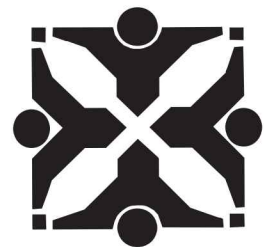


CITY OF COLUMBIA, MISSOURI

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

For the Fiscal Year
October 1, 2020 - March 31, 2021

Department of Finance
Matthew Lue
Director of Finance



**CITY OF COLUMBIA, MISSOURI
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CITY OF COLUMBIA, MISSOURI

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May 7, 2021

Mr. John Glascock
City Manager
City of Columbia, Missouri
Columbia, Missouri 65201

This Financial Management Information Supplement (FMIS) is presented with account balances as of March 31, 2021 and with revenues and expenditures for the six-month period ending March 31, 2021. 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 timelier 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 four 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 Agency Funds. Two account groups are also included: General Fixed Assets and General Long-Term Debt.

Respectfully submitted,

A blue ink signature of Mr. Matthew Lue, written over a faint, larger signature of "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, 2021 and 2020**

ASSETS	2021	2020
Cash and cash equivalents	\$49,661,051	\$43,245,310
Accounts receivable	564,067	578,584
Taxes receivable	2,466,990	3,691,804
Allowance for uncollectible taxes	(51,874)	(49,552)
Grants receivable	28,093	0
Accrued interest	37,239	62,848
Due from other funds	1,791,854	1,426,235
Inventory	418,405	174,533
Prepaid Expenses	755	755
Other assets	0	0
TOTAL ASSETS	\$54,916,580	\$49,130,517
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$467,548	\$378,408
Accrued payroll and payroll taxes	143,510	0
Due to other funds	10,817	10,818
Unearned revenue	0	38,500
Other liabilities	4,177,837	4,223,141
TOTAL LIABILITIES	4,799,712	4,650,867
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	79,000	43,000
FUND BALANCE:		
Non Spendable	419,160	175,288
Restricted	0	0
Committed	381,091	352,631
Assigned	5,022,356	3,816,716
Unassigned	44,215,261	40,092,015
TOTAL FUND BALANCE	50,037,868	44,436,650
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$54,916,580	\$49,130,517

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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, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
REVENUES:		
General property taxes	\$9,218,371	\$9,123,022
Sales tax	10,555,023	10,338,351
Other local taxes	4,482,944	5,514,822
Licenses and permits	161,457	89,410
Fines	318,801	535,257
Fees and service charges	1,420,478	1,149,587
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.)	7,991,145	8,108,001
Intragovernmental revenue	4,923,217	2,537,546
Revenue from other governmental units	7,962,280	1,562,191
Investment revenue	(28,228)	738,114
Miscellaneous	582,244	736,353
TOTAL REVENUES	<u>47,587,732</u>	<u>40,432,654</u>
EXPENDITURES:		
Current:		
Policy development and administration	3,736,033	4,305,796
Public safety	23,304,570	22,258,613
Transportation	4,061,543	4,023,227
Health and environment	6,467,237	4,841,388
Personal development	3,465,357	3,661,020
Supporting activities	1,581,046	0
Miscellaneous nonprogrammed activities	82,281	159,773
TOTAL EXPENDITURES	<u>42,698,067</u>	<u>39,249,817</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>4,889,665</u>	<u>1,182,837</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	7,766,599	4,630,594
Operating transfers to other funds	(1,386,254)	(951,584)
Contributions from other funds	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,380,345</u>	<u>3,679,010</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	11,270,010	4,861,847
FUND BALANCE, BEGINNING OF YEAR	<u>38,767,858</u>	<u>39,574,803</u>
FUND BALANCE, END OF YEAR	<u><u>\$50,037,868</u></u>	<u><u>\$44,436,650</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, 2021
(WITH COMPARABLE AMOUNTS FOR 2020)**

	2021		2020
	Budget	Actual	(Over) Under Budget Actual
GENERAL PROPERTY TAXES:			
Real property	\$7,746,714	\$7,687,985	\$58,729
Individual personal property	1,323,540	1,485,519	(161,979)
Railroad and utility	27,200	28,107	(907)
Financial institutions	35,775	10,984	24,791
Total	9,133,229	9,212,595	(79,366)
Penalties and interest	42,844	5,776	37,068
Total General Property Taxes	9,176,073	9,218,371	(42,298)
SALES TAX	22,608,660	10,555,023	12,053,637
OTHER LOCAL TAXES:			
Gasoline tax	2,862,880	929,347	1,933,533
Cigarette tax	387,701	152,909	234,792
Motor vehicle tax	1,370,837	625,418	745,419
Utilities tax:			
Telephone	1,928,307	771,600	1,156,707
Natural gas	2,304,764	1,285,958	1,018,806
CATV franchise	202,274	174,574	27,700
Electric	1,250,205	543,138	707,067
Total Other Local Taxes	10,306,968	4,482,944	5,824,024
LICENSES AND PERMITS:			
Business licenses	808,730	106,050	702,680
Alcoholic beverages	192,220	36,042	156,178
Animal licenses	43,340	19,365	23,975
Total Licenses and Permits	1,044,290	161,457	882,833
FINES:			
Corporation court fines	470,000	221,010	248,990
Uniform ticket fines	200,000	8,886	191,114
Meter fines	616,690	88,005	528,685
Alarm violations	400	900	(500)
Total Fines	1,287,090	318,801	968,289
FEES AND SERVICE CHARGES:			
Construction inspection	1,492,093	916,256	575,837
Street maintenance	0	0	0
Right of way	156,200	65,385	90,815
Animal control fees	16,650	10,694	5,956
Health fees	885,068	295,554	589,514
Miscellaneous	146,722	132,589	14,133
Total Fees and Service Charges	2,696,733	1,420,478	1,276,255

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2021
(WITH COMPARABLE AMOUNTS FOR 2020)**

(WITH COMPARABLE AMOUNTS FOR 2020)

	2021			2020
	Budget	Actual	(Over) Under Budget	Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$12,303,328	\$5,761,408	\$6,541,920	\$5,870,150
Water	5,031,748	2,229,737	2,802,011	2,237,851
Total	17,335,076	7,991,145	9,343,931	8,108,001
General and Administrative Charges	9,981,599	4,923,217	5,058,382	2,537,546
Total Intragovernmental Revenue	27,316,675	12,914,362	14,402,313	10,645,547
REVENUE FROM OTHER GOVERNMENTAL UNITS:				
Federal and State Grants:				
Fire	171,424	64,011	107,413	0
Missouri Department of Transportation – Highway	222,386	55,467	166,919	15,140
Health, General	2,873,123	1,545,220	1,327,903	421,608
Health-Women-Infants and Children	412,952	331,917	81,035	186,386
Police Department	392,147	210,909	181,238	138,702
Historic Preservation	0	0	0	121,066
Cultural Affairs	12,000	0	12,000	0
Parks and Recreation	0	0	0	6,779
Sustainability Grant	31,000	0	31,000	31,000
Public Works	0	0	0	0
Total	4,115,032	2,207,524	1,907,508	920,681
Boone County:				
Health Department	1,639,514	359,701	1,279,813	542,112
Cares Funding County	0	5,348,240	(5,348,240)	0
Disaster Preparedness	0	0	0	0
Animal Control	233,668	46,815	186,853	99,398
Social Services	0	0	0	0
Total	1,873,182	5,754,756	(3,881,574)	641,510
Total Revenue From Other Governmental Units	5,988,214	7,962,280	(1,974,066)	1,562,191
INVESTMENT REVENUE	1,176,161	(28,228)	1,204,389	738,114

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2021
(WITH COMPARABLE AMOUNTS FOR 2020)**

	2021		2020	
	Budget	Actual	(Over) Under Budget	Actual
MISCELLANEOUS REVENUE:				
Property sales	\$9,000	\$21,300	(\$12,300)	\$12,175
Construction inspection	2,000	300	1,700	47
Other	800,040	560,644	239,396	724,131
Total Miscellaneous Revenue	811,040	582,244	228,796	736,353
TOTAL REVENUES	82,411,904	47,587,732	34,824,172	40,432,654
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Airport Fund	0	0	0	308,285
Water	18,731	9,365	9,366	6,428
Electric	225,555	112,778	112,777	86,446
Public Transportation	2,295	1,148	1,147	1,148
Solid Waste	200,565	100,283	100,282	117,276
Fleet	2,295	1,148	1,147	1,148
Transportation Sales Tax Fund	7,845,105	3,922,553	3,922,552	2,922,552
Capital Projects Fund	0	0	0	43,210
Sewer	11,575	5,787	5,788	3,907
Storm Water	137,186	68,593	68,593	68,842
Parking	23,565	11,783	11,782	88,368
Convention & Visitors Bureau	3,300	4,435	(1,135)	1,000
Community Development	31,828	10,890	20,938	15,349
Contributions Fund	13,894	13,894	0	11,862
Communications	1,474,307	1,567,682	(93,375)	0
Custodial & BLDG Maintenance	1,301,232	1,004,987	296,245	0
Utility Accounts & Billing	0	0	0	23,500
Park Sales Tax	1,862,543	931,273	931,270	931,273
Total operating transfers from other funds	13,153,976	7,766,599	5,387,377	4,630,594
Contributions From Other Funds	0	0	0	0
APPROPRIATION OF PRIOR YEAR FUND BALANCE	598,384	598,384	0	4,800,626
TOTAL OTHER FINANCING SOURCES	13,752,360	8,364,983	5,387,377	9,431,220
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$96,164,264	\$55,952,715	\$40,211,549	\$49,863,874

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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, 2021
(WITH COMPARABLE AMOUNTS FOR 2020)

	2021		2020	
	Budget	Actual	(Over) Under Budget	Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$55,904	\$29,055	\$26,849	\$28,453
Materials and supplies	77,031	4,771	72,260	8,915
Travel and training	27,653	2,382	25,271	8,307
Intragovernmental	13,108	6,554	6,554	24,762
Utilities, services, and miscellaneous	127,501	56,002	71,499	52,128
Total City Council	301,197	98,764	202,433	122,565
City Clerk:				
Personal services	255,318	117,024	138,294	128,867
Materials and supplies	4,379	148	4,231	292
Travel and training	1,319	410	909	0
Intragovernmental	17,092	8,546	8,546	12,944
Utilities, services, and miscellaneous	7,578	1,180	6,398	1,428
Total City Clerk	285,686	127,308	158,378	143,531
City Manager:				
Personal services	694,453	296,108	398,345	336,672
Materials and supplies	26,200	2,112	24,088	12,178
Travel and training	17,929	4,046	13,883	10,992
Intragovernmental	60,262	30,131	30,131	86,319
Utilities, services, and miscellaneous	251,618	127,054	124,564	98,721
Capital additions	0	0	0	0
Total City Manager	1,050,462	459,451	591,011	544,882
Election:				
Utilities, services, and miscellaneous	118,660	26,771	91,889	39,632
Total General Government	1,929,973	712,294	1,217,679	850,610
Financial Services:				
Personal services	3,496,419	1,578,128	1,918,291	1,638,631
Materials and supplies	61,887	27,392	34,495	30,150
Travel and training	28,783	1,160	27,623	20,444
Intragovernmental	275,304	137,652	137,652	272,898
Utilities, services, and miscellaneous	299,750	183,361	116,389	200,780
Capital additions	0	0	0	0
Total Financial Services	4,162,143	1,927,693	2,234,450	2,162,903
Human Resources:				
Personal services	792,372	365,346	427,026	377,717
Materials and supplies	24,191	6,213	17,978	11,723
Travel and training	17,407	370	17,037	5,586
Intragovernmental	67,068	33,534	33,534	82,904
Utilities, services, and miscellaneous	270,103	67,518	202,585	80,422
Total Human Resources	1,171,141	472,981	698,160	558,352

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2021
(WITH COMPARABLE AMOUNTS FOR 2020)

	2021		(Over) Under	2020
	Budget	Actual	Budget	Actual
City Counselor:				
Personal services	\$924,397	\$392,626	531,771	\$465,283
Materials and supplies	21,740	5,640	16,100	6,786
Travel and training	18,440	1,000	17,440	985
Intragovernmental	57,698	28,849	28,849	57,217
Utilities, services, and miscellaneous	373,755	130,485	243,270	115,568
Capital additions	0	0	0	0
Total City Counselor	<u>1,396,030</u>	<u>558,600</u>	<u>837,430</u>	<u>645,839</u>
Public Works Administration:				
Personal services	122,527	45,860	76,667	53,642
Materials and supplies	11,710	713	10,997	2,468
Travel and training	7,800	25	7,775	492
Intragovernmental	27,871	13,935	13,936	27,649
Utilities, services, and miscellaneous	11,900	3,932	7,968	3,841
Capital additions	0	0	0	0
Total Public Works Administration	<u>181,808</u>	<u>64,465</u>	<u>117,343</u>	<u>88,092</u>
Total Policy Development and Administration	<u>8,841,094</u>	<u>3,736,033</u>	<u>5,105,061</u>	<u>4,305,796</u>
PUBLIC SAFETY:				
Police:				
Personal services	21,368,450	9,397,483	11,970,967	9,132,722
Materials and supplies	1,596,368	647,872	948,496	630,954
Travel and training	181,320	18,654	162,666	63,122
Intragovernmental	2,305,385	1,152,693	1,152,692	1,194,091
Utilities, services, and miscellaneous	1,033,741	448,991	584,750	506,401
Capital additions	749,608	631,320	118,288	41,962
Total Police	<u>27,234,872</u>	<u>12,297,013</u>	<u>14,937,859</u>	<u>11,569,252</u>
City Prosecutor:				
Personal services	447,002	200,882	246,120	244,965
Materials and supplies	21,875	5,812	16,063	6,798
Travel and training	6,026	200	5,826	0
Intragovernmental	38,455	19,227	19,228	40,203
Utilities, services, and miscellaneous	63,010	21,867	41,143	20,553
Capital additions	0	0	0	0
Total City Prosecutor	<u>576,368</u>	<u>247,988</u>	<u>328,380</u>	<u>312,519</u>
Fire:				
Personal services	18,092,112	8,673,998	9,418,114	8,288,193
Materials and supplies	826,461	446,812	379,649	399,460
Travel and training	77,862	25,034	52,828	36,460
Intragovernmental	1,289,089	645,490	643,599	541,646
Utilities, services, and miscellaneous	565,630	219,948	345,682	217,848
Capital additions	70,000	70,000	0	35,558
Total Fire	<u>20,921,154</u>	<u>10,081,282</u>	<u>10,839,872</u>	<u>9,519,165</u>
Animal Control:				
Personal services	429,299	192,529	\$236,770	207,825
Materials and supplies	25,911	9,526	16,385	8,842
Travel and training	3,152	0	3,152	2,060
Intragovernmental	54,591	27,295	27,296	28,353
Utilities, services, and miscellaneous	194,567	111,151	83,416	135,652
Capital additions	0	0	0	0
Total Animal Control	<u>707,520</u>	<u>340,501</u>	<u>367,019</u>	<u>382,732</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, 2021
(WITH COMPARABLE AMOUNTS FOR 2020)**

	2021		(Over) Under	2020
	Budget	Actual	Budget	Actual
Municipal Court:				
Personal services	\$709,358	\$276,249	433,109	\$370,715
Materials and supplies	63,883	6,430	57,453	16,295
Travel and training	7,000	0	7,000	1,407
Intragovernmental	63,592	31,796	31,796	60,731
Utilities, services, and miscellaneous	69,854	23,311	46,543	25,667
Capital additions	0	0	0	0
Total Municipal Court	913,687	337,786	575,901	474,815
Joint Communications:				
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	0	0	0	130
Capital additions	0	0	0	0
Total Joint Communications	0	0	0	130
Total Public Safety	50,353,600	23,304,570	27,049,030	22,258,613
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	4,157,254	1,749,442	2,407,812	1,595,884
Materials and supplies	2,570,244	582,068	1,988,176	833,472
Travel and training	45,570	1,775	43,795	5,210
Intragovernmental	578,878	289,424	289,454	402,546
Utilities, services, and miscellaneous	4,749,552	599,818	4,149,734	583,482
Capital additions	1,110,181	798,009	312,172	61,455
Total Streets and Sidewalks	13,211,679	4,020,536	9,191,143	3,482,049
Traffic:				
Personal services	0	1,220	(\$1,220)	335,809
Materials and supplies	14,974	30,880	(15,906)	153,016
Travel and training	0	0	0	1,591
Intragovernmental	0	0	0	37,973
Utilities, services, and miscellaneous	1,920	8,907	(6,987)	12,789
Capital additions	0	0	0	0
Total Traffic	16,894	41,007	(24,113)	541,178
Total Transportation	13,228,573	4,061,543	9,167,030	4,023,227
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	5,710,770	2,765,016	2,945,754	1,743,060
Materials and supplies	586,082	136,650	449,432	126,997
Travel and training	40,039	6,048	33,991	11,976
Intragovernmental	511,970	256,025	255,945	305,334
Utilities, services, and miscellaneous	785,490	1,118,273	(332,783)	233,027
Capital additions	0	0	0	0
Total Health Services	7,634,351	4,282,012	3,352,339	2,420,394
Planning:				
Personal services	3,195,913	1,484,226	1,711,687	1,547,997
Materials and supplies	113,544	28,107	85,437	42,834
Travel and training	35,554	629	34,925	7,871
Intragovernmental	407,606	203,777	203,829	313,627
Utilities, services, and miscellaneous	346,085	90,969	255,116	71,566
Other	0	0	0	0
Total Planning	4,098,702	1,807,708	2,290,994	1,983,895

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2021
(WITH COMPARABLE AMOUNTS FOR 2020)

	2021		(Over) Under Budget	2020
	Budget	Actual		Actual
Department of Economic Development:				
Personal services	\$375,364	\$162,602	212,762	188,703
Materials and supplies	0	0	0	0
Intragovernmental	39,844	19,922	19,922	29,019
Utilities, services, and miscellaneous	23,120	(1,560)	24,680	15,780
Total Department of Economic Development	<u>438,328</u>	<u>180,964</u>	<u>257,364</u>	<u>233,502</u>
Office of Sustainability				
Personal services	129,036	176,886	(47,850)	177,721
Materials and supplies	17,873	2,516	15,357	908
Travel and training	2,320	27	2,293	5,001
Intragovernmental	9,454	8,889	565	13,500
Utilities, services, and miscellaneous	15,285	8,235	7,050	6,467
Capital additions	0	0	0	0
Total Office of Sustainability	<u>173,968</u>	<u>196,553</u>	<u>(22,585)</u>	<u>203,597</u>
Total Health and Environment	<u>12,345,350</u>	<u>6,467,237</u>	<u>5,878,113</u>	<u>4,841,388</u>
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	3,555,849	1,444,818	\$2,111,031	1,508,780
Materials and supplies	782,503	293,351	489,152	327,503
Travel and training	18,715	6,075	12,640	12,289
Intragovernmental	624,033	312,016	312,017	297,624
Utilities, services, and miscellaneous	575,633	252,281	323,352	268,037
Capital additions	182,000	0	182,000	20,200
Total Parks and Recreation	<u>5,738,733</u>	<u>2,308,541</u>	<u>3,430,192</u>	<u>2,434,433</u>
Cultural Affairs:				
Personal services	170,789	69,018	101,771	94,953
Materials and supplies	13,810	793	13,017	1,602
Travel and training	3,220	0	3,220	0
Intragovernmental	16,059	8,030	8,029	4,819
Utilities, services, and miscellaneous	249,329	124,390	124,939	186,872
Total Cultural Affairs	<u>453,207</u>	<u>202,231</u>	<u>250,976</u>	<u>288,246</u>
Office of Community Services:				
Personal services	1,209,096	265,606	943,490	259,576
Materials and supplies	101,687	28,755	72,932	39,748
Travel and training	13,707	0	13,707	552
Intragovernmental	56,233	28,116	28,117	33,243
Utilities, services, and miscellaneous	84,800	17,682	67,118	22,872
Capital additions	11,713	0	11,713	0
Total Office of Community Services	<u>1,477,236</u>	<u>340,159</u>	<u>1,137,077</u>	<u>355,991</u>
Social Assistance:				
Utilities services, and miscellaneous	<u>1,205,823</u>	<u>614,426</u>	<u>591,397</u>	<u>582,350</u>
Total Social Assistance	<u>1,205,823</u>	<u>614,426</u>	<u>591,397</u>	<u>582,350</u>
Total Personal Development	<u>8,874,999</u>	<u>3,465,357</u>	<u>5,409,642</u>	<u>3,661,020</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, 2021
(WITH COMPARABLE AMOUNTS FOR 2020)

	2021		(Over) Under	2020
	Budget	Actual	Budget	Actual
SUPPORTING ACTIVITIES:				
Public Communications:				
Personal services	895,443	400,650	494,793	0
Materials and supplies	232,502	58,270	174,232	0
Travel and training	500	160	340	0
Intragovernmental	38,074	19,037	19,037	0
Utilities, services, and miscellaneous	96,509	41,564	54,945	0
Capital additions	0	0	0	0
Total Public Communications	1,263,028	519,681	743,347	0
Customer Contact Center:				
Personal services	552,232	245,640	306,592	0
Materials and supplies	126,406	53,694	72,712	0
Travel and training	500	25	475	0
Intragovernmental	11,500	5,282	6,218	0
Utilities, services, and miscellaneous	12,432	5,946	6,486	0
Other	0	0	0	0
Total Customer Contact Center	703,070	310,587	392,483	0
Building Maintenance:				
Personal services	523,353	230,740	292,613	0
Materials and supplies	112,475	40,794	71,681	0
Travel and training	0	0	0	0
Intragovernmental	41,549	20,775	20,774	0
Utilities, services, and miscellaneous	219,695	87,539	132,156	0
Capital additions	0	0	0	0
Total Building Maintenance	897,072	379,848	517,224	0
Custodial:				
Personal services	396,095	176,368	219,727	0
Materials and supplies	73,348	26,836	46,512	0
Travel and training	2,524	0	2,524	0
Intragovernmental	15,946	7,973	7,973	0
Utilities, services, and miscellaneous	22,420	5,142	17,278	0
Capital additions	0	0	0	0
Total Custodial	510,333	216,319	294,014	0
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	345,464	154,611	190,853	0
Other	0	0	0	0
Total Utilities	345,464	154,611	190,853	0
Total Supporting Activities	3,718,967	1,581,046	1,135,830	0
Miscellaneous Nonprogrammed Activities:				
Personal services	125,221	12,425	112,796	2,697
Intragovernmental	0	0	0	157,076
Capital lease payment	0	0	0	0
Utilities, services, and miscellaneous	100,050	69,856	30,194	0
Total Miscellaneous Nonprogrammed Activities:	225,271	82,281	142,990	159,773
TOTAL EXPENDITURES	97,587,854	42,698,067	53,887,696	39,249,817
OPERATING TRANSFERS TO OTHER FUNDS:				
Employee Benefit	0	0	0	0
Regional Airport Fund	0	0	0	0
2016 S.So. Bonds	1,010,595	505,299	505,296	352,889
Recreation Services Fund	1,161,910	580,955	580,955	580,955
Capital Projects Fund	300,000	300,000	0	0
Contributions Fund	0	0	0	17,740
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	2,472,505	1,386,254	1,086,251	951,584
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$100,060,359	\$44,084,321	\$55,976,038	\$40,201,401

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, 2021 and 2020

ASSETS	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2021	2020	2021	2020	2021	2020
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$4,240,204	\$509,354
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	0	25,000	0	0
Due from other funds	10,818	10,818	2,970	2,970	0	0
Taxes receivable	0	0	0	0	989,926	975,091
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	2	(20)	3,260	791
Other assets	0	0	0	0	0	0
TOTAL ASSETS	\$10,818	\$10,818	\$2,972	\$27,950	\$5,233,390	\$1,485,236
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$20	\$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	71,139	3,236	9,574	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	76,533	71,139	3,256	9,574	0	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	(65,715)	(60,321)	(284)	18,376	5,233,390	1,485,236
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	(65,715)	(60,321)	(284)	18,376	5,233,390	1,485,236
TOTAL LIABILITIES AND FUND BALANCE	\$10,818	\$10,818	\$2,972	\$27,950	\$5,233,390	\$1,485,236

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2021 and 2020

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2021	2020	2021	2020	2021	2020
\$427,695	\$1,171,125	\$0	\$25,674	\$1,071,755	\$942,559
0	0	0	0	731,268	815,550
3,898,395	4,804,633	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	41,896	41,205
0	0	0	0	0	0
0	0	441,827	113,383	0	0
0	0	6,975,112	7,204,844	0	0
3,320	8,164	0	0	1,558	2,799
0	0	53,652	53,652	0	0
<u>\$4,329,410</u>	<u>\$5,983,922</u>	<u>\$7,470,591</u>	<u>\$7,397,553</u>	<u>\$1,846,477</u>	<u>\$1,802,113</u>
\$20,204	\$37,852	\$3,372	\$20,210	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	339,080	0	0	0
0	0	0	0	0	0
0	0	0	113,383	0	0
37,416	39,801	847	847	0	0
<u>57,620</u>	<u>77,653</u>	<u>343,299</u>	<u>134,440</u>	<u>0</u>	<u>0</u>
20,204	37,852	0	0	0	0
4,251,586	5,868,417	7,127,292	7,263,113	731,235	815,550
0	0	0	0	1,115,242	986,563
0	0	0	0	0	0
0	0	0	0	0	0
<u>4,271,790</u>	<u>5,906,269</u>	<u>7,127,292</u>	<u>7,263,113</u>	<u>1,846,477</u>	<u>1,802,113</u>
<u>\$4,329,410</u>	<u>\$5,983,922</u>	<u>\$7,470,591</u>	<u>\$7,397,553</u>	<u>\$1,846,477</u>	<u>\$1,802,113</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2021 and 2020

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2021	2020	2021	2020	2021	2020	2021	2020
Cash and cash equivalents	\$1,684,025	\$1,936,117	\$1,397,993	\$181,226	\$0	\$1,563,446	\$8,821,672	\$6,329,501
Cash restricted for development charges	0	0	0	0	0	0	731,268	815,550
Cash restricted for hotel/motel tax	0	0	0	0	0	0	3,898,395	4,804,633
Accounts receivable	0	0	0	0	0	0	0	25,000
Due from other funds	0	0	0	0	0	0	13,788	13,788
Taxes receivable	494,978	487,442	494,978	487,442	0	0	2,021,778	1,991,180
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0	441,827	113,383
Rehabilitation loans receivable (net)	0	0	0	0	0	0	6,975,112	7,204,844
Accrued interest	1,444	1,605	1,235	494	0	2,071	10,819	15,904
Other assets	0	0	0	0	0	0	53,652	53,652
TOTAL ASSETS	\$2,180,447	\$2,425,164	\$1,894,206	\$669,162	\$0	\$1,565,517	\$22,968,311	\$21,367,435
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	23,596	58,062
Interest payable	0	0	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	418,849	80,713
Obligations under capital leases – current maturities	0	0	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0	0	113,383
Other liabilities	0	0	0	0	0	0	38,263	40,648
TOTAL LIABILITIES	0	0	0	0	0	0	480,708	292,806
FUND BALANCE:								
Non Spendable	0	0	0	0	0	0	20,204	37,852
Restricted	2,180,447	2,425,164	1,894,206	669,162	0	1,565,517	21,352,157	20,050,214
Committed	0	0	0	0	0	0	1,115,242	986,563
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
TOTAL FUND BALANCE	2,180,447	2,425,164	1,894,206	669,162	0	1,565,517	\$22,487,603	\$21,074,629
TOTAL LIABILITIES AND FUND BALANCE	\$2,180,447	\$2,425,164	\$1,894,206	\$669,162	\$0	\$1,565,517	\$22,968,311	\$21,367,435

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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, 2021 AND 2020**

	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2021	2020	2021	2020	2021	2020
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	5,134,650	5,043,927
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	11,342	25,000	50,000	0	0
Investment revenue	0	0	(76)	(51)	1,397	15,820
Miscellaneous	0	0	0	0	0	(5,103)
TOTAL REVENUES	0	11,342	24,924	49,949	5,136,047	5,054,644
EXPENDITURES:						
Current:						
Policy development and administration	111	41,905	0	0	0	0
Health and environment	0	0	74,355	75,036	0	0
Transportation	0	0	0	0	0	0
Personal development	155	2,427	0	0	0	0
TOTAL EXPENDITURES	266	44,332	74,355	75,036	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(266)	(32,990)	(49,431)	(25,087)	5,136,047	5,054,644
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	59,895	58,922	128,172	588,600
Operating transfers to other funds	0	0	0	0	(4,221,412)	(6,095,179)
Restructuring of financing	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	59,895	58,922	(4,093,240)	(5,506,579)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(266)	(32,990)	10,464	33,835	1,042,807	(451,935)
FUND BALANCE, BEGINNING OF PERIOD	(65,449)	(27,331)	(10,748)	(15,459)	4,190,583	1,937,171
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	(\$65,715)	(\$60,321)	(\$284)	\$18,376	\$5,233,390	\$1,485,236

**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, 2021 AND 2020**

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2021	2020	2021	2020	2021	2020
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	215,409	210,997
703,511	1,197,423	0	0	0	0
0	0	0	0	0	0
0	0	0	0	622,535	441,795
53,738	41,860	2,062,776	569,455	0	0
7,008	97,369	5,674	5,068	(6,198)	29,883
8,231	12,734	0	503	0	(352)
<u>772,488</u>	<u>1,349,386</u>	<u>2,068,450</u>	<u>575,026</u>	<u>831,746</u>	<u>682,323</u>
1,042,508	1,218,237	0	0	0	1,000
0	0	2,085,771	653,781	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,042,508</u>	<u>1,218,237</u>	<u>2,085,771</u>	<u>653,781</u>	<u>0</u>	<u>1,000</u>
<u>(270,020)</u>	<u>131,149</u>	<u>(17,321)</u>	<u>(78,755)</u>	<u>831,746</u>	<u>681,323</u>
0	0	0	0	193,378	0
(146,824)	(639,999)	(141,865)	(107,871)	(1,547,958)	(9,129,066)
0	0	0	0	0	0
<u>(146,824)</u>	<u>(639,999)</u>	<u>(141,865)</u>	<u>(107,871)</u>	<u>(1,354,580)</u>	<u>(9,129,066)</u>
(416,844)	(508,850)	(159,186)	(186,626)	(522,834)	(8,447,743)
4,688,634	6,415,119	7,286,478	7,449,739	2,369,311	10,249,856
0	0	0	0	0	0
<u>\$4,271,790</u>	<u>\$5,906,269</u>	<u>\$7,127,292</u>	<u>\$7,263,113</u>	<u>\$1,846,477</u>	<u>\$1,802,113</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, 2021 AND 2020**

	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
	2021	2020	2021	2020	2021	2020	2021	2020
REVENUES:								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	2,567,088	2,521,772	2,567,088	2,546,771	0	0	10,484,235	10,323,467
Other local taxes	0	0	0	0	0	0	703,511	1,197,423
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0	622,535	441,795
Revenue from other governmental units	0	0	0	0	0	158,319	2,141,514	830,976
Investment revenue	1,463	25,907	1,405	6,803	81,967	30,202	92,640	211,001
Miscellaneous	0	(2,552)	0	(2,552)	0	0	8,231	2,678
TOTAL REVENUES	2,568,551	2,545,127	2,568,493	2,551,022	81,967	188,521	14,052,666	13,007,340
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	0	0	1,042,619	1,261,142
Health and environment	0	0	0	0	0	0	2,160,126	728,817
Transportation	0	0	0	0	0	0	0	0
Personal development	0	0	0	1,000	0	0	155	3,427
TOTAL EXPENDITURES	0	0	0	1,000	0	0	3,202,900	1,993,386
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,568,551	2,545,127	2,568,493	2,550,022	81,967	188,521	10,849,766	11,013,954
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	1,000,000	52,905	4,022	0	0	434,350	1,651,544
Operating transfers to other funds	(2,482,582)	(3,596,981)	(2,827,382)	(2,627,380)	0	(491,738)	(11,368,023)	(22,688,214)
Restructuring of financing	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(2,482,582)	(2,596,981)	(2,774,477)	(2,623,358)	0	(491,738)	(10,933,673)	(21,036,670)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	85,969	(51,854)	(205,984)	(73,336)	81,967	(303,217)	(83,907)	(10,022,716)
FUND BALANCE, BEGINNING OF PERIOD	2,094,478	2,477,018	2,100,190	742,498	(81,967)	1,868,734	22,571,510	31,097,345
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$2,180,447	\$2,425,164	\$1,894,206	\$669,162	\$0	\$1,565,517	\$22,487,603	\$21,074,629

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

NON MOTORIZED GRANT FUND	2021	2020
REVENUES:		
Revenue from other governmental units – Federal	\$0	\$11,342
Investment revenue	0	0
TOTAL REVENUES	0	11,342
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	111	41,905
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	0
Total	111	41,905
Personal Development:		
Personal services	155	2,427
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	0
Total	155	2,427
TOTAL EXPENDITURES	266	44,332
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$266)	(\$32,990)
 MID MO SOLID WASTE DISTRICT FUND		
REVENUES:		
Revenue from other governmental units – State	\$25,000	\$50,000
Investment revenue	(76)	(51)
Miscellaneous revenue	0	0
TOTAL REVENUES	24,924	49,949
EXPENDITURES:		
Current:		
Health and Environment:		
Personal services	54,419	60,474
Materials and supplies	83	680
Travel and Training	150	100
Intragovernmental	19,206	13,408
Utilities, services and miscellaneous	497	374
TOTAL EXPENDITURES	74,355	75,036
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$49,431)	(\$25,087)

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

TRANSPORTATION SALES TAX FUND	2021	2020
REVENUES:		
Sales tax	\$5,134,650	\$5,043,927
Investment revenue	1,397	15,820
Miscellaneous revenue	0	(5,103)
TOTAL REVENUES	<u>5,136,047</u>	<u>5,054,644</u>
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	0	0
Total	<u>0</u>	<u>0</u>
Personal Development:		
Intragovernmental	0	0
Total	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$5,136,047</u></u>	<u><u>\$5,054,644</u></u>
 CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$703,511	\$1,197,423
Revenue from other governmental units	53,738	41,860
Investment revenue	7,008	97,369
Miscellaneous	8,231	12,734
TOTAL REVENUES	<u>772,488</u>	<u>1,349,386</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	373,738	373,324
Materials and supplies	3,823	9,748
Travel and training	135	10,572
Intragovernmental	84,453	106,378
Utilities, services and miscellaneous	580,359	718,215
Interest expense	0	0
Capital outlay	0	0
TOTAL EXPENDITURES	<u>1,042,508</u>	<u>1,218,237</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$270,020)</u></u>	<u><u>\$131,149</u></u>
 COMMUNITY DEVELOPMENT GRANT FUND		
REVENUES:		
Revenue from federal government	\$2,062,776	\$569,455
Investment revenue	5,674	5,068
Miscellaneous revenue	0	503
TOTAL REVENUES	<u>2,068,450</u>	<u>575,026</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	133,703	128,389
Materials and supplies	58	3,614
Travel and training	200	1,883
Intragovernmental	0	0
Utilities, services, and miscellaneous	1,951,810	519,895
Capital outlay	0	0
TOTAL EXPENDITURES	<u>2,085,771</u>	<u>653,781</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$17,321)</u></u>	<u><u>(\$78,755)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

PUBLIC IMPROVEMENT FUND	2021	2020
REVENUES:		
Sales tax	\$215,409	\$210,997
Development charges	622,535	441,795
Investment revenue	(6,198)	29,883
Miscellaneous revenue	0	(352)
TOTAL REVENUES	<u>831,746</u>	<u>682,323</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	0	1,000
Utilities, services, and miscellaneous	0	0
Interest expense	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>1,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$831,746</u>	<u>\$681,323</u>
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$2,567,088	\$2,521,772
Investment revenue	1,463	25,907
Miscellaneous revenue	0	(2,552)
TOTAL REVENUES	<u>2,568,551</u>	<u>2,545,127</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$2,568,551</u>	<u>\$2,545,127</u>
PARK SALES TAX FUND		
Revenues:		
Sales tax	\$2,567,088	\$2,546,771
Investment revenue	1,405	6,803
Miscellaneous revenue	0	(2,552)
TOTAL REVENUES	<u>2,568,493</u>	<u>2,551,022</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	0	1,000
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>1,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$2,568,493</u>	<u>\$2,550,022</u>
STADIUM TDD'S FUND		
Revenues:		
Revenue from other governmental units - TDD's	\$0	\$158,319
Investment revenue	81,967	30,202
TOTAL REVENUES	<u>81,967</u>	<u>188,521</u>
Expenditures:		
Current:		
Transportation:		
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$81,967</u>	<u>\$188,521</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 advance refund the city's Special Obligation Bonds, Series 2008B. This issue has semi-annual installments of principal plus interest until maturity in 2028, with interest rates from 2% to 5%.

