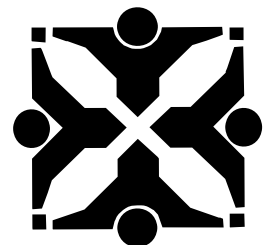


CITY OF COLUMBIA, MISSOURI

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

For the Fiscal Year
October 1, 2021 - June 30, 2022

Department of Finance
Matthew Lue
Director of Finance



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August 5, 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 June 30, 2022 and with revenues and expenditures for the nine-month period ending June 30, 2022. The FMIS is not audited and additionally, it is not presented in the governmental reporting model format. The intent of this report is to provide supplemental financial information in an easy to understand format for all funds of the City.

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

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

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

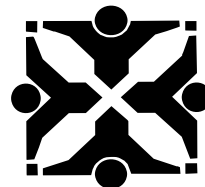
Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Matthew Lue', written over a horizontal line.

Mr. Matthew Lue
Director of Finance

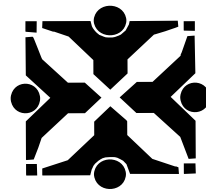
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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
June 30, 2022 and 2021**

ASSETS	2022	2021
Cash and cash equivalents	\$ 65,922,111	\$ 63,910,976
Accounts receivable	501,293	638,985
Taxes receivable	2,709,591	3,431,137
Allowance for uncollectible taxes	(53,824)	(51,874)
Grants receivable	158,867	26,656
Accrued interest	17,409	40,355
Due from other funds	2,978,439	1,600,828
Other assets	340,415	420,794
TOTAL ASSETS	\$ 72,574,301	\$ 70,017,857
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$ 834,234	\$ 656,004
Accrued payroll and payroll taxes	143,510	143,510
Due to other funds	10,818	10,818
Unearned revenue	14,372,114	60,000
Other liabilities	3,680,314	4,210,433
TOTAL LIABILITIES	19,040,990	5,080,765
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	61,000	79,000
FUND BALANCE:		
Nonspendable	340,416	420,794
Restricted	1,643,257	-
Committed	434,103	421,664
Assigned	4,558,504	4,235,975
Unassigned	46,496,031	59,779,659
TOTAL FUND BALANCE	53,472,311	64,858,092
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 72,574,301	\$ 70,017,857

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021**

	2022	2021
REVENUES:		
General property taxes	\$ 9,315,350	\$ 9,228,737
Sales tax	19,302,744	17,316,201
Other local taxes	7,958,008	8,140,828
Licenses and permits	569,030	521,765
Fines	375,543	482,256
Fees and service charges	2,277,555	4,065,219
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.)	11,686,884	11,720,380
Intragovernmental revenue	7,556,915	5,899,775
Revenue from other governmental units	13,951,589	22,595,132
Investment revenue	(143,393)	(79,601)
Miscellaneous	789,360	1,075,486
TOTAL REVENUES	<u>73,639,585</u>	<u>80,966,178</u>
EXPENDITURES:		
Current:		
Policy development and administration	6,828,901	5,566,056
Public safety	35,028,550	33,870,478
Transportation	7,327,022	7,037,110
Health and environment	8,234,876	6,907,489
Personal development	5,693,469	7,605,005
Supporting activities	2,429,480	2,273,484
Miscellaneous nonprogrammed activities	39,065	44,124
TOTAL EXPENDITURES	<u>65,581,363</u>	<u>63,303,746</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>8,058,222</u>	<u>17,662,432</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	8,065,913	10,357,180
Operating transfers to other funds	(11,080,322)	(1,929,378)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,014,409)</u>	<u>8,427,802</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	5,043,813	26,090,234
FUND BALANCE, BEGINNING OF YEAR	<u>48,428,498</u>	<u>38,767,858</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 53,472,311</u></u>	<u><u>\$ 64,858,092</u></u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2021

	2022			2021
	Budget	Actual	(Over) Under Budget	Actual
GENERAL PROPERTY TAXES:				
Real property	\$ 8,218,262	\$ 7,633,133	\$ 585,129	\$ 7,689,419
Individual personal property	1,589,506	1,603,441	(13,935)	1,485,519
Railroad and utility	30,000	24,602	5,398	28,107
Financial institutions	12,957	31,233	(18,276)	10,984
Total	9,850,725	9,292,409	558,316	9,214,029
Penalties and interest	14,012	22,941	(8,929)	14,708
Total General Property Taxes	9,864,737	9,315,350	549,387	9,228,737
SALES TAX	24,489,541	19,302,744	5,186,797	17,316,201
OTHER LOCAL TAXES:				
Gasoline tax	2,794,222	1,874,954	919,268	1,886,373
Cigarette tax	393,600	241,024	152,576	275,167
Motor vehicle tax	1,624,971	1,025,709	599,262	1,295,667
Utilities tax:				
Telephone	1,814,932	1,078,431	736,501	1,229,480
Natural gas	2,519,448	2,575,385	(55,937)	2,059,450
CATV franchise	423,909	295,883	128,026	472,648
Electric	1,346,341	866,622	479,719	922,043
Total Other Local Taxes	10,917,423	7,958,008	2,959,415	8,140,828
LICENSES AND PERMITS:				
Business licenses	886,816	373,521	513,295	324,746
Alcoholic beverages	173,169	158,619	14,550	169,533
Animal licenses	42,954	36,890	6,064	27,486
Total Licenses and Permits	1,102,939	569,030	533,909	521,765
FINES:				
Corporation court fines	232,617	205,428	27,189	300,150
Uniform ticket fines	56,449	23,076	33,373	18,651
Meter fines	328,930	147,039	181,891	162,555
Alarm violations	3,835	-	3,835	900
Total Fines	621,831	375,543	246,288	482,256
FEES AND SERVICE CHARGES:				
Construction inspection	1,878,435	1,511,808	366,627	2,990,508
Right of way	156,200	106,595	49,605	415,744
Animal control fees	20,228	20,890	(662)	16,951
Health fees	791,449	500,653	290,796	519,675
Miscellaneous	212,601	137,609	74,992	122,341
Total Fees and Service Charges	3,058,913	2,277,555	781,358	4,065,219

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 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	\$ 8,414,911	\$ 4,072,252	\$ 8,392,751
Water	5,231,714	3,271,973	1,959,741	3,327,629
Total	17,718,877	11,686,884	6,031,993	11,720,380
General and Administrative Charges	11,564,578	7,556,915	4,007,663	5,899,775
Total Intragovernmental Revenue	29,283,455	19,243,799	10,039,656	17,620,155
REVENUE FROM OTHER GOVERNMENTAL UNITS:				
Federal and State Grants:				
Fire	131,645	58,566	73,079	64,010
Missouri Department of Transportation – Highway	-	-	-	222,123
Health, General	4,014,210	1,232,487	2,781,723	1,771,438
Health-Women-Infants and Children	628,546	368,722	259,824	472,419
Police Department	328,026	161,325	166,701	270,471
Community Development	222,386	95,744	126,642	-
Cultural Affairs	15,400	15,400	-	9,689
City Council	-	10,150	(10,150)	-
Sustainability	31,000	-	31,000	31,000
American Rescue Plan	12,311,109	11,116,020	1,195,089	12,642,312
Total	17,682,322	13,058,414	4,623,908	15,483,462
Boone County:				
Health Department	1,510,310	780,415	729,895	175,862
Cares Funding County	-	-	-	6,772,158
Disaster Preparedness	-	-	-	-
Animal Control	200,000	112,760	87,240	163,650
Social Services	-	-	-	-
Total	1,710,310	893,175	817,135	7,111,670
Total Revenue From Other Governmental Units	19,392,632	13,951,589	5,441,043	22,595,132
INVESTMENT REVENUE	611,435	(143,393)	754,828	(79,601)

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2021

	2022			2021
	Budget	Actual	(Over) Under Budget	Actual
MISCELLANEOUS REVENUE:				
Property sales	\$ 39,000	\$ 9,177	\$ 29,823	\$ 119,990
Construction inspection	3,955	301	3,654	290
Photocopies	-	-	-	-
Other	1,228,856	779,882	448,974	955,206
Total Miscellaneous Revenue	1,271,811	789,360	482,451	1,075,486
TOTAL REVENUES	100,614,717	73,639,585	26,975,132	80,966,178
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Operating Transfers	-	-	-	-
Park Sales Tax	2,040,481	1,567,240	473,241	1,396,908
Transportation Sales Tax Fund	7,845,105	5,883,829	1,961,276	5,883,829
Convention & Visitors Bureau	49,300	2,475	46,825	5,260
Community Development Grant Fund	37,165	51,344	(14,179)	18,294
Capital Projects Fund	-	-	-	-
Water	18,731	14,048	4,683	14,048
Electric	238,613	178,960	59,653	169,166
Public Transportation	2,295	1,721	574	1,721
Airport Fund	-	-	-	-
Sewer	11,575	8,681	2,894	8,681
Parking	23,565	17,674	5,891	17,674
Solid Waste	211,414	158,560	52,854	150,424
Storm Water	149,810	112,358	37,452	102,890
Fleet	2,295	1,721	574	1,721
Communications	-	-	-	1,567,682
Custodial & BLDG Maintenance	-	-	-	1,004,986
Utility Accounts & Billing	-	-	-	-
Contributions Fund	8,100	67,302	(59,202)	13,896
Total operating transfers from other funds	10,638,449	8,065,913	2,572,536	10,357,180
TOTAL OTHER FINANCING SOURCES	10,638,449	8,065,913	2,572,536	10,357,180
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$ 111,253,166</u>	<u>\$ 81,705,498</u>	<u>\$ 29,547,668</u>	<u>\$ 91,323,358</u>

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2021

	2022		2021	
	Budget	Actual	(Over) Under Budget	Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$ 55,904	\$ 41,503	\$ 14,401	\$ 41,650
Materials and supplies	11,292	3,315	7,977	42,980
Travel and training	15,250	2,361	12,889	2,602
Intragovernmental	9,796	7,778	2,018	9,831
Utilities, services, and miscellaneous	2,168	880	1,288	84,672
Total City Council	<u>139,640</u>	<u>93,812</u>	<u>45,828</u>	<u>181,735</u>
City Clerk:				
Personal services	331,773	194,442	137,331	172,577
Materials and supplies	6,346	1,259	5,087	168
Travel and training	1,319	205	1,114	410
Intragovernmental	15,428	14,604	824	12,819
Utilities, services, and miscellaneous	7,878	3,581	4,297	1,732
Total City Clerk	<u>362,744</u>	<u>214,091</u>	<u>148,653</u>	<u>187,706</u>
City Manager:				
Personal services	1,099,137	613,472	485,665	429,153
Materials and supplies	44,733	34,400	10,333	5,771
Travel and training	42,003	21,055	20,948	7,265
Intragovernmental	54,646	49,652	4,994	45,196
Utilities, services, and miscellaneous	479,437	317,318	162,119	226,544
Capital additions	-	-	-	-
Total City Manager	<u>1,719,956</u>	<u>1,035,897</u>	<u>684,059</u>	<u>713,929</u>
Election:				
Utilities, services, and miscellaneous	266,160	212,836	53,324	25,761
Total General Government	<u>2,488,500</u>	<u>1,556,636</u>	<u>931,864</u>	<u>1,109,131</u>
Financial Services:				
Personal services	4,221,486	2,550,602	1,670,884	2,365,778
Materials and supplies	69,211	54,781	14,430	39,170
Travel and training	68,692	41,450	27,242	8,388
Intragovernmental	240,087	213,594	26,493	206,478
Utilities, services, and miscellaneous	386,665	276,675	109,990	228,216
Capital additions	50,000	-	50,000	-
Total Financial Services	<u>5,036,141</u>	<u>3,137,102</u>	<u>1,899,039</u>	<u>2,848,030</u>
Human Resources:				
Personal services	951,877	527,122	424,755	539,017
Materials and supplies	30,429	13,068	17,361	9,729
Travel and training	42,407	1,706	40,701	3,068
Intragovernmental	72,535	67,387	5,148	54,463
Utilities, services, and miscellaneous	602,516	395,948	206,568	104,990
Total Human Resources	<u>1,699,764</u>	<u>1,005,231</u>	<u>694,533</u>	<u>711,267</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2021

	2022		2021	
	Budget	Actual	(Over) Under Budget	Actual
City Counselor:				
Personal services	\$ 1,036,357	\$ 637,680	\$ 398,677	\$ 591,361
Materials and supplies	36,346	24,890	11,456	9,427
Travel and training	18,440	5,146	13,294	2,974
Intragovernmental	50,851	47,042	3,809	39,112
Utilities, services, and miscellaneous	328,568	269,050	59,518	158,674
Capital additions	-	-	-	-
Total City Counselor	<u>1,470,562</u>	<u>983,808</u>	<u>486,754</u>	<u>801,548</u>
Public Works Administration:				
Personal services	138,535	111,109	27,426	67,346
Materials and supplies	11,710	4,202	7,508	1,883
Travel and training	7,800	453	7,347	874
Intragovernmental	28,007	27,323	684	20,903
Utilities, services, and miscellaneous	11,588	3,037	8,551	5,074
Total Public Works Administration	<u>197,640</u>	<u>146,124</u>	<u>51,516</u>	<u>96,080</u>
Total Policy Development and Administration	<u>10,892,607</u>	<u>6,828,901</u>	<u>4,063,706</u>	<u>5,566,056</u>
PUBLIC SAFETY:				
Police:				
Personal services	25,151,281	14,378,193	10,773,088	13,907,581
Materials and supplies	1,459,679	995,184	464,495	865,108
Travel and training	237,070	102,748	134,322	37,003
Intragovernmental	2,260,044	1,850,096	409,948	1,729,039
Utilities, services, and miscellaneous	1,231,161	566,220	664,941	595,614
Capital additions	42,500	9,888	32,612	641,770
Total Police	<u>30,381,735</u>	<u>17,902,329</u>	<u>12,479,406</u>	<u>17,776,115</u>
City Prosecutor:				
Personal services	528,279	268,544	259,735	289,239
Materials and supplies	17,134	6,149	10,985	8,380
Travel and training	7,026	1,195	5,831	200
Intragovernmental	39,899	36,606	3,293	29,809
Utilities, services, and miscellaneous	32,743	10,617	22,126	23,472
Capital additions	-	-	-	-
Total City Prosecutor	<u>625,081</u>	<u>323,111</u>	<u>301,970</u>	<u>351,100</u>
Fire:				
Personal services	22,220,042	13,699,403	8,520,639	12,705,934
Materials and supplies	1,242,040	604,825	637,215	651,076
Travel and training	68,335	52,098	16,237	34,220
Intragovernmental	1,204,678	973,677	231,001	966,825
Utilities, services, and miscellaneous	853,831	511,571	342,260	324,033
Capital additions	150,000	-	150,000	78,449
Total Fire	<u>25,738,926</u>	<u>15,841,574</u>	<u>9,897,352</u>	<u>14,760,537</u>
Animal Control:				
Personal services	485,789	250,940	234,849	285,215
Materials and supplies	24,821	15,326	9,495	16,326
Travel and training	3,152	1,853	1,299	-
Intragovernmental	62,173	50,591	11,582	40,943
Utilities, services, and miscellaneous	200,602	162,166	38,436	142,366
Capital additions	-	-	-	-
Total Animal Control	<u>776,537</u>	<u>480,876</u>	<u>295,661</u>	<u>484,850</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2021

	2022		2021	
	Budget	Actual	(Over) Under Budget	Actual
Municipal Court:				
Personal services	\$ 837,704	\$ 407,885	\$ 429,819	\$ 411,253
Materials and supplies	61,883	6,851	55,032	9,013
Travel and training	7,000	3,006	3,994	2,872
Intragovernmental	63,935	54,379	9,556	46,725
Utilities, services, and miscellaneous	57,620	8,539	49,081	28,013
Capital additions	-	-	-	-
Total Municipal Court	<u>1,028,142</u>	<u>480,660</u>	<u>547,482</u>	<u>497,876</u>
Total Public Safety	<u>58,550,421</u>	<u>35,028,550</u>	<u>23,521,871</u>	<u>33,870,478</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	4,724,903	2,524,188	2,200,715	2,195,005
Materials and supplies	2,069,588	1,073,077	996,511	915,491
Travel and training	39,750	16,466	23,284	6,972
Intragovernmental	602,846	472,017	130,829	390,692
Utilities, services, and miscellaneous	5,013,661	2,178,508	2,835,153	2,187,546
Capital additions	-	286,075	(286,075)	804,658
Total Streets and Sidewalks	<u>12,450,748</u>	<u>6,550,331</u>	<u>5,900,417</u>	<u>6,500,364</u>
Traffic:				
Personal services	596,899	341,642	255,257	340,833
Materials and supplies	382,446	351,130	31,316	142,390
Travel and training	5,820	907	4,913	-
Intragovernmental	72,814	55,957	16,857	43,445
Utilities, services, and miscellaneous	36,993	27,055	9,938	10,078
Capital additions	-	-	-	-
Total Traffic	<u>1,094,972</u>	<u>776,691</u>	<u>318,281</u>	<u>536,746</u>
Total Transportation	<u>13,545,720</u>	<u>7,327,022</u>	<u>6,218,698</u>	<u>7,037,110</u>
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	7,960,869	4,032,485	3,928,384	2,549,835
Materials and supplies	542,166	185,420	356,746	177,719
Travel and training	85,205	13,119	72,086	9,887
Intragovernmental	743,034	612,531	130,503	348,141
Utilities, services, and miscellaneous	873,569	384,021	489,548	230,344
Capital additions	20,681	-	20,681	-
Total Health Services	<u>10,225,524</u>	<u>5,227,576</u>	<u>4,997,948</u>	<u>3,315,926</u>
Planning:				
Personal services	4,289,864	1,739,675	2,550,189	1,863,794
Materials and supplies	61,073	42,472	18,601	34,309
Travel and training	33,150	6,520	26,630	5,704
Intragovernmental	347,091	278,660	68,431	78,052
Utilities, services, and miscellaneous	2,505,945	244,273	2,261,672	978,770
Other	-	-	-	-
Total Planning	<u>7,237,123</u>	<u>2,311,600</u>	<u>4,925,523</u>	<u>2,960,629</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2021

	2022		2021	
	Budget	Actual	(Over) Under Budget	Actual
Department of Economic Development:				
Personal services	\$ 553,548	\$ 291,286	\$ 262,262	\$ 240,548
Materials and supplies	5,970	1,356	4,614	1,273
Intragovernmental	36,713	33,063	3,650	29,883
Utilities, services, and miscellaneous	<u>107,198</u>	<u>48,594</u>	<u>58,604</u>	<u>56,320</u>
Total Department of Economic Development	<u>703,429</u>	<u>374,299</u>	<u>329,130</u>	<u>328,024</u>
Office of Sustainability				
Personal services	449,711	257,769	191,942	263,646
Materials and supplies	20,086	5,034	15,052	6,104
Travel and training	2,670	977	1,693	27
Intragovernmental	17,697	12,993	4,704	20,422
Utilities, services, and miscellaneous	129,830	44,628	85,202	1,533
Capital additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,178</u>
Total Office of Sustainability	<u>619,994</u>	<u>321,401</u>	<u>298,593</u>	<u>302,910</u>
Total Health and Environment	<u>18,786,070</u>	<u>8,234,876</u>	<u>10,551,194</u>	<u>6,907,489</u>
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	4,115,119	2,449,778	1,665,341	2,220,957
Materials and supplies	824,366	650,661	173,705	542,402
Travel and training	18,018	14,137	3,881	10,476
Intragovernmental	412,953	342,050	70,903	468,024
Utilities, services, and miscellaneous	582,142	374,818	207,324	367,250
Capital additions	<u>99,928</u>	<u>-</u>	<u>99,928</u>	<u>28,356</u>
Total Parks and Recreation	<u>6,052,526</u>	<u>3,831,444</u>	<u>2,221,082</u>	<u>3,637,465</u>
Cultural Affairs:				
Personal services	183,996	126,875	57,121	107,018
Materials and supplies	10,505	3,343	7,162	2,983
Travel and training	6,000	4,485	1,515	98
Intragovernmental	13,501	12,762	739	12,044
Utilities, services, and miscellaneous	<u>383,736</u>	<u>158,269</u>	<u>225,467</u>	<u>132,778</u>
Total Cultural Affairs	<u>597,738</u>	<u>305,734</u>	<u>292,004</u>	<u>254,921</u>
Office of Community Services:				
Personal services	1,404,602	477,306	927,296	2,203,933
Materials and supplies	75,557	39,953	35,604	46,090
Travel and training	20,587	7,274	13,313	4,065
Intragovernmental	85,394	67,552	17,842	305,665
Utilities, services, and miscellaneous	117,385	73,616	43,769	380,208
Capital additions	<u>11,713</u>	<u>-</u>	<u>11,713</u>	<u>-</u>
Total Office of Community Services	<u>1,715,238</u>	<u>665,701</u>	<u>1,049,537</u>	<u>2,939,961</u>
Social Assistance:				
Intragovernmental	24,769	22,304	2,465	
Utilities services, and miscellaneous	<u>1,687,741</u>	<u>868,286</u>	<u>819,455</u>	<u>772,658</u>
Total Social Assistance	<u>1,712,510</u>	<u>890,590</u>	<u>821,920</u>	<u>772,658</u>
Total Personal Development	<u>10,078,012</u>	<u>5,693,469</u>	<u>4,384,543</u>	<u>7,605,005</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2022
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2021

	2022		2021	
	Budget	Actual	(Over) Under Budget	Actual
SUPPORTING ACTIVITIES:				
Public Communications:				
Personal services	\$ 1,072,716	\$ 501,706	\$ 571,010	\$ 560,394
Materials and supplies	248,647	64,867	183,780	70,537
Travel and training	500	(16)	516	160
Intragovernmental	165,554	138,610	26,944	28,555
Utilities, services, and miscellaneous	187,740	92,695	95,045	59,132
Capital additions	150,000	-	150,000	-
Total Public Communications	1,825,157	797,862	1,027,295	718,778
Customer Contact Center:				
Personal services	629,134	382,339	246,795	356,677
Materials and supplies	126,500	77,794	48,706	80,365
Travel and training	2,000	189	1,811	75
Intragovernmental	49,988	44,445	5,543	3,009
Utilities, services, and miscellaneous	17,251	8,236	9,015	12,961
Total Customer Contact Center	824,873	513,003	311,870	453,087
Building Maintenance:				
Personal services	582,392	376,490	205,902	346,060
Materials and supplies	107,558	56,826	50,732	61,037
Travel and training	3,917	106	3,811	75
Intragovernmental	50,804	43,166	7,638	31,162
Utilities, services, and miscellaneous	220,071	81,757	138,314	125,506
Capital additions	-	-	-	-
Total Building Maintenance	964,742	558,345	406,397	563,840
Custodial:				
Personal services	460,038	288,822	171,216	258,915
Materials and supplies	72,348	31,194	41,154	36,146
Travel and training	2,524	89	2,435	-
Intragovernmental	17,846	13,646	4,200	11,959
Utilities, services, and miscellaneous	23,420	4,080	19,340	6,807
Capital additions	-	-	-	-
Total Custodial	576,176	337,831	238,345	313,827
Utilities:				
Personal services	-	-	-	-
Materials and supplies	-	-	-	-
Travel and training	-	-	-	-
Intragovernmental	-	-	-	-
Utilities, services, and miscellaneous	345,464	222,439	123,025	223,952
Other	-	-	-	-
Total Utilities	345,464	222,439	123,025	223,952
Total Supporting Activities	4,536,412	2,429,480	1,339,165	2,273,484
Miscellaneous Nonprogrammed Activities:				
Personal services	55,000	20,390	34,610	12,547
Intragovernmental	-	-	-	-
Utilities, services, and miscellaneous	106,575	18,675	87,900	31,577
Total Miscellaneous Nonprogrammed Activities	161,575	39,065	122,510	44,124
TOTAL EXPENDITURES	116,550,817	65,581,363	50,201,687	63,303,746
OPERATING TRANSFERS TO OTHER FUNDS:				
2016 S.O. Bonds	1,006,470	754,853	251,617	757,945
Airport	-	7,184	(7,184)	-
Recreation Services Fund	4,461,910	4,213,831	248,079	871,433
Public Transportation Fund	-	58,745	(58,745)	-
Convention & Visitors Bureau	-	15,469	(15,469)	-
Capital Projects Fund	3,000,000	3,324,492	(324,492)	300,000
Storm Water Utility Fund	-	10,440	(10,440)	-
Water	-	112,543	(112,543)	-
Electric	-	228,268	(228,268)	-
Fleet	-	40,221	(40,221)	-
Parking	-	515,032	(515,032)	-
Contributions Fund	-	16,959	(16,959)	-
Employee Benefit	-	9,967	(9,967)	-
VERF	1,949,467	1,462,100	487,367	-
Community Development	-	5,369	(5,369)	-
MMSWMD	-	2,616	(2,616)	-
Railroad	-	4,041	(4,041)	-
Transload	-	140	(140)	-
Sewer	-	82,896	(82,896)	-
Solid Waste	-	131,740	(131,740)	-
Self Insurance	-	5,935	(5,935)	-
Information Technologies	-	77,481	(77,481)	-
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	10,417,847	11,080,322	(662,475)	1,929,378
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 126,968,664	\$ 76,661,685	\$ 50,306,979	\$ 65,233,124

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
June 30, 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	\$ -	\$ -	\$ -	\$ -	\$ 9,927,886	\$ 5,211,301
Cash restricted for development charges	-	-	-	-	-	-
Cash restricted for hotel/motel tax	-	-	-	-	-	-
Accounts receivable	-	-	53,410	-	-	-
Due from other funds	10,818	10,818	2,970	2,970	-	-
Taxes receivable	-	-	-	-	1,211,048	1,125,005
Allowance for uncollectible taxes	-	-	-	-	-	-
Grants receivable	-	-	-	17,553	-	-
Rehabilitation loans receivable	-	-	-	-	-	-
Accrued interest	-	-	(20)	(8)	3,046	3,110
Other assets	-	-	-	-	-	-
TOTAL ASSETS	\$ 10,818	\$ 10,818	\$ 56,360	\$ 20,515	\$ 11,141,980	\$ 6,339,416
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	78,203	76,533	47,611	16,090	-	-
Obligations under capital leases – current maturities	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 78,203	\$ 76,533	\$ 47,611	\$ 16,090	\$ -	\$ -
FUND BALANCE:						
Non Spendable	-	-	-	-	-	-
Restricted	(67,385)	(65,715)	8,749	4,425	11,141,980	6,339,416
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
TOTAL FUND BALANCE	(67,385)	(65,715)	8,749	4,425	11,141,980	6,339,416
TOTAL LIABILITIES AND FUND BALANCE	\$ 10,818	\$ 10,818	\$ 56,360	\$ 20,515	\$ 11,141,980	\$ 6,339,416

