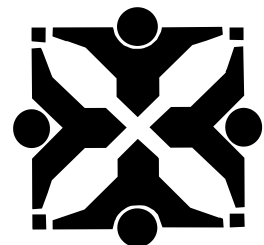


CITY OF COLUMBIA, MISSOURI

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

For the Fiscal Year
October 1, 2021 - March 31, 2022

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 6, 2022

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

This Financial Management Information Supplement (FMIS) is presented with account balances as of March 31, 2022 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 more timely manner.

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

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

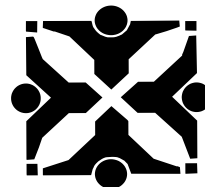
Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Matthew Lue', written over a faint blue circular stamp.

Mr. Matthew Lue
Director of Finance

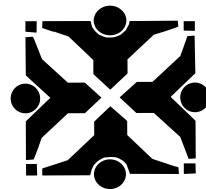
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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, 2022 and 2021

ASSETS	2022	2021
Cash and cash equivalents	\$55,981,860	\$49,661,051
Accounts receivable	\$573,128	\$564,067
Taxes receivable	\$3,616,416	\$2,466,990
Allowance for uncollectible taxes	(\$53,824)	(\$51,874)
Grants receivable	\$41,715	\$28,093
Accrued interest	\$21,205	\$37,239
Due from other funds	\$1,802,091	\$1,791,854
Inventory	\$292,127	\$418,405
Prepaid Expenses	\$10,196	\$755
Other assets	\$0	\$0
TOTAL ASSETS	\$62,284,914	\$54,916,580
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$380,463	\$467,548
Accrued payroll and payroll taxes	\$143,510	\$143,510
Due to other funds	\$10,817	\$10,817
Unearned revenue	\$0	\$0
Other liabilities	\$3,718,223	\$4,177,837
TOTAL LIABILITIES	4,253,013	4,799,712
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	12,703,312	79,000
FUND BALANCE:		
Non Spendable	302,323	419,160
Restricted	0	0
Committed	419,103	381,091
Assigned	5,722,894	5,022,356
Unassigned	38,884,269	44,215,261
TOTAL FUND BALANCE	45,328,589	50,037,868
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	62,284,914	54,916,580

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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, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
REVENUES:		
General property taxes	\$9,305,417	\$9,218,371
Sales tax	12,268,579	10,555,023
Other local taxes	6,068,211	4,482,944
Licenses and permits	148,762	161,457
Fines	264,034	318,801
Fees and service charges	1,479,167	1,420,478
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.)	7,894,379	7,991,145
Intragovernmental revenue	5,262,089	4,923,217
Revenue from other governmental units	1,567,541	7,962,280
Investment revenue	(193,901)	(28,228)
Miscellaneous	500,751	582,244
	<u>44,565,029</u>	<u>47,587,732</u>
TOTAL REVENUES		
EXPENDITURES:		
Current:		
Policy development and administration	4,691,626	3,736,033
Public safety	23,986,488	23,304,570
Transportation	4,010,356	4,061,543
Health and environment	5,481,182	6,467,237
Personal development	4,000,365	3,465,357
Supporting activities	1,670,835	1,581,046
Miscellaneous nonprogrammed activities	34,423	82,281
	<u>43,875,275</u>	<u>42,698,067</u>
TOTAL EXPENDITURES		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>689,754</u>	<u>4,889,665</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	5,402,080	7,766,599
Operating transfers to other funds	(9,191,743)	(1,386,254)
Contributions from other funds	0	0
	<u>(3,789,663)</u>	<u>6,380,345</u>
TOTAL OTHER FINANCING SOURCES (USES)		
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(3,099,909)	11,270,010
FUND BALANCE, BEGINNING OF YEAR	<u>48,428,498</u>	<u>38,767,858</u>
FUND BALANCE, END OF YEAR	<u>\$45,328,589</u>	<u>\$50,037,868</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, 2022
(WITH COMPARABLE AMOUNTS FOR 2021)

	2022		2021
	Budget	Actual	(Over) Under Budget
			Actual
GENERAL PROPERTY TAXES:			
Real property	\$8,218,262	\$7,633,133	\$585,129
Individual personal property	1,589,506	1,603,441	(13,935)
Railroad and utility	30,000	24,602	5,398
Financial institutions	12,957	31,233	(18,276)
Total	9,850,725	9,292,409	558,316
Penalties and interest	14,012	13,008	1,004
Total General Property Taxes	9,864,737	9,305,417	559,320
SALES TAX	24,489,541	12,268,579	12,220,962
OTHER LOCAL TAXES:			
Gasoline tax	2,794,222	1,304,513	1,489,709
Cigarette tax	393,600	180,072	213,528
Motor vehicle tax	1,624,971	750,264	874,707
Utilities tax:			
Telephone	1,814,932	1,037,912	777,020
Natural gas	2,519,448	2,059,412	460,036
CATV franchise	423,909	292,958	130,951
Electric	1,346,341	443,080	903,261
Total Other Local Taxes	10,917,423	6,068,211	4,849,212
LICENSES AND PERMITS:			
Business licenses	886,816	104,194	782,622
Alcoholic beverages	173,169	21,642	151,527
Animal licenses	42,954	22,926	20,028
Total Licenses and Permits	1,102,939	148,762	954,177
FINES:			
Corporation court fines	232,617	142,636	89,981
Uniform ticket fines	56,449	14,235	42,214
Meter fines	328,930	107,163	221,767
Alarm violations	3,835	0	3,835
Total Fines	621,831	264,034	357,797
FEES AND SERVICE CHARGES:			
Construction inspection	1,878,435	1,017,743	860,692
Street maintenance	0	0	0
Right of way	156,200	62,359	93,841
Animal control fees	20,228	12,456	7,772
Health fees	791,449	280,144	511,305
Miscellaneous	212,601	106,465	106,136
Total Fees and Service Charges	3,058,913	1,479,167	1,579,746

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2022
(WITH COMPARABLE AMOUNTS FOR 2021)

	2022		2021
	Budget	Actual	(Over) Under Budget Actual
INTRAGOVERNMENTAL REVENUE:			
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):			
Electric	\$12,487,163	\$5,701,855	\$6,785,308
Water	5,231,714	2,192,524	3,039,190
Total	17,718,877	7,894,379	9,824,498
General and Administrative Charges	11,564,578	5,262,089	6,302,489
Total Intragovernmental Revenue	29,283,455	13,156,468	16,126,987
REVENUE FROM OTHER GOVERNMENTAL UNITS:			
Federal and State Grants:			
Fire	131,645	58,566	73,079
Missouri Department of Transportation – Highway			0
Health, General	3,795,063	968,495	2,826,568
WIC			0
Police Department	328,026	49,404	278,622
Community Development	222,386	64,522	157,864
Cultural Affairs	15,400	15,400	0
Parks and Recreation	0	0	0
Sustainability Grant	31,000	0	31,000
Public Works	0	0	0
Total	4,523,520	1,156,387	3,367,133
Boone County:			
Health Department	1,504,840	362,263	1,142,577
Cares Funding County	12,311,109	(475)	12,311,584
Disaster Preparedness	0	0	0
Animal Control	200,000	49,366	150,634
Social Services	0	0	0
Total	14,015,949	411,154	13,604,795
Total Revenue From Other Governmental Units	18,539,469	1,567,541	16,971,928
INVESTMENT REVENUE	611,435	(193,901)	805,336

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2022
(WITH COMPARABLE AMOUNTS FOR 2021)

	2022		2021
	Budget	Actual	(Over) Under Budget Actual
MISCELLANEOUS REVENUE:			
Property sales	\$39,000	\$9,075	\$29,925
Construction inspection	3,955	301	3,654
Other	1,228,856	491,375	737,481
			560,644
Total Miscellaneous Revenue	1,271,811	500,751	771,060
			582,244
TOTAL REVENUES	99,761,554	44,565,029	55,196,525
			47,587,732
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS:			
Airport Fund	0	0	0
Water	18,731	9,365	9,366
Electric	238,613	119,306	119,307
Public Transportation	2,295	1,148	1,147
Solid Waste	211,414	105,707	105,707
Fleet	2,295	1,148	1,147
Transportation Sales Tax Fund	7,845,105	3,922,553	3,922,552
Capital Projects Fund	0	0	0
Sewer	11,575	5,787	5,788
Storm Water	149,810	74,905	74,905
Parking	23,565	11,783	11,782
Convention & Visitors Bureau	49,300	1,650	47,650
Community Development	37,165	36,578	587
Contributions Fund	8,100	18,150	(10,050)
Communications	0	0	0
Custodial & BLDG Maintenance	0	0	0
Utility Accounts & Billing	0	0	0
Park Sales Tax	2,040,481	1,094,000	946,481
			931,273
Total operating transfers from other funds	10,638,449	5,402,080	5,236,369
			7,766,599
Contributions From Other Funds	0	0	0
			0
APPROPRIATION OF PRIOR YEAR FUND BALANCE	0	0	0
			598,384
TOTAL OTHER FINANCING SOURCES	10,638,449	5,402,080	5,236,369
			8,364,983
TOTAL REVENUES AND OTHER FINANCING SOURCES	110,400,003	49,967,109	\$60,432,894
			\$55,952,715

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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, 2022
(WITH COMPARABLE AMOUNTS FOR 2021)

	2022		2021
	Budget	Actual	(Over) Under Budget
			Actual
POLICY DEVELOPMENT AND ADMINISTRATION:			
General Government:			
City Council:			
Personal services	55,904	28,908	\$26,996
Materials and supplies	11,292	1,457	9,835
Travel and training	15,250	900	14,350
Intragovernmental	9,796	5,013	4,783
Utilities, services, and miscellaneous	2,168	571	1,597
Total City Council	139,640	72,296	67,344
City Clerk:			
Personal services	325,379	129,987	195,392
Materials and supplies	6,346	711	5,635
Travel and training	1,319	205	1,114
Intragovernmental	15,428	10,414	5,014
Utilities, services, and miscellaneous	7,877	3,347	4,530
Total City Clerk	356,349	144,664	211,685
City Manager:			
Personal services	1,084,461	416,667	667,794
Materials and supplies	44,733	23,719	21,014
Travel and training	42,003	15,714	26,289
Intragovernmental	54,646	36,962	17,684
Utilities, services, and miscellaneous	474,437	198,012	276,425
Capital additions	0	0	0
Total City Manager	1,700,280	691,074	1,009,206
Election:			
Utilities, services, and miscellaneous	266,160	201,276	64,884
Total General Government	2,462,429	1,109,310	1,353,119
Financial Services:			
Personal services	4,109,430	1,693,967	2,415,463
Materials and supplies	69,211	42,738	26,473
Travel and training	68,692	16,482	52,210
Intragovernmental	240,087	146,121	93,966
Utilities, services, and miscellaneous	386,665	170,088	216,577
Capital additions	50,000	0	50,000
Total Financial Services	4,924,085	2,069,396	2,854,689
Human Resources:			
Personal services	927,575	367,012	560,563
Materials and supplies	30,429	5,573	24,856
Travel and training	42,407	445	41,962
Intragovernmental	72,535	47,096	25,439
Utilities, services, and miscellaneous	602,516	294,406	308,110
Total Human Resources	1,675,462	714,532	960,930

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2022
(WITH COMPARABLE AMOUNTS FOR 2021)

	2022		2021
	Budget	Actual	(Over) Under Budget
	Budget	Actual	Actual
City Counselor:			
Personal services	1,013,496	435,830	577,666
Materials and supplies	36,346	21,338	15,008
Travel and training	18,440	3,801	14,639
Intragovernmental	50,851	36,500	14,351
Utilities, services, and miscellaneous	328,568	186,563	142,005
Capital additions	0	0	0
Total City Counselor	<u>1,447,701</u>	<u>684,032</u>	<u>763,669</u>
Public Works Administration:			
Personal services	135,963	95,785	40,178
Materials and supplies	11,710	1,474	10,236
Travel and training	7,800	453	7,347
Intragovernmental	28,007	14,494	13,513
Utilities, services, and miscellaneous	11,588	2,150	9,438
Capital additions	0	0	0
Total Public Works Administration	<u>195,068</u>	<u>114,356</u>	<u>80,712</u>
Total Policy Development and Administration	<u>10,704,745</u>	<u>4,691,626</u>	<u>6,013,119</u>
PUBLIC SAFETY:			
Police:			
Personal services	24,660,617	9,729,587	14,931,030
Materials and supplies	1,359,707	759,961	599,746
Travel and training	186,820	73,413	113,407
Intragovernmental	2,260,044	1,322,038	938,006
Utilities, services, and miscellaneous	1,227,661	408,078	819,583
Capital additions	42,500	0	42,500
Total Police	<u>29,737,349</u>	<u>12,293,077</u>	<u>17,444,272</u>
City Prosecutor:			
Personal services	517,635	185,453	332,182
Materials and supplies	17,134	3,675	13,459
Travel and training	7,026	0	7,026
Intragovernmental	39,899	22,718	17,181
Utilities, services, and miscellaneous	32,743	4,037	28,706
Capital additions	0	0	0
Total City Prosecutor	<u>614,437</u>	<u>215,883</u>	<u>398,554</u>
Fire:			
Personal services	21,851,173	9,366,942	12,484,231
Materials and supplies	992,040	332,005	660,035
Travel and training	68,335	50,392	17,943
Intragovernmental	1,204,678	794,107	410,571
Utilities, services, and miscellaneous	853,831	295,740	558,091
Capital additions	150,000	0	150,000
Total Fire	<u>25,120,057</u>	<u>10,839,186</u>	<u>14,280,871</u>
Animal Control:			
Personal services	472,964	167,409	\$305,555
Materials and supplies	24,821	11,071	13,750
Travel and training	3,152	1,853	1,299
Intragovernmental	62,173	35,081	27,092
Utilities, services, and miscellaneous	200,602	96,741	103,861
Capital additions	0	0	0
Total Animal Control	<u>763,712</u>	<u>312,155</u>	<u>451,557</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, 2022
(WITH COMPARABLE AMOUNTS FOR 2021)

	2022		2021	
	Budget	Actual	(Over) Under Budget	Actual
Municipal Court:				
Personal services	820,284	278,341	541,943	\$276,249
Materials and supplies	61,883	5,581	56,302	6,430
Travel and training	7,000	0	7,000	0
Intragovernmental	63,935	36,228	27,707	31,796
Utilities, services, and miscellaneous	57,620	6,037	51,583	23,311
Capital additions	0	0	0	0
Total Municipal Court	<u>1,010,722</u>	<u>326,187</u>	<u>684,535</u>	<u>337,786</u>
Total Public Safety	<u>57,246,277</u>	<u>23,986,488</u>	<u>33,259,789</u>	<u>23,304,570</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	4,607,094	1,725,330	2,881,764	1,749,442
Materials and supplies	2,069,588	637,511	1,432,077	582,068
Travel and training	39,750	7,224	32,526	1,775
Intragovernmental	602,846	398,511	204,335	289,424
Utilities, services, and miscellaneous	5,013,661	553,378	4,460,283	599,818
Capital additions	0	286,075	(286,075)	798,009
Total Streets and Sidewalks	<u>12,332,939</u>	<u>3,608,029</u>	<u>8,724,910</u>	<u>4,020,536</u>
Traffic:				
Personal services	577,915	230,975	\$346,940	1,220
Materials and supplies	382,446	104,087	278,359	30,880
Travel and training	5,820	0	5,820	0
Intragovernmental	72,814	45,352	27,462	0
Utilities, services, and miscellaneous	36,993	21,913	15,080	8,907
Capital additions	0	0	0	0
Total Traffic	<u>1,075,988</u>	<u>402,327</u>	<u>673,661</u>	<u>41,007</u>
Total Transportation	<u>13,408,927</u>	<u>4,010,356</u>	<u>9,398,571</u>	<u>4,061,543</u>
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	7,252,732	2,684,934	4,567,798	2,765,016
Materials and supplies	470,465	130,677	339,788	136,650
Travel and training	74,705	5,758	68,947	6,048
Intragovernmental	743,034	421,061	321,973	256,025
Utilities, services, and miscellaneous	743,569	239,149	504,420	1,118,273
Capital additions	20,681	0	20,681	0
Total Health Services	<u>9,305,186</u>	<u>3,481,579</u>	<u>5,823,607</u>	<u>4,282,012</u>
Planning:				
Personal services	4,252,588	1,199,461	3,053,127	1,484,226
Materials and supplies	61,073	26,568	34,505	28,107
Travel and training	33,150	3,369	29,781	629
Intragovernmental	347,091	178,393	168,698	203,777
Utilities, services, and miscellaneous	2,472,655	122,188	2,350,467	90,969
Other	0	0	0	0
Total Planning	<u>7,166,557</u>	<u>1,529,979</u>	<u>5,636,578</u>	<u>1,807,708</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, 2022
(WITH COMPARABLE AMOUNTS FOR 2021)

	2022		2021
	Budget	Actual	(Over) Under Budget
			Actual
Department of Economic Development:			
Personal services	502,591	179,492	323,099
Materials and supplies	5,970	1,261	4,709
Intragovernmental	36,713	22,873	13,840
Utilities, services, and miscellaneous	148,448	47,736	100,712
Total Department of Economic Development	693,722	251,362	442,360
Office of Sustainability			
Personal services	436,824	164,396	272,428
Materials and supplies	14,086	3,941	10,145
Travel and training	2,670	542	2,128
Intragovernmental	17,697	14,033	3,664
Utilities, services, and miscellaneous	117,162	35,350	81,812
Capital additions	0	0	0
Total Office of Sustainability	588,439	218,262	370,177
Total Health and Environment	17,753,904	5,481,182	12,272,722
PERSONAL DEVELOPMENT:			
Parks and Recreation:			
Personal services	4,009,570	1,593,736	\$2,415,834
Materials and supplies	808,366	399,223	409,143
Travel and training	18,018	11,318	6,700
Intragovernmental	412,953	247,146	165,807
Utilities, services, and miscellaneous	580,515	265,376	315,139
Capital additions	99,928	0	99,928
Total Parks and Recreation	5,929,350	2,516,799	3,412,551
Cultural Affairs:			
Personal services	178,701	85,017	93,684
Materials and supplies	10,505	1,672	8,833
Travel and training	6,000	2,307	3,693
Intragovernmental	13,501	10,021	3,480
Utilities, services, and miscellaneous	383,736	146,665	237,071
Total Cultural Affairs	592,443	245,682	346,761
Office of Community Services:			
Personal services	1,380,994	319,714	1,061,280
Materials and supplies	75,557	27,029	48,528
Travel and training	13,837	329	13,508
Intragovernmental	85,394	51,533	33,861
Utilities, services, and miscellaneous	111,385	43,709	67,676
Capital additions	11,713	0	11,713
Total Office of Community Services	1,678,880	442,314	1,236,566
Social Assistance:			
Intragovernmental	24,769	25,857	(1,088)
Utilities services, and miscellaneous	1,349,968	769,713	580,255
Total Social Assistance	1,374,737	795,570	579,167
Total Personal Development	9,575,410	4,000,365	5,575,045
Total Personal Development	9,575,410	4,000,365	5,575,045

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2022
(WITH COMPARABLE AMOUNTS FOR 2021)

	2022		2021
	Budget	Actual	(Over) Under Budget Actual
SUPPORTING ACTIVITIES:			
Public Communications:			
Personal services	1,044,318	329,913	714,405
Materials and supplies	248,647	51,739	196,908
Travel and training	500	329	171
Intragovernmental	165,554	89,213	76,341
Utilities, services, and miscellaneous	187,740	78,068	109,672
Capital additions	150,000	0	150,000
Total Public Communications	1,796,759	549,262	1,247,497
Customer Contact Center:			
Personal services	609,305	253,031	356,274
Materials and supplies	125,000	56,624	68,376
Travel and training	2,000	136	1,864
Intragovernmental	49,988	30,402	19,586
Utilities, services, and miscellaneous	18,751	3,731	15,020
Other	0	0	0
Total Customer Contact Center	805,044	343,924	461,120
Building Maintenance:			
Personal services	565,311	248,162	317,149
Materials and supplies	107,558	34,456	73,102
Travel and training	3,917	106	3,811
Intragovernmental	50,804	32,983	17,821
Utilities, services, and miscellaneous	220,071	68,884	151,187
Capital additions	0	0	0
Total Building Maintenance	947,661	384,591	563,070
Custodial:			
Personal services	447,900	202,062	245,838
Materials and supplies	72,348	25,083	47,265
Travel and training	2,524	89	2,435
Intragovernmental	17,846	8,635	9,211
Utilities, services, and miscellaneous	23,420	3,083	20,337
Capital additions	0	0	0
Total Custodial	564,038	238,952	325,086
Utilities:			
Personal services	0	0	0
Materials and supplies	0	0	0
Travel and training	0	0	0
Intragovernmental	0	0	0
Utilities, services, and miscellaneous	345,464	154,106	191,358
Other	0	0	0
Total Utilities	345,464	154,106	191,358
Total Supporting Activities	4,458,966	1,670,835	1,708,617
Miscellaneous Nonprogrammed Activities:			
Personal services	55,000	15,748	39,252
Intragovernmental	0	0	0
Capital lease payment	0	0	0
Utilities, services, and miscellaneous	106,575	18,675	87,900
Total Miscellaneous Nonprogrammed Activities:	161,575	34,423	127,152
TOTAL EXPENDITURES	113,309,804	43,875,275	68,355,015
OPERATING TRANSFERS TO OTHER FUNDS:			
VERF	1,949,467	974,733	974,734
Parking	0	500,000	(500,000)
2016 S.So. Bonds	1,006,470	503,235	503,235
Recreation Services Fund	4,461,910	3,880,955	580,955
Capital Projects Fund	3,000,000	3,317,500	(317,500)
Contributions Fund	0	15,320	(15,320)
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	10,417,847	9,191,743	1,226,104
TOTAL EXPENDITURES AND OTHER FINANCING USES	123,727,651	53,067,018	\$70,660,633
			\$44,084,321

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, 2022 and 2021

ASSETS	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2022	2021	2022	2021	2022	2021
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$8,777,369	\$4,240,204
Cash restricted for development charges	0	0	0	0	0	0
Cash restricted for hotel/motel tax	0	0	0	0	0	0
Accounts receivable	0	0	25,000	0	0	0
Due from other funds	10,818	10,818	2,970	2,970	0	0
Taxes receivable	0	0	0	0	1,164,604	989,926
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	(17)	2	3,126	3,260
Other assets	0	0	0	0	0	0
TOTAL ASSETS	\$10,818	\$10,818	\$27,953	\$2,972	\$9,945,099	\$5,233,390
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$20	\$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	77,026	76,533	48,461	3,236	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	77,026	76,533	48,461	3,256	0	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	(66,208)	(65,715)	(20,508)	(284)	9,945,099	5,233,390
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	(66,208)	(65,715)	(20,508)	(284)	9,945,099	5,233,390
TOTAL LIABILITIES AND FUND BALANCE	\$10,818	\$10,818	\$27,953	\$2,972	\$9,945,099	\$5,233,390

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2022 and 2021

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2022	2021	2022	2021	2022	2021
\$411,624	\$427,695	\$0	\$0	\$578,723	\$1,071,755
0	0	0	0	1,963,111	731,268
3,813,286	3,898,395	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	49,210	41,896
0	0	0	0	0	0
0	0	218,721	441,827	0	0
0	0	6,786,866	6,975,112	0	0
1,549	3,320	0	0	997	1,558
0	0	53,652	53,652	0	0
<u>\$4,226,459</u>	<u>\$4,329,410</u>	<u>\$7,059,239</u>	<u>\$7,470,591</u>	<u>\$2,592,041</u>	<u>\$1,846,477</u>
\$3,319	\$20,204	\$95,138	\$3,372	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	130,200	339,080	0	0
0	0	0	0	0	0
0	0	0	0	0	0
52,091	37,416	847	847	0	0
<u>55,410</u>	<u>57,620</u>	<u>226,185</u>	<u>343,299</u>	<u>0</u>	<u>0</u>
3,319	20,204	0	0	0	0
4,167,730	4,251,586	6,833,054	7,127,292	1,963,111	731,235
0	0	0	0	628,930	1,115,242
0	0	0	0	0	0
0	0	0	0	0	0
<u>4,171,049</u>	<u>4,271,790</u>	<u>6,833,054</u>	<u>7,127,292</u>	<u>2,592,041</u>	<u>1,846,477</u>
<u>\$4,226,459</u>	<u>\$4,329,410</u>	<u>\$7,059,239</u>	<u>\$7,470,591</u>	<u>\$2,592,041</u>	<u>\$1,846,477</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2022 and 2021

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2022	2021	2022	2021	2022	2021	2022	2021
Cash and cash equivalents	\$3,051,071	\$1,684,025	\$2,710,081	\$1,397,993	\$0	\$0	\$15,528,868	\$8,821,672
Cash restricted for development charges	0	0	0	0	0	0	1,963,111	731,268
Cash restricted for hotel/motel tax	0	0	0	0	0	0	3,813,286	3,898,395
Accounts receivable	0	0	0	0	0	0	25,000	0
Due from other funds	0	0	0	0	0	0	13,788	13,788
Taxes receivable	582,078	494,978	582,078	494,978	0	0	2,377,970	2,021,778
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0	218,721	441,827
Rehabilitation loans receivable (net)	0	0	0	0	0	0	6,786,866	6,975,112
Accrued interest	1,151	1,444	1,040	1,235	0	0	7,846	10,819
Other assets	0	0	0	0	0	0	53,652	53,652
TOTAL ASSETS	\$3,634,300	\$2,180,447	\$3,293,199	\$1,894,206	\$0	\$0	\$30,789,108	\$22,968,311
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	98,457	23,596
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	255,687	418,849
Obligations under capital leases – current maturities	0	0	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	52,938	38,263
TOTAL LIABILITIES	0	0	0	0	0	0	407,082	480,708
FUND BALANCE:								
Non Spendable	0	0	0	0	0	0	3,319	20,204
Restricted	3,634,300	2,180,447	3,293,199	1,894,206	0	0	29,749,777	21,352,157
Committed	0	0	0	0	0	0	628,930	1,115,242
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
TOTAL FUND BALANCE	3,634,300	2,180,447	3,293,199	1,894,206	0	0	\$30,382,026	\$22,487,603
TOTAL LIABILITIES AND FUND BALANCE	\$3,634,300	\$2,180,447	\$3,293,199	\$1,894,206	\$0	\$0	\$30,789,108	\$22,968,311

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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, 2022 AND 2021**

	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2022	2021	2022	2021	2022	2021
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	5,969,669	5,134,650
Other local taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0
Revenue from other governmental units	0	0	50,000	25,000	0	0
Investment revenue	0	0	139	(76)	(30,336)	1,397
Miscellaneous	0	0	0	0	0	0
TOTAL REVENUES	0	0	50,139	24,924	5,939,333	5,136,047
EXPENDITURES:						
Current:						
Policy development and administration	493	111	0	0	0	0
Health and environment	0	0	82,310	74,355	0	0
Transportation	0	0	0	0	0	0
Personal development	0	155	0	0	0	0
TOTAL EXPENDITURES	493	266	82,310	74,355	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(493)	(266)	(32,171)	(49,431)	5,939,333	5,136,047
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	30,652	59,895	0	128,172
Operating transfers to other funds	0	0	0	0	(4,437,578)	(4,221,412)
Restructuring of financing	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	30,652	59,895	(4,437,578)	(4,093,240)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(493)	(266)	(1,519)	10,464	1,501,755	1,042,807
FUND BALANCE, BEGINNING OF PERIOD	(65,715)	(65,449)	(18,989)	(10,748)	8,443,344	4,190,583
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	(\$66,208)	(\$65,715)	(\$20,508)	(\$284)	\$9,945,099	\$5,233,390

**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, 2022 AND 2021**

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2022	2021	2022	2021	2022	2021
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	250,379	215,409
1,125,786	703,511	0	0	0	0
0	0	0	0	0	0
0	0	0	0	587,291	622,535
3,024	53,738	435,738	2,062,776	0	0
(14,202)	7,008	4,414	5,674	(9,059)	(6,198)
16,057	8,231	15,000	0	0	0
<u>1,130,665</u>	<u>772,488</u>	<u>455,152</u>	<u>2,068,450</u>	<u>828,611</u>	<u>831,746</u>
1,099,016	1,042,508	0	0	0	0
0	0	613,491	2,085,771	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,099,016</u>	<u>1,042,508</u>	<u>613,491</u>	<u>2,085,771</u>	<u>0</u>	<u>0</u>
<u>31,649</u>	<u>(270,020)</u>	<u>(158,339)</u>	<u>(17,321)</u>	<u>828,611</u>	<u>831,746</u>
0	0	0	0	0	193,378
(1,098,140)	(146,824)	(36,578)	(141,865)	(597,501)	(1,547,958)
0	0	0	0	0	0
<u>(1,098,140)</u>	<u>(146,824)</u>	<u>(36,578)</u>	<u>(141,865)</u>	<u>(597,501)</u>	<u>(1,354,580)</u>
(1,066,491)	(416,844)	(194,917)	(159,186)	231,110	(522,834)
5,237,540	4,688,634	7,027,971	7,286,478	2,360,931	2,369,311
0	0	0	0	0	0
<u>\$4,171,049</u>	<u>\$4,271,790</u>	<u>\$6,833,054</u>	<u>\$7,127,292</u>	<u>\$2,592,041</u>	<u>\$1,846,477</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, 2022 AND 2021**

	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
	2022	2021	2022	2021	2022	2021	2022	2021
REVENUES:								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	2,984,035	2,567,088	2,984,036	2,567,088	0	0	12,188,119	10,484,235
Other local taxes	0	0	0	0	0	0	1,125,786	703,511
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0	587,291	622,535
Revenue from other governmental units	0	0	0	0	0	0	488,762	2,141,514
Investment revenue	(10,828)	1,463	(9,875)	1,405	0	81,967	(69,747)	92,640
Miscellaneous	0	0	0	0	0	0	31,057	8,231
TOTAL REVENUES	2,973,207	2,568,551	2,974,161	2,568,493	0	81,967	14,351,268	14,052,666
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	0	0	1,099,509	1,042,619
Health and environment	0	0	0	0	0	0	695,801	2,160,126
Transportation	0	0	0	0	0	0	0	0
Personal development	0	0	0	0	0	0	0	155
TOTAL EXPENDITURES	0	0	0	0	0	0	1,795,310	3,202,900
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,973,207	2,568,551	2,974,161	2,568,493	0	81,967	12,555,958	10,849,766
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	1,411	52,905	0	0	32,063	434,350
Operating transfers to other funds	(2,912,069)	(2,482,582)	(2,944,748)	(2,827,382)	0	0	(12,026,614)	(11,368,023)
Restructuring of financing	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(2,912,069)	(2,482,582)	(2,943,337)	(2,774,477)	0	0	(11,994,551)	(10,933,673)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	61,138	85,969	30,824	(205,984)	0	81,967	561,407	(83,907)
FUND BALANCE, BEGINNING OF PERIOD	3,573,162	2,094,478	3,262,375	2,100,190	0	(81,967)	29,820,619	22,571,510
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$3,634,300	\$2,180,447	\$3,293,199	\$1,894,206	\$0	\$0	\$30,382,026	\$22,487,603

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

NON MOTORIZED GRANT FUND	2022	2021
REVENUES:		
Revenue from other governmental units – Federal	\$0	\$0
Investment revenue	0	0
TOTAL REVENUES	0	0
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	493	111
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	0
Total	493	111
Personal Development:		
Personal services	0	155
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	0
Total	0	155
TOTAL EXPENDITURES	493	266
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$493)	(\$266)
 MID MO SOLID WASTE DISTRICT FUND		
REVENUES:		
Revenue from other governmental units – State	\$50,000	\$25,000
Investment revenue	139	(76)
Miscellaneous revenue	0	0
TOTAL REVENUES	50,139	24,924
EXPENDITURES:		
Current:		
Health and Environment:		
Personal services	62,517	54,419
Materials and supplies	382	83
Travel and Training	1,092	150
Intragovernmental	17,756	19,206
Utilities, services and miscellaneous	563	497
TOTAL EXPENDITURES	82,310	74,355
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$32,171)	(\$49,431)

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

TRANSPORTATION SALES TAX FUND	2022	2021
REVENUES:		
Sales tax	\$5,969,669	\$5,134,650
Investment revenue	(30,336)	1,397
Miscellaneous revenue	0	0
TOTAL REVENUES	<u>5,939,333</u>	<u>5,136,047</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>\$5,939,333</u></u>	<u><u>\$5,136,047</u></u>
 CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$1,125,786	\$703,511
Revenue from other governmental units	3,024	53,738
Investment revenue	(14,202)	7,008
Miscellaneous	16,057	8,231
TOTAL REVENUES	<u>1,130,665</u>	<u>772,488</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	394,557	373,738
Materials and supplies	2,331	3,823
Travel and training	6,893	135
Intragovernmental	133,398	84,453
Utilities, services and miscellaneous	561,837	580,359
Interest expense	0	0
Capital outlay	0	0
TOTAL EXPENDITURES	<u>1,099,016</u>	<u>1,042,508</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$31,649</u></u>	<u><u>(\$270,020)</u></u>
 COMMUNITY DEVELOPMENT GRANT FUND		
REVENUES:		
Revenue from federal government	\$435,738	\$2,062,776
Investment revenue	4,414	5,674
Miscellaneous revenue	15,000	0
TOTAL REVENUES	<u>455,152</u>	<u>2,068,450</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	126,364	133,703
Materials and supplies	978	58
Travel and training	0	200
Intragovernmental	3,918	0
Utilities, services, and miscellaneous	482,231	1,951,810
Capital outlay	0	0
TOTAL EXPENDITURES	<u>613,491</u>	<u>2,085,771</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$158,339)</u></u>	<u><u>(\$17,321)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

PUBLIC IMPROVEMENT FUND	2022	2021
REVENUES:		
Sales tax	\$250,379	\$215,409
Development charges	587,291	622,535
Investment revenue	(9,059)	(6,198)
Miscellaneous revenue	0	0
TOTAL REVENUES	<u>828,611</u>	<u>831,746</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
Interest expense	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$828,611</u></u>	<u><u>\$831,746</u></u>
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$2,984,035	\$2,567,088
Investment revenue	(10,828)	1,463
Miscellaneous revenue	0	0
TOTAL REVENUES	<u>2,973,207</u>	<u>2,568,551</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$2,973,207</u></u>	<u><u>\$2,568,551</u></u>
PARK SALES TAX FUND		
Revenues:		
Sales tax	\$2,984,036	\$2,567,088
Investment revenue	(9,875)	1,405
Miscellaneous revenue	0	0
TOTAL REVENUES	<u>2,974,161</u>	<u>2,568,493</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$2,974,161</u></u>	<u><u>\$2,568,493</u></u>
STADIUM TDD'S FUND		
Revenues:		
Revenue from other governmental units - TDD's	\$0	\$0
Investment revenue	0	81,967
TOTAL REVENUES	<u>0</u>	<u>81,967</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><u>\$0</u></u>	<u><u>\$81,967</u></u>

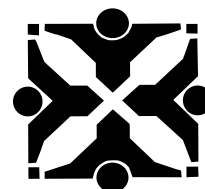
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DEBT SERVICE FUNDS

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.

