1696 | 3138AS3E0 | 03/12/12 | 130,000 | 09/01/41 | 4.000% | 19,580 | 9,649 |
| FNMA PL CB1842 | 3140QMBL7 | various | 40,000 | 10/01/41 | 2.500% | 37,322 | 31,639 |
| FNMA PL AB3678 | 31417ACQ0 | 11/14/11 | 60,000 | 10/01/41 | 3.500% | 12,415 | 12,415 |
| FHLMC PL Q03968 | 3132GKCD6 | 11/14/11 | 60,000 | 10/01/41 | 3.500% | 10,936 | 9,079 |
| FNMA PL MA0926 | 31418AA40 | 04/12/12 | 270,000 | 12/01/41 | 4.000% | 15,607 | 6,285 |
| FNMA PL AJ9172 | 3138E2FN0 | 03/12/12 | 130,000 | 01/01/42 | 4.000% | 16,363 | 12,068 |
| FNMA PL AX5312 | 3138Y63W2 | various | 460,000 | 01/01/42 | 4.000% | 125,300 | 87,803 |
| FHLMC PL RB5145 | 3133KYWE5 | 02/14/22 | 40,000 | 02/01/42 | 2.000% | 36,761 | 31,796 |
| FHLMC PL RB5163 | 3133KYWY1 | 03/13/23 | 90,000 | 05/01/42 | 3.000% | 75,929 | 77,670 |
| FNMA PL AB5462 | 31417CB87 | 10/11/12 | 130,000 | 06/01/42 | 3.000% | 29,438 | 20,032 |
| FHLMC PL RB5175 | 3133KYXC8 | 01/27/23 | 90,000 | 08/01/42 | 4.000% | 83,331 | 81,968 |
| FHLMC PL SC0340 | 3132D9LV3 | 03/14/23 | 120,000 | 09/01/42 | 3.000% | 107,823 | 107,751 |
| FNMA PL AB6212 | 31417C3W3 | 10/11/12 | 90,000 | 09/01/42 | 3.000% | 21,514 | 14,718 |
| FHLMC PL SC0321 | 3132D9LA0 | 01/27/23 | 70,000 | 10/01/42 | 3.500% | 64,953 | 63,498 |
| FNMA PL FS2844 | 3140XJES8 | 02/13/23 | 90,000 | 10/01/42 | 3.500% | 81,481 | 80,720 |
| FHLMC PL SC0341 | 3132D9LV2 | 01/27/23 | 90,000 | 01/01/43 | 4.000% | 87,565 | 86,175 |
| FHLMC PL SC0334 | 3132D9LP7 | 02/14/23 | 110,000 | 01/01/43 | 4.500% | 105,930 | 105,086 |
| FNMA PL BC5090 | 3140F0UQ5 | 04/13/16 | 33,000 | 10/01/44 | 4.000% | 5,145 | 2,764 |
| FNMA PL AS4370 | 3138WD2C4 | 07/14/15 | 150,000 | 02/01/45 | 4.000% | 51,411 | 40,751 |
| FNMA PL AS7568 | 3138WHMS8 | 11/22/16 | 66,000 | 07/01/46 | 4.500% | 13,309 | 7,490 |
| FNMA PL AS7838 | 3138WHV82 | 11/13/18 | 100,000 | 08/01/46 | 3.000% | 29,657 | 30,910 |
| FNMA PL AS8157 | 3138WJB31 | 10/31/16 | 136,000 | 10/01/46 | 4.500% | 38,955 | 24,918 |
| FHLMC PL Q46279 | 3132WK6R4 | 09/22/17 | 101,000 | 02/01/47 | 3.500% | 17,783 | 13,528 |
| MSBAM 2014 C16 | 61763MAH3 | 02/01/22 | 70,000 | 06/15/47 | 4.094% | 72,592 | 67,621 |
| FHLMC PL G08772 | 3128MJ2E9 | 06/13/17 | 120,000 | 07/01/47 | 4.500% | 27,403 | 17,793 |
| FHLMC PL Q49553 | 3132WPTK3 | 07/18/17 | 22,000 | 07/01/47 | 4.000% | 2,758 | 1,487 |
| CGCMT 2014 GC2 | 17322YAF7 | 10/23/18 | 65,000 | 10/10/47 | 4.017% | 65,216 | 61,586 |
| FNMA PL 890813 | 31410LVE9 | 11/13/18 | 95,000 | 12/01/47 | 3.500% | 27,756 | 28,363 |
| FNMA PL CA1218 | 3140Q8K87 | 03/19/18 | 36,000 | 02/01/48 | 4.500% | 6,938 | 5,291 |
| FNMA PL CA1378 | 3140Q8Q81 | 03/13/18 | 80,000 | 03/01/48 | 4.000% | 17,093 | 14,679 |