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2022 and 2021

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2022	2021	2022	2021	2022	2021
\$ 658,775	\$ 455,892	\$ -	\$ 74,727	\$ 423,451	\$ 980,341
-	-	-	-	2,246,412	1,089,250
4,104,366	4,037,843	-	-	-	-
-	-	376,148	240,028	-	-
-	-	-	-	-	-
-	-	-	-	50,618	46,400
-	-	-	-	-	-
-	-	-	-	-	-
-	-	6,728,086	6,947,905	-	-
1,366	2,770	-	-	870	1,381
-	-	53,652	53,652	-	-
<u>\$ 4,764,507</u>	<u>\$ 4,496,505</u>	<u>\$ 7,157,886</u>	<u>\$ 7,316,312</u>	<u>\$ 2,721,351</u>	<u>\$ 2,117,372</u>
71,592	32,529	41,522	39,718	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	298,645	201,567	-	-
-	-	-	-	-	-
-	-	-	-	-	-
66,774	49,479	848	848	-	-
<u>\$ 138,366</u>	<u>\$ 82,008</u>	<u>\$ 341,015</u>	<u>\$ 242,133</u>	<u>\$ -</u>	<u>\$ -</u>
71,592	32,529	-	-	-	-
4,554,549	4,381,968	6,816,871	7,074,179	2,721,351	2,117,372
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,626,141</u>	<u>4,414,497</u>	<u>6,816,871</u>	<u>7,074,179</u>	<u>2,721,351</u>	<u>2,117,372</u>
<u>\$ 4,764,507</u>	<u>\$ 4,496,505</u>	<u>\$ 7,157,886</u>	<u>\$ 7,316,312</u>	<u>\$ 2,721,351</u>	<u>\$ 2,117,372</u>

CITY OF COLUMBIA, MISSOURI
SPECIAL REVENUE FUNDSCOMPARATIVE COMBINING BALANCE SHEETS
June 30, 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	\$ 3,300,926	\$ 2,036,509	\$ 2,830,769	\$ 1,725,836	\$ -	\$ -	\$ 17,141,807	\$ 10,484,606
Cash restricted for development charges	-	-	-	-	-	-	2,246,412	1,089,250
Cash restricted for hotel/motel tax	-	-	-	-	-	-	4,104,366	4,037,843
Accounts receivable	-	-	-	-	-	-	429,558	240,028
Due from other funds	-	-	-	-	-	-	13,788	13,788
Taxes receivable	605,252	562,386	605,252	562,386	-	-	2,472,170	2,296,177
Allowance for uncollectible taxes	-	-	-	-	-	-	-	-
Grants receivable	-	-	-	-	-	-	0	17,553
Rehabilitation loans receivable	-	-	-	-	-	-	6,728,086	6,947,905
Accrued interest	1,098	1,328	884	1,107	-	-	7,244	9,688
Other assets	-	-	-	-	-	-	53,652	53,652
TOTAL ASSETS	\$ 3,907,276	\$ 2,600,223	\$ 3,436,905	\$ 2,289,329	\$ -	\$ -	\$ 33,197,083	\$ 25,190,490
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Accounts payable	-	-	-	-	-	-	113,114	72,247
Interest payable	-	-	-	-	-	-	-	-
Accrued payroll and payroll taxes	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	424,459	294,190
Obligations under capital leases – current maturities	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	67,622	50,327
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 605,195	\$ 416,764
FUND BALANCE:								
Non Spendable	-	-	-	-	-	-	71,592	32,529
Restricted	3,907,276	2,600,223	3,436,905	2,289,329	-	-	32,520,296	24,741,197
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 3,907,276	\$ 2,600,223	\$ 3,436,905	\$ 2,289,329	\$ -	\$ -	\$ 32,591,888	\$ 24,773,726
TOTAL LIABILITIES AND FUND BALANCE	\$ 3,907,276	\$ 2,600,223	\$ 3,436,905	\$ 2,289,329	\$ -	\$ -	\$ 33,197,083	\$ 25,190,490

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-	9,427,833	8,455,956
Other local taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fees and service charges	-	-	-	-	-	-
Revenue from other governmental units	-	-	103,410	67,554	-	-
Investment revenue	-	-	97	(15)	(31,181)	1,751
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUES	-	-	103,507	67,539	9,396,652	8,457,707
EXPENDITURES:						
Current:						
Policy development and administration	1,557	111	-	-	-	-
Health and environment	-	-	124,363	112,261	-	-
Transportation	-	-	-	-	-	-
Personal development	113	155	-	-	-	-
TOTAL EXPENDITURES	1,670	266	124,363	112,261	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,670)	(266)	(20,856)	(44,722)	9,396,652	8,457,707
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	-	-	48,594	59,895	-	128,172
Operating transfers to other funds	-	-	-	-	(6,698,016)	(6,437,046)
Restructuring of financing	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	48,594	59,895	(6,698,016)	(6,308,874)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,670)	(266)	27,738	15,173	2,698,636	2,148,833
FUND BALANCE, BEGINNING OF PERIOD	(65,715)	(65,449)	(18,989)	(10,748)	8,443,344	4,190,583
Equity transfers to other funds	-	-	-	-	-	-
FUND BALANCE, END OF PERIOD	\$ (67,385)	\$ (65,715)	\$ 8,749	\$ 4,425	\$ 11,141,980	\$ 6,339,416

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021**

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2022	2021	2022	2021	2022	2021
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	393,934	353,392
2,073,362	1,214,631	-	-	-	-
-	-	-	-	-	-
-	-	-	-	870,592	980,549
77,574	68,335	811,887	2,302,804	-	-
(13,708)	7,735	6,567	7,844	(7,856)	(6,301)
24,084	17,679	15,000	-	-	-
<u>2,161,312</u>	<u>1,308,380</u>	<u>833,454</u>	<u>2,310,648</u>	<u>1,256,670</u>	<u>1,327,640</u>
1,681,264	1,434,868	-	-	-	-
-	-	998,578	2,373,678	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,681,264</u>	<u>1,434,868</u>	<u>998,578</u>	<u>2,373,678</u>	<u>-</u>	<u>-</u>
<u>480,048</u>	<u>(126,488)</u>	<u>(165,124)</u>	<u>(63,030)</u>	<u>1,256,670</u>	<u>1,327,640</u>
15,469	-	5,369	-	-	193,378
(1,106,916)	(147,649)	(51,345)	(149,269)	(896,250)	(1,772,957)
-	-	-	-	-	-
<u>(1,091,447)</u>	<u>(147,649)</u>	<u>(45,976)</u>	<u>(149,269)</u>	<u>(896,250)</u>	<u>(1,579,579)</u>
(611,399)	(274,137)	(211,100)	(212,299)	360,420	(251,939)
5,237,540	4,688,634	7,027,971	7,286,478	2,360,931	2,369,311
-	-	-	-	-	-
<u>\$ 4,626,141</u>	<u>\$ 4,414,497</u>	<u>\$ 6,816,871</u>	<u>\$ 7,074,179</u>	<u>\$ 2,721,351</u>	<u>\$ 2,117,372</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	4,712,362	4,227,530	4,712,363	4,227,530	-	-	19,246,492	17,264,408
Other local taxes	-	-	-	-	-	-	2,073,362	1,214,631
Licenses and permits	-	-	-	-	-	-	-	-
Fees and service charges	-	-	-	-	-	-	870,592	980,549
Revenue from other governmental units	-	-	-	-	-	0	992,871	2,438,693
Investment revenue	(10,145)	2,080	(8,205)	2,267	0	81,967	(64,431)	97,328
Miscellaneous	-	0	-	0	-	-	39,084	17,679
TOTAL REVENUES	4,702,217	4,229,610	4,704,158	4,229,797	0	81,967	23,157,970	22,013,288
EXPENDITURES:								
Current:								
Policy development and administration	-	-	-	-	-	-	1,682,821	1,434,979
Health and environment	-	-	-	-	-	-	1,122,941	2,485,939
Transportation	-	-	-	-	-	-	-	-
Personal development	-	-	-	0	-	-	113	155
TOTAL EXPENDITURES	-	-	-	0	-	-	2,805,875	3,921,073
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,702,217	4,229,610	4,704,158	4,229,797	0	81,967	20,352,095	18,092,215
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	-	-	1,411	52,906	-	-	70,843	434,351
Operating transfers to other funds	(4,368,103)	(3,723,865)	(4,531,039)	(4,093,563)	-	0	(17,651,669)	(16,324,349)
TOTAL OTHER FINANCING SOURCES (USES)	(4,368,103)	(3,723,865)	(4,529,628)	(4,040,657)	-	0	(17,580,826)	(15,889,998)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	334,114	505,745	174,530	189,140	0	81,967	2,771,269	2,202,217
FUND BALANCE, BEGINNING OF PERIOD	3,573,162	2,094,478	3,262,375	2,100,189	0	(81,967)	29,820,619	22,571,509
Equity transfers to other funds	-	-	-	-	-	-	-	-
FUND BALANCE, END OF PERIOD	\$ 3,907,276	\$ 2,600,223	\$ 3,436,905	\$ 2,289,329	\$ -	\$ -	\$ 32,591,888	\$ 24,773,726

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

**COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021**

NON MOTORIZED GRANT FUND	2022	2021
REVENUES:		
Revenue from other governmental units – Federal	\$ -	\$ -
Investment revenue	-	-
TOTAL REVENUES	-	-
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	1,557	111
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services and miscellaneous	-	-
Total	1,557	111
Personal Development:		
Personal services	113	155
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services and miscellaneous	-	-
Total	113	155
TOTAL EXPENDITURES	1,670	266
EXCESS OF REVENUES OVER EXPENDITURES	\$ (1,670)	\$ (266)
 MID MO SOLID WASTE DISTRICT FUND		
REVENUES:		
Revenue from other governmental units-State	\$ 103,410	\$ 67,554
Investment revenue	97	(15)
Miscellaneous revenue	-	-
TOTAL REVENUES	103,507	67,539
EXPENDITURES:		
Current:		
Health and Environment:		
Personal services	93,415	82,541
Materials and supplies	1,362	578
Travel and training	1,092	150
Intragovernmental	26,724	28,339
Utilities, services and miscellaneous	1,770	653
TOTAL EXPENDITURES	124,363	112,261
DEFICIENCY OF REVENUES OVER EXPENDITURES	\$ (20,856)	\$ (44,722)

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

TRANSPORTATION SALES TAX FUND	2022	2021
REVENUES:		
Sales tax	\$ 9,427,833	\$ 8,455,956
Investment revenue	(31,181)	1,751
Miscellaneous revenue	-	-
	<u>9,396,652</u>	<u>8,457,707</u>
TOTAL REVENUES		
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	-	-
	<u>-</u>	<u>-</u>
Total	-	-
	<u>-</u>	<u>-</u>
Personal Development:		
Intragovernmental	-	-
	<u>-</u>	<u>-</u>
Total	-	-
	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 9,396,652</u>	<u>\$ 8,457,707</u>
 CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$ 2,073,362	\$ 1,214,631
Revenue from other governmental units – State	77,574	68,335
Investment revenue	(13,708)	7,735
Miscellaneous	24,084	17,679
	<u>2,161,312</u>	<u>1,308,380</u>
TOTAL REVENUES		
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	597,157	544,084
Materials and supplies	4,138	8,652
Travel and training	8,744	1,353
Intragovernmental	179,964	126,679
Utilities, services and miscellaneous	891,261	754,100
Interest expense	-	-
Capital outlay	-	-
	<u>1,681,264</u>	<u>1,434,868</u>
TOTAL EXPENDITURES		
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 480,048</u>	<u>\$ (126,488)</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

COMMUNITY DEVELOPMENT GRANT FUND		2022	2021
REVENUES:			
Revenue from federal government		\$ 811,887	\$ 2,302,804
Investment revenue		6,567	7,844
Miscellaneous revenue		15,000	-
TOTAL REVENUES		833,454	2,310,648
EXPENDITURES:			
Current:			
Health and environment:			
Personal services		178,924	179,691
Materials and supplies		982	645
Travel and training		-	200
Intragovernmental		5,713	-
Utilities, services, and miscellaneous		812,959	2,193,142
Capital outlay		-	-
TOTAL EXPENDITURES		998,578	2,373,678
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (165,124)	\$ (63,030)
PUBLIC IMPROVEMENT FUND			
REVENUES:			
Sales tax		\$ 393,934	\$ 353,392
Development charges		870,592	980,549
Investment revenue		(7,856)	(6,301)
Miscellaneous revenue		-	-
TOTAL REVENUES		1,256,670	1,327,640
EXPENDITURES:			
Policy development and administration:			
Intragovernmental		-	-
Utilities, services, and miscellaneous		-	-
Interest expense		-	-
TOTAL EXPENDITURES		-	-
EXCESS OF REVENUES OVER EXPENDITURES		\$ 1,256,670	\$ 1,327,640
CAPITAL IMPROVEMENT SALES TAX FUND			
Revenues:			
Sales tax		\$ 4,712,362	\$ 4,227,530
Investment revenue		(10,145)	2,080
Miscellaneous revenue		-	-
TOTAL REVENUES		4,702,217	4,229,610
Expenditures:			
Current:			
Personal development:			
Intragovernmental		-	-
TOTAL EXPENDITURES		-	-
EXCESS OF REVENUES OVER EXPENDITURES		\$ 4,702,217	\$ 4,229,610

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

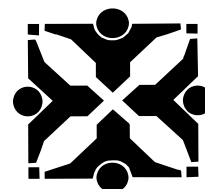
	PARK SALES TAX FUND	2022	2021
Revenues:			
Sales tax		\$ 4,712,363	\$ 4,227,530
Investment revenue		(8,205)	2,267
Miscellaneous revenue		<u>-</u>	<u>-</u>
TOTAL REVENUES		<u>4,704,158</u>	<u>4,229,797</u>
Expenditures:			
Current:			
Personal development:			
Intragovernmental		-	-
Utilities, services, and miscellaneous		<u>-</u>	<u>-</u>
TOTAL EXPENDITURES		<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES		<u><u>\$ 4,704,158</u></u>	<u><u>\$ 4,229,797</u></u>
	STADIUM TDD'S FUND		
Revenues:			
Revenue from other governmental units - TDD's		\$ -	\$ -
Investment revenue		<u>-</u>	<u>81,967</u>
TOTAL REVENUES		<u>-</u>	<u>81,967</u>
Expenditures:			
Current:			
Transportation:			
Utilities, services, and miscellaneous		<u>-</u>	<u>-</u>
TOTAL EXPENDITURES		<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES		<u><u>\$ -</u></u>	<u><u>\$ 81,967</u></u>

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
June 30, 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	\$ 922,301	\$ 902,975	\$ -	\$ -	\$ 922,301	\$ 902,975
Cash with fiscal agents	-	-	-	-	-	-
Taxes receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Accrued interest	396	607	-	-	396	607
Restricted assets:						
Cash and cash equivalents	-	-	-	-	-	-
TOTAL ASSETS	<u><u>\$922,697</u></u>	<u><u>\$903,582</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$922,697</u></u>	<u><u>\$903,582</u></u>
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE:						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	922,697	903,582	-	-	922,697	903,582
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balance	<u>922,697</u>	<u>903,582</u>	<u>-</u>	<u>-</u>	<u>922,697</u>	<u>903,582</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 922,697</u></u>	<u><u>\$ 903,582</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 922,697</u></u>	<u><u>\$ 903,582</u></u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021**

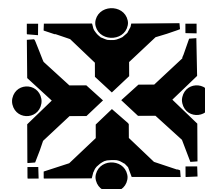
	2016 Special Obligation Bonds Debt Service Fund		Lemone Trust Note Debt Service Fund		Total	
	2022	2021	2022	2021	2022	2021
REVENUES:						
General Property Taxes:						
Real estate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and penalties	-	-	-	-	-	-
Total General Property Taxes	-	-	-	-	-	-
Revenue from other governmental units	-	-	-	-	-	-
Lease revenue	-	-	-	153,664	-	153,664
Investment revenue	(1,903)	3,808	-	8,259	(1,903)	12,067
TOTAL REVENUES	(1,903)	3,808	-	161,923	(1,903)	165,731
EXPENDITURES:						
Health and Environment	-	-	-	56,627	-	56,627
Debt Service:						
Redemption of serial bonds	1,415,000	1,350,000	-	212,445	1,415,000	1,562,445
Interest	195,225	228,975	-	1,707	195,225	230,682
Fiscal agent fees	-	-	-	-	-	-
TOTAL EXPENDITURES	1,610,225	1,578,975	-	270,779	1,610,225	1,793,127
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,612,128)	(1,575,167)	-	(108,856)	(1,612,128)	(1,627,396)
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	1,327,556	1,273,478	-	1,186	1,327,556	1,274,664
Operating transfers to other funds	-	-	-	(193,378)	-	(193,378)
Note Proceeds	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,327,556	1,273,478	-	(192,192)	1,327,556	1,081,286
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(284,572)	(301,689)	-	(301,048)	(284,572)	(602,737)
FUND BALANCE, BEGINNING OF PERIOD	1,207,269	1,205,271	-	301,048	1,207,269	1,506,319
Equity transfers to other funds	-	-	-	-	-	-
FUND BALANCE, END OF PERIOD	\$ 922,697	\$ 903,582	\$ -	\$ -	\$ 922,697	\$ 903,582

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CITY OF COLUMBIA, MISSOURI

CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS
June 30, 2022 and 2021

ASSETS	2022	2021
Cash and cash equivalents	\$ 47,760,677	\$ 47,431,337
Accounts receivable	446	-
Accrued interest	12,942	29,493
Due from other funds	-	-
TOTAL ASSETS	\$ 47,774,065	\$ 47,460,830
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$ 128,659	\$ 550,957
Deferred Inflows	-	-
Accrued payroll and payroll taxes	-	-
Advances from other funds	-	-
Total liabilities	128,659	550,957
FUND BALANCE:		
Nonspendable		-
Restricted	1,184,214	1,184,214
Committed	46,461,192	45,725,659
Assigned	-	-
Unassigned	-	-
Total fund balance	47,645,406	46,909,873
TOTAL LIABILITIES AND FUND BALANCE	\$ 47,774,065	\$ 47,460,830

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

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
REVENUES:		
Special assessment taxes	\$ -	\$ -
Sales tax	-	-
Revenue from other governmental units:		
County		-
State	1,685,988	334,215
Federal	175,723	-
Investment revenue	(2,863)	218,634
Auction revenue	-	-
Miscellaneous revenue	554,552	285,341
	<u>2,413,400</u>	<u>838,190</u>
TOTAL REVENUES		
EXPENDITURES:		
Capital outlay:		
Policy development and administration	3,268,330	2,132,979
Public safety	1,089,116	4,847,245
Transportation	3,754,742	5,007,432
Health and environment	-	-
Personal development	1,915,962	1,132,899
	<u>10,028,150</u>	<u>13,120,555</u>
TOTAL EXPENDITURES		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(7,614,750)</u>	<u>(12,282,365)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	9,891,720	7,412,865
Operating transfers to other funds	(67,411)	(67,906)
Proceeds of certificates of participation	-	-
	<u>9,824,309</u>	<u>7,344,959</u>
TOTAL OTHER FINANCING SOURCES (USES)		
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	2,209,559	(4,937,406)
FUND BALANCE, BEGINNING OF PERIOD	45,435,847	51,847,279
Equity transfers from other funds	-	-
Equity transfers to other funds	-	-
	<u>45,435,847</u>	<u>51,847,279</u>
FUND BALANCE, END OF PERIOD	<u>\$ 47,645,406</u>	<u>\$ 46,909,873</u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE PERIOD ENDED JUNE 30, 2022**

	Appropriations	Prior Years' Expenditures	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	119,363	562,196	-	(3,035)
Municipal Service Center South (00632)	2,895,000	26,387	1,776	28,163	-	2,866,837
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	183	101,693	-	393,307
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	-	256	256	-	99,730
Executime (00775)	723,611	-	50,984	50,984	52,764	619,863
D.B. Customer Experience (00798)	978,500	28,500	7,159	35,659	44,365	898,476
Municipal Court Dias Modification (00801)	161,700	9,600	132,595	142,195	-	19,505
REDI Office Remodel (00818)	17,500	-	17,261	17,261	-	239
Turner Jones Building (00819)	3,000,000	-	2,900,255	2,900,255	-	99,745
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	24,328,248	11,313,101	3,268,330	14,581,431	223,218	9,523,599
PUBLIC SAFETY:						
Fire Apparatus Equipment (00195)	715,809	710,809	5,000	715,809	-	-
Records Manangement System (00498)	1,558,162	1,240,260	5,654	1,245,914	113,304	198,944
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	55,614	9,304,591	149,981	173,480
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)	2,478,829	52,306	74,496	126,802	82,974	2,269,053
Percent for Art: Fire Station #11 (M0733)	17,000	-	850	850	16,150	-
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	302,175	669,397
Replace Ladder 1 (00804)	1,150,000	-	856,348	856,348	293,652	-
Training Tower Rehab (00814)	234,000	-	87,741	87,741	136,090	10,169
Fire Station Sites (40173)	2,007,000	1,298,105	-	1,298,105	-	708,895
TOTAL PUBLIC SAFETY	22,281,381	13,467,533	1,089,116	14,556,649	1,094,796	6,629,936
TRANSPORTATION:						
Downtown Special Projects (00140)	376,261	354,585	-	354,585	-	21,676
Downtown Sidewalks Improv (00171)	256,510	121,388	37,566	158,954	1,021	96,535
Annual Brick St Renov (00234)	266,390	231,159	-	231,159	-	35,231
Vandiver Dr & Paris Rd (00522)	235,000	22,759	123,062	145,821	75,027	14,152
Audible ADA Crosswalk (00551)	430,000	94,097	89,353	183,450	-	246,550
Ridgemont Bridge Repair (00568)	837,592	107,097	11,082	118,179	150	719,263
ADA Curb Ramp Install (00600)	1,635,141	905,895	111,728	1,017,623	496,600	120,918
North Village Land Purch (00616)	200,000	20,521	3,132	23,653	-	176,347
Fairview/Chapel Hill Int (00618)	130,000	52,049	16,440	68,489	31,960	29,551
Disc Pkwy:Gans-New Haven (00633)	8,257,358	2,464,373	2,346,381	4,810,754	17,029	3,429,575
Nifong-Prov to Forum 4 Ln (00643)	13,412,692	12,840,302	240,164	13,080,466	63,164	269,062
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
Norma Sutherland (00669)	257,370	227,370	-	227,370	24,800	5,200
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
Sinclair Rd - Rt K Intersection Imp (00707)	1,805,348	1,593,975	43,844	1,637,819	-	167,529
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	-	41,478	41,478	54,446	357,514

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE PERIOD ENDED JUNE 30, 2022**

	Appropriations	Prior Years' Expenditures	Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
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	-	691,242
Walnut from College to Old 63 (00747)	1,000,000	541	61	602	-	999,398
Smith Dr Traffic Calming (00752)	151,976	2,461	2,741	5,202	-	146,774
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	6,583	22,393	165	514,739
St. Charles Rd Sdkw: Lake of Woods (00762)	723,030	530,147	206	530,353	-	192,677
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	147,361	183,824	23,517	132,659
Garth Ave: BL70 to Thurman (00777)	395,000	-	8,278	8,278	36,800	349,922
Route B Improvements (BL70 to City) (00784)	600,000	-	23,184	23,184	105,555	471,261
Rangeline: Rogers to Wilkes (00785)	250,000	-	32,661	32,661	66,200	151,139
Proctor Dr Traffic Calming (00786)	30,000	40	220	260	-	29,740
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	-	1,038	1,038	-	49,332
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 (00802)	286,507	-	255	255	-	286,252
Scott-Smith Sidewalk (00803)	500,000	-	-	-	-	500,000
Rangeline/I-70 Sidewalk (00815)	436,885	-	-	-	-	436,885
Green Valley Bridge Repair (00816)	250,000	-	24,090	24,090	8,030	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	150,000	-	150,000	-	324,452
Grindstone Parkway (00820)	-	-	5,938	5,938	-	(5,938)
South Garth Avenue (00822)	-	-	33	33	-	(33)
Manor Drive Avenue (00823)	-	-	36	36	-	(36)
Hinkson Avenue sidewalk (00840)(transit	-	-	10	10	-	(10)
TOTAL TRANSPORTATION	45,901,008	22,098,854	3,754,742	25,853,596	1,042,314	19,005,098
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	120,825	2,524,311	63,899	58,967
City/School Park Improv (00249)	410,015	316,783	-	316,783	-	93,232
Caper/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	823	2,600,733	2,007	90,383
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
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	2,981	10,424
Annual Trails (00673)	690,000	556,521	98,739	655,260	7,340	27,400
Albert Oakland Park Improvements (00676)	312,105	114,508	11,029	125,537	-	186,568
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	302,337	336,529	163,472	(1)
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	17,569	36,972	3,420	209,608
Fairview Park/Bonnie View Phase II (00741)	125,000	52,344	43,049	95,393	-	29,607
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	10,000	93,075
Rock Bridge Park Improvements (00781)	125,000	20,593	102,680	123,273	-	1,727
The Vineyards/EI Chapparral Lake/Par (00782)	165,000	74,875	4,616	79,491	51,533	33,976
Cosmo: Football Field Improvements (00805)	53,792	-	-	-	-	53,792
Cosmo: Playground Replacement (00806)	72,000	-	128	128	-	71,872
Cosmo: PMC Improvements (00807)	48,000	-	-	-	-	48,000

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE PERIOD ENDED JUNE 30, 2022

	<u>Appropriations</u>	<u>Prior Years' Expenditures</u>	<u>Year Expenditures</u>	<u>Total Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Appropriations</u>
Cosmo: Shelter Replacements (00808)	300,000	-	7,279	7,279	80,673	212,048
Indian Hills Basketball Court Improvements (00809)	25,000	-	14,387	14,387	-	10,613
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	<u>19,343,979</u>	<u>12,215,290</u>	<u>1,915,962</u>	<u>14,131,252</u>	<u>497,433</u>	<u>4,715,294</u>
TOTAL CAPITAL PROJECTS	<u>\$ 112,091,922</u>	<u>\$ 59,102,181</u>	<u>\$ 10,028,150</u>	<u>\$ 69,130,331</u>	<u>\$ 2,857,761</u>	<u>\$ 40,103,830</u>

ENTERPRISE FUNDS

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

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.