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.

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



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

COMPARATIVE COMBINING BALANCE SHEETS

March 31, 2022 and 2021

ASSETS	2016 Special Obligation Bonds		Lemone Trust Note		Total	
	Debt Service Fund		Debt Service Fund			
	2022	2021	2022	2021	2022	2021
Cash and cash equivalents	\$482,119	\$518,034	\$0	\$0	\$482,119	\$518,034
Cash with fiscal agents	0	0	0	0	0	0
Taxes receivable	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0
Accrued interest	143	396	0	0	143	396
Restricted assets:						
Cash and cash equivalents	0	0	0	0	0	0
TOTAL ASSETS	\$482,262	\$518,430	\$0	\$0	\$482,262	\$518,430
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Total Liabilities	0	0	0	0	0	0
FUND BALANCE:						
Nonspendable	0	0	0	0	0	0
Restricted	0	0	0	0	0	0
Committed	482,262	518,430	0	0	482,262	518,430
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
Total fund balance	482,262	518,430	0	0	482,262	518,430
TOTAL LIABILITIES AND FUND BALANCE	\$482,262	\$518,430	\$0	\$0	\$482,262	\$518,430

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

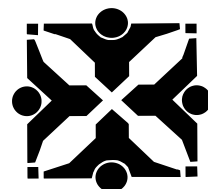
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

	2016 Special Obligation Bonds Debt Service Fund		Lemone Trust Note Debt Service Fund		Total	
	2022	2021	2022	2021	2022	2021
REVENUES:						
General Property Taxes:						
Real estate	\$0	\$0	\$0	\$0	\$0	\$0
Interest and penalties	0	0	0	0	0	0
Total General Property Taxes	0	0	0	0	0	0
Lease revenue	0	0	0	153,664	0	153,664
Investment revenue	180	5,034	0	8,259	180	13,293
TOTAL REVENUES	180	5,034	0	161,923	180	166,957
EXPENDITURES:						
Health and Environment	0	0	0	56,627	0	56,627
Debt Service:						
Redemption of serial bonds	1,415,000	1,350,000	0	212,445	1,415,000	1,562,445
Interest	195,225	228,975	0	1,707	195,225	230,682
Fiscal agent fees	0	0	0	0	0	0
TOTAL EXPENDITURES	1,610,225	1,578,975	0	270,779	1,610,225	1,849,754
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,610,045)	(1,573,941)	0	(108,856)	(1,610,045)	(1,682,797)
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	885,038	887,100	0	1,186	885,038	888,286
Operating transfers to other funds	0	0	0	(193,378)	0	(193,378)
Note Proceeds	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	885,038	887,100	0	(192,192)	885,038	694,908
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(725,007)	(686,841)	0	(301,048)	(725,007)	(987,889)
FUND BALANCE, BEGINNING OF PERIOD	1,207,269	1,205,271	0	301,048	1,207,269	1,506,319
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$482,262	\$518,430	\$0	\$0	\$482,262	\$518,430

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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, 2022 AND 2021

ASSETS	2022	2021
Cash and cash equivalents	\$48,345,994	\$50,461,437
Accounts receivable	0	0
Accrued interest	17,465	38,619
Due from other funds	0	0
	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>\$48,363,459</u>	<u>\$50,500,056</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$208,167	\$384,455
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>208,167</u>	<u>384,455</u>
 FUND BALANCE:		
Non Spendable	0	0
Restricted	0	0
Committed	1,184,214	1,184,214
Assigned	46,971,078	48,931,387
Unassigned	0	0
	<u>0</u>	<u>0</u>
Total fund balance	<u>48,155,292</u>	<u>50,115,601</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$48,363,459</u>	<u>\$50,500,056</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, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	0	0
State	409,236	334,216
Federal	73,932	0
Investment revenue	(162,030)	85,595
Auction Revenues	0	0
Miscellaneous revenue	353,993	280,340
TOTAL REVENUES	<u>675,131</u>	<u>700,151</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	344,602	108,603
Public safety	969,298	4,763,584
Transportation	2,936,080	2,673,811
Health and environment	0	0
Personal development	1,568,241	355,760
TOTAL EXPENDITURES	<u>5,818,221</u>	<u>7,901,758</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(5,143,090)</u>	<u>(7,201,607)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	7,929,945	5,537,835
Operating transfers to other funds	(67,410)	(67,906)
Proceeds of certificates of participation	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>7,862,535</u>	<u>5,469,929</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	2,719,445	(1,731,678)
FUND BALANCE, BEGINNING OF PERIOD	45,435,847	51,847,279
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
FUND BALANCE, END OF PERIOD	<u><u>\$48,155,292</u></u>	<u><u>\$50,115,601</u></u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE PERIOD ENDED MARCH 31, 2022**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Pub Bldgs Major Maint/Ren (00021)	\$ 1,217,463	\$ 814,049	\$ -	\$ 814,049	\$ -	\$ 403,414
Blind Boone Home (00123)	823,875	803,074	-	803,074	-	20,801
Ent Resource Grp Software (00476)	8,416,411	8,416,466	-	8,416,466	-	(55)
Audible ADA Crosswalk (00551)	430,000	179,049	-	179,049	-	250,951
Walton Bldg Cap Improv (00587)	559,161	442,833	113,747	556,580	-	2,581
Municipal Service Center South (00632)	2,895,000	26,387	1,777	28,164	-	2,866,836
Grissum Bldg Renovations (00659)	2,935,041	71,275	38,498	109,773	18,273	2,806,995
CID Gateway (00680)	20,000	-	-	-	-	20,000
Armory Repairs (00764)	495,000	101,510	-	101,510	-	393,490
CPD Repairs (00765)	670,000	118,008	-	118,008	-	551,992
Daniel Boone Building Repairs (00766)	410,000	105,978	-	105,978	107,816	196,206
Gentry Building Repairs (00767)	135,000	109,726	-	109,726	-	25,274
Health Dept Building Repairs (00768)	205,000	5,883	-	5,883	-	199,117
Howard Building Repairs (00769)	135,000	80,763	-	80,763	-	54,237
Building Assessments (00770)	99,986	-	-	-	-	99,986
Executime (00775)	723,611	-	35,584	35,584	68,164	619,863
D.B. Customer Experience (00798)	978,500	28,500	5,297	33,797	46,227	898,476
Municipal Court Dias Modification (00801)	161,700	9,600	132,595	142,195	(500)	19,505
REDI Office Remodel (00818)	17,500	-	17,261	17,261	-	239
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	21,328,248	11,313,101	344,759	11,657,860	239,980	9,429,908
PUBLIC SAFETY:						
Fire Apparatus Equipment (00195)	715,809	710,809	5,000	715,809	(5,000)	5,000
Records Manangement System (00498)	1,558,162	1,240,260	-	1,240,260	113,304	204,598
Training Academy Repairs (00630)	679,974	607,973	-	607,973	470	71,531
Muni Serv Ctr North-PH I (00641)	9,628,052	9,248,977	30,042	9,279,019	155,971	193,062
Percent for Art: Maint Municipal Center (N0641)	10,895	-	-	-	-	10,895
PD Property & Evidence Annex (00727)	19,987	-	-	-	-	19,987
Fire Station #10 East (00732)	2,500,000	3,173	3,113	6,286	-	2,493,714
Fire Station #11 (00733)	2,500,000	52,306	74,496	126,802	82,974	2,290,224
Percent for Art: Fire Station #11 (M0733)	17,000	-	-	-	-	17,000
Percent for Art Maint: Fire Station #11 (N0733)	4,171	-	300	300	-	3,871
Replace 2006 Quint (00783)	1,277,502	305,930	-	305,930	297,262	674,310
Replace Ladder 1 (00804)	1,150,000	-	856,348	856,348	285,449	8,203
Training Tower Rehab (00814)	234,000	-	-	-	146,935	87,065
Fire Station Sites (40173)	2,007,000	1,298,105	-	1,298,105	-	708,895
TOTAL PUBLIC SAFETY	22,302,552	13,467,533	969,299	14,436,832	1,077,365	6,788,355
TRANSPORTATION:						
Downtown Special Projects (00140)	376,261	354,585	-	354,585	0	21,676
Downtown Sidewalks Improv (00171)	256,510	121,388	-	121,388	38,587	96,535
Annual Brick St Renov (00234)	266,390	231,159	-	231,159	-	35,231
Vandiver Dr & Paris Rd (00522)	235,000	22,759	42,963	65,722	154,936	14,342
Audible ADA Crosswalk (00551)	430,000	94,097	84,081	178,178	-	251,822
Ridgemont Bridge Repair (00568)	739,353	107,097	10,532	117,629	-	621,724
ADA Curb Ramp Install (00600)	1,635,141	905,895	30,223	936,118	479,995	219,028
North Village Land Purch (00616)	200,000	20,521	3,132	23,653	-	176,347
Fairview/Chapel Hill Int (00618)	130,000	52,049	-	52,049	48,400	29,551
Disc Pkwy:Gans-New Haven (00633)	8,257,358	2,464,373	2,063,587	4,527,960	139,433	3,589,965
Nifong-Prov to Forum 4 Ln (00643)	13,412,692	12,840,302	178,174	13,018,476	122,164	272,052
Annual Traffic Calming (00646)	532,158	-	-	-	-	532,158
Annual Street Recon (00647)	1,598,882	-	-	-	-	1,598,882
I70 Dr & Keene Roundabout (00658)	952,966	944,120	-	944,120	-	8,846
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)	507,769	98,159	-	98,159	-	409,610
Old McAdams Building Improvements (00702)	109,334	109,334	-	109,334	(4,402)	4,402
Sinclair Rd - Rt K Intersection Imp (00707)	1,805,348	1,593,975	33,062	1,627,037	-	178,311
Sinclair Rd Sidewalk-Nifong Southham (00709)	331,347	211,687	-	211,687	-	119,660
McKee Street Sidewalk (00712)	233,439	233,412	-	233,412	-	27
Ash St 4-Way Stop Removal (00714)	453,438	-	31,606	31,606	64,317	357,515
Leslie Ln Sdkw: N Garth-Newton Dr (00736)	285,990	138,510	164	138,674	-	147,316
Lenoir Connection (00746)	1,440,664	312,312	437,110	749,422	4,605	686,637
Walnut from College to Old 63 (00747)	1,000,000	541	61	602	-	999,398
Smith Dr Traffic Calming (00752)	151,976	2,461	1,516	3,977	-	147,999
Audobon Sdkw: Shepard Blvd to N Aza (00760)	25,146	25,078	68	25,146	-	-
Stadium Blvd Sidewalk: I-70 to Primrose (00761)	537,297	15,810	157	15,967	-	521,330
St. Charles Rd Sdkw: Lake of Woods (00762)	723,030	530,147	206	530,353	-	192,677

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE PERIOD ENDED MARCH 31, 2022**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Forum Blvd Chapel Hill to Woodrail (00771)	3,447,046	34,080	-	34,080	-	3,412,966
4th St Pedestrian Island (00772)	340,000	36,463	18,381	54,844	137,919	147,237
Garth Ave: BL70 to Thurman (00777)	395,000	-	-	-	-	395,000
Route B Improvements (BL70 to City) (00784)	600,000	-	-	-	-	600,000
Rangeline: Rogers to Wilkes (00785)	250,000	-	-	-	32,661	217,339
Proctor Dr Traffic Calming (00786)	30,000	40	166	206	-	29,794
Ridgefield Rd Traffic Calming (00787)	47,341	-	231	231	-	47,110
Campusview Dr Traffic Calming (00788)	30,000	-	-	-	-	30,000
Edgewood Traffic Calming (00789)	30,000	-	-	-	-	30,000
Ridgemont Traffic Calming (00790)	47,341	-	-	-	-	47,341
Audobon Dr Traffic Calming (00791)	50,370	-	259	259	-	50,111
Walnut Bridge Repair (00792)	165,000	66,761	-	66,761	-	98,239
Maguire Sidewalk Repair (00793)	200,000	180	-	180	37,850	161,970
Bray Ave Traffic Calming (00794)	30,000	1,513	244	1,757	-	28,243
Oakland Gravel Sidewalk: Vandiver to Edris (0080)	286,507	-	-	-	-	286,507
Scott-Smith Sidewalk (00803)	500,000	-	-	-	-	500,000
Rangeline/I-70 Sidewalk (00815)	436,885	-	-	-	-	436,885
Green Valley Bridge Repair (00816)	250,000	-	-	-	32,120	217,880
Annual Streets (40158)	362,024	-	-	-	-	362,024
JT County/State/City Prjct (40161)	516,342	15,500	-	15,500	-	500,842
Annual Sidewalks (40162)	228,936	200,523	-	200,523	-	28,413
Street Landscaping (40163)	474,452	286,000	-	286,000	-	188,452
TOTAL TRANSPORTATION	45,819,733	22,183,579	2,935,923	25,119,502	1,288,585	19,411,646
HEALTH & ENVIRONMENT:						
Health Building Improvements (00730)	237,306	7,403	-	7,403	-	229,903
TOTAL HEALTH & ENVIRONMENT	237,306	7,403	-	7,403	-	229,903
PERSONAL DEVELOPMENT:						
Annual P&R Maj Maint/Prog (00056)	10,476	-	-	-	-	10,476
Park Roads & Parking (00242)	2,647,177	2,403,486	95,311	2,498,797	-	148,380
City/School Park Improv (00249)	410,015	316,783	-	316,783	-	93,232
Capen/Grindstone Trl Imp (00457)	118,000	2,508	-	2,508	-	115,492
2010 PST Land Acquisition (00486)	1,060,775	882,429	178,346	1,060,775	-	-
2010 PST Land Neigh Parks (00510)	502,329	498,241	4,088	502,329	-	-
S Reg Park Gans Phil PH I (00518)	2,693,123	2,599,910	-	2,599,910	2,007	91,206
GNM Clark Lane West (00570)	1,080,631	977,360	-	977,360	-	103,271
GNM Shepard to Rollins Tr (00572)	2,493,988	2,162,683	-	2,162,683	-	331,305
Douglas Shelter. Playground (00626)	449,627	224,956	-	224,956	(329)	225,000
Maplewood Home-Rehab (00638)	176,600	143,236	-	143,236	-	33,364
Annual Land Acq and Preservation (00662)	699,648	582	699,066	699,648	-	-
ADA Compliance Phase II (00663)	154,800	138,389	3,006	141,395	-	13,405
Indian Hills Park Improvement (00667)	99,883	-	-	-	(353)	100,236
Annual Trails (00673)	650,000	556,521	87,433	643,954	114	5,932
Albert Oakland Park Improvements (00676)	305,113	11,075	8,632	19,707	2,350	283,056
Founders Park at Flat Branch (00686)	522,866	229,496	87,517	317,013	55,046	150,807
Southeast Regional Park Tennis Complex (00693)	500,000	34,192	106,780	140,972	262,160	96,868
Hinkson Cr Trail:Stadium-E Campus (00698)	800,000	49,344	-	49,344	682	749,974
Perche Creek Trail Ph I: MKT to Gil (00699)	1,450,000	61,066	1,562	62,628	30,880	1,356,492
Philips Park-Trail & Landscaping (00703)	60,000	57,212	-	57,212	-	2,788
Real Estate (00710)	200,000	-	200,000	200,000	-	-
Kiwanis Park Improvements (00718)	125,000	101,691	-	101,691	-	23,309
Hinkson Cr Trail: Stephens/Calrk (00728)	1,015,000	537,447	2,000	539,447	5,500	470,053
Battle Park Phase I Development (00738)	250,000	19,403	380	19,783	3,420	226,797
Fairview Park/Bonnie View Phase II (00741)	125,000	52,344	42,034	94,378	-	30,622
Again St Park Improvement (00778)	100,000	99,015	-	99,015	-	985
MKT Wetlands/Forum Nature Area (00779)	120,000	63	16,862	16,925	-	103,075
Rock Bridge Park Improvements (00781)	125,000	20,593	35,133	55,726	55,000	14,274
The Vineyards/EI Chapparral Lake/Par (00782)	75,000	74,875	37	74,912	-	88
Albert Oakland and Pickleball/Tennis (00799)	30,000	30,000	-	30,000	-	-
Cosmo: Football Field Improvements (00805)	53,792	-	-	-	-	53,792
Cosmo: Playground Replacement (00806)	72,000	-	-	-	-	72,000
Cosmo: PMC Improvements (00807)	48,000	-	-	-	-	48,000
Cosmo: Shelter Replacements (00808)	300,000	-	-	-	21,000	279,000
Indian Hills Basketball Court Improvements (00809)	25,000	-	-	-	11,145	13,855
Shepard Park Tennis Court Improvements (00810)	20,000	-	-	-	-	20,000
Cosmo: Fitness Trail Improvements (00813)	100,000	-	54	54	-	99,946
Downtown Improvements (40074)	117,654	81,913	-	81,913	-	35,741
TOTAL PERSONAL DEVELOPMENT	19,786,497	12,366,813	1,568,241	13,935,054	448,622	5,402,821

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE PERIOD ENDED MARCH 31, 2022

	<u>Appropriations</u>	<u>Prior Years' Expenditures</u>	<u>Current Year Expenditures</u>	<u>Total Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Appropriations</u>
TOTAL CAPITAL PROJECTS	<u>\$ 109,474,336</u>	<u>\$ 59,338,429</u>	<u>\$ 5,818,222</u>	<u>\$ 65,156,651</u>	<u>\$ 3,054,552</u>	<u>\$ 41,262,633</u>

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ENTERPRISE FUNDS

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

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

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

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

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

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

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

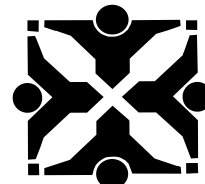
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2022 and 2021**

ASSETS	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2022	2021	2022	2021	2022	2021
CURRENT ASSETS:						
Cash and cash equivalents	\$47,697,266	\$42,393,038	\$5,066,912	\$8,636,520	\$ 14,254,729	\$ 15,423,738
Accounts receivable	10,315,908	11,497,036	1,942,702	2,068,719	199,073	941,860
Grants receivable	0	0	0	0	0	0
Accrued interest	32,702	60,956	15,088	33,503	25,127	42,595
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	50,332	87,158	0	0	0	0
Inventory	6,994,278	5,033,970	1,206,582	1,081,153	14,205	11,986
Other assets	0	0	0	0	0	0
Total Current Assets	65,090,486	59,072,158	8,231,284	11,819,895	14,493,134	16,420,179
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	5,752,834	5,824,228	3,138,447	3,127,487	4,429,529	4,609,181
Revenue bond construction account	11,974,533	12,634,321	12,134,122	14,580,095	5,427,489	0
Cash and marketable securities restricted for capital projects	19,434,797	15,073,591	14,004,841	10,685,138	20,711,926	21,217,074
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	1,130,850	1,505,738
Bond/rent reserve account	5,845,211	5,845,211	5,450,726	5,450,726	2,904,924	2,904,924
Contingency account	0	0	0	0	200,000	200,000
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	44,057,375	40,427,351	35,178,136	34,293,446	34,858,218	30,490,417
Other:						
Customer security and escrow deposits	4,533,913	4,339,241	1,431,590	1,371,355	1,725,759	1,613,718
Grants receivable	0	0	0	0	0	0
Net pension asset	13,603,167	0	7,007,692	0	5,041,266	0
Net OPEB asset	85,202	30,603	44,254	17,612	38,831	14,006
Total Restricted Assets – Other	18,222,282	4,369,844	8,483,536	1,388,967	6,805,856	1,627,724
Total Restricted Assets	62,279,657	44,797,195	43,661,672	35,682,413	41,664,074	32,118,141
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	8,988	59,321	0	0	0	0
Total Other Assets	8,988	59,321	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	355,194,698	367,615,736	190,026,363	189,152,646	344,759,728	334,023,656
Accumulated depreciation	(226,944,413)	(231,776,342)	(67,997,650)	(65,275,302)	(99,731,825)	(95,116,632)
Net Plant in Service	128,250,285	135,839,394	122,028,713	123,877,344	245,027,903	238,907,024
Construction in progress	13,822,780	12,780,907	4,187,900	2,167,057	3,632,032	9,878,931
Net Fixed Assets	142,073,065	148,620,301	126,216,613	126,044,401	248,659,935	248,785,955
TOTAL ASSETS	269,452,196	252,548,975	178,109,569	173,546,709	304,817,143	297,324,275
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pensions	2,028,841	4,668,176	1,047,597	2,634,079	434,990	1,155,137
Outflows related to OPEB	191,093	188,678	99,255	108,581	87,092	86,355
Deferred charge on refunding	4,215,393	0	82,350	0	0	0
Loss on refunding of debt	0	4,581,688	0	95,019	5,487	5,866
Total deferred outflows of resources	6,435,327	9,438,542	1,229,202	2,837,679	527,569	1,247,358
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$275,887,523	\$261,987,517	\$179,338,771	\$176,384,388	\$305,344,712	\$298,571,633

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2022 and 2021

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreational Services Fund	
2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
\$ 2,038,207	\$ 1,547,930	\$ (263,750)	\$ 434,388	\$ 13,699,820	\$ 12,420,913	\$ 1,744,501	\$ 1,987,965	\$ 2,611,666	\$2,353,842
170,810	71,077	32,074	180,597	1,507,942	1,751,889	75,741	113,661	1,832	1,832
0	337,186	687,091	16,792	0	0	0	0	0	0
8,741	20,497	689	353	12,078	21,650	30,891	32,671	2,580	2,274
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	588,063	557,524	0	0	27,910	39,195
0	0	74,357	74,357	19	0	0	0	0	0
2,217,758	1,976,690	530,461	706,487	15,807,922	14,751,976	1,851,133	2,134,297	2,643,988	2,397,143
129,818	621,045	0	0	90,666	88,416	350,629	412,763	0	0
12,984,787	0	0	0	0	0	0	0	0	0
19,347,813	25,318,255	1,852,368	9,525	12,813,947	9,765,226	2,256,237	1,728,470	4,972,706	912,661
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	5,846,819	5,368,159	0	0	0	0
32,462,418	25,939,300	1,852,368	9,525	18,751,432	15,221,801	2,606,866	2,141,233	4,972,706	912,661
0	0	0	0	881,774	833,851	0	0	0	0
357,047	0	0	0	0	0	0	0	0	0
483,553	0	3,593,073	0	7,338,911	0	734,261	0	2,155,967	0
3,725	1,237	27,676	9,453	56,529	19,741	5,656	1,944	16,607	5,994
844,325	1,237	3,620,749	9,453	8,277,214	853,592	739,917	1,944	2,172,574	5,994
33,306,743	25,940,537	5,473,117	18,978	27,028,646	16,075,393	3,346,783	2,143,177	7,145,280	918,655
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
74,313,704	70,202,746	15,507,157	16,046,117	64,224,259	62,487,978	49,643,558	48,874,420	33,543,534	33,344,246
(22,467,421)	(20,884,121)	(9,256,103)	(9,204,958)	(36,099,975)	(33,181,033)	(18,121,149)	(17,254,402)	(15,016,649)	(14,149,975)
51,846,283	49,318,625	6,251,054	6,841,159	28,124,284	29,306,945	31,522,409	31,620,018	18,526,885	19,194,271
13,047,613	7,758,671	1,112,777	740,952	2,656,016	2,544,729	556,486	1,017,443	864,535	388,976
64,893,896	57,077,296	7,363,831	7,582,111	30,780,300	31,851,674	32,078,895	32,637,461	19,391,420	19,583,247
100,418,397	84,994,523	13,367,409	8,307,576	73,616,868	62,679,043	37,276,811	36,914,935	29,180,688	22,899,045
41,723	101,977	310,032	779,591	633,244	1,628,122	63,356	160,346	186,028	494,321
8,354	7,624	62,073	58,280	126,785	121,714	12,685	11,987	37,246	36,954
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
50,077	109,601	372,105	837,871	760,029	1,749,836	76,041	172,333	223,274	531,275
\$100,468,474	\$85,104,124	\$13,739,514	\$9,145,447	\$74,376,897	\$64,428,879	\$37,352,852	\$37,087,268	\$29,403,962	\$23,430,320

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCOMPARATIVE COMBINING BALANCE SHEETS
March 31, 2022 and 2021

ASSETS	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2022	2021	2022	2021	2022	2021	2022	2021
CURRENT ASSETS:								
Cash and cash equivalents	\$ 324,075	\$ 291,522	\$ 2,151,377	\$ 2,292,729	\$ 49,632	\$ 58,465	\$ 89,374,435	\$ 87,841,050
Accounts receivable	51,514	64,420	195,416	237,569	40,963	42,972	14,533,975	16,971,632
Grants receivable	0	0	0	0	0	0	687,091	353,978
Accrued interest	249	439	3,177	5,864	22	54	131,344	220,856
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	50,332	87,158
Inventory	119,638	125,044	0	0	0	0	8,950,676	6,848,872
Other assets	0	0	0	0	0	0	74,376	74,357
Total Current Assets	495,476	481,425	2,349,970	2,536,162	90,617	101,491	113,802,229	112,397,903
RESTRICTED ASSETS:								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	0	0	5,000	0	0	0	13,896,923	14,683,120
Revenue bond construction account	0	0	0	0	0	0	42,520,931	27,214,416
Cash and marketable securities restricted for Capital Projects	346,226	267,915	6,772,788	5,460,551	0	0	102,513,649	90,438,406
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	1,130,850	1,505,738
Bond/rent reserve account	0	0	0	0	0	0	14,200,861	14,200,861
Contingency account	0	0	0	0	0	0	200,000	200,000
Closure and postclosure reserve	0	0	0	0	0	0	5,846,819	5,368,159
Total Restricted Assets – Cash and Cash Equivalents	346,226	267,915	6,777,788	5,460,551	0	0	181,863,533	155,164,200
Other:								
Customer security and escrow deposits	0	0	0	0	0	0	8,573,036	8,158,165
Grants receivable	0	0	0	0	0	0	357,047	0
Net pension asset	0	0	636,318	0	0	0	40,594,208	0
Net OPEB asset	1,423	781	4,901	1,689	0	0	284,804	103,060
Total Restricted Assets – Other	1,423	781	641,219	1,689	0	0	49,809,095	8,261,225
Total Restricted Assets	347,649	268,696	7,419,007	5,462,240	0	0	231,672,628	163,425,425
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	8,988	59,321
Total Other Assets	0	0	0	0	0	0	8,988	59,321
FIXED ASSETS:								
Property, plant and equipment	14,702,680	14,636,630	16,780,520	16,738,769	0	0	1,158,696,201	1,153,122,944
Accumulated depreciation	(8,768,371)	(8,376,406)	(9,303,195)	(9,405,817)	0	0	(513,706,751)	(504,624,988)
Net Plant in Service	5,934,309	6,260,224	7,477,325	7,332,952	0	0	644,989,450	648,497,956
Construction in progress	21,688	66,049	451,133	696,389	0	0	40,352,960	38,040,104
Net Fixed Assets	5,955,997	6,326,273	7,928,458	8,029,341	0	0	685,342,410	686,538,060
TOTAL ASSETS	6,799,122	7,076,394	17,697,435	16,027,743	90,617	101,491	1,030,826,255	962,420,709
DEFERRED OUTFLOWS OF RESOURCES								
Outflows related to pensions	0	0	54,905	139,319	0	0	4,800,716	11,761,068
Outflows related to OPEB	3,193	4,815	10,992	10,416	0	0	638,768	635,404
Deferred charge on refunding	0	0	0	0	0	0	4,297,743	0
Loss on refunding of debt	0	0	0	0	0	0	5,487	4,682,573
Total deferred outflows of resources	3,193	4,815	65,897	149,735	0	0	9,742,714	17,079,045
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$6,802,315	\$7,081,209	\$17,763,332	\$16,177,478	\$90,617	\$101,491	\$1,040,568,969	\$979,499,754

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2022 and 2021

LIABILITIES AND FUND EQUITY	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2022	2021	2022	2021	2022	2021
CURRENT LIABILITIES:						
Accounts payable	\$1,720,798	\$605,367	\$951,738	\$879,733	\$ 65,200	\$ 228,410
Accrued payroll and payroll taxes	1,057,995	1,061,514	276,469	294,149	199,916	243,282
Accrued sales taxes	247,521	258,619	54,602	52,876	0	0
Due to other funds	934,290	974,508	349,027	361,698	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	115,990	67,244	(61)	0
Total Current Liabilities	4,360,604	3,300,008	1,747,826	1,655,700	265,055	471,692
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	69,161	74,015	210,696	77,309	33,764	24,098
Accrued interest	2,062,133	2,285,561	981,647	1,071,688	778,871	900,664
Revenue bonds payable – current maturities	3,541,400	3,368,400	4,313,600	4,111,600	5,171,500	5,183,600
Special obligation bonds payable	3,040,000	2,885,000	0	0	465,000	450,000
Customer security and escrow deposits	5,604,172	5,612,369	1,578,826	1,516,790	1,793,979	1,680,889
Advances from other funds	0	0	0	0	0	0
Total Current Liabilities (Payable from Restricted Assets)	14,316,866	14,225,345	7,084,769	6,777,387	8,243,114	8,239,251
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	66,292,013	70,080,498	53,763,231	58,345,637	75,022,877	80,347,152
Other long-term liabilities	0	0	0	0	0	0
Pension Liability	0	4,020,355	0	2,262,483	0	373,788
OPEB Liability	0	0	0	0	0	0
Special obligation bonds payable	41,764,785	45,376,966	0	0	1,547,219	2,022,006
Total Long-Term Liabilities	108,056,798	119,477,819	53,763,231	60,608,120	76,570,096	82,742,946
Total Liabilities	126,734,268	137,003,172	62,595,826	69,041,207	85,078,265	91,453,889
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	247,338	262,008	237,513	253,852	10,493	11,332
Inflows related to pension	11,897,846	450,138	6,129,194	222,687	3,724,250	112,815
Inflows related to OPEB	167,434	55,399	86,966	31,881	76,309	25,355
Total deferred inflows of resources	12,312,618	767,545	6,453,673	508,420	3,811,052	149,502
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	136,840,637	124,216,800	110,289,272	106,834,761	216,455,395	206,968,242
Total Fund Equity	136,840,637	124,216,800	110,289,272	106,834,761	216,455,395	206,968,242
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$275,887,523	\$261,987,517	\$179,338,771	\$176,384,388	\$305,344,712	\$298,571,633