Robert M. Lemone Trust - to accumulate monies for payment of the loan for the purchase and renovation of 2810 Lemone Industrial Blvd. (the IBM building). The City assumed the obligation to pay this loan on December 31, 2010.

Missouri Transportation Finance Corporation Loan - to accumulate monies for payment of the loan for transportation improvements to the Stadium Boulevard corridor from Broadway to I-70. Financing is to be provided by contributions from the Columbia Mall and Stadium Corridor TDD's.



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2021 and 2020

ASSETS	2016 Special Obligation Bonds Debt Service Fund		Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
	2021	2020	2021	2020	2021	2020	2021	2020
Cash and cash equivalents	\$518,034	\$542,763	\$0	\$0	\$0	\$995,043	\$518,034	\$1,537,806
Cash with fiscal agents	0	0	0	424,452	0	0	0	424,452
Taxes receivable	0	0	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Accrued interest	396	513	0	(20)	0	1,363	396	1,856
Restricted assets:								
Cash and cash equivalents	0	0	0	0	0	0	0	0
TOTAL ASSETS	\$518,430	\$543,276	\$0	\$424,432	\$0	\$996,406	\$518,430	\$1,964,114
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	18,324	0	0	0	18,324
Deferred revenue	0	0	0	0	0	0	0	0
Total Liabilities	0	0	0	18,324	0	0	0	18,324
FUND BALANCE:								
Nonspendable	0	0	0	0	0	0	0	0
Restricted	0	0	0	424,452	0	0	0	424,452
Committed	518,430	543,276	0	(18,344)	0	996,406	518,430	1,521,338
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
Total fund balance	518,430	543,276	0	406,108	0	996,406	518,430	1,945,790
TOTAL LIABILITIES AND FUND BALANCE	\$518,430	\$543,276	\$0	\$424,432	\$0	\$996,406	\$518,430	\$1,964,114

**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, 2021 AND 2020

	2016 Special Obligation Bonds Debt Service Fund		Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
	2021	2020	2021	2020	2021	2020	2021	2020
REVENUES:								
General Property Taxes:								
Real estate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest and penalties	0	0	0	0	0	0	0	0
Total General Property Taxes	0	0	0	0	0	0	0	0
Lease revenue	0	0	153,664	0	0	0	153,664	0
Investment revenue	5,034	21,245	8,259	947	0	16,582	13,293	38,774
TOTAL REVENUES	5,034	21,245	161,923	947	0	16,582	166,957	38,774
EXPENDITURES:								
Health and Environment	0	0	56,627	0	0	0	56,627	0
Debt Service:								
Redemption of serial bonds	1,350,000	1,295,000	212,445	154,766	0	446,382	1,562,445	1,896,148
Interest	228,975	248,400	1,707	9,391	0	45,356	230,682	303,147
Fiscal agent fees	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	1,578,975	1,543,400	270,779	164,157	0	491,738	1,849,754	2,199,295
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,573,941)	(1,522,155)	(108,856)	(163,210)	0	(475,156)	(1,682,797)	(2,160,521)
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	887,100	886,188	1,186	7,336	0	491,738	888,286	1,385,262
Operating transfers to other funds	0	0	(193,378)	0	0	0	(193,378)	0
Note Proceeds	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	887,100	886,188	(192,192)	7,336	0	491,738	694,908	1,385,262
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(686,841)	(635,967)	(301,048)	(155,874)	0	16,582	(987,889)	(775,259)
FUND BALANCE, BEGINNING OF PERIOD	1,205,271	1,179,243	301,048	561,982	0	979,824	1,506,319	2,721,049
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	<u>\$518,430</u>	<u>\$543,276</u>	<u>\$0</u>	<u>\$406,108</u>	<u>\$0</u>	<u>\$996,406</u>	<u>\$518,430</u>	<u>\$1,945,790</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, 2021 AND 2020

ASSETS	2021	2020
Cash and cash equivalents	\$50,461,437	\$59,505,904
Accounts receivable	0	0
Accrued interest	38,619	76,632
Due from other funds	0	0
	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>\$50,500,056</u>	<u>\$59,582,536</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$384,455	\$293,115
Deferred Inflows	0	0
Accrued payroll and payroll taxes	0	0
Advances from other funds	0	0
	<u>0</u>	<u>0</u>
Total liabilities	<u>384,455</u>	<u>293,115</u>
FUND BALANCE:		
Non Spendable	0	0
Restricted	0	0
Committed	1,184,214	1,184,214
Assigned	48,931,387	58,105,207
Unassigned	0	0
	<u>0</u>	<u>0</u>
Total fund balance	<u>50,115,601</u>	<u>59,289,421</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$50,500,056</u>	<u>\$59,582,536</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	0	0
State	334,216	14,411
Federal	0	0
Investment revenue	85,595	918,518
Auction Revenues	0	0
Miscellaneous revenue	<u>280,340</u>	<u>626,862</u>
TOTAL REVENUES	<u>700,151</u>	<u>1,559,791</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	108,603	295,472
Public safety	4,763,584	660,606
Transportation	2,673,811	730,580
Health and environment	0	0
Personal development	<u>355,760</u>	<u>1,706,892</u>
TOTAL EXPENDITURES	<u>7,901,758</u>	<u>3,393,550</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(7,201,607)</u>	<u>(1,833,759)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	5,537,835	13,873,242
Operating transfers to other funds	(67,906)	(1,047,038)
Proceeds of certificates of participation	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,469,929</u>	<u>12,826,204</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,731,678)	10,992,445
FUND BALANCE, BEGINNING OF PERIOD	51,847,279	48,296,976
Equity transfers from other funds	0	0
Equity transfers to other funds	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u><u>\$50,115,601</u></u>	<u><u>\$59,289,421</u></u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Pub Bldgs Major Maint/Ren (00021)	1,147,533	814,049		814,049	-	333,484
Blind Boone Home (00123)	803,575	803,074		803,074	-	501
Ent Resource Grp Software (00476)	8,416,411	8,416,466		8,416,466		(55)
Walton Bldg Cap Improv (00587)	544,161	442,833		442,833		101,328
Grissum Bldg Renovations (00659)	1,935,041	50,434		50,434	77,613	1,806,994
CID Gateway (00680)	20,000	-		-		20,000
Armory Repairs (00764)	475,000	99,733	1,777	101,510		373,490
CPD Repairs (00765)	400,000	118,008		118,008		281,992
Daniel Boone Building Repairs (00766)	320,000	91,317	14,661	105,978	2,857	211,165
Gentry Building Repairs (00767)	110,000	109,726		109,726		274
Health Dept Building Repairs (00768)	205,000	5,883		5,883		199,117
Howard Building Repairs (00769)	135,000	17,963	62,800	80,763		54,237
D.B. Customer Experience (00798)	278,500	5,700	22,800	28,500		250,000
Council Chamber Dias Modification (00800)	5,900	-	3,835	3,835	2,065	-
Municipal Court Dias Modification (00801)	4,200	-	2,730	2,730	1,470	-
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	14,800,321	10,975,186	108,603	11,083,789	84,005	3,632,527
PUBLIC SAFETY:						
Fire Apparatus Equipment (00195)	715,809	710,809		710,809	5,000	-
Records Manangement System (00498)	1,558,162	1,419,893	419	1,420,312	113,304	24,546
Training Academy Repairs (00630)	679,974	481,530	684	482,214	2,970	194,790
Muni Serv Ctr North-PH I (00641)	9,623,891	3,825,728	4,759,309	8,585,037	398,165	640,689
Percent for Art: Municipal Center (M0641)	61,730	49,384		49,384		12,346
Percent for Art: Maint Municipal Center (N0641)	10,895	-		-		10,895
Fire Station #10 East (00732)	2,500,000	4,757	(1,584)	3,173		2,496,827
Fire Station #11 (00733)	2,500,000	4,756		4,756	199,900	2,295,344
Fire Station Sites (40173)	2,007,000	1,291,177	4,756	1,295,933		711,067
TOTAL PUBLIC SAFETY	19,657,461	7,788,034	4,763,584	12,551,618	719,339	6,386,504
TRANSPORTATION:						
Annual Sidewalk Maint. (00148)	304,155	304,155		304,155		-
Downtown Sidewalks Improv (00171)	156,510	117,108	4,280	121,388		35,122
Annual Brick St Renov (00234)	266,390	205,317	25,842	231,159		35,231
Ann Curb & Gutter Restor (00235)	16,118	16,118		16,118		-
Gans Rd @ 63 Interchange (00237)	3,306,047	2,943,174		2,943,174		362,873
Vandiver Dr & Paris Rd (00522)	200,000	13,627	8,131	21,758		178,242
Audible ADA Crosswalk (00551)	280,000	52,887	26,260	79,147		200,853
Ridgemont Bridge Repair (00568)	119,070	39,852	19,507	59,359	58,212	1,499
ADA Curb Ramp Install (00600)	1,390,841	905,637	167	905,804	209,872	275,165
North Village Land Purch (00616)	200,000	3,125		3,125		196,875
Fairview/Chapel Hill Int (00618)	130,000	52,049		52,049		77,951
Disc Pkwy: Gans-New Haven (00633)	9,635,975	44,208	50,451	94,659	500	9,540,816
9th & Elm Ped Scramble (00637)	300,000	50,845	1,312	52,157	1,501	246,342
Nifong-Prov to Forum 4 Ln (00643)	14,022,692	6,448,747	2,014,079	8,462,826	4,096,032	1,463,834
Sinclair-Nifong Int Imp (00644)	3,140,000	2,946,508	5,543	2,952,051		187,949
Annual Traffic Calming (00646)	120,158	-		-		120,158
Annual Street Recon (00647)	323,882	-		-		323,882
I70 Dr & Keene Roundabout (00658)	1,073,249	918,041	26,079	944,120		129,129
Urban Forestry Master Pln (00677)	105,000	89,575		89,575		15,425
Paris Road Resurfacing (00682)	370,000	23,173		23,173		346,827
Grace Ln: Richland to Stadium Ext (00700)	144,896	97,332		97,332		47,564
Old McAdams Building Improvements (00702)	109,334	-		-	(4,402)	113,736
Sinclair Rd - Rt K Intersection Imp (00707)	1,605,348	142,424	23,126	165,550	4,672	1,435,126
Sinclair Rd Sidewalk-Nifong Southham (00709)	400,000	208,239	3,448	211,687		188,313
McKee Street Sidewalk (00712)	259,945	77,520	155,892	233,412		26,533
Leslie Ln Sdkw: N Garth-Newton Dr (00736)	214,245	33,667	3,497	37,164		177,081
Lenoir Connection (00746)	1,440,664	43,523	5,171	48,694		1,391,970
Holly Avenue Traffic Calming (00750)	42,000	1,099	243	1,342		40,658
William St/Hinkson Ave Traffic Calming (00751)	91,899	41,047	8,609	49,656		42,243
Smith Dr Traffic Calming (00752)	151,976	430	1,372	1,802		150,174
Audobon Sdkw: Shepard Blvd to N Aza (00760)	65,647	5,739	10,609	16,348		49,299
St. Charles Rd Sdkw: Lake of Woods (00762)	723,030	37,906	257,908	295,814	222,078	205,138
Forum Blvd Chapel Hill to Woodrail (00771)	1,947,046		6,601	6,601		1,940,445
4th St Pedestrian Island (00772)	240,000	8,410	15,002	23,412		216,588
Maguire Sidewalk Repair (00793)	200,000	-	180	180		199,820
Bray Ave Traffic Calming (00794)	30,000		305	305		29,695
Maplewood Traffic Calming (00795)	30,000		197	197		29,803
Annual Streets (40158)	362,024	-		-		362,024

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
JT County/State/City Prjct (40161)	416,342	15,500		15,500		400,842
Annual Sidewalks (40162)	228,936	200,523		200,523		28,413
Street Landscaping (40163)	311,952	286,000		286,000	-	25,952
TOTAL TRANSPORTATION	44,475,371	16,373,505	2,673,811	19,047,316	4,588,465	20,839,590
HEALTH & ENVIRONMENT:						
Health Building Improvements (00730)	237,306	7,403	0	7,403	-	229,903
TOTAL HEALTH & ENVIRONMENT	237,306	7,403	0	7,403	-	229,903
PERSONAL DEVELOPMENT:						
Annual P&R Maj Maint/Prog (00056)	10,476			-		10,476
Park Roads & Parking (00242)	2,497,177	2,329,606	21,414	2,351,020	-	146,157
City/School Park Improv (00249)	375,015	316,783		316,783		58,232
S Reg Park Planning (00350)	522,646	532,666	(10,020)	522,646		-
Capen/Grindstone Trl Imp (00457)	118,000	2,508		2,508		115,492
2010 PST Land Acquisition (00486)	1,060,775	791,654	90,730	882,384		178,391
2010 PST Land Neigh Parks (00510)	502,329	491,441	6,800	498,241		4,088
S Reg Park Gans Phil PH I (00518)	2,693,123	2,523,980	20,271	2,544,251	1,268	147,604
GNM Clark Lane West (00570)	1,080,631	996,799	(19,439)	977,360	45,354	57,917
GNM Shepard to Rollins Tr (00572)	2,493,832	2,161,683	1,000	2,162,683		331,149
Douglas Shelter. Playground (00626)	380,944	-		-	(329)	381,273
Maplewood Home-Rehab (00638)	176,600	143,236		143,236		33,364
McKee Street Park Improv (00652)	79,918	80,019		80,019		(101)
Annual Land Acq and Preservation (00662)	100,000	582		582		99,418
ADA Compliance Phase II (00663)	129,800	96,847	6,692	103,539		26,261
Indian Hills Park Improvement (00667)	99,883	-		-	(353)	100,236
Norma Sutherland Smith Pk Ph II (00669)	227,370	4,040		4,040		223,330
Annual Trails (00673)	550,000	431,282	38,007	469,289	(3,002)	83,713
Albert Oakland Park Improvements (00676)	303,433		135	135		303,298
Founders Park at Flat Branch (00686)	522,866	11,900	72	11,972	7,678	503,216
Southeast Regional Park Tennis Complex (00693)	500,000	42,496	(12,211)	30,285	3,858	465,857
Cosmo Recreation Area (00696)	34,526	28,893	5,634	34,527		(1)
Hinkson Cr Trail:Stadium-E Campus (00698)	800,000	42,904	1,000	43,904	7,122	748,974
Perche Creek Trail Ph I: MKT to Gil (00699)	1,450,000	54	18,792	18,846	62,250	1,368,904
Philips Park-Trail & Landscaping (00703)	60,000	57,074	138	57,212		2,788
Kiwanis Park Improvements (00718)	125,000	83,920	9,089	93,009	3,300	28,691
Magnolia Falls Park Development (00720)	125,000	29,367	48,455	77,822	40,496	6,682
Hinkson Cr Trail: Stephens/Calrk (00728)	950,000	31,384	13,171	44,555	254,688	650,757
Cosmo Tennis Court Improvements (00735)	94,000	71,320		71,320	16,900	5,780
Albert-Oakland Park Improvements (00737)	35,000	14,831	17,605	32,436	(42)	2,606
Battle Park Phase I Development (00738)	250,000		13,782	13,782	6,240	229,978
Fairview Park/Bonnie View Phase II (00741)	125,000		879	879	21,154	102,967
Memorial/Heritage Bench Replacement (00742)	20,000	19,083		19,083		917
Strawn Rd Park Develop phase 2 (00743)	200,000	166,506	32,653	199,159		841
Worley St Park Improvement (00744)	75,000	3,480	12,506	15,986	54,500	4,514
Indoor Facility Improvement (00773)	26,325	14,404	10,536	24,940		1,385
Again St Park Improvement (00778)	100,000	116	7,626	7,742	11,919	80,339
Rock Bridge Park Improvements (00781)	125,000		2,341	2,341	14,545	108,114
The Vineyards/EI Chapparal Lake/Par (00782)	75,000		18,102	18,102		56,898
Downtown Improvements (40074)	117,654	81,913		81,913		35,741
TOTAL PERSONAL DEVELOPMENT	19,212,323	11,602,771	355,760	11,958,531	547,546	6,706,246
TOTAL CAPITAL PROJECTS	\$98,382,782	\$46,746,899	\$7,901,758	\$54,648,657	\$5,939,355	\$37,794,770

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, 2021 and 2020**

ASSETS	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2021	2020	2021	2020	2021	2020
CURRENT ASSETS:						
Cash and cash equivalents	\$42,393,038	\$40,686,162	\$8,636,520	\$6,773,573	\$ 15,423,738	\$ 12,617,197
Accounts receivable	11,497,036	11,876,515	2,068,719	1,943,701	941,860	1,183,505
Grants receivable	0	0	0	0	0	0
Accrued interest	60,956	97,740	33,503	46,875	42,595	70,943
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	87,158	83,926	0	0	0	0
Inventory	5,033,970	5,015,725	1,081,153	1,104,959	11,986	0
Other assets	0	0	0	0	0	0
Total Current Assets	59,072,158	57,760,068	11,819,895	9,869,108	16,420,179	13,871,645
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	5,824,228	5,573,567	3,127,487	3,115,014	4,609,181	4,528,404
Revenue bond construction account	12,634,321	13,551,300	14,580,095	15,486,442	0	10,336,221
Cash and marketable securities restricted for capital projects	15,073,591	14,638,242	10,685,138	10,697,582	21,217,074	14,008,901
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	1,505,738	1,424,677
Bond/rent reserve account	5,845,211	7,511,561	5,450,726	5,450,726	2,904,924	2,984,569
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	40,427,351	42,324,670	34,293,446	35,199,764	30,490,417	33,536,272
Other:						
Customer security and escrow deposits	4,339,241	4,146,861	1,371,355	1,335,205	1,613,718	1,511,974
Grants receivable	0	0	0	0	0	0
Net pension asset	0	1,366,057	0	672,834	0	1,197,854
Net OPEB asset	30,603	0	17,612	0	14,006	0
Total Restricted Assets – Other	4,369,844	5,512,918	1,388,967	2,008,039	1,627,724	2,709,828
Total Restricted Assets	44,797,195	47,837,588	35,682,413	37,207,803	32,118,141	36,246,100
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	59,321	146,478	0	0	0	0
Total Other Assets	59,321	146,478	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	367,615,736	358,757,097	189,152,646	186,551,695	334,023,656	327,270,611
Accumulated depreciation	(231,776,342)	(219,862,546)	(65,275,302)	(61,702,361)	(95,116,632)	(89,330,132)
Net Plant in Service	135,839,394	138,894,551	123,877,344	124,849,334	238,907,024	237,940,479
Construction in progress	12,780,907	15,564,138	2,167,057	2,077,179	9,878,931	8,232,144
Net Fixed Assets	148,620,301	154,458,689	126,044,401	126,926,513	248,785,955	246,172,623
TOTAL ASSETS	252,548,975	260,202,823	173,546,709	174,003,424	297,324,275	296,290,368
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pensions	4,668,176	2,347,530	2,634,079	1,268,068	1,155,137	462,849
Outflows related to OPEB	188,678	216,952	108,581	118,812	86,355	101,587
Deferred charge on refunding	0	0	0	0	0	0
Loss on refunding of debt	4,581,688	6,905,531	95,019	107,688	5,866	1,529
Total deferred outflows of resources	9,438,542	9,470,013	2,837,679	1,494,568	1,247,358	565,965
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$261,987,517	\$269,672,836	\$176,384,388	\$175,497,992	\$298,571,633	\$296,856,333

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2021 and 2020

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreational Services Fund	
2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
\$ 1,547,930	\$ 1,725,695	\$ 434,388	\$ 1,298,280	\$ 12,420,913	\$ 11,920,987	\$ 1,987,965	\$ 1,997,595	\$ 2,353,842	\$2,690,182
71,077	129,531	180,597	2,451	1,751,889	1,763,899	113,661	72,742	1,832	1,832
337,186	0	16,792	1,488,339	0	0	0	0	0	0
20,497	8,752	353	4,722	21,650	31,594	32,671	35,754	2,274	4,837
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	557,524	631,237	0	0	39,195	56,171
0	0	74,357	74,357	0	0	0	0	0	0
<u>1,976,690</u>	<u>1,863,978</u>	<u>706,487</u>	<u>2,868,149</u>	<u>14,751,976</u>	<u>14,347,717</u>	<u>2,134,297</u>	<u>2,106,091</u>	<u>2,397,143</u>	<u>2,753,022</u>
621,045	0	0	0	88,416	144,275	412,763	130,884	0	0
0	0	0	0	0	114,448	0	0	0	0
25,318,255	7,440,366	9,525	2,161,901	9,765,226	7,259,024	1,728,470	1,746,929	912,661	1,001,544
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	621,278	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	5,368,159	5,368,436	0	0	0	0
<u>25,939,300</u>	<u>7,440,366</u>	<u>9,525</u>	<u>2,161,901</u>	<u>15,221,801</u>	<u>12,886,183</u>	<u>2,141,233</u>	<u>2,499,091</u>	<u>912,661</u>	<u>1,001,544</u>
0	0	0	0	833,851	794,804	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	231,978	0	783,029	0	1,634,033	0	140,275	0	486,288
1,237	0	9,453	0	19,741	0	1,944	0	5,994	0
<u>1,237</u>	<u>231,978</u>	<u>9,453</u>	<u>783,029</u>	<u>853,592</u>	<u>2,428,837</u>	<u>1,944</u>	<u>140,275</u>	<u>5,994</u>	<u>486,288</u>
<u>25,940,537</u>	<u>7,672,344</u>	<u>18,978</u>	<u>2,944,930</u>	<u>16,075,393</u>	<u>15,315,020</u>	<u>2,143,177</u>	<u>2,639,366</u>	<u>918,655</u>	<u>1,487,832</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
70,202,746	46,239,651	16,046,117	18,502,914	62,487,978	59,905,106	48,874,420	46,752,290	33,344,246	23,986,664
(20,884,121)	(19,548,272)	(9,204,958)	(11,325,535)	(33,181,033)	(30,708,371)	(17,254,402)	(16,211,613)	(14,149,975)	(13,325,575)
49,318,625	26,691,379	6,841,159	7,177,379	29,306,945	29,196,735	31,620,018	30,540,677	19,194,271	10,661,089
<u>7,758,671</u>	<u>25,560,712</u>	<u>740,952</u>	<u>619,647</u>	<u>2,544,729</u>	<u>2,230,763</u>	<u>1,017,443</u>	<u>2,802,654</u>	<u>388,976</u>	<u>9,014,218</u>
<u>57,077,296</u>	<u>52,252,091</u>	<u>7,582,111</u>	<u>7,797,026</u>	<u>31,851,674</u>	<u>31,427,498</u>	<u>32,637,461</u>	<u>33,343,331</u>	<u>19,583,247</u>	<u>19,675,307</u>
<u>84,994,523</u>	<u>61,788,413</u>	<u>8,307,576</u>	<u>13,610,105</u>	<u>62,679,043</u>	<u>61,090,235</u>	<u>36,914,935</u>	<u>38,088,788</u>	<u>22,899,045</u>	<u>23,916,161</u>
101,977	89,635	779,591	302,562	1,628,122	631,387	160,346	54,202	494,321	187,900
7,624	19,674	58,280	66,407	121,714	138,579	11,987	11,896	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	11,475	0	20,520	36,954	41,241
<u>109,601</u>	<u>109,309</u>	<u>837,871</u>	<u>368,969</u>	<u>1,749,836</u>	<u>781,441</u>	<u>172,333</u>	<u>86,618</u>	<u>531,275</u>	<u>229,141</u>
<u>\$85,104,124</u>	<u>\$61,897,722</u>	<u>\$9,145,447</u>	<u>\$13,979,074</u>	<u>\$64,428,879</u>	<u>\$61,871,676</u>	<u>\$37,087,268</u>	<u>\$38,175,406</u>	<u>\$23,430,320</u>	<u>\$24,145,302</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCOMPARATIVE COMBINING BALANCE SHEETS
March 31, 2021 and 2020

ASSETS	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2021	2020	2021	2020	2021	2020	2021	2020
CURRENT ASSETS:								
Cash and cash equivalents	\$ 291,522	\$ 184,277	\$ 2,292,729	\$ 2,219,876	\$ 58,465	\$ 278,040	\$ 87,841,050	\$ 82,391,864
Accounts receivable	64,420	49,548	237,569	256,671	42,972	36,470	16,971,632	17,316,865
Grants receivable	0	0	0	0	0	0	353,978	1,488,339
Accrued interest	439	594	5,864	6,480	54	386	220,856	308,677
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	87,158	83,926
Inventory	125,044	132,413	0	0	0	0	6,848,872	6,940,505
Other assets	0	0	0	0	0	0	74,357	74,357
Total Current Assets	481,425	366,832	2,536,162	2,483,027	101,491	314,896	112,397,903	108,604,533
RESTRICTED ASSETS:								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	0	0	14,683,120	13,492,144
Revenue bond construction account	0	0	0	0	0	0	27,214,416	39,488,411
Cash and marketable securities restricted for Capital Projects	267,915	238,796	5,460,551	3,529,649	0	0	90,438,406	62,722,934
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	1,505,738	1,424,677
Bond/rent reserve account	0	0	0	0	0	0	14,200,861	16,568,134
Contingency account	0	0	0	0	0	0	200,000	200,000
Closure and postclosure reserve	0	0	0	0	0	0	5,368,159	5,368,436
Total Restricted Assets – Cash and Cash Equivalents	267,915	238,796	5,460,551	3,529,649	0	0	155,164,200	140,818,236
Other:								
Customer security and escrow deposits	0	0	0	0	0	0	8,158,165	7,788,844
Grants receivable	0	0	0	0	0	0	0	0
Net pension asset	0	0	0	141,113	0	0	0	6,653,461
Net OPEB asset	781	0	1,689	0	0	0	103,060	0
Total Restricted Assets – Other	781	0	1,689	141,113	0	0	8,261,225	14,442,305
Total Restricted Assets	268,696	238,796	5,462,240	3,670,762	0	0	163,425,425	155,260,541
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	59,321	146,478
Total Other Assets	0	0	0	0	0	0	59,321	146,478
FIXED ASSETS:								
Property, plant and equipment	14,636,630	14,631,799	16,738,769	16,060,077	0	0	1,153,122,944	1,098,657,904
Accumulated depreciation	(8,376,406)	(7,972,508)	(9,405,817)	(8,841,895)	0	0	(504,624,988)	(478,828,808)
Net Plant in Service	6,260,224	6,659,291	7,332,952	7,218,182	0	0	648,497,956	619,829,096
Construction in progress	66,049	0	696,389	767,173	0	0	38,040,104	66,868,628
Net Fixed Assets	6,326,273	6,659,291	8,029,341	7,985,355	0	0	686,538,060	686,697,724
TOTAL ASSETS	7,076,394	7,264,919	16,027,743	14,139,144	101,491	314,896	962,420,709	950,709,276
DEFERRED OUTFLOWS OF RESOURCES								
Outflows related to pensions	0	0	139,319	54,526	0	0	11,761,068	5,398,659
Outflows related to OPEB	4,815	5,682	10,416	11,967	0	0	598,450	691,556
Deferred charge on refunding	0	0	0	0	0	0	0	0
Loss on refunding of debt	0	0	0	0	0	0	4,719,527	7,087,984
Total deferred outflows of resources	4,815	5,682	149,735	66,493	0	0	17,079,045	13,178,199
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$7,081,209	\$7,270,601	\$16,177,478	\$14,205,637	\$101,491	\$314,896	\$979,499,754	\$963,887,475

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCOMPARATIVE COMBINING BALANCE SHEETS
March 31, 2021 and 2020

LIABILITIES AND FUND EQUITY	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2021	2020	2021	2020	2021	2020
CURRENT LIABILITIES:						
Accounts payable	\$605,367	\$722,929	\$879,733	\$1,007,307	\$ 228,410	\$ 185,324
Accrued payroll and payroll taxes	1,061,514	944,038	294,149	247,867	243,282	251,712
Accrued sales taxes	258,619	275,438	52,876	52,226	0	0
Due to other funds	974,508	925,960	361,698	357,363	0	0
Loans payable to other funds – current maturities	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	0	0
Unearned revenue	0	0	0	0	0	0
Other liabilities	400,000	400,000	67,244	70,293	0	60,287
Total Current Liabilities	3,300,008	3,268,365	1,655,700	1,735,056	471,692	497,323
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	74,015	291,984	77,309	80,105	24,098	692,914
Accrued interest	2,285,561	1,791,638	1,071,688	1,131,733	900,664	991,182
Revenue bonds payable – current maturities	3,368,400	3,203,900	4,111,600	3,936,100	5,183,600	5,171,900
Special obligation bonds payable	2,885,000	3,195,000	0	0	450,000	610,000
Customer security and escrow deposits	5,612,369	5,425,069	1,516,790	1,474,314	1,680,889	1,511,929
Advances from other funds	0	0	0	0	0	0
Total Current Liabilities (Payable from Restricted Assets)	14,225,345	13,907,591	6,777,387	6,622,252	8,239,251	8,977,925
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	70,080,498	73,695,982	58,345,637	62,726,043	80,347,152	85,568,939
Other long-term liabilities	0	0	0	0	0	0
Pension Liability	4,020,355	0	2,262,483	0	373,788	0
OPEB Liability	0	17,729	0	9,710	0	8,302
Special obligation bonds payable	45,376,966	50,523,041	0	0	2,022,006	2,523,530
Total Long-Term Liabilities	119,477,819	124,236,752	60,608,120	62,735,753	82,742,946	88,100,771
Total Liabilities	137,003,172	141,412,708	69,041,207	71,093,061	91,453,889	97,576,019
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	262,008	276,678	253,852	270,192	11,332	12,171
Inflows related to pension	450,138	2,608,112	222,687	1,284,592	112,815	754,142
Inflows related to OPEB	55,399	0	31,881	0	25,355	0
Total deferred inflows of resources	767,545	2,884,790	508,420	1,554,784	149,502	766,313
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	0	0	0	0	0	0
RETAINED EARNINGS	124,216,800	125,375,338	106,834,761	102,850,147	206,968,242	198,514,001
Total Fund Equity	124,216,800	125,375,338	106,834,761	102,850,147	206,968,242	198,514,001
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	<u>\$261,987,517</u>	<u>\$269,672,836</u>	<u>\$176,384,388</u>	<u>\$175,497,992</u>	<u>\$298,571,633</u>	<u>\$296,856,333</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCOMPARATIVE COMBINING BALANCE SHEETS
March 31, 2021 and 2020