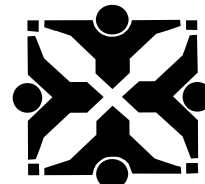
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

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**

EXHIBIT F-1

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 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	\$ 40,608,970	\$ 49,811,583	\$ 5,193,562	\$ 8,380,282	\$ 16,196,809	\$ 19,449,281
Accounts receivable	12,392,017	11,935,399	2,929,447	2,615,438	-	828,302
Grants receivable	-	-	-	-	-	-
Accrued interest	22,087	53,816	11,855	27,010	22,513	36,763
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Loans receivable from other funds	31,096	87,981	-	-	-	-
Inventory	7,403,174	4,895,338	1,207,007	1,051,645	19,020	8,146
Prepaid expenses	-	-	-	-	-	-
Other assets	-	-	-	-	158	-
Total Current Assets	60,457,344	66,784,117	9,341,871	12,074,375	16,238,500	20,322,492
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	6,367,117	6,211,250	3,726,024	3,619,544	6,394,291	6,710,589
Revenue bond construction account	11,898,987	12,568,851	11,855,420	14,072,557	5,373,555	-
Cash and marketable securities restricted for capital projects	18,014,222	14,228,092	13,940,301	10,485,684	19,325,676	17,788,979
Replacement and renewal fund account	1,050,000	1,050,000	450,000	450,000	53,500	53,500
Operation and maintenance account	-	-	-	-	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 and revenue guarantee account	-	-	-	-	200,000	200,000
Closure and postclosure reserve	-	-	-	-	-	-
Total Restricted Assets – Cash and Cash Equivalents	43,175,537	39,903,404	35,422,471	34,078,511	35,382,796	29,163,730
Other:						
Customer security and escrow deposits	4,496,404	4,311,769	1,418,504	1,366,201	1,705,580	1,605,161
Grants receivable	-	-	-	-	-	-
Leases receivable	-	-	-	-	-	-
Net pension asset	13,603,167	-	7,007,692	-	5,041,266	-
Net OPEB asset	85,202	30,603	44,254	17,612	38,831	14,006
Total Restricted Assets – Other	18,184,773	4,342,372	8,470,450	1,383,813	6,785,677	1,619,167
Total Restricted Assets	61,360,310	44,245,776	43,892,921	35,462,324	42,168,473	30,782,897
OTHER ASSETS:						
Investments	-	-	-	-	-	-
Loans receivable from other funds – noncurrent	6,023	37,119	-	-	-	-
Total Other Assets	6,023	37,119	-	-	-	-
RIGHT TO USE ASSETS						
Right to use assets	-	-	-	-	-	-
Accumulated Amortization	-	-	-	-	-	-
Net Right to Use Assets	-	-	-	-	-	-
FIXED ASSETS:						
Property, plant, and equipment	355,892,128	357,236,646	190,190,365	188,029,498	344,756,143	332,847,552
Accumulated depreciation	(229,885,146)	(224,240,818)	(68,909,828)	(65,201,248)	(101,215,804)	(95,608,241)
Net Plant in Service	126,006,982	132,995,828	121,280,537	122,828,250	243,540,339	237,239,311
Construction in progress	15,498,031	13,762,654	4,381,480	3,046,692	5,084,835	10,535,960
Net Fixed Assets	141,505,013	146,758,482	125,662,017	125,874,942	248,625,174	247,775,271
TOTAL ASSETS	263,328,690	257,825,494	178,896,809	173,411,641	307,032,147	298,880,660
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	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
Loss on refunding of debt	4,123,820	4,490,114	79,182	91,852	5,393	5,771
Total deferred outflows of resources	6,343,754	9,346,968	1,226,034	2,834,512	527,475	1,247,263
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 269,672,444	\$ 267,172,462	\$ 180,122,843	\$ 176,246,153	\$ 307,559,622	\$ 300,127,923

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 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
\$ 1,966,043	\$ 1,637,969	\$ -	\$ (686,659)	\$ 15,309,314	\$ 14,239,556	\$ 1,586,322	\$ 1,753,522	\$ 2,894,135	\$ 2,833,000
123,095	113,218	30,949	32,761	1,637,925	1,755,778	77,064	81,748	1,832	1,832
19,861	337,186	9,014	20,432	-	-	-	-	-	-
5,280	14,932	64	885	9,888	18,426	30,967	32,098	2,396	2,092
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	976,997	632,079	-	-	27,910	39,196
-	-	74,357	-	19	-	-	-	-	-
-	-	-	74,357	-	-	-	-	-	-
<u>2,114,279</u>	<u>2,103,305</u>	<u>114,384</u>	<u>(558,224)</u>	<u>17,934,143</u>	<u>16,645,839</u>	<u>1,694,353</u>	<u>1,867,368</u>	<u>2,926,273</u>	<u>2,876,120</u>
417,409	667,725	-	-	206,941	204,316	693,082	757,748	-	-
8,163,075	-	-	-	114,448	-	-	-	-	-
9,172,695	22,724,457	1,990,823	1,969,829	12,632,075	9,741,088	2,239,383	1,723,552	5,217,464	933,460
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	5,846,819	5,368,159	-	-	-	-
<u>17,753,179</u>	<u>23,392,182</u>	<u>1,990,823</u>	<u>1,969,829</u>	<u>18,800,283</u>	<u>15,313,563</u>	<u>2,932,465</u>	<u>2,481,300</u>	<u>5,217,464</u>	<u>933,460</u>
-	-	-	-	868,348	824,395	-	-	-	-
337,186	-	-	-	-	-	-	-	-	-
498	-	-	-	-	-	-	-	-	-
483,553	-	3,593,073	-	7,338,911	-	734,261	-	2,155,967	-
3,725	1,237	27,676	9,453	56,529	19,741	5,656	1,944	16,607	5,994
<u>824,962</u>	<u>1,237</u>	<u>3,620,749</u>	<u>9,453</u>	<u>8,263,788</u>	<u>844,136</u>	<u>739,917</u>	<u>1,944</u>	<u>2,172,574</u>	<u>5,994</u>
<u>18,578,141</u>	<u>23,393,419</u>	<u>5,611,572</u>	<u>1,979,282</u>	<u>27,064,071</u>	<u>16,157,699</u>	<u>3,672,382</u>	<u>2,483,244</u>	<u>7,390,038</u>	<u>939,454</u>
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	113,456	-	-	-	-	-
-	-	-	-	(90,204)	-	-	-	-	-
-	-	-	-	23,252	-	-	-	-	-
74,313,704	70,099,302	15,507,156	16,046,117	64,504,539	62,562,187	49,643,558	48,650,977	33,543,534	33,365,090
(22,902,316)	(21,186,290)	(9,430,620)	(9,433,202)	(36,887,476)	(33,853,386)	(18,393,382)	(17,304,988)	(15,250,719)	(14,383,366)
51,411,388	48,913,012	6,076,536	6,612,915	27,617,063	28,708,801	31,250,176	31,345,989	18,292,815	18,981,724
29,365,683	9,590,736	1,123,268	785,658	2,723,439	2,578,875	587,836	1,022,361	1,224,273	428,732
<u>80,777,071</u>	<u>58,503,748</u>	<u>7,199,804</u>	<u>7,398,573</u>	<u>30,340,502</u>	<u>31,287,676</u>	<u>31,838,012</u>	<u>32,368,350</u>	<u>19,517,088</u>	<u>19,410,456</u>
<u>101,469,491</u>	<u>84,000,472</u>	<u>12,925,760</u>	<u>8,819,631</u>	<u>75,361,968</u>	<u>64,091,214</u>	<u>37,204,747</u>	<u>36,718,962</u>	<u>29,833,399</u>	<u>23,226,030</u>
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
-	-	-	-	-	-	-	-	-	-
<u>50,077</u>	<u>109,601</u>	<u>372,105</u>	<u>837,871</u>	<u>760,029</u>	<u>1,749,836</u>	<u>76,041</u>	<u>172,333</u>	<u>223,274</u>	<u>531,275</u>
<u>\$ 101,519,568</u>	<u>\$ 84,110,073</u>	<u>\$ 13,297,865</u>	<u>\$ 9,657,502</u>	<u>\$ 76,121,997</u>	<u>\$ 65,841,050</u>	<u>\$ 37,280,788</u>	<u>\$ 36,891,295</u>	<u>\$ 30,056,673</u>	<u>\$ 23,757,305</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 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	\$ 353,615	\$ 378,626	\$ 2,728,297	\$ 2,994,305	\$ 60,122	\$ 39,511	\$ 86,897,189	\$ 100,830,976
Accounts receivable	53,647	52,648	168,937	223,561	62,228	42,192	17,477,141	17,682,877
Grants receivable	-	-	-	-	-	-	28,875	357,618
Accrued interest	203	392	2,668	4,829	19	30	107,940	191,273
Due from other funds	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Loans receivable from other funds	-	-	-	-	-	-	31,096	87,981
Inventory	119,638	124,089	-	-	-	-	9,753,746	6,750,493
Prepaid expenses	-	-	-	-	-	-	74,376	-
Other assets	-	-	-	-	-	-	158	74,357
Total Current Assets	527,103	555,755	2,899,902	3,222,695	122,369	81,733	114,370,521	125,975,575
RESTRICTED ASSETS:								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	-	-	-	-	-	-	17,804,864	18,171,172
Revenue bond construction account	-	-	-	-	-	-	37,405,485	26,641,408
Cash and marketable securities restricted for Capital Projects	346,226	267,915	5,906,405	5,083,499	-	-	88,785,270	84,946,555
Replacement and renewal fund account	-	-	-	-	-	-	1,553,500	1,553,500
Operation and maintenance account	-	-	-	-	-	-	1,130,850	1,505,738
Bond/rent reserve account	-	-	-	-	-	-	14,200,861	14,200,861
Contingency and revenue guarantee acct.	-	-	-	-	-	-	200,000	200,000
Closure and postclosure reserve	-	-	-	-	-	-	5,846,819	5,368,159
Total Restricted Assets – Cash and Cash Equivalents	346,226	267,915	5,906,405	5,083,499	-	-	166,927,649	152,587,393
Other:								
Customer security and escrow deposits	-	-	5,000	-	-	-	8,493,836	8,107,526
Grants receivable	-	-	-	-	-	-	337,186	-
Leases receivable	-	-	-	-	-	-	498	-
Net pension asset	-	-	636,318	-	-	-	40,594,208	-
Net OPEB asset	1,423	781	4,901	1,689	-	-	284,804	103,060
Total Restricted Assets – Other	1,423	781	646,219	1,689	-	-	49,710,532	8,210,586
Total Restricted Assets	347,649	268,696	6,552,624	5,085,188	-	-	216,638,181	160,797,979
OTHER ASSETS:								
Investments	-	-	-	-	-	-	-	-
Loans receivable from other funds – noncurrent	-	-	-	-	-	-	6,023	37,119
Total Other Assets	-	-	-	-	-	-	6,023	37,119
RIGHT TO USE ASSETS								
Right to use assets	-	-	-	-	-	-	113,456	-
Accumulated Amortization	-	-	-	-	-	-	(90,204)	-
Net Right to Use Assets	-	-	-	-	-	-	23,252	-
FIXED ASSETS:								
Property, plant and equipment	14,668,124	14,636,630	16,780,519	15,637,398	-	-	1,159,799,770	1,139,111,397
Accumulated depreciation	(8,834,944)	(8,475,441)	(9,446,320)	(8,874,596)	-	-	(521,156,555)	(498,561,576)
Net Plant in Service	5,833,180	6,161,189	7,334,199	6,762,802	-	-	638,643,215	640,549,821
Construction in progress	21,689	66,049	1,313,466	1,064,301	-	-	61,324,000	42,882,018
Net Fixed Assets	5,854,869	6,227,238	8,647,665	7,827,103	-	-	699,967,215	683,431,839
TOTAL ASSETS	6,729,621	7,051,689	18,100,191	16,134,986	122,369	81,733	1,031,005,192	970,242,512
DEFERRED OUTFLOWS OF RESOURCES								
Outflows related to pensions	-	-	54,905	139,319	-	-	4,800,716	11,761,068
Outflows related to OPEB	3,193	4,815	10,993	10,416	-	-	638,769	635,404
Loss on refunding of debt	-	-	-	-	-	-	4,208,395	4,587,737
Total deferred outflows of resources	3,193	4,815	65,898	149,735	-	-	9,647,880	16,984,209
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 6,732,814	\$ 7,056,504	\$ 18,166,089	\$ 16,284,721	\$ 122,369	\$ 81,733	\$ 1,040,653,072	\$ 987,226,721

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
June 30, 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	\$ 2,932,204	\$ 983,628	\$ 1,492,196	\$ 1,095,456	\$ 43,292	\$ 81,180
Accrued payroll and payroll taxes	1,057,995	1,061,514	276,469	294,149	199,916	243,282
Accrued sales taxes	273,583	198,833	65,076	60,549	-	-
Due to other funds	972,702	904,638	371,471	371,945	-	-
Loans payable to other funds – current maturities	-	-	-	-	-	-
Lease Payable	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	400,000	400,000	183,968	88,910	326,187	-
Total Current Liabilities	5,636,484	3,548,613	2,389,180	1,911,009	569,395	324,462
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	276,651	143,302	61,033	249,822	46,382	16,375
Accrued interest	1,031,066	1,109,234	490,824	535,844	534,178	725,115
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	-	-	465,000	450,000
Customer security and escrow deposits	5,502,249	5,573,150	1,582,494	1,522,286	1,799,906	1,696,234
Advances from other funds	-	-	-	-	-	-
Total Current Liabilities (Payable from Restricted Assets)	13,391,366	13,079,086	6,447,951	6,419,552	8,016,966	8,071,324
LONG-TERM LIABILITIES:						
Pension Liability	-	4,020,355	-	2,262,483	-	373,788
OPEB Liability	-	-	-	-	-	-
Loans payable to other funds	-	-	-	-	-	-
Obligations under capital leases	-	-	-	-	-	-
Revenue bonds payable	66,230,242	70,018,726	53,696,030	58,278,436	74,989,556	80,323,574
Lease payable	-	-	-	-	-	-
Closure Post-Closure Liability	-	-	-	-	-	-
Special obligation bonds payable	41,621,739	45,233,920	-	-	1,539,900	2,004,944
Total Long-Term Liabilities	107,851,981	119,273,001	53,696,030	60,540,919	76,529,456	82,702,306
Total Liabilities	126,879,831	135,900,700	62,533,161	68,871,480	85,115,817	91,098,092
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	243,670	258,340	233,428	249,768	10,283	11,122
Inflows related to leases	-	-	-	-	-	-
Inflows related to pension	11,897,846	55,399	6,129,194	222,687	3,724,250	112,815
Inflows related to OPEB	167,434	450,138	86,966	31,881	76,309	25,355
Total deferred inflows of resources	12,308,950	763,877	6,449,588	504,336	3,810,842	149,292
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
State contributions	-	-	-	-	-	-
Federal contributions	-	-	-	-	-	-
Private contributions	-	-	-	-	-	-
Total Contributed Capital	-	-	-	-	-	-
RETAINED EARNINGS	130,483,663	130,507,885	111,140,094	106,870,337	218,632,963	208,880,539
Total Fund Equity	130,483,663	130,507,885	111,140,094	106,870,337	218,632,963	208,880,539
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$ 269,672,444	\$ 267,172,462	\$ 180,122,843	\$ 176,246,153	\$ 307,559,622	\$ 300,127,923

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 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
\$ 29,363	\$ 22,919	\$ 2,526	\$ 3,796	\$ 359,885	\$ 191,668	\$ 6,880	\$ 28,220	\$ 69,575	\$ 113,943
19,366	20,076	103,072	104,968	289,900	282,632	22,837	17,597	204,390	189,957
55	25	-	-	-	-	-	-	-	-
-	-	1,175,183	-	2,970	2,970	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	21,657	-	-	-	-	-
205	205	77,035	77,035	-	-	354,079	432,782	51,589	46,584
5,369	-	(138)	(138)	4,254	960	1,390	13,814	-	(469)
54,358	43,225	1,357,678	185,661	678,666	478,230	385,186	492,413	325,554	350,015
587,146	838,640	7,349	8,078	10,008	10,008	15,080	-	13,125	4,282
64,909	67,070	-	-	60,482	64,001	115,429	122,666	-	-
470,000	455,000	-	-	-	-	-	-	-	-
-	-	-	-	320,000	310,000	1,135,000	1,095,000	-	-
775	775	-	-	908,329	860,178	13,814	-	86	-
-	-	-	-	803,150	1,038,699	-	-	887,439	1,111,164
1,122,830	1,361,485	7,349	8,078	2,101,969	2,282,886	1,279,323	1,217,666	900,650	1,115,446
-	32,999	2,654,393	252,266	-	526,840	-	51,886	-	159,957
-	-	54,388	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	7,374,366	7,018,104	-	-	-	-
13,195,000	13,665,000	-	-	4,543,626	4,868,454	13,115,872	14,297,699	-	-
13,195,000	13,697,999	2,708,781	252,266	11,917,992	12,413,398	13,115,872	14,349,585	-	159,957
14,372,188	15,102,709	4,073,808	446,005	14,698,627	15,174,514	14,780,381	16,059,664	1,226,204	1,625,418
-	-	-	-	-	-	78,152	87,563	-	-
626	-	-	-	-	-	-	-	-	-
357,226	9,960	-	76,139	5,421,641	159,009	542,437	15,660	1,592,727	48,278
7,319	2,238	-	17,112	111,088	35,737	11,114	3,520	32,635	10,850
365,171	12,198	-	93,251	5,532,729	194,746	631,703	106,743	1,625,362	59,128
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
86,782,209	68,995,166	9,224,057	9,118,246	55,890,641	50,471,790	21,868,704	20,724,888	27,205,107	22,072,759
86,782,209	68,995,166	9,224,057	9,118,246	55,890,641	50,471,790	21,868,704	20,724,888	27,205,107	22,072,759
\$ 101,519,568	\$ 84,110,073	\$ 13,297,865	\$ 9,657,502	\$ 76,121,997	\$ 65,841,050	\$ 37,280,788	\$ 36,891,295	\$ 30,056,673	\$ 23,757,305

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 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	\$ 579	\$ 1,095	\$ 7,643	\$ 24,806	\$ 2,065	\$ 53	\$ 4,946,208	\$ 2,546,764
Accrued payroll and payroll taxes	30,915	25,495	12,748	5,319	-	-	2,217,608	2,244,989
Accrued sales taxes	-	-	-	-	-	-	338,714	259,407
Due to other funds	-	-	-	-	-	-	2,522,326	1,279,553
Loans payable to other funds – current maturities	31,096	87,981	-	-	-	-	31,096	87,981
Lease Payable	-	-	-	-	-	-	21,657	-
Unearned revenue	-	-	-	-	-	-	482,908	556,606
Other liabilities	3,150	3,150	-	-	2,184	2,184	926,364	508,411
Total Current Liabilities	65,740	117,721	20,391	30,125	4,249	2,237	11,486,881	7,483,711
CURRENT LIABILITIES (Payable from Restricted Assets):								
Construction contracts payable	-	-	-	136,928	-	-	1,016,774	1,407,435
Accrued interest	-	-	-	-	-	-	2,296,888	2,623,930
Revenue bonds payable – current maturities	-	-	-	-	-	-	13,496,500	13,118,600
Special obligation bonds payable	-	-	-	-	-	-	4,960,000	4,740,000
Customer security and escrow deposits	-	-	5,052	5,052	-	-	9,812,705	9,657,675
Advances from other funds	-	-	-	-	-	-	1,690,589	2,149,863
Total Current Liabilities (Payable from Restricted Assets)	-	-	5,052	141,980	-	-	33,273,456	33,697,503
LONG-TERM LIABILITIES:								
Pension Liability	-	-	-	45,082	-	-	2,654,393	7,725,656
OPEB Liability	-	-	-	-	-	-	54,388	-
Loans payable to other funds	6,023	37,119	-	-	-	-	6,023	37,119
Obligations under capital leases	-	-	-	-	-	-	-	-
Revenue bonds payable	-	-	-	-	-	-	194,915,828	208,620,736
Lease payable	-	-	-	-	-	-	-	-
Closure Post-Closure Liability	-	-	-	-	-	-	7,374,366	7,018,104
Special obligation bonds payable	-	-	-	-	-	-	74,016,137	80,070,017
Total Long-Term Liabilities	6,023	37,119	-	45,082	-	-	279,021,135	303,471,632
Total Liabilities	71,763	154,840	25,443	217,187	4,249	2,237	323,781,472	344,652,846
DEFERRED INFLOWS OF RESOURCES								
Deferred Gain on Bond Refunding	-	-	-	-	-	-	565,533	606,793
Inflows related to leases	-	-	-	-	-	-	626	-
Inflows related to pensions	-	-	470,082	13,607	-	-	30,135,403	713,554
Inflows related to OPEB	2,797	1,414	9,632	3,058	-	-	505,294	581,303
Total deferred inflows of resources	2,797	1,414	479,714	16,665	-	-	31,206,856	1,901,650
CONTRIBUTED CAPITAL (Net):								
Municipal contributions	-	-	-	-	-	-	-	-
County contributions	-	-	-	-	-	-	-	-
State contributions	-	-	-	-	-	-	-	-
Federal contributions	-	-	-	-	-	-	-	-
Private contributions	-	-	-	-	-	-	-	-
Total Contributed Capital	-	-	-	-	-	-	-	-
RETAINED EARNINGS	6,658,254	6,900,250	17,660,932	16,050,869	118,120	79,496	685,664,744	640,672,225
Total Fund Equity	6,658,254	6,900,250	17,660,932	16,050,869	118,120	79,496	685,664,744	640,672,225
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$ 6,732,814	\$ 7,056,504	\$ 18,166,089	\$ 16,284,721	\$ 122,369	\$ 81,733	\$ 1,040,653,072	\$ 987,226,721

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2022	2021	2022	2021	2022	2021
OPERATING REVENUES:						
Charges for services	\$ 97,970,570	\$ 92,881,057	\$ 18,524,385	\$ 18,020,684	\$ 19,247,125	\$ 18,760,437
OPERATING EXPENSES:						
Personal services	10,423,941	9,874,267	4,327,307	4,240,611	3,154,144	3,273,009
Materials, supplies, and power	62,329,181	48,823,349	1,889,567	1,320,060	763,856	619,348
Travel and training	129,328	55,657	20,891	10,473	9,197	6,188
Intragovernmental	4,726,436	4,596,878	1,832,201	1,664,231	1,846,621	1,832,194
Utilities, services, and miscellaneous	6,868,425	6,394,196	2,986,797	2,661,199	1,747,825	1,789,872
TOTAL OPERATING EXPENSES	84,477,311	69,744,347	11,056,763	9,896,574	7,521,643	7,520,611
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	13,493,259	23,136,710	7,467,622	8,124,110	11,725,482	11,239,826
Right of use amortization	-	-	-	-	-	-
Payment-in-lieu-of-tax	(8,414,911)	(8,392,751)	(3,271,973)	(3,327,629)	-	-
Depreciation	(8,867,006)	(9,014,388)	(2,841,910)	(2,881,164)	(4,521,879)	(4,779,868)
OPERATING INCOME (LOSS)	(3,788,658)	5,729,571	1,353,739	1,915,317	7,203,603	6,459,958
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	(143,536)	289,106	(111,789)	79,981	(99,797)	123,973
Revenue from other governmental units	52	-	2,844	11,148	6,473	-
Miscellaneous revenue	1,246,037	1,111,436	312,744	161,609	51,300	130,712
Interest expense	(2,742,470)	(3,044,065)	(1,268,114)	(1,403,174)	(1,174,481)	(1,710,252)
Interest expense-leases	-	-	-	-	-	-
Loss on disposal of fixed assets	(9,186)	(4,413)	(4,799)	(167,087)	(41,289)	(889,100)
Miscellaneous expense	(6,933)	(172)	(8,385)	(464)	(110,844)	(212,330)
TOTAL NONOPERATING REVENUES (EXPENSES)	(1,656,036)	(1,648,108)	(1,077,499)	(1,317,987)	(1,368,638)	(2,556,997)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(5,444,694)	4,081,463	276,240	597,330	5,834,965	3,902,961
OPERATING TRANSFERS:						
Operating transfers from other funds	228,268	743,833	112,543	442,758	82,896	283,365
Operating transfers to other funds	(548,938)	(555,137)	(141,246)	(149,288)	(50,177)	(60,519)
TOTAL OPERATING TRANSFERS	(320,670)	188,696	(28,703)	293,470	32,719	222,846
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(5,765,364)	4,270,159	247,537	890,800	5,867,684	4,125,807
Capital contribution	-	-	-	-	-	1,025,599
NET INCOME (LOSS)	(5,765,364)	4,270,159	247,537	890,800	5,867,684	5,151,406
Amortization of contributed capital	-	-	-	-	-	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(5,765,364)	4,270,159	247,537	890,800	5,867,684	5,151,406
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	-	-	-	-	-	-
Equity transfer to other funds	-	-	-	-	-	-
RETAINED EARNINGS, END OF PERIOD	\$ 130,483,663	\$ 130,507,885	\$ 111,140,094	\$ 106,870,337	\$ 218,632,963	\$ 208,880,539

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 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
\$ 790,300	\$ 583,743	\$ 1,042,919	\$ 677,630	\$ 19,920,064	\$ 18,174,822	\$ 3,179,343	\$ 2,861,358	\$ 2,845,120	\$ 2,661,654
407,073	372,103	2,407,344	2,159,631	4,941,788	4,626,107	500,188	431,475	2,282,943	2,151,738
240,721	145,507	706,677	543,478	3,683,545	3,161,552	59,345	49,760	745,977	572,382
11,084	6,547	1,960	2,348	6,471	1,639	874	2,648	6,018	6,559
836,508	760,505	783,568	735,405	3,010,910	2,589,127	547,022	692,902	449,803	435,198
629,360	523,653	343,484	298,494	1,906,681	1,618,632	300,797	246,521	728,386	627,866
2,124,746	1,808,315	4,243,033	3,739,356	13,549,395	11,997,057	1,408,226	1,423,306	4,213,127	3,793,743
(1,334,446)	(1,224,572)	(3,200,114)	(3,061,726)	6,370,669	6,177,765	1,771,117	1,438,052	(1,368,007)	(1,132,089)
-	-	-	-	(90,204)	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(1,304,686)	(1,230,521)	(597,842)	(670,789)	(2,275,180)	(2,206,362)	(818,679)	(799,690)	(702,512)	(699,866)
(2,639,132)	(2,455,093)	(3,797,956)	(3,732,515)	4,005,285	3,971,403	952,438	638,362	(2,070,519)	(1,831,955)
(35,106)	64,507	1,242	4,047	(97,077)	44,936	(13,479)	8,253	(23,251)	3,826
1,450,093	2,909,809	29,567	2,454,916	129	45,000	-	-	10,560	300,000
-	54,734	57,660	36,453	97	46,874	-	4,008	160,868	-
(194,726)	(222,681)	(421)	-	(123,256)	(135,471)	(234,302)	(251,060)	(22,155)	(28,977)
-	-	-	-	(1,729)	-	-	-	-	-
-	(44,000)	-	(36,263)	(2,988)	(4,007)	-	(33,635)	-	(1,294)
-	(14,000)	-	-	(114,898)	(172,444)	(636)	(104,917)	-	(61,475)
1,220,261	2,748,369	88,048	2,459,153	(339,722)	(175,112)	(248,417)	(377,351)	126,022	212,080
(1,418,871)	293,276	(3,709,908)	(1,273,362)	3,665,563	3,796,291	704,021	261,011	(1,944,497)	(1,619,875)
88,674	328,191	208,744	360,416	131,740	283,365	15,032	-	1,853,431	2,137,250
(4,178)	(128,172)	(27,211)	(1,721)	(245,691)	(261,686)	(45,442)	(18,824)	(100,500)	-
84,496	200,019	181,533	358,695	(113,951)	21,679	(30,410)	(18,824)	1,752,931	2,137,250
(1,334,375)	493,295	(3,528,375)	(914,667)	3,551,612	3,817,970	673,611	242,187	(191,566)	517,375
9,324,568	-	441,763	-	-	-	-	-	5,217,500	-
7,990,193	493,295	(3,086,612)	(914,667)	3,551,612	3,817,970	673,611	242,187	5,025,934	517,375
-	-	-	-	-	-	500,000	-	-	-
7,990,193	493,295	(3,086,612)	(914,667)	3,551,612	3,817,970	1,173,611	242,187	5,025,934	517,375
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
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 86,782,209	\$ 68,995,166	\$ 9,224,057	\$ 9,118,246	\$ 55,890,641	\$ 50,471,790	\$ 21,868,704	\$ 20,724,888	\$ 27,205,107	\$ 22,072,759