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2022 and 2021

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
\$ (25,903)	\$ 13,677	\$ 1,708	\$ 2,532	\$ 154,093	\$ 71,537	\$ 4,422	\$ 39,152	\$ 70,474	\$ 28,946
19,366	20,076	103,072	104,969	289,900	282,632	22,837	17,597	204,390	189,957
12	15	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	0	0	0	0	0	0	0	0	0
205	205	77,035	77,035	42,799	0	527,806	612,878	50,687	48,785
5,369	0	(138)	(138)	4,254	430	1,390	13,814	(197)	(197)
(951)	33,973	181,677	184,398	494,016	357,569	556,455	683,441	325,354	267,491
630,530	244,921	785	3,481	10,008	0	683	0	51,129	29,977
129,817	134,140	0	0	24,184	25,601	50,476	51,431	0	0
0	0	0	0	0	0	0	0	0	0
470,000	455,000	0	0	320,000	310,000	1,135,000	1,095,000	0	0
775	775	0	0	907,077	858,660	13,814	0	0	0
0	2,000,000	0	0	862,535	1,096,764	0	0	912,916	1,136,000
1,231,122	2,834,836	785	3,481	2,123,804	2,291,025	1,199,973	1,146,431	964,045	1,165,977
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	7,374,366	7,018,104	0	0	0	0
0	32,999	0	252,266	0	526,841	0	51,886	0	159,957
0	0	0	0	0	0	0	0	0	0
13,195,000	13,665,000	0	0	4,544,833	4,869,661	13,127,579	14,309,407	0	0
13,195,000	13,697,999	0	252,266	11,919,199	12,414,606	13,127,579	14,361,293	0	159,957
14,425,171	16,566,808	182,462	440,145	14,537,019	15,063,200	14,884,007	16,191,165	1,289,399	1,593,425
0	0	0	0	0	0	542,437	89,915	0	0
357,226	9,960	2,654,393	76,139	5,421,640	159,009	11,114	15,660	1,592,727	48,278
7,319	2,238	54,388	17,112	111,088	35,737	80,505	3,520	32,635	10,850
364,545	12,198	2,708,781	93,251	5,532,728	194,746	634,056	109,095	1,625,362	59,128
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
85,678,758	68,525,118	10,848,271	8,612,051	54,307,150	49,170,933	21,834,789	20,787,008	26,489,201	21,777,767
85,678,758	68,525,118	10,848,271	8,612,051	54,307,150	49,170,933	21,834,789	20,787,008	26,489,201	21,777,767
<u>\$100,468,474</u>	<u>\$85,104,124</u>	<u>\$13,739,514</u>	<u>\$9,145,447</u>	<u>\$74,376,897</u>	<u>\$64,428,879</u>	<u>\$37,352,852</u>	<u>\$37,087,268</u>	<u>\$29,403,962</u>	<u>\$23,430,320</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2022 and 2021

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2022	2021	2022	2021	2022	2021	2022	2021
CURRENT LIABILITIES:								
Accounts payable	\$ 9,770	\$ 4,446	\$ 15,251	\$ 11,129	\$ -	\$ -	\$ 2,967,551	\$ 1,884,929
Accrued payroll and payroll taxes	30,915	25,387	12,748	5,319	0	0	2,217,608	2,244,882
Accrued sales taxes	0	0	0	0	0	0	302,135	311,510
Due to other funds	0	0	0	0	0	0	1,286,287	1,339,176
Loans payable to other funds – current maturities	50,332	87,156	0	0	0	0	50,332	87,156
Obligations under capital leases	0	0	0	0	0	0	0	0
Unearned revenue	0	0	0	0	0	0	698,532	738,903
Other liabilities	3,150	3,150	0	5,052	2,184	2,184	531,941	491,539
Total Current Liabilities	94,167	120,139	27,999	21,500	2,184	2,184	8,054,386	7,098,095
CURRENT LIABILITIES (Payable from Restricted Assets):								
Construction contracts payable	0	0	4,050	16,801	0	0	1,010,806	470,602
Accrued interest	0	0	0	0	0	0	4,027,128	4,469,085
Revenue bonds payable – current maturities	0	0	0	0	0	0	13,026,500	12,663,600
Special obligation bonds payable	0	0	0	0	0	0	5,430,000	5,195,000
Customer security and escrow deposits	0	0	5,052	0	0	0	9,903,695	9,669,483
Advances from other funds	0	0	0	0	0	0	1,775,451	4,232,764
Total Current Liabilities (Payable from Restricted Assets)	0	0	9,102	16,801	0	0	35,173,580	36,700,534
LONG-TERM LIABILITIES:								
Loans payable to other funds	8,988	59,321	0	0	0	0	8,988	59,321
Obligations under capital leases	0	0	0	0	0	0	0	0
Revenue bonds payable	0	0	0	0	0	0	195,078,121	208,773,287
Other long-term liabilities	0	0	0	0	0	0	7,374,366	7,018,104
Pension Liability	0	0	0	45,082	0	0	0	7,725,657
OPEB Liability	0	0	0	0	0	0	0	0
Special obligation bonds payable	0	0	0	0	0	0	74,179,416	80,243,040
Total Long-Term Liabilities	8,988	59,321	0	45,082	0	0	276,640,891	303,819,409
Total Liabilities	103,155	179,460	37,101	83,383	2,184	2,184	319,868,857	347,618,038
DEFERRED INFLOWS OF RESOURCES								
Deferred Gain on Bond Refunding	0	0	0	0	0	0	1,037,781	617,107
Inflows related to pension	0	0	470,082	13,607	0	0	32,258,472	1,108,293
Inflows related to OPEB	2,797	1,414	9,632	3,058			629,073	186,564
Total deferred inflows of resources	2,797	1,414	479,714	16,665	0	0	33,925,326	1,911,964
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	6,696,363	6,900,335	17,246,517	16,077,430	88,433	99,307	686,774,786	629,969,752
Total Fund Equity	6,696,363	6,900,335	17,246,517	16,077,430	88,433	99,307	686,774,786	629,969,752
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$6,802,315	\$7,081,209	\$17,763,332	\$16,177,478	\$90,617	\$101,491	\$1,040,568,969	\$979,499,754

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021**

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2022	2021	2022	2021	2022	2021
OPERATING REVENUES:						
Charges for services	\$63,316,115	\$62,516,198	\$11,551,605	\$11,516,673	\$12,926,477	\$12,283,562
OPERATING EXPENSES:						
Personal services	6,963,974	6,722,849	2,916,936	2,850,500	2,109,891	2,216,814
Materials, supplies, and power	34,283,743	37,881,200	1,174,030	803,516	471,729	433,265
Travel and training	70,997	30,845	13,992	5,310	7,314	4,682
Intragovernmental	3,305,462	3,064,585	1,325,349	1,109,487	1,409,136	1,221,463
Utilities, services, and miscellaneous	4,766,388	4,367,698	1,740,954	1,303,347	1,189,089	1,246,119
TOTAL OPERATING EXPENSES	49,390,564	52,067,177	7,171,261	6,072,160	5,187,159	5,122,343
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	13,925,551	10,449,021	4,380,344	5,444,513	7,739,318	7,161,219
Payment-in-lieu-of-tax	(5,701,855)	(5,761,408)	(2,192,524)	(2,229,737)	0	0
Depreciation	(5,926,272)	(6,035,245)	(1,916,905)	(1,922,669)	(3,015,314)	(2,921,497)
OPERATING INCOME (LOSS)	2,297,424	(1,347,632)	270,915	1,292,107	4,724,004	4,239,722
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	(254,492)	298,531	(136,009)	67,706	(134,027)	98,002
Revenue from other governmental units	52	0	2,844	11,148	6,473	0
Miscellaneous revenue	752,084	716,259	201,912	103,679	51,928	45,884
Interest expense	(1,828,313)	(2,051,741)	(845,409)	(935,449)	(788,677)	(1,218,846)
Loss on disposal of fixed assets	(9,186)	0	(3,374)	(21,038)	(32,735)	(20,917)
Miscellaneous expense	0	(172)	0	(146)	(103,399)	(146,978)
TOTAL NONOPERATING REVENUES (EXPENSES)	(1,339,855)	(1,037,123)	(780,036)	(774,100)	(1,000,437)	(1,242,855)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	957,569	(2,384,755)	(509,121)	518,007	3,723,567	2,996,867
OPERATING TRANSFERS:						
Operating transfers from other funds	0	743,833	0	442,758	0	283,365
Operating transfers to other funds	(365,959)	(380,004)	(94,164)	(105,541)	(33,451)	(41,123)
TOTAL OPERATING TRANSFERS	(365,959)	363,829	(94,164)	337,217	(33,451)	242,242
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	591,610	(2,020,926)	(603,285)	855,224	3,690,116	3,239,109
Capital contribution	0	0	0	0	0	0
NET INCOME (LOSS)	591,610	(2,020,926)	(603,285)	855,224	3,690,116	3,239,109
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	591,610	(2,020,926)	(603,285)	855,224	3,690,116	3,239,109
RETAINED EARNINGS, BEGINNING OF PERIOD	136,249,027	126,237,726	110,892,557	105,979,537	212,765,279	203,729,133
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	\$136,840,637	\$124,216,800	\$110,289,272	\$106,834,761	\$216,455,395	\$206,968,242

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021**

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
\$519,135	\$299,092	\$780,293	\$811,578	\$ 12,962,498	\$ 11,768,496	\$ 2,363,572	\$ 2,038,621	\$ 1,535,926	\$ 1,337,286
275,032	252,797	1,618,045	1,434,555	3,283,956	3,064,707	340,342	284,071	1,463,652	1,381,728
186,505	101,522	459,244	334,249	2,423,074	1,990,953	44,762	33,664	384,542	307,094
418,426	2,434	958	0	4,520	275	874	880	5,381	4,510
167,661	506,567	579,496	490,090	2,181,390	1,726,459	408,799	461,934	318,963	289,726
401,676	310,974	241,392	205,534	1,307,718	986,998	179,658	147,901	453,018	380,817
1,449,300	1,174,294	2,899,135	2,464,428	9,200,658	7,769,392	974,435	928,450	2,625,556	2,363,875
(930,165)	(875,202)	(2,118,842)	(1,652,850)	3,761,840	3,999,104	1,389,137	1,110,171	(1,089,630)	(1,026,589)
0	0	0	0	0	0	0	0	0	0
(869,791)	(822,776)	(423,324)	(442,544)	(1,487,679)	(1,448,784)	(546,446)	(532,204)	(468,442)	(466,474)
(1,799,956)	(1,697,978)	(2,542,166)	(2,095,394)	2,274,161	2,550,320	842,691	577,967	(1,558,072)	(1,493,063)
(77,916)	46,886	(4,058)	6,200	(108,919)	42,993	(13,681)	7,182	(22,901)	4,527
794,313	1,721,222	678,518	454,445	97	0	0	0	79	300,000
8,863	45,611	19,921	11,019	53,091	38,189	0	1,429	158,498	0
(129,818)	(134,292)	(421)	0	(83,447)	(92,217)	(158,701)	(259,503)	(17,631)	(23,812)
0	(10,000)	0	(36,263)	(2,988)	0	0	0	0	(1,294)
0	(14,000)	0	0	(80)	(110,338)	(318)	(10,123)	0	(18,948)
595,442	1,655,427	693,960	435,401	(142,246)	(121,373)	(172,700)	(261,015)	118,045	260,473
(1,204,514)	(42,551)	(1,848,206)	(1,659,993)	2,131,915	2,428,947	669,991	316,952	(1,440,027)	(1,232,590)
235,890	193,970	375,625	240,279	0	283,365	500,000	0	5,682,055	1,454,973
(2,786)	(128,172)	(18,141)	(1,148)	(163,794)	(195,199)	(30,295)	(12,645)	(67,000)	0
233,104	65,798	357,484	239,131	(163,794)	88,166	469,705	(12,645)	5,615,055	1,454,973
(971,410)	23,247	(1,490,722)	(1,420,862)	1,968,121	2,517,113	1,139,696	304,307	4,175,028	222,383
7,858,152	0	28,324	0	0	0	0	0	135,000	0
6,886,742	23,247	(1,462,398)	(1,420,862)	1,968,121	2,517,113	1,139,696	304,307	4,310,028	222,383
0	0	0	0	0	0	0	0	0	0
6,886,742	23,247	(1,462,398)	(1,420,862)	1,968,121	2,517,113	1,139,696	304,307	4,310,028	222,383
78,792,016	68,501,871	12,310,669	10,032,913	52,339,029	46,653,820	20,695,093	20,482,701	22,179,173	21,555,384
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
<u>\$85,678,758</u>	<u>\$68,525,118</u>	<u>\$10,848,271</u>	<u>\$8,612,051</u>	<u>\$54,307,150</u>	<u>\$49,170,933</u>	<u>\$21,834,789</u>	<u>\$20,787,008</u>	<u>\$26,489,201</u>	<u>\$21,777,767</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021**

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2022	2021	2022	2021	2022	2021	2022	2021
OPERATING REVENUES:								
Charges for services	\$ 163,641	\$188,508	\$ 1,868,752	\$ 1,855,838	\$ 48,647	\$ 36,135	\$ 108,036,661	\$ 104,651,987
OPERATING EXPENSES:								
Personal services	125,577	87,414	291,608	232,840	3,817	38,916	19,392,830	18,567,191
Materials, supplies, and power	14,403	8,502	65,887	26,599	253	161	39,508,172	41,920,725
Travel and training	0	40	0	0	0	0	522,462	48,976
Intragovernmental	36,311	29,722	138,085	79,733	2,112	3,338	9,872,764	8,983,104
Utilities, services, and miscellaneous	81,957	70,140	242,213	50,900	37,712	38,021	10,641,775	9,108,449
TOTAL OPERATING EXPENSES	258,248	195,818	737,793	390,072	43,894	80,436	79,938,003	78,628,445
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(94,607)	(7,310)	1,130,959	1,465,766	4,753	(44,301)	28,098,658	26,023,542
Payment-in-lieu-of-tax	0	0	0	0	0	0	(7,894,379)	(7,991,145)
Depreciation	(195,346)	(200,059)	(286,250)	(306,534)	0	0	(15,135,769)	(15,098,786)
OPERATING INCOME (LOSS)	(289,953)	(207,369)	844,709	1,159,232	4,753	(44,301)	5,068,510	2,933,611
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	(2,246)	622	(29,362)	9,948	(204)	213	(783,815)	582,810
Revenue from other governmental units	0	0	0	0	0	0	1,482,376	2,486,815
Miscellaneous revenue	0	0	0	235	0	0	1,246,297	962,305
Interest expense	(1,289)	(2,935)	0	0	0	0	(3,853,706)	(4,718,795)
Loss on disposal of fixed assets	0	0	0	0	0	0	(48,283)	(89,512)
Miscellaneous expense	0	0	0	0	0	0	(103,797)	(300,705)
TOTAL NONOPERATING REVENUES (EXPENSES)	(3,535)	(2,313)	(29,362)	10,183	(204)	213	(2,060,928)	(1,077,082)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(293,488)	(209,682)	815,347	1,169,415	4,549	(44,088)	3,007,582	1,856,529
OPERATING TRANSFERS:								
Operating transfers from other funds	127,208	174,418	0	17,710	0	0	6,920,778	3,834,671
Operating transfers to other funds	0	0	(75,342)	(69,030)	0	0	(850,932)	(932,862)
TOTAL OPERATING TRANSFERS	127,208	174,418	(75,342)	(51,320)	0	0	6,069,846	2,901,809
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(166,280)	(35,264)	740,005	1,118,095	4,549	(44,088)	9,077,428	4,758,338
Capital contribution	0	0	0	0	0	0	8,021,476	0
NET INCOME (LOSS)	(166,280)	(35,264)	740,005	1,118,095	4,549	(44,088)	17,098,904	4,758,338
Amortization of contributed capital	0	0	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(166,280)	(35,264)	740,005	1,118,095	4,549	(44,088)	17,098,904	4,758,338
RETAINED EARNINGS, BEGINNING OF PERIOD	6,862,643	6,935,599	16,506,512	14,959,335	83,884	143,395	669,675,882	625,211,414
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	\$6,696,363	\$6,900,335	\$17,246,517	\$16,077,430	\$88,433	\$99,307	\$686,774,786	\$629,969,752

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021**

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2022	2021	2022	2021	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$2,297,424	(\$1,347,632)	\$270,915	\$1,292,107	\$ 4,724,004	\$ 4,239,722
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	5,926,272	6,035,245	1,916,905	1,922,669	3,015,314	2,921,497
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	3,495,651	3,280,335	1,270,385	1,151,090	807,869	534,732
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	44,403	42,755	0	0	0	0
Increase (decrease) in accounts payable	(3,540,461)	(3,898,361)	(61,740)	(113,071)	(22,476)	78,756
Increase (decrease) in accrued payroll	(680,030)	(616,294)	(263,040)	(229,474)	(183,452)	(188,260)
Decrease (increase) in inventory	(2,182,400)	203,466	(153,138)	18,539	(3,645)	(7,353)
Decrease (increase) in prepaid expenses	90,584	82,103	11,845	1,385	0	0
Decrease (increase) in other assets	0	0	0	0	0	9,978
Increase (decrease) in accrued sales tax	(181,253)	(117,311)	(63,686)	(44,421)	0	0
Increase (decrease) in due to other funds	(352,659)	(259,021)	(127,679)	(100,698)	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	78,188	308,215	126,193	17,103	57,103	(46,074)
Unrealized gain (loss) on cash equivalents	(369,112)	(176,787)	(170,189)	(96,659)	203,406	104,569
Other nonoperating revenue (expense)	752,084	716,259	201,912	103,679	51,928	45,884
Net cash provided by (used for) operating activities	<u>5,378,691</u>	<u>4,252,972</u>	<u>2,958,683</u>	<u>3,922,249</u>	<u>8,650,051</u>	<u>7,693,451</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	743,833	0	442,758	0	283,365
Operating transfers out	(365,959)	(380,004)	(94,164)	(105,541)	(33,451)	(41,123)
Operating grants	52	2,491	2,844	11,194	6,473	28,525
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(365,907)</u>	<u>366,320</u>	<u>(91,320)</u>	<u>348,411</u>	<u>(26,978)</u>	<u>270,767</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	(1,801,500)	(1,018,975)	(929,115)	(1,014,991)	(921,625)	(1,357,159)
Debt service – principal and advance refunding payments	(6,670,367)	(3,792,140)	(4,254,173)	(4,078,673)	(4,001,500)	(4,056,642)
Acquisition and construction of capital assets	(2,949,536)	(2,875,897)	(993,107)	(1,190,447)	(2,410,960)	(1,894,105)
Decrease in construction contracts	(188,754)	(250,994)	(606,825)	(165,220)	(539,413)	(585,364)
Fiscal agent fees payments	0	(172)	0	(146)	(103,399)	(146,978)
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>(11,610,157)</u>	<u>(7,938,178)</u>	<u>(6,783,220)</u>	<u>(6,449,477)</u>	<u>(7,976,897)</u>	<u>(8,040,248)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	126,832	491,779	40,284	172,385	(331,784)	1,319
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>126,832</u>	<u>491,779</u>	<u>40,284</u>	<u>172,385</u>	<u>(331,784)</u>	<u>1,319</u>
Net increase (decrease) in cash and cash equivalents	(6,470,541)	(2,827,107)	(3,875,573)	(2,006,432)	314,392	(74,711)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>102,759,095</u>	<u>89,986,737</u>	<u>45,552,211</u>	<u>46,307,753</u>	<u>50,524,314</u>	<u>47,602,584</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$96,288,554</u>	<u>\$87,159,630</u>	<u>\$41,676,638</u>	<u>\$44,301,321</u>	<u>\$50,838,706</u>	<u>\$47,527,873</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021**

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
\$ (1,799,956)	\$ (1,697,978)	\$ (2,542,166)	\$ (2,095,394)	\$ 2,274,161	\$ 2,550,320	\$ 842,691	\$ 577,967	\$ (1,558,072)	\$ (1,493,063)
869,791	822,776	423,324	442,544	1,487,679	1,448,784	546,446	532,204	468,442	466,474
2,668	23,747	3,176	(131,929)	336,405	251,380	42,937	(22,465)	0	42,369
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
(88,261)	(41,531)	(1,444)	(54,706)	(258,843)	(694,164)	(44,658)	23,978	6,389	133
(22,977)	(22,047)	(163,498)	(132,004)	(293,946)	(239,264)	(29,153)	(23,151)	(161,534)	(125,780)
0	0	0	0	(192,219)	(25,743)	0	0	0	1
0	0	0	0	0	0	0	0	0	0
4,000	0	0	0	204	0	0	0	0	115,197
(18)	(11)	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	(20,217)	0	0	(10,885)	(10,656)	287,251	368,412	5,272	6,309
97,800	59,446	5,373	267	136,117	62,109	17,461	0	28,802	0
8,863	45,611	19,921	11,019	53,091	38,189	0	1,429	158,498	0
(928,090)	(830,204)	(2,255,314)	(1,960,203)	3,531,764	3,380,955	1,662,975	1,458,374	(1,052,203)	(988,360)
235,890	193,970	375,625	240,279	0	283,365	500,000	0	5,682,055	1,454,973
(2,786)	(128,172)	(18,141)	(1,148)	(163,794)	(195,199)	(30,295)	(12,645)	(67,000)	0
1,251,566	1,729,485	678,252	2,632,022	97	7,685	0	0	79	303,846
0	0	0	0	0	0	0	0	0	0
1,484,670	1,795,283	1,035,736	2,871,153	(163,697)	95,851	469,705	(12,645)	5,615,134	1,758,819
0	0	0	0	0	0	0	0	0	0
(134,141)	(152)	(421)	0	(87,278)	(101,255)	(186,090)	(276,691)	(17,631)	(23,812)
(455,000)	(108,058)	0	0	(310,000)	(622,215)	(1,095,000)	(1,062,898)	0	0
630,530	(3,368,843)	(1,108,511)	(2,462,666)	(1,522,847)	(883,917)	(538,786)	(96,164)	(273,988)	(295,864)
(4,009,568)	(1,301,626)	(14,882)	(31,838)	(26,805)	(19,073)	(27,978)	(47,160)	(372,873)	(73,697)
0	(14,000)	0	0	(80)	(110,338)	(318)	(10,123)	0	(18,948)
10,776,179	856,558	37,337	9,013	0	0	0	0	135,000	0
0	2,000,000	0	0	(117,772)	(115,154)	0	0	(173,254)	(286,187)
0	0	0	0	0	0	0	0	0	0
6,808,000	(1,936,121)	(1,086,477)	(2,485,491)	(2,064,782)	(1,851,952)	(1,848,172)	(1,493,036)	(702,746)	(698,508)
(172,104)	(6,668)	(8,187)	7,900	(241,639)	(15,632)	(30,691)	8,102	(52,608)	5,118
0	0	0	0	0	0	0	0	0	0
(172,104)	(6,668)	(8,187)	7,900	(241,639)	(15,632)	(30,691)	8,102	(52,608)	5,118
7,192,476	(977,710)	(2,314,242)	(1,566,641)	1,061,646	1,609,222	253,817	(39,205)	3,807,577	77,069
27,308,149	28,464,940	3,902,860	2,010,554	32,271,380	26,867,343	4,097,550	4,168,403	3,776,795	3,189,434
<u>\$34,500,625</u>	<u>\$27,487,230</u>	<u>\$1,588,618</u>	<u>\$443,913</u>	<u>\$33,333,026</u>	<u>\$28,476,565</u>	<u>\$4,351,367</u>	<u>\$4,129,198</u>	<u>\$7,584,372</u>	<u>\$3,266,503</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021**

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2022	2021	2022	2021	2022	2021	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:								
Operating income (loss)	(\$289,953)	(\$207,369)	\$ 844,709	\$ 1,159,232	\$ 4,753	\$ (44,301)	\$ 5,068,510	\$ 2,933,611
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	195,346	200,059	286,250	306,534	0	0	15,135,769	15,098,786
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	29,041	2,701	34,943	38,008	4,112	4,960	6,027,187	5,174,928
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	44,403	42,755
Increase (decrease) in accounts payable	(10,985)	(24,905)	(7,264)	(5,952)	(1,979)	(2,019)	(4,031,722)	(4,731,842)
Increase (decrease) in accrued payroll	(10,289)	(6,843)	(23,411)	(21,773)	(424)	(3,527)	(1,831,754)	(1,608,417)
Decrease (increase) in inventory	3,608	28,756	0	0	0	0	(2,527,794)	217,666
Decrease (increase) in prepaid expenses	0	0	0	0	0	0	102,429	83,488
Decrease (increase) in other assets	0	0	0	0	0	0	4,204	125,175
Increase (decrease) in accrued sales tax	0	0	0	0	0	0	(244,957)	(161,743)
Increase (decrease) in due to other funds	0	0	0	0	0	0	(480,338)	(359,719)
Increase (decrease) in loans payable to other funds	(38,473)	1,645	0	0	0	0	0	0
Increase (decrease) in other liabilities	0	0	0	(1,494)	0	0	543,122	621,598
Unrealized gain (loss) on cash equivalents	(2,811)	(1,294)	36,509	17,133	(253)	(149)	(16,897)	(31,365)
Other nonoperating revenue (expense)	0	0	0	235	0	0	1,246,297	962,305
Net cash provided by (used for) operating activities	(124,516)	(7,250)	1,171,736	1,491,923	6,209	(45,036)	18,999,986	18,368,871
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	127,208	174,418	0	17,710	0	0	6,920,778	3,834,671
Operating transfers out	0	0	(75,342)	(69,030)	0	0	(850,932)	(932,862)
Operating grants	0	0	0	0	0	0	1,939,363	4,715,248
Equity transfer	0	0	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	127,208	174,418	(75,342)	(51,320)	0	0	8,009,209	7,617,057
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	(1,289)	(2,935)	0	0	0	0	(4,079,090)	(3,795,970)
Debt service – principal and advance refunding payments	(5,930)	(44,402)	0	0	0	0	(16,791,970)	(13,765,028)
Acquisition and construction of capital assets	(21,688)	(66,050)	(221,827)	(478,055)	0	0	(9,410,720)	(13,612,008)
Decrease in construction contracts	0	0	(30,462)	(1,884)	0	0	(5,817,560)	(2,476,856)
Fiscal agent fees payments	0	0	0	0	0	0	(103,797)	(300,705)
Capital contributions	0	0	0	0	0	0	10,948,516	865,571
Proceeds from advances from other funds	0	0	0	0	0	0	(291,026)	1,598,659
Other	0	0	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	(28,907)	(113,387)	(252,289)	(479,939)	0	0	(25,545,647)	(31,486,337)
CASH FLOWS FROM INVESTING ACTIVITIES –								
Interest received	657	1,957	(65,163)	(6,801)	52	414	(734,351)	659,873
Bond investments sold	0	0	0	0	0	0	0	0
Net cash provided by (used for) investing activities	657	1,957	(65,163)	(6,801)	52	414	(734,351)	659,873
Net increase (decrease) in cash and cash equivalents	(25,558)	55,738	778,942	953,863	6,261	(44,622)	729,197	(4,840,536)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	695,859	503,699	8,150,223	6,799,418	43,371	103,087	279,081,807	256,003,952
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$670,301	\$559,437	\$8,929,165	\$7,753,281	\$49,632	\$58,465	\$279,811,004	\$251,163,416

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2022	2021	2022	2021	2022	2021
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$47,697,266	\$42,393,038	\$5,066,912	\$8,636,520	\$14,254,729	\$15,423,738
Restricted assets – cash and cash equivalents	<u>48,591,288</u>	<u>44,766,592</u>	<u>36,609,726</u>	<u>35,664,801</u>	<u>36,583,977</u>	<u>32,104,135</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$96,288,554</u>	<u>\$87,159,630</u>	<u>\$41,676,638</u>	<u>\$44,301,321</u>	<u>\$50,838,706</u>	<u>\$47,527,873</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>69,161</u>	<u>74,015</u>	<u>210,696</u>	<u>77,309</u>	<u>33,764</u>	<u>24,098</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$69,161</u>	<u>\$74,015</u>	<u>\$210,696</u>	<u>\$77,309</u>	<u>\$33,764</u>	<u>\$24,098</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
\$2,038,207	\$1,547,930	(\$263,750)	\$434,388	\$13,699,820	\$12,420,913	\$1,744,501	\$1,987,965	\$ 2,611,666	\$2,353,842
32,462,418	25,939,300	1,852,368	9,525	19,633,206	16,055,652	2,606,866	2,141,233	4,972,706	912,661
<u>\$34,500,625</u>	<u>\$27,487,230</u>	<u>\$1,588,618</u>	<u>\$443,913</u>	<u>\$33,333,026</u>	<u>\$28,476,565</u>	<u>\$4,351,367</u>	<u>\$4,129,198</u>	<u>\$7,584,372</u>	<u>\$3,266,503</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
630,530	244,921	785	3,481	10,008	0	683	0	51,129	29,977
<u>\$630,530</u>	<u>\$244,921</u>	<u>\$785</u>	<u>\$3,481</u>	<u>\$10,008</u>	<u>\$0</u>	<u>\$683</u>	<u>\$0</u>	<u>\$51,129</u>	<u>\$29,977</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2022	2021	2022	2021	2022	2021	2022	2021
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$324,075	\$291,522	\$ 2,151,377	\$ 2,292,729	\$ 49,632	\$ 58,465	\$ 89,374,435	\$ 87,841,050
Restricted assets – cash and cash equivalents	<u>346,226</u>	<u>267,915</u>	<u>6,777,788</u>	<u>5,460,552</u>	<u>0</u>	<u>0</u>	<u>190,436,569</u>	<u>163,322,366</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$670,301</u>	<u>\$559,437</u>	<u>\$8,929,165</u>	<u>\$7,753,281</u>	<u>\$49,632</u>	<u>\$58,465</u>	<u>\$ 279,811,004</u>	<u>\$ 251,163,416</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>4,050</u>	<u>16,801</u>	<u>0</u>	<u>0</u>	<u>1,010,806</u>	<u>470,602</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$0</u>	<u>\$0</u>	<u>\$4,050</u>	<u>\$16,801</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 800,110</u>	<u>\$ 393,293</u>