| Comm 2015 CCR A 3 | 12593AAZ8 | 09/16/21 | 36,000 | 05/10/48 | 3.230% | 34,001 | 30,525 |
| FNMA PL BN0340 | 3140JGLW3 | 03/21/19 | 195,000 | 12/01/48 | 4.500% | 29,547 | 21,549 |
| FNMA PL FM1090 | 3140X4F84 | various | 38,000 | 05/01/49 | 4.000% | 10,874 | 8,606 |
| FNMA PL BO1766 | 3140JV6C1 | 08/20/19 | 106,000 | 07/01/49 | 4.500% | 30,377 | 24,237 |
| FNMA PL FM2789 | 3140X6C33 | 07/07/20 | 133,000 | 07/01/49 | 4.000% | 40,174 | 32,156 |
| FNMA PL FM1567 | 3140X4W51 | 10/10/19 | 150,000 | 08/01/49 | 3.500% | 27,243 | 25,189 |
| FHLMC PL QA3869 | 31339JUN1 | 12/18/19 | 238,000 | 10/01/49 | 3.500% | 87,884 | 75,415 |
| FNMA PL FM6261 | 3140X95X9 | 05/23/22 | 130,000 | 06/01/50 | 5.000% | 47,664 | 46,083 |
| FHLMC PL RA3580 | 3133KJ6R8 | 12/14/20 | 50,000 | 09/01/50 | 2.000% | 41,060 | 32,444 |
| FNMA PL MA4157 | 31418DTP7 | 10/14/21 | 50,000 | 10/01/50 | 1.500% | 39,642 | 32,172 |
| FHLMC PL SD7528 | 3132DVLH6 | 11/13/20 | 55,000 | 11/01/50 | 2.000% | 45,476 | 36,273 |
| FHLMC PL RA4245 | 3133KKWE5 | 12/14/20 | 45,000 | 12/01/50 | 2.000% | 38,455 | 30,645 |
| FNMA PL CA8143 | 3140QGBM8 | 12/28/20 | 65,000 | 12/01/50 | 2.500% | 48,334 | 38,706 |
| FNMA PL FM6708 | 3140XAN24 | 02/14/22 | 45,000 | 01/01/51 | 2.500% | 29,944 | 25,917 |
| FNMA PL BR2619 | 3140L04D6 | 02/11/21 | 35,000 | 02/01/51 | 2.000% | 28,135 | 22,358 |
| FNMA PL FM6063 | 3140X9WZ4 | 02/24/22 | 140,000 | 02/01/51 | 3.000% | 100,848 | 89,948 |
| FNMA PL FM6564 | 3140XAJJ2 | 03/18/21 | 148,000 | 03/01/51 | 2.500% | 104,546 | 85,009 |
| FHLMC PL RA5552 | 3133KMEZ4 | 08/12/21 | 132,000 | 07/01/51 | 3.000% | 108,339 | 100,558 |
| FNMA PL FM8348 | 3140XCH27 | 08/13/21 | 35,000 | 08/01/51 | 2.500% | 28,555 | 23,712 |
| FNMA PL FM8595 | 3140XCRR1 | 09/14/21 | 55,000 | 08/01/51 | 2.500% | 50,484 | 41,831 |
| FNMA PL FM8601 | 3140XCRR8 | 09/14/21 | 50,000 | 08/01/51 | 2.500% | 47,306 | 39,034 |
| FNMA PL FM8617 | 3140XCSF6 | 09/14/21 | 40,000 | 09/01/51 | 2.000% | 36,396 | 29,624 |
| FNMA PL FM8857 | 3140XCZC9 | 09/15/21 | 50,000 | 10/01/51 | 2.000% | 47,464 | 38,758 |
| FNMA PL FS0328 | 3140XFLJ8 | 01/13/22 | 40,000 | 10/01/51 | 4.000% | 37,179 | 32,845 |
| FNMA PL MA4468 | 31418D6E7 | 10/15/21 | 40,000 | 11/01/51 | 3.500% | 33,760 | 28,703 |
| FNMA PL FS2572 | 3140XH2E6 | 08/11/22 | 85,000 | 11/01/51 | 2.000% | 71,383 | 67,768 |

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2023

| Identification Number and Issuing Institution | Purchase Date | Face Amount, or Shares | Maturity Date | Coupon Interest Rate | Cost | Fair Value 3/31/2023 | |