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 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	\$ 258,900	\$ 298,663	\$ 2,776,137	\$ 2,760,179	\$ 100,411	\$ 57,588	\$ 166,655,274	\$ 157,737,815
OPERATING EXPENSES:								
Personal services	186,390	137,198	422,360	372,470	5,767	54,472	29,059,245	27,693,081
Materials, supplies, and power	22,658	22,819	96,897	61,508	529	3,566	70,538,953	55,323,329
Travel and training	-	40	-	7	-	-	185,823	92,106
Intragovernmental	47,338	44,583	177,396	119,600	3,247	5,007	14,261,050	13,475,630
Utilities, services, and miscellaneous	102,307	88,044	370,785	145,925	56,562	58,764	16,041,409	14,453,166
TOTAL OPERATING EXPENSES	358,693	292,684	1,067,438	699,510	66,105	121,809	130,086,480	111,037,312
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(99,793)	5,979	1,708,699	2,060,669	34,306	(64,221)	36,568,794	46,700,503
Right of Use Amortization	-	-	-	-	-	-	(90,204)	-
Payment-in-lieu-of-tax	-	-	-	-	-	-	(11,686,884)	(11,720,380)
Depreciation	(293,019)	(299,093)	(429,374)	(456,322)	-	-	(22,652,087)	(23,038,063)
OPERATING INCOME (LOSS)	(392,812)	(293,114)	1,279,325	1,604,347	34,306	(64,221)	2,139,619	11,942,060
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	(1,894)	542	(22,332)	11,475	(210)	322	(547,229)	630,968
Revenue from other governmental units	-	-	-	-	-	-	1,499,718	5,720,873
Miscellaneous revenue	853	-	-	235	-	-	1,829,559	1,546,061
Interest expense	(1,934)	(4,404)	-	-	-	-	(5,761,859)	(6,800,084)
Interest expense-leases	-	-	-	-	-	-	(1,729)	-
Loss on disposal of fixed assets	(3,456)	-	-	(420,361)	-	-	(61,718)	(1,600,160)
Miscellaneous expense	-	-	-	(18,400)	-	-	(241,696)	(584,202)
TOTAL NONOPERATING REVENUES (EXPENSES)	(6,431)	(3,862)	(22,332)	(427,051)	(210)	322	(3,284,954)	(1,086,544)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(399,243)	(296,976)	1,256,993	1,177,296	34,096	(63,899)	(1,145,335)	10,855,516
OPERATING TRANSFERS:								
Operating transfers from other funds	194,854	261,627	10,440	17,710	140	-	2,926,762	4,858,515
Operating transfers to other funds	-	-	(113,013)	(103,472)	-	-	(1,276,396)	(1,278,819)
TOTAL OPERATING TRANSFERS	194,854	261,627	(102,573)	(85,762)	140	-	1,650,366	3,579,696
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(204,389)	(35,349)	1,154,420	1,091,534	34,236	(63,899)	505,031	14,435,212
Capital contribution	-	-	-	-	-	-	14,983,831	1,025,599
NET INCOME (LOSS)	(204,389)	(35,349)	1,154,420	1,091,534	34,236	(63,899)	15,488,862	15,460,811
Amortization of contributed capital	-	-	-	-	-	-	500,000	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(204,389)	(35,349)	1,154,420	1,091,534	34,236	(63,899)	15,988,862	15,460,811
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	-	-	-	-	-	-	-	-
Equity transfer to other funds	-	-	-	-	-	-	-	-
RETAINED EARNINGS, END OF PERIOD	\$ 6,658,254	\$ 6,900,250	\$ 17,660,932	\$ 16,050,869	\$ 118,120	\$ 79,496	\$ 685,664,744	\$ 640,672,225

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 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)	\$ (3,788,658)	\$ 5,729,571	\$ 1,353,739	\$ 1,915,317	\$ 7,203,603	\$ 6,459,958
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	8,867,006	9,014,388	2,841,910	2,881,164	4,521,879	4,779,868
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	1,419,542	2,841,972	283,640	604,371	1,006,942	648,290
Decrease (increase) in due from other funds	-	-	-	-	-	-
Decrease (increase) in loans receivable from other funds	66,604	64,134	-	-	-	-
Increase (decrease) in accounts payable	(2,329,055)	(3,520,100)	478,718	102,652	(44,384)	(68,474)
Increase (decrease) in accrued payroll	(680,030)	(616,294)	(263,040)	(229,474)	(183,452)	(188,260)
Decrease (increase) in inventory	(2,591,296)	342,098	(153,563)	48,047	(8,460)	(3,513)
Decrease (increase) in lease receivable	-	-	-	-	-	-
Decrease (increase) in other assets	90,584	82,103	11,845	1,385	(158)	9,978
Increase (decrease) in accrued sales tax	(155,191)	(177,097)	(53,212)	(36,748)	-	-
Increase (decrease) in due to other funds	(314,247)	(328,891)	(105,235)	(90,451)	-	-
Increase (decrease) in loans payable to other funds	-	-	-	-	-	-
Increase (decrease) in other liabilities	(23,735)	160,479	197,839	81,620	389,697	37,991
Increase/(decrease) in net pension obligation	-	(63,808)	-	(33,586)	-	-
Increase/(decrease) in net OPEB obligation	-	172,325	-	(3,769)	-	-
Unrealized gain (loss) on cash equivalents	(464,134)	(318,242)	(236,335)	(153,481)	172,187	172,187
Other nonoperating revenue (expense)	1,246,037	1,111,436	312,744	161,609	51,300	130,712
Net cash provided by (used for) operating activities	<u>1,343,427</u>	<u>14,494,074</u>	<u>4,669,050</u>	<u>5,248,656</u>	<u>13,109,154</u>	<u>11,978,737</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	228,268	743,833	112,543	442,758	82,896	283,365
Operating transfers out	(548,938)	(555,137)	(141,246)	(149,288)	(50,177)	(60,519)
Operating grants	52	2,491	2,844	11,194	6,473	28,525
Equity transfer	-	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	<u>(320,618)</u>	<u>191,187</u>	<u>(25,859)</u>	<u>304,664</u>	<u>39,192</u>	<u>251,371</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	-	-	-	-	-	-
Debt service – interest payments	(3,655,151)	(3,096,052)	(1,839,475)	(2,015,393)	(1,569,139)	(2,056,794)
Debt service – principal and advance refunding payments	(6,878,852)	(4,000,626)	(4,325,459)	(4,149,958)	(4,025,658)	(4,133,437)
Leased and right to use financings	-	-	-	-	-	-
Acquisition and construction of capital assets	(5,114,728)	(3,928,347)	(1,514,604)	(1,953,019)	(3,876,828)	(3,617,698)
Decrease in construction contracts	(188,754)	(250,994)	(606,825)	(165,220)	(539,413)	(585,364)
Fiscal agent fees payments	(6,933)	(172)	(8,385)	(464)	(112,716)	(212,330)
Capital contributions	-	-	-	-	-	1,025,599
Proceeds from advances from other funds	-	-	-	-	-	-
Other	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing activities	<u>(15,844,418)</u>	<u>(11,276,191)</u>	<u>(8,294,748)</u>	<u>(8,284,054)</u>	<u>(10,123,754)</u>	<u>(9,580,024)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	343,425	630,949	133,883	247,975	(263,721)	(34,496)
Bond investments sold	-	-	-	-	-	-
Net cash provided by (used for) investing activities	<u>343,425</u>	<u>630,949</u>	<u>133,883</u>	<u>247,975</u>	<u>(263,721)</u>	<u>(34,496)</u>
Net increase (decrease) in cash and cash equivalents	(14,478,184)	4,040,019	(3,517,674)	(2,482,759)	2,760,871	2,615,588
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><u>\$ 88,280,911</u></u>	<u><u>\$ 94,026,756</u></u>	<u><u>\$ 42,034,537</u></u>	<u><u>\$ 43,824,994</u></u>	<u><u>\$ 53,285,185</u></u>	<u><u>\$ 50,218,172</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 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
\$ (2,639,132)	\$ (2,455,093)	\$ (3,797,956)	\$ (3,732,515)	\$ 4,005,285	\$ 3,971,403	\$ 952,438	\$ 638,362	\$ (2,070,519)	\$ (1,831,955)
1,304,686	1,230,521	597,842	670,789	2,365,384	2,206,362	818,679	799,690	702,512	699,866
50,383	(18,394)	4,301	15,907	206,422	247,491	41,614	9,448	-	42,369
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(32,995)	(32,289)	(626)	(53,442)	(53,051)	(574,033)	(42,200)	13,046	5,490	85,130
(22,977)	(22,047)	(163,498)	(132,005)	(293,946)	(239,264)	(29,153)	(23,151)	(161,534)	(125,780)
-	-	-	-	(581,153)	(100,298)	-	-	-	-
626	-	-	-	-	-	-	-	-	-
4,000	-	-	-	204	-	-	-	-	115,197
25	(1)	-	-	-	-	-	-	-	-
-	-	1,175,183	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	(20,217)	-	-	(52,431)	(8,609)	118,229	151,967	6,457	3,836
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
100,178	80,973	2,822	5,365	199,259	106,708	27,619	-	45,953	-
-	54,734	57,660	36,453	97	46,874	-	4,008	160,868	-
(1,235,206)	(1,181,813)	(2,124,272)	(3,189,448)	5,796,070	5,656,634	1,887,226	1,593,370	(1,310,773)	(1,011,337)
88,674	328,191	208,744	360,416	131,740	283,365	-	-	1,853,431	2,137,250
(4,178)	(128,172)	(27,211)	(1,721)	(245,691)	(261,686)	(30,410)	(18,824)	(100,500)	-
1,887,485	2,918,072	707,378	4,628,853	129	52,685	-	-	10,560	303,846
-	-	-	-	-	-	-	-	-	-
1,971,981	3,118,091	888,911	4,987,548	(113,822)	74,364	(30,410)	(18,824)	1,763,491	2,441,096
14,120,000	-	-	-	-	-	-	-	-	-
(263,957)	(155,611)	(421)	-	(90,104)	(111,494)	(223,343)	(213,686)	(22,155)	(28,977)
(14,575,000)	(108,058)	-	-	(291,964)	(618,037)	(1,087,160)	(1,023,936)	-	-
-	-	-	-	(23,252)	-	-	-	-	-
(15,730,924)	(4,643,321)	(1,112,438)	(2,502,776)	(2,075,652)	(1,071,496)	(555,056)	(128,174)	(671,730)	(382,160)
(4,009,568)	(1,301,626)	(14,882)	(31,838)	(26,805)	(19,073)	(28,661)	(47,160)	(372,873)	(73,697)
-	(14,000)	-	-	-	(172,444)	(636)	(104,917)	-	(61,475)
12,261,958	856,558	450,776	9,013	-	-	500,000	-	5,217,500	-
-	-	-	-	(177,157)	(173,219)	-	-	(198,731)	(311,023)
-	-	-	-	-	-	-	-	-	-
(8,197,491)	(5,366,058)	(676,965)	(2,525,601)	(2,684,934)	(2,165,763)	(1,394,856)	(1,517,873)	3,952,011	(857,332)
(128,211)	(5,009)	289	117	(290,749)	(55,064)	(40,723)	9,746	(69,925)	4,599
-	-	-	-	-	-	-	-	-	-
(128,211)	(5,009)	289	117	(290,749)	(55,064)	(40,723)	9,746	(69,925)	4,599
(7,588,927)	(3,434,789)	(1,912,037)	(727,384)	2,706,565	3,510,171	421,237	66,419	4,334,804	577,026
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>\$ 19,719,222</u>	<u>\$ 25,030,151</u>	<u>\$ 1,990,823</u>	<u>\$ 1,283,170</u>	<u>\$ 34,977,945</u>	<u>\$ 30,377,514</u>	<u>\$ 4,518,787</u>	<u>\$ 4,234,822</u>	<u>\$ 8,111,599</u>	<u>\$ 3,766,460</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 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)	\$ (392,812)	\$ (293,114)	\$ 1,279,325	\$ 1,604,347	\$ 34,306	\$ (64,221)	\$ 2,139,619	\$ 11,942,060
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	293,019	299,093	429,374	456,322	-	-	22,742,291	23,038,063
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	26,908	14,473	61,422	52,016	(17,153)	5,740	3,084,021	4,463,683
Decrease (increase) in due from other funds	-	-	-	-	-	-	-	-
Decrease (increase) in loans receivable from other funds	-	-	-	-	-	-	66,604	64,134
Increase (decrease) in accounts payable	(20,176)	(28,256)	(14,872)	7,725	86	(1,966)	(2,053,065)	(4,070,007)
Increase (decrease) in accrued payroll	(10,289)	(6,735)	(23,411)	(21,773)	(424)	(3,527)	(1,831,754)	(1,608,310)
Decrease (increase) in inventory	3,608	29,711	-	-	-	-	(3,330,864)	316,045
Decrease (increase) in lease receivable	-	-	-	-	-	-	626	-
Decrease (increase) in other assets	-	-	-	-	-	-	106,475	208,663
Increase (decrease) in accrued sales tax	-	-	-	-	-	-	(208,378)	(213,846)
Increase (decrease) in due to other funds	-	-	-	-	-	-	755,701	(419,342)
Increase (decrease) in loans payable to other funds	(57,709)	2,470	-	-	-	-	(57,709)	2,470
Increase (decrease) in other liabilities	-	-	(1)	(1,494)	-	-	636,055	405,573
Increase/(decrease) in net pension obligation	-	-	-	-	-	-	-	(97,394)
Increase/(decrease) in net OPEB obligation	-	-	-	-	-	-	-	168,556
Unrealized gain (loss) on cash equivalents	(3,961)	(2,343)	47,986	27,798	(401)	(130)	(108,827)	(81,165)
Other nonoperating revenue (expense)	853	-	-	235	-	-	1,829,559	1,546,061
Net cash provided by (used for) operating activities	(160,559)	15,299	1,779,823	2,125,176	16,414	(64,104)	23,770,354	35,665,244
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	194,854	261,627	10,440	17,710	140	-	2,911,730	4,858,515
Operating transfers out	-	-	(113,013)	(103,472)	-	-	(1,261,364)	(1,278,819)
Operating grants	-	-	-	-	-	-	2,614,921	7,945,666
Equity transfer	-	-	-	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	194,854	261,627	(102,573)	(85,762)	140	-	4,265,287	11,525,362
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:								
Proceeds from bonds, loans, and capital leases	-	-	-	-	-	-	14,120,000	-
Debt service – interest payments	(1,934)	(4,404)	-	-	-	-	(7,665,679)	(7,682,411)
Debt service – principal and advance refunding payments	(8,895)	(66,604)	-	-	-	-	(31,192,988)	(14,100,656)
Leased and right to use financings	-	-	-	-	-	-	(23,252)	-
Acquisition and construction of capital assets	(21,689)	(66,049)	(1,088,208)	(725,840)	-	-	(31,761,857)	(19,018,880)
Decrease in construction contracts	-	-	(30,462)	(1,884)	-	-	(5,818,243)	(2,476,856)
Fiscal agent fees payments	-	-	-	(18,400)	-	-	(128,670)	(584,202)
Capital contributions	-	-	-	-	-	-	18,430,234	1,891,170
Proceeds from advances from other funds	-	-	-	-	-	-	(375,888)	(484,242)
Other	-	-	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing activities	(32,518)	(137,057)	(1,118,670)	(746,124)	-	-	(44,416,343)	(42,456,077)
CASH FLOWS FROM INVESTING ACTIVITIES –								
Interest received	2,205	2,973	(69,101)	(14,904)	197	528	(382,431)	787,414
Bond investments sold	-	-	-	-	-	-	-	-
Net cash provided by (used for) investing activities	2,205	2,973	(69,101)	(14,904)	197	528	(382,431)	787,414
Net increase (decrease) in cash and cash equivalents	3,982	142,842	489,479	1,278,386	16,751	(63,576)	(16,763,133)	5,521,943
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	\$ 699,841	\$ 646,541	\$ 8,639,702	\$ 8,077,804	\$ 60,122	\$ 39,511	\$ 262,318,674	\$ 261,525,895

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 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	\$ 40,608,970	\$ 49,811,583	\$ 5,193,562	\$ 8,380,282	\$ 16,196,809	\$ 19,449,281
Restricted assets – cash and cash equivalents	<u>47,671,941</u>	<u>44,215,173</u>	<u>36,840,975</u>	<u>35,444,712</u>	<u>37,088,376</u>	<u>30,768,891</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>88,280,911</u></u>	<u><u>94,026,756</u></u>	<u><u>42,034,537</u></u>	<u><u>43,824,994</u></u>	<u><u>53,285,185</u></u>	<u><u>50,218,172</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	-	-	-	-	-	-
Construction contracts payable	<u>276,651</u>	<u>143,302</u>	<u>61,033</u>	<u>249,822</u>	<u>46,382</u>	<u>16,375</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$ 276,651</u></u>	<u><u>\$ 143,302</u></u>	<u><u>\$ 61,033</u></u>	<u><u>\$ 249,822</u></u>	<u><u>\$ 46,382</u></u>	<u><u>\$ 16,375</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 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
\$ 1,966,043	\$ 1,637,969	\$ -	\$ (686,659)	\$ 15,309,314	\$ 14,239,556	\$ 1,586,322	\$ 1,753,522	\$ 2,894,135	\$ 2,833,000
17,753,179	23,392,182	1,990,823	1,969,829	19,668,631	16,137,958	2,932,465	2,481,300	5,217,464	933,460
<u>19,719,222</u>	<u>25,030,151</u>	<u>1,990,823</u>	<u>1,283,170</u>	<u>34,977,945</u>	<u>30,377,514</u>	<u>4,518,787</u>	<u>4,234,822</u>	<u>8,111,599</u>	<u>3,766,460</u>
-	-	-	-	-	-	-	-	-	-
64,909	67,070	7,349	8,078	-	-	15,080	-	13,125	4,282
<u>\$ 64,909</u>	<u>\$ 67,070</u>	<u>\$ 7,349</u>	<u>\$ 8,078</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,080</u>	<u>\$ -</u>	<u>\$ 13,125</u>	<u>\$ 4,282</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 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	\$ 353,615	\$ 378,626	\$ 2,728,297	\$ 2,994,305	\$ 60,122	\$ 39,511	\$ 86,897,189	\$ 100,830,976
Restricted assets – cash and cash equivalents	<u>346,226</u>	<u>267,915</u>	<u>5,911,405</u>	<u>5,083,499</u>	<u>-</u>	<u>-</u>	<u>175,421,485</u>	<u>160,694,919</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>699,841</u>	<u>646,541</u>	<u>8,639,702</u>	<u>8,077,804</u>	<u>60,122</u>	<u>39,511</u>	<u>262,318,674</u>	<u>261,525,895</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed electric, water and sewer lines	-	-	-	-	-	-	-	-
Construction contracts payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>136,928</u>	<u>-</u>	<u>-</u>	<u>484,529</u>	<u>625,857</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,928</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 484,529</u>	<u>\$ 625,857</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Residential sales	\$ 38,956,209	\$ 38,628,024
Commercial and industrial sales	40,173,732	38,484,887
Intragovernmental sales	951,184	911,684
Street lighting and traffic signs	6,713	36,650
Sales to public authorities	9,987,433	9,572,687
Sales for resale	1,409,377	2,268,179
Miscellaneous	<u>6,485,922</u>	<u>2,978,946</u>
TOTAL OPERATING REVENUES	<u>97,970,570</u>	<u>92,881,057</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	659,681	738,367
Steam expenses	382,267	279,893
Electrical expenses	292,827	377,612
Miscellaneous steam power expenses	145,451	333,982
Fuel – coal	-	-
Fuel – gas and biomass	<u>13,066</u>	<u>1,399,843</u>
Total Operations	<u>1,493,292</u>	<u>3,129,697</u>
Maintenance		
Supervision and engineering	114,836	145,879
Maintenance of structures	397,303	586
Maintenance of boiler plants	94,890	153,094
Maintenance of electrical plant	75,772	34,287
Maintenance – other	<u>935,164</u>	<u>766,163</u>
Total Maintenance	<u>1,617,965</u>	<u>1,100,009</u>
Other:		
Purchased power	57,662,383	45,736,776
Fuel	2,945,118	389,771
Transportation and other production	<u>-</u>	<u>-</u>
Total Other	<u>60,607,501</u>	<u>46,126,547</u>
Total Production	<u>63,718,758</u>	<u>50,356,253</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	496,378	507,560
Load dispatching	1,171,684	1,197,346
Station	99,459	88,896
Overhead line	410,305	310,090
Underground line	389,654	223,060
Street lighting and signal system	2	3,809
Meter services	63,190	202,352
Customer installation	-	-
Miscellaneous distribution	766,842	745,914
Transportation	379,869	272,894
Storeroom	-	-
Rents	-	-
Transmission of electricity	<u>123,652</u>	<u>100,466</u>
Total Operations	<u>3,901,035</u>	<u>3,652,387</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Maintenance:		
Supervision and engineering	\$ -	\$ -
Maintenance of structures	-	467
Maintenance of station equipment	665,965	401,824
Maintenance of overhead lines	5,000,128	4,413,361
Maintenance of underground lines	1,150,732	757,927
Maintenance of line transformer	(34)	104,407
Maintenance of street lights and signal system	207,737	192,823
Maintenance of meters	437,188	265,792
Maintenance of miscellaneous distribution plant	656,766	706,852
Total Maintenance	<u>8,118,482</u>	<u>6,843,453</u>
Total Transmission and Distribution	<u>12,019,517</u>	<u>10,495,840</u>
Accounting and Collection:		
Meter reading	268,141	284,506
Customer records and collection	3,473,115	3,628,949
Uncollectible accounts	329,997	392,624
Total Accounting and Collection	<u>4,071,253</u>	<u>4,306,079</u>
Administrative and General:		
Salaries	1,634,946	1,585,282
Property insurance	800,473	610,375
Office supplies and expense	341,489	296,756
Communication services	-	-
Maintenance of communication equipment	-	-
Outside services employed	223,916	406,002
Miscellaneous general expense	-	-
Merchandise/jobbing and contract work	-	-
Demonstrating and selling	36,712	69,490
Injuries & Damages	-	-
Energy conservation	1,630,247	1,618,270
Total Administrative and General	<u>4,667,783</u>	<u>4,586,175</u>
TOTAL OPERATING EXPENSES	<u>84,477,311</u>	<u>69,744,347</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$ 13,493,259</u>	<u>\$ 23,136,710</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Residential sales	\$ 12,642,932	\$ 12,491,158
Commercial and industrial sales	5,080,651	4,764,567
Miscellaneous	800,802	764,959
	<u>18,524,385</u>	<u>18,020,684</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	-	-
Operating labor and expense	182,057	178,262
Purchase of water for resale	10,301	7,929
Maintenance of wells	193,491	188,014
Miscellaneous	1,367	149
	<u>387,216</u>	<u>374,354</u>
Total Source of Supply		
Power and Pumping		
Supervision and engineering	-	-
Operating labor and expense	148,698	146,670
Maintenance of structures and improvements	75,633	22,383
Maintenance of pumping equipment	125,802	151,425
Power purchased	1,447	1,409
Miscellaneous	1,585,628	1,176,962
	<u>1,937,208</u>	<u>1,498,849</u>
Total Power and Pumping		
Purification:		
Supplies and expense	65,436	172,305
Labor	329,806	333,487
Chemicals	791,006	567,626
Maintenance of purification equipment	167,155	105,755
	<u>1,353,403</u>	<u>1,179,173</u>
Total Purification		
Total Production	<u>3,677,827</u>	<u>3,052,376</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	311,345	365,846
Maps and records	377,860	419,544
Transmission and distributions lines	84,143	83,852
Meter	28,035	10,230
	<u>801,383</u>	<u>879,472</u>
Total Operations		