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

EXHIBIT F-4

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Residential sales	\$26,183,726	\$26,843,000
Commercial and industrial sales	26,119,064	25,463,362
Intragovernmental sales	616,691	601,918
Street lighting and traffic signs	4,433	34,433
Sales to public authorities	6,475,251	6,320,139
Sales for resale	622,723	1,813,847
Miscellaneous	<u>3,294,227</u>	<u>1,439,499</u>
TOTAL OPERATING REVENUES	<u>63,316,115</u>	<u>62,516,198</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	425,997	501,884
Steam expenses	251,648	185,250
Electrical expenses	219,042	212,596
Miscellaneous steam power expenses	90,278	192,273
Fuel – coal	8,012	0
Fuel – gas and biomass	<u>0</u>	<u>1,073,690</u>
Total Operations	<u>994,977</u>	<u>2,165,693</u>
Maintenance		
Supervision and engineering	78,810	107,734
Maintenance of structures	397,303	586
Maintenance of boiler plants	64,495	104,743
Maintenance of electrical plant	48,639	22,577
Maintenance – other	<u>531,980</u>	<u>507,549</u>
Total Maintenance	<u>1,121,227</u>	<u>743,189</u>
Other:		
Purchased power	32,217,172	35,682,424
Fuel	1,009,950	250,254
Transportation	<u>0</u>	<u>0</u>
Total Other	<u>33,227,122</u>	<u>35,932,678</u>
Total Production	<u>35,343,326</u>	<u>38,841,560</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	344,497	338,355
Load dispatching	793,912	773,416
Station	61,364	61,534
Overhead line	297,807	196,704
Underground line	231,843	187,638
Street lighting and signal system	2	3,809
Meter services	44,449	185,990
Customer installation	0	0
Miscellaneous distribution	520,960	505,728
Transportation	221,927	183,579
Storeroom	0	0
Rents	0	0
Transmission of electricity	<u>84,649</u>	<u>57,192</u>
Total Operations	<u>2,601,410</u>	<u>2,493,945</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, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures	0	467
Maintenance of station equipment	442,503	286,674
Maintenance of overhead lines	3,217,280	2,773,583
Maintenance of underground lines	715,379	505,878
Maintenance of line transformer	(34)	52,145
Maintenance of street lights and signal system	146,530	151,163
Maintenance of meters	341,791	175,558
Maintenance of miscellaneous distribution plant	430,159	517,128
Total Maintenance	<u>5,293,608</u>	<u>4,462,596</u>
Total Transmission and Distribution	<u>7,895,018</u>	<u>6,956,541</u>
Accounting and Collection:		
Meter reading	172,972	193,517
Customer records and collection	2,472,450	2,430,683
Uncollectible accounts	217,852	326,130
Total Accounting and Collection	<u>2,863,274</u>	<u>2,950,330</u>
Administrative and General:		
Salaries	1,115,524	1,070,209
Property insurance	566,456	467,244
Office supplies and expense	249,041	204,078
Communication services	0	0
Maintenance of communication equipment	0	0
Outside services employed	174,690	377,235
Miscellaneous general expense	0	0
Merchandise/jobbing and contract work	0	0
Demonstrating and selling	22,960	44,066
Injuries and damages	0	0
Energy conservation	1,160,275	1,155,914
Total Administrative and General	<u>3,288,946</u>	<u>3,318,746</u>
TOTAL OPERATING EXPENSES	<u>49,390,564</u>	<u>52,067,177</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$13,925,551</u>	<u>\$10,449,021</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, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Residential sales	\$7,874,882	\$8,032,911
Commercial and industrial sales	3,235,612	3,055,226
Miscellaneous	<u>441,111</u>	<u>428,536</u>
TOTAL OPERATING REVENUES	<u>11,551,605</u>	<u>11,516,673</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	0	0
Operating labor and expense	121,154	118,420
Purchase of water for resale	5,721	5,498
Maintenance of wells	91,523	79,405
Miscellaneous	<u>949</u>	<u>288</u>
Total Source of Supply	<u>219,347</u>	<u>203,611</u>
Power and Pumping		
Supervision and engineering	0	0
Operating labor and expense	98,995	97,406
Maintenance of structures and improvements	47,929	14,549
Maintenance of pumping equipment	86,033	84,446
Power purchased	919	882
Miscellaneous	<u>877,033</u>	<u>603,118</u>
Total Power and Pumping	<u>1,110,909</u>	<u>800,401</u>
Purification:		
Supplies and expense	26,556	27,878
Labor	218,922	216,685
Chemicals	494,906	362,021
Maintenance of purification equipment	<u>83,180</u>	<u>65,030</u>
Total Purification	<u>823,564</u>	<u>671,614</u>
Total Production	<u>2,153,820</u>	<u>1,675,626</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	210,574	263,329
Maps and records	260,842	215,897
Transmission and distributions lines	56,709	57,432
Meter	<u>19,142</u>	<u>8,945</u>
Total Operations	<u>547,267</u>	<u>545,603</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, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures and improvements	0	0
Maintenance of transmission/distribution lines	973,793	918,833
Maintenance of distribution reservoirs	1,115	442
Maintenance of services	571,678	566,836
Maintenance of meters	243,150	58,089
Maintenance of hydrants	124,307	148,874
Maintenance of miscellaneous plants	0	0
Total Maintenance	<u>1,914,043</u>	<u>1,693,074</u>
Other:		
Stores	0	0
Transportation	151,726	102,662
Total Other	<u>151,726</u>	<u>102,662</u>
Total Transmission and Distribution	<u>2,613,036</u>	<u>2,341,339</u>
Accounting and Collection:		
Meter reading	126,913	130,397
Billing and accounting	1,078,914	868,037
Uncollectible accounts	68,074	62,509
Total Accounting and Collection	<u>1,273,901</u>	<u>1,060,943</u>
Administrative and General:		
General office salaries	543,775	400,728
Insurance	180,868	202,952
Special service	0	0
Office supplies and expense	71,361	90,382
Rent	0	0
Injuries and damages	0	0
Miscellaneous	0	1,662
Energy conservation	334,500	298,528
Merchandise/jobbing and contract work	0	0
Total Administrative and General	<u>1,130,504</u>	<u>994,252</u>
TOTAL OPERATING EXPENSES	<u>7,171,261</u>	<u>6,072,160</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$4,380,344</u>	<u>\$5,444,513</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	\$ 12,926,477	\$ 12,283,562
OPERATING EXPENSES:		
Administration:		
Personal services	681,779	649,787
Materials and supplies	21,804	17,965
Travel and training	5,473	2,233
Intragovernmental	884,341	986,239
Utilities, services, and miscellaneous	224,583	119,967
Total Administration	<u>1,817,980</u>	<u>1,776,191</u>
Treatment Plant:		
Personal services	962,790	1,031,854
Materials and supplies	341,584	315,637
Travel and training	1,821	2,424
Intragovernmental	263,073	105,950
Utilities, services and miscellaneous	790,775	934,877
Total Treatment Plant	<u>2,360,043</u>	<u>2,390,742</u>
Pump Stations:		
Personal services	60,707	78,455
Materials and supplies	5,988	11,252
Travel and training	20	25
Intragovernmental	27,736	2,504
Utilities, services, and miscellaneous	118,704	155,052
Total Pump Stations	<u>213,155</u>	<u>247,288</u>
Maintenance:		
Personal services	404,615	456,718
Materials and supplies	102,353	88,411
Travel and training	0	0
Intragovernmental	233,986	126,770
Utilities, services, and miscellaneous	55,027	36,223
Total Maintenance	<u>795,981</u>	<u>708,122</u>
TOTAL OPERATING EXPENSES	<u>5,187,159</u>	<u>5,122,343</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$7,739,318</u>	<u>\$7,161,219</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 181,748	\$ 93,697
Rentals	113,018	104,026
Landing fees	23,495	22,105
Law enforcement fees	27,622	18,232
Passenger facility charges	163,332	54,307
Miscellaneous	<u>9,920</u>	<u>6,725</u>
TOTAL OPERATING REVENUES	<u>519,135</u>	<u>299,092</u>
OPERATING EXPENSES:		
Administration:		
Personal services	149,264	137,459
Materials and supplies	1,050	1,419
Travel and training	8,926	2,434
Intragovernmental	121,346	84,700
Utilities, services, and miscellaneous	<u>251,482</u>	<u>180,784</u>
Total Administration	<u>532,068</u>	<u>406,796</u>
Airfield Areas:		
Personal services	94,475	92,627
Materials and supplies	155,717	87,538
Travel and training	0	0
Intragovernmental	36,184	16,856
Utilities, services, and miscellaneous	<u>47,675</u>	<u>66,706</u>
Total Airfield Areas	<u>334,051</u>	<u>263,727</u>
Terminal Areas:		
Personal services	31,190	22,295
Materials and supplies	10,910	5,420
Intragovernmental	8,857	0
Utilities, services, and miscellaneous	<u>99,465</u>	<u>60,804</u>
Total Terminal Areas	<u>150,422</u>	<u>88,519</u>
Public Safety:		
Personal services	0	0
Materials and supplies	14,162	5,012
Travel and training	409,500	0
Intragovernmental	0	405,011
Utilities, services, and miscellaneous	<u>3,054</u>	<u>2,680</u>
Total Public Safety	<u>426,716</u>	<u>412,703</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	103	416
Materials and supplies	4,666	2,133
Intragovernmental	1,274	0
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
Total Concessions	<u>6,043</u>	<u>2,549</u>
TOTAL OPERATING EXPENSES	<u>1,449,300</u>	<u>1,174,294</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$930,165)</u></u>	<u><u>(\$875,202)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ -	\$ -
School passes	0	0
Specials	49,648	32,684
University of Missouri Shuttle reimbursement	703,794	748,755
Paratransit	26,851	30,139
Miscellaneous	0	0
	<u>780,293</u>	<u>811,578</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
General Operations:		
Personal services	904,728	748,520
Materials and supplies	213,248	155,217
Travel and training	958	0
Intragovernmental	346,348	369,153
Utilities, services, and miscellaneous	167,392	116,333
	<u>1,632,674</u>	<u>1,389,223</u>
Total General Operations		
University of Missouri Shuttle Service:		
Personal services	516,699	181,243
Materials and supplies	81,884	134,167
Travel and training	0	0
Intragovernmental	108,147	85,343
Utilities, services, and miscellaneous	23,512	53,722
	<u>730,242</u>	<u>454,475</u>
Total University of Missouri Shuttle Service		
Paratransit:		
Personal services	196,618	504,792
Materials and supplies	164,112	44,865
Travel and training	0	0
Intragovernmental	125,001	35,594
Utilities, services, and miscellaneous	50,488	35,479
	<u>536,219</u>	<u>620,730</u>
Total Paratransit		
FastCAT:		
Personal services	0	0
Materials and supplies	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>2,899,135</u>	<u>2,464,428</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$2,118,842)</u>	<u>(\$1,652,850)</u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 9,389,776	\$ 11,171,209
Landfill fees	3,324,760	569,133
Bag sales	111,807	838
Compost sales	393	57
Miscellaneous	<u>135,762</u>	<u>27,259</u>
TOTAL OPERATING REVENUES	<u>12,962,498</u>	<u>11,768,496</u>
OPERATING EXPENSES:		
Administration:		
Personal services	580,024	547,700
Materials and supplies	17,953	17,144
Travel and training	3,335	0
Intragovernmental	846,229	1,082,415
Utilities, services, and miscellaneous	<u>212,549</u>	<u>86,403</u>
Total Administration	<u>1,660,090</u>	<u>1,733,662</u>
Commercial:		
Personal services	663,090	600,477
Materials and supplies	586,033	416,891
Travel and training	0	0
Intragovernmental	322,399	156,555
Utilities, services, and miscellaneous	<u>154,515</u>	<u>130,686</u>
Total Commercial	<u>1,726,037</u>	<u>1,304,609</u>
Residential:		
Personal services	574,745	588,107
Materials and supplies	838,621	786,712
Travel and training	0	0
Intragovernmental	389,181	201,105
Utilities, services, and miscellaneous	<u>404,176</u>	<u>308,167</u>
Total Residential	<u>2,206,723</u>	<u>1,884,091</u>
Landfill:		
Personal services	487,757	439,689
Materials and supplies	406,154	287,543
Travel and training	0	125
Intragovernmental	257,357	88,048
Utilities, services, and miscellaneous	<u>445,652</u>	<u>393,530</u>
Total Landfill	<u>1,596,920</u>	<u>1,208,935</u>
Recycling:		
Personal services	978,340	888,734
Materials and supplies	574,313	482,663
Travel and training	1,185	150
Intragovernmental	366,224	198,336
Utilities, services, and miscellaneous	<u>90,826</u>	<u>68,212</u>
Total Recycling	<u>2,010,888</u>	<u>1,638,095</u>
TOTAL OPERATING EXPENSES	<u>9,200,658</u>	<u>7,769,392</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$3,761,840</u></u>	<u><u>\$3,999,104</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 714,197	\$ 524,571
Garages	1,352,034	1,240,240
Reserved lots	269,387	241,759
Other	27,954	32,051
TOTAL OPERATING REVENUES	<u>2,363,572</u>	<u>2,038,621</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	340,342	284,071
Materials and supplies	44,762	33,664
Travel and training	874	880
Intragovernmental	408,799	461,934
Utilities, services, and miscellaneous	179,658	147,901
TOTAL OPERATING EXPENSES	<u>974,435</u>	<u>928,450</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$1,389,137</u>	<u>\$1,110,171</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Fees and admissions	\$ 1,453,941	\$ 1,020,224
Facility user charges	45,561	37,199
Youth capital improvement fees	20,289	7,904
Golf course improvement fees	16,035	23,025
Miscellaneous	100	248,934
	<u>1,535,926</u>	<u>1,337,286</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Recreation Services:		
Personal services	693,665	612,840
Materials and supplies	98,241	107,094
Travel and training	4,292	3,415
Intragovernmental	134,944	149,507
Utilities, services, and miscellaneous	124,509	76,987
Total Recreation Services	<u>1,055,651</u>	<u>949,843</u>
Maintenance:		
Personal services	315,224	442,067
Materials and supplies	179,363	64,401
Travel and training	75	1,020
Intragovernmental	72,660	110,817
Utilities, services, and miscellaneous	207,575	116,325
Total Maintenance	<u>774,897</u>	<u>734,630</u>
Activity and Recreation Center:		
Personal services	454,763	326,821
Materials and supplies	106,938	135,599
Travel and training	1,014	75
Intragovernmental	111,359	29,402
Utilities, services, and miscellaneous	120,934	187,505
Total Activity and Recreation Center	<u>795,008</u>	<u>679,402</u>
TOTAL OPERATING EXPENSES	<u>2,625,556</u>	<u>2,363,875</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$1,089,630)</u>	<u>(\$1,026,589)</u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Switching fees	\$ 128,960	\$ 108,540
Miscellaneous	34,681	79,968
	<u>163,641</u>	<u>188,508</u>
TOTAL OPERATING REVENUES		
	<u>163,641</u>	<u>188,508</u>
OPERATING EXPENSES:		
Administration:		
Personal services	125,577	87,414
Materials and supplies	14,403	8,502
Travel and training	0	40
Intragovernmental	36,311	29,722
Utilities, services, and miscellaneous	81,957	70,140
	<u>258,248</u>	<u>195,818</u>
Total Administration		
	<u>258,248</u>	<u>195,818</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
	<u>0</u>	<u>0</u>
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
	<u>0</u>	<u>0</u>
Total Maintenance of Way		
	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES		
	<u>258,248</u>	<u>195,818</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$94,607)</u>	<u>(\$7,310)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 1,868,752	\$ 1,855,838
OPERATING EXPENSES:		
General Operations:		
Personal services	141,580	128,857
Materials and supplies	810	421
Travel and training	0	0
Intragovernmental	38,849	51,459
Utilities, services, and miscellaneous	29,548	29,299
Total General Operations	<u>210,787</u>	<u>210,036</u>
Field Operations:		
Personal services	150,028	103,983
Materials and supplies	65,077	26,178
Travel and training	0	0
Intragovernmental	99,236	28,274
Utilities, services, and miscellaneous	212,665	21,601
Total Field Operations	<u>527,006</u>	<u>180,036</u>
TOTAL OPERATING EXPENSES	<u>737,793</u>	<u>390,072</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$1,130,959</u>	<u>\$1,465,766</u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 48,647</u>	<u>\$ 36,135</u>
OPERATING EXPENSES:		
General operations:		
Personal services	3,817	38,916
Materials and supplies	253	161
Travel and training	0	0
Intragovernmental	2,112	3,338
Utilities, services, and miscellaneous	<u>37,712</u>	<u>38,021</u>
Total General Operations	<u>43,894</u>	<u>80,436</u>
TOTAL OPERATING EXPENSES	<u>43,894</u>	<u>80,436</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$ 4,753</u></u>	<u><u>\$ (44,301)</u></u>

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CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCAPITAL PROJECTS
MARCH 31, 2022

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
SEWER:						
Sewer Main Rehab (SW100)	\$ 10,505,200	5,101,977	1,099	5,103,076	3,223	5,398,901
Annual Sewer Improvements (SW183)	1,918,083	19,825	-	19,825	-	1,898,258
PCCE #3 Stewart/Ridge/Med (SW198)	1,944,030	489,308	243,323	732,631	352,369	859,030
PCCE #8 Thilly Lathrop (SW221)	2,435,970	2,097,134	122,351	2,219,485	-	216,485
PCCE #16 Bingham/W Ridgel (SW240)	1,545,000	855,056	133,446	988,502	31,183	525,315
PCCE #18 Spring Valley Rd (SW241)	229,000	14,052	70,048	84,100	85,298	59,602
Calvert Dr Sewer Relocation (SW252)	350,000	-	-	-	-	350,000
PCCE #27 Grace Ellen (SW254)	320,000	35,158	-	35,158	-	284,842
PCCE #22 Shannon Place (SW502)	109,000	64,186	-	64,186	-	44,814
PCCE #23 Lakeshore-Edgewood (SW503)	225,000	11,890	2,712	14,602	-	210,398
PCCE #25 Glenwood/Redbud (SW504)	377,200	44,403	314	44,717	-	332,483
Court & Hickory Street (SW505)	507,207	8,609	11,048	19,657	-	487,550
PCCE #21-Stanford (SW507)	125,000	16,401	-	16,401	-	108,599
WWTP Digester Complex Impr (SW508)	7,156,516	5,402,352	-	5,402,352	268,731	1,485,433
N Garth Sewer Replacemnt (SW511)	165,000	15	3,150	3,165	-	161,835
Tupelo-larch Sewer Replacemnt (SW513)	235,000	17,624	506	18,130	149,035	67,835
Hwy 63 Connector south of I-70 (SW516)	455,000	6,896	-	6,896	-	448,104
FY18 Sewer Main & Manhole Rehab (SW518)	2,407,195	1,811,142	-	1,811,142	-	596,053
PCCE #30 Stewart/Edgewood/Westmount (SW519)	60,000	-	31,794	31,794	7,943	20,263
WWTP Mech Screens Wetland Pump (SW520)	3,000,000	-	-	-	-	3,000,000
PCCE #28 Hickory Hill & Sunset (SW521)	250,000	-	-	-	-	250,000
PCCE #29 East Sunset Lane (SW522)	50,000	-	-	-	-	50,000
FY19 Sewer Rehab (SW524)	3,166,000	-	925,969	925,969	519,386	1,720,645
5th to Wilkes Relief (SW525)	422,201	346,814	-	346,814	-	75,387
S Providence Sewer Replacement (SW526)	335,000	8,709	-	8,709	-	326,291
Sewer Rehab #8 (SW527)	1,649,656	-	855	855	1,603,606	45,195
Sewer Rehab #9 (SW528)	3,038,974	-	-	-	-	3,038,974
Sewer Rehab #10 (SW529)	2,582,690	-	-	-	-	2,582,690
Sewer Mitigation Bank (SW530)	150,000	-	-	-	-	150,000
PCCE #31 Oakwood Court (SW531)	30,000	-	-	-	-	30,000
PCCE #35 Richmond Avenue (SW532)	30,000	-	-	-	-	30,000
PCCE #34 Forest Hill Ct & Ridget Rd (SW533)	80,000	-	-	-	-	80,000
5th to Wilkes Relief Sewer Phase II (SW542)	377,799	-	-	-	-	377,799
Route B Econ Dev Sewer Ext (SW543)	1,300,000	-	140,707	140,707	804,365	354,928
Hinkson Bank Stabilization at Clear Creek (SW544)	120,000	-	-	-	-	120,000
TOTAL SEWER	\$ 47,651,721	16,351,551	1,687,322	18,038,873	3,825,139	25,787,709
AIRPORT:						
Airport Gen Improvements (AP008)	\$ 193,580	12,902	77,787	90,689	-	102,891
Realign RT H (AP090)	2,159,531	1,921,472	-	1,921,472	-	238,059
New Airport Terminal (AP111)	34,218,073	1,830,813	5,880,803	7,711,616	10,701,892	15,804,565
Route H (AP123)	3,715,283	2,319,505	-	2,319,505	-	1,395,778
COU Parking Lot (AP124)	1,012,000	-	54	54	-	1,011,946
RW 2-20 & TW A North Ext (AP125)	10,935,366	907,190	4,651,125	5,558,315	236,507	5,140,544
Runway 2-20 Isolated Pavement Remed (AP126)	6,816,851	5,314,219	-	5,314,219	-	1,502,632
Apron Expansion & TW Recon 350 (AP130)	2,868,029	889,379	20,501	909,880	-	1,958,149
Airport Drive (AP131)	145,793	-	-	-	-	145,793
T/W A:South of R/W 13-31-975X50 D&C (AP139)	454,708	-	152,988	152,988	9,930	291,790
Hangar 350 Apron & Extension (AP140)	2,254,768	728,437	6,219	734,656	48,846	1,471,266
Aqueous Fil Foaming (AP143)	33,457	-	24,022	24,022	-	9,435
Percent for Art Terminal (M0111)	150,550	7,528	50,812	58,340	35,754	56,456
Maintenance Percent for Art Terminal (N0111)	38,320	-	190	190	-	38,130
TOTAL AIRPORT:	\$ 64,996,309	13,931,445	10,864,501	24,795,946	11,032,929	29,167,434
PARKING:						
Parking Infra Upgrades/Maint (PK062)	325,688	296,413	-	296,413	-	29,275
MM-10th Cherry Parking Structure (PK064)	470,000	447,633	-	447,633	43	22,324
Camera System Replacement (PK065)	700,000	248,999	39,257	288,256	239,150	172,594
MM-Plaza Garage (PK066)	350,000	348,061	-	348,061	-	1,939
MM-8th/Cherry Parking Improvement (PK067)	501,199	11,735	-	11,735	500	488,964
5th/Walnut Repair (PK068)	360,000	314,180	-	314,180	13	45,807
Elevator Upgrade (PK069)	429,504	-	5,234	5,234	15,852	408,418
Short Stree Garage (PK070)	45,500	3,500	-	3,500	-	42,000
Garage Security Fencing (PK071)	1,100,000	-	494,295	494,295	34,653	571,052
Electric Charging Stations (PK073)	35,000	-	-	-	-	35,000
Garage Building Assessments (PK076)	50,000	-	-	-	-	50,000
5th/Walnut Suite Renovation (PK077)	58,093	-	-	-	-	58,093
TOTAL PARKING:	\$ 4,424,984	1,670,521	538,786	2,209,307	290,211	1,925,466
RECREATION SERVICES:						
LOW Driving Range (RS085)	\$ 123,713	119,533	1,644	121,177	(1,108)	3,644
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	(560)	2,915,248	(75)	88,097
Sports Field House (RS090)	5,682,919	5,543,891	20,540	5,564,431	-	118,488
Sports Field House % for Art Maint (N0090)	7,546	-	70	70	-	7,476

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
MARCH 31, 2022**

	Current					
	Appropriations	Prior Years' Expenditures	Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Philips Park Improvement (RS092)	815,000	37,963	33,079	71,042	119,814	624,144
ARC Facility Improvements (RS095)	46,508	27,667	1,027	28,694	-	17,814
LA Nickell Driving Range (RS096)	50,000	47,305	-	47,305	-	2,695
Hickman Pool HVAC Replacement (RS097)	195,000	115,000	74,950	189,950	(44,250)	49,300
ARC HVAC Improvements (RS098)	127,000	75,097	-	75,097	28,155	23,748
Cosmo Rec Area: Rainbow Softball (RS099)	750,000	-	-	-	-	750,000
Cosmo Rec Area: Sports Field Lighting (RS100)	23,000	21,400	-	21,400	-	1,600
LOW: Golf Cart Building Improvements (RS101)	80,000	20	59,469	59,489	1,798	18,713
ARC Waterzone Flooring Replacement (RS102)	135,000	-	134,898	134,898	-	102
Fieldhouse - Phase II (RS103)	4,675,000	-	-	-	-	4,675,000
TOTAL RECREATION SERVICES:	\$ 16,193,510	9,382,975	325,117	9,708,092	99,953	6,385,465
PUBLIC TRANSPORTATION:						
Annual Transit Projects (PT050)	\$ 863,839	220,300	3,888	224,188	-	639,651
LONO Electric Bus (PT061)	2,006,300	240,683	39,876	280,559	74,648	1,651,093
Replace 6 PT Vans/1 40' Bus (PT062)	1,315,458	431,062	-	431,062	-	884,396
Bus Shelters (PT063)	326,900	56,680	-	56,680	-	270,220
Rehab/Renovate Bus Surveillance System (PT066)	11,400	-	-	-	-	11,400
Rehab/Renovate Power Distribution Substation (PT067)	26,981	-	-	-	-	26,981
FY21 5307 Proj MO-2021-08 (PT068)	2,840,750	-	-	-	-	2,840,750
FY18-FY20 5339 Funds MO-2020-021 (PT069)	1,575,097	-	1,065,532	1,065,532	351,856	157,709
TOTAL PUBLIC TRANSPORTATION:	\$ 8,966,725	948,725	1,109,296	2,058,021	426,504	6,482,200
SOLID WASTE:						
Methane Gas Extract Wells (RF031)	\$ 1,799,067	1,454,969	-	1,454,969	-	344,098
Leachate Handling & Stor (RF051)	756,672	683,209	-	683,209	1,525	71,938
MRF Phase I (RF055)	400,000	-	-	-	-	400,000
Landfill Cell 6 (RF059)	5,870,155	5,756,498	-	5,756,498	88,181	25,476
Landfill Fuel Station Pump Add (RF060)	120,000	26,901	-	26,901	-	93,099
Landfill Expansion Permitting (RF061)	2,373,736	1,579,773	15,611	1,595,384	1,376	776,976
Landfill Fuel Station Facility Ph2 (RF062)	450,000	-	-	-	-	450,000
Landfill Ops Center Bldg Imp (RF063)	200,000	-	-	-	-	200,000
Vehicle Storage Shelters (RF064)	850,000	-	-	-	-	850,000
Vehicle Wash Bays (RF065)	1,200,000	-	-	-	-	1,200,000
Landfill Security Gate (RF066)	140,000	9,549	-	9,549	-	130,451
CID Special Project (RF067)	125,000	34,871	-	34,871	11,851	78,278
912 East Walnut (RF068)	690,000	681,982	634	682,616	-	7,384
HHW Collection Facility (RF069)	350,000	-	-	-	-	350,000
Small Vehicle Drop-Off Facility (RF070)	330,000	-	-	-	-	330,000
Parks Management Recycling Drop-Off Site (RF071)	150,000	-	-	-	-	150,000
Oakland Gravel Rd Recycling Drop-Off Site (RF072)	150,000	8,485	8,032	16,517	-	133,483
Bioreactor Landfill Cell 7 (RF073)	6,000,000	-	-	-	-	6,000,000
Material Recovery Facility Expansion (RF074)	650,000	-	-	-	-	650,000
Landfill Heavy Equipment Storage Shed (RF075)	500,000	-	-	-	-	500,000
Landfill Scale House Relocation & Road Improvement (RF077)	250,000	-	-	-	-	250,000
TOTAL SOLID WASTE:	\$ 23,354,630	10,236,237	24,277	10,260,514	102,933	12,991,183
STORMWATER:						
Annual Projects (SS017)	\$ 363,535	-	-	-	-	363,535
Garth at Oak Tower (SS110)	785,000	40,178	29,460	69,638	-	715,362
Annual CAM Projects (SS114)	90,169	100	-	100	-	90,069
Annual Downtown Tree Plant (SS115)	100,054	-	-	-	-	100,054
Calvert Drive (SS117)	1,203,943	-	-	-	-	1,203,943
Annual Property Acquis (SS118)	200,000	-	-	-	-	200,000
Aldeah & Ash Strm Pipe Rthb (SS123)	225,000	3,020	83,585	86,605	119,628	18,767
Hickman/6th and 7th (SS134)	1,390,000	11,901	17,250	29,151	1,515	1,359,334
Mill Creek 307 W Ahlambra (SS136)	200,000	39,442	-	39,442	318	160,240
Greenwood South (SS140)	192,000	39,548	-	39,548	-	152,452
Quail Drive (SS143)	600,000	31,054	-	31,054	-	568,946
Alan Lane (SS144)	436,000	-	-	-	-	436,000
Capri Estates Drainage (SS145)	330,000	-	1,562	1,562	-	328,438
FY19 Storm Water Rehab (SS146)	235,400	43	10,500	10,543	221,249	3,608
Leslie Lane Storm Water Improvement (SS147)	150,000	731	-	731	-	149,269
Bray/Longwell Drainage (SS148)	200,000	10,201	-	10,201	-	189,799
Rockhill Road (SS149)	284,000	86	6,248	6,334	(4,050)	281,716
Ross Drainage (SS150)	200,000	12,993	-	12,993	-	187,007
Crestridge Dr Culvert Replacement (SS151)	125,000	-	-	-	-	125,000
Braemore Drainage (SS152)	30,000	-	-	-	-	30,000
Nebraska Avenue (SS153)	120,000	-	-	-	-	120,000
Sexton/McBaine Drainage (SS154)	50,000	-	-	-	-	50,000
Worley Again East Phase I (SS155)	60,000	-	-	-	-	60,000
Greenwood Stewart Phase II (SS156)	200,000	-	-	-	-	200,000
Vandiver/Sylvan Storm Drainage (SS157)	340,000	-	-	-	-	340,000
Hinkson Bank Stabilization at Clear Creek (SS158)	100,000	-	150	150	8,940	90,910
TOTAL STORMWATER:	\$ 8,210,101	189,297	148,755	338,052	347,600	7,524,449

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCAPITAL PROJECTS
MARCH 31, 2022

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
RAILROAD:						
Annual Tie Program (R0012)	\$ 1,509,949	\$ 1,440,461	\$ 1,457	\$ 1,441,918	\$ -	\$ 68,031
Surfacing Program (R0013)	514,183	417,857	-	417,857	-	96,326
Rail Replacement Program (R0014)	531,850	434,438	-	434,438	-	97,412
Capital Maintenance (R0045)	850,086	748,365	20,232	768,597	-	81,489
MT Zion Church Road Crossing (R0073)	170,012	145,069	-	145,069	-	24,943
TOTAL RAILROAD:	<u>\$ 3,576,080</u>	<u>\$ 3,186,190</u>	<u>21,689</u>	<u>3,207,879</u>	<u>-</u>	<u>368,201</u> ✓

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCAPITAL PROJECTS
MARCH 31, 2022

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
WATER UTILITY:						
CIP Ent. Revenue Contingency (W0003)	\$ 505,770	\$ -	\$ -	\$ -	\$ -	505,770
New and Replacement of Mains Under Hwy (W0119)	650,000	-	-	-	-	650,000
Installation of New Mains to Create Loops (W0123)	2,440,755	1,884,873	1,360	1,886,233	-	554,522
Main Relocation for Streets and Highways (W0125)	3,498,116	2,932,389	5,207	2,937,595	-	560,521
Fire Hydrant and Valve Replacement (W0127)	2,515,000	2,505,561	-	2,505,561	-	9,439
New and Replace Service Lines (W0128)	11,498,264	11,008,197	125,133	11,133,330	(10,138)	375,073
Water Main Replacements (W0130)	2,787,721	2,257,057	-	2,257,057	-	530,664
Refurbish Deep Well for Emerge (W0140)	550,000	-	-	-	-	550,000
Differential Payments (W0143)	417,387	292,061	-	292,061	-	125,326
West Ash Pump Station Upgrade (W0145)	3,300,000	383,697	-	383,697	115,788	2,800,515
Back Up Generators (W0150)	800,000	-	-	-	-	800,000
Locust Main 6th to 8th (W0175)	110,372	110,095	-	110,095	-	276
Burnham Rollins Providence (W0184)	316,055	315,186	-	315,186	-	870
Business Loop Phase 6 Main Replacement (W0200)	1,057,561	42,189	-	42,189	-	1,015,372
Replumb Influent at WTP (W0211)	0	-	-	-	-	0
Brown Station RT B Peabody (W0230)	340,000	3,917	-	3,917	-	336,083
Meter Replacement Project (W0231)	5,834,804	5,799,582	-	5,799,582	-	35,222
Lime Soft Discharge Pipe (W0234)	300,000	-	-	-	33,686	266,314
Thilly and Westmount 6" Main (W0235)	490,913	394,465	-	394,465	-	96,448
Water Treatment plant Upgrade Phase 1 (W0236)	4,501,763	1,706,217	699,194	2,405,410	567,040	1,529,313
Deep Well Abandonment (W0249)	210,550	10,550	-	10,550	-	200,000
Nifong Blvd Improvements (W0256)	250,000	3,451	-	3,451	-	246,549
Storeroom and Enc. Equipments (W0263)	1,000,000	452,952	-	452,952	-	547,048
Well and Pump Station Control (W0264)	763,352	467,839	48,268	516,106	74,225	173,021
Crown Point Loop Spring Valley (W0267)	420,000	357,718	-	357,718	-	62,282
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	-	5,251
New Well Platfrms (W0279)	200,000	-	-	-	-	200,000
New Southeast Pump Station (W0280)	3,500,000	333,260	282,150	615,410	133,259	2,751,331
Annual Tower & Reservoir Maint (W0282)	1,300,000	-	-	-	34,117	1,265,883
Fiber to Water Facilities (W0283)	375,000	-	-	-	-	375,000
New Elevated Storage Project (W0286)	3,000,000	2,449	-	2,449	-	2,997,551
Riback RD & Blackberry WT Main (W0287)	120,000	-	-	-	-	120,000
S. Glenwood Ave & CT WT Main (W0288)	143,000	27,371	-	27,371	-	115,629
Woodbine Dr. WT Main 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	39,083	-	39,083	-	573,917
Sinclair RD, Nifong Southampton Court (W0292)	440,000	-	-	-	-	440,000
Walnut, Melburn ST-William ST Lo (W0295)	150,000	3,449	-	3,449	-	146,551
Leslie LN-Garth-Providence LOC (W0297)	252,000	33,799	-	33,799	-	218,201
St. Charles to Mexico G. Main Replacement (W0298)	1,200,000	-	-	-	-	1,200,000
RPL. Alluvial Well #1 (W0301)	700,000	-	-	-	-	700,000
Strawn Road Main Extension (W0303)	600,000	-	-	-	-	600,000
TOTAL WATER UTILITY:	\$ 58,969,083	\$ 31,879,646	\$ 1,161,311	\$ 33,040,956	\$ 947,977	\$ 24,980,149 ✓

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCAPITAL PROJECTS
MARCH 31, 2022

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
ELECTRIC UTILITY:						
CIP Ent. Rev Contingency (E0003)	\$ 261,364	\$ -	\$ -	\$ -	\$ -	261,364
New & Replace Transformaer & Capacitors (E0021)	22,045,081	21,229,310	10,955	21,240,265	238,028	566,789
Conversion of Overhead to Underground (E0027)	12,819,432	11,636,332	85,781	11,722,113	-	1,097,319
Street Light Addition & Replacements (E0052)	5,406,651	5,129,421	17,992	5,147,412	(6,221)	265,460
Secondary Electric System for New Serv. (E0053)	20,847,298	19,318,514	241,813	19,560,326	43,094	1,243,878
Fiber Optic System Additions (E0082)	3,499,166	3,244,317	628	3,244,945	-	254,221
161 & 69 kV Transmission System Repl. (E0101)	3,670,000	3,593,474	-	3,593,474	17,104	59,422
13.8 kV Underground System Repl. (E0107)	3,088,267	3,078,779	2,316	3,081,094	(2,795)	9,968
New 13.8 kV Substation Feeder Additions (E0115)	9,747,294	7,924,203	171,425	8,095,628	-	1,651,666
13.8 kV System - New Residential Services (E0116)	10,135,000	8,730,576	167,133	8,897,709	2,729	1,234,563
13.8 kV System - New Commercial Services (E0117)	13,706,442	12,632,158	326,961	12,959,118	3,000	744,324
13.8 kV Overhead System Replacement (E0118)	9,808,000	9,805,167	1,946	9,807,113	-	887
New Southside Substation (E0121)	7,044,497	3,661,051	-	3,661,051	-	3,383,446
69 kV Relay Replacement (E0145)	963,815	843,643	13,085	856,728	14,390	92,697
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	80,321	120,402	200,723	-	1,299,277
Replace 69 & 161 kV Circuit Breakers (E0153)	1,469,000	912,379	-	912,379	-	556,621
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)	2,000,000	21,193	-	21,193	-	1,978,807
Strrm and Enclose Equipment (E0176)	400,000	210,410	-	210,410	-	189,590
College Underground Univ. to Bouchelle (E0179)	400,000	-	-	-	-	400,000
Downtown Street Lights (E0180)	702,000	106,851	258	107,109	225,055	369,836
Mercury Vapor Street Lights (E0182)	250,000	42,925	5,032	47,957	-	202,043
Boiler 8 Upgrades (E0183)	3,902,825	3,902,824	-	3,902,824	-	1
Future Substation Transformer (E0184)	1,000,000	-	-	-	-	1,000,000
161 & 69 kV Transformer Replacement (E0192)	971,000	471,000	-	471,000	-	500,000
Substation Upgrade GSTN Perche (E0194)	1,270,026	134,162	-	134,162	-	1,135,864
Underground Distribution Trans Path (E0198)	100,000	4,432	-	4,432	-	95,568
Relocation of 13.8 kV System for Streets (E0199)	1,650,000	1,236,252	-	1,236,252	-	413,748
13.8 kV System Automation (E0200)	746,637	332,805	-	332,805	-	413,832
Reconfiguring Substation Feeder (E0201)	2,850,000	158,520	-	158,520	-	2,691,480
Moore's Lake Restoration (E0204)	6,300,000	5,541,067	61,786	5,602,853	126,975	570,172
Truman Solat Feeder (E0205)	1,450,000	1,016,200	-	1,016,200	-	433,800
MPP Decommissioning (E0208)	1,200,000	536,261	294,001	830,261	1	369,738
Harmony Transformer & Switchgear (E0209)	1,079,000	1,076,027	-	1,076,027	-	2,973
Sewer Conn to Municipal Power Plant (E0211)	250,000	8,229	5,899	14,128	11,621	224,251
Nifong & Bethel Relocation (E0212)	230,000	3,093	-	3,093	-	226,907
Millcreek & Vawater Sch. Relocation (E0213)	120,000	-	-	-	-	120,000
Hinkson Creek Trans & Switchgear (E0214)	1,150,000	271,318	743,594	1,014,912	-	135,088
Pupgrade of Energy Management System (E0216)	1,250,000	-	409,487	409,487	501,249	339,265
TOTAL ELECTRIC UTILITY:	\$ 164,144,565	\$ 130,357,110	\$ 2,680,492	\$ 133,037,602	\$ 1,174,228	\$ 29,932,735 ✓
TOTAL CAPITAL PROJECTS	\$ 234,878,748	\$ 169,756,926	\$ 3,912,838	\$ 173,669,764	\$ 2,401,371	\$ 58,807,613

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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.