|---|---------------|------------------------|---------------|----------------------|---------------|----------------------|---------|
| FNMA PL FS1364 | 3140XGQS1 | 02/22/23 | 100,000 | 12/01/51 | 3.000% | 80,257 | 80,834 |
| FHLMC PL QD5507 | 3133B3DL8 | 01/20/22 | 40,000 | 01/01/52 | 2.000% | 35,663 | 30,203 |
| FHLMC PL RA6531 | 3133KNHG1 | 02/25/22 | 110,000 | 01/01/52 | 3.500% | 100,280 | 90,426 |
| FNMA PL BV3091 | 3140MGNH0 | 02/14/22 | 35,000 | 02/01/52 | 2.500% | 32,194 | 28,163 |
| FNMA PL FS1931 | 3140XHED5 | 08/11/22 | 70,000 | 02/01/52 | 2.500% | 57,573 | 55,294 |
| FHLMC PL SD0913 | 3132DNAN3 | 08/17/22 | 130,000 | 02/01/52 | 2.500% | 114,350 | 106,942 |
| FNMA PL MA4565 | 31418ECB4 | 02/28/22 | 50,000 | 03/01/52 | 3.500% | 46,791 | 42,244 |
| FNMA PL BM7053 | 3140JBZT6 | 08/19/22 | 90,000 | 03/01/52 | 2.000% | 75,886 | 71,438 |
| FHLMC PL SE9055 | 3133SKBY6 | 08/22/22 | 160,000 | 03/01/52 | 2.000% | 133,732 | 124,987 |
| FHLMC PL SD8207 | 3132DWDL4 | 03/14/22 | 110,000 | 04/01/52 | 3.500% | 106,282 | 96,339 |
| FHLMC PL QE0359 | 3133BM6G6 | 04/01/22 | 50,000 | 04/01/52 | 3.500% | 45,817 | 42,760 |
| FNMA PL BU8948 | 3140MA5J9 | 04/13/22 | 110,000 | 04/01/52 | 4.000% | 103,088 | 97,714 |
| FNMA PL FS1395 | 3140XGRR2 | 04/08/22 | 40,000 | 04/01/52 | 4.000% | 38,768 | 36,776 |
| FHLMC PL RA7191 | 3133KN7C1 | 05/11/22 | 80,000 | 04/01/52 | 3.500% | 72,719 | 69,826 |
| FHLMC PL 8D0192 03.1840 | 3142BNF90 | 05/10/22 | 100,000 | 04/01/52 | 3.184% | 93,785 | 89,438 |
| FNMA PL FS2180 | 3140XHM61 | 08/11/22 | 75,000 | 04/01/52 | 2.000% | 61,801 | 58,052 |
| FHLMC PL QD9791 | 3133B72Y3 | 08/19/22 | 40,000 | 04/01/52 | 2.000% | 32,602 | 30,627 |
| FNMA PL FS1626 | 3140XGY99 | 09/14/22 | 45,000 | 04/01/52 | 2.500% | 37,732 | 37,070 |
| FNMA PL MA4644 | 31418EE55 | 04/22/22 | 100,000 | 05/01/52 | 4.000% | 94,088 | 90,206 |
| FNMA PL FS1857 | 3140XHB30 | 08/17/22 | 70,000 | 05/01/52 | 2.500% | 61,131 | 57,260 |
| FNMA PL MA4684 | 31418EF21 | 05/25/22 | 20,000 | 06/01/52 | 4.500% | 19,280 | 18,511 |
| FHLMC PL 8D0243 | 3142BNHU1 | 06/15/22 | 100,000 | 06/01/52 | 0.000% | 93,413 | 88,179 |
| FNMA PL 00BM698 | 3140JBXL5 | 06/28/22 | 100,000 | 06/01/52 | 3.524% | 91,421 | 87,891 |
| FNMA PL FS2418 | 3140XHVL8 | 07/18/22 | 80,000 | 07/01/52 | 3.500% | 74,246 | 71,273 |
| FNMA PL CB4129 | 3140QPST5 | 11/23/22 | 120,000 | 07/01/52 | 4.500% | 109,266 | 111,145 |
| FHLMC PL RA7779 | 3133KPU00 | 12/21/22 | 140,000 | 08/01/52 | 4.500% | 130,165 | 129,894 |
| FNMA PL FS2967 | 3140XJIM6 | 11/09/22 | 100,000 | 09/01/52 | 5.000% | 93,578 | 97,065 |
| FNMA PL MA4786 | 31418EJ84 | 10/21/22 | 150,000 | 10/01/52 | 5.500% | 140,549 | 144,121 |