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Maintenance:		
Supervision and engineering	\$ -	\$ -
Maintenance of structures and improvements	-	264
Maintenance of transmission/distribution lines	1,403,008	1,549,296
Maintenance of distribution reservoirs	2,441	10,728
Maintenance of services	894,288	807,843
Maintenance of meters	433,068	123,513
Maintenance of hydrants	183,291	210,487
Maintenance of miscellaneous plants	-	-
Total Maintenance	<u>2,916,096</u>	<u>2,702,131</u>
Other:		
Stores	-	-
Transportation	<u>238,720</u>	<u>168,815</u>
Total Other	<u>238,720</u>	<u>168,815</u>
Total Transmission and Distribution	<u>3,956,199</u>	<u>3,750,418</u>
Accounting and Collection:		
Meter reading	187,988	194,287
Billing and accounting	1,455,650	1,295,433
Uncollectible accounts	<u>105,573</u>	<u>95,885</u>
Total Accounting and Collection	<u>1,749,211</u>	<u>1,585,605</u>
Administrative and General:		
General office salaries	798,914	630,560
Insurance	297,866	304,428
Special service	-	-
Office supplies and expense	99,210	130,583
Rent	-	-
Miscellaneous	-	2,494
Energy conservation	477,536	440,110
Merchandise/jobbing and contract work	-	-
Total Administrative and General	<u>1,673,526</u>	<u>1,508,175</u>
TOTAL OPERATING EXPENSES	<u>11,056,763</u>	<u>9,896,574</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$ 7,467,622</u>	<u>\$ 8,124,110</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	\$ 19,247,125	\$ 18,760,437
OPERATING EXPENSES:		
Administration:		
Personal services	1,026,817	962,293
Materials and supplies	35,760	23,290
Travel and training	6,389	2,347
Intragovernmental	1,175,666	1,479,358
Utilities, services, and miscellaneous	352,537	201,272
Total Administration	<u>2,597,169</u>	<u>2,668,560</u>
Treatment Plant:		
Personal services	1,426,953	1,514,579
Materials and supplies	556,882	446,716
Travel and training	2,788	3,462
Intragovernmental	340,746	158,925
Utilities, services and miscellaneous	1,163,316	1,249,727
Total Treatment Plant	<u>3,490,685</u>	<u>3,373,409</u>
Pump Stations:		
Personal services	91,095	118,996
Materials and supplies	8,253	14,132
Travel and training	20	379
Intragovernmental	28,595	3,756
Utilities, services, and miscellaneous	158,649	195,300
Total Pump Stations	<u>286,612</u>	<u>332,563</u>
Maintenance:		
Personal services	609,279	677,141
Materials and supplies	162,961	135,210
Travel and training	-	-
Intragovernmental	301,614	190,155
Utilities, services, and miscellaneous	73,323	143,573
Total Maintenance	<u>1,147,177</u>	<u>1,146,079</u>
TOTAL OPERATING EXPENSES	<u>7,521,643</u>	<u>7,520,611</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ 11,725,482</u>	<u>\$ 11,239,826</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 224,456	\$ 185,092
Rentals	179,343	162,971
Landing fees	70,983	38,050
Law enforcement fees	54,054	35,650
Passenger facility charges	226,085	150,259
Concessions	15,947	11,721
Miscellaneous	19,432	-
	<u>790,300</u>	<u>583,743</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Administration:		
Personal services	223,185	205,425
Materials and supplies	2,260	2,369
Travel and training	10,789	6,547
Intragovernmental	152,265	127,050
Utilities, services, and miscellaneous	399,947	311,402
Total Administration	<u>788,446</u>	<u>652,793</u>
Airfield Areas:		
Personal services	140,893	130,822
Materials and supplies	203,455	118,309
Travel and training	295	-
Intragovernmental	48,318	25,283
Utilities, services, and miscellaneous	72,304	97,937
Total Airfield Areas	<u>465,265</u>	<u>372,351</u>
Terminal Areas:		
Personal services	42,892	35,213
Materials and supplies	12,436	10,091
Intragovernmental	10,281	656
Utilities, services, and miscellaneous	152,367	107,505
Total Terminal Areas	<u>217,976</u>	<u>153,465</u>
Public Safety:		
Personal services	-	-
Materials and supplies	15,567	9,907
Travel and training	-	-
Intragovernmental	624,116	607,516
Utilities, services, and miscellaneous	4,742	6,809
Total Public Safety	<u>644,425</u>	<u>624,232</u>
Snow Removal:		
Personal services	-	-
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Total Snow Removal	<u>-</u>	<u>-</u>
Concessions:		
Personal services	103	643
Materials and supplies	7,003	4,831
Utilities, services and miscellaneous	-	-
Total Concession	<u>7,106</u>	<u>5,474</u>
TOTAL OPERATING EXPENSES	<u>2,123,218</u>	<u>1,808,315</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>\$ (1,332,918)</u>	<u>\$ (1,224,572)</u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ -	\$ -
School passes	-	-
Specials	77,675	40,645
University of Missouri Shuttle reimbursement	938,392	602,895
Paratransit	26,852	34,090
FastCAT	-	-
	<u>-</u>	<u>-</u>
TOTAL OPERATING REVENUES	<u>1,042,919</u>	<u>677,630</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	1,356,732	1,120,127
Materials and supplies	325,094	268,183
Travel and training	1,960	2,348
Intragovernmental	472,344	554,000
Utilities, services, and miscellaneous	232,971	162,428
	<u>2,389,101</u>	<u>2,107,086</u>
Total General Operations		
	<u>2,389,101</u>	<u>2,107,086</u>
University of Missouri Shuttle Service:		
Personal services	295,350	284,795
Materials and supplies	237,276	198,851
Travel and training	-	-
Intragovernmental	172,220	128,014
Utilities, services, and miscellaneous	75,136	95,878
	<u>779,982</u>	<u>707,538</u>
Total University of Missouri Shuttle Service		
	<u>779,982</u>	<u>707,538</u>
Paratransit:		
Personal services	755,262	754,709
Materials and supplies	144,307	76,444
Travel and training	-	-
Intragovernmental	139,004	53,391
Utilities, services, and miscellaneous	35,377	40,188
	<u>1,073,950</u>	<u>924,732</u>
Total Paratransit		
	<u>1,073,950</u>	<u>924,732</u>
TOTAL OPERATING EXPENSES	<u>4,243,033</u>	<u>3,739,356</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>\$ (3,200,114)</u></u>	<u><u>\$ (3,061,726)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 14,210,228	\$ 13,833,309
Landfill fees	5,274,189	4,252,009
Bag sales	256,854	35,694
Mosquito control	1,268	683
Miscellaneous	<u>177,525</u>	<u>53,127</u>
TOTAL OPERATING REVENUES	<u>19,920,064</u>	<u>18,174,822</u>
OPERATING EXPENSES:		
Administration:		
Personal services	859,206	820,497
Materials and supplies	24,722	33,678
Travel and training	3,986	614
Intragovernmental	1,261,096	1,623,466
Utilities, services, and miscellaneous	<u>308,999</u>	<u>121,213</u>
Total Administration	<u>2,458,009</u>	<u>2,599,468</u>
Commercial:		
Personal services	993,756	897,530
Materials and supplies	853,430	775,534
Travel and training	-	-
Intragovernmental,	429,729	234,833
Utilities, services, and miscellaneous	<u>242,989</u>	<u>230,513</u>
Total Commercial	<u>2,519,904</u>	<u>2,138,410</u>
Residential:		
Personal services	874,198	890,448
Materials and supplies	1,705,233	1,193,842
Travel and training	-	-
Intragovernmental	516,407	301,658
Utilities, services, and miscellaneous	<u>588,051</u>	<u>484,445</u>
Total Residential	<u>3,683,889</u>	<u>2,870,393</u>
Landfill:		
Personal services	734,413	668,329
Materials and supplies	596,173	402,976
Travel and training	1,300	875
Intragovernmental	320,203	131,797
Utilities, services, and miscellaneous	<u>610,434</u>	<u>626,004</u>
Total Landfill	<u>2,262,523</u>	<u>1,829,981</u>
Recycling:		
Personal services	1,480,215	1,349,303
Materials and supplies	503,987	755,522
Travel and training	1,185	150
Intragovernmental	483,475	297,373
Utilities, services, and miscellaneous	<u>156,208</u>	<u>156,457</u>
Total Recycling	<u>2,625,070</u>	<u>2,558,805</u>
TOTAL OPERATING EXPENSES	<u>13,549,395</u>	<u>11,997,057</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ 6,370,669</u>	<u>\$ 6,177,765</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,085,754	\$ 888,165
Garages	1,707,939	1,623,395
Reserved lots	333,988	301,812
Other	51,662	47,986
TOTAL OPERATING REVENUES	<u>3,179,343</u>	<u>2,861,358</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	500,188	431,475
Materials and supplies	59,345	49,760
Travel and training	874	2,648
Intragovernmental	547,022	692,902
Utilities, services, and miscellaneous	300,797	246,521
TOTAL OPERATING EXPENSES	<u>1,408,226</u>	<u>1,423,306</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ 1,771,117</u>	<u>\$ 1,438,052</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Fees and admissions	\$ 2,679,563	\$ 2,251,793
Facility user charges	93,380	80,293
Youth capital improvement fees	45,684	14,827
Golf course improvement fees	25,917	50,961
Miscellaneous	576	263,780
	<u>2,845,120</u>	<u>2,661,654</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,080,405	947,739
Materials and supplies	220,005	207,274
Travel and training	4,656	4,605
Intragovernmental	188,505	224,260
Utilities, services, and miscellaneous	207,362	157,150
Total Recreation Services	<u>1,700,933</u>	<u>1,541,028</u>
Maintenance:		
Personal services	495,991	520,132
Materials and supplies	342,407	266,789
Travel and training	75	75
Intragovernmental	98,467	44,712
Utilities, services, and miscellaneous	333,327	300,449
Total Maintenance	<u>1,270,267</u>	<u>1,132,157</u>
Activity and Recreation Center:		
Personal services	706,547	683,867
Materials and supplies	183,565	98,319
Travel and training	1,287	1,879
Intragovernmental	162,831	166,226
Utilities, services, and miscellaneous	187,697	170,267
Total Activity and Recreation Center	<u>1,241,927</u>	<u>1,120,558</u>
TOTAL OPERATING EXPENSES	<u>4,213,127</u>	<u>3,793,743</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>\$ (1,368,007)</u>	<u>\$ (1,132,089)</u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Switching fees	\$ 208,863	\$ 181,331
Miscellaneous	<u>50,037</u>	<u>117,332</u>
TOTAL OPERATING REVENUES	<u>258,900</u>	<u>298,663</u>
OPERATING EXPENSES:		
Administration:		
Personal services	186,390	137,198
Materials and supplies	22,658	22,819
Travel and training	-	40
Intragovernmental	47,338	44,583
Utilities, services, and miscellaneous	<u>102,307</u>	<u>88,044</u>
Total Administration	<u>358,693</u>	<u>292,684</u>
Transportation:		
Personal services	-	-
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	<u>-</u>	<u>-</u>
Total Transportation	<u>-</u>	<u>-</u>
Maintenance of Way:		
Personal services	-	-
Materials and supplies	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	<u>-</u>	<u>-</u>
Total Maintenance of Way	<u>-</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u>358,693</u>	<u>292,684</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$ (99,793)</u></u>	<u><u>\$ 5,979</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 2,776,137</u>	<u>\$ 2,760,179</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	211,379	192,587
Materials and supplies	937	569
Travel and training	-	7
Intragovernmental	53,669	77,188
Utilities, services, and miscellaneous	<u>53,570</u>	<u>36,624</u>
Total General Operations	<u>319,555</u>	<u>306,975</u>
Field Operations:		
Personal services	210,981	179,883
Materials and supplies	95,960	60,939
Travel and training	-	-
Intragovernmental	123,727	42,412
Utilities, services, and miscellaneous	<u>317,215</u>	<u>109,301</u>
Total Field Operations	<u>747,883</u>	<u>392,535</u>
TOTAL OPERATING EXPENSES	<u>1,067,438</u>	<u>699,510</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$ 1,708,699</u></u>	<u><u>\$ 2,060,669</u></u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 100,411	\$ 57,588
TOTAL OPERATING REVENUES	<u>100,411</u>	<u>57,588</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	5,767	54,472
Materials and supplies	529	3,566
Travel and training	-	-
Intragovernmental	3,247	5,007
Utilities, services, and miscellaneous	<u>56,562</u>	<u>58,764</u>
TOTAL OPERATING EXPENSES	<u>66,105</u>	<u>121,809</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ 34,306</u>	<u>\$ (64,221)</u>

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CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCAPITAL PROJECTS
JUNE 30, 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	819,829	470,439	1,290,268	-	653,762
PCCE #8 Thilly Lathrop (SW221)	2,435,970	2,221,611	122,351	2,343,962	-	92,008
PCCE #16 Bingham/W Ridgel (SW240)	1,545,000	937,849	133,446	1,071,295	31,183	442,522
PCCE #18 Spring Valley Rd (SW241)	229,000	14,052	133,165	147,217	-	81,783
Calvert Dr Sewer Relocation (SW252)	350,000	-	-	-	-	350,000
PCCE #27 Grace Ellen (SW254)	320,000	35,158	6,064	41,222	-	278,778
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	67,481	1,087	68,568	-	308,632
Court & Hickory Street (SW505)	507,207	18,823	11,048	29,871	-	477,336
PCCE #21-Stanford (SW507)	125,000	16,401	17,588	33,989	38,522	52,489
WWTP Digester Complex Impr (SW508)	7,156,516	6,786,884	-	6,786,884	268,731	100,901
N Garth Sewer Replacemnt (SW511)	165,000	61,871	3,150	65,021	-	99,979
Tupelo-larch Sewer Replacemnt (SW513)	235,000	17,624	31,352	48,976	118,189	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	2,137,099	-	2,137,099	-	270,096
PCCE #30 Stewart/Edgewood/Westmount (SW519)	60,000	-	36,681	36,681	3,055	20,264
WWTP Mech Screens Wetland Pump (SW520)	3,000,000	-	-	-	-	3,000,000
PCCE #28 Hickory Hill & Sunset (SW521)	250,000	-	24,803	24,803	-	225,197
PCCE #29 East Sunset Lane (SW522)	50,000	-	30,829	30,829	3,959	15,212
FY19 Sewer Rehab (SW524)	3,166,000	1,720,429	1,443,623	3,164,052	-	1,948
5th to Wilkes Relief (SW525)	422,201	394,685	-	394,685	-	27,516
S Providence Sewer Replacement (SW526)	335,000	22,586	-	22,586	-	312,414
Sewer Rehab #8 (SW527)	1,649,656	-	30,364	30,364	1,581,544	37,748
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	-	640,233	640,233	308,860	350,907
Hinkson Bank Stabilization at Clear Creek (SW544)	120,000	-	-	-	-	120,000
TOTAL SEWER	\$ 47,651,721	20,477,156	3,140,034	23,617,190	2,357,266	21,677,265
AIRPORT:						
Airport Gen Improvements (AP008)	\$ 193,580	78,449	77,787	156,236	-	37,344
Realign RT H (AP090)	2,159,531	1,921,472	-	1,921,472	-	238,059
New Airport Terminal (AP111)	34,305,811	6,975,293	11,073,929	18,049,222	6,283,913	9,972,676
Route H (AP123)	3,715,283	2,342,534	-	2,342,534	-	1,372,749
COU Parking Lot (AP124)	1,012,000	12,000	54	12,054	-	999,946
RW 2-20 & TW A North Ext (AP125)	10,935,366	5,949,656	4,895,943	10,845,599	72,502	17,265
Runway 2-20 Isolated Pavement Remed (AP126)	6,816,851	5,314,219	-	5,314,219	-	1,502,632
Apron Expansion & TW Recon 350 (AP130)	2,868,029	2,822,143	20,501	2,842,644	-	25,385
Airport Drive (AP131)	145,793	-	-	-	-	145,793
T/W A:South of R/W 13-31-975X50 D&C (AP139)	3,174,376	39,721	162,918	202,639	355,300	2,616,437
Hangar 350 Apron & Extension (AP140)	2,254,768	1,519,228	6,219	1,525,447	48,846	680,475
Aqueous Fil Foaming (AP143)	33,457	6,960	24,022	30,982	-	2,475
Percent for Art Terminal (M0111)	150,550	7,528	56,456	63,984	30,110	56,456
Maintenance Percent for Art Terminal (N0111)	38,320	-	240	240	-	38,080
TOTAL AIRPORT:	\$ 67,803,715	26,989,203	16,318,069	43,307,272	6,790,671	17,705,772
PARKING:						
MM-10th Cherry Parking Structure (PK064)	470,000	464,215	-	464,215	43	5,742
Camera System Replacement (PK065)	700,000	248,999	39,257	288,256	285,639	126,105
MM-Plaza Garage (PK066)	350,000	348,061	-	348,061	-	1,939
MM-8th/Cherry Parking Improvement (PK067)	501,199	19,175	26,250	45,425	24,200	431,574
5th/Walnut Repair (PK068)	360,000	349,929	-	349,929	13	10,058
Elevator Upgrade (PK069)	429,504	-	10,334	10,334	10,752	408,418
Garage Security Fencing (PK071)	1,100,000	-	494,295	494,295	34,653	571,052
Electric Charging Stations (PK073)	35,000	-	-	-	-	35,000

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCAPITAL PROJECTS
JUNE 30, 2022

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Garage Building Assessments (PK076)	50,000	-	-	-	-	50,000
5th/Walnut Suite Renovation (PK077)	58,093	-	-	-	-	58,093
TOTAL PARKING:	\$ 4,053,796	1,430,379	570,136	2,000,515	355,300	1,697,981
RECREATION SERVICES:						
LOW Driving Range (RS085)	\$ 123,713	119,533	1,912	121,445	(1,108)	3,376
Antimi Sports Complex Imp (RS087)	479,554	479,291	-	479,291	(4,381)	4,644
Clary-Shy Community Park Imp (RS089)	3,003,270	3,003,095	(560)	3,002,535	(75)	810
Sports Field House (RS090)	5,682,919	5,652,846	20,540	5,673,386	-	9,533
Sports Field House % for Art Maint (N0090)	7,546	-	70	70	-	7,476
Philips Park Improvement (RS092)	815,000	445,588	48,757	494,345	115,234	205,421
ARC Facility Improvements (RS095)	46,508	45,481	1,027	46,508	-	-
LA Nickell Driving Range (RS096)	50,000	49,897	-	49,897	-	103
Hickman Pool HVAC Replacement (RS097)	195,000	115,000	75,700	190,700	-	4,300
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	78,121	78,141	(6,842)	8,701
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	10,007,248	360,465	10,367,713	130,983	5,694,814
PUBLIC TRANSPORTATION:						
Annual Transit Projects (PT050)	\$ 863,839	186,663	3,888	190,551	-	673,288
LONO Electric Bus (PT061)	2,006,300	1,709,007	50,367	1,759,374	64,157	182,769
Replace 6 PT Vans/1 40' Bus (PT062)	1,315,458	889,062	-	889,062	-	426,396
Bus Shelters (PT063)	326,900	101,424	-	101,424	-	225,476
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	2,886,156	1,119,787	4,005,943	416,013	4,544,769
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	-	73,463
MRF Phase I (RF055)	400,000	-	-	-	-	400,000
Landfill Cell 6 (RF059)	5,870,155	5,756,498	-	5,756,498	(647)	114,304
Landfill Fuel Station Pump Add (RF060)	120,000	26,901	2,214	29,115	-	90,885
Landfill Expansion Permitting (RF061)	2,373,736	1,867,153	33,975	1,901,128	397,103	75,505
Landfill Fuel Station Facility Ph2 (RF062)	450,000	-	46,846	46,846	381,921	21,233
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	684,780	634	685,414	-	4,586
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	10,526,415	91,701	10,618,116	790,228	11,946,286
STORMWATER:						
Annual Projects (SS017)	\$ 363,535	-	-	-	-	363,535
Garth at Oak Tower (SS110)	785,000	578,102	29,460	607,562	-	177,438
Annual CAM Projects (SS114)	90,169	100	-	100	-	90,069
Annual Downtown Tree Plnt (SS115)	100,054	-	-	-	-	100,054
Calvert Drive (SS117)	1,203,943	-	-	-	-	1,203,943
Annual Property Acquis (SS118)	200,000	-	-	-	-	200,000
Aldeah & Ash Stm Pipe Rhd (SS123)	225,000	6,126	201,293	207,419	1,920	15,661
Hickman/6th and 7th (SS134)	1,390,000	183,816	529,291	713,107	376,633	300,260
Mill Creek 307 W Ahlambra (SS136)	200,000	48,258	-	48,258	318	151,424
Greenwood South (SS140)	192,000	189,454	-	189,454	-	2,546
Quail Drive (SS143)	600,000	31,071	595	31,666	-	568,334
Alan Lane (SS144)	436,000	19,860	-	19,860	-	416,140
Capri Estates Drainage (SS145)	330,000	-	8,785	8,785	-	321,215
FY19 Storm Water Rehab (SS146)	235,400	43	213,617	213,660	18,133	3,607
Leslie Lane Storm Water Improvement (SS147)	150,000	94,016	-	94,016	-	55,984
Bray/Longwell Drainage (SS148)	200,000	10,201	-	10,201	-	189,799

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
JUNE 30, 2022**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Rockhill Road (SS149)	284,000	3,002	26,321	29,323	125	254,552
Ross Drainage (SS150)	200,000	178,559	-	178,559	-	21,441
Crestridge Dr Culvert Replacement (SS151)	125,000	-	-	-	-	125,000
Braemore Drainage (SS152)	30,000	-	-	-	-	30,000
Nebraska Avenue (SS153)	120,000	-	-	-	119,495	505
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	-	1,727	1,727	8,940	89,333

TOTAL STORMWATER: \$ 8,210,101 1,342,608 1,011,089 2,353,697 525,564 5,330,840

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: \$ 3,576,080 \$ 3,186,190 21,689 3,207,879 - 368,201

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	191,795	11,199,992	(23,360)	321,633
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	5,188	388,885	110,600	2,800,515
Back Up Generators (W0150)	800,000	-	-	-	-	800,000
Business Loop Phase 6 Main Replacement (W0200)	1,057,561	42,189	-	42,189	-	1,015,372
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
Water Treatment plant Upgrade Phase 1 (W0236)	4,501,763	1,706,217	820,924	2,527,141	445,310	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	105,275	141,971
Country Club Drive S/E Walnut Phase 2 (W0273)	560,000	13,918	-	13,918	-	546,082
Well Field Valve Upgrades (W0274)	333,700	-	-	-	-	333,700
New Well Platfrms (W0279)	200,000	-	-	-	-	200,000
New Southeast Pump Station (W0280)	3,500,000	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: \$ 57,131,743 \$ 30,207,433 \$ 1,354,891 \$ 31,562,324 \$ 838,887 \$ 24,730,532

ELECTRIC UTILITY:

CIP Ent. Rev Contingency (E0003)	\$ 261,364	\$ -	\$ -	\$ -	\$ -	\$ 261,364
New & Replace Transformaer & Capacitors (E0021)	22,045,081	21,229,310	47,279	21,276,589	378,303	390,190
Conversion of Overhead to Underground (E0027)	12,819,432	11,636,332	113,514	11,749,846	-	1,069,586
Street Light Addition & Replacements (E0052)	5,406,651	5,129,421	48,189	5,177,610	-	229,041
Secondary Electric System for New Serv. (E0053)	20,847,298	19,318,514	330,430	19,648,943	27,343	1,171,011
Fiber Optic System Additions (E0082)	3,499,166	3,244,317	973	3,245,290	-	253,876
161 & 69 kV Transmission System Repl. (E0101)	3,670,000	3,593,474	9,432	3,602,906	7,672	59,422
13.8 kV Underground System Repl. (E0107)	3,088,267	3,078,779	7,970	3,086,749	-	1,518
New 13.8 kV Substation Feeder Additions (E0115)	9,747,294	7,924,203	330,152	8,254,355	1,280	1,491,659
13.8 kV System - New Residential Services (E0116)	10,135,000	8,730,576	436,729	9,167,305	2,158	965,537
13.8 kV System - New Commercial Services (E0117)	13,706,442	12,632,158	697,457	13,329,615	1,795	375,032
13.8 kV Overhead System Replacement (E0118)	9,808,000	9,805,167	1,946	9,807,113	-	887

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
JUNE 30, 2022**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
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	38,329	881,972	49,908	31,935
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	170,943	251,263	1,052	1,247,685
Replace 69 & 161 kV Circuit Breakers (E0153)	1,469,000	912,379	-	912,379	-	556,621
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	225,313	332,164	-	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	3,767	1,240,019	-	409,981
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	84,173	5,625,240	127,016	547,744
MPP Decommissioning (E0208)	1,200,000	536,261	368,315	904,576	1	295,424
Sewer Conn to Municipal Power Plant (E0211)	250,000	8,229	39,328	47,557	13,816	188,626
Pupgrade of Energy Management System (E0216)	1,250,000	-	652,878	652,878	407,695	189,427
TOTAL ELECTRIC UTILITY:	\$ 159,440,565	\$ 127,479,970	\$ 3,612,149	\$ 131,092,119	\$ 1,018,039	\$ 27,330,407
TOTAL CAPITAL PROJECTS	\$ 235,396,272	\$ 166,354,438	\$ 6,116,572	\$ 172,471,010	\$ 2,589,037	\$ 60,336,225

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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.