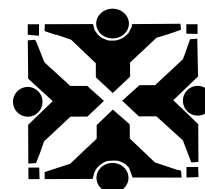
Community Relations Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments, and cable television operations. In FY21, this fund was eliminated. The operation was moved to the General Fund and intragovernmental charges were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

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



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CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2022 and 2021

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund		Community Relations Fund	
	2022	2021	2022	2021	2022	2021	2022	2021
CURRENT ASSETS:								
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$6,012,859	\$3,731,580	\$0	\$0
Accounts receivable	0	0	0	0	5,592	5,592	0	0
Grants receivable	0	0	0	0	36,460	32,414	0	0
Accrued interest	0	0	0	0	1,366	3,163	0	0
Due from other funds	0	0	0	0	0	0	0	0
Inventory	0	0	0	0	0	0	0	0
Other assets	0	0	0	0	1,196	76,104	0	0
Total Current Assets	0	0	0	0	6,057,473	3,848,853	0	0
RESTRICTED ASSETS:								
Net pension asset	0	0	0	0	3,310,950	0	0	0
Net OPEB asset	0	0	0	0	25,503	9,233	0	0
Total Restricted Assets	0	0	0	0	3,336,453	9,233	0	0
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	0	0	0	4,197,469	7,539,408	0	0
Accumulated depreciation	0	0	0	0	(3,624,536)	(6,458,773)	0	0
Net Plant in Service	0	0	0	0	572,933	1,080,635	0	0
Construction in progress	0	0	0	0	73,935	0	0	0
Net Fixed Assets	0	0	0	0	646,868	1,080,635	0	0
TOTAL ASSETS	0	0	0	0	10,040,794	4,938,721	0	0
DEFERRED OUTFLOWS OF RESOURCES								
Outflows related to pension	0	0	0	0	285,688	761,476	0	0
Outflows related to OPEB	0	0	0	0	57,199	56,926	0	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$0	\$0	\$0	\$0	\$10,383,681	\$5,757,123	\$0	\$0
LIABILITIES AND FUND EQUITY								
CURRENT LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	30,341	\$128,748	\$0	\$0
Interest payable	0	0	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	288,062	307,050	0	0
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	0	0	0	0	0	0	0	0
current maturities	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0	0
Total Current Liabilities	0	0	0	0	318,403	435,798	0	0
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	0	0	0	0	246,403	0	0
Total Long-Term Liabilities	0	0	0	0	0	246,403	0	0
TOTAL LIABILITIES	0	0	0	0	318,403	682,201	0	0
DEFERRED INFLOWS OF RESOURCES								
Infloes related to OPEB	0	0	0	0	50,117	16,714	0	0
Infloes related to pension	0	0	0	0	2,445,973	74,369	0	0
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	0	0	0	0	2,814,493	773,284	0	0
FUND EQUITY:								
Retained earnings (deficit)	0	0	0	0	7,569,188	4,983,839	0	0
TOTAL FUND EQUITY	0	0	0	0	7,569,188	4,983,839	0	0
LIABILITIES AND FUND EQUITY	\$0	\$0	\$0	\$0	\$10,383,681	\$5,757,123	\$0	\$0

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2022 and 2021

Vehicle and Equipment Replacement Fund		Fleet Operations Fund		Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
(141,707)	\$0	\$52,514	\$815,709	\$17,495,256	\$17,716,098	\$12,294,171	\$11,406,200	\$35,713,093	\$33,669,587
0	0	18,873	1,901	8,101	8,101	434,448	239,959	467,014	255,553
0	0	0	0	0	0	0	0	36,460	32,414
276	0	(89)	562	6,605	12,692	4,445	8,839	12,603	25,256
0	0	0	0	0	0	0	0	0	0
0	0	1,197,453	1,291,985	0	0	0	0	1,197,453	1,291,985
0	0	0	0	0	0	0	0	1,196	76,104
(141,431)	0	1,268,751	2,110,157	17,509,962	17,736,891	12,733,064	11,654,998	37,427,819	35,350,899
0	0	2,293,333	0	197,117	0	513,736	0	6,315,136	0
0	0	17,665	6,383	1,518	521	3,957	1,357	48,643	17,494
0	0	2,310,998	6,383	198,635	521	517,693	1,357	6,363,779	17,494
0	0	0	0	0	0	0	0	0	0
0	0	0	0	1,298,856	0	0	0	1,298,856	0
0	0	0	0	1,298,856	0	0	0	1,298,856	0
1,541,043	0	2,804,129	2,752,488	0	0	0	0	8,542,641	10,291,896
(64,657)	0	(1,123,894)	(1,024,083)	0	0	0	0	(4,813,087)	(7,482,856)
1,476,386	0	1,680,235	1,728,405	0	0	0	0	3,729,554	2,809,040
0	0	0	0	0	0	0	0	73,935	0
1,476,386	0	1,680,235	1,728,405	0	0	0	0	3,803,489	2,809,040
1,334,955	0	5,259,984	3,844,945	19,007,453	17,737,412	13,250,757	11,656,355	48,893,943	38,177,433
0	0	197,882	526,392	17,008	42,938	44,328	111,907	544,906	1,442,713
0	0	39,619	39,351	3,405	3,210	8,875	8,366	109,098	107,853
<u>\$1,334,955</u>	<u>\$0</u>	<u>\$5,497,485</u>	<u>\$4,410,688</u>	<u>\$19,027,866</u>	<u>\$17,783,560</u>	<u>\$13,303,960</u>	<u>\$11,776,628</u>	<u>\$49,547,947</u>	<u>\$39,727,999</u>
\$77,023	\$0	\$355,169	\$271,051	\$62,246	\$1,593	\$28,309	\$27,627	\$553,088	\$429,019
0	0	0	0	0	0	0	0	0	0
0	0	119,462	108,722	21,918	30,551	24,686	25,331	454,128	471,654
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	3,076	23,971	3,076	23,971
77,023	0	474,631	379,773	84,164	32,144	56,071	76,929	1,010,292	924,644
0	0	0	0	0	0	0	0	0	0
0	0	0	0	5,426,243	5,673,928	0	0	5,426,243	5,673,928
0	0	0	0	0	0	966,400	875,700	966,400	875,700
0	0	0	170,334	0	13,894	0	36,212	0	466,843
0	0	0	170,334	5,426,243	5,687,822	966,400	911,912	6,392,643	7,016,471
77,023	0	474,631	550,107	5,510,407	5,719,966	1,022,471	988,841	7,402,935	7,941,115
0	0	34,714	11,554	2,984	942	7,776	2,456	95,591	31,666
0	0	1,694,206	51,410	145,621	4,193	379,524	10,930	4,665,324	140,902
77,023	0	2,203,551	613,071	5,659,012	5,725,101	1,409,771	1,002,227	12,163,850	8,113,683
1,257,932	0	3,293,934	3,797,617	13,368,854	12,058,459	11,894,189	10,774,401	37,384,097	31,614,316
1,257,932	0	3,293,934	3,797,617	13,368,854	12,058,459	11,894,189	10,774,401	37,384,097	31,614,316
<u>\$1,334,955</u>	<u>\$0</u>	<u>\$5,497,485</u>	<u>\$4,410,688</u>	<u>\$19,027,866</u>	<u>\$17,783,560</u>	<u>\$13,303,960</u>	<u>\$11,776,628</u>	<u>\$49,547,947</u>	<u>\$39,727,999</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund		Community Relations Fund	
	2022	2021	2022	2021	2022	2021	2022	2021
OPERATING REVENUES:								
Charges for services	\$0	\$0	\$0	\$0	\$6,451,294	\$4,072,319	\$0	\$0
OPERATING EXPENSES:								
Personal services	0	0	0	0	2,276,224	2,263,116	0	0
Materials and supplies	0	0	0	0	324,145	391,130	0	0
Travel and training	0	0	0	0	75,899	25,507	0	0
Intragovernmental	0	0	0	0	224,962	17,495	0	0
Utilities, services, and miscellaneous	0	0	0	0	1,494,913	1,052,522	0	0
TOTAL OPERATING EXPENSES	0	0	0	0	4,396,143	3,749,770	0	0
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	0	0	0	0	2,055,151	322,549	0	0
Depreciation	0	0	0	0	(214,408)	(236,555)	0	0
OPERATING INCOME (LOSS)	0	0	0	0	1,840,743	85,994	0	0
NONOPERATING REVENUES (EXPENSES):								
Revenue from other governmental units	0	0	0	0	73,613	71,516	0	0
Investment revenue	0	0	0	0	(11,931)	5,853	0	0
Miscellaneous revenue	0	0	0	0	22,456	330	0	0
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	0	(128,002)	0	(11)	0	0	0	(270,765)
TOTAL NONOPERATING REVENUES (EXPENSES)	0	(128,002)	0	(11)	84,138	77,699	0	(270,765)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	0	(128,002)	0	(11)	1,924,881	163,693	0	(270,765)
OPERATING TRANSFERS								
Operating transfers from other funds	0	0	0	0	0	0	0	0
Operating transfers to other funds	0	(1,229,034)	0	(1,771,031)	(81,098)	(81,098)	0	(1,685,197)
TOTAL OPERATING TRANSFERS	0	(1,229,034)	0	(1,771,031)	(81,098)	(81,098)	0	(1,685,197)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	0	(1,357,036)	0	(1,771,042)	1,843,783	82,595	0	(1,955,962)
Contributed capital	0	0	0	0	0	0	0	0
NET INCOME (LOSS)	0	(1,357,036)	0	(1,771,042)	1,843,783	82,595	0	(1,955,962)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	0	1,357,036	0	1,771,042	5,725,405	4,901,244	0	1,955,962
Equity transfers from other funds	0	0	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$0	\$0	\$0	\$0	\$7,569,188	\$4,983,839	\$0	\$0

**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, 2022 AND 2021

Vehicle and Equipment Replacement Fund		Fleet Operations Fund		Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
\$0	\$0	\$3,359,025	\$2,846,744	\$2,997,200	\$2,987,020	\$7,603,797	\$7,966,389	\$20,411,316	\$17,872,472
0	0	1,080,354	1,033,585	135,713	133,171	346,661	325,364	3,838,952	3,755,236
0	0	2,832,777	1,769,069	158	494	10,164	33,091	3,167,244	2,193,784
0	0	179	20	2,353	510	3,601	7,109	82,032	33,146
0	0	239,309	92,924	113,076	2,840	0	15,936	577,347	129,195
0	0	53,560	42,583	3,381,844	3,552,575	7,550,924	6,526,254	12,481,241	11,173,934
0	0	4,206,179	2,938,181	3,633,144	3,689,590	7,911,350	6,907,754	20,146,816	17,285,295
0	0	(847,154)	(91,437)	(635,944)	(702,570)	(307,553)	1,058,635	264,500	587,177
65,657	0	(26,246)	(26,569)	0	0	0	0	(174,997)	(263,124)
65,657	0	(873,400)	(118,006)	(635,944)	(702,570)	(307,553)	1,058,635	89,503	324,053
0	0	0	0	0	0	0	0	73,613	71,516
3,191	0	1,565	1,522	(62,518)	25,934	(38,912)	16,129	(108,605)	49,438
43,922	0	2,061	2,386	0	0	35,534	34,468	103,973	37,184
0	0	0	0	0	0	0	0	0	0
0	0	0	(3,115)	0	0	0	0	0	(3,115)
0	0	0	0	0	0	0	0	0	(398,778)
47,113	0	3,626	793	(62,518)	25,934	(3,378)	50,597	68,981	(243,755)
112,770	0	(869,774)	(117,213)	(698,462)	(676,636)	(310,931)	1,109,232	158,484	80,298
1,145,162	0	0	0	0	0	0	0	1,145,162	0
0	0	(2,442)	(2,442)	(22,440)	(22,440)	(16,331)	(16,331)	(122,311)	(4,807,573)
1,145,162	0	(2,442)	(2,442)	(22,440)	(22,440)	(16,331)	(16,331)	1,022,851	(4,807,573)
1,257,932	0	(872,216)	(119,655)	(720,902)	(699,076)	(327,262)	1,092,901	1,181,335	(4,727,275)
0	0	0	0	0	0	0	0	0	0
1,257,932	0	(872,216)	(119,655)	(720,902)	(699,076)	(327,262)	1,092,901	1,181,335	(4,727,275)
0	0	4,166,150	3,917,272	14,089,756	12,757,535	12,221,451	9,681,500	36,202,762	36,341,591
0	0	0	0	0	0	0	0	0	0
<u>\$1,257,932</u>	<u>\$0</u>	<u>\$3,293,934</u>	<u>\$3,797,617</u>	<u>\$13,368,854</u>	<u>\$12,058,459</u>	<u>\$11,894,189</u>	<u>\$10,774,401</u>	<u>37,384,097</u>	<u>31,614,316</u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021**

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund		Community Relations Fund	
	2022	2021	2022	2021	2022	2021	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:								
Operating income (loss)	\$0	\$0	\$0	\$0	\$1,840,743	\$85,994	\$0	\$0
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:								
Depreciation	0	0	0	0	214,408	236,555	0	0
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	0	0	0	42,706	0	0	0	112,369
Decrease (increase) in due from other funds	0	0	0	0	0	0	0	0
Decrease (increase) in inventory	0	0	0	0	(214,158)	(197,829)	0	3,422
Decrease (increase) in other assets	0	0	0	0	11,561	34,909	0	7,959
Increase (decrease) in accounts payable	0	(39,313)	0	(88,636)	0	0	0	(16,802)
Increase (decrease) in accrued payroll	0	(68,167)	0	(45,231)	36,245	17,148	0	(110,499)
Increase (decrease) in due to other funds	0	0	0	0	0	0	0	0
Increase (decrease) in other liabilities	0	0	0	149,421	0	0	0	0
Unrealized gain (loss) on cash equivalents	0	0	0	0	15,049	9,202	0	0
Other nonoperating revenue	0	0	0	(11)	22,456	330	0	0
Net cash provided by (used for) operating activities	0	(107,480)	0	58,249	1,926,304	186,309	0	(3,551)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	0	0	0	0	0	0	0	0
Operating transfers out	0	(1,229,034)	0	(1,771,031)	(81,098)	(81,098)	0	(1,685,197)
Operating grants	0	0	0	0	74,492	85,151	0	599
Net cash provided by (used for) noncapital financing activities	0	(1,229,034)	0	(1,771,031)	(6,606)	4,053	0	(1,684,598)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:								
Debt service – interest	0	1,193	0	0	0	0	0	0
Debt service – principal	0	0	0	0	0	0	0	0
Acquisition and construction of capital assets	0	224,046	0	0	(73,934)	(314,526)	0	117,515
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.	0	225,239	0	0	(73,934)	(314,526)	0	117,515
CASH FLOWS FROM INVESTING ACTIVITIES:								
Interest received	0	0	0	1,696	0	0	0	1,618
Purchase of investments	0	0	0	0	(26,175)	(2,528)	0	0
Sale of investments	0	0	0	0	0	0	0	0
Net cash provided by (used for) investing activities	0	0	0	1,696	(26,175)	(2,528)	0	1,618
Net increase (decrease) in cash and cash equivalents	0	(1,111,275)	0	(1,711,086)	1,819,589	(126,692)	0	(1,569,016)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	0	1,111,275	0	1,711,086	4,193,270	3,858,272	0	1,569,016
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$0	\$0	\$0	\$0	\$6,012,859	\$3,731,580	\$0	\$0
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$6,012,859	\$3,731,580	\$0	\$0
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$0	\$0	\$0	\$0	\$6,012,859	\$3,731,580	\$0	\$0

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021**

Vehicle and Equipment Replacement Fund		Fleet Operations Fund		Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
\$65,657	\$0	(\$873,400)	(\$118,006)	(\$635,944)	(\$702,570)	(\$307,553)	\$1,058,635	\$89,503	\$324,053
(65,657)	0	26,246	26,569	0	0	0	0	174,997	263,124
0	0	(2,286)	5,523	0	0	(15,686)	(15,522)	(17,972)	145,076
0	0	0	0	0	0	0	0	0	0
0	0	250,119	(114,095)	0	0	0	0	35,961	(308,502)
0	0	0	0	0	0	0	0	11,561	42,868
77,023	0	73,507	(188,641)	24,852	(947)	(1,975)	(44,841)	173,407	(379,180)
0	0	(93,934)	(85,696)	(12,006)	(17,724)	(82,325)	(81,957)	(152,020)	(392,126)
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	(743)	(8,447)	(743)	140,974
0	0	1,650	1,596	2,174	37,054	(1,315)	25,675	17,558	73,527
43,922	0	2,061	2,386	0	0	35,534	34,468	103,973	37,173
120,945	0	(616,037)	(470,364)	(620,924)	(684,187)	(374,063)	968,011	436,225	(53,013)
1,145,162	0	0	0	0	0	0	0	1,145,162	0
0	0	(2,442)	(2,442)	(22,440)	(22,440)	(16,331)	(16,331)	(122,311)	(4,807,573)
0	0	0	131	0	0	0	0	74,492	85,881
1,145,162	0	(2,442)	(2,311)	(22,440)	(22,440)	(16,331)	(16,331)	1,097,343	(4,721,692)
0	0	0	0	0	0	0	0	0	1,193
0	0	0	0	0	0	0	0	0	0
(1,407,814)	0	1	0	0	0	0	0	(1,481,747)	27,035
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
(1,407,814)	0	1	0	0	0	0	0	(1,481,747)	28,228
0	0	189	270	(62,518)	(7,635)	(36,282)	(9,639)	(98,611)	(13,690)
0	0	0	0	0	1,299,909	0	0	(26,175)	1,297,381
0	0	0	0	1,092	0	0	0	1,092	0
0	0	189	270	(61,426)	1,292,274	(36,282)	(9,639)	(123,694)	1,283,691
(141,707)	0	(618,289)	(472,405)	(704,790)	585,647	(426,676)	942,041	(71,873)	(3,462,786)
0	0	670,803	1,288,114	18,200,046	17,130,451	12,720,847	10,464,159	35,784,966	37,132,373
<u>(\$141,707)</u>	<u>\$0</u>	<u>\$52,514</u>	<u>\$815,709</u>	<u>\$17,495,256</u>	<u>\$17,716,098</u>	<u>\$12,294,171</u>	<u>\$11,406,200</u>	<u>35,713,093</u>	<u>33,669,587</u>
<u>(\$141,707)</u>	<u>\$0</u>	<u>\$52,514</u>	<u>\$815,709</u>	<u>\$17,495,256</u>	<u>\$17,716,098</u>	<u>\$12,294,171</u>	<u>\$11,406,200</u>	<u>35,713,093</u>	<u>33,669,587</u>
<u>(\$141,707)</u>	<u>\$0</u>	<u>\$52,514</u>	<u>\$815,709</u>	<u>\$17,495,256</u>	<u>\$17,716,098</u>	<u>\$12,294,171</u>	<u>\$11,406,200</u>	<u>35,713,093</u>	<u>33,669,587</u>

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TRUST FUNDS

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

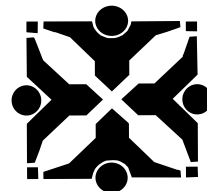
Police and Firefighters' Retirement Funds - to account for the accumulation of resources for pension benefit payments to qualified police and firefighter personnel.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
MARCH 31, 2022 AND 2021

Pension and Other Postemployment Benefits Trust Funds

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund	
	2022	2021	2022	2021	2022	2021
Cash and cash equivalents	\$ 67,078	\$ -	\$ 41,415	\$ -	\$ 539,390	\$ 540,788
Cash and cash equivalents – Nonexpendable Trust Fund	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Tax bills receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Accrued interest	163,139	155,724	100,724	98,602	205	437
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Investments	108,700,096	105,069,456	67,112,931	66,528,545	4,349,126	4,335,392
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
TOTAL ASSETS	\$ 108,930,313	\$ 105,225,180	\$ 67,255,070	\$ 66,627,147	\$ 4,888,721	\$ 4,876,617
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$ 232	\$ -	\$ 143	\$ -	\$ -	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	-	22,532	-	14,267	-	-
Loan Payable	-	-	-	-	-	-
Other liabilities	-	873,672	-	898,229	-	-
TOTAL LIABILITIES	232	896,204	143	912,496	-	-
FUND EQUITY :						
Non Spendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	108,930,081	104,328,976	67,254,927	65,714,651	4,888,721	4,876,617
TOTAL FUND EQUITY	108,930,081	104,328,976	67,254,927	65,714,651	4,888,721	4,876,617
TOTAL LIABILITIES AND FUND EQUITY	\$ 108,930,313	\$ 105,225,180	\$ 67,255,070	\$ 66,627,147	\$ 4,888,721	\$ 4,876,617

CITY OF COLUMBIA, MISSOURI
TRUST AND AGENCY FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
MARCH 31, 2022 AND 2021

ASSETS	Nonexpendable Trust Fund		Expendable Trust Fund		TOTAL	
	Designated Loan and Special Tax Bill Investment Fund		Contributions Fund			
	2022	2021	2022	2021	2022	2021
Cash and cash equivalents	\$ -	\$ -	\$ 693,719	\$ 724,196	\$ 1,341,602	\$ 1,264,984
Cash and cash equivalents – Nonexpendable Trust Fund	6,887,302	4,392,220	-	-	6,887,302	4,392,220
Accounts receivable	-	-	1,364	1,000	1,364	1,000
Tax bills receivable	571,994	737,353	-	-	571,994	737,353
Allowance for uncollectible taxes	(19,148)	(19,148)	-	-	(19,148)	(19,148)
Accrued interest	170,224	67,080	241	573	434,533	322,416
Due from other funds	-	-	-	-	-	-
Advances to other funds	1,775,451	4,232,763	-	-	1,775,451	4,232,763
Other assets	-	-	-	-	-	-
Investments	-	-	-	-	180,162,153	175,933,393
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
TOTAL ASSETS	\$ 9,385,823	\$ 9,410,268	\$ 695,324	\$ 725,769	\$ 191,155,251	\$ 186,864,981
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 375	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	36,799
Loan Payable	-	-	-	-	-	-
Other liabilities	919	919	-	-	919	1,772,820
TOTAL LIABILITIES	919	919	-	-	1,294	1,809,619
FUND EQUITY :						
Non Spendable	1,500,000	1,500,000	-	-	1,500,000	1,500,000
Restricted	-	-	664,075	559,132	664,075	559,132
Committed	7,884,904	7,909,349	-	-	7,884,904	7,909,349
Assigned	-	-	31,249	166,637	31,249	166,637
Unassigned	-	-	-	-	181,073,729	174,920,244
TOTAL FUND EQUITY	9,384,904	9,409,349	695,324	725,769	191,153,957	185,055,362
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,385,823	\$ 9,410,268	\$ 695,324	\$ 725,769	\$ 191,155,251	\$ 186,864,981

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

	Designated Loan and Special Tax Bill Investment Fund	
	2022	2021
OPERATING REVENUES:		
Investment revenue	<u>\$9,017</u>	<u>\$44,579</u>
OPERATING EXPENSES:		
Intragovernmental	<u>-</u>	<u>-</u>
Utilities, services, and miscellaneous	<u>64,962</u>	<u>76</u>
TOTAL OPERATING EXPENSES	<u>64,962</u>	<u>76</u>
OPERATING INCOME (LOSS)	<u>(55,945)</u>	<u>44,503</u>
NONOPERATING REVENUES (EXPENSES)		
Miscellaneous Revenue	<u>-</u>	<u>-</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>-</u>	<u>-</u>
OPERATING TRANSFERS		
Operating transfers from	<u>-</u>	<u>-</u>
TOTAL OPERATING TRANSFERS	<u>-</u>	<u>-</u>
NET INCOME	(55,945)	44,503
FUND BALANCE, BEGINNING OF PERIOD	<u>9,440,849</u>	<u>9,364,846</u>
FUND BALANCE, END OF PERIOD	<u><u>\$9,384,904</u></u>	<u><u>\$9,409,349</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

	Designated Loan and Special Tax Bill Investment Fund	
	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	(\$55,945)	\$44,503
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(9,017)	(44,579)
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	-	-
Decrease (increase) in due from other funds	-	-
Decrease (increase) in advances to other funds	291,026	(1,598,657)
Increase (decrease) in due to other funds	-	-
Increase (decrease) in other liabilities	-	-
Total other non operating revenue	-	-
Net cash provided by (used for) operating activities	226,064	(1,598,733)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Operating transfers in	-	-
Net cash provided by (used for) non capital financing activities	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	9,017	46,742
Purchase of tax bills	(2,989)	(8,191)
Sale of tax bills	57,259	16,465
Net cash provided by (used for) investing activities	63,287	55,016
Net increase (decrease) in cash and cash equivalents	289,351	(1,543,717)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	6,597,951	5,935,937
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$6,887,302</u>	<u>\$4,392,220</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	<u>\$6,887,302</u>	<u>\$4,392,220</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$6,887,302</u>	<u>\$4,392,220</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUND
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

	Contributions Fund	
	2022	2021
REVENUES:		
Investment revenue	\$ (2,095)	\$ 1,323
Revenue from other governmental units	-	-
Miscellaneous	<u>136,364</u>	<u>45,286</u>
TOTAL REVENUES	<u>134,269</u>	<u>46,609</u>
EXPENDITURES:		
Current:		
Policy development and administration	-	-
Health and environment	-	-
Personal development	-	-
Personal services	57,143	53,224
Materials and supplies	546	846
Travel and training	-	-
Intragovernmental	3,748	-
Utilities, services and miscellaneous	16,382	749
Capital outlay	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>77,819</u>	<u>54,819</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>56,450</u>	<u>(8,210)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	15,320	-
Operating transfers to other funds	<u>(63,277)</u>	<u>(47,310)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(47,957)</u>	<u>(47,310)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	8,493	(55,520)
FUND BALANCE, BEGINNING OF PERIOD	686,831	781,289
Equity transfers to other funds	<u>-</u>	<u>-</u>
FUND BALANCE, END OF PERIOD	<u><u>\$ 695,324</u></u>	<u><u>\$ 725,769</u></u>

**CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
MARCH 31, 2022 AND 2021

	Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		Mo Foundation for Health Fund	
ASSETS	2022	2021	2022	2021	2022	2021	2022	2021
Cash and cash equivalents	\$1,433	\$2,034	\$ 39,371	\$ 40,000	\$ 2,086	\$ 2,086	\$ 30,764	\$ 102,835
Accounts receivable	478	591	-	483	-	-	-	-
Grants receivable	0	0	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Total Assets	1,911	2,625	39,371	40,483	2,086	2,086	30,764	102,835
LIABILITIES								
Accounts payable	\$ -	\$ 2,746	\$ -	\$ 6,288	\$ -	\$ -	\$ -	\$ 16,498
Due to other entities	1,433	-	4,371	-	-	-	-	-
Other liabilities	-	-	35,000	35,000	65,000	65,000	-	-
Total Liabilities	1,433	2,746	39,371	41,288	65,000	65,000	-	16,498
NET POSITION								
Restricted for others	478	(122)	-	(805)	(62,914)	(62,914)	30,764	86,337
Total net position	\$ 478	\$ (122)	\$ -	\$ (805)	\$ (62,914)	\$ (62,914)	\$ 30,764	\$ 86,337

**CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
MARCH 31, 2022 AND 2021

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		TOTAL	
2022	2021	2022	2021	2022	2021	2022	2021
\$ 3,926	\$ -	\$ 714,634	\$ -	\$ 5,055	\$ -	\$ 797,269	\$ 146,955
-	-	-	-	-	-	478	1,074
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,926	-	714,634	-	5,055	-	797,747	148,029
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,532
-	-	-	-	-	-	5,804	-
3,926	-	-	-	-	-	103,926	100,000
3,926	-	-	-	-	-	109,730	125,532
-	-	714,634	-	5,055	-	688,017	22,496
\$ -	\$ -	\$ 714,634	\$ -	\$ 5,055	\$ -	\$ 688,017	\$ 22,496

CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEARS ENDED MARCH 31, 2022 AND 2021

	Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		MO Foundation For Health Fund	
	2022	2021	2022	2021	2022	2021	2022	2021
ADDITIONS								
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collections for other Entities:								
Sales tax revenue	113,718	121,573	231,392	185,090	-	-	-	-
Miscellaneous collection	-	-	-	-	-	-	54,721	-
Total Additions	<u>113,718</u>	<u>121,573</u>	<u>231,392</u>	<u>185,090</u>	<u>-</u>	<u>-</u>	<u>54,721</u>	<u>-</u>
DEDUCTIONS								
Distributions	113,118	123,511	230,587	195,982	-	-	110,294	87,091
Utilities, services and misc	-	-	-	-	-	-	-	-
Total Deductions	<u>113,118</u>	<u>123,511</u>	<u>230,587</u>	<u>195,982</u>	<u>-</u>	<u>-</u>	<u>110,294</u>	<u>87,091</u>
Net increase (decrease) in fiduciary net position	600	(1,938)	805	(10,892)	-	-	(55,573)	(87,091)
NET POSITION, BEGINNING OF YEAR	(122)	1,816	(805)	10,087	(62,914)	(62,914)	86,337	173,428
NET POSITION, END OF YEAR	<u>\$ 478</u>	<u>\$ (122)</u>	<u>\$ -</u>	<u>\$ (805)</u>	<u>\$ (62,914)</u>	<u>\$ (62,914)</u>	<u>\$ 30,764</u>	<u>\$ 86,337</u>

**CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS**

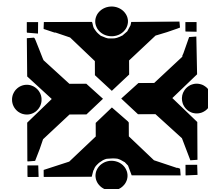
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEARS ENDED MARCH 31, 2022 AND 2021