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
\$ 13,677	\$ 16,617	\$ 2,532	\$ -	\$ 71,537	\$ 901,924	\$ 39,152	\$ 6,212	\$ 28,946	\$ 35,159
20,076	61,527	104,969	94,254	282,632	263,848	17,597	18,785	189,957	171,235
15	37	0	0	0	0	0	0	0	0
0	0	0	0	2,970	2,970	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	25,155	0	213,596	0	0	0	0	0	0
205	205	77,035	77,035	0	0	612,878	778,056	48,785	45,191
0	6,144	(138)	(138)	430	25,209	13,814	15,205	(197)	(197)
33,973	109,685	184,398	384,747	357,569	1,193,951	683,441	818,258	267,491	251,388
244,921	65,826	3,481	2,435	0	234,540	0	31,801	29,977	278,490
134,140	0	0	0	25,601	30,292	51,431	46,148	0	0
0	0	0	0	0	0	0	0	0	0
455,000	0	0	0	310,000	625,000	1,095,000	915,000	0	0
775	0	0	0	858,660	794,764	0	0	0	0
2,000,000	0	0	0	1,096,764	1,385,530	0	0	1,136,000	1,472,641
2,834,836	65,826	3,481	2,435	2,291,025	3,070,126	1,146,431	992,949	1,165,977	1,751,131
0	0	0	0	0	0	0	0	0	0
0	4,284	0	1,890,501	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	7,018,104	7,132,919	0	0	0	0
32,999	0	252,266	0	526,841	0	51,886	0	159,957	0
0	1,608	0	5,427	0	11,324	0	972	0	3,370
13,665,000	0	0	0	4,869,661	5,198,416	14,309,407	15,618,998	0	0
13,697,999	5,892	252,266	1,895,928	12,414,606	12,342,659	14,361,293	15,619,970	159,957	3,370
16,566,808	181,403	440,145	2,283,110	15,063,200	16,606,736	16,191,165	17,431,177	1,593,425	2,005,889
0	0	0	0	0	0	89,915	2,091	0	0
9,960	146,048	76,139	492,979	159,009	1,028,751	15,660	88,314	48,278	306,156
2,238	0	17,112	0	35,737	0	3,520	0	10,850	0
12,198	146,048	93,251	492,979	194,746	1,028,751	109,095	90,405	59,128	306,156
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
68,525,118	61,570,271	8,612,051	11,202,985	49,170,933	44,236,189	20,787,008	20,653,824	21,777,767	21,833,257
68,525,118	61,570,271	8,612,051	11,202,985	49,170,933	44,236,189	20,787,008	20,653,824	21,777,767	21,833,257
\$85,104,124	\$61,897,722	\$9,145,447	\$13,979,074	\$64,428,879	\$61,871,676	\$37,087,268	\$38,175,406	\$23,430,320	\$24,145,302

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2021 and 2020

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2021	2020	2021	2020	2021	2020	2021	2020
CURRENT LIABILITIES:								
Accounts payable	\$ 4,446	\$ 3,207	\$ 11,129	\$ 14,871	\$ -	\$ 2,771	\$ 1,884,929	\$ 2,896,321
Accrued payroll and payroll taxes	25,387	23,330	5,319	17,552	0	0	2,244,882	2,094,148
Accrued sales taxes	0	0	0	0	0	0	311,510	327,701
Due to other funds	0	0	0	0	0	0	1,339,176	1,286,293
Loans payable to other funds – current maturities	87,156	83,926	0	0	0	0	87,156	83,926
Obligations under capital leases	0	0	0	0	0	0	0	238,751
Unearned revenue	0	0	0	0	0	0	738,903	900,487
Other liabilities	3,150	3,150	5,052	5,052	2,184	2,183	491,539	587,188
Total Current Liabilities	120,139	113,613	21,500	37,475	2,184	4,954	7,098,095	8,414,815
CURRENT LIABILITIES (Payable from Restricted Assets):								
Construction contracts payable	0	0	16,801	2,247	0	0	470,602	1,680,342
Accrued interest	0	0	0	0	0	0	4,469,085	3,990,993
Revenue bonds payable – current maturities	0	0	0	0	0	0	12,663,600	12,311,900
Special obligation bonds payable	0	0	0	0	0	0	5,195,000	5,345,000
Customer security and escrow deposits	0	0	0	0	0	0	9,669,483	9,206,076
Advances from other funds	0	0	0	0	0	0	4,232,764	2,858,171
Total Current Liabilities (Payable from Restricted Assets)	0	0	16,801	2,247	0	0	36,700,534	35,392,482
LONG-TERM LIABILITIES:								
Loans payable to other funds	59,321	146,478	0	0	0	0	59,321	146,478
Obligations under capital leases	0	0	0	0	0	0	0	1,894,785
Revenue bonds payable	0	0	0	0	0	0	208,773,287	221,990,964
Other long-term liabilities	0	0	0	0	0	0	7,018,104	7,132,919
Pension Liability	0	0	45,082	0	0	0	7,725,657	0
OPEB Liability	0	464	0	978	0	0	0	59,884
Special obligation bonds payable	0	0	0	0	0	0	80,243,040	73,863,985
Total Long-Term Liabilities	59,321	146,942	45,082	978	0	0	303,819,409	305,089,015
Total Liabilities	179,460	260,555	83,383	40,700	2,184	4,954	347,618,038	348,896,312
DEFERRED INFLOWS OF RESOURCES								
Deferred Gain on Bond Refunding	0	0	0	0	0	0	617,107	561,132
Inflows related to pension	0	0	13,607	88,842	0	0	1,108,293	6,797,936
Inflows related to OPEB	1,414	0	3,058	0			186,564	0
Total deferred inflows of resources	1,414	0	16,665	88,842	0	0	1,911,964	7,359,068
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	6,900,335	7,010,046	16,077,430	14,076,095	99,307	309,942	629,969,752	607,632,095
Total Fund Equity	6,900,335	7,010,046	16,077,430	14,076,095	99,307	309,942	629,969,752	607,632,095
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$7,081,209	\$7,270,601	\$16,177,478	\$14,205,637	\$101,491	\$314,896	\$979,499,754	\$963,887,475

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020**

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2021	2020	2021	2020	2021	2020
OPERATING REVENUES:						
Charges for services	\$62,516,198	\$60,417,688	\$11,516,673	\$11,096,569	\$12,283,562	\$11,810,252
OPERATING EXPENSES:						
Personal services	6,722,849	6,748,709	2,850,500	2,865,709	2,216,814	2,327,280
Materials, supplies, and power	37,881,200	29,462,717	803,516	875,384	433,265	482,181
Travel and training	30,845	102,974	5,310	10,885	4,682	4,494
Intragovernmental	3,064,585	3,608,938	1,109,487	1,261,113	1,221,463	977,378
Utilities, services, and miscellaneous	4,367,698	3,367,174	1,303,347	1,561,071	1,246,119	1,121,958
TOTAL OPERATING EXPENSES	52,067,177	43,290,512	6,072,160	6,574,162	5,122,343	4,913,291
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	10,449,021	17,127,176	5,444,513	4,522,407	7,161,219	6,896,961
Payment-in-lieu-of-tax	(5,761,408)	(5,870,151)	(2,229,737)	(2,237,851)	0	0
Depreciation	(6,035,245)	(6,035,104)	(1,922,669)	(1,897,668)	(2,921,497)	(2,853,873)
OPERATING INCOME (LOSS)	(1,347,632)	5,221,921	1,292,107	386,888	4,239,722	4,043,088
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	298,531	1,237,098	67,706	567,249	98,002	842,635
Revenue from other governmental units	0	0	11,148	0	0	0
Miscellaneous revenue	716,259	665,349	103,679	77,078	45,884	29,503
Interest expense	(2,051,741)	(2,242,617)	(935,449)	(995,495)	(1,218,846)	(1,139,820)
Loss on disposal of fixed assets	0	(15,648)	(21,038)	(22,910)	(20,917)	(20,674)
Miscellaneous expense	(172)	(357,767)	(146)	(306,389)	(146,978)	(127,460)
TOTAL NONOPERATING REVENUES (EXPENSES)	(1,037,123)	(713,585)	(774,100)	(680,467)	(1,242,855)	(415,816)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(2,384,755)	4,508,336	518,007	(293,579)	2,996,867	3,627,272
OPERATING TRANSFERS:						
Operating transfers from other funds	743,833	0	442,758	0	283,365	0
Operating transfers to other funds	(380,004)	(284,306)	(105,541)	(49,643)	(41,123)	(3,908)
TOTAL OPERATING TRANSFERS	363,829	(284,306)	337,217	(49,643)	242,242	(3,908)
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(2,020,926)	4,224,030	855,224	(343,222)	3,239,109	3,623,364
Capital contribution	0	0	0	0	0	0
NET INCOME (LOSS)	(2,020,926)	4,224,030	855,224	(343,222)	3,239,109	3,623,364
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(2,020,926)	4,224,030	855,224	(343,222)	3,239,109	3,623,364
RETAINED EARNINGS, BEGINNING OF PERIOD	126,237,726	121,151,308	105,979,537	103,193,369	203,729,133	194,890,637
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	\$124,216,800	\$125,375,338	\$106,834,761	\$102,850,147	\$206,968,242	\$198,514,001

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
\$299,092	\$727,859	\$811,578	\$867,092	\$ 11,768,496	\$ 11,152,440	\$ 2,038,621	\$ 2,369,576	\$ 1,337,286	\$ 1,374,553
252,797	249,595	1,434,555	1,659,700	3,064,707	3,103,247	284,071	284,045	1,381,728	1,464,939
101,522	130,958	334,249	446,507	1,990,953	1,841,512	33,664	47,669	307,094	477,199
2,434	7,755	0	773	275	912	880	3,475	4,510	5,757
506,567	149,724	490,090	654,019	1,726,459	1,217,972	461,934	153,563	289,726	253,789
310,974	448,931	205,534	173,046	986,998	1,217,353	147,901	162,240	380,817	443,516
1,174,294	986,963	2,464,428	2,934,045	7,769,392	7,380,996	928,450	650,992	2,363,875	2,645,200
(875,202)	(259,104)	(1,652,850)	(2,066,953)	3,999,104	3,771,444	1,110,171	1,718,584	(1,026,589)	(1,270,647)
0	0	0	0	0	0	0	0	0	0
(822,776)	(528,743)	(442,544)	(555,137)	(1,448,784)	(1,279,627)	(532,204)	(509,025)	(466,474)	(349,723)
(1,697,978)	(787,847)	(2,095,394)	(2,622,090)	2,550,320	2,491,817	577,967	1,209,559	(1,493,063)	(1,620,370)
46,886	111,082	6,200	58,926	42,993	386,414	7,182	82,757	4,527	64,752
1,721,222	1,719,315	454,445	1,547,659	0	0	0	0	300,000	9,421
45,611	21,686	11,019	43,791	38,189	99,540	1,429	2,997	0	26,087
(134,292)	(662)	0	(19,872)	(92,217)	(106,128)	(259,503)	(251,217)	(23,812)	(12,038)
(10,000)	(1,800)	(36,263)	0	0	(11,587)	0	0	(1,294)	0
(14,000)	0	0	0	(110,338)	(54)	(10,123)	(289)	(18,948)	0
1,655,427	1,849,621	435,401	1,630,504	(121,373)	368,185	(261,015)	(165,752)	260,473	88,222
(42,551)	1,061,774	(1,659,993)	(991,586)	2,428,947	2,860,002	316,952	1,043,807	(1,232,590)	(1,532,148)
193,970	2,301,098	240,279	1,630,664	283,365	0	0	0	1,454,973	1,235,675
(128,172)	(896,885)	(1,148)	(1,148)	(195,199)	(176,198)	(12,645)	(224,367)	0	(194)
65,798	1,404,213	239,131	1,629,516	88,166	(176,198)	(12,645)	(224,367)	1,454,973	1,235,481
23,247	2,465,987	(1,420,862)	637,930	2,517,113	2,683,804	304,307	819,440	222,383	(296,667)
0	0	0	0	0	0	0	0	0	0
23,247	2,465,987	(1,420,862)	637,930	2,517,113	2,683,804	304,307	819,440	222,383	(296,667)
0	0	0	0	0	0	0	0	0	0
23,247	2,465,987	(1,420,862)	637,930	2,517,113	2,683,804	304,307	819,440	222,383	(296,667)
68,501,871	59,104,284	10,032,913	10,565,055	46,653,820	41,552,385	20,482,701	19,834,384	21,555,384	22,129,924
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
\$68,525,118	\$61,570,271	\$8,612,051	\$11,202,985	\$49,170,933	\$44,236,189	\$20,787,008	\$20,653,824	\$21,777,767	\$21,833,257

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020**

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2021	2020	2021	2020	2021	2020	2021	2020
OPERATING REVENUES:								
Charges for services	\$ 188,508	\$112,765	\$ 1,855,838	\$ 1,805,813	\$ 36,135	\$ 32,201	\$ 104,651,987	\$ 101,766,808
OPERATING EXPENSES:								
Personal services	87,414	81,508	232,840	262,460	38,916	65,786	18,567,191	19,112,978
Materials, supplies, and power	8,502	15,330	26,599	42,922	161	184	41,920,725	33,822,563
Travel and training	40	38	0	210	0	0	48,976	137,273
Intragovernmental	29,722	21,407	79,733	97,593	3,338	1,799	8,983,104	8,397,295
Utilities, services, and miscellaneous	70,140	64,717	50,900	102,730	38,021	39,436	9,108,449	8,702,172
TOTAL OPERATING EXPENSES	195,818	183,000	390,072	505,915	80,436	107,205	78,628,445	70,172,281
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(7,310)	(70,235)	1,465,766	1,299,898	(44,301)	(75,004)	26,023,542	31,594,527
Payment-in-lieu-of-tax	0	0	0	0	0	0	(7,991,145)	(8,108,002)
Depreciation	(200,059)	(204,291)	(306,534)	(299,280)	0	0	(15,098,786)	(14,512,471)
OPERATING INCOME (LOSS)	(207,369)	(274,526)	1,159,232	1,000,618	(44,301)	(75,004)	2,933,611	8,974,054
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	622	7,164	9,948	71,798	213	5,886	582,810	3,435,761
Revenue from other governmental units	0	0	0	0	0	0	2,486,815	3,276,395
Miscellaneous revenue	0	0	235	0	0	0	962,305	966,031
Interest expense	(2,935)	(4,521)	0	0	0	0	(4,718,795)	(4,772,370)
Loss on disposal of fixed assets	0	0	0	(20,674)	0	0	(89,512)	(93,293)
Miscellaneous expense	0	0	0	0	0	0	(300,705)	(791,959)
TOTAL NONOPERATING REVENUES (EXPENSES)	(2,313)	2,643	10,183	51,124	213	5,886	(1,077,082)	2,020,565
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(209,682)	(271,883)	1,169,415	1,051,742	(44,088)	(69,118)	1,856,529	10,994,619
OPERATING TRANSFERS:								
Operating transfers from other funds	174,418	109,308	17,710	0	0	0	3,834,671	5,276,745
Operating transfers to other funds	0	0	(69,030)	(68,843)	0	(109,308)	(932,862)	(1,814,800)
TOTAL OPERATING TRANSFERS	174,418	109,308	(51,320)	(68,843)	0	(109,308)	2,901,809	3,461,945
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(35,264)	(162,575)	1,118,095	982,899	(44,088)	(178,426)	4,758,338	14,456,564
Capital contribution	0	0	0	0	0	0	0	0
NET INCOME (LOSS)	(35,264)	(162,575)	1,118,095	982,899	(44,088)	(178,426)	4,758,338	14,456,564
Amortization of contributed capital	0	0	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(35,264)	(162,575)	1,118,095	982,899	(44,088)	(178,426)	4,758,338	14,456,564
RETAINED EARNINGS, BEGINNING OF PERIOD	6,935,599	7,172,621	14,959,335	13,093,196	143,395	488,368	625,211,414	593,175,531
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	\$6,900,335	\$7,010,046	\$16,077,430	\$14,076,095	\$99,307	\$309,942	\$629,969,752	\$607,632,095

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020**

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2021	2020	2021	2020	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	(\$1,347,632)	\$5,221,921	\$1,292,107	\$386,888	\$ 4,239,722	\$ 4,043,088
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	6,035,245	6,035,104	1,922,669	1,897,668	2,921,497	2,853,873
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	3,280,335	3,657,815	1,151,090	1,184,516	534,732	54,600
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	42,755	41,171	0	0	0	0
Increase (decrease) in accounts payable	(3,898,361)	(4,694,994)	(113,071)	69,004	78,756	77,802
Increase (decrease) in accrued payroll	(616,294)	(581,686)	(229,474)	(220,947)	(188,260)	(176,353)
Decrease (increase) in inventory	203,466	171,498	18,539	(6,431)	(7,353)	4,492
Decrease (increase) in prepaid expenses	82,103	17,137	1,385	19,040	0	0
Decrease (increase) in other assets	0	0	0	0	9,978	140
Increase (decrease) in accrued sales tax	(117,311)	(132,165)	(44,421)	(40,847)	0	0
Increase (decrease) in due to other funds	(259,021)	(252,604)	(100,698)	(67,126)	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	308,215	1,280,690	17,103	58,261	(46,074)	42,793
Unrealized gain (loss) on cash equivalents	(176,787)	261,742	(96,659)	125,553	104,569	170,413
Other nonoperating revenue (expense)	716,259	665,349	103,679	77,078	45,884	29,503
Net cash provided by (used for) operating activities	<u>4,252,972</u>	<u>11,690,978</u>	<u>3,922,249</u>	<u>3,482,657</u>	<u>7,693,451</u>	<u>7,100,351</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	743,833	0	442,758	0	283,365	0
Operating transfers out	(380,004)	(284,306)	(105,541)	(49,643)	(41,123)	(3,908)
Operating grants	2,491	0	11,194	0	28,525	0
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>366,320</u>	<u>(284,306)</u>	<u>348,411</u>	<u>(49,643)</u>	<u>270,767</u>	<u>(3,908)</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	(1,018,975)	(1,993,624)	(1,014,991)	(926,132)	(1,357,159)	(1,104,399)
Debt service – principal and advance refunding payments	(3,792,140)	(5,998,749)	(4,078,673)	(4,058,485)	(4,056,642)	(4,190,100)
Acquisition and construction of capital assets	(2,875,897)	(3,568,742)	(1,190,447)	(1,276,978)	(1,894,105)	(3,117,001)
Decrease in construction contracts	(250,994)	(160,482)	(165,220)	(167,312)	(585,364)	(212,436)
Fiscal agent fees payments	(172)	(357,767)	(146)	(306,389)	(146,978)	(127,460)
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>(7,938,178)</u>	<u>(12,079,364)</u>	<u>(6,449,477)</u>	<u>(6,735,296)</u>	<u>(8,040,248)</u>	<u>(8,751,396)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	491,779	996,551	172,385	458,387	1,319	689,112
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>491,779</u>	<u>996,551</u>	<u>172,385</u>	<u>458,387</u>	<u>1,319</u>	<u>689,112</u>
Net increase (decrease) in cash and cash equivalents	(2,827,107)	323,859	(2,006,432)	(2,843,895)	(74,711)	(965,841)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>89,986,737</u>	<u>86,833,834</u>	<u>46,307,753</u>	<u>46,152,437</u>	<u>47,602,584</u>	<u>48,631,284</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$87,159,630</u></u>	<u><u>\$87,157,693</u></u>	<u><u>\$44,301,321</u></u>	<u><u>\$43,308,542</u></u>	<u><u>\$47,527,873</u></u>	<u><u>\$47,665,443</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020**

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
\$ (1,697,978)	\$ (787,847)	\$ (2,095,394)	\$ (2,622,090)	\$ 2,550,320	\$ 2,491,817	\$ 577,967	\$ 1,209,559	\$ (1,493,063)	\$ (1,620,370)
822,776	528,743	442,544	555,137	1,448,784	1,279,627	532,204	509,025	466,474	349,723
23,747	123,809	(131,929)	120,901	251,380	17,482	(22,465)	(19,671)	42,369	22,783
0	0	0	0	0	0	0	0	0	0
(41,531)	(34,889)	(54,706)	(34,895)	(694,164)	587,989	23,978	(23,456)	133	(24,317)
(22,047)	(29,464)	(132,004)	(137,442)	(239,264)	(237,482)	(23,151)	(22,633)	(125,780)	(128,755)
0	0	0	0	(25,743)	(149,749)	0	0	1	0
0	0	0	0	0	0	0	0	0	0
0	202	0	15,700	0	130	0	332	115,197	1,050
(11)	(6)	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
(20,217)	0	0	0	(10,656)	15,463	368,412	556,077	6,309	5,739
59,446	24,359	267	13,015	62,109	84,230	0	17,181	0	12,998
45,611	21,686	11,019	43,791	38,189	99,540	1,429	2,997	0	26,087
<u>(830,204)</u>	<u>(153,407)</u>	<u>(1,960,203)</u>	<u>(2,045,883)</u>	<u>3,380,955</u>	<u>4,189,047</u>	<u>1,458,374</u>	<u>2,229,411</u>	<u>(988,360)</u>	<u>(1,355,062)</u>
193,970	2,301,098	240,279	1,630,664	283,365	0	0	0	1,454,973	1,235,675
(128,172)	(896,885)	(1,148)	(1,148)	(195,199)	(176,198)	(12,645)	(224,367)	0	(194)
1,729,485	1,719,315	2,632,022	360,267	7,685	0	0	0	303,846	9,421
0	0	0	0	0	0	0	0	0	0
<u>1,795,283</u>	<u>3,123,528</u>	<u>2,871,153</u>	<u>1,989,783</u>	<u>95,851</u>	<u>(176,198)</u>	<u>(12,645)</u>	<u>(224,367)</u>	<u>1,758,819</u>	<u>1,244,902</u>
0	0	0	0	0	0	0	0	0	0
(108,210)	(662)	0	(19,872)	(101,255)	(110,972)	(276,691)	(272,464)	(23,812)	(12,038)
0	(14,338)	0	(87,054)	(622,215)	(610,000)	(1,062,898)	(895,000)	0	0
(3,368,843)	(3,488,891)	(2,462,666)	(38,535)	(883,917)	(3,067,985)	(96,164)	(346,298)	(295,864)	(534,686)
(1,301,626)	(239,534)	(31,838)	(30,193)	(19,073)	(84,115)	(47,160)	(407,127)	(73,697)	(815,095)
(14,000)	0	0	0	(110,338)	(54)	(10,123)	(289)	(18,948)	0
856,558	154,258	9,013	372,789	0	0	0	0	0	0
2,000,000	0	0	0	(115,154)	(171,355)	0	0	(286,187)	(47,962)
0	0	0	0	0	0	0	0	0	0
<u>(1,936,121)</u>	<u>(3,589,167)</u>	<u>(2,485,491)</u>	<u>197,135</u>	<u>(1,851,952)</u>	<u>(4,044,481)</u>	<u>(1,493,036)</u>	<u>(1,921,178)</u>	<u>(698,508)</u>	<u>(1,409,781)</u>
(6,668)	89,008	7,900	47,299	(15,632)	312,133	8,102	67,373	5,118	55,972
0	0	0	0	0	0	0	0	0	0
<u>(6,668)</u>	<u>89,008</u>	<u>7,900</u>	<u>47,299</u>	<u>(15,632)</u>	<u>312,133</u>	<u>8,102</u>	<u>67,373</u>	<u>5,118</u>	<u>55,972</u>
(977,710)	(530,038)	(1,566,641)	188,334	1,609,222	280,501	(39,205)	151,239	77,069	(1,463,969)
<u>28,464,940</u>	<u>9,696,099</u>	<u>2,010,554</u>	<u>3,271,847</u>	<u>26,867,343</u>	<u>25,321,473</u>	<u>4,168,403</u>	<u>4,345,447</u>	<u>3,189,434</u>	<u>5,155,695</u>
<u>\$27,487,230</u>	<u>\$9,166,061</u>	<u>\$443,913</u>	<u>\$3,460,181</u>	<u>\$28,476,565</u>	<u>\$25,601,974</u>	<u>\$4,129,198</u>	<u>\$4,496,686</u>	<u>\$3,266,503</u>	<u>\$3,691,726</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2021	2020	2021	2020	2021	2020	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:								
Operating income (loss)	(\$207,369)	(\$274,526)	\$ 1,159,232	\$ 1,000,618	\$ (44,301)	\$ (75,004)	\$ 2,933,611	\$ 8,974,054
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	200,059	204,291	306,534	299,280	0	0	15,098,786	14,512,471
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	2,701	8,419	38,008	(21,811)	4,960	12,598	5,174,928	5,161,441
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	42,755	41,171
Increase (decrease) in accounts payable	(24,905)	(12,252)	(5,952)	1,544	(2,019)	2,365	(4,731,842)	(4,086,099)
Increase (decrease) in accrued payroll	(6,843)	(6,009)	(21,773)	(21,897)	(3,527)	(5,221)	(1,608,417)	(1,567,889)
Decrease (increase) in inventory	28,756	(590)	0	0	0	0	217,666	19,220
Decrease (increase) in prepaid expenses	0	0	0	0	0	0	83,488	36,177
Decrease (increase) in other assets	0	1,611	0	0	0	0	125,175	19,165
Increase (decrease) in accrued sales tax	0	0	0	0	0	0	(161,743)	(173,018)
Increase (decrease) in due to other funds	0	0	0	0	0	0	(359,719)	(319,730)
Increase (decrease) in loans payable to other funds	1,645	1,585	0	0	0	0	1,645	1,585
Increase (decrease) in other liabilities	0	0	(1,494)	0	0	0	621,598	1,959,023
Unrealized gain (loss) on cash equivalents	(1,294)	1,594	17,133	17,346	(149)	1,027	(31,365)	729,458
Other nonoperating revenue (expense)	0	0	235	0	0	0	962,305	966,031
Net cash provided by (used for) operating activities	(7,250)	(75,877)	1,491,923	1,275,080	(45,036)	(64,235)	18,368,871	26,273,060
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	174,418	109,308	17,710	0	0	0	3,834,671	5,276,745
Operating transfers out	0	0	(69,030)	(68,843)	0	(109,308)	(932,862)	(1,814,800)
Operating grants	0	0	0	0	0	0	4,715,248	2,089,003
Equity transfer	0	0	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	174,418	109,308	(51,320)	(68,843)	0	(109,308)	7,617,057	5,550,948
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	(2,935)	(4,521)	0	0	0	0	(3,904,028)	(4,444,684)
Debt service – principal and advance refunding payments	(44,402)	(42,756)	0	0	0	0	(13,656,970)	(15,896,482)
Acquisition and construction of capital assets	(66,050)	0	(478,055)	(54,442)	0	0	(13,612,008)	(15,493,558)
Decrease in construction contracts	0	0	(1,884)	(1,792)	0	0	(2,476,856)	(2,118,086)
Fiscal agent fees payments	0	0	0	0	0	0	(300,705)	(791,959)
Capital contributions	0	0	0	0	0	0	865,571	527,047
Proceeds from advances from other funds	0	0	0	0	0	0	1,598,659	(219,317)
Other	0	0	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	(113,387)	(47,277)	(479,939)	(56,234)	0	0	(31,486,337)	(38,437,039)
CASH FLOWS FROM INVESTING ACTIVITIES –								
Interest received	1,957	5,689	(6,801)	55,693	414	5,254	659,873	2,782,471
Bond investments sold	0	0	0	0	0	0	0	0
Net cash provided by (used for) investing activities	1,957	5,689	(6,801)	55,693	414	5,254	659,873	2,782,471
Net increase (decrease) in cash and cash equivalents	55,738	(8,157)	953,863	1,205,696	(44,622)	(168,289)	(4,840,536)	(3,830,560)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	503,699	431,230	6,799,418	4,543,829	103,087	446,329	256,003,952	234,829,504
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$559,437	\$423,073	\$7,753,281	\$5,749,525	\$58,465	\$278,040	\$251,163,416	\$230,998,944