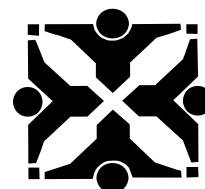
Community Relations Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments, and cable television operations. In FY21, this fund was eliminated. The operation was moved to the General Fund and intragovernmental charges were 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
June 30, 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	\$ -	\$ -	\$ -	\$ -	\$ 5,632,950	\$ 4,273,776	\$ -	\$ -
Accounts receivable	-	-	-	-	5,593	5,592	-	-
Grants receivable	-	-	-	-	22,710	33,833	-	-
Accrued interest	-	-	-	-	2,249	2,737	-	-
Due from other funds	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	1,196	76,104	-	-
Total Current Assets	-	-	-	-	5,664,698	4,392,042	-	-
RESTRICTED ASSETS:								
Net pension asset	-	-	-	-	3,310,950	-	-	-
Net OPEB asset	-	-	-	-	25,503	9,233	-	-
Total Restricted Assets	-	-	-	-	3,336,453	9,233	-	-
OTHER ASSETS:								
Unamortized costs	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-
Total Other Assets	-	-	-	-	-	-	-	-
FIXED ASSETS:								
Property, plant, and equipment	-	-	-	-	4,197,469	7,539,408	-	-
Accumulated depreciation	-	-	-	-	(3,719,064)	(6,551,909)	-	-
Net Plant in Service	-	-	-	-	478,405	987,499	-	-
Construction in progress	-	-	-	-	-	-	-	-
Net Fixed Assets	-	-	-	-	478,405	987,499	-	-
TOTAL ASSETS	-	-	-	-	9,479,556	5,388,774	-	-
DEFERRED OUTFLOWS OF RESOURCES								
Outflows related to pension	-	-	-	-	285,688	761,476	-	-
Outflows related to OPEB	-	-	-	-	57,199	56,926	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,822,443</u>	<u>\$ 6,207,176</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES AND FUND EQUITY								
CURRENT LIABILITIES:								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 69,351	\$ 49,520	\$ -	\$ -
Interest payable	-	-	-	-	-	-	-	-
Accrued payroll and payroll taxes	-	-	-	-	288,062	307,051	-	-
Due to other funds	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Obligations under capital leases	-	-	-	-	-	-	-	-
current maturities	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-
Total Current Liabilities	-	-	-	-	357,413	356,571	-	-
LONG-TERM LIABILITIES:								
Obligations under capital leases	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-
Incurred but not reported claims	-	-	-	-	-	-	-	-
Net pension Liability	-	-	-	-	-	246,403	-	-
Total Long-Term Liabilities	-	-	-	-	-	246,403	-	-
TOTAL LIABILITIES	-	-	-	-	357,413	602,974	-	-
DEFERRED INFLOWS OF RESOURCES								
Inflows related to OPEB	-	-	-	-	50,117	16,714	-	-
Inflows related to pension	-	-	-	-	2,445,973	74,369	-	-
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	-	-	-	-	2,853,503	694,057	-	-
FUND EQUITY:								
Retained earnings (deficit)	-	-	-	-	6,968,940	5,513,119	-	-
TOTAL FUND EQUITY	-	-	-	-	6,968,940	5,513,119	-	-
LIABILITIES AND FUND EQUITY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,822,443</u>	<u>\$ 6,207,176</u>	<u>\$ -</u>	<u>\$ -</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 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
\$ 1,027,190	\$ -	\$ 244,407	\$ 897,257	\$ 18,484,717	\$ 18,520,551	\$ 12,959,753	\$ 11,418,593	\$ 38,349,017	\$ 35,110,177
-	-	21,395	14,449	8,101	8,101	435,708	252,207	470,797	280,349
-	-	(21)	-	-	-	-	-	22,689	33,833
327	-	114	410	5,232	10,575	3,736	7,512	11,658	21,234
-	-	-	-	-	-	-	-	-	-
-	-	679,077	1,330,095	-	-	-	-	679,077	1,330,095
-	-	-	-	-	-	-	-	1,196	76,104
<u>1,027,517</u>	<u>0</u>	<u>944,972</u>	<u>2,242,211</u>	<u>18,498,050</u>	<u>18,539,227</u>	<u>13,399,197</u>	<u>11,678,312</u>	<u>39,534,434</u>	<u>36,851,792</u>
-	-	2,293,333	-	197,117	-	513,736	-	6,315,136	-
-	-	17,665	6,383	1,518	521	3,957	1,357	48,643	17,494
-	-	-	-	-	-	-	-	-	-
-	-	2,310,998	6,383	198,635	521	517,693	1,357	6,363,779	17,494
-	-	-	-	-	-	-	-	-	-
-	-	-	-	1,286,389	-	-	-	1,286,389	-
-	-	-	-	1,286,389	-	-	-	1,286,389	-
1,927,709	-	2,804,129	2,736,927	-	-	-	-	8,929,307	10,276,335
(117,094)	-	(1,135,946)	(1,029,533)	-	-	-	-	(4,972,104)	(7,581,442)
1,810,615	-	1,668,183	1,707,394	-	-	-	-	3,957,203	2,694,893
-	-	-	-	-	-	-	-	-	-
<u>1,810,615</u>	<u>-</u>	<u>1,668,183</u>	<u>1,707,394</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,957,203</u>	<u>2,694,893</u>
2,838,132	-	4,924,153	3,955,988	19,983,074	18,539,748	13,916,890	11,679,669	51,141,805	39,564,179
-	-	197,882	526,392	17,008	42,938	44,328	111,907	544,906	1,442,713
-	-	39,619	39,351	3,405	3,210	8,875	8,366	109,098	107,853
<u>\$2,838,132</u>	<u>\$0</u>	<u>\$ 5,161,654</u>	<u>\$ 4,521,731</u>	<u>\$ 20,003,487</u>	<u>\$ 18,585,896</u>	<u>\$ 13,970,093</u>	<u>\$ 11,799,942</u>	<u>\$ 51,795,809</u>	<u>\$ 41,114,745</u>
\$ 135,857	\$ -	\$ 340,576	\$ 256,843	\$ 63,996	\$ 589	\$ -	\$ -	\$ 609,780	\$ 306,952
-	-	-	-	-	-	-	-	-	-
-	-	119,462	108,722	21,918	30,551	24,688	25,331	454,130	471,655
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,819	27,360	3,819	27,360
<u>135,857</u>	<u>0</u>	<u>460,038</u>	<u>365,565</u>	<u>85,914</u>	<u>31,140</u>	<u>28,507</u>	<u>52,691</u>	<u>1,067,729</u>	<u>805,967</u>
-	-	-	-	-	-	-	-	-	-
-	-	-	-	5,426,243	5,673,928	-	-	5,426,243	5,673,928
-	-	-	-	-	-	966,400	875,700	966,400	875,700
-	-	-	170,334	-	13,895	-	36,212	-	466,844
-	-	-	170,334	5,426,243	5,687,823	966,400	911,912	6,392,643	7,016,472
<u>135,857</u>	<u>-</u>	<u>460,038</u>	<u>535,899</u>	<u>5,512,157</u>	<u>5,718,963</u>	<u>994,907</u>	<u>964,603</u>	<u>7,460,372</u>	<u>7,822,439</u>
-	-	34,714	11,554	2,984	942	7,776	2,456	95,591	31,666
-	-	1,694,206	51,410	145,621	4,193	379,524	10,930	4,665,324	140,902
<u>135,857</u>	<u>-</u>	<u>2,188,958</u>	<u>598,863</u>	<u>5,660,762</u>	<u>5,724,098</u>	<u>1,382,207</u>	<u>977,989</u>	<u>12,221,287</u>	<u>7,995,007</u>
2,702,275	-	2,972,696	3,922,868	14,342,725	12,861,798	12,587,886	10,821,953	39,574,522	33,119,738
<u>2,702,275</u>	<u>-</u>	<u>2,972,696</u>	<u>3,922,868</u>	<u>14,342,725</u>	<u>12,861,798</u>	<u>12,587,886</u>	<u>10,821,953</u>	<u>39,574,522</u>	<u>33,119,738</u>
<u>\$2,838,132</u>	<u>\$0</u>	<u>\$ 5,161,654</u>	<u>\$ 4,521,731</u>	<u>\$ 20,003,487</u>	<u>\$ 18,585,896</u>	<u>\$ 13,970,093</u>	<u>\$ 11,799,942</u>	<u>\$ 51,795,809</u>	<u>\$ 41,114,745</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 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	\$ -	\$ -	\$ -	\$ -	\$ 8,112,647	\$ 6,108,179	\$ -	\$ -
OPERATING EXPENSES:								
Personal services	-	-	-	-	3,422,788	3,364,859	-	-
Materials and supplies	-	-	-	-	605,640	425,253	-	-
Travel and training	-	-	-	-	110,629	47,954	-	-
Intragovernmental	-	-	-	-	300,727	26,242	-	-
Utilities, services, and miscellaneous	-	-	-	-	2,025,636	1,323,850	-	-
TOTAL OPERATING EXPENSES	-	-	-	-	6,465,420	5,188,158	-	-
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	-	-	-	-	1,647,227	920,021	-	-
Depreciation	-	-	-	-	(308,936)	(360,935)	-	-
OPERATING INCOME (LOSS)	-	-	-	-	1,338,291	559,086	-	-
NONOPERATING REVENUES (EXPENSES):								
Revenue from other governmental units	-	-	-	-	96,323	105,349	-	-
Investment revenue	-	-	-	-	(12,712)	5,855	-	-
Miscellaneous revenue	-	-	-	-	1,148	1,472	-	-
Interest expense	-	-	-	-	-	-	-	-
Loss on disposal of fixed assets	-	-	-	-	-	-	-	-
Miscellaneous expense	-	(128,002)	-	(11)	(135,350)	-	-	(270,765)
TOTAL NONOPERATING REVENUES (EXPENSES)	-	(128,002)	-	(11)	(50,591)	112,676	-	(270,765)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	-	(128,002)	-	(11)	1,287,700	671,762	-	(270,765)
OPERATING TRANSFERS								
Operating transfers from other funds	-	-	-	-	77,481	17,000	-	-
Operating transfers to other funds	-	(1,229,034)	-	(1,771,031)	(121,646)	(108,130)	-	(1,685,197)
TOTAL OPERATING TRANSFERS	-	(1,229,034)	-	(1,771,031)	(44,165)	(91,130)	-	(1,685,197)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	-	(1,357,036)	-	(1,771,042)	1,243,535	580,632	-	(1,955,962)
Contributed capital	-	-	-	-	-	-	-	-
NET INCOME (LOSS)	-	(1,357,036)	-	(1,771,042)	1,243,535	580,632	-	(1,955,962)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	-	1,357,036	-	1,771,042	5,725,405	4,932,487	-	1,955,962
Equity transfers from other funds	-	-	-	-	-	-	-	-
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$ -	\$ -	\$ -	\$ -	\$ 6,968,940	\$ 5,513,119	\$ -	\$ -

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDSCOMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 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
\$ -	\$ -	\$ 5,417,191	\$ 4,434,966	\$ 4,495,799	\$ 4,480,530	\$ 11,247,884	\$ 11,845,889	\$ 29,273,521	\$ 26,869,564
-	-	1,593,167	1,542,302	197,183	194,935	479,029	457,141	5,692,167	5,559,237
-	-	4,668,483	2,670,264	288	1,172	12,035	35,791	5,286,446	3,132,480
-	-	1,481	2,520	3,094	2,760	35,062	28,693	150,266	81,927
-	-	279,871	139,113	84,885	4,259	30,929	2,992	696,412	172,606
-	-	69,000	57,283	3,875,333	4,168,368	10,323,539	10,226,835	16,293,508	15,776,336
-	-	6,612,002	4,411,482	4,160,783	4,371,494	10,880,594	10,751,452	28,118,799	24,722,586
-	-	(1,194,811)	23,484	335,016	109,036	367,290	1,094,437	1,154,722	2,146,978
(117,094)	-	(38,298)	(39,799)	-	-	-	-	(464,328)	(400,734)
(117,094)	-	(1,233,109)	(16,315)	335,016	109,036	367,290	1,094,437	690,394	1,746,244
-	-	-	-	-	-	-	-	96,323	105,349
(3,532)	-	1,420	1,595	(54,321)	28,887	(35,959)	17,155	(105,104)	53,492
43,922	-	1,676	34,659	-	-	49,633	53,357	96,379	89,488
-	-	-	-	-	-	-	-	-	-
-	-	-	(10,896)	-	-	-	-	-	(10,896)
(257,371)	-	-	-	-	-	-	-	(392,721)	(398,778)
(216,981)	-	3,096	25,358	(54,321)	28,887	13,674	70,512	(305,123)	(161,345)
(334,075)	-	(1,230,013)	9,043	280,695	137,923	380,964	1,164,949	385,271	1,584,899
3,036,350	-	40,221	-	5,934	-	9,967	-	3,169,953	17,000
-	-	(3,662)	(3,447)	(33,660)	(33,660)	(24,496)	(24,496)	(183,464)	(4,854,995)
3,036,350	-	36,559	(3,447)	(27,726)	(33,660)	(14,529)	(24,496)	2,986,489	(4,837,995)
2,702,275	-	(1,193,454)	5,596	252,969	104,263	366,435	1,140,453	3,371,760	(3,253,096)
-	-	-	-	-	-	-	-	-	-
2,702,275	-	(1,193,454)	5,596	252,969	104,263	366,435	1,140,453	3,371,760	(3,253,096)
-	-	4,166,150	3,917,272	14,089,756	12,757,535	12,221,451	9,681,500	36,202,762	36,372,834
-	-	-	-	-	-	-	-	-	-
<u>\$2,702,275</u>	<u>\$ -</u>	<u>\$ 2,972,696</u>	<u>\$ 3,922,868</u>	<u>\$ 14,342,725</u>	<u>\$ 12,861,798</u>	<u>\$ 12,587,886</u>	<u>\$ 10,821,953</u>	<u>\$ 39,574,522</u>	<u>\$ 33,119,738</u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 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)	\$ -	\$ -	\$ -	\$ -	\$ 1,338,291	\$ 559,086	\$ -	\$ -
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:								
Depreciation	-	-	-	-	308,936	360,935	-	-
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	-	-	-	42,706	(1)	-	-	112,369
Decrease (increase) in due from other funds	-	-	-	-	-	-	-	-
Decrease (increase) in inventory	-	-	-	-	-	-	-	3,422
Decrease (increase) in other assets	-	-	-	-	11,561	34,909	-	7,959
Increase (decrease) in accounts payable	-	(39,313)	-	(88,636)	75,255	(62,080)	-	(16,802)
Increase (decrease) in accrued payroll	-	(68,167)	-	(45,231)	(214,158)	(197,828)	-	(110,499)
Increase (decrease) in due to other funds	-	-	-	-	-	-	-	-
Increase (decrease) in other liabilities	-	-	-	149,421	-	-	-	-
Unrealized gain (loss) on cash equivalents	-	-	-	-	26,405	-	-	-
Other nonoperating revenue	-	-	-	(11)	1,148	1,472	-	-
Net cash provided by (used for) operating activities	-	(107,480)	-	58,249	1,547,437	696,494	-	(3,551)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	-	-	-	-	77,481	17,000	-	-
Operating transfers out	-	(1,229,034)	-	(1,771,031)	(121,646)	(108,130)	-	(1,685,197)
Operating grants	-	-	-	-	110,952	117,565	-	599
Net cash provided by (used for) noncapital financing activities	-	(1,229,034)	-	(1,771,031)	66,787	26,435	-	(1,684,598)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Debt service – interest	-	1,193	-	-	-	-	-	-
Debt service – principal	-	-	-	-	-	-	-	-
Acquisition and construction of capital assets	-	224,046	-	-	(135,349)	(345,770)	-	117,515
Equity Transfer	-	-	-	-	-	-	-	-
Fiscal Agent Fees	-	-	-	-	-	-	-	-
Contributed capital	-	-	-	-	-	-	-	-
Proceeds from advances from other funds	-	-	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing act.	-	225,239	-	-	(135,349)	(345,770)	-	117,515
CASH FLOWS FROM INVESTING ACTIVITIES								
Interest received	-	-	-	1,696	(39,195)	7,102	-	1,618
Purchase of investments	-	-	-	-	-	-	-	-
Sale of investments	-	-	-	-	-	-	-	-
Net cash provided by (used for) investing activities	-	-	-	1,696	(39,195)	7,102	-	1,618
Net increase (decrease) in cash and cash equivalents	-	(1,111,275)	-	(1,711,086)	1,439,680	384,261	-	(1,569,016)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	-	1,111,275	-	1,711,086	4,193,270	3,889,515	-	1,569,016
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,632,950</u>	<u>\$ 4,273,776</u>	<u>\$ -</u>	<u>\$ -</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	-	-	-	-	5,632,950	4,273,776	-	-
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,632,950</u>	<u>\$ 4,273,776</u>	<u>\$ -</u>	<u>\$ -</u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 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
\$ (117,094)	\$ -	\$ (1,233,109)	\$ (16,315)	\$ 335,016	\$ 109,036	\$ 367,290	\$ 1,094,437	\$ 690,394	\$ 1,746,244
117,094	-	38,298	39,799	-	-	-	-	464,328	400,734
-	-	(4,808)	(7,025)	-	-	(16,946)	(27,770)	(21,755)	(34,795)
-	-	-	-	-	-	-	-	-	-
-	-	768,495	(152,205)	-	-	-	-	768,495	(152,205)
-	-	-	-	-	-	-	-	11,561	34,909
135,857	-	58,914	(202,849)	26,602	(1,950)	(30,284)	(72,468)	266,344	(339,347)
-	-	(93,934)	(85,696)	(12,006)	(17,724)	(82,323)	(81,957)	(402,421)	(383,205)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(5,058)	-	(5,058)
(5,868)	-	2,118	-	(115,804)	60,789	(35,862)	43,538	(129,011)	104,327
43,922	-	1,676	34,659	-	-	49,633	53,357	96,379	89,488
173,911	-	(462,350)	(389,632)	233,808	150,151	251,508	1,004,079	1,744,314	1,461,092
3,036,350	-	40,221	-	5,934	-	9,967	-	3,169,953	17,000
-	-	(3,662)	(3,447)	(33,660)	(33,660)	(24,496)	(24,496)	(183,464)	(169,733)
-	-	21	131	-	-	-	-	110,973	117,696
3,036,350	-	36,580	(3,316)	(27,726)	(33,660)	(14,529)	(24,496)	3,097,462	(35,037)
-	-	-	-	-	-	-	-	-	-
(2,182,165)	-	1	-	-	-	-	-	(2,317,513)	(345,770)
-	-	-	-	-	-	-	-	0	-
-	-	-	-	-	-	-	-	0	-
-	-	-	-	-	-	-	-	-	-
(2,182,165)	-	1	-	-	-	-	-	(2,317,513)	(345,770)
(906)	-	(627)	2,091	65,030	(26,300)	1,927	(25,149)	26,229	(42,256)
-	-	-	-	13,559	1,299,909	-	-	13,559	1,299,909
-	-	-	-	-	-	-	-	-	-
(906)	-	(627)	2,091	78,589	1,273,609	1,927	(25,149)	39,788	1,257,653
1,027,190	-	(426,396)	(390,857)	284,671	1,390,100	238,906	954,434	2,564,051	(2,053,439)
-	-	670,803	1,288,114	18,200,046	17,130,451	12,720,847	10,464,159	35,784,966	32,772,239
<u>\$ 1,027,190</u>	<u>\$ -</u>	<u>\$ 244,407</u>	<u>\$ 897,257</u>	<u>\$ 18,484,717</u>	<u>\$ 18,520,551</u>	<u>\$ 12,959,753</u>	<u>\$ 11,418,593</u>	<u>38,349,017</u>	<u>35,110,177</u>
-	-	244,407	897,257	18,484,717	18,520,551	12,959,753	11,418,593	37,321,827	35,110,177
<u>\$ 1,027,190</u>	<u>\$ -</u>	<u>\$ 244,407</u>	<u>\$ 897,257</u>	<u>\$ 18,484,717</u>	<u>\$ 18,520,551</u>	<u>\$ 12,959,753</u>	<u>\$ 11,418,593</u>	<u>38,349,017</u>	<u>35,110,177</u>

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TRUST FUNDS

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

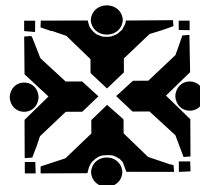
Police and Firefighters' Retirement Funds - to account for the accumulation of resources for pension benefit payments to qualified police and firefighter personnel.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 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	\$ -	\$ -	\$ -	\$ -	\$ 539,788	\$ 541,056
Cash and cash equivalents – Nonexpendable Trust Fund	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Tax bills receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Accrued interest	171,571	158,678	105,930	100,491	166	351
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Investments	96,711,592	108,989,729	59,711,064	69,023,600	3,745,823	4,608,324
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
TOTAL ASSETS	\$ 96,883,163	\$ 109,148,407	\$ 59,816,994	\$ 69,124,091	\$ 4,285,777	\$ 5,149,731
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	21,247	18,402	13,118	11,654	-	-
Loan payable	-	-	-	-	-	-
Other liabilities	-	1,064,070	-	673,879	-	-
TOTAL LIABILITIES	21,247	1,082,472	13,118	685,533	-	-
FUND EQUITY:						
Fund Balance:						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	96,861,916	108,065,935	59,803,876	68,438,558	4,285,777	5,149,731
TOTAL FUND EQUITY	96,861,916	108,065,935	59,803,876	68,438,558	4,285,777	5,149,731
TOTAL LIABILITIES AND FUND EQUITY	\$ 96,883,163	\$ 109,148,407	\$ 59,816,994	\$ 69,124,091	\$ 4,285,777	\$ 5,149,731

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2022 and 2021

ASSETS	Nonexpendable Trust Fund		Expendable Trust Funds		TOTAL	
	Designated Loan and Special Tax Bill Investment Fund		Contributions Fund			
	2022	2021	2022	2021	2022	2021
Cash and cash equivalents	\$ -	\$ -	\$ 590,116	\$ 717,526	\$ 1,129,904	\$ 1,258,582
Cash and cash equivalents – Nonexpendable Trust Fund	6,985,997	6,508,237	-	-	6,985,997	6,508,237
Accounts receivable	-	-	1,216	840	1,216	840
Tax bills receivable	504,080	718,659	-	-	504,080	718,659
Allowance for uncollectible taxes	(19,148)	(19,148)	-	-	(19,148)	(19,148)
Accrued interest	169,998	67,672	283	453	447,948	327,645
Due from other funds	-	-	-	-	-	-
Advances to other funds	1,690,591	2,149,864	-	-	1,690,591	2,149,864
Other assets	-	-	-	-	-	-
Investments	-	-	-	-	160,168,479	182,621,653
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
TOTAL ASSETS	\$ 9,331,518	\$ 9,425,284	\$ 591,615	\$ 718,819	\$ 170,909,067	\$ 193,566,332
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	-	-	-	-	34,365	30,056
Loans payable	-	-	-	-	-	-
Other liabilities	919	919	-	-	919	1,738,868
TOTAL LIABILITIES	919	919	-	-	35,284	1,768,924
FUND EQUITY:						
Fund Balance:						
Nonspendable	1,500,000	1,500,000	-	-	1,500,000	1,500,000
Restricted	-	-	539,089	539,895	539,089	539,895
Committed	7,830,599	7,924,365	-	-	7,830,599	7,924,365
Assigned	-	-	52,526	178,924	52,526	178,924
Unassigned	-	-	-	-	160,951,569	181,654,224
TOTAL FUND EQUITY	9,330,599	9,424,365	591,615	718,819	170,873,783	191,797,408
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,331,518	\$ 9,425,284	\$ 591,615	\$ 718,819	\$ 170,909,067	\$ 193,566,332

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Investment revenue	<u>\$22,402</u>	<u>\$71,000</u>
OPERATING EXPENSES:		
Intragovernmental	<u>-</u>	<u>-</u>
Utilities, services, and miscellaneous	<u>132,653</u>	<u>11,481</u>
TOTAL OPERATING EXPENSES	<u>132,653</u>	<u>11,481</u>
OPERATING INCOME (LOSS)	<u>(110,251)</u>	<u>59,519</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	(110,251)	59,519
FUND BALANCE, BEGINNING OF PERIOD	<u>9,440,850</u>	<u>9,364,846</u>
FUND BALANCE, END OF PERIOD	<u><u>\$9,330,599</u></u>	<u><u>\$9,424,365</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

	Designated Loan and Special Tax Bill Investment Fund	
	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	(\$110,251)	\$59,519
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(22,402)	(71,000)
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	-	-
Decrease (increase) in due from other funds	-	-
Decrease (increase) in advances to other funds	375,888	484,243
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	243,235	472,762
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	19,639	72,570
Purchase of tax bills	(9,248)	(8,861)
Sale of tax bills	134,420	35,829
Net cash provided by (used for) investing activities	144,811	99,538
Net increase (decrease) in cash and cash equivalents	388,046	572,300
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	6,597,951	5,935,937
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$6,985,997</u>	<u>\$6,508,237</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	6,985,997	6,508,237
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$6,985,997</u>	<u>\$6,508,237</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUND
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2022 AND 2021

	Contributions Fund	
	2022	2021
REVENUES:		
Investment revenue	\$ (1,462)	\$ 1,604
Miscellaneous	195,310	65,451
TOTAL REVENUES	193,848	67,055
EXPENDITURES:		
Current:		
Policy development and administration	-	-
Health and environment	-	-
Personal development	-	-
Personal services	85,093	79,213
Materials and supplies	778	2,082
Travel and training	-	-
Intragovernmental	3,203	-
Utilities, services and miscellaneous	16,782	920
Capital outlay	-	-
TOTAL EXPENDITURES	105,856	82,215
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	87,992	(15,160)
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	16,959	-
Operating transfers to other funds	(200,167)	(47,310)
TOTAL OTHER FINANCING SOURCES (USES)	(183,208)	(47,310)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(95,216)	(62,470)
FUND BALANCE, BEGINNING OF PERIOD	686,831	781,289
Equity transfers to other funds	-	-
FUND BALANCE, END OF PERIOD	\$ 591,615	\$ 718,819

**CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 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	\$4,087	\$3,493	\$ 43,637	\$ 37,718	\$ 2,086	\$ 2,086	\$ 30,764	\$ 97,189
Accounts receivable	3,322	0	5,300	-	-	-	-	-
Grants receivable	0	0	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Total Assets	<u>7,409</u>	<u>3,493</u>	<u>48,937</u>	<u>37,718</u>	<u>2,086</u>	<u>2,086</u>	<u>30,764</u>	<u>97,189</u>
LIABILITIES								
Accounts payable	\$ -	\$ 2,746	\$ -	\$ 6,288	\$ -	\$ -	\$ -	\$ 26,520
Due to other entities	1,706	-	6,386	-	-	-	-	-
Other liabilities	-	-	35,000	35,000	-	65,000	-	-
Total Liabilities	<u>1,706</u>	<u>2,746</u>	<u>41,386</u>	<u>41,288</u>	<u>-</u>	<u>65,000</u>	<u>-</u>	<u>26,520</u>
NET POSITION								
Restricted for others	<u>5,703</u>	<u>747</u>	<u>7,551</u>	<u>(3,570)</u>	<u>2,086</u>	<u>(62,914)</u>	<u>30,764</u>	<u>70,669</u>
Total net position	<u>\$ 5,703</u>	<u>\$ 747</u>	<u>\$ 7,551</u>	<u>\$ (3,570)</u>	<u>\$ 2,086</u>	<u>\$ (62,914)</u>	<u>\$ 30,764</u>	<u>\$ 70,669</u>

**CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2022 AND 2021

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		TOTAL	
2022	2021	2022	2021	2022	2021	2022	2021
\$ 10,410	\$ -	\$ 739,892	\$ -	\$ 8,439	\$ -	\$ 839,315	\$ 140,486
-	-	-	-	-	-	8,622	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
10,410	-	739,892	-	8,439	-	847,937	140,486
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,554
17,900	-	-	-	-	-	25,992	-
-	-	-	-	-	-	35,000	100,000
17,900	-	-	-	-	-	60,992	135,554
(7,490)	-	739,892	-	8,439	-	786,945	4,932
<u>\$ (7,490)</u>	<u>\$ -</u>	<u>\$ 739,892</u>	<u>\$ -</u>	<u>\$ 8,439</u>	<u>\$ -</u>	<u>\$ 786,945</u>	<u>\$ 4,932</u>

**CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEARS ENDED JUNE 30, 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	92,323	87,615	193,525	165,153	-	-	-	-
Miscellaneous collection	-	-	-	-	65,000	-	11,533	54,721
Total Additions	<u>92,323</u>	<u>87,615</u>	<u>193,525</u>	<u>165,153</u>	<u>65,000</u>	<u>-</u>	<u>11,533</u>	<u>54,721</u>
DEDUCTIONS								
Distributions	88,176	93,126	190,747	170,152	-	-	-	-
Utilities, services and misc	-	-	-	-	-	-	-	157,480
Total Deductions	<u>88,176</u>	<u>93,126</u>	<u>190,747</u>	<u>170,152</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>157,480</u>
Net increase (decrease) in fiduciary net position	4,147	(5,511)	2,778	(4,999)	65,000	-	11,533	(102,759)
NET POSITION, BEGINNING OF YEAR	1,556	6,258	4,773	1,429	(62,914)	(62,914)	19,231	173,428
NET POSITION, END OF YEAR	<u>\$ 5,703</u>	<u>\$ 747</u>	<u>\$ 7,551</u>	<u>\$ (3,570)</u>	<u>\$ 2,086</u>	<u>\$ (62,914)</u>	<u>\$ 30,764</u>	<u>\$ 70,669</u>

**CITY OF COLUMBIA, MISSOURI
CUSTODIAL FUNDS**

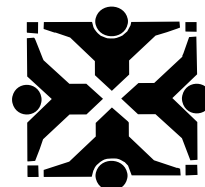
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		Balance September 30	
2022	2021	2022	2021	2022	2021	2022	2021
\$ 214,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,047	\$ -
-	-	-	-	-	-	285,848	252,768
		930,315	-	320,460	-	1,327,308	54,721
214,047	-	930,315	-	320,460	-	1,827,203	307,489
234,330	-	896,057	-	314,997	-	1,724,307	263,278
-	-	-	-	-	-	-	157,480
234,330	-	896,057	-	314,997	-	1,724,307	420,758
(20,283)	-	34,258	-	5,463	-	102,896	(113,269)
12,793	-	705,634	-	2,976	-	684,049	118,201
<u>\$ (7,490)</u>	<u>\$ -</u>	<u>\$ 739,892</u>	<u>\$ -</u>	<u>\$ 8,439</u>	<u>\$ -</u>	<u>\$ 786,945</u>	<u>\$ 4,932</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
GENERAL FIXED ASSETS:		
Land	\$ 51,828,680	\$ 48,680,860
Buildings	78,677,691	73,335,351
Improvements other than buildings	63,479,918	46,318,177
Infrastructure	371,961,264	320,270,392
Furniture, fixtures, and equipment	42,450,485	46,086,668
Construction in progress	<u>5,155,371</u>	<u>15,493,077</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 613,553,409</u>	<u>\$ 550,184,525</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	\$ 161,546,192	\$ 142,723,549
Special Revenue Funds	25,414,793	25,414,793
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	113,432,178	113,432,178
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	11,336,168	11,336,168
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	<u>282,961,949</u>	<u>238,415,708</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$ 613,553,409</u>	<u>\$ 550,184,525</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED JUNE 30, 2022