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		Balance September 30	
2022	2021	2022	2021	2022	2021	2022	2021
\$ 89,716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,716	\$ -
-	-	-	-	-	-	345,110	306,663
		784,889	-	183,845	-	1,023,455	-
89,716	-	784,889	-	183,845	-	1,458,281	306,663
89,716	-	70,255	-	-	-	613,970	406,584
-	-	-	-	178,790	-	178,790	-
89,716	-	70,255	-	178,790	-	792,760	406,584
-	-	714,634	-	5,055	-	665,521	(99,921)
-	-	-	-	-	-	22,496	122,417
\$ -	\$ -	\$ 714,634	\$ -	\$ 5,055	\$ -	\$ 688,017	\$ 22,496

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GENERAL FIXED ASSETS ACCOUNT GROUP

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



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CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
GENERAL FIXED ASSETS:		
Land	\$51,828,680	\$50,066,429
Buildings	78,677,691	73,335,351
Improvements other than buildings	63,479,918	60,566,783
Infrastructure	371,961,264	352,227,510
Furniture, fixtures, and equipment	42,496,296	50,145,257
Construction in progress	<u>5,155,372</u>	<u>15,522,874</u>
TOTAL GENERAL FIXED ASSETS	<u>\$613,599,221</u>	<u>\$601,864,204</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	161,592,003	169,043,933
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	<u>282,961,949</u>	<u>263,775,002</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$613,599,221</u>	<u>\$601,864,204</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2022

	TOTAL	Land	Buildings	Improve- ments Other than Buildings	Furniture, Fixtures and Equipment
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	-	-	-	-	-
City Clerk	13,104	-	-	-	13,104
City Manager	155,841	-	-	126,741	29,100
Finance	5,531,733	-	-	212,263	5,319,470
Human Resources	23,267	-	-	-	23,267
City Counselor	0	-	-	-	-
Public Works Administration	34,128	-	-	-	34,128
Public Works Engineering	277,809	-	-	-	277,809
Public Works Public Buildings	57,619,972	3,145,204	52,832,197	1,403,318	239,253
Convention and Tourism	906,058	157,604	652,508	95,946	-
Cultural Affairs	1,060,366	-	-	1,050,366	10,000
Community Relations	605,066	-	-	-	605,066
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	66,227,344	3,302,808	53,484,705	2,888,634	6,551,197
PUBLIC SAFETY:					
Police	20,574,281	1,348,536	8,953,885	5,797,664	4,474,196
Fire	28,859,448	1,455,111	9,878,180	2,089,723	15,436,434
Animal Control	57,384	-	-	-	57,384
Municipal Court	160,243	-	-	-	160,243
City Prosecutor	-	-	-	-	-
TOTAL PUBLIC SAFETY	49,651,356	2,803,647	18,832,065	7,887,387	20,128,257
TRANSPORTATION:					
Streets	389,753,707	5,457,572	3,073,575	371,600,134	9,622,426
Traffic	889,982	-	-	-	889,982
TOTAL TRANSPORTATION	390,643,689	5,457,572	3,073,575	371,600,134	10,512,408
HEALTH AND ENVIRONMENT:					
Health Services	199,416	-	7,195	-	192,221
Community Development	541,129	-	-	73,500	467,629
CDBG	0	-	-	-	0
TOTAL HEALTH AND ENVIRONMENT	740,545	-	7,195	73,500	659,850
PERSONAL DEVELOPMENT:					
Parks and Recreation	101,180,915	40,264,653	3,280,151	52,991,527	4,644,584
Community Services	-	-	-	-	-
Contributions	-	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	101,180,915	40,264,653	3,280,151	52,991,527	4,644,584
Total General Fixed Assets Allocated to Functions	608,443,849	\$51,828,680	\$78,677,691	\$435,441,182	\$42,496,296
CONSTRUCTION IN PROGRESS	5,155,372				
TOTAL GENERAL FIXED ASSETS	\$613,599,221				

CITY OF COLUMBIA, MISSOURI

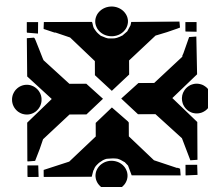
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2022

	General Fixed Assets Oct. 1, 2021	Additions	Deductions	General Fixed Assets March 31, 2022
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	-	-	-	-
City Clerk	13,104	-	-	13,104
City Manager	155,841	-	-	155,841
Finance	5,531,733	-	-	5,531,733
Human Resources	23,267	-	-	23,267
City Counselor	0	-	-	-
Public Works Administration	34,128	-	-	34,128
Public Works Engineering	277,809	-	-	277,809
Public Works Public Buildings	57,619,972	-	-	57,619,972
Convention and Tourism	906,058	-	-	906,058
Cultural Affairs	1,060,366	-	-	1,060,366
Community Relations	605,066.00	-	-	605,066
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	66,227,344	0	0	66,227,344
PUBLIC SAFETY:				
Police	20,627,051	-	52,770	20,574,281
Fire	28,859,448	-	-	28,859,448
Animal Control	57,384	-	-	57,384
Municipal Court	160,243	-	-	160,243
City Prosecutor	-	-	-	-
TOTAL PUBLIC SAFETY	49,704,126	0	52,770	49,651,356
TRANSPORTATION:				
Streets	389,753,707	-	-	389,753,707
Traffic	889,982	-	-	889,982
TOTAL TRANSPORTATION	390,643,689	0	0	390,643,689
HEALTH AND ENVIRONMENT:				
Health services	199,416	-	-	199,416
Community Development	541,129	-	-	541,129
CDBG	-	-	-	-
TOTAL HEALTH AND ENVIRONMENT	740,545	-	0	740,545
PERSONAL DEVELOPMENT:				
Parks and Recreation	101,211,479	-	30,564	101,180,915
Community Services	-	-	-	-
Contributions	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	101,211,479	0	30,564	101,180,915
CONSTRUCTION IN PROGRESS	5,155,372	0	0	5,155,372
TOTAL GENERAL FIXED ASSETS	\$613,682,555	\$0	\$83,334	\$613,599,221

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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, 2022 and 2021

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2022	2021
Special Obligation Bonds 2016:		
Amount available in Debt Service Funds	482,262	518,430
Amount to be provided	9,322,738	10,701,570
Lemone Note		
Amount available in Debt Service Funds	0	0
Amount to be provided	0	0
MTFC Loan		
Amount available in Debt Service Funds	0	0
Amount to be provided	0	0
Accrued Compensated Absences:		
Amount to be provided	3,807,287	3,504,723
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$13,612,287</u>	<u>\$14,724,723</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2016:	9,805,000	11,220,000
Lemone Note	0	0
MTFC Loan	0	0
Accrued compensated absences	3,807,287	3,504,723
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$13,612,287</u>	<u>\$14,724,723</u>

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CITY OF COLUMBIA, MISSOURI

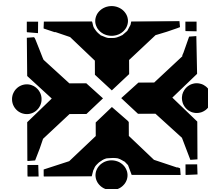
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE SIX MONTHS ENDED MARCH 31, 2022 AND 2021

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2022	2021	2022	2021	2022	2021
BALANCE, BEGINNING OF PERIOD	\$1,230,506	\$1,506,318	\$13,796,781	\$14,780,850	\$15,027,287	\$16,287,168
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	0	212,445	0	212,445
Special Obligation Bonds 2016	0	0	1,415,000	1,350,000	1,415,000	1,350,000
MTFC Loan	0	0	0	0	0	0
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	1,415,000	1,562,445	1,415,000	1,562,445
Increase (decrease) in fund balance of Debt Service Funds	(725,007)	(987,889)	725,007	987,889	0	0
BALANCE, END OF PERIOD	\$505,499	\$518,429	\$13,106,788	\$14,206,294	\$13,612,287	\$14,724,723

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CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2022

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2022
POOLED CASH:						
U. S. Government and Agency Securities:						
FNMA PL 995529 - 31416B4N5	various	52,857,005	11/01/22	5.500%	181,666	22,325
FNMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	72,406	82,181
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	75,581	9,491
FHLMC C90787 GOLD - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	-	15,617
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	35,666	12,456
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	193,552	37,071
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	106,709	13,345
FHLMC PL J09639 - 3128PMV80	various	245,000,000	04/01/24	4.000%	1,247,115	831,547
FNMA PL 930852 - 31412PEZ0	03/16/17	21,337,000	04/01/24	4.500%	268,364	176,954
GNMA PL 004404M - 36202E3M9	06/19/17	1,000,000	04/20/24	4.000%	19,511	12,942
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	-	13,565
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	145,980	30,381
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	174,249	21,813
FHR 3559 BL - 31398EZ56	03/20/18	11,111,111	08/15/24	5.000%	560,376	389,144
FNMA PL 931875 - 31412QUJ4	06/19/17	30,000,000	09/01/24	4.500%	961,005	687,887
FHLMC CTFS J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	71,801	11,790
FHLMC PL G16325 - 3128MFHA9	11/08/17	1,392,115	12/01/24	5.500%	110,839	31,394
FHLMC PL G15718 - 3128MESF9	05/03/19	26,500,000	12/01/24	5.500%	518,931	311,190
FHR 3612 JB - 31398LKQ0	01/11/19	4,000,000	12/15/24	4.500%	774,836	695,123
GNMA PL 728923X - 3620AFYU5	06/19/17	4,480,800	12/15/24	4.000%	125,637	90,908
GNMA PL 711060X - 36297F5V0	06/19/17	5,100,000	01/15/25	4.000%	173,752	134,867
FNMA PL AL9580 - 3138ERUE8	12/19/17	11,265,000	03/01/25	4.000%	1,486,805	1,216,635
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	171,022	49,225
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	187,549	53,299
GNMA PL 784163X - 3622A2TU6	01/23/17	6,000,000	04/15/25	4.000%	881,222	624,986
FHR 2970 - 31395TVS0	12/26/18	5,000,000	05/15/25	5.500%	295,868	255,796
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	742,638	654,203
FNMA PL AL7636 - 3138EQPW6	03/16/17	2,300,000	09/01/25	5.500%	127,668	42,295
GNMA PL 783100X - 36241LNR3	05/16/17	4,000,000	09/15/25	4.500%	134,225	96,308
GNR 2010-111 WG - 38377JP72	06/06/18	43,798,263	09/20/25	4.000%	1,289,463	1,166,814
FNMA PL AL6469 - 3138EPFK5	03/29/19	42,537,703	11/01/25	5.500%	788,232	531,110
FNMA AE0879 - 31419A6R3	04/19/17	46,000,000	11/01/25	4.000%	843,993	602,014
FNMA 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	229,313	92,712
FNMA 890265 - 31410LCA8	04/19/17	37,195,782	11/01/25	4.500%	1,573,234	1,148,621
GNMA PL 004943M - 36202FP42	06/19/17	4,700,000	02/20/26	4.000%	191,377	153,774
FHR 3827 - 3137A7YC8	11/16/17	16,800,000	03/15/26	3.500%	222,712	187,724
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	162,104	149,163
FNR 2011-20 - 31397QS74	10/20/17	1,565,374	03/25/26	3.500%	226,553	179,144
GNMA PL 005013M - 36202FSA5	06/19/17	3,000,000	04/20/26	4.000%	129,597	103,045
FHLMC PL J15482 - 3128PVCT5	03/16/17	6,000,000	05/01/26	4.000%	268,054	215,082
GNMA PL 738281X - 3620ASFW4	08/24/17	8,013,000	05/15/26	4.000%	399,331	315,063
GNMA PL 763534X - 36176EBB6	09/18/17	18,400,000	05/15/26	3.500%	854,523	708,687
FHLMC PL G14159 - 3128MCZY4	06/19/17	3,065,000	06/01/26	4.000%	131,548	108,258
FHR 4395 - 3137BEWG5	01/16/18	13,000,000	07/15/26	4.500%	1,166,790	939,820
GNMA PL 005107M - 36202FU87	various	32,197,400	07/20/26	4.000%	1,330,651	1,207,926
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	277,189	193,662
FHLMC PL G16744 - 3128MFWD6	02/19/19	4,835,000	09/01/26	4.500%	1,239,833	1,128,219
FNMA PL AJ1758 - 3138ASU2	03/16/17	18,955,000	09/01/26	3.500%	1,006,805	832,232
FHR 1883 L - 3133T7WD7	05/10/02	2,000,000	09/15/26	7.000%	84,790	11,531
FHLMC PL J16939 - 3128PVW88	12/24/18	12,850,000	10/01/26	4.000%	776,604	728,543
FNMA AL2661 - 3138EJ5X2	04/19/17	7,089,000	10/01/26	4.000%	538,148	429,603
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	82,248	34,723
FNMA PL AL1953 - 3138EJE38	03/16/17	12,805,575	01/01/27	4.500%	476,213	333,605
FNMA PL A9746 - 3138ERZL7	02/16/17	5,000,000	01/01/27	4.500%	927,689	623,107
FNMA PL AL9971 - 3138ESCH9	03/16/17	5,000,000	01/01/27	4.500%	941,900	655,243
FHLMC PL J31961 - 31307NFA7	03/16/17	9,189,618	03/01/27	3.500%	1,556,357	1,316,597
FNR 2007-13 - 31396PK67	12/24/18	5,000,000	03/25/27	5.500%	851,129	738,565
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,200,000	04/25/27	1.750%	217,551	177,322
FNR 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	143,731	38,900
FNMA PL MA3061 - 31418CMK7	various	8,948,803	07/01/27	3.000%	2,119,329	1,997,738
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	294,497	249,482
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	290,876	264,759
FHLMC CTFS D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	23,931	41,751
FNMA GTD MTG 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	-	27,492
FHLMC C91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	105,723	37,171
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	355,905	284,859
FHLMC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	7,221	18,796
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	68,901	95,948
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	32,804	305
FNMA PL 89074 - 31410LRZ7	06/06/18	1,175,000	09/01/28	3.000%	209,868	210,226
FNMA PL AL4189 - 3138ELUP6	02/16/17	7,900,000	10/01/28	3.500%	1,576,901	1,383,887
FNMA PL BM4389 - 3140J82X0	08/27/18	5,000,000	12/01/28	4.500%	1,258,364	1,127,333
FHLMC PL G16274 - 3128MFFP8	09/18/17	4,983,614	01/01/29	4.000%	1,141,419	907,396
GNMA PL 783878X - 3622A2JX1	05/16/17	1,500,000	04/15/29	4.000%	168,153	132,795
FNMA PL AL9742 - 3138ERZG8	03/16/17	4,000,000	07/01/29	4.000%	697,148	513,550
FHLMC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	226,648	104,676
FHLMC G16108 - 3128MFAH1	04/19/17	6,000,000	08/01/30	4.000%	1,303,700	1,013,137
FNR 2013-128 A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	267,326	163,889
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	330,119	198,864
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	290,041	204,264
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	204,145	138,257
FNMA PL BM1231 - 3140J5LM9	10/06/17	5,000,000	11/01/31	3.500%	1,254,876	1,087,347
FNMA PL BM4993 - 3140J9RP8	01/17/19	5,000,000	03/01/32	3.500%	1,734,132	1,693,760
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	207,892	141,862
FHLMC PL G16544 - 3128MFP51	08/17/18	4,653,136	05/01/32	4.000%	1,101,985	1,009,103
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	192,402	117,781
FNMA PL MB3808 - 3140J8GS6	04/27/18	4,000,000	08/01/32	4.000%	997,343	917,440
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	732,421	598,700
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	335,784	303,057
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	142,366	102,268
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	24,519	33,645
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	18,151	12,176

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2022

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2022
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	225,803	116,997
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	183,835	75,412
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	259,377	92,825
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	10,583	14,380
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	17,234	16,096
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	97,405	2,354
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	29,618	32,040
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	75,030	56,494
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	-	18,417
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	231,984	62,690
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	185,829	140,614
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	89,969	39,532
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	200,575	44,766
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	103,060	26,026
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	252,520	98,554
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	-	32,008
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	151,923	64,027
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	85,096	36,739
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	81,110	53,138
FHR 4479 HA - 3137BJV75	01/16/20	14,900,000	05/15/39	3.750%	1,308,717	1,158,710
GNMA 4461M - 36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	102,616	12,782
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	76,876	19,248
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	104,697	16,442
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	176,335	26,976
GNMA 2012-27 CL A - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	280,780	255,830
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	142,728	84,583
FHR 3753 PG - 3137A3ME6	07/18/13	4,000,000	09/15/39	2.500%	-	17,947
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	32,052	28,132
GNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	346,214	243,922
FHR 3795 EB - 3137A5MK7	11/26/14	3,500,000	10/15/39	2.500%	136,843	104,808
FHR 3725 PD - 3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	232,592	199,049
FNR 2010- 57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	163,959	57,061
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	102,572	122,711
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	106,506	28,045
FNR 2010-87 PJ - 31398TZJ3	05/24/11	2,000,000	06/25/40	3.500%	49,969	20,962
FNR 2014-19 HA - 3136AJPG5	04/21/14	2,000,000	06/25/40	2.000%	93,510	79,271
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	221,021	156,226
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	162,422	133,303
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	92,577	72,179
GNR 2010-134 YA - 38377LT57	various	9,200,000	10/20/40	2.500%	499,067	456,008
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	140,056	206,892
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	82,519	11,218
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	329,601	274,280
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	186,809	137,269
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	323,455	293,280
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	236,110	181,317
FHR 4019 JD - 3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	168,822	138,782
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	354,432	304,348
FHR 4000 PJ - 3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	470,787	389,955
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	190,250	50,490
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	488,145	463,224
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	315,658	283,647
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	372,265	320,490
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	352,299	282,056
FHR 4314 LE - 3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	123,420	94,787
FHR 4314 PE - 3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	186,611	155,501
FNR 2014-68 GM - 3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	357,214	297,680
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	542,279	449,955
FNR 2020-39 MA - 3136BAAD6	03/09/21	4,984,270	12/25/43	2.000%	2,710,879	2,539,857
FHR 4474 JA - 3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	517,807	440,310
Total U. S. Government and Agency Securities					61,649,947	48,441,903
Municipal Securities						
NEW YORK ST DORM AUTH RE - 649907XW7	10/26/17	1,185,000	12/01/23	3.740%	1,283,340	1,212,409
Total Municipal Securities					\$ 1,283,340	\$ 1,212,409
Miscellaneous Securities						
UBS Select Treasury	various	383,863,078	-	-	383,863,078	383,863,078
Total Miscellaneous Securities					\$ 383,863,078	\$ 383,863,078
Total Pooled Cash Marketable Securities						
					\$ 446,796,365	\$ 433,517,390
Self Insurance Securities						
US TSY Note 912796M48 Maturity 10/19/2021		0		0.000%	\$ 1,299,909	\$ 1,299,948
Total Self Insurance Securities					\$ 1,299,909	\$ 1,299,948
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
AmFds Euro Pacfc	various	6,693	—	—	\$ 286,022	\$ 389,150
BlkRkEq Divd Inv	various	35,657	—	—	767,202	839,386
FidAdv New Insights A	various	26,677	—	—	797,424	1,060,929
Gdmnscs Strat Inc A	various	12,623	—	—	130,877	116,390
JPM EmrgMrk Eq A	various	4,679	—	—	117,142	150,127

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2022

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2022
JPM SmCap Eq A	various	5,023	—	—	244,239	314,624
Loomis Bd Admn	various	20,437	—	—	289,858	262,850
LrdAbtGr Oppr A	various	11,874	—	—	305,185	343,773
Okmrk Intl II	various	14,321	—	—	271,754	374,654
Pgim Ttl Rtn Bd A	various	36,329	—	—	535,230	497,244
Total Mutual Funds					\$ 3,744,934	\$ 4,349,126
Total Post Employment Health Fund					\$ 3,744,934	\$ 4,349,126

POLICE AND FIREFIGHTERS’ RETIREMENT FUND:

Corporate Bonds:

Hyundai Cptl Amer - 44891ABA4	07/11/19	100,000	06/20/22	3.000%	100,089	100,216
Intl Lease Fin Corp - 459745GN9	08/09/16	15,000	08/15/22	5.875%	17,063	15,183
Williams Partners LP - 96950FAJ3	05/15/19	95,000	08/15/22	3.350%	95,787	95,159
Cablevision Systems Corp - 12686CBB4	03/09/22	12,000	09/15/22	5.875%	12,120	12,090
Pacific Gas & Elec Co - 694308JX6	11/15/21	210,000	11/14/22	0.000%	210,000	210,061
Lennar Corp - 526057BN3	various	65,000	11/15/22	5.375%	68,481	65,655
Teva Pharmaceut Fin - 88165FAG7	03/15/22	10,000	12/18/22	2.950%	9,925	9,938
Genl Motors Finl - 37045XCF1	02/13/18	25,000	01/05/23	3.250%	24,586	25,214
Quebecor Media Inc - 74819RAP1	various	130,000	01/15/23	5.750%	140,644	132,298
SLM Corp - 78442FEQ7	various	135,000	01/25/23	5.500%	141,413	136,688
Wyndham Worldwide - 98310WAL2	01/12/21	65,000	03/01/23	3.900%	66,958	65,003
DCP Midstream Op - 23311VAD9	09/14/20	25,000	03/15/23	3.875%	25,563	25,001
Freeport-McMoran Copper - 35671DAZ8	03/31/20	125,000	03/15/23	3.875%	119,362	126,375
PolyOne Corp - 73179PAK2	various	105,000	03/15/23	5.250%	106,650	106,464
Springleaf Finance Corp - 85172FAL3	various	65,000	03/15/23	5.625%	66,463	66,042
Rockpoint Gas Storage CA - 77381WAA4	various	22,000	03/31/23	7.000%	22,098	21,993
Royal Caribbean Cruises - 780153AU6	01/26/22	2,000	03/31/23	5.250%	2,033	2,020
HCA Inc - 404121AG0	various	115,000	05/01/23	5.875%	123,391	118,306
PBF Logistics LP - 69318UAB1	various	9,000	05/15/23	6.875%	8,918	8,974
Seagate HDD Cayman - 81180WAH4	12/10/19	120,000	06/01/23	4.750%	128,140	121,800
ADT Corp - 00101JAH9	various	135,000	06/15/23	4.125%	141,331	136,470
EQT Midstream Prtners LP - 26885BAD2	various	43,000	07/15/23	4.750%	43,240	43,323
BGC Partners Inc - 05541TAK7	various	125,000	07/24/23	5.375%	124,712	127,923
Ford Motor Crdt Co - 345397WK5	various	55,000	08/06/23	4.375%	56,739	55,619
American Medical College - 04609QAD1	01/29/20	65,000	10/01/23	2.027%	65,000	63,200
Carnival Corp - 14365BAF9	03/23/22	3,000	10/01/23	7.200%	3,060	3,093
Enbridge Incorp - 29250NBG9	09/29/21	265,000	10/04/23	0.550%	264,778	256,960
GLP Cap LP - 361841AF6	03/30/20	40,000	11/01/23	5.375%	40,088	41,000
Regency Energy Partners - 75886AAJ7	various	195,000	11/01/23	4.500%	209,982	198,058
Starwood Ppty Tr Inc - 85571BAS4	various	15,000	11/01/23	5.500%	15,007	15,256
Nextera Energy Capital - 65339KBX7	11/03/21	180,000	11/03/23	0.000%	180,000	179,260
Baycare Health Sys Inc - 072722AD3	04/16/20	60,000	11/15/23	2.695%	60,000	60,074
PNC Finl Services - 693475AV7	various	250,000	01/23/24	3.500%	271,018	253,685
NXP BV/NXP Funding LLC - 62947QAZ1	12/06/18	55,000	03/01/24	4.875%	56,908	56,608
Seagate HDD Cayman - 81180WAT8	02/04/22	15,000	03/01/24	4.875%	15,544	15,300
John Deere Cptl Corp - 24422EUX5	01/11/21	200,000	03/07/24	2.600%	213,886	200,638
Bank of Montreal - 06368FAG4	03/08/22	255,000	03/08/24	2.105%	254,822	252,769
ConocoPhillips Co - 20826FAT3	03/09/22	280,000	03/08/24	2.125%	279,913	277,626
Amer Elec Pwr Inc - 025537AK7	01/06/22	100,000	03/15/24	3.400%	100,984	98,339
Springleaf Finance Corp - 85172FAP4	various	65,000	03/15/24	6.125%	66,606	66,625
Mondelez Intl Inc - 609207AZ8	03/17/22	220,000	03/17/24	2.125%	219,474	218,541
Toyota Motor Crdt Corp - 89236TJX4	03/22/22	45,000	03/22/24	2.500%	44,972	45,017
AT&T Inc - 00206RMJ8	various	320,000	03/25/24	0.900%	319,955	309,997
AMC Networks Inc - 00164VAD5	various	56,000	04/01/24	5.000%	57,346	55,860
Midwest Connectr 144A - 59833CAA0	03/15/19	90,000	04/01/24	3.900%	90,638	90,345
QVC Inc - 747262AS2	various	130,000	04/01/24	4.850%	134,533	132,946
Wyndham Worldwide Corp - 98310WAP3	01/22/21	20,000	04/01/24	4.150%	21,600	20,731
Bway Hldg Co - 12429TAD6	02/22/22	3,000	04/15/24	5.500%	2,995	2,988
Morgan Stanley NTS - 61744YAQ1	various	265,000	04/24/24	3.737%	279,334	267,727
Cantor Fitzgerald - 138616AE7	04/29/19	40,000	05/01/24	4.875%	40,658	41,262
El Paso Pipeline Part - 28370TAG4	07/02/19	65,000	05/01/24	4.300%	69,127	66,372
MGM Growth - 55303XAC9	various	125,000	05/01/24	5.625%	136,444	128,685
Centerpoint Energy Inc - 15189TAZ0	various	216,000	05/13/24	0.000%	216,104	214,317
JPMorgan Chase & Co - 46625HJX9	various	130,000	05/13/24	3.625%	140,458	132,699
Amerigas Partner - 030981AH7	various	145,000	05/20/24	5.625%	158,391	147,900
Wells Fargo & Co - 95000U2R3	various	410,000	06/02/24	1.654%	418,741	405,256
Genesis Energy LP - 37185LAF9	04/21/21	4,000	06/15/24	5.625%	4,021	3,975
Sprint Corp - 85207UAH8	various	135,000	06/15/24	7.125%	153,767	144,794
JP Morgan Chase - 46647PAU0	07/23/18	80,000	07/23/24	3.797%	79,969	80,950
Bed Bath & Beyond Inc - 075896AA8	04/20/21	12,000	08/01/24	3.749%	12,317	11,730
Paccar Finl Corp - 69371RQ25	01/15/21	200,000	08/15/24	2.150%	211,844	197,870
Crown Castle Intl - 22822VAG6	08/01/17	95,000	09/01/24	3.200%	95,293	95,251
Arrow Electronics Inc - 042735BG4	09/08/17	55,000	09/08/24	3.250%	54,643	55,145
Amern Corp - 023608AH5	03/19/21	215,000	09/15/24	2.500%	225,039	212,192
Georgia Power Co - 373334KK6	09/10/19	20,000	09/15/24	2.200%	19,984	19,624
ICAHN Enterprises - 451102BW6	various	140,000	09/15/24	4.750%	146,779	140,350
Alcoa Inc - 013817AW1	various	65,000	10/01/24	5.125%	69,415	67,275
Hyatt Hotels Corp - 448579AN2	09/27/21	65,000	10/01/24	1.800%	64,996	62,596
Istar Financial Inc - 45031UCF6	various	135,000	10/01/24	4.750%	135,695	136,103
Thermo Fisher Scientific - 883556CS9	10/22/21	200,000	10/18/24	1.215%	200,000	192,508
Goldman Sachs Group Inc - 38141GYL2	10/21/21	280,000	10/21/24	0.925%	280,000	271,561
Citigroup Inc - 172967MT5	various	485,000	10/30/24	0.776%	484,468	468,825
Ford Motor Credit Co - 345397ZX4	various	85,000	11/01/24	4.063%	87,770	84,847
Dish DBS Corp - 25470XAW5	various	20,000	11/15/24	5.875%	20,750	19,950
Freedom Mortgage Corp - 35640YAA5	02/09/22	8,000	11/15/24	8.125%	8,050	7,970
HSBC Holdgs PLC - 404280CZ0	11/22/21	275,000	11/22/24	0.000%	275,000	272,220
Alibaba Group - 01609WAQ5	08/22/17	60,000	11/28/24	3.600%	62,583	60,293
Canadian PAC Railway - 13645RBD5	12/02/21	170,000	12/02/24	1.350%	169,776	163,156
Barclays PLC - 06738EBQ7	12/10/20	70,000	12/10/24	1.007%	70,104	67,247
Spirit Aerosystems Inc - 85205TAM2	09/30/20	15,000	01/15/25	5.500%	15,000	15,038
Genuine Parts Co - 372460AB1	01/10/22	80,000	02/01/25	1.750%	79,777	76,470
HCA Inc - 404119BR9	11/29/21	20,000	02/01/25	5.375%	21,950	20,826