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2021	2020	2021	2020	2021	2020
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$42,393,038	\$40,686,162	\$8,636,520	\$6,773,573	\$15,423,738	\$12,617,197
Restricted assets – cash and cash equivalents	<u>44,766,592</u>	<u>46,471,531</u>	<u>35,664,801</u>	<u>36,534,969</u>	<u>32,104,135</u>	<u>35,048,246</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$87,159,630</u>	<u>\$87,157,693</u>	<u>\$44,301,321</u>	<u>\$43,308,542</u>	<u>\$47,527,873</u>	<u>\$47,665,443</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>74,015</u>	<u>291,984</u>	<u>77,309</u>	<u>80,105</u>	<u>24,098</u>	<u>692,914</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$74,015</u>	<u>\$291,984</u>	<u>\$77,309</u>	<u>\$80,105</u>	<u>\$24,098</u>	<u>\$692,914</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
\$1,547,930	\$1,725,695	\$434,388	\$1,298,280	\$12,420,913	\$11,920,987	\$1,987,965	\$1,997,595	\$ 2,353,842	\$2,690,182
25,939,300	7,440,366	9,525	2,161,901	16,055,652	13,680,987	2,141,233	2,499,091	912,661	1,001,544
<u>\$27,487,230</u>	<u>\$9,166,061</u>	<u>\$443,913</u>	<u>\$3,460,181</u>	<u>\$28,476,565</u>	<u>\$25,601,974</u>	<u>\$4,129,198</u>	<u>\$4,496,686</u>	<u>\$3,266,503</u>	<u>\$3,691,726</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
244,921	65,826	3,481	2,435	0	234,540	0	31,801	29,977	278,490
<u>\$244,921</u>	<u>\$65,826</u>	<u>\$3,481</u>	<u>\$2,435</u>	<u>\$0</u>	<u>\$234,540</u>	<u>\$0</u>	<u>\$31,801</u>	<u>\$29,977</u>	<u>\$278,490</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2021	2020	2021	2020	2021	2020	2021	2020
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$291,522	\$184,277	\$ 2,292,729	\$ 2,219,876	\$ 58,465	\$ 278,040	\$ 87,841,050	\$ 82,391,864
Restricted assets – cash and cash equivalents	<u>267,915</u>	<u>238,796</u>	<u>5,460,552</u>	<u>3,529,649</u>	<u>0</u>	<u>0</u>	<u>163,322,366</u>	<u>148,607,080</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$559,437</u>	<u>\$423,073</u>	<u>\$7,753,281</u>	<u>\$5,749,525</u>	<u>\$58,465</u>	<u>\$278,040</u>	<u>\$ 251,163,416</u>	<u>\$ 230,998,944</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$ -	\$ -
Construction contracts payable	<u>0</u>	<u>0</u>	<u>16,801</u>	<u>2,247</u>	<u>0</u>	<u>0</u>	<u>470,602</u>	<u>1,680,342</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$0</u>	<u>\$0</u>	<u>\$16,801</u>	<u>\$2,247</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 393,293</u>	<u>\$ 1,600,237</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Residential sales	\$26,843,000	\$25,627,861
Commercial and industrial sales	25,463,362	26,234,549
Intragovernmental sales	601,918	618,868
Street lighting and traffic signs	34,433	4,441
Sales to public authorities	6,320,139	6,498,115
Sales for resale	1,813,847	421,798
Miscellaneous	<u>1,439,499</u>	<u>1,012,056</u>
TOTAL OPERATING REVENUES	<u>62,516,198</u>	<u>60,417,688</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	501,884	456,450
Steam expenses	185,250	293,758
Electrical expenses	212,596	224,998
Miscellaneous steam power expenses	192,273	125,398
Fuel – coal	0	0
Fuel – gas and biomass	<u>1,073,690</u>	<u>988,972</u>
Total Operations	<u>2,165,693</u>	<u>2,089,576</u>
Maintenance		
Supervision and engineering	107,734	47,282
Maintenance of structures	586	0
Maintenance of boiler plants	104,743	64,398
Maintenance of electrical plant	22,577	39,309
Maintenance – other	<u>507,549</u>	<u>495,262</u>
Total Maintenance	<u>743,189</u>	<u>646,251</u>
Other:		
Purchased power	35,682,424	27,138,775
Fuel	250,254	230,557
Transportation	<u>0</u>	<u>0</u>
Total Other	<u>35,932,678</u>	<u>27,369,332</u>
Total Production	<u>38,841,560</u>	<u>30,105,159</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	338,355	420,197
Load dispatching	773,416	696,008
Station	61,534	134,059
Overhead line	196,704	306,666
Underground line	187,638	139,929
Street lighting and signal system	3,809	6,441
Meter services	185,990	76,275
Customer installation	0	0
Miscellaneous distribution	505,728	568,023
Transportation	183,579	179,441
Storeroom	0	0
Rents	0	0
Transmission of electricity	<u>57,192</u>	<u>73,498</u>
Total Operations	<u>2,493,945</u>	<u>2,600,537</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures	467	47,175
Maintenance of station equipment	286,674	349,499
Maintenance of overhead lines	2,773,583	2,563,487
Maintenance of underground lines	505,878	432,100
Maintenance of line transformer	52,145	3,043
Maintenance of street lights and signal system	151,163	139,291
Maintenance of meters	175,558	182,810
Maintenance of miscellaneous distribution plant	517,128	327,474
Total Maintenance	<u>4,462,596</u>	<u>4,044,879</u>
Total Transmission and Distribution	<u>6,956,541</u>	<u>6,645,416</u>
Accounting and Collection:		
Meter reading	193,517	176,251
Customer records and collection	2,430,683	2,951,554
Uncollectible accounts	326,130	175,781
Total Accounting and Collection	<u>2,950,330</u>	<u>3,303,586</u>
Administrative and General:		
Salaries	1,070,209	1,166,783
Property insurance	467,244	554,933
Office supplies and expense	204,078	243,228
Communication services	0	0
Maintenance of communication equipment	0	0
Outside services employed	377,235	617,415
Miscellaneous general expense	0	1,829
Merchandise/jobbing and contract work	0	0
Demonstrating and selling	44,066	97,699
Injuries and damages	0	0
Energy conservation	1,155,914	554,464
Total Administrative and General	<u>3,318,746</u>	<u>3,236,351</u>
TOTAL OPERATING EXPENSES	<u>52,067,177</u>	<u>43,290,512</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$10,449,021</u>	<u>\$17,127,176</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Residential sales	\$8,032,911	\$7,560,266
Commercial and industrial sales	3,055,226	3,259,923
Miscellaneous	428,536	276,380
TOTAL OPERATING REVENUES	<u>11,516,673</u>	<u>11,096,569</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	0	0
Operating labor and expense	118,420	121,277
Purchase of water for resale	5,498	12,096
Maintenance of wells	79,405	288,523
Miscellaneous	288	0
Total Source of Supply	<u>203,611</u>	<u>421,896</u>
Power and Pumping		
Supervision and engineering	0	0
Operating labor and expense	97,406	105,940
Maintenance of structures and improvements	14,549	18,223
Maintenance of pumping equipment	84,446	84,621
Power purchased	882	2,286
Miscellaneous	603,118	873,914
Total Power and Pumping	<u>800,401</u>	<u>1,084,984</u>
Purification:		
Supplies and expense	27,878	78,365
Labor	216,685	235,801
Chemicals	362,021	389,268
Maintenance of purification equipment	65,030	50,522
Total Purification	<u>671,614</u>	<u>753,956</u>
Total Production	<u>1,675,626</u>	<u>2,260,836</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	263,329	272,947
Maps and records	215,897	222,699
Transmission and distributions lines	57,432	55,640
Meter	8,945	2,566
Total Operations	<u>545,603</u>	<u>553,852</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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures and improvements	0	0
Maintenance of transmission/distribution lines	918,833	942,487
Maintenance of distribution reservoirs	442	710
Maintenance of services	566,836	534,219
Maintenance of meters	58,089	27,711
Maintenance of hydrants	148,874	85,941
Maintenance of miscellaneous plants	0	0
Total Maintenance	<u>1,693,074</u>	<u>1,591,068</u>
Other:		
Stores	0	0
Transportation	102,662	145,858
Total Other	<u>102,662</u>	<u>145,858</u>
Total Transmission and Distribution	<u>2,341,339</u>	<u>2,290,778</u>
Accounting and Collection:		
Meter reading	130,397	104,984
Billing and accounting	868,037	1,070,766
Uncollectible accounts	62,509	55,908
Total Accounting and Collection	<u>1,060,943</u>	<u>1,231,658</u>
Administrative and General:		
General office salaries	400,728	484,757
Insurance	202,952	206,466
Special service	0	0
Office supplies and expense	90,382	95,999
Rent	0	0
Injuries and damages	0	0
Miscellaneous	1,662	1,767
Energy conservation	298,528	1,901
Merchandise/jobbing and contract work	0	0
Total Administrative and General	<u>994,252</u>	<u>790,890</u>
TOTAL OPERATING EXPENSES	<u>6,072,160</u>	<u>6,574,162</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$5,444,513</u></u>	<u><u>\$4,522,407</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$12,283,562</u>	<u>\$11,810,252</u>
OPERATING EXPENSES:		
Administration:		
Personal services	649,787	661,462
Materials and supplies	17,965	14,489
Travel and training	2,233	2,567
Intragovernmental	986,239	724,153
Utilities, services, and miscellaneous	<u>119,967</u>	<u>132,995</u>
Total Administration	<u>1,776,191</u>	<u>1,535,666</u>
Treatment Plant:		
Personal services	1,031,854	1,103,528
Materials and supplies	315,637	370,360
Travel and training	2,424	843
Intragovernmental	105,950	122,790
Utilities, services and miscellaneous	<u>934,877</u>	<u>835,352</u>
Total Treatment Plant	<u>2,390,742</u>	<u>2,432,873</u>
Pump Stations:		
Personal services	78,455	78,604
Materials and supplies	11,252	12,279
Travel and training	25	0
Intragovernmental	2,504	3,408
Utilities, services, and miscellaneous	<u>155,052</u>	<u>120,996</u>
Total Pump Stations	<u>247,288</u>	<u>215,287</u>
Maintenance:		
Personal services	456,718	483,686
Materials and supplies	88,411	85,053
Travel and training	0	1,084
Intragovernmental	126,770	127,027
Utilities, services, and miscellaneous	<u>36,223</u>	<u>32,615</u>
Total Maintenance	<u>708,122</u>	<u>729,465</u>
TOTAL OPERATING EXPENSES	<u>5,122,343</u>	<u>4,913,291</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$7,161,219</u></u>	<u><u>\$6,896,961</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 93,697	\$ 182,162
Rentals	104,026	138,362
Landing fees	22,105	98,700
Law enforcement fees	18,232	57,304
Passenger facility charges	54,307	238,314
Miscellaneous	<u>6,725</u>	<u>13,017</u>
TOTAL OPERATING REVENUES	<u>299,092</u>	<u>727,859</u>
OPERATING EXPENSES:		
Administration:		
Personal services	137,459	127,060
Materials and supplies	1,419	2,133
Travel and training	2,434	6,585
Intragovernmental	84,700	114,892
Utilities, services, and miscellaneous	<u>180,784</u>	<u>298,656</u>
Total Administration	<u>406,796</u>	<u>549,326</u>
Airfield Areas:		
Personal services	92,627	103,277
Materials and supplies	87,538	82,532
Travel and training	0	866
Intragovernmental	16,856	14,995
Utilities, services, and miscellaneous	<u>66,706</u>	<u>72,646</u>
Total Airfield Areas	<u>263,727</u>	<u>274,316</u>
Terminal Areas:		
Personal services	22,295	18,668
Materials and supplies	5,420	8,182
Intragovernmental	0	4,271
Utilities, services, and miscellaneous	<u>60,804</u>	<u>71,889</u>
Total Terminal Areas	<u>88,519</u>	<u>103,010</u>
Public Safety:		
Personal services	0	0
Materials and supplies	5,012	33,183
Travel and training	0	304
Intragovernmental	405,011	15,566
Utilities, services, and miscellaneous	<u>2,680</u>	<u>5,740</u>
Total Public Safety	<u>412,703</u>	<u>54,793</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	416	590
Materials and supplies	2,133	4,928
Intragovernmental	0	0
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
Total Concessions	<u>2,549</u>	<u>5,518</u>
TOTAL OPERATING EXPENSES	<u>1,174,294</u>	<u>986,963</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$875,202)</u></u>	<u><u>(\$259,104)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ -	\$ 43,524
School passes	0	5,750
Specials	32,684	35,216
University of Missouri Shuttle reimbursement	748,755	748,755
Paratransit	30,139	33,847
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING REVENUES	<u>811,578</u>	<u>867,092</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	748,520	880,898
Materials and supplies	155,217	230,834
Travel and training	0	773
Intragovernmental	369,153	496,217
Utilities, services, and miscellaneous	<u>116,333</u>	<u>112,519</u>
Total General Operations	<u>1,389,223</u>	<u>1,721,241</u>
University of Missouri Shuttle Service:		
Personal services	181,243	203,864
Materials and supplies	134,167	159,917
Travel and training	0	0
Intragovernmental	85,343	117,074
Utilities, services, and miscellaneous	<u>53,722</u>	<u>41,899</u>
Total University of Missouri Shuttle Service	<u>454,475</u>	<u>522,754</u>
Paratransit:		
Personal services	504,792	574,938
Materials and supplies	44,865	55,756
Travel and training	0	0
Intragovernmental	35,594	40,728
Utilities, services, and miscellaneous	<u>35,479</u>	<u>18,628</u>
Total Paratransit	<u>620,730</u>	<u>690,050</u>
FastCAT:		
Personal services	0	0
Materials and supplies	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>2,464,428</u>	<u>2,934,045</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$1,652,850)</u></u>	<u><u>(\$2,066,953)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$11,171,209	\$ 8,795,317
Landfill fees	569,133	1,761,062
Bag sales	838	2,520
Compost sales	57	0
Miscellaneous	27,259	593,541
	<u>11,768,496</u>	<u>11,152,440</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Administration:		
Personal services	547,700	471,909
Materials and supplies	17,144	19,811
Travel and training	0	218
Intragovernmental	1,082,415	645,500
Utilities, services, and miscellaneous	86,403	107,101
Total Administration	<u>1,733,662</u>	<u>1,244,539</u>
Commercial:		
Personal services	600,477	585,042
Materials and supplies	416,891	410,224
Travel and training	0	104
Intragovernmental,	156,555	154,179
Utilities, services, and miscellaneous	130,686	159,856
Total Commercial	<u>1,304,609</u>	<u>1,309,405</u>
Residential:		
Personal services	588,107	581,855
Materials and supplies	786,712	400,467
Travel and training	0	104
Intragovernmental	201,105	213,768
Utilities, services, and miscellaneous	308,167	445,813
Total Residential	<u>1,884,091</u>	<u>1,642,007</u>
Landfill:		
Personal services	439,689	499,994
Materials and supplies	287,543	306,553
Travel and training	125	79
Intragovernmental	88,048	68,988
Utilities, services, and miscellaneous	393,530	404,525
Total Landfill	<u>1,208,935</u>	<u>1,280,139</u>
Recycling:		
Personal services	888,734	964,447
Materials and supplies	482,663	704,457
Travel and training	150	407
Intragovernmental	198,336	135,537
Utilities, services, and miscellaneous	68,212	100,058
Total Recycling	<u>1,638,095</u>	<u>1,904,906</u>
TOTAL OPERATING EXPENSES	<u>7,769,392</u>	<u>7,380,996</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$3,999,104</u>	<u>\$3,771,444</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 524,571	\$ 839,383
Garages	1,240,240	1,139,932
Reserved lots	241,759	276,639
Other	<u>32,051</u>	<u>113,622</u>
TOTAL OPERATING REVENUES	<u>2,038,621</u>	<u>2,369,576</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	284,071	284,045
Materials and supplies	33,664	47,669
Travel and training	880	3,475
Intragovernmental	461,934	153,563
Utilities, services, and miscellaneous	<u>147,901</u>	<u>162,240</u>
TOTAL OPERATING EXPENSES	<u>928,450</u>	<u>650,992</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$1,110,171</u></u>	<u><u>\$1,718,584</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Fees and admissions	\$ 1,020,224	\$ 1,006,252
Facility user charges	37,199	35,338
Youth capital improvement fees	7,904	15,777
Golf course improvement fees	23,025	12,924
Miscellaneous	<u>248,934</u>	<u>304,262</u>
TOTAL OPERATING REVENUES	<u>1,337,286</u>	<u>1,374,553</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	612,840	636,630
Materials and supplies	107,094	177,011
Travel and training	3,415	3,775
Intragovernmental	149,507	140,613
Utilities, services, and miscellaneous	<u>76,987</u>	<u>111,189</u>
Total Recreation Services	<u>949,843</u>	<u>1,069,218</u>
Maintenance:		
Personal services	442,067	318,656
Materials and supplies	64,401	220,069
Travel and training	1,020	980
Intragovernmental	110,817	35,966
Utilities, services, and miscellaneous	<u>116,325</u>	<u>192,927</u>
Total Maintenance	<u>734,630</u>	<u>768,598</u>
Activity and Recreation Center:		
Personal services	326,821	509,653
Materials and supplies	135,599	80,119
Travel and training	75	1,002
Intragovernmental	29,402	77,210
Utilities, services, and miscellaneous	<u>187,505</u>	<u>139,400</u>
Total Activity and Recreation Center	<u>679,402</u>	<u>807,384</u>
TOTAL OPERATING EXPENSES	<u>2,363,875</u>	<u>2,645,200</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$1,026,589)</u></u>	<u><u>(\$1,270,647)</u></u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Switching fees	\$ 108,540	\$ 104,550
Miscellaneous	79,968	8,215
TOTAL OPERATING REVENUES	<u>188,508</u>	<u>112,765</u>
OPERATING EXPENSES:		
Administration:		
Personal services	87,414	81,508
Materials and supplies	8,502	15,330
Travel and training	40	38
Intragovernmental	29,722	21,407
Utilities, services, and miscellaneous	70,140	64,717
Total Administration	<u>195,818</u>	<u>183,000</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>195,818</u>	<u>183,000</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$7,310)</u></u>	<u><u>(\$70,235)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 1,855,838</u>	<u>\$ 1,805,813</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	128,857	135,099
Materials and supplies	421	1,038
Travel and training	0	65
Intragovernmental	51,459	70,915
Utilities, services, and miscellaneous	<u>29,299</u>	<u>37,256</u>
Total General Operations	<u>210,036</u>	<u>244,373</u>
Field Operations:		
Personal services	103,983	127,361
Materials and supplies	26,178	41,884
Travel and training	0	145
Intragovernmental	28,274	26,678
Utilities, services, and miscellaneous	<u>21,601</u>	<u>65,474</u>
Total Field Operations	<u>180,036</u>	<u>261,542</u>
TOTAL OPERATING EXPENSES	<u>390,072</u>	<u>505,915</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$1,465,766</u></u>	<u><u>\$1,299,898</u></u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 36,135</u>	<u>\$ 32,201</u>
OPERATING EXPENSES:		
General operations:		
Personal services	38,916	65,786
Materials and supplies	161	184
Travel and training	0	0
Intragovernmental	3,338	1,799
Utilities, services, and miscellaneous	<u>38,021</u>	<u>39,436</u>
Total General Operations	<u>80,436</u>	<u>107,205</u>
TOTAL OPERATING EXPENSES	<u>80,436</u>	<u>107,205</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$ (44,301)</u></u>	<u><u>\$ (75,004)</u></u>

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CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCAPITAL PROJECTS
MARCH 31, 2021

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
SEWER:						
Sewer Main Rehab (SW100)	\$ 7,805,200	5,101,977		5,101,977	3,223	2,700,000
Annual Sewer Improvements (SW183)	1,907,133	19,825		19,825		1,887,308
PCCE #3 Stewart/Ridge/Med (SW198)	1,684,030	489,308	31,971	521,279	383,117	779,634
Upper Hinkson Ext Ph I (SW213)	10,015,174	10,010,077		10,010,077		5,097
PCCE #8 Thilly Lathrop (SW221)	2,435,970	2,097,134		2,097,134		338,836
PCCE #16 Bingham/W Ridgel (SW240)	1,545,000	855,056	18	855,074	1,350	688,576
PCCE #18 Spring Valley Rd (SW241)	179,000	14,052		14,052		164,948
PCCE #27 Grace Ellen (SW254)	300,000	35,158	575	35,733		264,267
PCCE #22 Shannon Place (SW502)	109,000	64,186		64,186		44,814
PCCE #23 Lakeshore-Edgewood (SW503)	225,000		11,889	11,889	90	213,021
PCCE #25 Glenwood/Redbud (SW504)	377,200	44,403	22,843	67,246	441	309,513
Court & Hickory Street (SW505)	507,207	8,609	344	8,953		498,254
PCCE #21-Stanford (SW507)	125,000	16,401		16,401		108,599
WWTP Digester Complex Impr (SW508)	7,156,516	5,402,352	1,164,730	6,567,082	488,534	100,900
N Garth Sewer Replacmnt (SW511)	165,000	15	7,460	7,475	58,435	99,090
Tupelo-larch Sewer Replacmnt (SW513)	235,000	17,624	152	17,776		217,224
Hwy 63 Connector south of I-70 (SW516)	265,000	6,896		6,896		258,104
FY18 Sewer Main & Manhole Rehab (SW518)	2,407,195	1,811,142	325,956	2,137,098		270,097
PCCE #30 Stewart/Edgewood/Westmount (SW519)	60,000			-	29,931	30,069
FY19 Sewer Rehab (SW524)	3,166,000			-	3,162,714	3,286
5th to Wilkes Relief (SW525)	800,000	346,814	47,871	394,685		405,315
S Providence Sewer Replacement (SW526)	245,000	8,709	10,308	19,017		225,983
TOTAL SEWER	\$ 41,714,625	26,349,738	1,624,117	27,973,855	4,127,835	9,612,935
AIRPORT:						
Airport Gen Improvements (AP008)	\$ 193,580	\$ 12,902	65,546	\$ 78,448	\$	\$ 115,132
Realign RT H (AP090)	2,159,531	1,921,472		1,921,472		238,059
New Airport Terminal (AP111)	25,439,786	1,830,813	1,234,933	3,065,746	20,197,870	2,176,170
13-31 (S500X100) & TW B (AP115)	12,323,003	12,320,749	2,254	12,323,003		-
Route H (AP123)	3,715,283	2,319,505	24,607	2,344,112	33,322	1,337,849
RW 2-20 & TW A North Ext (AP125)	10,672,844	907,190	195,735	1,102,925	9,563,583	6,336
Runway 2-20 Isolated Pavement Remed (AP126)	6,809,478	5,314,219		5,314,219	66,465	1,428,794
Apron Expansion & TW Recon 350 (AP130)	2,867,031	889,379	1,444,120	2,333,499	532,032	1,500
Hangar 350 Apron & Extension (AP140)	2,256,697	728,437	633,739	1,362,176	81,478	813,043
Aqueous Fil Foaming (AP143)	11,830			-	8,700	3,130
Percent for Art Terminal (M0111)	150,550	7,528		7,528	143,022	-
Maintenance Percent for Art Terminal (N0111)	38,320	-	190	190		38,130
TOTAL AIRPORT:	\$ 66,637,933	26,252,194	3,601,124	29,853,318	30,626,472	6,158,143
PARKING:						
8th & Cherry-Energy Effic (PK058)	\$ 300,000	\$ 241,907		\$ 241,907	\$	\$ 58,093
Garages Gate Arm/Pymt System (PK059)	1,070,575	1,057,209	7,698	1,064,907	2,364	3,304
Parking Infra Upgrades/Maint (PK062)	343,085	296,413	6,550	302,963		40,122
MM-10th Cherry Parking Structure (PK064)	470,000	447,633	14,702	462,335	1,923	5,742
Camera System Replacement (PK065)	700,000	248,999		248,999		451,001
MM-Plaza Garage (PK066)	350,000	348,061		348,061	2,011	(72)
MM-8th/Cherry Parking Improvement (PK067)	150,000	11,735	7,440	19,175	926	129,899
5th/Walnut Repair (PK068)	360,000	314,180	16,736	330,916	19,026	10,058
Elevator Upgrade (PK069)	429,504	-		-		429,504
Short Stree Garage (PK070)	46,117	3,500		3,500		42,617
City Hall Alley-Parking Lot (PK072)	53,883	53,883	(3,496)	50,387		3,496
8th/Cherry Garage Major Maintenance (PK075)	200,000	-	17,700	17,700	500	181,800
TOTAL PARKING:	\$ 4,473,164	\$ 3,023,520	\$ 67,330	\$ 3,090,850	\$ 26,750	\$ 1,355,564
RECREATION SERVICES:						
LOW Driving Range (RS085)	123,713	119,533		119,533	(1,108)	5,288
Antimi Sports Complex Imp (RS087)	479,554	479,291		479,291	(4,381)	4,644
Clary-Shy Community Park Imp (RS089)	3,003,270	2,915,808	80,899	2,996,707	6,437	126
Sports Field House (RS090)	5,682,919	5,543,891	243	5,544,134		138,785
Sports Field House % for Art Maint (N0090)	7,472	-		-		7,472
Philips Park Improvement (RS092)	815,000	37,963	18,391	56,354	12,358	746,288
ARC Facility Improvements (RS095)	46,508	27,667	17,814	45,481		1,027
LA Nickell Driving Range (RS096)	50,000	47,305	2,592	49,897		103
Hickman Pool HVAC Replacement (RS097)	230,000	115,000	115,000	230,000		-
ARC HVAC Improvements (RS098)	127,000		63	63		126,937
Cosmo Rec Area: Sports Field Lighting (RS100)	23,000			-	21,400	1,600
LOW: Golf Cart Building Improvements (RS101)	80,000	20	993	1,013	9,500	69,487
TOTAL RECREATION SERVICES:	\$ 10,668,436	\$ 9,286,478	\$ 235,995	\$ 9,522,473	\$ 44,206	\$ 1,101,757

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCAPITAL PROJECTS
MARCH 31, 2021

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
PUBLIC TRANSPORTATION:						
Annual Transit Projects (PT050)	1,125,209	220,300	76,363	296,663		828,546
LONO Electric Bus (PT061)	2,006,300	240,683	1,423,689	1,664,372	159,159	182,769
Replace 6 PT Vans/1 40' Bus (PT062)	1,315,458	431,062	458,000	889,062		426,396
Bus Shelters (PT063)	326,900	56,680	21,278	77,958	19,945	228,997
5339 Bus Replacement (PT064)	458,000		459,747	459,747		(1,747)
TOTAL PUBLIC TRANSPORTATION:	\$ 5,231,867	\$ 948,725	\$ 2,439,077	\$ 3,387,802	\$ 179,104	\$ 1,664,961
SOLID WASTE:						
Methane Gas Extract Wells (RF031)	1,695,947	1,454,969		1,454,969		240,978
Leachate Handling & Stor (RF051)	716,672	683,209		683,209	1,525	31,938
MRF Phase I (RF055)	400,000	-		-		400,000
Landfill Cell 6 (RF059)	5,820,155	5,756,498		5,756,498	88,181	(24,524)
Landfill Fuel Station Pump Add (RF060)	120,000	26,901		26,901		93,099
Landfill Expansion Permitting (RF061)	2,373,736	1,579,773	221,661	1,801,434	58,329	513,973
Landfill Fuel Station Facility Ph2 (RF062)	450,000	-		-		450,000
Landfill Ops Center Bldg Imp (RF063)	200,000	-		-		200,000
Landfill Security Gate (RF066)	140,000	9,549		9,549		130,451
CID Special Project (RF067)	105,000	34,871		34,871	11,851	58,278
912 East Walnut (RF068)	690,000	681,982		681,982	-	8,018
TOTAL SOLID WASTE:	\$ 12,711,510	\$ 10,227,752	\$ 221,661	\$ 10,449,413	\$ 159,886	\$ 2,102,211
STORMWATER:						
Annual Projects (SS017)	\$ 313,535	\$ -	\$ -	\$ -	\$ -	\$ 313,535
Garth at Oak Tower (SS110)	785,000	40,178	64,345	104,523	490,282	190,195
Forum Nature Area (SS113)	47,697	44,364	3,333	47,697		-
Annual CAM Projects (SS114)	60,169	100		100		60,069
Annual Downtown Tree Plnt (SS115)	75,054	-		-		75,054
Annual Property Acquis (SS118)	150,000	-		-		150,000
Aldeah & Ash Stm Pipe Rbh (SS123)	225,000	3,020	1,651	4,671		220,329
Sinclair Culv at Mill Creek (SS131)	660,000	566,563		566,563		93,437
Hickman/6th and 7th (SS134)	1,390,000	11,901	150,416	162,317	19,807	1,207,876
Mill Creek 307 W Ahlambra (SS136)	200,000	39,442	8,816	48,258	318	151,424
Greenwood South (SS140)	192,000	39,548	149,906	189,454		2,546
Hirth Avenue (SS142)	75,000	39,169		39,169		35,831
Quail Drive (SS143)	600,000	31,054	18	31,072		568,928
Alan Lane (SS144)	66,000		13,793	13,793	6,097	46,110
FY19 Storm Water Rehab (SS146)	235,400	43		43	232,649	2,708
Leslie Lane Storm Water Improvement (SS147)	150,000	731	93,285	94,016		55,984
Bray/Longwell Drainage (SS148)	150,000	-	6,379	6,379	-	143,621
Rockhill Road (SS149)	284,000	86	2,916	3,002		280,998
Ross Drainage (SS150)	200,000	12,993		12,993	3,500	183,507
TOTAL STORMWATER:	\$ 5,858,855	\$ 829,192	\$ 494,858	\$ 1,324,050	752,653	3,782,152
VEHICLE MAINTENANCE:						
TOTAL VEHICLE MAINTENANCE:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
RAILROAD:						
Annual Tie Program (R0012)	\$ 1,484,949	\$ 1,409,949	\$ 30,512	\$ 1,440,461	\$ -	\$ 44,488
Surfacing Program (R0013)	489,183	417,857	-	417,857	-	71,326
Rail Replacement Program (R0014)	506,850	434,438	-	434,438	-	72,412
Capital Maintenance (R0045)	825,086	712,827	35,538	748,365		76,721
MT Zion Church Road Crossing (R0073)	170,012	145,069	-	145,069	-	24,943
TOTAL RAILROAD:	\$ 3,476,080	\$ 3,120,140	66,050	3,186,190	-	289,890

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCAPITAL PROJECTS
MARCH 31, 2021

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
WATER UTILITY:						
CIP Ent. Revenue Contingency (W0003)	\$ 505,769	\$ -	\$ -	\$ -	\$ -	505,769
New and Replacement of Mains Under Hwy (W0119)	650,000	-	-	-	-	650,000
Installation of New Mains to Create Loops (W0123)	2,340,755	1,859,513	2,720	1,862,233	-	478,522
Main Relocation for Streets and Highways (W0125)	3,898,116	2,840,815	-	2,840,815	-	1,057,301
Fire Hydrant and Valve Replacement (W0127)	2,515,000	2,505,561	-	2,505,561	2,500	6,939
New and Replace Service Lines (W0128)	11,048,264	10,689,868	106,140	10,796,008	-	252,256
Water Main Replacements (W0130)	2,287,721	2,257,057	-	2,257,057	-	30,664
Refurbish Deep Well for Emerge (W0140)	200,000	-	-	-	-	200,000
Differential Payments (W0143)	367,387	267,387	-	267,387	-	100,000
West Ash Pump Station Upgrade (W0145)	3,300,000	-	276,657	276,657	222,828	2,800,515
Back Up Generators (W0150)	800,000	-	-	-	-	800,000
Business Loop Phase 6 Main Replacement (W0200)	1,057,561	39,589	-	39,589	-	1,017,972
Replumb Influent at WTP (W0211)	1,501,763	-	-	-	-	1,501,763
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	600	34,622
Lime Soft Discharge Pipe (W0234)	300,000	239,335	2,677	242,012	36,260	21,728
Thilly and Westmount 6" Main (W0235)	490,913	394,465	-	394,465	-	96,448
Water Treatment plant Upgrade Phase 1 (W0236)	3,000,000	39,646	529,021	568,667	2,403,222	28,111
Deep Well Abandonment (W0249)	110,550	10,550	-	10,550	-	100,000
Nifong Blvd Improvements (W0256)	250,000	3,176	275	3,451	-	246,549
Storeroom and Enc. Equipments (W0263)	1,000,000	452,952	-	452,952	-	547,048
Well and Pump Station Control (W0264)	663,352	291,039	34,185	325,224	89,916	248,212
Crown Point Loop Spring Valley (W0267)	420,000	357,861	(74)	357,787	-	62,213
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
WTP Scada Upgrades (W0278)	500,000	494,749	-	494,749	80	5,171
New Well Platfrms (W0279)	200,000	-	-	-	-	200,000
New Southeast Pump Station (W0280)	3,500,000	-	20,677	20,677	727,992	2,751,331
Annual Tower & Reservoir Maint (W0282)	300,000	-	-	-	-	300,000
Fiber to Water Facilities (W0283)	250,000	-	-	-	-	250,000
New Elevated Storage Project (W0286)	3,000,000	-	1,438	1,438	-	2,998,562
Riback RD & Blackberry WT Main (W0287)	120,000	-	-	-	-	120,000
S. Glenwood Ave & CT WT Main (W0288)	143,000	18,319	8,180	26,499	688	115,813
Woodbine Dr. WT Main Replacemt (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	26,180	11,691	37,871	984	574,145
Sinclair RD, Nifong Southampton Court (W0292)	440,000	-	-	-	-	440,000
Walnut, Melburn ST-William ST Lo (W0295)	150,000	3,499	-	3,499	-	146,501
Leslie LN-Garth-Providence LOC (W0297)	252,000	22,050	9,847	31,897	829	219,274
St. Charles to Mexico G. Main Replacement (W0298)	1,200,000	-	-	-	-	1,200,000
TOTAL WATER UTILITY:	\$ 54,867,655	\$ 28,634,601	\$ 1,003,434	\$ 29,638,035	\$ 3,485,899	\$ 21,743,721

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCAPITAL PROJECTS
MARCH 31, 2021

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
ELECTRIC UTILITY:						
CIP Ent. Rev Contingency (E0003)	\$ 261,360	\$ -	\$ -	\$ -	\$ -	\$ 261,360
New & Replace Transformaer & Capacitors (E0021)	21,245,081	20,935,597	166,917	21,102,514	68,290	74,277
Conversion of Overhead to Underground (E0027)	12,019,432	11,405,316	-	11,405,316	-	614,116
Street Light Addition & Replacements (E0052)	5,256,651	5,003,555	57,973	5,061,528	-	195,123
Secondary Electric System for New Serv. (E0053)	20,097,298	18,796,209	208,322	19,004,531	106,955	985,812
Fiber Optic System Additions (E0082)	3,399,166	3,181,594	56,202	3,237,796	-	161,370
161 & 69 kV Transmission System Repl. (E0101)	3,670,000	3,447,775	145,699	3,593,474	-	76,526
13.8 kV Underground System Repl. (E0107)	3,088,267	3,078,552	3,087	3,081,639	-	6,628
New 13.8 kV Substation Feeder Additions (E0115)	8,147,294	7,690,527	107,821	7,798,348	-	348,946
13.8 kV System - New Residential Services (E0116)	9,635,000	8,461,831	155,229	8,617,060	-	1,017,940
13.8 kV System - New Commercial Services (E0117)	12,906,442	12,041,745	75,894	12,117,639	112	788,691
13.8 kV Overhead System Replacement (E0118)	9,808,000	9,793,389	(3,162)	9,790,227	1,119	16,654
New Southside Substation (E0121)	7,044,497	3,661,051	-	3,661,051	-	3,383,446
69 kV Relay Replacement (E0145)	863,815	647,157	47,980	695,137	44,330	124,348
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	73,607	-	73,607	-	1,426,393
Replace 69 & 161 kV Circuit Breakers (E0153)	1,219,000	802,585	-	802,585	109,794	306,621
Replace Measurement & Data Acqn Sys. (E0159)	100,000	93,355	-	93,355	-	6,645
Replace Underground Keene & Lansing (E0168)	575,000	417,147	-	417,147	-	157,853
Building New Lab Power Plant (E0174)	276,606	276,606	-	276,606	-	-
Landfill Generator Unit 4 (E0175)	1,350,000	21,193	-	21,193	-	1,328,807
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	106,392	-	106,392	-	595,608
Mercury Vapor Street Lights (E0182)	250,000	30,304	2,689	32,993	-	217,007
Boiler 8 Upgrades (E0183)	3,902,825	3,902,824	-	3,902,824	-	1
Future Substation Transformer (E0184)	700,000	-	-	-	-	700,000
161 & 69 kV Transformer Replacement (E0192)	471,000	471,000	-	471,000	-	-
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)	1,450,000	1,228,347	7,062	1,235,409	-	214,591
13.8 kV System Automation (E0200)	646,637	332,805	-	332,805	-	313,832
Reconfiguring Substation Feeder (E0201)	2,850,000	158,520	-	158,520	-	2,691,480
Moore's Lake Restoration (E0204)	6,300,000	5,345,629	70,603	5,416,232	175,431	708,337
Truman Solat Feeder (E0205)	1,450,000	216,501	730,134	946,635	6,476	496,889
MPP Decommissioning (E0208)	900,000	256,063	156,438	412,501	0	487,499
Harmony Transformer & Switchgear (E0209)	1,079,000	1,076,027	-	1,076,027	-	2,973
Sewer Conn to Municipal Power Plant (E0211)	250,000	-	-	-	-	250,000
Nifong & Bethel Relocation (E0212)	230,000	956	2,136	3,092	-	226,908
Millcreek & Vawater Sch. Relocation (E0213)	120,000	-	-	-	-	120,000
Hinkson Creek Trans & Switchgear (E0214)	1,150,000	-	252,035	252,035	713,050	184,915
Pupgrade of Energy Management System (E0216)	1,000,000	-	-	-	-	1,000,000
TOTAL ELECTRIC UTILITY:	\$ 155,994,562	\$ 125,979,954	\$ 2,243,059	\$ 128,223,013	\$ 1,225,557	\$ 26,545,992
TOTAL CAPITAL PROJECTS	\$ 361,634,687	\$ 234,652,294	\$ 11,996,705	\$ 246,648,999	\$ 40,628,362	\$ 74,357,325

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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.