	TOTAL	Land	Buildings	Improvements Other than Buildings	Furniture, Fixtures and Equipment
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	-	-	-	-	-
City Clerk	13,104	-	-	-	13,104
City Manager	155,841	-	-	126,741	29,100
Finance	5,531,733	-	-	212,263	5,319,470
Human Resources	23,267	-	-	-	23,267
City Counselor	-	-	-	-	-
Public Works Administration	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	389,707,895	5,457,572	3,073,575	371,600,134	9,576,614
Traffic	889,982	-	-	-	889,982
TOTAL TRANSPORTATION	390,597,877	5,457,572	3,073,575	371,600,134	10,466,596
HEALTH AND ENVIRONMENT:					
Health Services	199,416	-	7,195	-	192,221
Community Development	541,129	-	-	73,500	467,629
CDBG	-	-	-	-	-
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	608,398,037	\$51,828,680	\$78,677,691	\$435,441,182	\$42,450,484
CONSTRUCTION IN PROGRESS	5,155,372				
TOTAL GENERAL FIXED ASSETS	\$613,553,409				

CITY OF COLUMBIA, MISSOURI

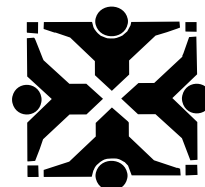
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED JUNE 30, 2022

	General Fixed Assets Oct. 1, 2021	Additions	Deductions	General Fixed Assets June 30, 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	-	-	-	-
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	-	-	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	-	52,770	49,651,356
TRANSPORTATION:				
Streets	389,753,707	-	45,812	389,707,895
Traffic	889,982	-	-	889,982
TOTAL TRANSPORTATION	390,643,689	-	45,812	390,597,877
HEALTH AND ENVIRONMENT:				
Health services	199,416	-	-	199,416
Community Development	541,129	-	-	541,129
CDBG	-	-	-	-
TOTAL HEALTH AND ENVIRONMENT	740,545	-	-	740,545
PERSONAL DEVELOPMENT:				
Parks and Recreation	101,211,479	-	30,564	101,180,915
Community Services	-	-	-	-
Contributions	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	101,211,479	-	30,564	101,180,915
CONSTRUCTION IN PROGRESS	5,155,372	-	-	5,155,372
TOTAL GENERAL FIXED ASSETS	\$613,682,555	\$0	\$129,146	\$613,553,409

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GENERAL LONG-TERM DEBT ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT
June 30, 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	\$ 922,697	\$ 903,582
Amount to be provided	8,882,303	10,316,418
Lemone Note		
Amount available in Debt Service Funds	-	-
Amount to be provided	-	-
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	-	-
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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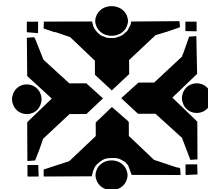
CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE NINE MONTHS ENDED JUNE 30, 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	-	-	-	-	-	-
Lemone Trust	-	-	-	-	-	-
Total Additions	-	-	-	-	-	-
Deductions:						
Maturities:						
Lemone Trust	-	-	-	212,445	-	212,445
Special obligation Bonds 2016	-	-	1,415,000	1,350,000	1,415,000	1,350,000
Decrease in accrued compensated absences	-	-	-	-	-	-
Total Deductions	-	-	1,415,000	1,562,445	1,415,000	1,562,445
Increase (decrease) in fund balance of Debt Service Funds	(284,572)	(602,737)	284,572	602,737	-	-
BALANCE, END OF PERIOD	\$945,934	\$903,581	\$12,666,353	\$13,821,142	\$13,612,287	\$14,724,723

CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

June 30, 2022

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2022
POOLED CASH:						
U. S. Government and Agency Securities:						
FNMA PL 995529 - 31416B4N5	various	52,857,005	11/01/22	5.500%	163,709	4,288
FNMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	25,620	35,277
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	72,960	6,553
FHLMC C90787 GOLD - 3133SH2U6	02/12/04	1,758,744	11/01/23	4.000%	-	12,570
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	33,114	9,492
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	187,565	30,647
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	103,916	10,303
FHLMC PL J09639 - 3128PMV80	various	245,000,000	04/01/24	4.000%	1,075,473	643,885
FNMA PL 930852 - 31412PEZ0	03/16/17	21,337,000	04/01/24	4.500%	231,976	139,223
GNMA PL 004404M - 36202E3M9	06/19/17	1,000,000	04/20/24	4.000%	17,436	10,624
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	-	11,048
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	140,603	24,430
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	170,042	16,942
FHR 3559 BL - 31398EZ56	03/20/18	11,111,111	08/15/24	5.000%	448,039	272,318
FNMA PL 931875 - 31412QJU4	06/19/17	30,000,000	09/01/24	4.500%	837,526	558,495
FHLMC CTFS J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	70,002	9,773
FHLMC PL G16325 - 3128MFHA9	11/08/17	1,392,115	12/01/24	5.500%	95,503	15,793
FHLMC PL G15718 - 3128MESF9	05/03/19	26,500,000	12/01/24	5.500%	401,203	190,404
FHR 3612 JB - 31398LKQ0	01/11/19	4,000,000	12/15/24	4.500%	676,869	591,588
GNMA PL 728923X - 3620AFYU5	06/19/17	4,480,800	12/15/24	4.000%	109,801	73,967
GNMA PL 711060X - 36297F5V0	06/19/17	5,100,000	01/15/25	4.000%	151,309	110,799
FNMA PL AL9580 - 3138ERUE8	12/19/17	11,265,000	03/01/25	4.000%	1,293,780	1,000,887
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	163,929	41,796
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	178,631	43,367
GNMA PL 784163X - 3622A2TU6	01/23/17	6,000,000	04/15/25	4.000%	779,446	515,799
FHR 2970 - 31395TVS0	12/26/18	5,000,000	05/15/25	5.500%	258,927	214,753
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	695,147	604,248
FNMA PL AL7636 - 3138EQPW6	03/16/17	2,300,000	09/01/25	5.500%	113,428	27,607
GNMA PL 783100X - 36241LNR3	05/16/17	4,000,000	09/15/25	4.500%	120,337	82,985
GNR 2010-111 WG - 3837JP72	06/06/18	43,798,263	09/20/25	4.000%	1,159,213	1,021,095
FNMA PL AL6469 - 3138EPFK5	03/29/19	42,537,703	11/01/25	5.500%	645,920	382,108
FNMA AE0879 - 31419A6R3	04/19/17	46,000,000	11/01/25	4.000%	750,173	497,061
FNMA 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	219,265	81,039
FNMA 890265 - 31410LCA8	04/19/17	37,195,782	11/01/25	4.500%	1,429,504	998,374
GNMA PL 004943M - 36202FP42	06/19/17	4,700,000	02/20/26	4.000%	170,443	129,682
FHR 3827 - 3137A7YC8	11/16/17	16,800,000	03/15/26	3.500%	196,486	159,559
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	141,695	127,282
FNR 2011-20 - 31397QS74	10/20/17	1,565,374	03/25/26	3.500%	204,408	154,877
GNMA PL 005013M - 36202FSA5	06/19/17	3,000,000	04/20/26	4.000%	118,526	89,961
FHLMC PL J15482 - 3128PVCT5	03/16/17	6,000,000	05/01/26	4.000%	245,923	188,461
GNMA PL 738281X - 3620ASFW4	08/24/17	8,013,000	05/15/26	4.000%	362,277	274,538
GNMA PL 763534X - 36176EBB6	09/18/17	18,400,000	05/15/26	3.500%	760,184	600,165
FHLMC PL G14159 - 3128MCZY4	06/19/17	3,065,000	06/01/26	4.000%	116,117	90,525
FHR 4395 - 3137BEWG5	01/16/18	13,000,000	07/15/26	4.500%	1,016,590	781,576
GNMA PL 005107M - 36202FU87	various	32,197,400	07/20/26	4.000%	1,209,271	1,062,635
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	250,774	163,718
FHLMC PL G16744 - 3128MFW6	02/19/19	4,835,000	09/01/26	4.500%	1,092,284	967,167
FNMA PL AJ1758 - 3138ASSU2	03/16/17	18,955,000	09/01/26	3.500%	888,920	694,287
FHR 1883 L - 3133T7WD7	05/10/02	2,000,000	09/15/26	7.000%	83,663	10,204
FHLMC PL J16939 - 3128PWW8	12/24/18	12,850,000	10/01/26	4.000%	693,839	631,763
FNMA AL2661 - 3138EJ5X2	04/19/17	7,089,000	10/01/26	4.000%	492,566	375,480
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	79,374	31,202
FNMA PL AL1953 - 3138EJE38	03/16/17	12,805,575	01/01/27	4.500%	422,810	276,132
FNMA PL A9746 - 3138ERZL7	02/16/17	5,000,000	01/01/27	4.500%	822,011	509,731
FNMA PL AL9971 - 3138ESCH9	03/16/17	5,000,000	01/01/27	4.500%	848,583	556,239
FHLMC PL J31961 - 31307NFA7	03/16/17	9,189,618	03/01/27	3.500%	1,423,357	1,154,206
FNR 2007-13 - 31396PK67	12/24/18	5,000,000	03/25/27	5.500%	749,251	625,431
FNR 2012-43 AC - 3136ASY6	04/30/12	2,200,000	04/25/27	1.750%	196,940	155,938
FNR 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	139,662	33,831
FNMA PL MA3061 - 31418CMK7	various	8,948,803	07/01/27	3.000%	1,897,400	1,748,516
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	265,242	219,099
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	265,618	239,443
FHLMC CTFS D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	22,456	39,072
FNMA GTD MTG 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	-	22,132
FHLMC C91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	103,911	34,263
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	318,561	245,467
FHLMC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	6,322	17,344
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	62,578	88,672
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	32,735	235
FNMA PL 89074 - 31410LRZ7	06/06/18	1,175,000	09/01/28	3.000%	190,198	187,918
FNMA PL AL4189 - 3138ELUP6	02/16/17	7,900,000	10/01/28	3.500%	1,433,386	1,205,827
FNMA PL BM4389 - 3140J82X0	08/27/18	5,000,000	12/01/28	4.500%	1,103,029	961,648
FHLMC PL G16274 - 3128MFFP8	09/18/17	4,983,614	01/01/29	4.000%	1,014,314	761,248
GNMA PL 783878X - 3622A2JX1	05/16/17	1,500,000	04/15/29	4.000%	154,485	117,708
FNMA PL AL9742 - 3138ERZG8	03/16/17	4,000,000	07/01/29	4.000%	619,898	426,708
FHLMC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	217,925	93,391
FHLMC G16108 - 3128MFAH1	04/19/17	6,000,000	08/01/30	4.000%	1,169,865	860,126
FNR 2013-128 A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	246,607	142,409
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	315,709	179,778
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	277,216	187,470
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	194,396	126,876
FNMA PL BM1231 - 3140J5LM9	10/06/17	5,000,000	11/01/31	3.500%	1,150,441	958,384
FNMA PL BM4993 - 3140J9RP8	01/17/19	5,000,000	03/01/32	3.500%	1,588,548	1,507,009
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	198,689	130,773
FHLMC PL G16544 - 3128MFP51	08/17/18	4,653,136	05/01/32	4.000%	987,118	874,468
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	182,212	106,058
FNMA PL MB3808 - 3140J8GS6	04/27/18	4,000,000	08/01/32	4.000%	904,778	806,575
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	697,440	559,883
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	306,708	273,658
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	137,654	96,716
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	21,017	32,471
FNMA ARM 742243 - 31402Y888	12/23/03	1,000,000	09/01/33	3.816%	17,709	11,628

City of Columbia, Missouri

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2022
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	218,383	105,484
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	179,418	69,422
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	254,040	86,164
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	10,336	14,055
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	16,961	15,709
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	28,961	30,888
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	72,332	52,695
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	-	15,455
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	227,861	57,083
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	176,509	128,659
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	87,279	35,788
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	196,231	38,773
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	100,447	22,390
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	246,259	89,424
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	-	18,912
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	146,484	57,164
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	83,057	34,189
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	56,612	28,500
FHR 4479 HA - 3137BJV75	01/16/20	14,900,000	05/15/39	3.750%	1,080,616	926,623
GNMA 4461M - 36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	102,502	12,427
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	70,661	12,868
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	103,473	15,034
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	167,633	18,025
GNMA 2012-27 CL A - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	135,385	110,973
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	138,047	79,114
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	29,306	25,474
GNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	328,285	224,760
FHR 3795 EB - 3137A5MK7	11/26/14	3,500,000	10/15/39	2.500%	111,029	78,255
FHR 3725 PD - 3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	211,195	175,073
FNR 2010-57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	153,897	46,335
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	88,071	107,523
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	91,085	12,444
FNR 2010-87 PJ - 31398TJ37	05/24/11	2,000,000	06/25/40	3.500%	43,981	14,790
FNR 2014-19 HA - 3136AJPG5	04/21/14	2,000,000	06/25/40	2.000%	82,466	67,848
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	206,605	140,727
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	149,791	119,455
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	83,953	63,039
GNR 2010-134 YA - 38377LT57	various	9,200,000	10/20/40	2.500%	457,238	415,853
FNR 2010-133 GB - 31398NTB4	07/06/11	2,635,000	10/25/40	2.500%	124,231	188,203
FNR 2010-137 HP - 31398SOY2	05/18/12	2,200,000	10/25/40	3.500%	78,258	6,963
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	311,940	250,968
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	176,444	124,326
GNR 2012-136 PD - 38377XA4E9	12/03/12	2,000,000	02/20/41	1.500%	301,056	267,975
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	215,985	159,339
FHR 4019 JD - 3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	153,597	123,009
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	331,685	279,863
FHR 4000 PJ - 3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	453,988	369,808
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	182,361	43,112
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	457,989	431,264
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	296,162	260,771
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	351,066	295,263
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	330,925	258,914
FHR 4314 LE - 3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	112,938	84,095
FHR 4314 PE - 3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	174,922	143,140
FNR 2014-68 GM - 3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	302,687	243,883
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	507,246	414,523
FNR 2020-39 MA - 3136BAAD6	03/09/21	4,984,270	12/25/43	2.000%	2,557,412	2,357,205
FHR 4474 JA - 3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	479,539	396,327
Total U. S. Government and Agency Securities					<u>55,487,305</u>	<u>41,663,446</u>
Municipal Securities						
NEW YORK ST DORM AUTH RE - 649907XW7	10/26/17	1,185,000	12/01/23	3.740%	1,283,340	1,193,568
Total Municipal Securities					<u>\$ 1,283,340</u>	<u>\$ 1,193,568</u>
Miscellaneous Securities						
UBS Select Treasury	various	398,489,742	-	-	<u>398,489,742</u>	<u>398,489,742</u>
Total Miscellaneous Securities					<u>\$ 398,489,742</u>	<u>\$ 398,489,742</u>
Total Pooled Cash Marketable Securities						
					<u>\$ 455,260,387</u>	<u>\$ 441,346,756</u>
Self Insurance Securities						
US TSY Note 912796M48 Maturity 10/19/2021		0		0.000%	<u>\$ 1,299,909</u>	<u>\$ 1,299,948</u>
Total Self Insurance Securities					<u>\$ 1,299,909</u>	<u>\$ 1,299,948</u>
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
AmFds Euro Pacfc	various	7,074	—	—	<u>\$ 287,905</u>	<u>\$ 331,574</u>
BlkRkEq Divd Inv	various	38,294	—	—	<u>769,542</u>	<u>752,864</u>
FidAdv New Insights A	various	29,868	—	—	<u>797,459</u>	<u>854,836</u>
Gdmmscs Strat Inc A	various	12,797	—	—	<u>117,142</u>	<u>134,469</u>
JPM EmrgMrk Eq A	various	4,847	—	—	<u>244,239</u>	<u>270,281</u>
JPM SmCap Eq A	various	6,210	—	—	<u>291,719</u>	<u>241,881</u>
Loomis Bd Admn	various	20,852	—	—	<u>305,185</u>	<u>254,257</u>

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2022
LrdAbtGr Oppr A	various	14,204	—	—	271,754	330,543
Okmrk Intl II	various	14,606	—	—	131,444	111,594
Pgim Ttl Rtn Bd A	various	37,171	—	—	538,805	463,524
Total Mutual Funds					\$ 3,755,194	\$ 3,745,823
Total Post Employment Health Fund					\$ 3,755,194	\$ 3,745,823
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Intl Lease Fin Corp - 459745GN9	08/09/16	15,000	08/15/22	5.875%	17,063	15,028
Cablevision Systems Corp - 12686CBB4	03/09/22	12,000	09/15/22	5.875%	12,120	11,940
Lennar Corp - 526057BN3	various	55,000	11/15/22	5.375%	57,969	55,093
Teva Pharmaceut Fin - 88165FAG7	03/15/22	10,000	12/18/22	2.950%	9,925	9,850
Quebecor Media Inc - 74819RAP1	various	130,000	01/15/23	5.750%	140,644	130,163
SLM Corp - 78442FEQ7	various	135,000	01/25/23	5.500%	141,413	133,381
Wyndham Worldwide - 98310WAL2	01/12/21	65,000	03/01/23	3.900%	66,958	63,907
Freeport McMoran Copper - 35671DAZ8	03/31/20	125,000	03/15/23	3.875%	119,362	124,460
PolyOne Corp - 73179PAK2	various	105,000	03/15/23	5.250%	106,650	104,475
Springleaf Finance Corp - 85172FAL3	various	65,000	03/15/23	5.625%	66,463	64,150
DCP Midstream Op - 23311VAD9	09/14/20	25,000	03/15/23	3.875%	25,563	24,762
Rockpoint Gas Storage CA - 77381WAA4	various	22,000	03/31/23	7.000%	22,098	21,615
Royal Caribbean Cruises - 780153AU6	01/26/22	2,000	03/31/23	5.250%	2,033	1,986
PBF Logistics LP - 69318UAB1	various	9,000	05/15/23	6.875%	8,918	8,865
Seagate HDD Cayman - 81180WAH4	12/10/19	120,000	06/01/23	4.750%	128,140	118,800
ADT Corp - 00101JAH9	various	135,000	06/15/23	4.125%	141,331	132,602
BGC Partners Inc - 05541TAK7	various	125,000	07/24/23	5.375%	124,712	125,818
American Medical College - 04609QAD1	01/29/20	65,000	10/01/23	2.027%	65,000	63,187
Carnival Corp - 14365BAF9	03/23/22	3,000	10/01/23	7.200%	3,060	6,180
Enbridge Incorp - 29250NBG9	09/29/21	265,000	10/04/23	0.550%	264,778	255,333
Regency Energy Partners - 75886AAJ7	various	195,000	11/01/23	4.500%	209,982	196,076
GLP Cap LP - 361841AF6	03/30/20	40,000	11/01/23	5.375%	40,088	40,066
Starwood Ppty Tr Inc - 85571BAS4	various	15,000	11/01/23	5.500%	15,007	14,831
Baycare Health Sys Inc - 072722AD3	04/16/20	60,000	11/15/23	2.695%	60,000	59,255
PNC Finl Services - 693475AV7	various	250,000	01/23/24	3.500%	271,018	250,198
NXP BV/NXP Fndg LLC - 62947QBA5	12/06/18	55,000	03/01/24	4.875%	56,908	55,573
Seagate HDD Cayman - 81180WAT8	02/04/22	15,000	03/01/24	4.875%	15,544	14,810
John Deere Cptl Corp - 24422EUX5	01/11/21	200,000	03/07/24	2.600%	213,886	197,764
Bank of Montreal - 06368FAG4	03/08/22	255,000	03/08/24	2.105%	254,822	249,553
DTE Elec Co - 23338VAB2	04/25/22	310,000	03/15/24	3.650%	313,230	312,093
Amer Elec Pwr Inc - 025537AK7	01/06/22	100,000	03/15/24	3.400%	100,984	96,806
Springleaf Finance Corp - 85172FAP4	various	65,000	03/15/24	6.125%	66,606	62,075
Mondelez Intl Inc - 609207AZ8	03/17/22	220,000	03/17/24	2.125%	219,474	214,592
AT&T Inc - 00206RMJ8	various	320,000	03/25/24	0.900%	319,955	305,338
QVC Inc - 747262AS2	various	130,000	04/01/24	4.850%	134,533	121,525
Midwest Connectr 144A - 59833CAA0	03/15/19	90,000	04/01/24	3.900%	90,638	88,385
AMC Networks Inc - 00164VAD5	various	56,000	04/01/24	5.000%	57,346	54,040
Bway Hldg Co - 12429TAD6	02/22/22	3,000	04/15/24	5.500%	2,995	2,865
Morgan Stanley NTS - 61744YAQ1	various	265,000	04/24/24	3.737%	279,334	264,388
MGM Growth - 55303XAC9	various	125,000	05/01/24	5.625%	136,444	125,813
Cantor Fitzgerald - 138616AE7	04/29/19	40,000	05/01/24	4.875%	40,658	40,203
JPMorgan Chase & Co - 46625HJX9	various	130,000	05/13/24	3.625%	140,458	130,309
Amerigas Partner - 030981AH7	various	145,000	05/20/24	5.625%	158,391	139,942
Wells Fargo & Co - 95000U2R3	various	410,000	06/02/24	1.654%	418,741	400,455
Parker Hannifin Corp Nts - 701094AQ7	06/07/22	250,000	06/15/24	3.650%	249,828	249,253
Sprint Corp - 85207UAH8	various	135,000	06/15/24	7.125%	153,767	138,544
Genesis Energy LP - 37185LAF9	04/21/21	4,000	06/15/24	5.625%	4,021	3,747
Stifel Financial Corp - 860630AD4	05/03/22	35,000	07/18/24	4.250%	35,315	35,053
Amern Corp - 023608AH5	03/19/21	215,000	09/15/24	2.500%	225,039	208,567
Southern Calif Gas - 842434CM2	05/04/22	205,000	09/15/24	3.150%	203,571	204,037
ICAHN Enterprises - 451102BW6	various	140,000	09/15/24	4.750%	146,779	130,623
Istar Financial Inc - 45031UCF6	various	135,000	10/01/24	4.750%	135,695	127,108
Hyatt Hotels Corp - 448579AN2	09/27/21	65,000	10/01/24	1.800%	64,996	61,498
Alcoa Inc - 013817AW1	various	65,000	10/01/24	5.125%	69,415	64,431
Thermo Fisher Scientific - 883556CS9	10/22/21	200,000	10/18/24	1.215%	200,000	189,666
Goldman Sachs Group Inc - 38141GYL2	10/21/21	280,000	10/21/24	0.925%	280,000	267,918
Citigroup Inc - 172967MT5	various	220,000	10/30/24	0.776%	219,953	209,847
Ford Motor Credit Co - 345397ZX4	various	85,000	11/01/24	4.063%	87,770	80,402
Tri State Generation - 89566EAG3	06/23/22	20,000	11/01/24	3.700%	19,840	19,807
Dish DBS Corp - 25470XAW5	various	17,000	11/15/24	5.875%	17,682	14,365
Freedom Mortgage Corp - 35640YAA5	02/09/22	8,000	11/15/24	8.125%	8,050	6,901
Barelays PLC - 06738EBQ7	12/10/20	70,000	12/10/24	1.007%	70,104	66,528
Spirit Aerosystems Inc - 85205TAM2	09/30/20	15,000	01/15/25	5.500%	15,000	13,875
Western Midstream NTS - 958667AB3	various	135,000	02/01/25	3.100%	131,620	124,369
HCA Inc - 404119BR9	various	90,000	02/01/25	5.375%	93,798	90,025
Uniti Grp/Uniti Hld/Csl - 91327AAA0	various	20,000	02/15/25	7.875%	21,170	19,300
PDOF MSN Issuer LLC - 69429PAA0	02/25/22	80,000	03/01/25	0.000%	80,000	77,884
TC Pipelines - 87233QAB4	05/24/17	50,000	03/13/25	4.375%	52,275	50,298
Starwood Ppty Tr Inc - 85571BAL9	various	130,000	03/15/25	4.750%	136,944	118,986
Royal Bank Scotland - 780097BK6	08/14/20	60,000	03/22/25	4.269%	66,010	59,411
BK of Nova Scotia - 06417XAH4	04/12/22	240,000	04/11/25	3.450%	239,729	236,669
Level 3 Fing Inc - 527298BH5	various	130,000	05/01/25	5.375%	133,577	125,125
CDW LLC - 12513GBE8	various	100,000	05/01/25	4.125%	97,879	97,172
Howmet Aerospace Inc - 443201AA6	various	62,000	05/01/25	6.875%	72,251	63,550
Tutor Perini Corp - 901109AF5	various	20,000	05/01/25	6.875%	20,688	16,345
Seaworld Entertainment - 81282UAC6	various	11,000	05/01/25	8.750%	11,584	11,385
MGM Resorts Intl - 552953CG4	06/07/22	10,000	05/01/25	6.750%	10,175	9,813
Aramark Svcs Inc - 038522AR9	various	9,000	05/01/25	6.375%	9,248	8,805
Marathon Petroleum - 56585ABH4	04/27/20	5,000	05/01/25	4.700%	4,990	5,063
Vistra Operations Co LLC - 92840VAL6	05/10/22	30,000	05/13/25	3.230%	29,942	29,760
Energy Transfer - 29278NAP8	04/16/21	45,000	05/15/25	2.900%	47,073	42,810
Huntington Natl Bank - 44644MAD3	05/09/22	250,000	05/16/25	4.008%	250,000	249,900
First Horizon Natl Corp - 320517AD7	05/26/20	40,000	05/26/25	4.000%	39,848	39,369
Goodyear Tire & Rubber - 382550BH3	various	13,000	05/31/25	9.500%	13,194	13,441