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2022

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2022
Western Midstream NTS - 958667AB3	various	135,000	02/01/25	3.100%	131,620	134,087
Uniti Grp/Uniti Hld/Csl - 91327AAA0	various	20,000	02/15/25	7.875%	21,170	20,780
PDOF MSN Issuer LLC - 69429PAA0	02/25/22	80,000	03/01/25	0.000%	80,000	80,030
TC Pipelines - 87233QAB4	05/24/17	50,000	03/13/25	4.375%	52,275	51,221
Beazer Homes Inc - 07556QBM6	01/26/22	15,000	03/15/25	6.750%	15,338	15,075
Starwood Ppty Tr Inc - 85571BAL9	various	130,000	03/15/25	4.750%	136,944	131,622
Royal Bank Scotland - 780097BK6	08/14/20	60,000	03/22/25	4.269%	66,010	60,735
Valeant Pharmaceuticals - 91831AAC5	03/10/22	5,000	04/15/25	6.125%	5,050	5,044
Aramark Svcs Inc - 038522AR9	various	7,000	05/01/25	6.375%	7,199	7,184
Howmet Aerospace Inc - 443201AA6	various	62,000	05/01/25	6.875%	72,251	67,326
Level 3 Fing Inc - 527298BH5	various	130,000	05/01/25	5.375%	133,577	131,235
Marathon Petroleum - 56585ABH4	04/27/20	5,000	05/01/25	4.700%	4,990	5,202
Seaworld Entertainment - 81282UAC6	various	17,000	05/01/25	8.750%	17,906	17,638
Tronox Inc - 897051AB4	01/10/22	10,000	05/01/25	6.500%	10,475	10,347
Tutor Perini Corp - 901109AF5	various	20,000	05/01/25	6.875%	20,688	19,022
Delek Log Part/Finance - 24665FAB8	11/02/20	5,000	05/15/25	6.750%	4,488	4,988
Energy Transfer - 29278NAP8	04/16/21	45,000	05/15/25	2.900%	47,073	44,068
PBF Hldg Co LLC - 69318FAK4	01/18/22	9,000	05/15/25	9.250%	9,090	9,272
Vail Resorts Inc - 91879QAL3	various	10,000	05/15/25	6.250%	10,688	10,329
First Horizon Natl Corp - 320517AD7	05/26/20	40,000	05/26/25	4.000%	39,848	40,572
Goodyear Tire & Rubber - 382550BH3	various	13,000	05/31/25	9.500%	13,194	13,764
GLP Cap LP - 361841AJ8	various	85,000	06/01/25	5.250%	92,447	87,491
Springleaf Fin Corp - 85172FAS8	various	12,000	06/01/25	8.875%	12,717	12,643
Wesco Distr Inc - 95081QAN4	various	19,000	06/15/25	7.125%	19,976	19,736
Ball Corp - 058498AT3	various	130,000	07/01/25	5.250%	144,992	137,735
Amer Airlines Inc - 023771S58	06/30/20	13,000	07/15/25	11.750%	13,539	15,174
DCP Midstream Oper LP - 23311VAG2	06/25/21	115,000	07/15/25	5.375%	127,219	119,221
Endeavor Energy Resource - 29260FAF7	04/21/21	10,000	07/15/25	6.625%	10,700	10,375
Rattler Midstream - 75419TAA1	05/07/21	15,000	07/15/25	5.625%	15,825	15,225
Aviation Cptl Group - 05369AAD3	08/01/18	85,000	08/01/25	4.125%	83,881	84,407
Bayer US Fin - 07274NAY9	06/08/16	65,000	08/15/25	5.500%	75,167	67,663
Glencore Fndg LLC - 378272AX6	09/01/20	5,000	09/01/25	1.625%	4,975	4,681
Penske Auto Group Inc - 70959WAJ2	various	140,000	09/01/25	3.500%	143,270	138,950
CommonSpirit Health - 20268JAE3	various	250,000	10/01/25	1.547%	251,631	235,048
Fortress Transn & In - 34960PAB7	12/23/20	10,000	10/01/25	6.500%	10,325	9,900
Wyndham Worldwide Corp - 98310WAM0	03/10/22	20,000	10/01/25	5.100%	21,350	21,243
SLM Corp - 78442PGD2	various	65,000	10/29/25	4.200%	67,059	64,481
Baylor Scott & White - 072863AG8	various	160,000	11/15/25	0.827%	158,714	147,821
Bank of Amer Corp - 06051GKE8	12/06/21	460,000	12/06/25	1.530%	460,000	440,330
JPMorgan Chase & Co - 46647PCT1	12/10/21	355,000	12/10/25	1.561%	355,000	340,140
Transdigm Inc - 893647BK2	various	7,000	12/15/25	8.000%	7,318	7,289
Toronto-Dominion Bank - 89114QCP1	various	555,000	01/06/26	0.750%	544,556	508,985
Hawaiian Airlines - 419838AA5	01/15/15	35,000	01/15/26	3.900%	20,994	19,532
Mercer Intl Inc - 588056AW1	various	130,000	01/15/26	5.500%	133,870	130,975
Royal Bk of Canada - 78016EZM2	various	365,000	01/20/26	0.875%	357,847	335,263
Crown Amer Cap Corp - 228187AB6	various	130,000	02/01/26	4.750%	133,896	131,138
Wells Fargo & Co - 95000U2K8	02/11/20	30,000	02/11/26	2.164%	30,155	29,049
CFX Escrow Corp - 15723RAC8	various	10,000	02/15/26	6.375%	10,350	10,315
Western Digital Corp - 958102AM7	various	125,000	02/15/26	4.750%	136,068	126,958
Avolon Holdings Fndg LTD - 05401AAM3	01/21/21	35,000	02/21/26	2.125%	34,580	31,995
Carnival Corp - 143658BL5	various	6,000	03/01/26	7.625%	6,345	6,046
Citrix Systems Inc - 177376AG5	02/23/22	33,000	03/01/26	1.250%	32,444	32,123
Albertsons Cos/Safeway - 013092AA9	various	10,000	03/15/26	7.500%	10,605	10,563
Verizon Comm Inc - 92343VGG3	various	470,000	03/20/26	1.450%	470,194	442,416
USA Compression Partners - 91740PAC2	various	11,000	04/01/26	6.875%	11,282	11,129
Targa Res Partners LP - 87612BBJ0	02/09/22	125,000	04/15/26	5.875%	129,037	128,913
Aaron's Skyway Inc - 00253XAA9	03/25/21	15,000	04/20/26	5.500%	15,000	15,114
US Bancorp Med Term - 91159HHM5	03/29/22	45,000	04/27/26	3.100%	44,907	45,049
Wells Fargo & Co - 95000U2N2	04/30/20	20,000	04/30/26	2.188%	20,000	19,315
Avolon Holdings Fnd - 05401AAG6	04/16/19	45,000	05/01/26	4.375%	44,751	44,447
Freedom Mortgage Corp - 35640YAF4	02/01/22	5,000	05/01/26	7.625%	4,809	4,775
Antero Midstream - 03690EAA6	various	12,000	05/15/26	7.875%	12,853	12,985
Calpine Corp - 131347CK0	02/19/21	4,000	06/01/26	5.250%	4,135	4,020
Under Armour Inc - 904311AA5	various	130,000	06/15/26	3.250%	135,148	125,775
RWJ Barnabas Health Inc - 78349AAA1	04/05/21	90,000	07/01/26	2.954%	95,759	89,695
Owl Rock Capital Corp - 69121KAE4	12/08/20	20,000	07/15/26	3.400%	19,769	18,792
Owl Rock Capital Corp - 69121KAE4	06/25/21	20,000	07/15/26	3.400%	20,826	18,792
Air Lease Corp - 00914AAM4	05/24/21	35,000	08/15/26	1.875%	34,729	32,210
American Tower Corp - 03027XBR0	03/31/22	55,000	09/15/26	1.450%	50,112	50,249
Hillenbr & Inc - 431571AB4	various	125,000	09/15/26	4.500%	138,280	128,251
Santander Hldgs Inc - 80282KAZ9	various	60,000	10/05/26	3.244%	63,830	58,567
Rocket Mtg Co-Issuer Inc - 77313LAA1	09/22/21	18,000	10/15/26	2.875%	18,068	16,499
TSMC Ariz Corp - 872898AA9	10/25/21	280,000	10/25/26	1.750%	279,933	262,772
Uber Technologies Inc - 90353TAC4	various	10,000	11/01/26	8.000%	10,625	10,627
SLM Corp - 78442PGE0	11/01/21	13,000	11/02/26	3.125%	12,926	12,058
SLM Corp - 78442PGE0	various	70,000	11/02/26	3.125%	65,836	64,925
CF Industries Inc - 12527GAH6	05/06/21	25,000	12/01/26	4.500%	28,478	26,129
Ford Motor Co - 345370CR9	10/30/20	16,000	12/08/26	4.346%	16,400	16,100
Blackstone Private - 09261HAC1	various	55,000	12/15/26	2.625%	54,564	49,568
Macquarie Group LTD - 55608JAR9	various	15,000	01/12/27	1.340%	15,041	13,706
Broadcom Corp - 11134LAH2	various	60,000	01/15/27	3.875%	61,827	60,483
Penn Natl Gaming Inc - 707569AS8	various	10,000	01/15/27	5.625%	10,363	9,908
Morgan Stanley - 61746BEF9	02/07/22	205,000	01/20/27	3.625%	216,052	207,058
Goldman Sachs Group Inc - 38141GWB6	various	56,000	01/26/27	3.850%	56,041	56,568
SBA Communications Corp - 78410GAD6	various	140,000	02/15/27	3.875%	145,419	136,357
Level 3 Financing Inc - 527298BP7	11/29/19	45,000	03/01/27	3.400%	44,901	42,413
Honda Motor Co LTD - 438127AB8	03/10/22	10,000	03/10/27	2.534%	10,000	9,699
Enable Midstream - 292480AK6	various	90,000	03/15/27	4.400%	91,224	91,629
Megallanes Inc - 55903VAG8	03/15/22	15,000	03/15/27	3.755%	15,000	14,972
Hilton Worldwide Fin LLC - 432891AK5	various	135,000	04/01/27	4.875%	140,012	136,998
BAT Capital Corp - 05526DBP9	04/02/20	10,000	04/02/27	4.700%	10,000	10,271
Home Depot Inc - 437076CN0	03/28/22	35,000	04/15/27	2.875%	34,832	34,922
Sunoco LP - 86765LAQ0	various	120,000	04/15/27	6.000%	126,000	122,250
Morgan Stanley - 61761JZN2	various	50,000	04/23/27	3.950%	50,822	50,884

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2022

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2022
Owens-Brockway - 69073TAT0	05/13/20	10,000	05/13/27	6.625%	10,125	9,950
United Rentals North Am - 911365BF0	02/25/22	75,000	05/15/27	5.500%	77,271	77,573
VMWare Inc - 928563AE5	various	55,000	05/15/27	4.650%	59,945	57,594
Wells Fargo & Co - 95000U2F9	03/17/22	35,000	06/17/27	3.196%	34,654	34,612
Mileage Plus Hldgs LLC - 599191AA1	various	110,000	06/20/27	6.500%	118,863	114,675
Boardwalk Pipelines - 096630AF5	01/12/17	75,000	07/15/27	4.450%	75,181	76,630
Boardwalk Pipelines LLC - 096630AF5	02/11/22	40,000	07/15/27	4.450%	42,570	40,869
Nexstar Escrow Inc - 65343HAA9	various	15,000	07/15/27	5.625%	15,817	15,206
Taylor Morrison Hom - 87724RAG7	various	10,000	07/15/27	6.625%	10,528	10,275
Mitsubishi UFJ Finl - 606822BY9	01/28/22	40,000	07/20/27	1.538%	38,688	36,764
Royalty Pharma PLC - 78081BAJ2	03/17/21	25,000	09/02/27	1.750%	24,444	22,727
CitiGroup Inc - 172967KA8	01/14/22	35,000	09/29/27	4.450%	38,536	36,157
SS&C Technologies Inc - 78466CAC0	02/07/22	15,000	09/30/27	5.500%	15,469	15,177
JP Morgan Chase - 46625HRX0	various	85,000	12/01/27	3.625%	86,069	85,327
Arrow Electronics Inc - 042735BF6	06/12/17	60,000	01/12/28	3.875%	60,295	60,298
American Homes 4 Rent - 02666TAB3	09/03/19	30,000	02/15/28	4.250%	32,611	30,424
Verizon Communications - 92343VGH1	03/22/21	10,000	03/22/28	2.100%	9,996	9,338
Dell Computer Corp - 247025AE9	01/31/22	25,000	04/15/28	7.100%	30,313	28,375
Fairfax Finl Hldgs LTD - 303901BB7	01/21/21	20,000	04/17/28	4.850%	22,377	20,736
Bank of Amer Corp - 06051GGL7	04/25/17	60,000	04/24/28	3.705%	59,995	60,474
Fortress Transn & In - 34960PAD3	09/24/21	5,000	05/01/28	5.500%	5,025	4,546
Fair Isaac Corp - 303250AF1	12/17/21	15,000	06/15/28	4.000%	15,131	14,522
Morgan Stanley - 61744YAK4	various	40,000	07/22/28	3.591%	44,611	40,216
Mgic Invmt Corp - 552848AG8	various	12,000	08/15/28	5.250%	12,633	11,855
Broadcom Corp - 11135FAL5	04/05/19	15,000	09/15/28	4.110%	14,883	15,205
Southwestern Energy Co - 845467AP4	various	8,000	09/15/28	8.375%	8,735	8,800
Hilcorp Energy I/HilCorp - 431318AS3	various	7,000	11/01/28	6.250%	7,270	7,090
Invitation Homes Op - 46188BAB8	11/05/21	46,000	11/15/28	2.300%	45,999	41,696
Netflix Inc - 64110LAT3	03/07/22	10,000	11/15/28	5.875%	11,338	11,023
Charter Comm Opt LLC - 161175CD4	various	30,000	01/15/29	2.250%	28,936	27,035
CNX Resources Corp - 12653CAJ7	various	12,000	01/15/29	6.000%	12,660	12,120
Western Digital Corp - 958102AQ8	12/10/21	35,000	02/01/29	2.850%	35,053	32,089
Bausch Health Cos Inc - 071734AK3	11/25/20	20,000	02/15/29	6.250%	21,200	16,400
Match Group Inc - 57665RAJ5	09/24/21	8,000	02/15/29	5.625%	8,634	7,948
US Foods Inc - 90290MAD3	11/18/21	12,000	02/15/29	4.750%	12,150	11,445
Graphic Packaging Intern - 38869AAC1	03/04/22	10,000	03/01/29	3.500%	9,471	9,200
Brookfield Fin Inc - 11271LAD4	01/29/19	45,000	03/29/29	4.850%	45,281	47,970
Mattel Inc - 577081BF8	various	5,000	04/01/29	3.750%	4,975	4,811
T-Mobile Inc - 87264ACD5	05/13/21	5,000	04/15/29	3.375%	5,050	4,766
T-Mobile USA Inc - 87264ABV6	03/23/21	11,000	04/15/29	3.375%	11,000	10,484
Goldman Sachs - 38141GWV2	various	65,000	04/23/29	3.814%	68,283	65,586
Carnival Corp - 143658BR2	11/02/21	11,000	05/01/29	6.000%	11,110	10,366
Vidtron LTD/Vidtron LTEE - 92660FAN4	06/17/21	12,000	06/15/29	3.625%	12,000	11,040
Penn Natl Gaming Inc - 707569AV1	02/09/22	5,000	07/01/29	4.125%	4,700	4,476
Freeport-Mcmoran Inc - 35671DCD5	various	11,000	09/01/29	5.250%	12,131	11,523
Brnch Banking & Tr Co - 07330MAC1	various	80,000	09/17/29	2.636%	77,680	78,752
Black Hills Corp - 092113AR0	09/26/19	35,000	10/15/29	3.050%	34,880	33,539
Qorvo Inc NTS - 74736KAH4	various	29,000	10/15/29	4.375%	31,616	29,010
CyrusOne LP - 23283PAR5	various	15,000	11/15/29	3.450%	15,292	15,450
Hasbro Inc - 418056AZ0	various	50,000	11/19/29	3.900%	50,736	50,194
Diamondback Energy Inc - 25278XAN9	various	30,000	12/01/29	3.500%	31,461	29,710
Spirit Realty LP - 84861TAF5	various	45,000	01/15/30	3.400%	42,827	43,523
Bausch Health Cos Inc - 071734AJ6	05/06/21	10,000	01/30/30	5.250%	9,775	7,855
Centene Corp - 15135BAV3	various	7,000	02/15/30	3.375%	7,096	6,580
Amgen Inc - 031162CU2	02/21/20	10,000	02/21/30	2.450%	9,997	9,430
Targa Res Partners LP - 87612BBQ4	03/28/22	45,000	03/01/30	5.500%	47,006	46,913
BAT Capital Corp - 05526DBN4	04/02/20	5,000	04/02/30	4.906%	5,000	5,151
Caterpillar Inc - 149123CH2	12/17/21	25,000	04/09/30	2.600%	26,140	24,383
CNX Midstream Partners - 12654AAA9	09/22/21	7,000	04/15/30	4.750%	7,063	6,555
T-Mobile Inc - 87264ABF1	various	40,000	04/15/30	3.875%	41,063	40,158
T-Mobile US Inc - 87264ABF1	various	60,000	04/15/30	3.875%	62,201	60,238
Weyerhaeuser Co - 962166BY9	05/28/21	35,000	04/15/30	4.000%	39,619	36,046
Baker Hughes LLC - 05724BAA7	05/01/20	20,000	05/01/30	4.486%	20,000	21,357
Parkl& Corp - 70137WAL2	11/23/21	20,000	05/01/30	4.625%	19,975	18,600
Flex LTD - 33938XAB1	06/11/21	40,000	05/12/30	4.875%	46,521	41,670
Lear Corp - 521865BB0	01/27/22	35,000	05/30/30	3.500%	36,381	33,496
Davita Inc - 23918KAS7	06/09/20	10,000	06/01/30	4.625%	10,088	9,366
Magellan Midstream - 559080AQ9	03/09/22	40,000	06/01/30	3.250%	40,130	38,940
Advocate Health Corp - 007589AD6	05/05/20	15,000	06/15/30	2.211%	15,000	13,860
American Intl Group Inc - 026874DR5	08/14/20	35,000	06/30/30	3.400%	39,238	34,909
Standard Industries Inc - 853496AG2	various	26,000	07/15/30	4.375%	25,293	23,920
Freeport-Mcmoran Inc - 35671DCH6	01/14/22	5,000	08/01/30	4.625%	5,319	5,113
Belrose Funding Trust - 080807AA8	08/18/20	60,000	08/15/30	2.330%	60,085	52,559
CCO Holdings - 1248EPCE1	02/18/20	10,000	08/15/30	4.500%	10,000	9,383
Centerpoint Energy Res - 15189YAF3	various	30,000	10/01/30	1.750%	28,133	26,321
HollyFrontier Corp - 436106AC2	various	10,000	10/01/30	4.500%	10,659	9,761
Genuine Parts Co - 372460AA3	various	35,000	11/01/30	1.875%	32,513	30,276
Broadcom LTD - 11135FAQ4	05/08/20	15,000	11/15/30	4.150%	14,983	15,204
ViacomCBS Inc - 92556HAB3	07/24/20	40,000	01/15/31	4.950%	48,809	42,543
CitiGroup Inc - 172967ML2	01/29/20	45,000	01/29/31	2.666%	45,027	41,697
Omega Healthcare Invs - 681936BM1	06/28/21	45,000	02/01/31	3.375%	46,170	41,229
Amgen Inc - 031162CW8	05/06/20	15,000	02/25/31	2.300%	14,946	13,829
Expedia Group Inc - 30212PBH7	03/01/22	35,000	03/15/31	2.950%	33,211	32,378
Waste Mgmt Inc - 94106LBP3	03/14/22	35,000	03/15/31	1.500%	30,332	30,126
Newmarket Corp - 651587AG2	various	40,000	03/18/31	2.700%	39,647	36,696
Verizon Comm Inc - 92343VGJ7	02/15/22	40,000	03/21/31	2.550%	38,310	37,118
BAT Capital Corp - 05526DBS3	12/07/20	45,000	03/25/31	2.726%	46,634	39,664
Oracle Corp - 68389XCE3	03/24/21	5,000	03/25/31	2.875%	4,992	4,563
Corp Office Pptys LP - 22003BAM8	06/02/21	25,000	04/15/31	2.750%	24,637	22,446
Goodyear Tire & Rubber - 382550BJ9	04/06/21	10,000	04/30/31	5.250%	10,000	9,263
JPMorgan Chase & Co - 46647PBP0	05/13/20	30,000	05/13/31	2.956%	30,071	28,075
JPMorgan Chase & Co - 46647PBP0	various	45,000	05/13/31	2.956%	45,653	42,112
CitiGroup Inc - 172967MS7	various	65,000	06/03/31	2.572%	64,277	59,555
Eagle Materials Inc - 26969PAB4	various	50,000	07/01/31	2.500%	50,004	44,418

City of Columbia, Missouri

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GXO Logistics Inc - 36262GAC5	various	65,000	07/15/31	2.650%	64,637	56,370
Autonation Inc - 05329WAS1	07/29/21	40,000	08/01/31	2.400%	40,049	34,830
Centene Corp NTS - 15135BAZ4	08/12/21	7,000	08/01/31	2.625%	7,000	6,230
Amerada Hess Corp - 023551AJ3	03/31/21	15,000	08/15/31	7.300%	19,172	18,389
Brunswick Corp NTS - 117043AT6	various	40,000	08/18/31	2.400%	39,695	33,882
United Air 2019 - 90931EAA2	02/11/19	15,000	08/25/31	4.550%	12,043	11,976
Rexford Indl Realty Inc - 76169XAB0	08/09/21	40,000	09/01/31	2.150%	39,606	34,728
Tanger Properties LP - 875484AL1	various	65,000	09/01/31	2.750%	63,780	56,393
Royalty Pharma PLC - 78081BAN3	03/21/22	25,000	09/02/31	2.150%	21,675	21,506
Ball Corp - 058498AX4	various	11,000	09/15/31	3.125%	10,072	9,818
Boeing Co - 097023AE5	06/01/21	35,000	09/15/31	8.750%	51,482	46,995
Glencore Funding - 378272BG2	03/14/22	40,000	09/23/31	2.625%	36,088	35,786
Sonic Auto Inc - 83545GBE1	various	18,000	11/15/31	4.875%	17,498	15,955
Merck & Co Inc - 58933YBE4	various	50,000	12/10/31	2.150%	49,170	46,405
Aercap Ireland Cap/Globa - 00774MAX3	various	30,000	01/30/32	3.300%	30,080	27,048
Western Digital Corp - 958102AR6	01/31/22	20,000	02/01/32	3.100%	19,366	17,907
Ford Motor Co - 345370DA5	11/12/21	7,000	02/12/32	3.250%	7,000	6,241
NRG Energy Inc - 629377CS9	08/23/21	12,000	02/15/32	3.875%	12,000	10,560
Aptiv PLC - 00217GAB9	02/18/22	5,000	03/01/32	3.250%	4,980	4,740
Archer Daniels Midland - 039482AD6	02/28/22	38,000	03/01/32	2.900%	37,921	37,194
Honda Motor Co LTD - 438127AC6	03/10/22	15,000	03/10/32	2.967%	15,000	14,515
Berkshire Hathaway Fin - 084664DA6	03/15/22	30,000	03/15/32	2.875%	29,990	29,093
Bristol Myers Squibb Co - 110122DU9	03/02/22	39,000	03/15/32	2.950%	38,858	38,155
CME Group Inc - 12572QAK1	various	50,000	03/15/32	2.650%	47,146	47,850
Duke Energy Carolinas - 26442CBG8	03/04/22	45,000	03/15/32	2.850%	44,973	43,502
Raytheon Tech Corp - 75513ECN9	03/14/22	25,000	03/15/32	2.375%	23,137	23,006
Rogers Comm Inc - 775109CC3	03/11/22	45,000	03/15/32	3.800%	44,730	44,582
Amerada Hess Corp - 023551AM6	various	45,000	03/15/33	7.125%	55,127	55,536
AT&T Inc - 00206RMM1	02/10/22	50,000	12/01/33	2.550%	46,440	44,381
CCO Hldgs LLC/Cap Corp - 1248EPCP6	various	12,000	01/15/34	4.250%	11,667	10,422
GE Cptl Intl Fndg Co - 36164QNA2	06/02/21	20,000	11/15/35	4.418%	23,214	21,476
Anheuser-Busch Co/Inbev - 03522AAH3	02/25/22	35,000	02/01/36	4.700%	38,417	37,975
General Motors Co - 37045VAK6	03/17/22	26,000	04/01/36	6.600%	29,865	30,199
Bk of Amer Corp - 06051GKL2	03/05/22	22,000	03/08/37	3.846%	22,000	21,071
Valero Energy Corp - 91913YAL4	various	30,000	06/15/37	6.625%	40,859	36,964
Detroit Edison Co - 250847EA4	12/15/20	35,000	10/01/37	5.700%	49,557	41,247
ERAC Fin Co - 26882PBE1	various	25,000	10/15/37	7.000%	37,717	32,641
Pacificorp - 695114CG1	10/27/21	45,000	10/15/37	6.250%	63,122	55,751
CVS Health Corp - 126650CY4	07/08/21	24,000	03/25/38	4.780%	29,817	26,249
Dell Inc - 24702RAF8	various	31,000	04/15/38	6.500%	40,188	34,294
Goldman Sachs Group Inc - 38148YAA6	various	75,000	10/31/38	4.017%	72,064	75,805
Cameron LNG LLC - 133434AD2	12/13/19	30,000	01/15/39	3.701%	30,000	28,899
Cameron LNG LLC - 133434AD2	12/13/19	45,000	01/15/39	3.701%	45,617	43,349
Anheuser-Busch Inbev - 03523TBU1	05/28/20	40,000	01/23/39	5.450%	49,018	46,749
Altria Group Inc - 02209SBE2	03/21/19	55,000	02/14/39	5.800%	58,527	59,325
Arcelormittal SA - 03938LAP9	various	20,000	10/15/39	7.500%	28,766	23,475
Hasbro Inc - 418056AS6	11/02/21	15,000	03/15/40	6.350%	20,689	18,178
Oracle Corp - 68389XBW4	various	40,000	04/01/40	0.000%	43,230	34,731
Mars Inc - 571676AN5	07/16/20	55,000	07/16/40	2.375%	55,645	46,037
Intercontinental - 45866FAP9	08/21/20	50,000	09/15/40	2.650%	50,021	41,394
LYB Int Fin III - 50249AAH6	10/08/20	35,000	10/01/40	3.375%	35,308	31,365
Verizon Communications - 92343VFT6	various	50,000	11/20/40	2.650%	48,054	42,577
Wells Fargo & Co - 95000U2Q5	04/30/20	20,000	04/30/41	3.068%	20,000	17,940
Union Pac Corp - 907818FT0	05/20/21	20,000	05/20/41	3.200%	20,074	18,892
BP Cptl Mark Amer Inc - 10373QBR0	06/17/21	40,000	06/17/41	3.060%	40,126	35,880
Bk of Amer Corp - 06051GJE0	various	35,000	06/19/41	0.000%	33,532	29,452
Quanta Svcs Inc - 74762EAJ1	09/23/21	25,000	10/01/41	3.050%	24,870	20,587
Dell Intl LLC & EMC - 24703DBE0	12/13/21	5,000	12/15/41	3.375%	4,983	4,191
Union Pac Corp - 907818FY9	02/14/22	5,000	02/14/42	3.375%	4,994	4,838
Union Pac Corp - 907818FY9	02/14/22	25,000	02/14/42	3.375%	24,968	24,188
Bristol-Myers Squibb Co - 110122DV7	03/02/22	10,000	03/15/42	3.550%	9,966	9,888
Megallanes Inc - 55903VAN3	03/15/22	15,000	03/15/42	5.050%	15,000	15,327
Morgan Stanley - 61772BAC7	04/22/21	20,000	04/22/42	3.217%	20,000	18,417
Abbvie Inc - 00287YAM1	various	65,000	11/06/42	4.400%	70,324	68,645
Reynolds Amern Inc - 761713AZ9	02/17/21	20,000	09/15/43	6.150%	25,749	21,163
Tri-State Generation - 89566EAH1	11/05/19	25,000	11/01/44	4.700%	29,275	26,465
Pacific Gas & Elec Co - 694308HL4	10/20/21	45,000	03/15/45	4.300%	44,913	38,383
AT&T Inc - 00206RBK7	various	66,000	06/15/45	4.350%	74,269	66,687
Kraft Heinz Foods Co - 50077LAM8	various	14,000	07/15/45	5.200%	16,981	15,134
Kohls Corp - 500255AV6	various	53,000	07/17/45	5.550%	60,329	52,357
Dell Intl LLC & EMC Corp - 24703TAK2	11/10/17	9,000	07/15/46	8.350%	11,615	13,147
Southern Calif Edison - 842400GG2	03/27/17	75,000	04/01/47	4.000%	75,414	72,026
Commonwealth Edison Co - 202795JM3	11/14/19	15,000	03/01/48	4.000%	16,670	15,926
Southern Calif Edison Co - 842400GK3	various	25,000	03/01/48	4.125%	26,279	24,604
CVS Health Corp - 126650CZ1	various	50,000	03/25/48	5.050%	52,639	56,741
Electricite de France - 268317AT1	09/28/18	50,000	09/21/48	5.000%	49,010	53,673
Boeing Co - 097023CB9	05/02/19	55,000	11/01/48	3.850%	53,765	48,205
MPLX LP - 55336VAT7	04/01/19	30,000	02/15/49	5.500%	32,087	33,210
Amer Movil SAB - 02364WBG9	04/22/19	50,000	04/22/49	4.375%	50,094	53,275
Peco Energy Co - 693304AX5	09/10/19	30,000	09/15/49	3.000%	29,856	26,967
Comcast Corp - 20030NCZ2	11/05/19	25,000	02/01/50	3.450%	24,917	23,380
Pacificorp - 695114CV8	03/01/19	40,000	02/15/50	4.150%	39,964	42,008
Amgen Inc - 031162CS7	02/21/20	35,000	02/21/50	3.375%	34,987	31,623
IBM Corp - 459200KL4	05/07/20	25,000	05/15/50	2.950%	24,726	21,996
Paypal Hldgs Inc - 70450YAJ2	various	55,000	06/01/50	3.250%	60,128	50,108
Pacific Gas & Elec Co - 694308JN8	various	25,000	07/01/50	4.950%	28,857	23,536
Apple Inc - 037833DZ0	various	50,000	08/20/50	2.400%	50,050	41,226
Comcast Corp - 20030NDL2	05/28/20	5,000	01/15/51	2.800%	4,962	4,163
Apple Inc - 037833EF3	02/08/21	15,000	02/08/51	2.650%	14,901	12,931
Verizon Communications - 92343VGB4	03/22/21	10,000	03/22/51	3.550%	9,911	9,418
Centerpoint Ener Houston - 15189XAW8	03/11/21	25,000	04/01/51	3.350%	24,901	23,792
Wells Fargo & Co - 95000U2M4	various	25,000	04/04/51	0.000%	33,231	29,654
Aptiv PLC - 03835VAJ5	various	30,000	12/01/51	3.100%	27,906	23,836
Berkshire Hathaway Fin - 084664DB4	03/31/22	45,000	03/15/52	3.850%	45,782	45,989

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2022
JPMorgan Chase & Co - 46647PCE4	04/22/21	15,000	04/22/52	3.328%	14,991	13,857
Total Corporate Bonds					\$ 22,699,081	\$ 21,751,816
Stock, Mutual Funds, and ETFs:						
Common/Preferred Stock	various	1,830,747	----	----	69,275,485	84,645,807
UBS Cash/Money Market Funds	various	4,455,791	----	----	4,455,791	4,455,791
Canyon Distressed Opptn FD III - 1380109L9	various	3,108,964	----	----	3,050,000	3,117,419
Vanguard S&P 500 ETF - 922908363	various	45,005	----	----	13,734,735	18,684,726
Vanguard Growth ETF - 922908736	various	28,215	----	----	7,045,528	8,114,634
Total Stock, Mutual Funds, and ETFs					\$ 97,561,539	\$ 119,018,377
U. S. Government and Agency Securities:						
US Tsy Note - 91282CAA9	various	150,000	07/31/22	0.160%	150,085	150,087
US Tsy Note - 91282CAG6	various	454,000	08/31/22	0.125%	452,759	452,547
US Tsy Note - 91282CBY6	various	220,000	04/30/23	0.590%	220,047	220,293
US Tsy Note - 91282CCG4	various	1,605,000	06/15/24	0.250%	1,575,404	1,531,827
US Tsy Note - 912828D56	various	1,235,000	08/15/24	2.375%	1,308,647	1,233,222
US Tsy Note - 912828G38	various	2,815,000	11/15/24	2.250%	2,947,592	2,799,714
US Tsy Note - 912828ZF0	various	875,000	03/31/25	0.500%	870,564	825,169
US Tsy Note - 912828K74	02/06/19	20,000	08/15/25	2.000%	19,266	19,669
US Tsy Note - 91282CAJ0	various	635,000	08/31/25	0.250%	621,233	588,220
US Tsy Note - 91282CAM3	various	620,000	09/30/25	0.000%	615,742	573,382
US Tsy Note - 91282CBQ3	various	855,000	02/28/26	0.500%	841,390	791,379
US Tsy Note - 91282CCW9	various	2,395,000	08/31/26	0.000%	2,361,628	2,222,870
US Tsy Note - 912828YX2	02/03/20	45,000	12/31/26	1.750%	45,954	43,601
US Tsy Note - 91282CDQ1	various	130,000	12/31/26	1.250%	124,653	122,997
US Tsy Note - 91282CDQ1	03/24/22	275,000	12/31/26	1.250%	260,928	260,186
US Tsy Note - 91282CEC1	various	519,000	02/28/27	1.875%	512,416	505,864
US Tsy Note -91282CBP5	04/05/21	25,000	02/29/28	0.000%	24,565	23,209
US Tsy Note -91282CBS9	04/23/21	80,000	03/31/28	1.250%	80,091	74,710
US Tsy Note - 91282CDP3	02/02/22	220,000	12/31/28	1.375%	214,732	205,830
US Tsy Note - 91282CEB3	03/24/22	16,000	02/28/29	1.875%	15,440	15,457
US Tsy Note - 912828YB0	various	25,000	08/15/29	1.625%	24,649	23,733
US Tsy Note - 912828ZQ6	various	195,000	05/15/30	0.625%	196,161	170,100
US Tsy Note - 91282CAE1	11/09/20	10,000	08/15/30	0.625%	9,856	8,693
US Tsy Note - 91282CAV3	various	805,000	11/15/30	0.875%	769,866	713,431
US Tsy Note - 91282CBL4	various	85,000	02/15/31	1.125%	80,992	76,789
US Tsy Note - 91282CCB5	various	240,000	05/15/31	1.625%	245,122	226,087
US Tsy Note - 91282CCS8	09/02/21	245,000	08/15/31	1.250%	243,574	222,835
US Tsy Note - 91282CDJ7	12/08/21	15,000	11/15/31	1.375%	14,968	13,770
US Tsy Note - 91282CDY4	various	687,000	02/15/32	1.875%	656,642	659,841
US Tsy Bond - 912810QA9	05/06/19	80,000	02/15/39	3.500%	88,853	91,669
US Tsy Bond - 912810ST6	05/04/21	55,000	11/15/40	1.375%	47,923	45,059
US Tsy Bond - 912810SW9	06/02/21	90,000	02/15/41	1.875%	85,560	80,248
US Tsy Bond - 912810SY5	08/04/21	10,000	05/15/41	2.250%	10,828	9,455
US Tsy Bond - 912810TA6	10/04/21	30,000	08/15/41	1.750%	28,672	26,030
US Tsy Bond - 912810TF5	various	288,000	02/15/42	2.375%	281,901	278,101
US Tsy Bond - 912810RM2	various	120,000	05/15/45	3.000%	120,609	127,781
US Tsy Bond - 912810RS9	various	50,000	05/15/46	2.500%	48,953	49,086
US Tsy Bond - 912810RU4	01/11/17	55,000	11/15/46	2.875%	53,462	57,958
US Tsy Bond - 912810RX8	various	50,000	05/15/47	3.000%	51,634	54,020
US Tsy Bond - 912810RY6	12/05/17	140,000	08/15/47	2.750%	137,908	145,173
US Tsy Bond - 912810RZ3	various	130,000	11/15/47	2.750%	120,550	134,952
US Tsy Bond - 912810SA7	08/10/18	45,000	02/15/48	3.000%	44,007	49,060
US Tsy Bond - 912810SD1	11/26/18	115,000	08/15/48	3.000%	112,996	125,624
US Tsy Bond - 912810SE9	various	15,000	11/15/48	3.375%	16,294	17,577
US Tsy Bond - 912810SF6	06/14/19	100,000	02/15/49	3.000%	111,024	109,988
US Tsy Bond - 912810SP4	01/14/21	10,000	08/15/50	1.375%	8,950	7,713
US Tsy Bond - 912810SS8	various	60,000	11/15/50	1.625%	50,997	49,265
US Tsy Bond - 912810SU3	various	30,000	02/15/51	1.875%	29,207	26,227
US Tsy Bond - 912810SX7	various	58,000	05/15/51	2.375%	63,201	56,858
US Tsy Bond - 912810SZ2	various	451,000	08/15/51	2.000%	445,802	406,676
US Tsy Bond - 912810TB4	03/02/22	185,000	11/15/51	1.875%	172,802	162,164
US Tsy Bond - 912810TB4	various	593,000	11/15/51	1.875%	530,289	519,800
Total U. S. Government and Agency Securities					\$ 18,167,388	\$ 17,405,994
Asset-Backed Securities:						
FEDER K-026 - 3137B1BS0	various	285,000	11/25/22	2.510%	289,251	285,702
FNR 2012-M17 - 3136A96F0	12/16/19	125,000	11/25/22	2.184%	41,113	40,742
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	16,859	1
FNR 2013-M6 - 3136AC7J4	12/26/19	125,000	03/25/23	2.521%	28,023	27,092
JDOT 2019-B A-3 - 477870AC3	03/25/21	175,000	12/15/23	2.210%	47,323	45,276
FHR K-037 A-2 - 3137B7YY9	08/13/20	86,000	01/25/24	3.490%	93,176	87,138
VZOT 2019-C A-1A - 92348AAA3	03/26/21	175,000	04/22/24	1.940%	97,634	94,665
CarMX 2019-4 - 14315WAD2	10/21/21	300,000	11/15/24	2.020%	194,443	191,274
FHR K-SL1 - 3137FKQG4	01/13/21	75,000	11/25/24	3.360%	82,242	75,616
FREMF 2015-K42 - 30262SAS7	02/17/22	60,000	12/25/24	3.849%	61,064	59,411
CRVNA 2019-2A - 14686UAF2	06/27/19	120,000	01/15/25	3.280%	120,037	120,572
GMCAR 2019-4 - 36258MAE4	06/29/20	90,000	01/16/25	1.760%	92,570	89,660
CarMX 2019-3 - 14315PAE5	09/25/20	15,000	04/15/25	2.300%	15,683	15,003
SDART2021-1 B - 80286NAE6	10/29/21	300,000	04/15/25	0.500%	300,375	298,728
FHR K-055 A-1 - 3137BPVZ9	11/26/21	175,000	04/25/25	2.263%	102,156	99,253
FREMF 2018-K732 - 30307NAU0	06/08/20	100,000	05/25/25	4.055%	101,180	99,107
CarMX 2020-1 - 14315XAD0	01/22/20	100,000	06/16/25	2.030%	102,206	99,186
WOART 2019-B - 98162VAF6	various	175,000	06/16/25	2.860%	182,426	175,781
FHLMC NTS - 3134GWND4	08/12/20	100,000	08/12/25	0.600%	100,000	93,804
GM FI 2020-2 A-4 - 36258VAE4	11/12/21	50,000	08/18/25	1.740%	50,930	49,335
FordF 2020-1 C - 34528QHN7	03/30/21	63,000	09/15/25	1.420%	63,773	61,513
CarMX 2021-1 A3- 14316NAC3	10/19/21	135,000	12/15/25	0.340%	134,757	131,747