Custodial and Maintenance Services Fund - to account for the provision of custodial services and building maintenance used by other City departments. In FY21, this fund was eliminated. The operation was moved to the General Fund and renamed as Facilities Management.

Utility Customer Services Fund - to account for utility accounts receivable, billing and customer services for Water and Electric, Sanitary Sewer, Solid Waste and Storm Water utilities. In FY21, this fund was eliminated. The operation will be split among the various utility fund budgets.

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.

Community Relations Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments, and cable television operations. In FY21, this fund was eliminated. The operation was moved to the General Fund and intragovernmental charges were eliminated for General Fund departments.

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.



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2021 and 2020

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund		Community Relations Fund	
	2021	2020	2021	2020	2021	2020	2021	2020
CURRENT ASSETS:								
Cash and cash equivalents	\$0	\$1,292,035	\$0	\$1,932,225	\$3,731,580	\$4,248,668	\$0	\$1,644,419
Accounts receivable	0	0	0	76,815	5,592	5,592	0	113,809
Grants receivable	0	0	0	0	32,414	0	0	0
Accrued interest	0	1,659	0	2,764	3,163	6,309	0	2,288
Due from other funds	0	0	0	0	0	0	0	0
Inventory	0	0	0	0	0	0	0	3,577
Other assets	0	0	0	0	76,104	33,945	0	0
Total Current Assets	0	1,293,694	0	2,011,804	3,848,853	4,294,514	0	1,764,093
RESTRICTED ASSETS:								
Net pension asset	0	206,854	0	243,563	0	778,145	0	462,700
Net OPEB asset	0	0	0	0	9,233	0	0	0
Total Restricted Assets	0	206,854	0	243,563	9,233	778,145	0	462,700
OTHER ASSETS:								
Unamortized costs	0	0	0	0	0	0	0	0
Investments	0	0	0	0	0	0	0	0
Total Other Assets	0	0	0	0	0	0	0	0
FIXED ASSETS:								
Property, plant, and equipment	0	447,529	0	0	7,539,408	7,184,677	0	1,087,173
Accumulated depreciation	0	(216,268)	0	0	(6,458,773)	(5,936,203)	0	(954,799)
Net Plant in Service	0	231,261	0	0	1,080,635	1,248,474	0	132,374
Construction in progress	0	0	0	0	0	19,480	0	0
Net Fixed Assets	0	231,261	0	0	1,080,635	1,267,954	0	132,374
TOTAL ASSETS	0	1,731,809	0	2,255,367	4,938,721	6,340,613	0	2,359,167
DEFERRED OUTFLOWS OF RESOURCES								
Outflows related to pension	0	79,928	0	94,113	761,476	300,673	0	178,786
Outflows related to OPEB	0	17,543	0	20,656	56,926	65,993	0	39,241
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$0	\$1,829,280	\$0	\$2,370,136	\$5,757,123	\$6,707,279	\$0	\$2,577,194
LIABILITIES AND FUND EQUITY								
CURRENT LIABILITIES:								
Accounts payable	\$0	\$17,853	\$0	\$3,090	\$128,748	\$125,903	\$0	\$8,611
Interest payable	0	0	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	47,583	0	24,390	307,050	276,041	0	79,225
Due to other funds	0	0	0	0	0	0	0	0
Advances from other funds	0	0	0	0	0	0	0	0
Obligations under capital leases current maturities	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0	0
Total Current Liabilities	0	65,436	0	27,480	435,798	401,944	0	87,836
LONG-TERM LIABILITIES:								
Obligations under capital leases	0	0	0	0	0	0	0	0
Claims payable	0	0	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0	0	0
Net Pension Liability	0	1,434	0	1,688	246,403	5,393	0	3,207
Total Long-Term Liabilities	0	1,434	0	1,688	246,403	5,393	0	3,207
TOTAL LIABILITIES	0	66,870	0	29,168	682,201	407,337	0	91,043
DEFERRED INFLOWS OF RESOURCES								
Infloes related to OPEB	0	0	0	0	16,714	0	0	0
Infloes related to pension	0	130,232	0	153,342	74,369	489,902	0	291,305
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	0	197,102	0	182,510	773,284	897,239	0	382,348
FUND EQUITY:								
Retained earnings (deficit)	0	1,632,178	0	2,187,626	4,983,839	5,810,040	0	2,194,846
TOTAL FUND EQUITY	0	1,632,178	0	2,187,626	4,983,839	5,810,040	0	2,194,846
LIABILITIES AND FUND EQUITY	\$0	\$1,829,280	\$0	\$2,370,136	\$5,757,123	\$6,707,279	\$0	\$2,577,194

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2021 and 2020

Fleet Operations Fund		Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2021	2020	2021	2020	2021	2020	2021	2020
\$815,709	\$879,039	\$17,716,098	\$16,116,337	\$11,406,200	\$7,721,637	\$33,669,587	\$33,834,360
1,901	14,968	8,101	8,101	239,959	385,937	255,553	605,222
0	0	0	0	0	0	32,414	0
562	1,298	12,692	22,373	8,839	11,158	25,256	47,849
0	0	0	0	0	0	0	0
1,291,985	1,241,120	0	0	0	0	1,291,985	1,244,697
0	0	0	0	0	0	76,104	33,945
<u>2,110,157</u>	<u>2,136,425</u>	<u>17,736,891</u>	<u>16,146,811</u>	<u>11,654,998</u>	<u>8,118,732</u>	<u>35,350,899</u>	<u>35,766,073</u>
0	575,478	0	46,061	0	116,408	0	2,429,209
6,383	0	521	0	1,357	0	17,494	0
<u>6,383</u>	<u>575,478</u>	<u>521</u>	<u>46,061</u>	<u>1,357</u>	<u>116,408</u>	<u>17,494</u>	<u>2,429,209</u>
0	0	0	0	0	0	0	0
0	0	0	1,312,024	0	0	0	1,312,024
0	0	0	1,312,024	0	0	0	1,312,024
2,752,488	2,725,856	0	0	0	0	10,291,896	11,445,235
(1,024,083)	(953,714)	0	0	0	0	(7,482,856)	(8,060,984)
1,728,405	1,772,142	0	0	0	0	2,809,040	3,384,251
0	0	0	0	0	0	0	19,480
<u>1,728,405</u>	<u>1,772,142</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,809,040</u>	<u>3,403,731</u>
<u>3,844,945</u>	<u>4,484,045</u>	<u>17,737,412</u>	<u>17,504,896</u>	<u>11,656,355</u>	<u>8,235,140</u>	<u>38,177,433</u>	<u>42,911,037</u>
526,392	222,363	42,938	17,798	111,907	44,980	1,442,713	938,641
39,351	48,805	3,210	3,906	8,366	9,872	107,853	206,016
<u>\$4,410,688</u>	<u>\$4,755,213</u>	<u>\$17,783,560</u>	<u>\$17,526,600</u>	<u>\$11,776,628</u>	<u>\$8,289,992</u>	<u>\$39,727,999</u>	<u>\$44,055,694</u>
\$271,051	\$428,113	\$1,593	\$36,639	\$27,627	\$62,058	\$429,019	\$682,267
0	0	0	0	0	0	0	0
108,722	100,756	30,551	29,285	25,331	22,134	471,654	579,414
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	23,971	27,714	23,971	27,714
<u>379,773</u>	<u>528,869</u>	<u>32,144</u>	<u>65,924</u>	<u>76,929</u>	<u>111,906</u>	<u>924,644</u>	<u>1,289,395</u>
0	0	0	0	0	0	0	0
0	0	5,673,928	5,578,573	0	0	5,673,928	5,578,573
0	0	0	0	875,700	863,900	875,700	863,900
170,334	3,988	13,894	319	36,212	807	466,843	16,836
<u>170,334</u>	<u>3,988</u>	<u>5,687,822</u>	<u>5,578,892</u>	<u>911,912</u>	<u>864,707</u>	<u>7,016,471</u>	<u>6,459,309</u>
<u>550,107</u>	<u>532,857</u>	<u>5,719,966</u>	<u>5,644,816</u>	<u>988,841</u>	<u>976,613</u>	<u>7,941,115</u>	<u>7,748,704</u>
11,554	0	942	0	2,456	0	31,666	0
51,410	362,308	4,193	28,999	10,930	73,288	140,902	1,529,376
<u>613,071</u>	<u>895,165</u>	<u>5,725,101</u>	<u>5,673,815</u>	<u>1,002,227</u>	<u>1,049,901</u>	<u>8,113,683</u>	<u>9,278,080</u>
<u>3,797,617</u>	<u>3,860,048</u>	<u>12,058,459</u>	<u>11,852,785</u>	<u>10,774,401</u>	<u>7,240,091</u>	<u>31,614,316</u>	<u>34,777,614</u>
<u>3,797,617</u>	<u>3,860,048</u>	<u>12,058,459</u>	<u>11,852,785</u>	<u>10,774,401</u>	<u>7,240,091</u>	<u>31,614,316</u>	<u>34,777,614</u>
<u>\$4,410,688</u>	<u>\$4,755,213</u>	<u>\$17,783,560</u>	<u>\$17,526,600</u>	<u>\$11,776,628</u>	<u>\$8,289,992</u>	<u>\$39,727,999</u>	<u>\$44,055,694</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund		Community Relations Fund	
	2021	2020	2021	2020	2021	2020	2021	2020
OPERATING REVENUES:								
Charges for services	\$0	\$815,667	\$0	\$1,209,798	\$4,072,319	\$4,059,111	\$0	\$1,231,278
OPERATING EXPENSES:								
Personal services	0	435,929	0	454,584	2,263,116	2,261,509	0	872,060
Materials and supplies	0	70,093	0	79,133	391,130	377,793	0	106,508
Travel and training	0	4,888	0	14,350	25,507	122,145	0	302
Intragovernmental	0	27,154	0	267,514	17,495	14,993	0	8,534
Utilities, services, and miscellaneous	0	301,568	0	377,338	1,052,522	1,245,561	0	85,963
TOTAL OPERATING EXPENSES	0	839,632	0	1,192,919	3,749,770	4,022,001	0	1,073,367
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	0	(23,965)	0	16,879	322,549	37,110	0	157,911
Depreciation	0	(7,214)	0	0	(236,555)	(237,171)	0	(17,615)
OPERATING INCOME (LOSS)	0	(31,179)	0	16,879	85,994	(200,061)	0	140,296
NONOPERATING REVENUES (EXPENSES):								
Revenue from other governmental units	0	0	0	0	71,516	14,208	0	0
Investment revenue	0	22,229	0	34,810	5,853	71,551	0	27,953
Miscellaneous revenue	0	398	0	154,673	330	8,069	0	1,033
Interest expense	0	0	0	0	0	0	0	0
Loss on disposal of fixed assets	0	0	0	0	0	0	0	0
Miscellaneous expense	(128,002)	0	(11)	0	0	0	(270,765)	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(128,002)	22,627	(11)	189,483	77,699	93,828	(270,765)	28,986
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(128,002)	(8,552)	(11)	206,362	163,693	(106,233)	(270,765)	169,282
OPERATING TRANSFERS								
Operating transfers from other funds	0	0	0	0	0	129,500	0	25,000
Operating transfers to other funds	(1,229,034)	(32,550)	(1,771,031)	(196,704)	(81,098)	(81,098)	(1,685,197)	(118,947)
TOTAL OPERATING TRANSFERS	(1,229,034)	(32,550)	(1,771,031)	(196,704)	(81,098)	48,402	(1,685,197)	(93,947)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(1,357,036)	(41,102)	(1,771,042)	9,658	82,595	(57,831)	(1,955,962)	75,335
Contributed capital	0	0	0	0	0	0	0	0
NET INCOME (LOSS)	(1,357,036)	(41,102)	(1,771,042)	9,658	82,595	(57,831)	(1,955,962)	75,335
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	1,357,036	1,673,280	1,771,042	2,177,968	4,901,244	5,867,871	1,955,962	2,119,511
Equity transfers from other funds	0	0	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$0	\$1,632,178	\$0	\$2,187,626	\$4,983,839	\$5,810,040	\$0	\$2,194,846

**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, 2021 AND 2020

Fleet Operations Fund		Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2021	2020	2021	2020	2021	2020	2021	2020
\$2,846,744	\$3,098,382	\$2,987,020	\$3,047,980	\$7,966,389	\$7,759,572	\$17,872,472	\$21,221,788
1,033,585	1,100,398	133,171	133,755	325,364	310,435	3,755,236	5,568,670
1,769,069	2,261,262	494	522	33,091	35,088	2,193,784	2,930,399
20	1,188	510	(1,119)	7,109	15,120	33,146	156,874
92,924	100,669	2,840	2,892	15,936	1,642	129,195	423,398
42,583	37,139	3,552,575	3,347,222	6,526,254	7,580,702	11,173,934	12,975,493
2,938,181	3,500,656	3,689,590	3,483,272	6,907,754	7,942,987	17,285,295	22,054,834
(91,437)	(402,274)	(702,570)	(435,292)	1,058,635	(183,415)	587,177	(833,046)
(26,569)	(26,018)	0	0	0	0	(263,124)	(288,018)
(118,006)	(428,292)	(702,570)	(435,292)	1,058,635	(183,415)	324,053	(1,121,064)
0	0	0	0	0	0	71,516	14,208
1,522	17,275	25,934	291,923	16,129	133,890	49,438	599,631
2,386	7,061	0	0	34,468	33,137	37,184	204,371
0	0	0	0	0	0	0	0
(3,115)	0	0	0	0	0	(3,115)	0
0	0	0	0	0	0	(398,778)	0
793	24,336	25,934	291,923	50,597	167,027	(243,755)	818,210
(117,213)	(403,956)	(676,636)	(143,369)	1,109,232	(16,388)	80,298	(302,854)
0	0	0	0	0	0	0	154,500
(2,442)	(2,442)	(22,440)	(22,440)	(16,331)	(16,331)	(4,807,573)	(470,512)
(2,442)	(2,442)	(22,440)	(22,440)	(16,331)	(16,331)	(4,807,573)	(316,012)
(119,655)	(406,398)	(699,076)	(165,809)	1,092,901	(32,719)	(4,727,275)	(618,866)
0	0	0	0	0	0	0	0
(119,655)	(406,398)	(699,076)	(165,809)	1,092,901	(32,719)	(4,727,275)	(618,866)
3,917,272	4,266,446	12,757,535	12,018,594	9,681,500	7,272,810	36,341,591	35,396,480
0	0	0	0	0	0	0	0
\$3,797,617	\$3,860,048	\$12,058,459	\$11,852,785	\$10,774,401	\$7,240,091	\$31,614,316	\$34,777,614

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020**

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund		Community Relations Fund	
	2021	2020	2021	2020	2021	2020	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:								
Operating income (loss)	\$0	(\$31,179)	\$0	\$16,879	\$85,994	(\$200,061)	\$0	\$140,296
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:								
Depreciation	0	7,214	0	0	236,555	237,171	0	17,615
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	0	0	42,706	(34,913)	0	0	112,369	7,511
Decrease (increase) in due from other funds	0	0	0	0	0	0	0	0
Decrease (increase) in inventory	0	0	0	0	(197,829)	0	3,422	0
Decrease (increase) in other assets	0	0	0	8,501	34,909	53,946	7,959	334
Increase (decrease) in accounts payable	(39,313)	10,510	(88,636)	(64,717)	0	(8,270)	(16,802)	(5,167)
Increase (decrease) in accrued payroll	(68,167)	(31,790)	(45,231)	(31,202)	17,148	(170,292)	(110,499)	(69,532)
Increase (decrease) in due to other funds	0	0	0	0	0	0	0	0
Increase (decrease) in other liabilities	0	7,106	149,421	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	0	4,473	0	7,462	9,202	16,811	0	6,138
Other nonoperating revenue	0	398	(11)	154,673	330	8,069	0	1,033
Net cash provided by (used for) operating activities	(107,480)	(33,268)	58,249	56,683	186,309	(62,626)	(3,551)	98,228
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	0	0	0	0	0	129,500	0	25,000
Operating transfers out	(1,229,034)	(32,550)	(1,771,031)	(196,704)	(81,098)	(81,098)	(1,685,197)	(118,947)
Equity Transfers From (To) Other Funds	0	0	0	0	0	0	0	0
Operating grants	0	0	0	0	85,151	41,152	599	0
Net cash provided by (used for) noncapital financing activities	(1,229,034)	(32,550)	(1,771,031)	(196,704)	4,053	89,554	(1,684,598)	(93,947)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:								
Debt service – interest	1,193	18,663	0	0	0	0	0	0
Debt service – principal	0	0	0	0	0	0	0	0
Acquisition and construction of capital assets	224,046	(26,424)	0	0	(314,526)	(232,943)	117,515	0
Contributed capital	0	0	0	0	0	0	0	0
Proceeds from advances from other funds	0	0	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing act.	225,239	(7,761)	0	0	(314,526)	(232,943)	117,515	0
CASH FLOWS FROM INVESTING ACTIVITIES:								
Interest received	0	0	1,696	28,288	0	56,719	1,618	22,579
Purchase of investments	0	0	0	0	(2,528)	0	0	0
Sale of investments	0	0	0	0	0	0	0	0
Net cash provided by (used for) investing activities	0	0	1,696	28,288	(2,528)	56,719	1,618	22,579
Net increase (decrease) in cash and cash equivalents	(1,111,275)	(73,579)	(1,711,086)	(111,733)	(126,692)	(149,296)	(1,569,016)	26,860
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	1,111,275	1,365,614	1,711,086	2,043,958	3,858,272	4,397,964	1,569,016	1,617,559
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$0	\$1,292,035	\$0	\$1,932,225	\$3,731,580	\$4,248,668	\$0	\$1,644,419
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$0	\$1,292,035	\$0	\$1,932,225	\$3,731,580	\$4,248,668	\$0	\$1,644,419
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$0	\$1,292,035	\$0	\$1,932,225	\$3,731,580	\$4,248,668	\$0	\$1,644,419

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020**

Fleet Operations Fund		Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2021	2020	2021	2020	2021	2020	2021	2020
(\$118,006)	(\$428,292)	(\$702,570)	(\$435,292)	\$1,058,635	(\$183,415)	\$324,053	(\$1,121,064)
26,569	26,018	0	0	0	0	263,124	288,018
5,523	(7,951)	0	150	(15,522)	23,482	145,076	(11,721)
0	0	0	0	0	0	0	0
(114,095)	(116,817)	0	0	0	0	(308,502)	(116,817)
0	0	0	0	0	0	42,868	62,781
(188,641)	(2,373)	(947)	(13,090)	(44,841)	34,035	(379,180)	(49,072)
(85,696)	(85,514)	(17,724)	(10,111)	(81,957)	(64,191)	(392,126)	(462,632)
0	0	0	0	0	0	0	0
0	0	0	0	(8,447)	(6,053)	140,974	1,053
1,596	3,544	37,054	(63,368)	25,675	(28,971)	73,527	(53,911)
2,386	7,061	0	0	34,468	33,137	37,173	204,371
(470,364)	(604,324)	(684,187)	(521,711)	968,011	(191,976)	(53,013)	(1,258,994)
0	0	0	0	0	0	0	154,500
(2,442)	(2,442)	(22,440)	(22,440)	(16,331)	(16,331)	(4,807,573)	(470,512)
0	0	0	0	0	0	0	0
131	0	0	0	0	0	85,881	41,152
(2,311)	(2,442)	(22,440)	(22,440)	(16,331)	(16,331)	(4,721,692)	(274,860)
0	0	0	0	0	0	1,193	18,663
0	0	0	0	0	0	0	0
0	(1)	0	0	0	0	27,035	(259,368)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	(1)	0	0	0	0	28,228	(240,705)
270	14,344	(7,635)	362,245	(9,639)	162,734	(13,690)	646,909
0	0	1,299,909	(13,220)	0	0	1,297,381	(13,220)
0	0	0	0	0	0	0	0
270	14,344	1,292,274	349,025	(9,639)	162,734	1,283,691	633,689
(472,405)	(592,423)	585,647	(195,126)	942,041	(45,573)	(3,462,786)	(1,140,870)
1,288,114	1,471,462	17,130,451	16,311,463	10,464,159	7,767,210	37,132,373	34,975,230
<u>\$815,709</u>	<u>\$879,039</u>	<u>\$17,716,098</u>	<u>\$16,116,337</u>	<u>\$11,406,200</u>	<u>\$7,721,637</u>	<u>33,669,587</u>	<u>33,834,360</u>
<u>\$815,709</u>	<u>\$879,039</u>	<u>\$17,716,098</u>	<u>\$16,116,337</u>	<u>\$11,406,200</u>	<u>\$7,721,637</u>	<u>33,669,587</u>	<u>33,834,360</u>
<u>\$815,709</u>	<u>\$879,039</u>	<u>\$17,716,098</u>	<u>\$16,116,337</u>	<u>\$11,406,200</u>	<u>\$7,721,637</u>	<u>33,669,587</u>	<u>33,834,360</u>

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TRUST AND AGENCY FUNDS

Trust funds are used to account for assets held by the government in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other funds.

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.

Agency Funds - To account for the Tiger Hotel, Regency Hotel and Broadway Hotel Phase 2 TIF funds, and the Missouri Foundation for Health.



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2021 and 2020

ASSETS	Pension and Other Postemployment Benefits Trust Funds					
	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund	
	2021	2020	2021	2020	2021	2020
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$540,788	\$537,745
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0
Accrued interest	155,724	145,972	98,602	94,236	437	779
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0
Other assets	0	0	0	0	0	0
Investments	105,069,456	77,300,014	66,528,545	49,902,605	4,335,392	2,944,997
Property, plant, and equipment	0	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0	0
TOTAL ASSETS	\$105,225,180	\$77,445,986	\$66,627,147	\$49,996,841	\$4,876,617	\$3,483,521
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	22,532	26,664	14,267	17,214	0	0
Other liabilities	873,672	821,359	898,229	530,245	0	0
TOTAL LIABILITIES	896,204	848,023	912,496	547,459	0	0
FUND EQUITY:						
Fund Balance:						
Nonspendable	0	0	0	0	0	0
Restricted	0	0	0	0	0	0
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	104,328,976	76,597,963	65,714,651	49,449,382	4,876,617	3,483,521
TOTAL FUND EQUITY	104,328,976	76,597,963	65,714,651	49,449,382	4,876,617	3,483,521
TOTAL LIABILITIES AND FUND EQUITY	\$105,225,180	\$77,445,986	\$66,627,147	\$49,996,841	\$4,876,617	\$3,483,521

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2021 and 2020

	Nonexpendable Trust Fund		Expendable Trust Fund			
	Designated Loan and Special Tax Bill Investment Fund		Contributions Fund		TOTAL	
ASSETS	2021	2020	2021	2020	2021	2020
Cash and cash equivalents	\$0	\$0	\$724,196	\$693,732	\$1,264,984	\$1,231,477
Cash and cash equivalents – Nonexpendable Trust Fund	4,392,220	5,607,795	0	0	4,392,220	5,607,795
Accounts receivable	0	0	1,000	947	1,000	947
Tax bills receivable	737,353	779,285	0	0	737,353	779,285
Allowance for uncollectible taxes	(19,148)	(19,148)	0	0	(19,148)	(19,148)
Accrued interest	67,080	71,428	573	988	322,416	313,403
Due from other funds	0	0	0	0	0	0
Advances to other funds	4,232,763	2,858,172	0	0	4,232,763	2,858,172
Other assets	0	0	0	0	0	0
Investments	0	0	0	0	175,933,393	130,147,616
Property, plant, and equipment	0	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0	0
TOTAL ASSETS	\$9,410,268	\$9,297,532	\$725,769	\$695,667	\$186,864,981	\$140,919,547
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	36,799	43,878
Other liabilities	919	919	0	0	1,772,820	1,352,523
TOTAL LIABILITIES	919	919	0	0	1,809,619	1,396,401
FUND EQUITY:						
Fund Balance:						
Nonspendable	1,500,000	1,500,000	0	0	1,500,000	1,500,000
Restricted	0	0	559,132	467,812	559,132	467,812
Committed	7,909,349	7,796,613	0	0	7,909,349	7,796,613
Assigned	0	0	166,637	227,855	166,637	227,855
Unassigned	0	0	0	0	174,920,244	129,530,866
TOTAL FUND EQUITY	9,409,349	9,296,613	725,769	695,667	185,055,362	139,523,146
TOTAL LIABILITIES AND FUND EQUITY	\$9,410,268	\$9,297,532	\$725,769	\$695,667	\$186,864,981	\$140,919,547

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

PENSION TRUST FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2021	2020	2021	2020	2021	2020	2021	2020
CURRENT ASSETS:								
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$540,788	\$537,745	\$540,788	\$537,745
Receivables:								
Accrued interest	155,724	145,972	98,602	94,236	437	779	254,763	240,987
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	105,069,456	77,300,014	66,528,545	49,902,605	4,335,392	2,944,997	175,933,393	130,147,616
Total Current Assets	105,225,180	77,445,986	66,627,147	49,996,841	4,876,617	3,483,521	171,852,327	127,442,827
FIXED ASSETS:								
Property, plant, and equipment	0	0	0	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0	0	0	0
Net Fixed Assets	0	0	0	0	0	0	0	0
TOTAL ASSETS	105,225,180	77,445,986	66,627,147	49,996,841	4,876,617	3,483,521	176,728,944	130,926,348
LIABILITIES								
Accounts payable	0	0	0	0	0	0	0	0
Other liabilities	896,204	848,023	912,496	547,459	0	0	1,808,700	1,395,482
Total Liabilities	896,204	848,023	912,496	547,459	0	0	1,808,700	1,395,482
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS	<u>\$104,328,976</u>	<u>\$76,597,963</u>	<u>\$65,714,651</u>	<u>\$49,449,382</u>	<u>\$4,876,617</u>	<u>\$3,483,521</u>	<u>\$174,920,244</u>	<u>\$129,530,866</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

	Designated Loan and Special Tax Bill Investment Fund	
	2021	2020
OPERATING REVENUES:		
Investment revenue	<u>\$44,579</u>	<u>\$126,248</u>
OPERATING EXPENSES:		
Intragovernmental	0	0
Utilities, services, and miscellaneous	<u>76</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>76</u>	<u>0</u>
NET INCOME	44,503	126,248
FUND BALANCE, BEGINNING OF PERIOD	<u>9,364,846</u>	<u>9,170,365</u>
FUND BALANCE, END OF PERIOD	<u><u>\$9,409,349</u></u>	<u><u>\$9,296,613</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020

	Designated Loan and Special Tax Bill Investment Fund	
	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$44,503	\$126,248
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(44,579)	(126,248)
Changes in assets and liabilities:		
Decrease (increase) in loans receivable	0	0
Decrease (increase) in due from other funds	0	0
Decrease (increase) in advances to other funds	(1,598,657)	219,316
Increase (decrease) in other liabilities	0	0
Net cash provided by (used for) operating activities	(1,598,733)	219,316
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	46,742	127,756
Purchase of tax bills	(8,191)	(34,585)
Sale of tax bills	16,465	39,911
Net cash provided by (used for) investing activities	55,016	133,082
Net increase (decrease) in cash and cash equivalents	(1,543,717)	352,398
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	5,935,937	5,255,397
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$4,392,220</u>	<u>\$5,607,795</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	<u>\$4,392,220</u>	<u>\$5,607,795</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$4,392,220</u>	<u>\$5,607,795</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUND
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED MARCH 31, 2021 AND 2020

	Contributions	
	Fund	
	2021	2020
REVENUES:		
Investment revenue	\$ 1,323	\$ 11,847
Revenue from other governmental units	-	-
Miscellaneous	45,286	39,152
TOTAL REVENUES	46,609	50,999
EXPENDITURES:		
Current:		
Policy development and administration	-	-
Health and environment	-	-
Personal development	-	-
Personal services	53,224	-
Materials and supplies	846	2,647
Travel and training	-	253
Intragovernmental	-	0
Utilities, services and miscellaneous	749	18,392
Capital outlay	-	-
TOTAL EXPENDITURES	54,819	21,292
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,210)	29,707
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	-	17,739
Operating transfers to other funds	(47,310)	(17,482)
TOTAL OTHER FINANCING SOURCES (USES)	(47,310)	257
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(55,520)	29,964
FUND BALANCE, BEGINNING OF PERIOD	781,289	665,703
Equity transfers to other funds	-	-
FUND BALANCE, END OF PERIOD	\$ 725,769	\$ 695,667

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEARS ENDED MARCH 31, 2021 AND 2020

	Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		Mo Foundation for Health Fund		TOTAL	
ASSETS	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Cash and cash equivalents	\$2,034	\$1,487	\$40,000	\$31,740	\$2,086	\$2,086	\$102,835	\$76,747	\$146,955	\$112,060
Accounts receivable	591	330	483	3,347	0	0	0	0	1,074	3,677
Taxes receivable, net	0	0	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0	0	0
Total Assets	<u>2,625</u>	<u>1,817</u>	<u>40,483</u>	<u>35,087</u>	<u>2,086</u>	<u>2,086</u>	<u>102,835</u>	<u>76,747</u>	<u>148,029</u>	<u>115,737</u>
LIABILITIES										
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$16,498	\$19,993	\$16,498	\$19,993
Due to other entities	0	0	0	0	0	0	0	0	0	0
Other liabilities	2,625	1,817	40,483	35,087	2,086	2,086	86,337	56,754	131,531	95,744
Total Liabilities	<u>2,625</u>	<u>1,817</u>	<u>40,483</u>	<u>35,087</u>	<u>2,086</u>	<u>2,086</u>	<u>102,835</u>	<u>76,747</u>	<u>148,029</u>	<u>115,737</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2021 AND 2020**

	Balance April 1		Additions		Deductions		Balance March 31	
	2020	2019	2021	2020	2021	2020	2021	2020
TIGER HOTEL TIF FUND								
ASSETS								
Cash and cash equivalents	\$1,487	\$16,889	\$121,451	\$70,331	\$120,904	\$85,733	\$2,034	\$1,487
Accounts receivable	330	25,960	33,044	5,082	32,783	30,712	591	330
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>1,817</u>	<u>42,849</u>	<u>154,495</u>	<u>75,413</u>	<u>153,687</u>	<u>116,445</u>	<u>2,625</u>	<u>1,817</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	1,817	42,849	133,525	71,289	132,717	112,321	2,625	1,817
Total Liabilities	<u>1,817</u>	<u>42,849</u>	<u>133,525</u>	<u>71,289</u>	<u>132,717</u>	<u>112,321</u>	<u>2,625</u>	<u>1,817</u>
REGENCY TIF FUND								
ASSETS								
Cash and cash equivalents	\$31,740	\$25,666	\$208,423	\$233,343	\$200,163	\$227,269	\$40,000	\$31,740
Accounts receivable	3,347	4,064	24,620	36,253	27,484	36,970	483	3,347
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>35,087</u>	<u>29,730</u>	<u>233,043</u>	<u>269,596</u>	<u>227,647</u>	<u>264,239</u>	<u>40,483</u>	<u>35,087</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	35,087	29,730	211,001	242,086	205,605	236,729	40,483	35,087
Total Liabilities	<u>35,087</u>	<u>29,730</u>	<u>211,001</u>	<u>242,086</u>	<u>205,605</u>	<u>236,729</u>	<u>40,483</u>	<u>35,087</u>
BROADWAY HOTEL PHASE 2 TIF FUND								
ASSETS								
Cash and cash equivalents	\$2,086	\$2,086	\$0	\$0	\$0	\$0	\$2,086	\$2,086
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>2,086</u>	<u>2,086</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,086</u>	<u>2,086</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	2,086	2,086	0	0	0	0	2,086	2,086
Total Liabilities	<u>2,086</u>	<u>2,086</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,086</u>	<u>2,086</u>
MO FOUNDATION FOR HEALTH FUND								
ASSETS								
Cash and cash equivalents	\$76,747	\$28,690	\$201,163	\$175,696	\$175,075	\$127,639	\$102,835	\$76,747
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>76,747</u>	<u>28,690</u>	<u>201,163</u>	<u>175,696</u>	<u>175,075</u>	<u>127,639</u>	<u>102,835</u>	<u>76,747</u>
LIABILITIES								
Accounts payable	\$19,993	\$0	\$171,580	\$147,632	\$175,075	\$127,639	\$16,498	\$19,993
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	56,754	28,690	351,775	452,086	322,192	424,024	86,337	56,754
Total Liabilities	<u>76,747</u>	<u>28,690</u>	<u>523,355</u>	<u>599,720</u>	<u>497,267</u>	<u>551,663</u>	<u>102,835</u>	<u>76,747</u>
TOTAL AGENCY FUNDS								
ASSETS								
Cash and cash equivalents	\$112,060	\$73,331	\$531,037	\$479,370	\$496,142	\$440,641	\$146,955	\$112,060
Accounts receivable	3,677	30,024	57,664	41,335	60,267	67,682	1,074	3,677
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>115,737</u>	<u>103,355</u>	<u>588,701</u>	<u>520,705</u>	<u>556,409</u>	<u>508,323</u>	<u>148,029</u>	<u>115,737</u>
LIABILITIES								
Accounts payable	\$19,993	\$0	\$171,580	\$147,632	\$175,075	\$127,639	\$16,498	\$19,993
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	95,744	103,355	696,301	765,463	660,514	773,074	131,531	95,744
Total Liabilities	<u>115,737</u>	<u>103,355</u>	<u>867,881</u>	<u>913,095</u>	<u>835,589</u>	<u>900,713</u>	<u>148,029</u>	<u>115,737</u>