| FHLMC PL SD1882 | 3132DPC73 | 11/23/22 | 100,000 | 11/01/52 | 5.000% | 96,638 | 97,480 |
| FHR K 037 A | 3137B7Y99 | 08/13/20 | 86,000 | 01/25/24 | 3.490% | 93,176 | 84,880 |
| Toyota 2020-C | 89237VAB5 | 12/23/22 | 235,000 | 10/15/24 | 0.440% | 55,143 | 55,910 |
| FHR K SL1 | 3137FKQG4 | 01/13/21 | 75,000 | 11/25/24 | 3.360% | 82,242 | 72,968 |
| FHR K 050 | 3137BLW87 | 12/06/22 | 750,000 | 01/25/25 | 2.802% | 264,554 | 266,245 |
| FORD 2022 B | 34534LAB3 | 12/23/22 | 100,000 | 02/15/25 | 3.440% | 70,124 | 70,449 |
| CarMX 2019 3 | 14315PAE5 | 09/25/20 | 15,000 | 04/15/25 | 2.300% | 15,683 | 14,833 |
| FHR K 055 A | 3137BPV29 | 11/26/21 | 175,000 | 04/25/25 | 2.263% | 58,714 | 54,851 |
| CarMX 2020 1 | 14315XAD0 | 01/22/20 | 100,000 | 06/16/25 | 2.030% | 102,206 | 97,295 |
| GM FI 2020 2 A 4 | 36258VAE4 | 11/12/21 | 50,000 | 08/18/25 | 1.740% | 50,930 | 48,794 |
| CarMX 2021 1 A3 | 14316NAC3 | 10/19/21 | 135,000 | 12/15/25 | 0.340% | 83,380 | 80,769 |
| Ameri 2020 2 B | 03066AE4E | 11/02/21 | 150,000 | 02/18/26 | 0.970% | 139,897 | 137,247 |
| Carma 2020 3 | 14315FAF4 | various | 300,000 | 03/16/26 | 1.090% | 300,813 | 284,274 |
| SDART 2021 2 C | 80286XAE4 | 11/02/21 | 295,000 | 06/15/26 | 0.900% | 265,544 | 260,404 |
| FordF 2019 4 | 34528QHF4 | 02/23/21 | 40,000 | 09/15/26 | 2.440% | 42,588 | 38,452 |
| Carma 2021 1 | 14316NAE9 | 12/27/22 | 200,000 | 10/15/26 | 0.740% | 181,446 | 183,562 |
| FHR K 066 | 3137F2L38 | 07/28/20 | 100,000 | 12/25/26 | 2.797% | 76,057 | 68,078 |
| AMXCA 2022-2 | 02582J78 | 07/08/22 | 125,000 | 05/17/27 | 3.390% | 125,156 | 122,005 |
| GM FI 2021-1 | 36261LAE1 | 12/23/22 | 150,000 | 05/17/27 | 0.750% | 137,549 | 139,236 |
| Veriz 2021 1 | 92348KAB9 | 05/25/21 | 190,000 | 05/20/27 | 0.690% | 189,989 | 179,808 |
| World 2021 B | 98163LAE0 | 05/19/21 | 50,000 | 06/15/27 | 1.040% | 49,993 | 46,146 |
| FHR K 066 A-2 | 3137F2LJ3 | 08/08/22 | 255,000 | 06/25/27 | 3.117% | 253,157 | 243,974 |
| FNMA PL AN6809 | 3138LKR74 | 12/20/22 | 60,000 | 09/01/27 | 2.910% | 54,317 | 54,197 |
| FordF 2020 2 | 34528QH00 | 05/24/21 | 65,000 | 09/15/27 | 1.060% | 65,102 | 59,089 |
| FHR K 072 | 3137FEBQ2 | various | 200,000 | 12/25/27 | 3.560% | 196,867 | 193,380 |
| GNMA PL MA0908M | 36179NAH1 | 03/31/21 | 735,000 | 04/20/28 | 2.500% | 79,245 | 72,892 |
| FHR 2019 K C A SB | 3137FPJP1 | 12/28/20 | 20,000 | 07/25/29 | 2.230% | 17,745 | 15,584 |
| FHR K 1502 A-1 | 3137BPVM8 | 09/26/22 | 50,000 | 05/25/30 | 2.830% | 35,360 | 34,811 |
| FHLMC PL G18581 | 3128MMUF8 | 03/30/21 | 250,000 | 01/01/31 | 2.500% | 52,761 | 47,437 |
| FHLMC PL ZS8629 | 3132A9SS7 | various | 376,000 | 11/01/31 | 2.500% | 91,288 | 89,334 |