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2022
SDART 2020-1 - 80287AAF0	07/14/20	33,000	12/15/25	4.110%	35,248	33,342
SDART 2020-1 - 80287AAF0	04/22/20	40,000	12/15/25	4.110%	39,998	40,414
Ameri 2020-2 B - 03066EAE4	11/02/21	150,000	02/18/26	0.970%	150,492	147,551
GMALT 2022-1 - 36265MAF2	02/23/22	140,000	02/20/26	2.630%	139,975	137,715
ACAR 2020-1 - 02529VAJ8	07/23/21	50,000	03/13/26	3.320%	51,822	49,855
Carma 2020-3 - 14315FAF4	various	300,000	03/16/26	1.090%	300,813	290,115
DRIVE 2018-5 - 26208MAG1	11/20/18	50,000	04/15/26	4.300%	49,998	50,546
Exete 2020-2 - 30167YAG6	08/05/20	60,000	04/15/26	4.730%	64,219	61,006
SDART 2021-2 C - 80286XAE4	11/02/21	295,000	06/15/26	0.900%	295,323	286,716
FREMF 2019-K73 - 30298MAA7	03/30/22	80,000	07/25/26	3.759%	79,447	79,543
FordF 2019-4 - 34528QHF4	02/23/21	40,000	09/15/26	2.440%	42,588	39,432
FordF 2019-4 - 34528QHF4	09/29/21	110,000	09/15/26	2.440%	115,027	108,439
DRIVE 2019-3 - 26209WAG8	06/19/19	40,000	10/15/26	3.180%	39,995	40,219
ANTAN 2021-1 - 80286NAG1	02/10/22	120,000	11/16/26	1.130%	118,402	114,947
SDART 2020-3 - 80285WAG2	09/23/20	100,000	11/16/26	1.640%	99,982	97,667
FHR K-066 - 3137F2L38	07/28/20	100,000	12/25/26	2.797%	88,794	82,125
CARMA 2020-3 - 14315FAH0	02/14/22	50,000	01/15/27	2.530%	49,914	49,096
Wlake 2022-1 - 96042WAG2	03/16/22	55,000	03/15/27	3.490%	54,993	54,082
EART 2021-2 - 30165XAF2	01/25/22	80,000	04/15/27	1.400%	78,884	75,479
CARMA 2021-3 - 14317DAF7	02/23/22	50,000	05/17/27	1.250%	48,449	47,268
DRIVE 2020-1 - 26208QAG2	01/22/20	95,000	05/17/27	2.700%	95,375	94,674
Veriz 2021-1 - 92348KAB9	05/25/21	190,000	05/20/27	0.690%	189,989	180,836
World 2021-B - 98163LAE0	05/19/21	50,000	06/15/27	1.040%	49,993	47,447
FordF 2020-2 - 34528QH00	05/24/21	65,000	09/15/27	1.060%	65,102	60,678
Ameri 2022-1 - 03066TAE1	03/16/22	60,000	09/20/27	2.980%	59,993	58,892
EART 2021-4 C - 30165JAE6	11/22/21	70,000	10/15/27	1.460%	70,077	66,841
SANTA 2021-4 D - 80285VAF6	10/27/21	60,000	10/15/27	1.670%	59,981	56,779
CRVNA 2021-P1 D - 14687BAL0	01/19/22	70,000	12/10/27	1.820%	68,600	65,956
CRVNA 2021-N1 - 14687DAD4	02/11/22	70,000	01/10/28	1.500%	69,418	68,466
EXETE 2021-4 - 30165JAF3	02/11/22	80,000	01/17/28	1.960%	78,266	75,928
CRVNA 2021-N2 A-2 - 14686KAB3	09/29/21	76,000	03/10/28	0.970%	76,086	72,490
FREMF 2018-K75 - 30296PAU8	12/06/21	40,000	03/25/28	4.110%	42,447	39,239
GNMA PL MA0908M - 36179NAH1	03/31/21	735,000	04/20/28	2.500%	112,305	104,975
Hart 2021-C - 44935FAG9	02/22/22	90,000	06/15/28	1.660%	86,854	84,498
Alaska Airline 2020-1B - 01166VAA7	07/02/20	60,000	02/15/29	4.800%	52,945	54,197
BMD 2 2019-FRR 5A1 - 055631BQ7	06/03/20	100,000	04/25/29	0.000%	85,664	0
FHR 2019-K-C A-SB - 3137FPJP1	12/28/20	20,000	07/25/29	2.230%	19,832	18,054
FHLMC PL G18581 - 3128MMUF8	03/30/21	250,000	01/01/31	2.500%	65,907	62,374
FNMA PL FM9465 - 3140XDQT6	03/17/22	40,000	01/01/31	3.000%	36,009	35,510
NYC C 2021-909 D - 67076XAG0	04/15/21	100,000	04/10/31	3.206%	90,170	82,207
FHLMC PL ZS8629 - 3132A9SS7	01/12/21	76,000	11/01/31	2.500%	25,417	23,396
Jetblue Airways Corp - 477143AH4	11/12/19	45,000	05/15/32	2.750%	41,159	38,570
FNMA PL BM3956 - 3140J8ME0	various	347,000	12/01/32	3.000%	168,246	156,337
FHLMC PL ZT1989 - 3132AEF68	various	210,000	01/01/33	3.500%	117,446	108,088
BRITI 2018-1A - 11043HAA6	various	50,000	03/20/33	4.125%	38,947	47,799
FHLMC PL ZT1970 - 3132AEFK7	various	125,000	04/01/33	3.500%	66,865	61,603
PCT 2016-PLS A - 69640GAA3	various	100,000	04/13/33	2.713%	86,706	92,124
CIFC 21-1A - 12563EAE3	03/04/21	250,000	04/25/33	1.000%	250,000	248,655
CIFC 2021-4A - 12547DAE6	07/01/21	100,000	07/15/33	0.000%	100,000	99,395
FNR 21-DNA M2 - 35564KDB2	03/09/21	40,000	08/25/33	1.000%	40,000	39,430
FORDR 2021-1 - 345340AD5	04/14/21	40,000	10/17/33	2.310%	39,995	37,273
FNR 2021-DNA M2 - 35564KEL9	04/23/21	20,000	10/25/33	2.110%	20,000	19,541
OCT51 2021-1A - 67578JAC3	05/28/21	70,000	07/20/34	0.000%	70,000	69,522
KKR F39A - 48255LAE4	10/22/21	100,000	10/15/34	0.000%	100,000	98,986
SNDPT 21-4A - 83616AAL3	12/16/21	150,000	10/25/34	0.000%	150,000	148,896
FHLMC PL SB0379 - 3132CWM43	12/23/20	25,000	12/01/34	3.500%	14,296	13,005
WELF 21-3A - 94951JAE0	12/14/21	150,000	01/15/35	0.000%	150,000	146,397
CBAM 19-1IRA - 12510TAD6	11/19/21	100,000	01/20/35	0.000%	100,000	98,898
FNMA PL FM6017 - 3140X9VK8	various	125,000	02/01/35	3.000%	93,460	87,997
FNMA PL FM5609 - 3140X9GT6	04/19/21	40,000	01/01/36	2.000%	36,423	34,314
FNMA PL CA9432 - 3140QHPS8	03/16/21	40,000	03/01/36	2.000%	36,490	33,990
SHOPS 2016-CST - 82510WAJ9	12/17/21	50,000	07/08/36	3.855%	49,559	45,421
FNMA PL BT7339 - 3140LWEM5	09/24/21	40,000	09/01/36	2.000%	40,041	37,582
FNMA PL MA4497 - 31418D7K2	11/17/21	100,000	12/01/36	2.000%	98,932	94,063
FHLMC PL RC2527 - 3133L8YY5	02/17/22	35,000	03/01/37	2.500%	35,219	34,534
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	36,531	10,683
CSMC 2014-USA A-2 - 12649AAC3	various	110,000	09/15/37	3.953%	110,634	108,216
CSMC 2014-USA C - 12649AAL3	12/17/21	65,000	09/17/37	4.335%	62,882	59,639
Brown 2022-Big D - 05551UAD7	03/03/22	100,000	02/15/39	3.089%	99,719	99,279
SPGN 2022-TFL - 78473HAL0	02/25/22	50,000	02/15/39	3.550%	50,000	49,764
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	42,901	21,412
MTN C 2022-LPF - 62475WAE5	03/24/22	50,000	03/15/39	2.444%	49,750	49,689
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	37,868	14,437
GNR 2010-15 - 38376WA62	12/20/19	1,740,115	10/20/39	4.000%	25,999	23,744
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	46,383	24,025
FNR 2013-19 - 3136ACPC9	12/12/19	300,000	05/25/40	2.500%	5,581	5,354
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	10,730	5,301
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	19,850	16,037
FHLMC PL RB5100 - 3133KYUZ0	01/14/21	57,000	02/01/41	2.000%	50,977	46,081
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	51,247	16,834
FNMA PL AI1886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	12,893	7,600
FNMA PL CB0469 - 3140QKQX9	06/14/21	25,000	05/01/41	2.500%	24,525	22,557
FNMA PL MA4366 - 31418DZ88	06/29/21	183,000	06/01/41	2.500%	172,273	159,863
SLG O 2021-OVA E - 78449RAL9	06/24/21	65,000	07/15/41	2.851%	62,707	55,641
FNR 2012-96 - 3136A75E8	various	830,000	07/25/41	2.000%	25,555	25,162
FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	20,743	14,875
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	11,955	10,769
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	15,953	14,746
FNMA PL CB1842 - 3140QMBL7	various	80,000	10/01/41	2.500%	81,217	75,524
STACR 21-DNA6 M2 - 35564KKY4	10/29/21	45,000	10/25/41	1.548%	45,000	42,795
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	16,529	7,664
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	21,277	14,687
FNMA PL AX5312 - 3138Y63W2	various	460,000	01/01/42	4.000%	137,103	107,680
FHLMC PL RB5145 - 3133KYWE5	02/14/22	40,000	02/01/42	2.000%	39,142	37,169

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2022

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/2022
GNMA PL 005333C - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	20,452	11,646
FNR 2022-R03 - 20753XAB0	03/30/22	80,000	03/25/42	3.550%	80,000	80,000
FNMA PL MA4617 - 31418EDX5	3/24/222	100,000	04/01/42	3.000%	99,906	99,368
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	32,358	24,671
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	23,225	17,691
FNR 2012-145 - 3136AA2P9	11/08/21	700,000	11/25/42	1.500%	43,477	42,477
FHR 4165 - 3137AYSH5	various	260,000	12/15/42	1.750%	40,914	39,053
SFAVE - 78413MAA6	various	70,000	01/05/43	3.872%	71,732	67,068
HARLE 2018-1 - 41284LAA2	05/14/18	50,000	05/15/43	5.682%	46,946	43,281
CBSLT 18-AGS - 20269DAC9	03/16/18	40,000	02/25/44	3.580%	16,896	16,582
FNMA PL BC5090 - 3140F0UQ5	04/13/16	33,000	10/01/44	4.000%	6,348	4,203
FNMA PL AS4370 - 3138WD2C4	07/14/15	150,000	02/01/45	4.000%	57,867	49,585
SEMT 2015-2 - 81733YAU3	08/08/17	140,000	05/25/45	3.500%	2,045	0
CBSLT 18-BGS - 20268MAC0	08/02/18	110,000	09/25/45	3.990%	40,012	40,104
CGCMT 2013-GCJ - 17320DAQ1	05/29/18	41,000	04/10/46	3.732%	40,795	41,061
MSBAM 2013-C9 - 61762DAZ4	06/04/18	81,000	05/15/46	3.708%	80,543	80,820
FNMA PL AS7568 - 3138WHMS8	11/22/16	66,000	07/01/46	4.500%	15,179	9,878
FNMA PL AS7838 - 3138WHV82	11/13/18	100,000	08/01/46	3.000%	33,256	37,159
FNMA PL AS8157 - 3138WJB31	10/31/16	136,000	10/01/46	4.500%	45,761	33,466
FHLMC - 3132WK6R4	09/22/17	101,000	02/01/47	3.500%	21,564	18,365
JPMBB 2014-C19 - 46641WAG2	01/23/20	45,000	04/15/47	4.835%	44,925	43,302
JPMBB 2014-C19 - 46641WAZ0	02/01/22	60,000	04/17/47	4.243%	62,313	60,507
CGCMT 2014-GC21 - 17322MAA4	09/10/18	100,000	05/10/47	5.089%	91,020	93,907
MSBAM 2014-C16 - 61763MAH3	02/01/22	70,000	06/15/47	4.094%	72,592	70,387
FHLMC PL G08772- 3128MJ2E9	06/13/17	120,000	07/01/47	4.500%	31,495	23,012
FHLMC PL Q49553 - 3132WPTK3	07/18/17	22,000	07/01/47	4.000%	3,685	2,538
JPMMT 17-3 - 46647SAE0	08/30/17	110,000	08/25/47	3.500%	13,959	11,679
CGCMT 2014-GC2 - 17322YAF7	10/23/18	65,000	10/10/47	4.017%	65,216	65,443
Comm 2014-CCR C - 12592LBP6	02/10/22	60,000	11/10/47	4.491%	60,837	59,171
FNMA PL 890813 - 31410LVE9	11/13/18	95,000	12/01/47	3.500%	34,267	37,124
JPMBB 2014-C26 - 46643TAL6	various	30,000	01/15/48	4.022%	29,272	27,602
FREMF 2015 C - 30292NAK9	various	150,000	01/25/48	3.810%	150,705	146,366
FNMA PL CA1218 - 3140Q8K87	03/19/18	36,000	02/01/48	4.500%	8,853	7,544
FNMA PL CA1378 - 3140Q8Q81	03/13/18	80,000	03/01/48	4.000%	20,592	19,112
DRIVE 2018-1 A-2 - 26208LAC2	07/21/20	50,000	04/20/48	4.739%	50,599	48,580
Comm 2015-CCR A-3 - 12593AAZ8	09/16/21	36,000	05/10/48	3.230%	38,222	35,769
JPMMT 2018-1 A3 - 46648RAC5	01/31/18	40,000	06/25/48	3.500%	3,244	3,121
COMM 2015-C CR - 12593JBL9	various	10,000	08/10/48	3.463%	8,768	9,008
JPMBB 2015-C31 - 46644YAW0	various	100,000	08/15/48	3.540%	72,732	67,524
JPMBB 2015-C28 - 46644FAK7	various	67,000	10/15/48	4.152%	66,304	64,404
JPMBB 2015-C32 - 46590JAT4	various	120,000	11/15/48	2.816%	31,929	31,779
FNMA PL BN0340 - 3140JGLW3	03/21/19	195,000	12/01/48	4.500%	35,401	28,650
CGCMT 2016-GC3 A-AB - 17324TAF6	various	242,000	02/10/49	3.368%	196,927	185,265
DRIVE 2019-1 A-2 - 26208LAD0	various	115,000	04/20/49	4.641%	119,060	111,528
FNMA PL FM1090 - 3140X4F84	various	38,000	05/01/49	4.000%	12,467	10,795
JPMDB 2016-C2 A-SB - 46590LAU6	07/06/21	90,000	06/15/49	2.954%	78,646	74,112
FREMF 2016-K56 C - 30289UAU6	05/17/21	20,000	06/25/49	4.075%	21,600	19,814
FNMA PL BO1766 - 3140JV6C1	08/20/19	106,000	07/01/49	4.500%	37,878	33,213
FNMA PL FM2789 - 3140X6C33	07/07/20	133,000	07/01/49	4.000%	45,325	39,251
FNMA PL FM1567 - 3140X4W51	10/10/19	150,000	08/01/49	3.500%	32,815	32,694
CD 2016-CD1 A-SB - 12514MBA2	10/21/21	175,000	08/10/49	2.622%	161,333	153,546
JPMCC 2016-JP3 - 46590RAF6	01/19/21	50,000	08/15/49	2.777%	47,435	44,112
WFCM 2016-BNK - 95000GAZ7	various	100,000	08/15/49	2.514%	91,615	85,969
FREMF 2016-K57 - 30295DAJ1	06/23/20	60,000	08/25/49	3.919%	63,795	59,123
FHLMC PL QA3869 - 31339UJN1	12/18/19	238,000	10/01/49	3.500%	97,902	91,163
CFCRE 2016-C6 - 12532AAA7	11/10/21	35,000	11/15/49	4.229%	32,127	29,911
CSAIL 2016-C7 A-SB - 12637UAX7	07/23/21	225,000	11/15/49	3.314%	189,475	178,044
CFMT 2019-NRM - 147279AA1	10/30/19	55,000	11/25/49	0.000%	34,284	0
FREMF 2016-K60 - 302947AG1	06/23/20	50,000	12/25/49	3.536%	50,182	48,703
FREMF 2017-K62 - 302949AS1	various	69,000	01/25/50	3.875%	69,400	67,255
BACM 2017-BNK A-SB - 06427DAQ6	01/18/22	95,000	02/15/50	3.366%	96,775	93,532
WFCM 2015-LC2 A-2 - 94989EAB3	12/10/19	75,000	04/15/50	2.678%	22,712	22,727
CD 2017-CD4 A-SB - 12515DAP9	11/08/21	100,000	05/10/50	3.317%	106,031	100,190
FHLMC PL RA3580 - 3133KJ6R8	12/14/20	50,000	09/01/50	2.000%	45,519	40,612
FNMA PL CA6943 - 3140QEWDO	07/26/20	82,000	09/01/50	2.000%	73,292	65,520
FHLMC PL QB4115 - 3133AASC7	10/26/20	24,000	10/01/50	2.000%	21,956	19,629
FNMA PL MA4157 - 31418DTP7	10/14/21	50,000	10/01/50	1.500%	42,495	39,140
FHLMC PL SD7528 - 3132DVLH6	11/13/20	55,000	11/01/50	2.000%	50,032	44,662
GSMS 2017-GS8 - 36254KAA0	06/04/20	60,000	11/10/50	2.700%	42,600	50,968
GSMS 2017-GS8 A-AB - 36254KAM4	11/08/21	75,000	11/10/50	3.313%	79,860	75,152
FHLMC PL RA4245 - 3133KKWE5	12/14/20	45,000	12/01/50	2.000%	42,375	37,844
FNMA PL CA8143 - 3140QGBM8	12/28/20	65,000	12/01/50	2.500%	54,617	48,918
FREMF 2018-K85 - 30308KAA9	12/10/21	70,000	12/25/50	4.464%	77,673	71,947
FNMA PL FM6708 - 3140XAN24	02/14/22	45,000	01/01/51	2.500%	36,675	35,173
BMARK 2018-B1 A-SB - 08162PAV3	11/01/21	26,000	01/15/51	3.602%	27,300	26,371
FREMF 2019-K89 - 302972AU8	03/30/22	100,000	01/25/51	4.287%	99,344	100,533
FNMA PL BM6865 - 3140JBTX4	02/14/22	45,000	02/01/51	2.500%	42,343	40,173
FNMA PL BR2619 - 3140L04D6	02/11/21	35,000	02/01/51	2.000%	30,993	27,738
FNMA PL FM6063 - 3140X9WZ4	02/24/22	140,000	02/01/51	3.000%	117,233	114,291
FHR 2018-K74 C - 30296LAJ2	02/08/22	60,000	02/25/51	4.091%	62,606	59,185
FNMA PL FM6564 - 3140XAJJ2	03/18/21	148,000	03/01/51	2.500%	123,948	113,830
FHR 5092 - 3137FYAY2	03/31/21	30,000	03/25/51	1.000%	16,796	29,878
FNMA PL MA4319 - 31418DYR7	03/16/21	40,000	04/01/51	2.000%	37,027	33,965
FINAN 21-JR1 - 31739MAB0	04/23/21	65,000	04/25/51	1.000%	57,477	56,521
GNMA PL MA7367M - 36179WFG8	06/22/21	25,000	05/20/51	2.500%	22,890	21,375
FHLMC PL RA5552 - 3133KMEZ4	07/27/21	50,000	07/01/51	3.000%	49,418	45,617
FHLMC PL RA5552 - 3133KMEZ4	08/12/21	52,000	07/01/51	3.000%	51,432	47,442
FNMA PL FM8488 - 3140XCNE4	10/19/21	70,000	07/01/51	2.500%	68,969	63,906
FINAN 21-S1 - 31738QAB2	07/22/21	95,000	07/25/51	1.750%	90,675	87,638
FNMA PL FM8348 - 3140XCH27	08/13/21	35,000	08/01/51	2.500%	34,500	31,805
FNMA PL FM8595 - 3140XCRR1	09/14/21	55,000	08/01/51	2.500%	55,092	50,452
FNMA PL FM8601 - 3140XCRX8	09/14/21	50,000	08/01/51	2.500%	50,105	45,955
FNMA PL FM8617 - 3140XCSP6	09/14/21	40,000	09/01/51	2.000%	39,438	36,075
FNMA PL FM8684 - 3140XCUIJ5	09/14/21	40,000	09/01/51	2.500%	40,409	36,909

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FINAN 21-S2 - 31740FAB2	09/27/21	50,000	09/25/51	1.750%	48,628	46,491
FNMA PL FM8857 - 3140XCZX9	09/15/21	50,000	10/01/51	2.000%	49,870	45,540
FNMA PL FS0328 - 3140XFLJ8	01/13/22	40,000	10/01/51	4.000%	42,099	40,297
FNMA PL MA4478 - 31418D6Q0	09/27/21	40,000	10/01/51	2.000%	39,057	35,905
FNMA PL MA4489 - 31418D7B2	various	80,000	10/01/51	2.000%	78,368	71,911
GNMA PL MA7650M - 36179WQB7	10/28/21	70,000	10/20/51	3.000%	70,412	66,710
FHLMC PL RA6222 - 3133KM4F9	12/13/21	40,000	11/01/51	3.000%	41,372	37,305
FNMA PL MA4468 - 31418D6E7	10/15/21	40,000	11/01/51	3.500%	40,035	38,756
FNMA PL MA4494 - 31418D7G1	11/18/21	120,000	12/01/51	3.000%	121,889	114,206
NW RE 21-FRR1 - 62955LAA6	12/21/21	50,000	12/18/51	2.820%	47,378	0
FHLMC PL QD5507 - 3133B3DL8	01/20/22	40,000	01/01/52	2.000%	39,075	37,075
FHLMC PL RA6531 - 3133KNHG1	02/25/22	110,000	01/01/52	3.500%	111,599	109,216
FHLMC PL SD8188 - 3132DWCZ4	12/16/21	180,000	01/01/52	2.000%	177,908	165,521
FHLMC PL SD8190 - 3132DWC35	12/30/21	120,000	01/01/52	3.000%	123,046	116,005
GNMA PL MA7829C - 36179WVW5	01/20/22	35,000	01/20/52	3.500%	36,438	35,099
GNMA PL MA7830M - 36179WVX3	02/22/22	30,000	01/20/52	4.000%	31,507	30,463
FHLMC PL QD6303 - 3133B4AC9	02/14/22	45,000	02/01/52	3.500%	45,887	44,621
FHLMC PL SD8196 - 3132DWC92	01/20/22	45,000	02/01/52	3.500%	46,900	44,573
FNMA PL BV3091 - 3140MGNH0	02/14/22	35,000	02/01/52	2.500%	34,656	33,494
GNMA PL MA7883M - 36179WXL7	03/15/22	35,000	02/20/52	3.500%	35,824	35,193
GNMA PL MA7884M - 36179WXM5	02/22/22	40,000	02/20/52	4.000%	41,653	40,769
FNMA PL MA4565 - 31418ECB4	02/28/22	50,000	03/01/52	3.500%	51,089	50,032
GNMA PL MA7939M - 36179WZC5	03/14/22	40,000	03/20/52	4.000%	41,563	40,909
FHLMC PL SD8207 - 3132DWDL4	03/14/22	110,000	04/01/52	3.500%	112,423	110,391
Bench 2019-B11 - 08162BBE1	07/06/20	38,000	05/17/52	3.542%	43,776	38,343
FREM 2019-K100 - 30313PAU7	03/21/22	20,000	11/25/52	3.493%	19,263	19,050
FREMF 2020-K73 - 30300SAU6	01/31/20	25,000	01/25/53	3.301%	24,723	24,105
MSC 2021-L6 A-S - 61692CBM9	07/13/21	70,000	06/15/54	2.749%	72,099	64,467
FREMF 2019-K09 - 30314DAG4	03/01/22	30,000	08/25/56	3.811%	30,618	28,963
NRZT 21-NQ2R M1 - 64831EAD2	05/20/21	40,000	09/25/58	2.201%	40,000	38,365
WFCM 2016-C32 A-SB - 94989YBA0	03/26/21	175,000	01/17/59	3.324%	145,120	135,511
WFCMT 2016-C33 A-SB - 95000LBA0	various	80,000	03/15/59	3.185%	65,972	62,975
BANK 2017-BNK5 - 06541WAC6	02/17/22	60,000	06/17/60	3.078%	52,106	50,675
CF HI 2020-1 B1 - 12530MAC9	various	130,000	07/15/60	2.280%	121,620	112,955
CF HI 2020-1 A2 - 12530MAB1	07/23/20	50,000	07/15/60	1.990%	45,238	41,651
Bank 2017-BNK A-SB - 06541XAD2	07/06/21	75,000	09/15/60	3.265%	80,692	75,204
USRE 21-1 B1 - 643821AB7	10/29/21	100,000	10/20/61	2.410%	99,377	94,460
OBX T 2021-NQM - 67115DAD4	01/24/22	35,000	10/25/61	3.248%	34,703	33,385
OBX 22-NQM1 - 67114VAD5	01/21/22	20,000	11/25/61	3.504%	20,000	18,556
Bmark 2019-B10 - 08162VAX6	12/09/21	25,000	03/17/62	3.000%	20,844	19,407
Bank 2022-BNK A-S - 06541LBP0	03/10/22	30,000	03/15/64	3.507%	29,995	29,423
Verus 2021-R3 - 92538EAD9	05/25/21	60,000	04/25/64	2.411%	59,999	57,989
CSMC 21-NQM2 - 12662EAD5	03/30/21	50,000	02/25/66	2.282%	49,999	47,194
Verus 2021-2 - 92538FAD6	04/20/21	65,000	02/25/66	2.187%	64,999	59,311
CSMC 21-NQM3 - 12660LAD1	05/26/21	50,000	04/25/66	2.317%	49,999	46,656
Verus 2021-3 M-1 - 92539LAD2	06/25/21	35,000	06/25/66	2.397%	35,000	31,941
Verus 2021-4 M1 - 92538HAD2	07/29/21	30,000	07/25/66	2.195%	29,999	26,551
Chnge 2022-2 A-1 - 12546YAA9	03/03/22	95,000	03/25/67	3.757%	94,702	93,740
FASST 2019-JR2 - 31739GAA5	06/18/19	110,000	06/25/69	2.000%	60,790	69,124
FASST 2019-JR3 - 31739LAA4	10/01/19	100,000	09/25/69	2.000%	62,029	66,542
Bmark 2019-B15 - 08160KAL8	10/19/20	40,000	12/15/72	2.750%	34,839	33,416
Total Asset-Backed Securities					\$ 17,199,969	\$ 16,122,864
Municipal Securities:						
North Miami Beach FL Wt Tax - 661046BU5	01/29/20	55,000	08/01/23	1.925%	55,000	54,783
Oklahoma St Univ Agri Tax - 679191JL1	05/13/20	65,000	09/01/23	1.887%	65,000	64,708
Broward Co FL Arpt Tax Rv - 114894ZJ0	04/16/20	95,000	10/01/23	2.040%	93,670	94,389
Michigan Fin Auth Rev Tax - 59447TXN8	12/18/19	75,000	12/01/23	2.208%	75,000	74,512
Oklahoma St Tpk Auth Tax - 679111ZR8	10/29/20	55,000	01/01/24	0.804%	55,000	53,456
Port Oakland CA Tax Rv - 735000TL5	01/11/21	135,000	05/01/24	0.711%	136,628	130,324
Michigan Fin Auth Tax Sr - 59447TA78	10/15/20	20,000	10/01/24	0.650%	20,000	18,979
Michigan Fin Auth Tax Sr - 59447TB51	10/21/20	10,000	10/01/24	0.650%	10,000	9,490
Ventura Cnty CA Pub F In Tax - 923078CU1	01/29/21	75,000	11/01/24	0.614%	76,693	72,467
New Jersey St Tpk Auth T Tax Sr B - 646140DN0	various	175,000	01/01/25	0.897%	174,998	165,492
San Diego Cnty CA Wtr Au Tax - 797412DM2	07/22/20	90,000	05/01/25	0.743%	90,000	84,599
Pennsylvania Econ Dev FI Tax Rv - 70869PMQ7	04/28/21	70,000	06/15/25	1.164%	70,000	65,974
Port Seattle WA Tax Rv - 735389R42	07/20/21	90,000	08/01/25	1.136%	90,000	84,843
Alabama Fed Aid Hwy Fin Tax SR - 010268CM0	11/02/21	110,000	09/01/25	1.038%	110,000	103,851
Kentucky St Pty & Bldgs Tax - 49151FN97	07/01/21	115,000	09/01/25	1.039%	115,000	106,725
Hillsborough Co FL Avtn Tax - 432308S96	03/09/22	160,000	10/01/25	2.238%	160,000	156,416
Oklahoma St Tpk Auth Tax - 679111ZT4	01/06/21	130,000	01/01/26	0.753%	132,869	122,403
					\$ 1,529,858	\$ 1,463,411
Miscellaneous Securities:						
CoBank Ser F Callable	12/18/17	500		6.250%	\$ 54,625	\$ 50,565
Total Police and Firefighters' Investments					\$ 157,212,460	\$ 175,813,027
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 451,951,209	\$ 439,270,315