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, 2021 AND 2020

	2021	2020
GENERAL FIXED ASSETS:		
Land	\$50,066,429	\$48,680,860
Buildings	73,335,351	73,335,350
Improvements other than buildings	60,566,783	53,402,107
Infrastructure	352,227,510	345,341,754
Furniture, fixtures, and equipment	50,145,257	46,735,842
Construction in progress	15,522,874	14,650,215
TOTAL GENERAL FIXED ASSETS	<u>\$601,864,204</u>	<u>\$582,146,128</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	169,043,933	166,742,989
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	113,432,179	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	263,775,002	246,357,870
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$601,864,204</u>	<u>\$582,146,128</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2021

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improve- ments Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	\$0	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	0	13,104
City Manager	293,240	0	0	174,499	118,741
Finance	5,606,123	0	0	212,263	5,393,860
Human Resources	23,267	0	0	0	23,267
City Counselor	19,497	0	0	0	19,497
Public Works Administration	34,128	0	0	0	34,128
Public Works Engineering	283,575	0	0	0	283,575
Public Works Public Buildings	57,500,858	3,145,204	52,832,197	1,284,204	239,253
Convention and Tourism	906,058	157,604	652,508	95,946	0
Community Relations	605,066	0	0	0	605,066
Cultural Affairs	863,074	0	0	853,074	10,000
REDI	0	0	0	0	0
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	66,147,990	3,302,808	53,484,705	2,619,986	6,740,491
PUBLIC SAFETY:					
Police	10,385,970	501,436	1,583,593	2,341,858	5,959,083
Fire	31,773,729	1,455,111	11,790,675	2,650,512	15,877,431
Animal Control	57,384	0	0	0	57,384
Municipal Court	160,243	0	0	0	160,243
Joint Communications	3,893,032	0	9,720	54,645	3,828,667
Civil Defense	1,287,453	0	0	0	1,287,453
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	47,557,811	1,956,547	13,383,988	5,047,015	27,170,261
TRANSPORTATION:					
Streets	371,101,802	5,457,572	3,073,575	352,748,124	9,822,531
Traffic	889,982	0	0	0	889,982
TOTAL TRANSPORTATION	371,991,784	5,457,572	3,073,575	352,748,124	10,712,513
HEALTH AND ENVIRONMENT:					
Health Services	289,362	0	7,195	0	282,167
CDBG	541,040	0	0	73,500	467,540
Community Development	8,530	0	0	0	8,530
TOTAL HEALTH AND ENVIRONMENT	838,932	0	7,195	73,500	758,237
PERSONAL DEVELOPMENT:					
Parks and Recreation	99,804,813	39,349,502	3,385,888	52,305,668	4,763,755
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	99,804,813	39,349,502	3,385,888	52,305,668	4,763,755
Total General Fixed Assets					
Allocated to Functions	<u>\$586,341,330</u>	<u>\$50,066,429</u>	<u>\$73,335,351</u>	<u>\$412,794,293</u>	<u>\$50,145,257</u>
CONSTRUCTION IN PROGRESS	<u>15,522,874</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$601,864,204</u>				

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2021

	General Fixed Assets Oct. 1, 2019	Additions	Deductions	General Fixed Assets March 31, 2020
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	13,104
City Manager	293,240	0	0	293,240
Finance	5,606,123	0	0	5,606,123
Human Resources	23,267	0	0	23,267
City Counselor	19,497	0	0	19,497
Public Works Administration	34,128	0	0	34,128
Public Works Engineering	283,575	0	0	283,575
Public Works Public Buildings	57,053,329	447,529	0	57,500,858
Convention and Tourism	926,409	0	(20,351)	906,058
Cultural Affairs	863,074	0	0	863,074
Community Relations	0	605,066	0	605,066
REDI	5,695	0	(5,695)	0
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>65,121,441</u>	<u>1,052,595</u>	<u>(26,046)</u>	<u>66,147,990</u>
PUBLIC SAFETY:				
Police	9,933,949	631,320	(179,299)	10,385,970
Fire	32,242,045	70,000	(538,316)	31,773,729
Animal Control	57,384	0	0	57,384
Municipal Court	160,243	0	0	160,243
Joint Communications	3,893,032	0	0	3,893,032
Civil Defense	1,287,453	0	0	1,287,453
City Prosecutor	0	0	0	0
TOTAL PUBLIC SAFETY	<u>47,574,106</u>	<u>701,320</u>	<u>(717,615)</u>	<u>47,557,811</u>
TRANSPORTATION:				
Streets	370,241,641	868,965	(8,804)	371,101,802
Traffic	889,982	0	0	889,982
TOTAL TRANSPORTATION	<u>371,131,623</u>	<u>868,965</u>	<u>(8,804)</u>	<u>371,991,784</u>
HEALTH AND ENVIRONMENT:				
Health services	289,362	0	0	289,362
CDBG	541,040	0	0	541,040
Community development	8,530	0	0	8,530
TOTAL HEALTH AND ENVIRONMENT	<u>838,932</u>	<u>0</u>	<u>0</u>	<u>838,932</u>
PERSONAL DEVELOPMENT:				
Parks and Recreation	99,582,954	249,742	(27,883)	99,804,813
TOTAL PERSONAL DEVELOPMENT	<u>99,582,954</u>	<u>249,742</u>	<u>(27,883)</u>	<u>99,804,813</u>
CONSTRUCTION IN PROGRESS	<u>15,522,874</u>	<u>0</u>	<u>0</u>	<u>15,522,874</u>
TOTAL GENERAL FIXED ASSETS	<u><u>\$599,771,930</u></u>	<u><u>\$2,872,622</u></u>	<u><u>(\$780,348)</u></u>	<u><u>\$601,864,204</u></u>

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GENERAL LONG-TERM DEBT ACCOUNT GROUP

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



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CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT
March 31, 2021 and 2020

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2021	2020
Special Obligation Bonds 2016:		
Amount available in Debt Service Funds	518,430	543,276
Amount to be provided	10,701,570	12,026,724
Lemone Note		
Amount available in Debt Service Funds	0	424,432
Amount to be provided	0	561,365
MTFC Loan		
Amount available in Debt Service Funds	0	996,406
Amount to be provided	0	877,667
Accrued Compensated Absences:		
Amount to be provided	3,504,723	3,134,556
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$14,724,723</u>	<u>\$18,564,426</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2016:	11,220,000	12,570,000
Lemone Note	0	985,797
MTFC Loan	0	1,874,073
Accrued compensated absences	3,504,723	3,134,556
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$14,724,723</u>	<u>\$18,564,426</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, 2021 AND 2020

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2021	2020	2021	2020	2021	2020
BALANCE, BEGINNING OF PERIOD	\$1,506,318	\$2,721,049	\$14,780,850	\$18,335,744	\$16,287,168	\$21,056,793
Additions:						
Increase in accrued compensated absences	0	0	0	0	0	0
Lemone Trust	0	0	0	0	0	0
MTFC Loan	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0
Deductions:						
Maturities:						
Lemone Trust	0	0	212,445	750,985	212,445	750,985
Special Obligation Bonds2016	0	0	1,350,000	1,295,000	1,350,000	1,295,000
MTFC Loan	0	0	0	446,382	0	446,382
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	1,562,445	2,492,367	1,562,445	2,492,367
Increase (decrease) in fund balance of Debt Service Funds	(987,889)	(775,259)	987,889	775,259	0	0
BALANCE, END OF PERIOD	\$518,429	\$1,945,790	\$14,206,294	\$16,618,636	\$14,724,723	\$18,564,426

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CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2021

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2021
POOLED CASH:						
U. S. Government and Agency Securities:						
FGJ15115 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	136,908	1,394
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	24,329	167
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	31,289	415
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,089,765
FHLMC PL G12334 - 3128M1PT0	various	109,369,361	09/01/21	5.000%	136,932	8,813
FHLMC CTF5 J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	-	1,891
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	2,026,680
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	14,157	116
GNR 2010-160 - 38377RLG8	11/03/17	5,826,000	01/20/22	4.500%	653,633	528,170
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	100,784	1,795
FNMA PL 995529 - 31416B4N5	various	52,857,005	11/01/22	5.500%	368,732	213,562
FNMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	395,063	408,413
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	89,275	25,102
FHLMC C90787 GOLD - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	-	28,521
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	46,978	25,519
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	233,229	80,391
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	121,799	29,854
FHLMC PL J09639 - 3128PMV80	various	245,000,000	04/01/24	4.000%	2,093,909	1,760,559
FNMA PL 930852 - 31412PEZ0	03/16/17	21,337,000	04/01/24	4.500%	443,813	365,778
GNMA PL 004404M - 36202E3M9	06/19/17	1,000,000	04/20/24	4.000%	33,705	28,332
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	-	25,171
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	172,907	60,056
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	206,723	58,119
FHR 3559 BL - 31398EZ56	03/20/18	11,111,111	08/15/24	5.000%	1,142,246	1,002,927
FNMA PL 931875 - 31412QJU4	06/19/17	30,000,000	09/01/24	4.500%	1,555,522	1,329,852
FHLMC CTF5 J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	91,803	33,483
FHLMC PL G16325 - 3128MFHA9	11/08/17	1,392,115	12/01/24	5.500%	244,869	169,264
FHLMC PL G15718 - 3128MESF9	05/03/19	26,500,000	12/01/24	5.500%	1,582,711	1,410,154
FHR 3612 JB - 31398LKQ0	01/11/19	4,000,000	12/15/24	4.500%	1,351,454	1,321,514
GNMA PL 728923X - 3620AFYU5	06/19/17	4,480,800	12/15/24	4.000%	206,211	179,454
GNMA PL 711060X - 36297F5V0	06/19/17	5,100,000	01/15/25	4.000%	259,369	230,114
FNMA PL AL9580 - 3138ERUE8	12/19/17	11,265,000	03/01/25	4.000%	2,526,698	2,364,991
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	211,830	93,433
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	237,212	107,981
GNMA PL 784163X - 3622A2TU6	01/23/17	6,000,000	04/15/25	4.000%	1,405,357	1,201,285
FHR 2970 - 31395TVS0	12/26/18	5,000,000	05/15/25	5.500%	459,264	438,611
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	929,085	878,064
FNMA PL AL7636 - 3138EQPW6	03/16/17	2,300,000	09/01/25	5.500%	215,749	134,414
GNMA PL 783100X - 36241LNR3	05/16/17	4,000,000	09/15/25	4.500%	208,347	177,692
GNR 2010-111 WG - 38377JP72	06/06/18	43,798,263	09/20/25	4.000%	2,132,852	2,103,166
FNMA PL AL6469 - 3138EPFK5	03/29/19	42,537,703	11/01/25	5.500%	1,960,248	1,753,040
FNMA AE0879 - 31419A6R3	04/19/17	46,000,000	11/01/25	4.000%	1,375,244	1,187,910
FNMA 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	278,572	148,321
FNMA 890265 - 31410LCA8	04/19/17	37,195,782	11/01/25	4.500%	2,228,897	1,889,821
GNMA PL 004943M - 36202FP42	06/19/17	4,700,000	02/20/26	4.000%	273,459	246,517
FHR 3827 - 3137A7YC8	11/16/17	16,800,000	03/15/26	3.500%	367,558	344,362
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	248,673	245,670
FNR 2011-20 - 31397Q874	10/20/17	1,565,374	03/25/26	3.500%	397,288	364,341
GNMA PL 005013M - 36202FSA5	06/19/17	3,000,000	04/20/26	4.000%	189,698	170,279
FHLMC PL J15482 - 3128PVCT5	03/16/17	6,000,000	05/01/26	4.000%	376,030	337,391
GNMA PL 738281X - 3620ASFV4	08/24/17	8,013,000	05/15/26	4.000%	610,083	549,054
GNMA PL 763534X - 36176EBB6	09/18/17	18,400,000	05/15/26	3.500%	1,288,807	1,204,734
FHLMC PL G14159 - 3128MCZY4	06/19/17	3,065,000	06/01/26	4.000%	184,593	168,589
FHR 4395 - 3137BEWG5	01/16/18	13,000,000	07/15/26	4.500%	1,866,311	1,705,319
GNMA PL 005107M - 36202FU87	various	32,197,400	07/20/26	4.000%	1,957,286	1,915,122
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	373,357	304,217
FHLMC PL G16744 - 3128MFWDD6	02/19/19	4,835,000	09/01/26	4.500%	2,082,399	2,048,060
FNMA PL AJ1758 - 3138ASSU2	03/16/17	18,955,000	09/01/26	3.500%	1,519,987	1,416,143
FHR 1883 L - 3133T7WD7	05/10/02	2,000,000	09/15/26	7.000%	92,052	19,834
FHLMC PL J16939 - 3128PWV88	12/24/18	12,850,000	10/01/26	4.000%	1,275,338	1,285,808
FNMA AL2661 - 3138EJ5X2	04/19/17	7,089,000	10/01/26	4.000%	735,423	653,944
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	95,566	51,487
FNMA PL AL1953 - 3138EJE38	03/16/17	12,805,575	01/01/27	4.500%	738,677	614,391
FNMA PL A9746 - 3138ERZL7	02/16/17	5,000,000	01/01/27	4.500%	1,393,689	1,125,748
FNMA PL AL9971 - 3138ESCH9	03/16/17	5,000,000	01/01/27	4.500%	1,420,479	1,181,897
FHLMC PL J31961 - 31307NFA7	03/16/17	9,189,618	03/01/27	3.500%	2,188,333	2,047,857
FNR 2007-13 - 31396PK67	12/24/18	5,000,000	03/25/27	5.500%	1,299,558	1,240,696
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,200,000	04/25/27	1.750%	319,602	289,341
FNR 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	158,112	56,985
FNMA PL MA3061 - 31418CMK7	various	8,948,803	07/01/27	3.000%	3,289,512	3,323,821
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	413,808	384,035
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	423,175	412,363
FHLMC CTF5 D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	29,619	50,185
FNMA GTD MTG 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	2,400	39,917
FHLMC C91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	117,685	52,299
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	499,117	447,489
FHLMC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	16,115	29,856
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	140,015	173,208
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	33,889	1,435
FNMA PL 89074 - 31410LRZ7	06/06/18	1,175,000	09/01/28	3.000%	315,567	332,182
FNMA PL AL4189 - 3138ELUP6	02/16/17	7,900,000	10/01/28	3.500%	2,101,595	2,018,730
FNMA PL BM4389 - 3140J82X0	08/27/18	5,000,000	12/01/28	4.500%	2,069,472	2,024,746
FHLMC PL G16274 - 3128MFFP8	09/18/17	4,983,614	01/01/29	4.000%	1,754,048	1,592,110
GNMA PL 783878X - 3622A2JX1	05/16/17	1,500,000	04/15/29	4.000%	235,396	208,457
FNMA PL AL9742 - 3138ERZG8	03/16/17	4,000,000	07/01/29	4.000%	1,099,154	959,111
FHLMC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	258,103	145,183
FHLMC G16108 - 3128MFAH1	04/19/17	6,000,000	08/01/30	4.000%	1,970,969	1,757,998
FNR 2013-128 A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	375,179	283,665
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	401,127	288,763
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	367,777	301,324
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	258,919	204,443
FNMA PL BM1231 - 3140J5LM9	10/06/17	5,000,000	11/01/31	3.500%	1,819,355	1,737,772

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2021

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2021
FNMA PL BM4993 - 3140JRP8	01/17/19	5,000,000	03/01/32	3.500%	2,505,602	2,608,001
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	257,467	204,365
FHLMC PL G16544 - 3128MFP51	08/17/18	4,653,136	05/01/32	4.000%	1,785,339	1,771,169
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	228,144	163,553
FNMA PL MB3808 - 3140J8GS6	04/27/18	4,000,000	08/01/32	4.000%	1,559,555	1,547,951
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	894,984	811,378
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	540,864	529,854
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	54,962	7,321
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	187,098	156,688
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	27,283	39,916
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	19,225	13,384
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	260,319	160,590
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	206,336	106,940
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	40,239	73,862
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	285,479	130,969
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	31,523	35,742
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	22,885	21,860
FHR 2881 AE - 31395JSC6	03/24/09	5,080,000	08/15/34	5.000%	129,021	34,979
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	32,204	35,076
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	105,756	95,119
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	10,363	32,687
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	252,016	90,454
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	228,523	198,212
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	101,307	55,488
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	87,098	7,460
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	217,013	67,087
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	109,427	35,390
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	283,003	141,376
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	-	32,850
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	167,237	85,852
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	94,497	49,406
GNR 2009-100 PM - 38376JZW7	01/15/19	6,250,000	03/20/39	5.000%	483,097	396,462
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	190,726	164,728
FHR 4479 HA - 3137BJV75	01/16/20	14,900,000	05/15/39	3.750%	2,840,920	2,774,427
FHR 3796 LA - 3137A5ZA5	07/10/12	2,200,000	06/15/39	2.000%	95,362	66,317
GNR 2017-104 - 38380FD45	11/01/17	7,088,489	06/20/39	3.000%	649,563	546,784
GNMA 4461M - 36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	103,064	13,828
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	107,355	51,208
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	126,780	40,453
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	219,005	72,050
GNMA 2012-27 CL A - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	778,310	762,162
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	168,051	118,532
GNR 2010-30 BP - 38376KZC0	04/23/14	5,645,000	07/20/39	3.500%	266,618	142,084
FHR 3753 PG - 3137A3ME6	07/18/13	4,000,000	09/15/39	2.500%	162,708	216,959
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	48,975	47,383
GNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	445,170	359,470
FHR 3795 EB - 3137A5MK7	11/26/14	3,500,000	10/15/39	2.500%	312,569	286,164
GNR 10-117 GD - 38377JZ48	08/06/13	2,429,000	10/20/39	3.000%	98,972	79,151
FHR 3725 PD - 3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	382,116	361,109
FNR 2010- 57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	208,579	105,555
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	76,199	25,057
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	144,566	133,647
GNR 12-94 GA - 38375GOW4	07/26/13	2,350,000	05/20/40	2.500%	208,726	236,444
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	218,389	145,762
FNR 2010-87 PJ - 31398TJZ3	05/24/11	2,000,000	06/25/40	3.500%	77,444	49,807
FNR 2014-19 HA - 3136AJP65	04/21/14	2,000,000	06/25/40	2.000%	140,655	131,071
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	280,965	228,598
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	247,496	232,102
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	148,217	133,390
GNR 2010-134 YA - 38377LT57	various	9,200,000	10/20/40	2.500%	784,774	776,294
FNR 2010-133 GB - 31398NTB4	07/06/11	2,635,000	10/25/40	2.500%	275,304	358,725
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	104,090	33,515
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	406,386	383,538
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	228,818	191,924
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	94,005	1,140
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	448,850	430,476
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	391,844	351,922
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	135,136	67,650
FHR 4019 JD - 3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	309,580	292,903
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	37,300	9,820
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	456,608	428,636
FHR 4000 PJ - 3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	632,922	589,966
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	251,349	116,127
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	623,535	633,500
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	421,350	406,798
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	551,919	533,947
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	560,471	521,655
FHR 4314 LE - 3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	242,054	224,151
FHR 4314 PE - 3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	303,460	286,974
FNR 2014-68 GM - 3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	590,949	556,542
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	790,306	740,998
FNR 2020-39 MA - 3136BAAD6	03/09/21	4,984,270	12/25/43	2.000%	3,970,358	3,954,472
FHR 4474 JA - 3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	719,224	676,415
FNR 2018-44 PA - 3136B13P7	11/06/19	16,400,000	06/25/44	3.500%	3,434,702	3,258,765
Total U. S. Government and Agency Securities					106,317,597	95,373,308
Municipal Securities						
NEW YORK ST DORM AUTH RE - 649907XW7	10/26/17	1,185,000	12/01/23	3.740%	1,283,340	1,280,784
Total Municipal Securities					\$ 1,283,340	\$ 1,280,784

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2021

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2021
Miscellaneous Securities						
UBS Select Treasury	various	295,551,184	-	-	295,551,184	295,551,184
Total Miscellaneous Securities					\$ 295,551,184	\$ 295,551,184
Total Pooled Cash Marketable Securities					\$ 403,152,121	\$ 392,205,276
Self Insurance Securities						
US TSY Note - none held as of 3/31/2021		0		0.000%	0	0
Total Self Insurance Securities					\$ 0	\$ 0
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
AmFds Euro Pacific	various	6,417	—	—	\$ 190,056	\$ 432,021
BlkRkEq Divd Inv	various	33,991	—	—	285,085	765,138
FidAdv New Insights A	various	26,689	—	—	281,393	977,344
Gdmnscs Strat Inc A	various	12,523	—	—	108,729	117,714
JPM EmrgMrk Eq A	various	4,679	—	—	95,028	195,130
JPM SmCap Eq A	various	5,023	—	—	95,028	314,563
Loomis Bd Admn	various	20,198	—	—	190,057	266,208
LrdAbtGr Oppr A	various	11,874	—	—	95,028	340,551
Okmrk Intl II	various	14,320	—	—	190,056	410,718
Pgim Ttl Rtn Bd A	various	35,908	—	—	411,126	516,005
Total Mutual Funds					\$ 1,941,586	\$ 4,335,392
Total Post Employment Health Fund					\$ 1,941,586	\$ 4,335,392
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Fifth Third Bank NTS - 31677QBG3	12/09/19	200,000	06/14/21	2.250%	201,046	200,446
SMBC Aviation - 78448TAA0	07/17/17	55,000	07/15/21	2.650%	54,579	55,188
Teva Pharmaceutical - 88167AAC5	02/15/19	3,000	07/21/21	2.200%	2,850	2,996
Navient Corp - 63938CAD0	various	120,000	07/26/21	6.625%	125,443	122,250
Associated BK Green Bay - 04550KAA9	08/15/18	70,000	08/06/21	3.500%	69,966	70,606
Sprint Spectrum/Spec 1 - 85208NAA8	10/27/16	175,000	09/20/21	3.360%	23,906	22,039
Nordstrom Inc - 655664AP5	03/11/21	10,000	10/15/21	4.000%	10,100	10,061
DAE Funding LLC - 23371DAD6	various	19,000	11/15/21	5.250%	19,387	19,333
Safeway Inc - 786514BU2	various	17,000	12/01/21	4.750%	17,340	17,236
Starwood Ppty Tr Inc - 85571BAG0	various	130,000	12/15/21	5.000%	134,605	131,788
Ford Motor Credit Co - 345397ZM8	12/19/19	25,000	01/07/22	5.596%	26,322	25,688
Lennar Corp - 526057BY9	various	65,000	01/15/22	4.125%	66,859	66,008
ICAHN Enterprises - 451102BJ5	various	45,000	02/01/22	6.250%	46,059	44,955
Wyndham Worldwide Corp - 98310WAJ7	various	65,000	03/01/22	4.250%	66,039	65,691
Ball Corp - 058498AR7	various	110,000	03/15/22	5.000%	113,487	113,713
Delta Air Lines Inc - 247361ZJ0	various	105,000	03/15/22	3.625%	100,213	106,358
DCP Midstream Op - 23311VAB3	various	115,000	04/01/22	4.950%	118,631	117,588
MUFG Union Bk - 90520EAH4	12/09/19	250,000	04/01/22	3.150%	256,278	256,402
SLM Corp - 78442PGC4	various	50,000	04/05/22	5.125%	50,488	51,125
T-Mobile USA Inc - 87264AAR6	various	125,000	04/15/22	4.000%	125,343	127,190
Manuf & Traders Trust Co - 55279HAL4	12/09/19	250,000	05/18/22	2.500%	253,485	255,645
Hyundai Cptl Amer - 44891ABA4	07/11/19	100,000	06/20/22	3.000%	100,089	102,662
Western Gas Partners - 958254AB0	various	60,000	07/01/22	4.000%	58,373	61,502
ADT Corp - 00101JAF3	various	70,000	07/15/22	3.500%	72,088	71,050
Huntington Natl Bk - 44644AAB3	12/09/19	250,000	08/07/22	2.500%	252,970	256,735
CIT Group Inc - 125581GQ5	various	125,000	08/15/22	5.000%	126,818	131,563
Intl Lease Fin Corp - 459745GN9	08/09/16	15,000	08/15/22	5.875%	17,063	16,040
Occidental Petroleum Cor - 674599CQ6	08/28/20	5,000	08/15/22	1.730%	4,700	4,947
Williams Partners LP - 96950FAJ3	05/15/19	95,000	08/15/22	3.350%	95,787	97,746
DTE Energy Co - 233331BH9	10/13/20	35,000	11/01/22	0.550%	34,982	35,017
Synovus Financial Corp - 87161CAL9	various	55,000	11/01/22	3.125%	53,296	56,849
Lennar Corp - 526057BN3	various	65,000	11/15/22	5.375%	68,481	68,169
Royal Caribbean Cruises - 780153AU6	various	10,000	11/15/22	5.250%	9,748	10,300
CVS Caremark Corp - 126650BZ2	03/19/21	215,000	12/01/22	2.750%	222,076	222,041
Genl Motors Finl - 37045XCFF1	02/13/18	25,000	01/05/23	3.250%	24,586	26,041
Bank of Amer Corp - 06051GEU9	various	260,000	01/11/23	3.300%	272,073	273,138
Crown Amer Cap Corp - 228189AB2	08/17/18	120,000	01/15/23	4.500%	121,277	126,226
Quebecor Media Inc - 74819RAP1	various	130,000	01/15/23	5.750%	140,644	138,580
Statoil ASA - 85771PAG7	12/09/19	150,000	01/17/23	2.450%	152,327	155,592
JPMorgan Chase & Co - 46625HJH4	various	125,000	01/25/23	3.200%	130,295	131,296
Bk of NY Mellon Corp - 06406RAE7	various	140,000	01/29/23	2.950%	145,288	146,364
Nextera Energy Cptl - 65339KBU3	various	225,000	03/01/23	0.650%	225,055	225,770
Wyndham Worldwide - 98310WAL2	01/12/21	55,000	03/01/23	3.900%	56,609	56,708
DCP Midstream Op - 23311VAD9	09/14/20	25,000	03/15/23	3.875%	25,562	26,085
Energy Transfer - 29278NAL7	03/15/23	10,000	03/15/23	4.250%	10,460	10,553
Enterprise Products Oper - 29379VAZ6	various	210,000	03/15/23	3.350%	222,411	220,135
Freeport-McMoran Copper - 35671DAZ8	03/31/20	125,000	03/15/23	3.875%	119,362	130,166
PolyOne Corp - 73179PAK2	various	105,000	03/15/23	5.250%	106,650	113,086
Springleaf Finance Corp - 85172FAL3	various	65,000	03/15/23	5.625%	66,462	68,819
BB&T Corp - 05531FBJ1	various	135,000	03/16/23	2.200%	137,681	139,494
Banco Santander SA - 05964HAG0	02/26/19	95,000	04/12/23	3.848%	97,844	100,834
Valero Energy Corp - 91913YAX8	04/16/20	15,000	04/15/23	2.700%	14,983	15,576
Ford Motor Co - 345370CV0	04/22/20	5,000	04/21/23	8.500%	5,000	5,575
HCA Inc - 404121AG0	various	115,000	05/01/23	5.875%	123,391	125,215
EMC Corp - 268648AN2	11/29/19	85,000	06/01/23	3.370%	86,399	87,583
Seagate HDD Cayman - 81180WAH4	12/10/19	120,000	06/01/23	4.750%	128,140	127,656
Goldman Sachs Group Inc - 38141GWJ9	various	230,000	06/05/23	2.908%	238,260	236,164
ADT Corp - 00101JAH9	various	65,000	06/15/23	4.125%	68,462	67,519