| FNMA PL BM3956 | 3140J8ME0 | various | 347,000 | 12/01/32 | 3.000% | 131,962 | 117,809 |
| FHLMC PL ZT1989 | 3132AEF68 | various | 210,000 | 01/01/33 | 3.500% | 89,872 | 80,088 |
| FHLMC PL ZT1970 | 3132AEFK7 | various | 125,000 | 04/01/33 | 3.500% | 51,586 | 46,161 |
| FHLMC PL SB0379 | 3132CWMA3 | 12/23/20 | 25,000 | 12/01/34 | 3.500% | 10,944 | 9,844 |
| FNMA PL FM6017 | 3140X9VK8 | various | 125,000 | 02/01/35 | 3.000% | 74,118 | 66,191 |
| FNMA PL FM3340 | 3140X6WA5 | 01/17/23 | 120,000 | 05/01/35 | 3.500% | 28,859 | 28,799 |
| FHLMC PL SB8505 | 3132D6NW6 | 10/11/22 | 100,000 | 10/01/35 | 2.500% | 54,596 | 55,581 |
| FNMA PL MA4497 | 31418D7K2 | 11/17/21 | 100,000 | 12/01/36 | 2.000% | 88,858 | 78,309 |
| GNR 2010 15 | 38376WA62 | 12/20/19 | 1,740,115 | 10/20/39 | 4.000% | 18,296 | 17,112 |
| FNR 2012 96 | 3136A75E8 | various | 830,000 | 07/25/41 | 2.000% | 8,350 | 8,068 |
| FNR 2012 145 | 3136AA2P9 | 11/08/21 | 700,000 | 11/25/42 | 1.500% | 29,637 | 26,153 |
| FHR 4165 | 3137AYSH5 | various | 260,000 | 12/15/42 | 1.750% | 33,627 | 30,886 |
| JPMBB 2015 C31 | 46644YAW0 | various | 100,000 | 08/15/48 | 3.540% | 51,212 | 46,446 |
| JPMBB 2015 C32 | 46590LAT4 | various | 120,000 | 11/15/48 | 2.816% | 97 | 97 |
| CGCMT 2016 GC3 A AB | 17324TAF6 | various | 242,000 | 02/10/49 | 3.368% | 141,937 | 127,858 |
| JPMBB 2016 C2 A SB | 46590LAU6 | 07/06/21 | 90,000 | 06/15/49 | 2.954% | 59,803 | 53,348 |
| CD 2016 CD1 A SB | 12514MBA2 | 10/21/21 | 175,000 | 08/10/49 | 2.622% | 126,549 | 115,779 |
| JPMCC 2016 JP3 | 46590RAF6 | 01/19/21 | 50,000 | 08/15/49 | 2.777% | 35,383 | 31,732 |
| WFCM 2016 BNK | 95000GAZ7 | various | 100,000 | 08/15/49 | 2.514% | 67,277 | 61,288 |
| CSAIL 2016 C7 A SB | 12637UAX7 | 07/23/21 | 225,000 | 11/15/49 | 3.314% | 143,775 | 129,501 |
| BACM 2017 BNK A SB | 06427DAQ6 | 01/18/22 | 95,000 | 02/15/50 | 3.366% | 75,899 | 70,073 |
| WFCM 2015 LC2 A 2 | 94989EAB3 | 12/10/19 | 75,000 | 04/15/50 | 2.678% | 16,433 | 16,400 |
| CD 2017 CD4 A SB | 12515DAP9 | 11/08/21 | 100,000 | 05/10/50 | 3.317% | 87,696 | 78,910 |
| GSMS 2017 GS8 A AB | 36254KAM4 | 11/08/21 | 75,000 | 11/10/50 | 3.313% | 72,947 | 65,277 |
| BMARK 2018 B1 A SB | 08162PAV3 | 11/01/21 | 26,000 | 01/15/51 | 3.602% | 26,411 | 23,993 |
| WFCM 2016 C32 A SB | 94989YBA0 | 03/26/21 | 175,000 | 01/17/59 | 3.324% | 102,941 | 93,790 |
| WFCMT 2016 C33 A SB | 95000LBA0 | various | 80,000 | 03/15/59 | 3.185% | 48,959 | 43,754 |
| Bank 2017 BNK A SB | 06541XAD2 | 07/06/21 | 75,000 | 09/15/60 | 3.265% | 68,972 | 61,204 |
| FNR 2012 M17 | 3136A96F0 | 12/16/19 | 125,000 | 11/25/22 | 2.184% | 379 | 8,448 |