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Caterpillar Finl Service - 14913R2D8	various	135,000	07/07/23	0.650%	135,387	135,663
Berry Plastics - 085790AY9	various	7,000	07/15/23	5.125%	7,228	7,079
EQT Midstream Ptnrs LP - 26885BAD2	various	43,000	07/15/23	4.750%	43,240	44,612
BGC Partners Inc - 05541TAK7	various	125,000	07/24/23	5.375%	124,712	135,844
Ford Motor Crdt Co - 345397WK5	various	55,000	08/06/23	4.375%	56,739	57,568
Reliance Stand Life II - 75951AAJ7	09/19/18	40,000	09/19/23	3.850%	39,978	42,979
American Medical College - 04609QAD1	01/29/20	65,000	10/01/23	2.027%	65,000	65,636
United Mexican States - 91086QBC15	01/14/15	66,000	10/02/23	4.000%	69,201	71,017
GLP Cap LP - 361841AF6	03/30/20	40,000	11/01/23	5.375%	40,088	43,672
Regency Energy Partners - 75886AAJ7	various	120,000	11/01/23	4.500%	130,115	129,164
Starwood Pty Tr Inc - 85571BAS4	various	15,000	11/01/23	5.500%	15,007	15,675
Baycare Health Sys Inc - 072722AD3	04/16/20	60,000	11/15/23	2.695%	60,000	62,229
Targa Res Partners LP - 87612BAP7	various	13,000	11/15/23	4.250%	12,250	13,052
Macquarie Group Ltd - 55608JAH1	11/28/17	25,000	11/28/23	3.189%	25,000	26,022
Sempra Energy - 816851AU3	02/21/19	50,000	12/01/23	4.050%	50,368	53,778
Marathon Petroleum - 56585ABA9	10/13/17	90,000	12/15/23	4.750%	97,422	98,844
Bank of Amer Corp - 06051GGV5	12/20/17	76,000	12/20/23	3.004%	84,606	79,041
PNC Finl Services - 693475AV7	various	250,000	01/23/24	3.500%	271,017	269,575
7-Eleven Inc - 817826AB6	02/10/21	35,000	02/10/24	0.800%	34,971	34,855
NXP BV/NXP Funding LLC - 62947QAZ1	12/06/18	55,000	03/01/24	4.875%	56,908	61,126
John Deere Cptl Corp - 24422EUX5	01/11/21	200,000	03/07/24	2.600%	213,886	211,806
One Gas Inc - 68235PAL2	03/12/21	35,000	03/11/24	1.100%	34,942	34,987
Springleaf Finance Corp - 85172FAP4	various	40,000	03/15/24	6.125%	40,095	43,200
AT&T Inc - 00206RMJ8	03/23/21	200,000	03/25/24	0.900%	199,810	200,158
AMC Networks Inc - 00164VAD5	various	41,000	04/01/24	5.000%	42,346	41,512
HP Enterprise Co - 42824CBJ7	various	55,000	04/01/24	1.450%	55,231	55,906
Kennedy-Wilson Inc - 489399AG0	01/21/20	125,000	04/01/24	5.875%	128,184	126,224
Midwest Connectr 144A - 59833CAA0	03/15/19	90,000	04/01/24	3.900%	90,638	92,891
QVC Inc - 747262AS2	various	120,000	04/01/24	4.850%	123,960	128,765
Wyndham Worldwide Corp - 98310WAP3	01/22/21	20,000	04/01/24	4.150%	21,600	21,650
Morgan Stanley NTS - 61744YAQ1	various	300,000	04/24/24	3.737%	321,359	318,918
Cantor Fitzgerald - 138616AE7	04/29/19	40,000	05/01/24	4.875%	40,658	44,252
El Paso Pipeline Part - 28370TAG4	07/02/19	65,000	05/01/24	4.300%	69,127	71,362
JPMorgan Chase & Co - 46625HJX9	various	130,000	05/13/24	3.625%	140,458	141,690
Amerigas Partner - 030981AH7	various	130,000	05/20/24	5.625%	141,831	144,365
Wells Fargo & Co - 95000U2R3	various	260,000	06/02/24	1.654%	266,061	265,590
Wesco Distr Inc - 95081QAM6	various	135,000	06/15/24	5.375%	134,795	137,531
Tenet Healthcare Corp - 88033GCS7	various	130,000	07/15/24	4.625%	133,561	132,177
JP Morgan Chase - 46647PAU0	07/23/18	80,000	07/23/24	3.797%	79,969	85,622
Murphy Oil Corp - 626717AH5	02/02/17	5,000	08/15/24	6.875%	5,375	5,113
Paccar Finl Corp - 69371RQ25	01/15/21	200,000	08/15/24	2.150%	211,844	209,686
Crown Castle Intl - 22822VAG6	08/01/17	95,000	09/01/24	3.200%	95,293	101,949
Arrow Electronics Inc - 042735BG4	09/08/17	55,000	09/08/24	3.250%	54,643	58,868
Amern Corp - 023608AH5	03/19/21	115,000	09/15/24	2.500%	121,138	120,871
Antero Midstream Part/Fi - 03690AAC0	11/17/20	5,000	09/15/24	5.375%	4,688	5,056
Georgia Power Co - 373334KK6	09/10/19	20,000	09/15/24	2.200%	19,984	20,864
ICAHN Enterprises - 451102BW6	various	105,000	09/15/24	4.750%	110,254	109,036
Alcoa Inc - 013817AW1	various	65,000	10/01/24	5.125%	69,415	71,493
CommonSpirit Health - 20268JAA1	07/07/20	115,000	10/01/24	2.760%	118,268	121,837
Istar Financial Inc - 45031UCF6	various	135,000	10/01/24	4.750%	135,695	140,455
Citigroup Inc - 172967MT5	03/19/21	310,000	10/30/24	0.776%	309,433	309,774
Ford Motor Credit Co - 345397ZX4	various	60,000	11/01/24	4.063%	61,190	62,769
Dish DBS Corp - 25470XAW5	various	20,000	11/15/24	5.875%	20,750	20,931
Abbvie Inc - 00287YBZ1	11/21/19	30,000	11/21/24	2.600%	29,973	31,675
Alibaba Group - 01609WAQ5	08/22/17	60,000	11/28/24	3.600%	62,583	65,134
Barclays PLC - 06738EBQ7	12/10/20	70,000	12/10/24	1.007%	70,104	70,025
Seagate HDD Cayman - 81180WAL5	08/24/20	15,000	01/01/25	4.750%	16,313	16,270
Anthem Inc - 036752AJ2	05/05/20	15,000	01/15/25	2.375%	15,420	15,672
Spirit Aerosystems Inc - 85205TAM2	09/30/20	15,000	01/15/25	5.500%	15,000	15,863
Canadian Imperial Bank - 13607GLZ5	01/28/20	55,000	01/28/25	2.250%	54,995	57,016
Western Midstream NTS - 958667AB3	various	75,000	02/01/25	3.100%	68,729	77,625
Hill-Rom Hldgs Inc - 431475AB8	03/08/21	12,000	02/15/25	5.000%	12,344	12,324
Uniti Grp/Uniti Hld/Csl - 91327AAA0	01/26/21	10,000	02/15/25	7.875%	10,763	10,820
TC Pipelines - 87233QAB4	05/24/17	50,000	03/13/25	4.375%	52,275	55,347
Albertsons Cos LLC - 013093AD1	various	40,000	03/15/25	5.750%	41,300	41,308
Avis Budget Nts - 053773BA4	03/11/21	15,000	03/15/25	5.250%	15,267	15,225
Royal Bank Scotland - 780097BK6	08/14/20	60,000	03/22/25	4.269%	66,010	65,482
Amer Axle & Manf Inc - 02406PAR1	12/02/20	20,000	04/01/25	6.250%	20,775	20,600
Burlington Coat Factory - 121579AH9	04/16/20	10,000	04/15/25	6.250%	10,000	10,600
T-Mobile US Inc - 87264ABA2	04/09/20	45,000	04/15/25	3.500%	44,990	48,573
National SECs Clearing - 637639AB1	04/23/20	15,000	04/23/25	1.500%	14,970	15,148
Alexandria Real Estate - 015271AL3	various	85,000	04/30/25	3.450%	84,346	92,116
Boeing Co - 097023CT0	05/04/20	35,000	05/01/25	4.875%	35,000	38,957
Howmet Aerospace Inc - 443201AA6	various	50,000	05/01/25	6.875%	56,750	57,937
Level 3 Fing Inc - 527298BH5	various	125,000	05/01/25	5.375%	128,502	127,625
Levi Strauss & Co - 52736RBG6	10/16/18	2,000	05/01/25	5.000%	1,990	2,039
Marathon Petroleum - 56585ABH4	04/27/20	5,000	05/01/25	4.700%	4,990	5,634
US Bancorp - 91159HHZ6	various	175,000	05/12/25	1.450%	176,980	177,328
Clarios Global LP - 18060TAA3	05/20/20	10,000	05/15/25	6.750%	10,000	10,697
Delek Log Part/Finance - 24665FAB8	11/02/20	5,000	05/15/25	6.750%	4,488	5,000
First Horizon Natl Corp - 320517AD7	05/26/20	60,000	05/26/25	4.000%	59,771	65,824
Goodyear Tire & Rubber - 382550BH3	05/18/20	10,000	05/31/25	9.500%	10,000	11,213
GLP Cap LP - 361841AJ8	various	75,000	06/01/25	5.250%	81,915	84,081
Colt Merger Sub Inc - 12770RAA1	07/06/20	20,000	07/01/25	5.750%	20,125	21,106
Amer Airlines Inc - 023771S58	06/30/20	8,000	07/15/25	11.750%	7,920	9,890
Aviation Cptl Group - 05369AAD3	08/01/18	85,000	08/01/25	4.125%	83,881	90,560
Bayer US Fin - 07274NAY9	06/08/16	65,000	08/15/25	5.500%	75,167	73,517
Glencore Fndg LLC - 378272AX6	09/01/20	5,000	09/01/25	1.625%	4,975	4,996
Penske Auto Group Inc - 70959WAJ2	various	135,000	09/01/25	3.500%	138,092	138,179
Minnesota Mutual Life - 604074AA2	06/05/20	30,000	09/15/25	8.250%	38,610	36,466
Fortress Transn & In - 34960PAB7	12/23/20	10,000	10/01/25	6.500%	10,325	10,450
General Motors Co - 37045VAV2	05/12/20	20,000	10/01/25	6.125%	19,980	23,509
Comcast Corp - 20030NCS8	10/05/18	20,000	10/15/25	3.950%	19,975	22,309
SLM Corp - 78442PGD2	various	65,000	10/29/25	4.200%	67,059	68,251

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2021

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2021
Baylor Scott & White - 072863AG8	01/21/21	80,000	11/15/25	0.827%	80,000	78,431
Broadcom LTD - 11135FBB6	05/08/20	15,000	11/15/25	3.150%	14,980	15,981
DowDupont Inc - 26078JAC4	11/28/18	50,000	11/15/25	4.493%	50,000	56,486
Toronto-Dominion Bank - 89114QCP1	various	155,000	01/06/26	0.750%	153,901	151,295
Berry Global Inc - 08576PAB7	12/22/20	40,000	01/15/26	1.570%	40,220	39,382
Hawaiian Airlines - 419838AA5	01/15/15	35,000	01/15/26	3.900%	22,346	21,806
Life Time Inc - 53190FAA3	01/22/21	10,000	01/15/26	5.750%	10,125	10,288
Mercer Intl Inc - 588056AW1	various	85,000	01/15/26	5.500%	87,595	87,125
Boeing Co - 097023DG7	various	50,000	02/04/26	2.196%	50,026	49,824
Wells Fargo & Co - 95000U2K8	02/11/20	30,000	02/11/26	2.164%	30,155	30,923
CFX Escrow Corp - 15723RAC8	06/04/19	10,000	02/15/26	6.375%	10,475	10,637
Istar Financial Inc - 45031UCJ8	various	12,000	02/15/26	5.500%	11,851	12,210
Sunoco LP - 86765LAL1	various	135,000	02/15/26	5.500%	139,182	138,684
Western Digital Corp - 958102AM7	various	125,000	02/15/26	4.750%	136,068	137,806
Avolon Holdings Fndg LTD - 05401AAM3	01/21/21	35,000	02/21/26	2.125%	34,580	33,464
Carnival Corp - 143658BL5	various	9,000	03/01/26	7.625%	9,155	9,669
Prudential Finl Inc - 74432QCH6	03/10/20	5,000	03/10/26	1.500%	4,979	5,042
Verizon Comm Inc - 92343VGG3	03/22/21	295,000	03/20/26	1.450%	294,543	295,056
Hudbay Minerals Inc - 443628AJ1	03/08/21	10,000	04/01/26	4.500%	10,225	10,393
Aaron's Skyway Inc - 00253XAA9	03/25/21	15,000	04/20/26	5.500%	15,000	15,637
Morgan Stanley NTS - 6174468Q5	04/28/20	20,000	04/28/26	2.180%	20,000	20,657
Wells Fargo & Co - 95000U2N2	04/30/20	20,000	04/30/26	2.188%	20,000	20,634
Avolon Holdings Fnd - 05401AAG6	04/16/19	45,000	05/01/26	4.375%	44,751	47,022
Philip Morris Intl Inc - 718172CR8	11/02/20	40,000	05/01/26	0.875%	39,852	38,824
Calpine Corp - 131347CK0	02/19/21	10,000	06/01/26	5.250%	10,338	10,298
Centene Corp NTS - 15137TAA8	09/24/20	10,000	06/01/26	5.375%	10,500	10,457
Aircastle Ltd - 00928QAS0	06/13/19	35,000	06/15/26	4.250%	34,830	37,040
Owl Rock Capital Corp - 69121KAE4	12/08/20	30,000	07/15/26	3.400%	29,654	30,373
Radiate HoldCo LLC - 75026JAC4	09/25/20	10,000	09/15/26	4.500%	10,000	10,112
United Rentals NA - 911365BE3	05/26/21	45,000	09/15/26	5.875%	47,128	47,117
Cheniere Energy Partners - 16411QAD3	10/30/20	10,000	10/01/26	5.625%	10,300	10,457
Dell Intl LLC - 24703DAZ4	03/20/19	25,000	10/01/26	4.900%	24,936	28,349
Paypal Holdings Inc - 70450YAD5	09/26/19	20,000	10/01/26	2.650%	20,093	21,153
Ford Motor Co - 345370CR9	10/30/20	16,000	12/08/26	4.346%	16,400	16,860
Macquarie Group LTD - 55608JAR9	various	15,000	01/12/27	1.340%	15,041	14,712
Broadcom Corp - 11134LAH2	01/19/17	45,000	01/15/27	3.875%	45,234	48,880
Mednax Inc - 58502BAC0	various	10,000	01/15/27	6.250%	10,306	10,693
Penn Natl Gaming Inc - 707569AS8	10/28/20	10,000	01/15/27	5.625%	10,299	10,375
Goldman Sachs Group Inc - 38141GWB6	various	56,000	01/26/27	3.850%	56,041	61,473
Level 3 Financing Inc - 527298BP7	11/29/19	45,000	03/01/27	3.400%	44,901	47,623
Petroleos Mexicanos - 71654QCG5	various	115,000	03/13/27	6.500%	121,890	120,175
Enable Midstream - 292480AK6	various	90,000	03/15/27	4.400%	91,224	97,233
Physicians Realty LP - 71951QAA0	various	57,000	03/15/27	4.300%	59,174	62,700
Pepsico Inc - 713448ER5	03/19/20	15,000	03/19/27	2.625%	14,923	15,946
BAT Capital Corp - 05526DBP9	04/02/20	10,000	04/02/27	4.700%	10,000	11,251
Morgan Stanley - 61761JZN2	various	50,000	04/23/27	3.950%	50,822	55,294
Georgia-Pacific LLC - 37331NAL5	04/30/20	25,000	04/30/27	2.100%	25,013	25,404
Chevron Corp - 166764BX7	05/11/20	15,000	05/11/27	1.995%	15,000	15,328
Owens-Brockway - 69073TAT0	05/13/20	10,000	05/13/27	6.625%	10,125	10,871
IBM Corp - 459200KH3	05/07/20	15,000	05/15/27	1.700%	14,972	14,990
VMWare Inc - 928563AE5	various	55,000	05/15/27	4.650%	59,945	62,312
Grace W R & Co Conn - 383909AG3	06/26/20	5,000	06/15/27	4.875%	5,000	5,176
Mileage Plus Hldgs LLC - 599191AA1	various	80,000	06/20/27	6.500%	86,406	87,600
Upjohn Inc - 91533BAC4	06/22/20	5,000	06/22/27	2.300%	4,998	5,028
Boardwalk Pipelines - 096630AF5	01/12/17	75,000	07/15/27	4.450%	75,181	82,940
Commercial Metals Co - 201723AL7	02/01/21	15,000	07/15/27	5.375%	15,975	15,750
DCP Midstream Oper - 23311VAJ6	06/24/20	5,000	07/15/27	5.625%	5,006	5,428
Nexstar Escrow Inc - 65343HAA9	11/22/19	5,000	07/15/27	5.625%	5,244	5,256
Taylor Morrison Hom - 87724RAG7	07/09/19	5,000	07/15/27	6.625%	5,000	5,381
Royalty Pharma PLC - 78081BAC7	03/17/21	25,000	09/02/27	1.750%	24,444	24,263
DR Horton Inc - 23331ABP3	09/30/20	35,000	10/15/27	1.400%	34,900	33,957
Methanex Corp NTS - 59151KAM0	09/28/20	5,000	10/15/27	5.125%	4,925	5,112
Transdigm Inc - 893647BL0	01/20/21	20,000	11/15/27	5.500%	20,850	20,675
Go Daddy Opco/Finco - 38016LAA3	02/24/21	10,000	12/01/27	5.250%	10,545	10,450
JP Morgan Chase - 46625HRX0	various	85,000	12/01/27	3.625%	86,069	92,421
Univar Solutions USA Inc - 91337CAA4	11/22/19	10,000	12/01/27	5.125%	10,000	10,406
NRG Energy Inc - 629377CP5	12/02/20	35,000	12/02/27	2.450%	34,951	34,702
Arrow Electronics Inc - 042735BF6	06/12/17	60,000	01/12/28	3.875%	60,295	65,077
Genesis Energy LP - 37185LAL6	01/16/20	6,000	02/01/28	7.750%	6,000	6,002
Holly Energy Partners LP - 435765AH5	02/04/20	15,000	02/01/28	5.000%	15,000	15,192
M/I Homes Inc - 55305BAS0	01/22/20	5,000	02/01/28	4.950%	5,000	5,178
American Homes 4 Rent - 02666TAB3	09/03/19	30,000	02/15/28	4.250%	32,611	32,875
Rackspace Technology - 750098AB1	02/09/21	10,000	02/15/28	3.500%	10,000	9,611
Clearway Energy Oper LLC - 18539UAC9	05/21/20	25,000	03/15/28	4.750%	25,500	26,010
Verizon Communications - 92343VGH1	03/22/21	10,000	03/22/28	2.100%	9,996	10,052
Royal Caribbean Cruises - 780153BG6	03/29/21	15,000	04/01/28	5.500%	15,013	15,086
Fairfax Finl Hldgs LTD - 303901BB7	01/21/21	20,000	04/17/28	4.850%	22,377	22,226
Bank of Amer Corp - 06051GGL7	04/25/17	60,000	04/24/28	3.705%	59,995	65,593
Frontier Comm Corp - 35906ABF4	12/28/20	12,000	05/01/28	5.000%	12,000	12,210
Arches Buyer Inc - 039524AA1	12/28/20	15,000	06/01/28	4.250%	15,150	14,973
Match Group Inc - 57665RAN6	08/14/20	10,000	06/01/28	4.625%	10,525	10,218
Valero Energy Corp - 91913YAV2	02/04/21	15,000	06/01/28	4.350%	16,967	16,509
Jaguar HL - 47010LAA0	06/05/20	10,000	06/15/28	5.000%	10,000	10,415
WPX Energy Inc - 98212BAM5	various	29,000	06/15/28	5.875%	31,626	31,964
Morgan Stanley - 61744YAK4	07/24/17	40,000	07/22/28	3.591%	45,418	43,584
Advocate Health Corp - 707589AA2	04/30/20	15,000	08/15/28	3.829%	16,926	16,666
Mgic Invmt Corp - 55284AG8	08/12/20	5,000	08/15/28	5.250%	5,119	5,206
Broadcom Corp - 11135FAL5	04/05/19	15,000	09/15/28	4.110%	14,883	16,369
Cons Comm Inc - 20903XAF0	09/30/20	5,000	10/01/28	6.500%	5,000	5,401
CNX Resources Corp - 12653CAJ7	01/07/21	5,000	01/15/29	6.000%	5,137	5,196
Altria Group Inc - 02209SBD4	various	25,000	02/14/29	4.800%	28,632	28,765
Acrisure LLC/Fin Inc - 00489LAF0	02/16/21	20,000	02/15/29	4.250%	20,000	19,669
Bausch Health Cos Inc - 071734AK3	11/25/20	20,000	02/15/29	6.250%	21,200	21,225
RHP Hotel Pptys LP - 749571AG0	02/17/21	10,000	02/15/29	4.500%	10,000	10,040

City of Columbia, Missouri

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March 31, 2021

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2021
Kennedy Wilson Inc - 489399AL9	02/11/21	15,000	03/01/29	4.750%	15,075	15,187
Louisiana PAC Corp - 546347AM7	03/11/21	7,000	03/15/29	3.625%	7,000	6,807
Tronox Inc - 897051AC2	03/15/21	10,000	03/15/29	4.625%	10,012	10,012
Brookfield Fin Inc - 11271LAD4	01/29/19	45,000	03/29/29	4.850%	45,281	51,971
Mattel Inc - 577081BF8	03/19/21	20,000	04/01/29	3.750%	20,150	20,236
T-Mobile USA Inc - 87264ABV6	03/23/21	11,000	04/15/29	3.375%	11,000	11,113
Goldman Sachs - 38141GWV2	01/23/18	50,000	04/23/29	3.814%	50,000	54,791
Boardwalk Pipelines LLC - 096630AG3	05/03/19	25,000	05/03/29	4.800%	24,978	27,620
Discovery Communications - 25470DBF5	10/22/19	30,000	05/15/29	4.125%	32,038	33,121
Lear Corp - 521865BA2	02/08/21	30,000	05/15/29	4.250%	34,177	33,217
NRG Energy Inc - 629377CL4	01/20/21	45,000	06/15/29	4.450%	51,608	48,861
Las Vegas Sands Corp - 517834AF4	various	30,000	08/08/29	3.900%	30,883	30,888
Freeport-Mcmoran Inc - 35671DCD5	01/28/21	5,000	09/01/29	5.250%	5,585	5,468
Tegna Inc - 87901JAH8	09/13/19	15,000	09/15/29	5.000%	15,000	15,566
Brnch Banking & Tr Co - 07330MAC1	various	80,000	09/17/29	2.636%	77,680	83,802
Wynn Resorts Fin LLC - 983133AA7	11/10/20	10,000	10/01/29	5.125%	10,045	10,235
Black Hills Corp - 092113AR0	09/26/19	35,000	10/15/29	3.050%	34,880	36,076
Ascension B/E - 04352EAA3	10/23/19	30,000	11/15/29	2.532%	30,000	30,761
CyrusOne LP - 23283PAR5	various	55,000	11/15/29	3.450%	56,404	56,540
Hasbro Inc - 418056AZ0	02/13/20	35,000	11/19/29	3.900%	36,519	37,617
Diamondback Energy Inc - 25278XAN9	12/17/20	45,000	12/01/29	3.500%	47,434	46,673
Spirit Realty LP - 84861TAF5	various	45,000	01/15/30	3.400%	42,827	46,638
Discover BK - 25466AAR2	02/06/20	10,000	02/06/30	2.700%	9,979	10,061
Centene Corp - 15135BAV3	02/13/20	5,000	02/15/30	3.375%	5,000	5,047
Amgen Inc - 031162CU2	02/21/20	10,000	02/21/30	2.450%	9,997	10,059
BAT Capital Corp - 05526DBN4	04/02/20	5,000	04/02/30	4.906%	5,000	5,705
T-Mobile US Inc - 87264ABE4	various	105,000	04/15/30	3.875%	106,876	114,422
Baker Hughes LLC - 05724BAA7	05/01/20	20,000	05/01/30	4.486%	20,000	22,769
NVR Inc - 62944TAF2	05/04/20	45,000	05/15/30	3.000%	46,196	46,154
Davita Inc - 23918KAS7	06/09/20	15,000	06/01/30	4.625%	15,087	15,257
Vulcan Materials Co - 929160AZ2	05/18/20	30,000	06/01/30	3.500%	29,917	32,146
Yara Intl - 984851AG0	06/04/20	20,000	06/04/30	3.148%	20,000	20,579
SVB Financial Group - 78486QAE1	06/05/20	35,000	06/05/30	3.125%	35,258	36,330
Advocate Health Corp - 007589AD6	05/05/20	15,000	06/15/30	2.211%	15,000	14,866
LAM Research Corp - 512807AV0	05/05/20	5,000	06/15/30	1.900%	4,984	4,842
Upjohn Inc - 91533BAD2	06/22/20	5,000	06/22/30	2.700%	4,984	4,942
American Intl Group Inc - 026874DR5	08/14/20	35,000	06/30/30	3.400%	39,238	37,178
Pacific Gas & Elec Co - 694308JM0	01/25/21	30,000	07/01/30	4.550%	34,492	32,586
Bank of Amer Corp - 06051GHV4	07/10/20	65,000	07/23/30	3.194%	72,118	68,188
Belrose Funding Trust - 080807AA8	08/18/20	60,000	08/15/30	2.330%	60,085	57,745
Block Financial LLC - 093662AH7	08/07/20	30,000	08/15/30	3.875%	29,906	30,933
CCO Holdings - 1248EPCF1	02/18/20	10,000	08/15/30	4.500%	10,000	10,192
Stanford Health Care - 85434VAB4	05/08/20	35,000	08/15/30	3.310%	38,550	37,825
Exxon Mobil Corp - 30231GBN1	various	25,000	10/15/30	2.610%	24,995	25,430
Gray Television Inc - 389375AL0	various	12,000	10/15/30	4.750%	11,970	11,895
Wells Fargo & Co - 95000U2G7	04/27/20	35,000	10/30/30	2.879%	35,916	36,030
Broadcom LTD - 11135FAQ4	05/08/20	15,000	11/15/30	4.150%	14,983	16,208
Comcast Corp - 20030NDM0	05/28/20	15,000	01/15/31	1.950%	14,953	14,416
ViacomCBS Inc - 92556HAB3	07/24/20	40,000	01/15/31	4.950%	48,809	47,282
CitiGroup Inc - 172967ML2	01/29/20	45,000	01/29/31	2.666%	45,027	45,181
Unit Rentals Inc - 911363AM1	08/10/20	5,000	02/15/31	3.875%	5,062	5,035
Amgen Inc - 031162CW8	05/06/20	15,000	02/25/31	2.300%	14,946	14,845
Calpine Corp - 131347CR5	12/16/20	15,000	03/01/31	3.750%	15,000	14,296
Levi Strauss & Co - 52736RBJ0	02/19/21	25,000	03/01/31	3.500%	25,000	24,125
Expedia Group Inc - 30212PBF1	03/03/21	40,000	03/15/31	2.950%	39,756	39,414
Flowers Foods Inc - 343498AC5	03/09/21	60,000	03/15/31	2.400%	59,708	58,483
Newmarket Corp - 651587AG2	03/18/21	35,000	03/18/31	2.700%	34,666	34,119
Diamondback Energy Inc - 25278XAR0	various	15,000	03/24/31	3.125%	14,947	14,940
BAT Capital Corp - 05526DBS3	12/07/20	45,000	03/25/31	2.726%	46,634	43,673
Oracle Corp - 68389XCE3	03/24/21	5,000	03/25/31	2.875%	4,992	5,093
FMG Resources - 30251GBC0	03/25/21	12,000	04/01/31	4.375%	12,000	12,225
Kohls Corp - 500255AX2	03/31/21	50,000	05/01/31	3.375%	50,200	50,041
JPMorgan Chase & Co - 46647PBP0	05/13/20	85,000	05/13/31	2.956%	87,793	86,450
CitiGroup Inc - 172967MS7	06/03/20	60,000	06/03/31	2.572%	60,000	59,910
Amerada Hess Corp - 023551AJ3	03/31/21	15,000	08/25/31	7.300%	19,172	19,141
United Air 2019 - 90931EAA2	02/11/19	15,000	08/25/31	4.550%	12,735	13,310
Post Hldgs Inc - 737446AR5	03/10/21	6,000	09/15/31	4.500%	6,000	5,934
SCE Recovery Funding LLC - 78433LAA4	various	95,000	11/15/31	0.861%	93,693	92,018
Bank Montreal Que PFD - 06368BGS1	12/12/17	55,000	12/15/32	3.803%	54,248	60,381
Alexandria Real Estate - 015271AV1	08/05/20	5,000	02/01/33	1.875%	4,991	4,542
Amerada Hess Corp - 023551AM6	05/16/18	30,000	03/15/33	7.125%	35,242	38,204
Anheuser-Busch Co/Inbev - 03522AAH3	10/28/20	65,000	02/01/36	4.700%	80,047	76,094
General Motors Co - 37045VAK6	various	55,000	04/01/36	6.600%	61,615	71,323
Polar Tankers Inc - 73102QAA4	03/30/21	40,000	05/10/37	5.951%	50,006	49,544
Valero Energy Corp - 91913YAL4	various	25,000	06/15/37	6.625%	32,928	32,466
Detroit Edison Co - 250847EA4	12/15/20	35,000	10/01/37	5.700%	49,557	44,770
Genl Elec Cap Corp - 36962G3P7	01/14/20	20,000	01/14/38	5.875%	24,549	25,851
Charter Comm Opt LLC - 161175BM5	various	40,000	04/01/38	5.375%	47,561	47,263
Goldman Sachs Group Inc - 38148YAA6	various	75,000	10/31/38	4.017%	72,064	83,406
Cameron LNG LLC - 133434AD2	12/13/19	75,000	01/15/39	3.701%	75,617	79,404
Anheuser-Busch Inbev - 03523TBU1	05/28/20	40,000	01/23/39	5.450%	49,018	49,910
Altria Group Inc - 02209SBE2	03/21/19	55,000	02/14/39	5.800%	58,527	67,061
Occidental Petroleum Cor - 674599CX1	12/11/20	6,000	08/15/39	4.300%	5,070	5,055
United Health Group Inc - 91324PDT6	07/25/19	10,000	08/15/39	3.500%	9,902	10,739
Oracle Corp - 68389XBW4	various	40,000	04/01/40	0.000%	43,230	40,158
General Elec Co - 369604BX0	04/22/20	10,000	05/01/40	4.250%	9,972	11,026
Mars Inc - 571676AN5	07/16/20	75,000	07/16/40	2.375%	75,639	68,601
Royalty Pharma PLC - 78081BAE3	various	25,000	09/02/40	3.300%	23,971	24,041
Intercontinental - 45866FAP9	08/21/20	50,000	09/15/40	2.650%	50,021	45,658
LYB Int Fin III - 50249AAH6	10/08/20	35,000	10/01/40	3.375%	35,308	34,528
Verizon Communications - 92343VFT6	11/20/20	45,000	11/20/40	2.650%	45,314	41,029
Verizon Communications - 92343VGK4	03/22/21	20,000	03/22/41	3.400%	19,988	20,210
Oracle Corp - 68389XBZ7	03/24/21	60,000	03/25/41	3.650%	59,596	60,563
Wells Fargo & Co - 95000U2Q5	04/30/20	20,000	04/30/41	3.068%	20,000	19,558

City of Columbia, Missouri

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2021
Teck Resources LTD - 878742AW5	various	45,000	07/15/41	6.250%	56,704	55,268
Abbvie Inc - 00287YAM1	various	65,000	11/06/42	4.400%	70,324	75,017
Reynolds Amern Inc - 761713AZ9	02/17/21	35,000	09/15/43	6.150%	45,060	42,096
Motorola Solutions - 620076BE8	various	45,000	09/01/44	5.500%	47,842	54,424
Tri-State Generation - 89566EAH1	11/05/19	45,000	11/01/44	4.700%	52,695	50,816
Plains All Amer Pipeline - 72650RBH4	02/18/20	42,000	02/15/45	4.900%	42,739	41,124
Pacific Gas & Elec - 694308HL4	07/09/20	30,000	03/15/45	4.300%	32,189	29,052
AT&T Inc - 00206RBK7	various	66,000	06/15/45	4.350%	74,269	71,985
Abbvie Inc - 00287YAW9	various	35,000	05/14/46	4.450%	42,575	40,216
Diamond 1/ Diamond 2 - 25272KAR4	11/10/17	35,000	07/15/46	8.350%	45,170	53,129
Duke Energy Progress Inc - 26442UAC8	10/27/20	45,000	10/15/46	3.700%	52,465	47,215
AT&T Inc - 00206RCU4	11/25/20	35,000	02/15/47	5.650%	48,080	45,012
Southern Calif Edison - 842400GG2	03/27/17	75,000	04/01/47	4.000%	75,414	77,043
Kimco Realty Corp - 49446RAT6	06/10/20	35,000	09/01/47	4.450%	33,923	38,724
Northwell Healthcare Inc - 667274AC8	04/30/20	30,000	11/01/47	4.260%	32,006	33,654
Commonwealth Edison Co - 202795JM3	11/14/19	15,000	03/01/48	4.000%	16,670	16,723
Southern Calif Edison Co - 842400GK3	various	40,000	03/01/48	4.125%	39,294	41,690
CVS Health Corp - 126650CZ1	various	55,000	03/25/48	5.050%	57,922	67,308
Axa Equitable Holdings - 054561AM7	04/20/18	25,000	04/20/48	5.000%	24,927	30,011
Electricite de France - 268317AT1	09/28/18	50,000	09/21/48	5.000%	49,010	60,461
Interpublic Group of Cos - 460690BQ2	07/23/19	25,000	10/01/48	5.400%	28,450	30,711
Boeing Co - 097023CB9	05/02/19	55,000	11/01/48	3.850%	53,765	52,919
MPLX LP - 55336VAT7	04/01/19	50,000	02/15/49	5.500%	53,479	58,586
Amer Movil SAB - 02364WBG9	04/22/19	50,000	04/22/49	4.375%	50,094	57,573
Discovery Communications - 25470DBG3	various	40,000	05/15/49	5.300%	43,473	47,732
Peco Energy Co - 693304AX5	09/10/19	30,000	09/15/49	3.000%	29,856	28,670
Comcast Corp - 20030NCZ2	11/05/19	25,000	02/01/50	3.450%	24,917	25,712
Pacificorp - 695114CV8	03/01/19	40,000	02/15/50	4.150%	39,964	45,259
Amgen Inc - 031162CS7	02/21/20	35,000	02/21/50	3.375%	34,987	34,875
Magellan Midstream - 559080AP1	12/11/20	30,000	03/01/50	3.950%	32,956	29,467
Intel Corp - 458140BM1	01/22/21	40,000	03/25/50	4.750%	54,321	50,106
Mass Mutl Life Ins Co - 575767AQ1	04/16/20	30,000	04/15/50	3.375%	29,876	29,249
Nationwide Mutual Ins Co - 638671AN7	03/02/21	35,000	04/30/50	4.350%	38,284	36,633
Chevron Corp - 166764CA6	various	15,000	05/11/50	3.078%	16,005	14,292
IBM Corp - 459200KL4	05/07/20	25,000	05/15/50	2.950%	24,726	23,160
Health Care Service Corp - 42218SAH1	06/01/20	50,000	06/01/50	3.200%	49,551	47,151
Paypal Hldgs Inc - 70450YAJ2	various	55,000	06/01/50	3.250%	60,128	54,545
Intercontinental - 45866FAL8	05/26/20	35,000	06/15/50	3.000%	34,474	32,699
Pacific Gas & Elec Co - 694308JN8	01/21/21	20,000	07/01/50	4.950%	23,263	20,568
Apple Inc - 037833DZ0	various	50,000	08/20/50	2.400%	50,050	42,916
Gilead Sciences Inc - 375558BT9	09/29/20	35,000	10/01/50	2.800%	34,901	30,959
Lowe's Cos Inc - 548661DZ7	10/22/20	20,000	10/15/50	3.000%	19,980	18,568
Baycare Health Sys - 072722AE1	04/16/20	15,000	11/15/50	3.831%	15,000	16,921
Comcast Corp - 20030NDL2	05/28/20	5,000	01/15/51	2.800%	4,962	4,569
Apple Inc - 037833EF3	02/08/21	15,000	02/08/51	2.650%	14,901	13,662
Verizon Communications - 92343VGB4	03/22/21	10,000	03/22/51	3.550%	9,911	9,956
Centerpoint Ener Houston - 15189XAW8	03/11/21	25,000	04/01/51	3.350%	24,901	25,071
Wells Fargo & Co - 95000U2M4	various	25,000	04/04/51	0.000%	33,231	31,950
Hartford Healthcare Corp - 41652PAC3	01/29/20	35,000	07/01/54	3.447%	35,219	34,461
Verizon Communications - 92343VFM1	09/28/20	41,000	10/30/56	2.987%	48,992	36,062
Pacific Life Ins - 69448FAA9	various	25,000	10/24/67	4.300%	22,220	26,986
Total Corporate Bonds					\$ 20,845,746	\$ 21,143,702
Stock and Mutual Funds:						
Common/Preferred Stock	various	4,354,090	----	----	68,784,320	92,410,319
UBS Cash/Money Market Funds	various	5,044,720	----	----	5,044,720	5,044,720
Vanguard Growth ETF - 922908736	3/25/2021	28,215	----	----	7,045,528	7,252,384
500 Fund ETF - 922908363	various	49,901	----	----	15,044,584	18,178,934
Total Stock and Mutual Funds					\$ 95,919,152	\$ 122,886,357
U. S. Government and Agency Securities:						
US Tsy Note - 9128285A4	10/09/18	55,000	09/15/21	2.750%	54,673	55,668
US Tsy Note - 912828F21	10/14/14	70,000	09/30/21	2.125%	70,558	70,724
US Tsy Note - 9128285V8	02/08/19	5,000	01/15/22	2.500%	5,000	5,095
US Tsy Note - 91282CAA9	various	825,000	07/31/22	0.160%	825,205	825,338
US Tsy Note - 91282CAG6	various	595,000	08/31/22	0.125%	594,983	595,000
US Tsy Note - 912828M80	various	85,000	11/30/22	2.000%	84,370	87,616
US Tsy Note - 912828Z86	03/03/20	20,000	02/15/23	1.375%	20,276	20,455
US Tsy Note - 912828ZP8	various	125,000	05/15/23	0.130%	124,766	124,829
US Tsy Note - 912828T26	01/14/20	160,000	09/30/23	1.375%	159,069	164,518
US Tsy Note - 91282CAP6	various	610,000	10/15/23	0.125%	608,960	607,926
US Tsy Note - 91282CAW1	various	235,000	11/15/23	0.250%	235,429	234,854
US Tsy Note - 91282CBE0	02/12/21	25,000	01/15/24	0.125%	24,966	24,871
US Tsy Note - 9128286R6	05/03/19	270,000	04/30/24	2.250%	269,388	285,398
US Tsy Note - 912828D56	various	1,235,000	08/15/24	2.375%	1,308,647	1,314,015
US Tsy Note - 912828YH7	various	175,000	09/30/24	1.500%	176,955	180,975
US Tsy Note - 912828G38	various	660,000	11/15/24	2.250%	677,169	700,168
US Tsy Note - 9128283P3	03/01/19	15,000	12/31/24	2.250%	14,764	15,930
US Tsy Note - 912828ZF0	various	175,000	03/31/25	0.500%	174,174	173,810
Tennessee Valley Auth - 880591EW8	05/11/20	90,000	05/15/25	0.750%	89,735	89,857
US Tsy Note - 912828ZW3	various	220,000	06/30/25	0.250%	219,517	215,464
US Tsy Note - 912828K74	02/06/19	20,000	08/15/25	2.000%	19,266	21,065
US Tsy Note - 91282CAJ0	09/03/20	25,000	08/31/25	0.250%	24,992	24,407
US Tsy Note - 91282CAM3	various	620,000	09/30/25	0.000%	615,742	604,450
US Tsy Note - 91282CBQ3	various	550,000	02/28/26	0.500%	540,783	538,956
US Tsy Note - 912828YG9	11/04/19	15,000	09/30/26	1.625%	15,016	15,444
US Tsy Note - 912828YQ7	12/03/19	145,000	10/31/26	1.625%	144,014	149,135
US Tsy Note - 912828YX2	02/03/20	170,000	12/31/26	1.750%	173,606	175,845
US Tsy Note - 912828ZE3	04/08/20	5,000	03/31/27	0.625%	5,018	4,831

City of Columbia, Missouri

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US Tsy Note - 912828X88	various	95,000	05/15/27	2.375%	96,164	101,483
US Tsy Note - 91282CAY7	various	50,000	11/30/27	0.625%	49,932	47,644
US Tsy Note - 91282CBJ9	03/02/21	315,000	01/31/28	0.750%	307,949	301,761
US Tsy Note - 9128283W8	02/16/18	45,000	02/15/28	2.750%	43,465	49,050
US Tsy Note - 912828YB0	various	25,000	08/15/29	1.625%	24,649	25,071
US Tsy Note - 912828ZQ6	various	280,000	05/15/30	0.625%	280,822	254,615
US Tsy Note - 91282CAE1	11/09/20	10,000	08/15/30	0.625%	9,856	9,055
US Tsy Note - 91282CAV3	various	660,000	11/15/30	0.875%	635,730	609,781
US Tsy Note - 91282CBL4	various	322,000	02/15/31	1.125%	312,939	303,987
US Tsy Bond - 912810QA9	05/06/19	80,000	02/15/39	3.500%	88,853	95,728
US Tsy Bond - 912810RM2	various	120,000	05/15/45	3.000%	120,609	133,426
US Tsy Bond - 912810RS9	various	50,000	05/15/46	2.500%	48,953	50,830
US Tsy Bond - 912810RU4	01/11/17	55,000	11/15/46	2.875%	53,462	59,920
US Tsy Bond - 912810RX8	various	50,000	05/15/47	3.000%	51,634	55,799
US Tsy Bond - 912810RY6	12/05/17	140,000	08/15/47	2.750%	137,908	149,192
US Tsy Bond - 912810RZ3	various	130,000	11/15/47	2.750%	120,550	138,597
US Tsy Bond - 912810SA7	08/10/18	45,000	02/15/48	3.000%	44,007	50,289
US Tsy Bond - 912810SD1	11/26/18	130,000	08/15/48	3.000%	127,735	145,483
US Tsy Bond - 912810SE9	various	15,000	11/15/48	3.375%	16,294	17,962
US Tsy Bond - 912810SF6	06/14/19	100,000	02/15/49	3.000%	111,024	112,027
US Tsy Bond - 912810SK5	various	101,000	11/15/49	2.375%	126,514	100,054
US Tsy Bond - 912810SP4	various	91,000	08/15/50	1.375%	80,746	70,724
US Tsy Bond - 912810SS8	various	77,000	11/15/50	1.625%	65,526	63,910
Total U. S. Government and Agency Securities					\$ 10,232,362	\$ 10,273,032
Asset-Backed Securities:						
Inter Amern Devel Bk - 4581X0CZ9	12/09/19	185,000	09/14/22	1.750%	185,568	189,066
FHLMC K-016 - 3137B1BS0	various	100,000	11/25/22	2.510%	101,322	103,176
FNR 2012-M17 - 3136A96F0	12/16/19	125,000	11/25/22	2.184%	72,385	73,471
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	16,867	9
FHR K-027 - 3137B1UG5	various	156,000	01/25/23	2.637%	159,638	161,671
FNR 2013-M6 - 3136AC7J4	12/26/19	125,000	03/25/23	2.521%	50,114	50,760
AMOT 2018-2 - 02005AGU6	12/09/19	25,000	05/15/23	3.290%	25,440	25,094
Antan 2021-1 A-2 - 80286NAB2	03/24/21	175,000	11/15/23	0.290%	174,986	175,019
CNH 2018-B - 12596EAC8	12/09/19	50,000	11/15/23	3.190%	30,073	29,742
JDOT 2019-B A-3 - 47787OAC3	03/25/21	175,000	12/15/23	2.210%	165,762	165,799
VZOT 2019-B - 92349GAC5	06/12/19	73,000	12/20/23	2.400%	72,995	75,109
Ameri 2018-1 - 03066HAF4	05/23/18	28,000	01/18/24	3.500%	27,999	28,857
FHR K-037 A-2 - 3137B7YY9	08/13/20	86,000	01/25/24	3.490%	93,176	92,457
NMOTR 2019-A A - 65474VAQ4	03/25/21	150,000	02/15/24	0.000%	150,668	150,626
VZOT 2019-C A-1A - 92348AAA3	03/26/21	175,000	04/22/24	1.940%	178,090	178,010
Dcent 2017-2 A2 - 254683BX2	01/13/21	100,000	07/15/24	2.390%	102,215	101,742
AMCAR - 03066MAF3	11/21/18	39,000	10/18/24	3.740%	38,988	40,923
AMXCA 2019-2 A - 02587AAN4	03/25/21	250,000	11/15/24	2.670%	256,396	256,308
FHR K-SL1 - 3137FKQ64	01/13/21	75,000	11/25/24	3.360%	82,242	81,080
CitiB 2018-A6 - 17305EGR0	01/13/21	100,000	12/07/24	3.210%	105,633	104,932
CarMX 2020-1 - 14315XAC2	various	200,000	12/16/24	1.890%	204,981	204,464
WOART 2018-D - 98162WAF4	04/01/19	155,000	12/16/24	3.670%	160,014	162,648
FHR K-047 - 3137BKRH5	01/29/20	50,000	12/25/24	2.827%	30,699	31,220
CRVNA 2019-2A - 14686UAF2	06/27/19	120,000	01/15/25	3.280%	120,037	124,490
GMCar 2019-4 - 36258MAE4	06/29/20	90,000	01/16/25	1.760%	92,570	92,367
SYNIT 2019-1 - 87166PAE1	12/16/19	100,000	03/15/25	2.950%	101,875	102,545
CarMX 2019-3 - 14315PAE5	09/25/20	15,000	04/15/25	2.300%	15,683	15,617
Wlake 20-1A - 96042KAE3	03/17/20	100,000	04/15/25	2.520%	99,987	102,907
AMCAR 2019-2 - 03066KAG5	06/12/19	39,000	04/18/25	2.740%	38,993	40,495
FREMF 2018-K732 - 30307NAU0	06/08/20	100,000	05/25/25	4.055%	101,180	106,678
CarMX 2020-1 - 14315XAD0	01/22/20	100,000	06/16/25	2.030%	102,206	103,731
CNH 2020-A A-3 - 12597PAC2	05/27/20	95,000	06/16/25	1.160%	94,981	95,964
WOART 2019-B - 98162VAF6	various	175,000	06/16/25	2.860%	182,426	181,517
CARVA 19-4A - 14686YAG2	12/27/19	45,000	07/15/25	3.070%	44,999	46,790
FHLMC NTS - 3134GWN04	08/12/20	100,000	08/12/25	0.600%	100,000	98,701
FordF 2020-1 C - 34528QH07	03/30/21	63,000	09/15/25	1.420%	63,773	63,697
SDART 2020-1 - 80287AAF0	various	73,000	12/15/25	4.110%	75,246	77,617
GNR 2010-158 - 38377RED3	12/17/19	1,000,000	12/16/25	2.500%	49,980	50,758
Carma 2020-3 - 14315FAF4	01/20/21	50,000	03/16/26	1.090%	50,500	50,420
DRIVE 2018-5 - 26208MAG1	11/20/18	50,000	04/15/26	4.300%	49,998	52,585
Exete 2020-2 - 30167YAG6	08/05/20	60,000	04/15/26	4.730%	64,219	64,737
SCLP 2017 3 - 83404JAB2	05/18/17	35,000	05/25/26	3.850%	32,157	32,578
SCLP 2017 4 - 83405JAB1	07/05/17	120,000	05/26/26	3.590%	119,994	121,435
DRIVE 2019-2 - 26208RAG0	03/20/19	75,000	08/17/26	3.690%	75,120	78,402
FordF 2019-4 - 34528QH07	02/23/21	40,000	09/15/26	2.440%	42,587	42,250
SANTA 2020-2 - 80285RAG3	07/22/20	40,000	09/15/26	2.220%	39,990	41,047
SCLP 17 5 - 83405LAC4	various	90,000	09/25/26	3.690%	90,085	91,885
DRIVE 2019-3 - 26209WAG8	06/19/19	60,000	10/15/26	3.180%	59,992	62,656
SDART 2020-3 - 80285WAG2	09/23/20	100,000	11/16/26	1.640%	99,982	101,460
FHR K-066 - 3137F2L38	07/28/20	100,000	12/25/26	2.797%	93,391	92,323
GNMA PL 005276M - 36202F2H8	12/17/19	300,000	01/20/27	3.000%	33,037	33,431
SCLP 2018-1A C - 83405RAD9	02/02/18	80,000	02/25/27	3.970%	80,000	82,475
DRIVE 2020-1 - 26208QAG2	01/22/20	95,000	05/17/27	2.700%	95,375	98,127
FHLMC PL J21423 - 31306YSL6	02/11/20	255,000	11/01/27	2.500%	56,265	57,269
FHR 4145 - 3137AWVA0	12/09/19	325,000	12/15/27	1.500%	67,448	70,910
FHLMC PL E09021 - 31294UAW3	01/13/21	115,000	01/01/28	2.500%	25,600	25,516
GNMA PL MA0825M - 36179M4J6	01/17/20	255,000	03/20/28	2.500%	53,239	54,303
FHLMC PL ZK5300 - 3131X83H7	03/10/21	140,000	04/01/28	2.500%	35,780	35,715
GNMA PL MA0908M - 36179NAH1	03/31/21	735,000	04/20/28	2.500%	158,890	158,438
FHLMC PL J32368 - 31307NTZ7	01/15/21	375,000	11/01/28	2.500%	126,765	126,009
Alaska Airline 2020-1B - 01166VAA7	07/02/20	60,000	02/15/29	4.800%	57,648	63,096
BMD 2 2019-FRR 5A1 - 055631BQ7	06/03/20	100,000	04/25/29	0.000%	85,664	85,664
FHR 2019-K-C A-SB - 3137FPJ1	12/28/20	20,000	07/25/29	2.230%	20,739	20,276
FHLMC PL ZT1963 - 3132AEFC5	10/19/20	120,000	11/01/30	3.500%	82,147	81,674
FHLMC PL G18581 - 3138MMUF8	03/30/21	250,000	01/01/31	2.500%	94,828	94,785

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FNMA PL MA4226 - 31418DVU3	01/26/21	100,000	01/01/31	2.000%	100,988	99,864
FNR 2012-98 - 3136A8BP4	12/10/19	335,000	08/25/31	0.000%	54,160	55,977
FHLMC PL ZS8629 - 3132A9SS7	01/12/21	76,000	11/01/31	2.500%	35,795	35,396
Jetblue Airways Corp - 477143AH4	11/12/19	45,000	05/15/32	2.750%	43,354	43,532
FNMA PL FMI155 - 3140X4H90	01/12/21	55,000	06/01/32	2.500%	36,564	36,077
FNMA PL BM3956 - 3140J8ME0	various	347,000	12/01/32	3.000%	213,236	211,889
FHLMC PL ZT1989 - 3132AEF68	01/20/21	85,000	01/01/33	3.500%	61,910	61,535
BRITI 2018-1A - 11043HAA6	various	50,000	03/20/33	4.125%	42,580	50,058
FHLMC PL ZT1970 - 3132AEFK7	01/20/21	85,000	04/01/33	3.500%	61,110	60,448
PCT 2016-PLS A - 69640GAA3	various	100,000	04/13/33	2.713%	86,706	92,385
CIFC 21-1A - 12563EAE3	03/04/21	250,000	04/25/33	1.000%	250,000	249,873
FNR 21-DNA M2 - 35564KDB2	03/09/21	75,000	08/25/33	1.000%	75,000	75,094
FHLMC PL SB0379 - 3132CWM43	12/23/20	25,000	12/01/34	3.500%	20,396	20,202
FNMA PL FM6017 - 3140X9VK8	02/16/21	25,000	02/01/35	3.000%	26,189	25,739
FNMA PL CA9430 - 3140QHPQ2	03/17/21	40,000	03/01/36	2.000%	41,381	41,241
FNMA PL CA9432 - 3140QHP8	03/16/21	40,000	03/01/36	2.000%	41,542	41,215
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	39,410	14,774
CSMC 2014-USA A-2 - 12649AAC3	various	150,000	09/15/37	3.953%	148,106	157,343
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	47,214	27,646
FNMA PL AD0242 - 3141SMHU9	11/14/11	500,000	09/01/39	5.500%	44,043	22,709
GNR 2010-15 - 38376WA62	12/20/19	1,740,115	10/20/39	4.000%	38,820	38,601
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	54,710	35,275
FNR 2013-19 - 3136ACPC9	12/12/19	300,000	05/25/40	2.500%	42,709	43,099
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	12,231	7,467
GNR 2010-112 - 38377KT91	12/20/19	350,000	09/16/40	2.500%	42,496	43,974
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	24,345	22,079
FHLMC PL RB5100 - 3133KYUZ0	01/14/21	57,000	01/01/41	2.000%	58,437	57,251
FNMA PL CA8651 - 3140QGTH0	01/14/21	153,000	01/01/41	2.000%	157,409	153,348
FNMA PL FM5906 - 3140X9R49	02/11/21	264,000	01/01/41	2.000%	271,986	264,755
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	60,920	28,605
FNMA PL AI1886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	15,362	10,809
FNR 2012-96 - 3136A75E8	02/11/20	180,000	07/25/41	2.000%	17,551	17,890
FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	22,540	17,717
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	15,922	15,685
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	19,410	19,473
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	19,864	11,547
FNMA - 3138Y63W2	various	460,000	01/01/42	4.000%	181,639	163,140
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	25,032	19,598
GNMA PL 005333C - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	23,529	15,706
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	42,839	37,221
GNR 2014-20 - 38379AKS8	12/17/19	315,000	07/20/42	3.000%	34,572	34,289
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	32,093	28,092
FHR 4165 - 3137AYSH5	01/21/20	150,000	12/15/42	1.750%	31,063	32,068
FHR 4247 - 3137B4HD1	03/21/21	330,000	12/15/42	4.500%	67,267	67,220
SFAVE - 78413MAA6	various	70,000	01/05/43	3.872%	71,732	68,888
FHR 4667 - 3137BWKC7	03/31/17	190,000	01/15/43	3.500%	30,260	25,263
HARLE 2018-1 - 41284LAA2	05/14/18	110,000	05/15/43	5.682%	100,162	93,523
FHR 4338 - 3137BBS5D8	03/31/21	235,000	11/15/43	3.000%	45,124	45,357
CSBLT 18-AGS - 20269DAC9	03/16/18	40,000	02/25/44	3.580%	25,891	26,521
FNMA PL BC 5090 - 3140F0UQ5	04/13/16	33,000	10/01/44	4.000%	8,865	7,188
FNMA PL AS4370 - 3138WD2C4	07/14/15	150,000	02/01/45	4.000%	70,407	66,822
SEMT 2015-2 - 81733YAU3	08/08/17	140,000	05/25/45	3.500%	3,666	1,618
FHLMC - 3128MJWV8	05/14/18	265,000	08/01/45	3.500%	67,521	73,298
CSBLT 18-BGS - 20268MAC0	08/02/18	110,000	09/25/45	3.990%	64,008	65,738
MSBAM 2013-C7 A-4 - 61690KAE2	various	140,000	02/15/46	2.918%	143,400	144,756
CGCMT 2013-GC1 - 17320DAQ1	05/29/18	41,000	04/10/46	3.732%	40,795	42,518
MSBAM 2013-C9 - 61762DAZA	06/04/18	81,000	05/15/46	3.708%	80,543	83,175
FNMA PL BC - 3138WHMS8	11/22/16	66,000	07/01/46	4.500%	22,092	17,927
FNMA PL AS7838 - 3138WHV82	11/13/18	100,000	08/01/46	3.000%	45,863	52,776
FNMA PL - 3138WJB31	10/31/16	136,000	10/01/46	4.500%	59,774	50,735
FHLMC - 3132WK6R4	09/22/17	101,000	02/01/47	3.500%	36,733	35,382
JPMBB 2014-C19 - 46641WAG2	01/23/20	85,000	04/15/47	4.835%	86,189	78,893
Coins 2017-1 A-2 - 19260MAA4	01/08/21	50,000	04/25/47	5.216%	47,039	48,278
CGCMT 2014-GC21 - 17322MAA4	09/10/18	110,000	05/10/47	5.089%	100,084	100,762
FHLMC - 3128MJ2E9	06/13/17	120,000	07/01/47	4.500%	48,470	42,594
FHLMC - 3132WPTK3	07/18/17	22,000	07/01/47	4.000%	7,152	6,404
FNMA PL BH5119 - 3140GTVM9	10/30/18	430,000	08/01/47	3.500%	174,727	193,848
JPMMT 17-3 - 46647SAE0	08/30/17	110,000	08/25/47	3.500%	28,780	27,031
CGCMT 2014-GC2 - 17322YAF7	10/23/18	65,000	10/10/47	4.017%	65,216	70,413
JPMMT 2017-4 - 46648UAD6	10/31/17	120,000	11/25/47	3.000%	23,427	24,485
FNMA PL 890813 - 31410LVE9	11/13/18	95,000	12/01/47	3.500%	50,902	57,244
JPMMT 2017-5 - 46590YAM6	11/30/17	60,000	12/15/47	3.000%	10,402	9,992
JPMMT 2017-5 - 46590YAN4	11/30/17	75,000	12/15/47	3.753%	76,895	77,911
JPMBB 2014-C26 - 46643TAL6	various	30,000	01/15/48	4.022%	29,272	29,363
FREMF 2015 C - 30292NAK9	various	150,000	01/25/48	3.810%	150,705	157,560
FNMA PL CA1218 - 3140Q8K87	03/19/18	36,000	02/01/48	4.500%	14,612	14,230
FNMA PL CA1378 - 3140Q8Q81	03/13/18	80,000	03/01/48	4.000%	35,004	35,524
DRIVE 2018-1 A-2 - 26208LAC2	07/21/20	50,000	04/20/48	4.739%	51,099	51,629
JPMMT 18-3 - 46649TAE6	03/29/18	85,000	04/25/48	3.500%	9,733	10,034
JPMMT 2018-1 A3 - 46648RAC5	01/31/18	40,000	06/25/48	3.500%	9,275	9,285
DPABS 2018-1 A-2 - 25755TAJ9	07/17/20	50,000	07/25/48	4.116%	52,130	51,357
COMM 2015-C CR - 12593JBL9	various	15,000	08/10/48	3.463%	13,148	13,496
JPMBB 2015-C31 - 46644YAW0	various	100,000	08/15/48	3.540%	91,913	91,377
JPMBB 2015-C28 - 46644FAK7	various	50,000	10/15/48	4.152%	48,714	51,117
JPMBB 2015-C32 - 46590JAT4	various	120,000	11/15/48	2.816%	36,092	35,889
FNMA PL BN0340 - 3140GLW3	03/21/19	195,000	12/01/48	4.500%	62,622	59,703
DRIVE 2019-1 A-2 - 26208LAD0	various	115,000	04/20/49	4.641%	120,210	118,735
FNMA PL FM1090 - 3140X4F84	various	38,000	05/01/49	4.000%	20,760	20,373
FNMA PL BO1766 - 3140JV6C1	08/20/19	106,000	07/01/49	4.500%	62,148	61,100
FNMA PL FM2789 - 3140X6C33	07/07/20	133,000	07/01/49	4.000%	81,960	80,472
FNMA PL FMI567 - 3140X4W51	10/10/19	150,000	08/01/49	3.500%	59,871	63,074
JPMCC 2016-JP3 - 46590RAF6	01/19/21	50,000	08/15/49	2.777%	53,055	52,705
JPMCC 2016-JP3 - 46590RAL3	various	70,000	08/15/49	3.457%	68,201	69,677
WFCM 2016-BNK - 95000GAZ7	various	100,000	08/15/49	2.514%	104,600	104,482

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FREMF 2016-K57 - 30295DAJ1	06/23/20	20,000	08/25/49	3.919%	20,506	21,161
FHLMC PL QA3869 - 31339UJN1	12/18/19	238,000	10/01/49	3.500%	144,922	145,122
CFMT 2019-NRM - 147279AA1	10/30/19	55,000	11/25/49	0.000%	42,027	45,379
FREMF 2016-K60 - 302947AG1	06/23/20	50,000	12/25/49	3.536%	50,182	51,919
FREMF 2017-K70 - 35708VAU6	06/10/20	80,000	12/25/49	3.804%	78,800	84,030
PFMT 2019-I A3 - 74387LAE1	12/05/19	100,000	12/25/49	3.000%	12,679	11,727
FNMA PL BO7242 - 3140K3BL5	01/14/20	118,000	01/01/50	1.000%	73,616	74,680
FNMA PL BO7504 - 3140K3KS0	01/14/20	118,000	01/01/50	3.000%	86,938	88,500
FREMF 2017-K62 - 302949AS1	06/17/20	50,000	01/25/50	3.875%	50,496	52,785
FNMA PL FM2714 - 3140X6AQ4	11/16/20	99,000	03/01/50	3.000%	82,616	81,629
WFCM 2015-LC2 A-2 - 94989EAB3	12/10/19	75,000	04/15/50	2.678%	31,989	31,981
FHLMC PL RA2618 - 3133KH4B9	11/23/20	173,000	05/01/50	2.500%	169,439	163,743
FNMA PL FM3250 - 3140X6TG6	11/20/20	105,000	05/01/50	3.500%	79,313	77,776
FHLMC PL QB1382 - 3133A7RB7	10/14/20	55,000	07/01/50	3.000%	50,614	49,820
FHLMC PL RA3174 - 3133KJQ39	08/13/20	45,000	07/01/50	3.000%	42,131	41,282
FNMA PL CA6339 - 3140QEBH4	07/17/20	100,000	07/01/50	2.500%	96,638	94,145
FNMA PL BP6546 - 3140KEHY7	10/23/20	95,000	08/01/50	3.000%	89,747	88,908
FREMF 2018-K80 - 30307RAG2	various	105,000	08/25/50	4.229%	113,290	112,674
FHLMC PL RA3580 - 3133KJ6R8	12/14/20	50,000	09/01/50	2.000%	50,876	48,925
FHLMC PL SD8092 - 3132DV7D1	09/15/20	125,000	09/01/50	3.000%	114,851	112,527
FNMA PL CA6943 - 3140QEWDO	07/26/20	82,000	09/01/50	2.000%	82,498	79,376
FNMA PL CA6951 - 3140QEWMO	09/14/20	50,000	09/01/50	2.500%	50,831	49,433
FNMA PL CA7051 - 3140QEZR6	01/21/21	193,000	09/01/50	3.000%	192,507	190,279
FNMA PL CA7117 - 3140QEB4B5	10/07/20	191,000	09/01/50	2.000%	179,795	173,231
FNMA PL MA4121 - 31418DSK9	09/25/20	140,000	09/01/50	3.000%	129,176	126,727
FHLMC PL QB4115 - 3133AASC7	10/26/20	24,000	10/01/50	2.000%	24,141	23,236
FHLMC PL RA3723 - 3133KCD48	03/23/21	32,000	10/01/50	2.000%	30,613	30,690
FHLMC PL RE6066 - 3133N3W34	09/21/20	226,000	10/01/50	2.000%	214,300	207,029
FNMA PL FM4638 - 3140X8EL7	11/18/20	50,000	10/01/50	2.500%	51,401	50,182
FHLMC PL SD7528 - 3132DVLH6	11/13/20	55,000	11/01/50	2.000%	55,833	53,732
FNMA PL CA7600 - 3140QFNS4	11/17/20	50,000	11/01/50	2.500%	51,589	50,227
FNMA PL CA7698 - 3140QFRU5	11/12/20	119,000	11/01/50	1.500%	118,570	113,518
FNMA PL FM4798 - 3140X8KL0	various	95,000	11/01/50	2.000%	97,690	94,273
FNMA PL MA4181 - 31418DUF7	10/20/20	70,000	11/01/50	1.500%	69,196	66,227
GSMS 2017-GS8 - 36254KAA0	06/04/20	60,000	11/10/50	2.700%	42,600	54,384
FHLMC PL RA4214 - 3133KKVF3	01/14/21	25,000	12/01/50	2.000%	25,670	24,767
FHLMC PL RA4245 - 3133KKWE5	12/14/20	45,000	12/01/50	2.000%	46,313	44,482
FNMA PL CA8130 - 3140QGA80	12/14/20	35,000	12/01/50	2.500%	36,445	35,512
FNMA PL CA8143 - 3140QGBM8	12/28/20	65,000	12/01/50	2.500%	65,789	63,996
FNMA PL CA8526 - 3140QGFL5	02/11/21	60,000	01/01/51	2.500%	62,925	61,094
FHLMC PL RA4491 - 3133KK7C7	02/11/21	108,000	02/01/51	1.500%	107,674	103,711
FNMA PL BR2619 - 3140L04D6	02/11/21	35,000	02/01/51	2.000%	36,080	34,802
FHLMC PL QB9659 - 3133AGWU9	03/08/21	147,000	03/01/51	2.500%	152,788	151,226
FHLMC PL SDR141 - 3132DWBJ1	03/11/21	40,000	03/01/51	2.500%	41,456	41,056
FNMA PL FM6564 - 3140XAJJ2	03/18/21	148,000	03/01/51	2.500%	153,041	152,211
GNMA PL MA7254M - 36179WBX5	03/18/21	40,000	03/20/51	2.000%	40,614	40,405
GNMA PL MA7255M - 36179WBX3	03/18/21	40,000	03/20/51	2.500%	41,483	41,287
FHR 5092 - 3137FYAY2	03/31/21	30,000	03/25/51	1.000%	30,788	30,787
FNMA PL MA4319 - 31418DYR7	03/16/21	40,000	04/01/51	2.000%	39,925	39,562
FREMF 2019-K10 - 30312WAG4	09/18/20	30,000	12/25/51	3.652%	31,059	30,396
Bench 2019-B11 - 08162BBE1	07/06/20	38,000	05/17/52	3.542%	43,776	41,396
FREMF 2020-K73 - 30300SAU6	01/31/20	25,000	01/25/53	3.301%	24,723	25,461
FREMF 20-K105 B - 302975BE6	03/12/20	25,000	03/25/53	3.530%	26,322	26,051
CIM Trust 2018-R3 - 12553WAB1	04/25/18	90,000	09/25/57	4.000%	89,167	92,813
WFCM 2016-C32 A-SB - 94989YBA0	03/26/21	175,000	01/17/59	3.324%	179,265	179,076
CF HI 2020-I B1 - 12530MAC9	various	130,000	07/15/60	2.280%	126,023	126,111
CF HI 2020-I A2 - 12530MAB1	07/23/20	50,000	07/15/60	1.990%	47,377	46,971
CSMC 21-NQM2 - 12662EAD5	03/30/21	50,000	02/25/66	2.282%	49,999	49,999
FASST 2019-JR2 - 31739GAA5	06/18/19	110,000	06/25/69	2.000%	92,777	101,943
FASST 2019-JR3 - 31739LAA4	10/01/19	100,000	09/25/69	2.000%	87,514	94,096
Bmark 2019-B15 - 08160KAL8	10/19/20	40,000	12/15/72	2.750%	34,839	36,023
Total Asset-Backed Securities					\$ 15,841,542	\$ 15,690,442
Municipal Securities:						
North Miami Beach FL Wt Tax - 661046BU5	01/29/20	55,000	08/01/23	1.925%	55,000	56,547
Oklahoma St Univ Agri Tax - 679191JL1	05/13/20	65,000	09/01/23	1.887%	65,000	66,811
Broward Co FL Arpt Tax Rv - 114894ZJ0	04/16/20	95,000	10/01/23	2.040%	93,670	98,633
Michigan Fin Auth Rev Tax - 59447TXN8	12/18/19	75,000	12/01/23	2.208%	75,000	77,999
Oklahoma St Tpk Auth Tax - 679111ZR8	10/29/20	55,000	01/01/24	0.804%	55,000	55,268
Richmond VA Pub Util Tax - 765433LP0	04/15/20	55,000	01/15/24	1.986%	55,000	57,371
New York St Urban Dev Co Tax SR B Rv - 650036AS5	06/25/20	60,000	03/15/24	0.965%	60,000	60,234
Port Oakland CA Tax Rv - 735000TL5	01/11/21	165,000	05/01/24	0.711%	166,990	166,546
Wise St Gen Fd App 2003 Tax Rv - 977100DA1	02/01/21	85,000	05/01/24	0.650%	89,183	89,191
Houston TX Arpt Sys for Tax - 442349EL6	01/26/21	135,000	07/01/24	0.638%	137,898	136,752
San Diego CA Cmnty Tax - 797272QP9	01/04/21	100,000	08/01/24	0.385%	105,891	104,590
Upper Santa Clara VY JT Tax - 916544ET2	07/23/20	60,000	08/01/24	0.827%	60,000	60,334
Michigan Fin Auth Tax Sr - 59447TA78	10/15/20	20,000	10/01/24	0.650%	20,000	19,915
Michigan Fin Auth Tax Sr - 59447TB51	10/21/20	10,000	10/01/24	0.650%	10,000	9,958
Atlanta GA Wtr & Wastewtr Tax - 047870SG6	10/29/20	40,000	11/01/24	0.616%	40,000	40,041
Dallas Fort Worth TX In Tax Rev - 2350364K3	05/21/20	50,000	11/01/24	2.421%	49,199	51,877
Ventura Cnty CA Pub F In Tax - 923078CU1	01/29/21	75,000	11/01/24	0.614%	76,693	76,123
New Jersey St Tpk Auth T Tax Sr B - 646140DN0	02/04/21	60,000	01/01/25	0.897%	60,000	59,434
San Diego Cnty CA Wtr Au Tax - 797412DM2	07/22/20	90,000	05/01/25	0.743%	90,000	89,748
Hawaii St Tax SR FZ - 419792YQ3	08/12/20	45,000	08/01/25	0.670%	45,000	44,658
Oklahoma St Tpk Auth Tax - 679111ZT4	01/06/21	130,000	01/01/26	0.753%	132,869	129,813
					\$ 1,542,393	\$ 1,551,843

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2021

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2021
Miscellaneous Securities: CoBank Ser F Callable	12/18/17	500		6.250%	\$ 54,625	\$ 52,625
Total Police and Firefighters' Investments					\$ 144,435,820	\$ 171,598,001
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 549,529,527	\$ 568,138,669