| VZOT 2019 C A 1A | 92348AAA3 | 03/26/21 | 175,000 | 04/22/24 | 1.940% | 24,060 | 29,544 |
| FORDR 2021 1 | 345340AD5 | 04/14/21 | 40,000 | 10/17/33 | 2.310% | 36,754 | - |
| Total Asset-Backed Securities | | | | | \$ 12,463,513 | \$ 11,546,327 | |
| Municipal Securities: | | | | | | | |
| North Miami Beach FL Wt Tax | 661046BU5 | 01/29/20 | 55,000 | 08/01/23 | 1.925% | 55,000 | 54,464 |
| Oklahoma St Tpk Auth Tax | 679111ZR8 | 10/29/20 | 55,000 | 01/01/24 | 0.804% | 55,000 | 53,391 |

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2023

| Identification Number and Issuing Institution | Purchase Date | Face Amount, or Shares | Maturity Date | Coupon Interest Rate | Cost | Fair Value 3/31/2023 | |
|--|------------------|------------------------------|------------------|----------------------------|--------|----------------------------|----------------|
| Port Oakland CA Tax Rv | 735000TL5 | 01/11/21 | 135,000 | 05/01/24 | 0.711% | 136,628 | 129,727 |
| Ventura Cnty CA Pub F In Tax | 923078CU1 | 01/29/21 | 75,000 | 11/01/24 | 0.614% | 76,693 | 71,123 |
| New Jersey St Tpk Auth T Tax Sr B | 646140DN0 | various | 175,000 | 01/01/25 | 0.897% | 174,998 | 163,308 |
| San Diego Cnty CA Wtr Au Tax | 797412DM2 | 07/22/20 | 90,000 | 05/01/25 | 0.743% | 90,000 | 83,507 |
| Pennsylvania Eeon Dev FI Tax Rv | 70869PMQ7 | 04/28/21 | 70,000 | 06/15/25 | 1.164% | 70,000 | 64,812 |
| Port Seattle WA Tax Rv | 735389R42 | 07/20/21 | 90,000 | 08/01/25 | 1.136% | 90,000 | 83,270 |
| Alabama Fed Aid Hwy Fin Tax SR | 010268CM0 | 11/02/21 | 110,000 | 09/01/25 | 1.038% | 110,000 | 101,453 |
| Kentucky St Ppty & Bldgs Tax | 49151FN97 | 07/01/21 | 115,000 | 09/01/25 | 1.039% | 115,000 | 105,491 |
| Hillsborough Co FL Avtn Tax | 432308S96 | 03/09/22 | 160,000 | 10/01/25 | 2.238% | 160,000 | 151,069 |
| Oklahoma St Tpk Auth Tax | 679111ZT4 | 01/06/21 | 130,000 | 01/01/26 | 0.753% | 132,869 | 119,275 |
| New York NY City Transi Tax Rv | 64971XGC6 | 10/21/22 | 135,000 | 08/01/27 | 5.450% | 124,552 | 130,442 |
| Port Seattle WA Tax Rv | 735389W87 | 08/11/22 | 160,000 | 08/01/27 | 3.708% | 160,000 | 155,701 |
| Alabama Fed Aid Hwy Fin Tax VR | 010268CP3 | 09/01/22 | 215,000 | 09/01/27 | 1.547% | 188,960 | 191,043 |
| Kentucky St Ppty & Bldgs Tax | 49151FW48 | 10/05/22 | 105,000 | 06/01/27 | 4.393% | - | 104,329 |
| Massachusetts St SPL OBG | 576004HD0 | 08/30/22 | 145,000 | 07/15/27 | 3.680% | 145,000 | 141,874 |
| | | | | | | \$ 1,884,700 | \$ 1,904,279 |
| | | | | | | \$ 155,413,095 | \$ 147,803,286 |
| | | | | | | \$ 628,476,351 | \$ 613,762,148 |

Total Police and Firefighters' Investments

Total Restricted/Unrestricted Marketable
Securities and Investments