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
June 30, 2022

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2022
GLP Cap LP - 361841AJ8	various	85,000	06/01/25	5.250%	92,447	83,359
Bank of NY Mellon - 06406RBF3	06/09/22	250,000	06/13/25	3.430%	250,000	248,195
Wesco Distr Inc - 95081QAN4	various	19,000	06/15/25	7.125%	19,976	18,890
Ball Corp - 058498AT3	various	130,000	07/01/25	5.250%	144,992	129,904
DCP Midstream Oper LP - 23311VAG2	06/25/21	115,000	07/15/25	5.375%	127,219	111,838
Amer Airlines Inc - 023771S58	06/30/20	13,000	07/15/25	11.750%	13,539	13,508
Endeavor Energy Resource - 29260FAF7	04/21/21	10,000	07/15/25	6.625%	10,700	10,049
Charter Comm - 161175AY0	various	65,000	07/23/25	4.908%	66,233	65,096
Aviation Cptl Group - 05369AAD3	08/01/18	85,000	08/01/25	4.125%	83,881	80,847
Bayer US Fin - 07274NAY9	06/08/16	65,000	08/15/25	5.500%	75,167	65,306
Penske Auto Group Inc - 70959WAJ2	various	140,000	09/01/25	3.500%	143,270	131,250
Glencore Fndg LLC - 378272AX6	09/01/20	5,000	09/01/25	1.625%	4,975	4,576
HealthSouth Corp Nts - 421924BT7	05/02/22	10,000	09/15/25	5.750%	10,194	9,821
CommonSpirit Health - 20268JAE3	various	250,000	10/01/25	1.547%	251,631	230,845
Wyndham Worldwide Corp - 98310WAM0	03/10/22	60,000	10/01/25	5.100%	63,342	58,176
Fortress Transn & In - 34960PAB7	12/23/20	10,000	10/01/25	6.500%	10,325	9,413
SLM Corp - 78442PGD2	various	65,000	10/29/25	4.200%	67,059	58,887
Baylor Scott & White - 072863AG8	various	160,000	11/15/25	0.827%	158,714	146,571
JPMorgan Chase & Co - 46647PCT1	12/10/21	355,000	12/10/25	1.561%	355,000	332,493
Transdigm Inc - 893647BK2	various	7,000	12/15/25	8.000%	7,318	7,079
Toronto Dominion Bank - 89114QCP1	various	555,000	01/06/26	0.750%	544,556	496,559
Mercer Intl Inc - 588056AW1	various	130,000	01/15/26	5.500%	133,870	125,308
Hawaiian Airlines - 419838AA5	01/15/15	5,000	01/15/26	3.900%	3,071	2,596
Royal Bk of Canada - 78016EZM2	various	365,000	01/20/26	0.875%	357,847	327,139
Crown Amer Cap Corp - 228187AB6	various	130,000	02/01/26	4.750%	133,896	123,711
Wells Fargo & Co - 95000U2K8	02/11/20	30,000	02/11/26	2.164%	30,155	28,224
Western Digital Corp - 958102AM7	various	125,000	02/15/26	4.750%	136,068	118,951
Avolon Holdings Fndg LTD - 05401AAM3	01/21/21	35,000	02/21/26	2.125%	34,580	30,300
Citrix Systems Inc - 177376AG5	02/23/22	33,000	03/01/26	1.250%	32,444	31,964
Carnival Corp - 143658BL5	various	8,000	03/01/26	7.625%	8,336	2,876
Albertsons Cos/Safeway - 013092AA9	various	10,000	03/15/26	7.500%	10,605	9,850
Verizon Comm Inc - 92343VGG3	various	470,000	03/20/26	1.450%	470,194	430,403
Aaron's Skyway Inc - 00253XAA9	03/25/21	15,000	04/20/26	5.500%	15,000	13,782
US Bancorp Med Term - 91159HHM5	03/29/22	45,000	04/27/26	3.100%	44,907	43,457
Wells Fargo & Co - 95000U2N2	04/30/20	20,000	04/30/26	2.188%	20,000	18,728
Avolon Holdings Fnd - 05401AAG6	04/16/19	45,000	05/01/26	4.375%	44,751	41,734
Freedom Mortgage Corp - 35640YAF4	02/01/22	5,000	05/01/26	7.625%	4,809	3,900
Antero Midstream - 03690EAA6	various	12,000	05/15/26	7.875%	12,853	11,987
Calpine Corp - 131347CK0	02/19/21	4,000	06/01/26	5.250%	4,135	3,800
Under Armour Inc - 904311AA5	various	130,000	06/15/26	3.250%	135,148	111,826
RWJ Barnabas Health Inc - 78349AAA1	04/05/21	90,000	07/01/26	2.954%	95,759	87,309
Owl Rock Capital Corp - 69121KAE4	12/08/20	20,000	07/15/26	3.400%	19,769	17,587
Owl Rock Capital Corp - 69121KAE4	06/25/21	20,000	07/15/26	3.400%	20,826	17,587
Air Lease Corp - 00914AAM4	05/24/21	35,000	08/15/26	1.875%	34,729	30,278
HCA Inc Nts - 404121AH8	04/26/22	8,000	09/01/26	5.375%	8,180	7,933
Hillenbr & Inc - 431571AB4	various	125,000	09/15/26	4.500%	138,280	118,000
American Tower Corp - 03027XBR0	03/31/22	55,000	09/15/26	1.450%	50,112	48,170
Santander Hldgs Inc - 80282KAZ9	various	60,000	10/05/26	3.244%	63,830	56,339
Rocket Mtg Co Issuer Inc - 77313LAA1	09/22/21	18,000	10/15/26	2.875%	18,068	14,875
TSMC Ariz Corp - 87289AA9	10/25/21	280,000	10/25/26	1.750%	279,933	257,830
Uber Technologies Inc - 90353TAC4	various	5,000	11/01/26	8.000%	5,310	4,978
SLM Corp - 78442PGE0	various	75,000	11/02/26	3.125%	70,426	60,000
SLM Corp - 78442PGE0	11/01/21	13,000	11/02/26	3.125%	12,926	10,400
Ford Motor Co - 345370CR9	10/30/20	6,000	12/08/26	4.346%	6,150	5,560
Blackstone Private - 09261HAC1	various	55,000	12/15/26	2.625%	54,564	46,143
Macquarie Group LTD - 55608JAR9	various	15,000	01/12/27	1.340%	15,041	13,198
Broadcom Corp - 11134LAH2	various	60,000	01/15/27	3.875%	61,827	57,810
Morgan Stanley - 61746BEF9	02/07/22	205,000	01/20/27	3.625%	216,052	199,254
Goldman Sachs Group Inc - 38141GWB6	various	56,000	01/26/27	3.850%	56,041	54,221
SBA Communications Corp - 78410GAD6	various	140,000	02/15/27	3.875%	145,419	127,575
Vici Properties Nts - 92564RAD7	04/22/22	34,000	02/15/27	3.750%	32,385	29,905
Level 3 Financing Inc - 527298BP7	11/29/19	16,000	03/01/27	3.400%	15,965	13,776
Honda Motor Co LTD - 438127AB8	03/10/22	40,000	03/10/27	2.534%	38,476	37,478
Enable Midstream - 292480AK6	various	90,000	03/15/27	4.400%	91,224	87,278
Megallanes Inc - 55903VAG8	03/15/22	15,000	03/15/27	3.755%	15,000	14,069
Comcast Corp Nts - 20030NDK4	04/05/22	325,000	04/01/27	3.300%	326,576	314,935
Hilton Worldwide Fin LLC - 432891AK5	various	135,000	04/01/27	4.875%	140,012	127,069
BAT Capital Corp - 05526DBP9	04/02/20	10,000	04/02/27	4.700%	10,000	9,779
Genl Motors Finl Co - 37045XDW3	06/07/22	18,000	04/09/27	5.000%	17,980	17,715
Amazon.com Inc Nts - 023135CF1	04/13/22	350,000	04/13/27	3.300%	349,279	343,784
Sunoco LP - 86765LAQ0	various	120,000	04/15/27	6.000%	126,000	114,377
Home Depot Inc - 437076CN0	03/28/22	15,000	04/15/27	2.875%	14,934	14,512
Morgan Stanley - 61761JZN2	various	50,000	04/23/27	3.950%	50,822	48,528
Northern Trust Corp - 665859AW4	05/06/22	255,000	05/01/27	4.000%	254,587	256,900
Constellation Brands Inc - 21036PBK3	05/03/22	25,000	05/09/27	4.350%	24,986	24,823
Northern Trust Corp Nts - 665859AW4	05/09/22	35,000	05/10/27	4.000%	35,020	35,261
United Health Group Inc - 91324PEG3	05/18/22	335,000	05/15/27	3.700%	334,819	333,519
United Rentals North Am - 911365BF0	02/25/22	131,000	05/15/27	5.500%	133,953	128,468
VMWare Inc - 928563AE5	various	55,000	05/15/27	4.650%	59,945	54,794
Jackson Financial Inc - 46817MAR8	06/02/22	35,000	06/08/27	5.170%	35,048	34,746
Pacific Gas & Elec Nts - 694308KF3	various	48,000	06/15/27	5.450%	47,968	46,516
Willis North Amer Inc - 97064AL5	05/13/22	20,000	06/15/27	4.650%	19,991	19,753
Mileage Plus Hldgs LLC - 599191AA1	various	110,000	06/20/27	6.500%	118,863	108,108
Boardwalk Pipelines - 096630AF5	01/12/17	75,000	07/15/27	4.450%	75,181	72,658
Boardwalk Pipelines LLC - 096630AF5	02/11/22	40,000	07/15/27	4.450%	42,570	38,751
Mitsubishi UFJ Finl - 606822BY9	01/28/22	40,000	07/20/27	1.538%	38,688	35,354
Royalty Pharma PLC - 78081BAJ2	03/17/21	25,000	09/02/27	1.750%	24,444	21,345
CitiGroup Inc - 172967KA8	01/14/22	35,000	09/29/27	4.450%	38,536	34,325
SS&C Technologies Inc - 78466CAC0	02/07/22	15,000	09/30/27	5.500%	15,469	13,988
EQT Corp Nts - 26884LAF6	04/04/22	27,000	10/01/27	3.900%	26,839	25,126
AMN Healthcare Allied - 00175PAB9	05/02/22	3,000	10/01/27	4.625%	2,888	2,750
JP Morgan Chase - 46625HRX0	various	85,000	12/01/27	3.625%	86,069	81,709
Arrow Electronics Inc - 042735BF6	06/12/17	60,000	01/12/28	3.875%	60,295	57,176
American Homes 4 Rent - 02666TAB3	09/03/19	30,000	02/15/28	4.250%	32,611	28,687

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Philips 66 B/E - 718546AR5	06/13/22	25,000	03/15/28	3.900%	23,921	24,324
Verizon Communications - 92343VGH1	03/22/21	10,000	03/22/28	2.100%	9,996	8,901
Wells Fargo & Co Nts - 95000U2V4	04/25/22	47,000	03/24/28	3.526%	45,276	44,580
Dell Computer Corp - 247025AE9	01/31/22	25,000	04/15/28	7.100%	30,313	27,187
Fairfax Finl Hldgs LTD - 303901BB7	01/21/21	20,000	04/17/28	4.850%	22,377	19,907
Bank of Amer Corp - 06051GGL7	04/25/17	60,000	04/24/28	3.705%	59,995	57,290
CitiGroup Inc - 172967NS6	05/24/22	15,000	05/24/28	4.658%	15,000	14,925
Truist Finl Corp Nts - 89788MAG7	06/02/22	30,000	06/06/28	4.123%	30,000	29,640
Owl Rock Capital Corp - 69121KAG9	04/01/22	25,000	06/11/28	5.258%	21,884	19,666
Fair Isaac Corp - 303250AF1	12/17/21	15,000	06/15/28	4.000%	15,131	13,275
Morgan Stanley - 61744YAK4	various	40,000	07/22/28	3.591%	44,611	37,924
Mgic Invmt Corp - 552848AG8	various	12,000	08/15/28	5.250%	12,633	10,745
Broadcom Corp - 11135FAL5	04/05/19	15,000	09/15/28	4.110%	14,883	14,258
Invitation Homes Op - 46188BAB8	11/05/21	31,000	11/15/28	2.300%	31,012	26,123
Netflix Inc - 64110LAT3	03/07/22	10,000	11/15/28	5.875%	11,338	9,775
Fox Corp NTS - 35137LAH8	04/08/22	26,000	01/25/29	4.709%	27,361	25,541
Bausch Health Cos Inc - 071734AK3	11/25/20	16,000	02/15/29	6.250%	16,960	8,581
US Foods Inc - 90290MAD3	11/18/21	12,000	02/15/29	4.750%	12,150	10,490
Graphic Packaging Intern - 38869AAC1	03/04/22	10,000	03/01/29	3.500%	9,471	8,397
Brookfield Fin Inc - 11271LAD4	01/29/19	45,000	03/29/29	4.850%	45,281	44,654
Workday Inc Nts - 98138HAH4	06/01/22	25,000	04/01/29	3.700%	23,959	23,427
Mattel Inc - 577081BF8	various	17,000	04/01/29	3.750%	15,859	15,276
Broadcom Inc Nts - 11135FBR1	04/14/22	15,000	04/15/29	4.000%	14,993	13,933
Sealed Air Corp Nts - 81211KBA7	04/19/22	15,000	04/15/29	5.000%	14,975	14,025
T Mobile USA Inc - 87264ABV6	03/23/21	11,000	04/15/29	3.375%	11,000	9,616
T Mobile Inc - 87264ACD5	05/13/21	5,000	04/15/29	3.375%	5,050	4,371
Goldman Sachs - 38141GWV2	various	40,000	04/23/29	3.814%	43,283	37,776
Vidtron LTD/Vidtron LTEE - 92660FAN4	various	14,000	06/15/29	3.625%	13,689	11,385
Freeport Memoran Inc - 35671DCD5	various	3,000	09/01/29	5.250%	3,272	2,869
Brnch Banking & Tr Co - 07330MAC1	various	80,000	09/17/29	2.636%	77,680	76,147
Black Hills Corp - 092113AR0	09/26/19	35,000	10/15/29	3.050%	34,880	31,393
Avanator Fndg Inc - 05352TAB5	05/10/22	5,000	11/01/29	3.875%	4,422	4,373
Hasbro Inc - 418056AZ0	various	30,000	11/19/29	3.900%	30,459	27,600
Spirit Realty LP - 84861TAF5	various	45,000	01/15/30	3.400%	42,827	39,053
Bausch Health Cos Inc - 071734AJ6	05/06/21	8,000	01/30/30	5.250%	7,820	4,131
Centene Corp - 15135BAV3	various	7,000	02/15/30	3.375%	7,096	5,934
Amgen Inc - 031162CU2	02/21/20	10,000	02/21/30	2.450%	9,997	8,741
Targa Res Partners LP - 87612BBQ4	03/28/22	29,000	03/01/30	5.500%	30,286	27,620
BAT Capital Corp - 05526DBN4	04/02/20	5,000	04/02/30	4.906%	5,000	4,654
Caterpillar Inc - 149123CH2	12/17/21	25,000	04/09/30	2.600%	26,140	22,681
T Mobile US Inc - 87264ABF1	various	60,000	04/15/30	3.875%	62,201	56,148
Weyerhaeuser Co - 962166BY9	05/28/21	32,000	04/15/30	4.000%	36,223	30,191
Blackrock Inc Nts - 09247XAAQ4	06/15/22	25,000	04/30/30	2.400%	21,568	21,794
Baker Hughes LLC - 05724BAA7	05/01/20	20,000	05/01/30	4.486%	20,000	19,760
Community Health Systems - 12543DBM1	various	11,000	05/15/30	5.250%	9,577	8,357
Lear Corp - 521865BB0	01/27/22	35,000	05/30/30	3.500%	36,381	30,605
Magellan Midstream - 559080AQ9	03/09/22	25,000	06/01/30	3.250%	25,001	22,223
Davita Inc - 23918KAS7	06/09/20	10,000	06/01/30	4.625%	10,088	7,799
Intercontinental - 45866FAK0	04/20/22	35,000	06/15/30	2.100%	30,096	29,163
Advocate Health Corp - 007589AD6	05/05/20	15,000	06/15/30	2.211%	15,000	12,804
Tenet Healthcare Corp - 88033GDP2	06/01/22	10,000	06/15/30	6.125%	10,000	9,425
Standard Industries Inc - 853496AG2	various	19,000	07/15/30	4.375%	18,293	14,986
Freeport Memoran Inc - 35671DCH6	01/14/22	5,000	08/01/30	4.625%	5,319	4,639
Belrose Funding Trust - 080807AA8	08/18/20	60,000	08/15/30	2.330%	60,085	48,208
CCO Holdings - 1248EPCE1	02/18/20	7,000	08/15/30	4.500%	7,000	5,822
Activision Blizzard Nts - 00507VAP4	04/04/22	30,000	09/15/30	1.350%	26,120	24,133
Centerpoint Energy Res - 15189YAF3	various	30,000	10/01/30	1.750%	28,133	24,430
Broadcom LTD - 11135FAQ4	05/08/20	15,000	11/15/30	4.150%	14,983	13,777
ViacomCBS Inc - 92556HAB3	07/24/20	40,000	01/15/31	4.950%	48,809	38,182
CitiGroup Inc - 172967ML2	01/29/20	45,000	01/29/31	2.666%	45,027	38,299
Amgen Inc - 031162CW8	05/06/20	15,000	02/25/31	2.300%	14,946	12,785
Expedia Group Inc - 30212PBH7	03/01/22	35,000	03/15/31	2.950%	33,211	27,927
Newmarket Corp - 65158TAG2	various	40,000	03/18/31	2.700%	39,647	33,155
Verizon Comm Inc - 92343VGJ7	02/15/22	20,000	03/21/31	2.550%	19,155	17,146
BAT Capital Corp - 05526DBS3	12/07/20	45,000	03/25/31	2.726%	46,634	35,734
Corp Office Pptys LP - 22003BAM8	06/02/21	25,000	04/15/31	2.750%	24,637	20,258
Kohls Corp Nts - 500255AX2	various	33,000	05/01/31	3.375%	30,297	28,693
JPMorgan Chase & Co - 46647PBP0	various	45,000	05/13/31	2.956%	45,653	38,946
JP Morgan Chase & Co - 46647PBP0	05/13/20	30,000	05/13/31	2.956%	30,071	25,964
CitiGroup Inc - 172967MS7	various	55,000	06/03/31	2.572%	54,277	46,346
Eagle Materials Inc - 26969PAB4	various	20,000	07/01/31	2.500%	19,944	15,841
GXO Logistics Inc - 36262GAC5	various	29,000	07/15/31	2.650%	28,694	22,941
Autonation Inc - 05329WAS1	07/29/21	15,000	08/01/31	2.400%	15,038	11,603
Centene Corp NTS - 15135BAZA	08/12/21	7,000	08/01/31	2.625%	7,000	5,569
Amerada Hess Corp - 023551AJ3	03/31/21	15,000	08/15/31	7.300%	19,172	16,828
United Air 2019 - 90931EAA2	02/11/19	15,000	08/25/31	4.550%	12,043	10,696
Tanger Properties LP - 87548AL1	various	30,000	09/01/31	2.750%	29,309	23,539
Boeing Co - 097023AE5	06/01/21	35,000	09/15/31	8.750%	51,482	41,913
Ball Corp - 058498AX4	various	11,000	09/15/31	3.125%	10,072	8,841
Aercap Ireland Cap/Globa - 00774MAX3	various	30,000	01/30/32	3.300%	30,080	23,975
Ford Motor Co - 345370DA5	11/12/21	7,000	02/12/32	3.250%	7,000	5,191
NRG Energy Inc - 629377CS9	08/23/21	12,000	02/15/32	3.875%	12,000	9,531
Aptiv PLC - 00217GAB9	02/18/22	5,000	03/01/32	3.250%	4,980	4,260
Rogers Comm Inc - 775109CC3	03/11/22	45,000	03/15/32	3.800%	44,730	41,263
Raytheon Tech Corp - 75513ECN9	03/14/22	40,000	03/15/32	2.375%	36,217	33,910
CME Group Inc - 12572QAK1	various	25,000	03/15/32	2.650%	23,581	22,204
Corebridge Financial Inc - 21871XAG4	04/05/22	25,000	04/05/32	3.900%	24,963	22,490
Corebridge Financial Inc - 21871XAG4	04/05/22	15,000	04/05/32	3.900%	14,978	13,494
Amazon Com Inc - 02313SCH7	04/13/22	25,000	04/13/32	3.600%	24,954	24,150
United Health Group Inc - 91324PEJ7	various	40,000	05/15/32	4.200%	40,888	40,168
ALBEMARLE CORP B/E - 012653AE1	05/11/22	40,000	06/01/32	5.050%	39,883	39,169
Motorola Solutions Inc - 620076BW8	05/31/22	15,000	06/01/32	5.600%	14,979	15,130
Iron Mtn Info Mgmt Nts - 46285MAA8	04/29/22	10,000	07/15/32	5.000%	8,900	8,062
Bank Montreal Que PFD - 06368BGS1	12/12/17	35,000	12/15/32	3.803%	33,450	32,493

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
June 30, 2022

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2022
Amerada Hess Corp - 023551AM6	various	15,000	03/15/33	7.125%	19,885	16,732
CPTL FIN CORP NTS - 14040HCT0	05/06/22	25,000	05/10/33	5.268%	25,000	24,615
State Street Corp B/E - 857477BU6	05/11/22	20,000	05/13/33	4.421%	20,084	19,767
Bank of NY Mellon Co - 06406RBH9	06/13/22	50,000	06/13/33	4.289%	50,000	49,049
AT&T Inc - 00206RMM1	02/10/22	33,000	12/01/33	2.550%	30,650	26,857
CCO Hldgs LLC/Cap Corp - 1248EPCP6	various	12,000	01/15/34	4.250%	11,667	9,270
GE Cptl Intl Fndg Co - 36164QNA2	06/02/21	20,000	11/15/35	4.418%	23,214	18,760
General Motors Co - 37045VAK6	03/17/22	26,000	04/01/36	6.600%	29,865	26,392
Dell Inc - 24702RAF8	various	31,000	04/15/38	6.500%	40,188	31,114
Goldman Sachs Group Inc - 38148YAA6	various	75,000	10/31/38	4.017%	72,064	65,746
Cameron LNG LLC - 133434AD2	12/13/19	45,000	01/15/39	3.701%	45,617	38,119
Cameron LNG LLC - 133434AD2	12/13/19	30,000	01/15/39	3.701%	30,000	25,412
Anheuser Busch Inbev - 03523TBUI	05/28/20	40,000	01/23/39	5.450%	49,018	40,628
Altria Group Inc - 02209SBE2	03/21/19	55,000	02/14/39	5.800%	58,527	50,175
Oracle Corp - 68389XBW4	various	40,000	04/01/40	0.000%	43,230	29,937
Mars Inc - 571676AN5	07/16/20	55,000	07/16/40	2.375%	55,645	40,220
Intercontinental - 45866FAP9	08/21/20	50,000	09/15/40	2.650%	50,021	36,799
LYB Int Fin III - 50249AAH6	10/08/20	35,000	10/01/40	3.375%	35,308	27,075
Verizon Communications - 92343VFT6	various	50,000	11/20/40	2.650%	48,054	36,970
Wells Fargo & Co - 95000UQ5	04/30/20	20,000	04/30/41	3.068%	20,000	15,615
Union Pac Corp - 907818FT0	05/20/21	20,000	05/20/41	3.200%	20,074	16,395
BP Cptl Mark Amer Inc - 10373QBR0	06/17/21	40,000	06/17/41	3.060%	40,126	31,328
Bk of Amer Corp - 06051GJE0	various	35,000	06/19/41	0.000%	33,532	25,309
Dell Intl LLC & EMC - 24703DBE0	12/13/21	5,000	12/15/41	3.375%	4,983	3,592
Union Pac Corp - 907818FY9	02/14/22	5,000	02/14/42	3.375%	4,994	4,183
Megallanes Inc - 55903VAN3	03/15/22	15,000	03/15/42	5.050%	15,000	12,810
Morgan Stanley - 61772BAC7	04/22/21	20,000	04/22/42	3.217%	20,000	15,819
Abbvie Inc - 00287YAM1	various	65,000	11/06/42	4.400%	70,324	59,360
Reynolds Amer Inc - 761713AZ9	02/17/21	15,000	09/15/43	6.150%	19,311	13,943
Tri State Generation - 89566EAH1	11/01/19	3,000	11/01/44	4.700%	3,513	2,683
AT&T Inc - 00206RBK7	various	66,000	06/15/45	4.350%	74,269	57,717
Kraft Heinz Foods Co - 50077LAM8	various	17,000	07/15/45	5.200%	18,897	15,809
Dell Intl LLC & EMC Corp - 24703TAK2	11/10/17	9,000	07/15/46	8.350%	11,615	11,262
Southern Calif Edison - 842400GG2	03/27/17	75,000	04/01/47	4.000%	75,414	61,202
Commonwealth Edison Co - 202795JM3	11/14/19	15,000	03/01/48	4.000%	16,670	13,570
CVS Health Corp - 126650CZ1	various	50,000	03/25/48	5.050%	52,639	48,165
Electricite de France - 268317AT1	09/28/18	50,000	09/21/48	5.000%	49,010	43,208
Boeing Co - 097023CB9	05/02/19	55,000	11/01/48	3.850%	53,765	39,157
MPLX LP - 55336VAT7	04/01/19	30,000	02/15/49	5.500%	32,087	27,981
Amer Movil SAB - 02364WBG9	04/22/19	50,000	04/22/49	4.375%	50,094	46,387
Peco Energy Co - 693304AX5	09/10/19	30,000	09/15/49	3.000%	29,856	22,888
Comcast Corp - 20030NCZ2	11/05/19	25,000	02/01/50	3.450%	24,917	20,021
Pacificorp - 695114CV8	03/01/19	40,000	02/15/50	4.150%	39,964	36,304
Amgen Inc - 031162CS7	02/21/20	35,000	02/21/50	3.375%	34,987	26,920
IBM Corp - 459200KL4	05/07/20	25,000	05/15/50	2.950%	24,726	18,228
Paypal Hldgs Inc - 70450YAJ2	various	55,000	06/01/50	3.250%	60,128	41,650
Pacific Gas & Elec Co - 694308JN8	various	25,000	07/01/50	4.950%	28,857	20,060
Apple Inc - 037833DZ0	various	50,000	08/20/50	2.400%	50,050	35,411
Comcast Corp - 20030NDL2	05/28/20	5,000	01/15/51	2.800%	4,962	3,563
Apple Inc - 037833EF3	02/08/21	15,000	02/08/51	2.650%	14,901	11,139
Verizon Communications - 92343VGB4	03/22/21	10,000	03/22/51	3.550%	9,911	8,070
Centerpoint Ener Houston - 15189XAW8	03/11/21	25,000	04/01/51	3.350%	24,901	20,353
Wells Fargo & Co - 95000U2M4	various	25,000	04/04/51	0.000%	33,231	24,671
Aptiv PLC - 03835VAJ5	various	17,000	12/01/51	3.100%	15,215	11,045
Union Electric B/E - 906548CU4	04/01/22	45,000	04/01/52	3.900%	45,654	40,021
JP Morgan Chase & Co - 46647PCE4	various	40,000	04/22/52	3.328%	34,519	30,619
Baltimore Gas & Electric - 059165EP1	06/01/22	25,000	06/01/52	4.550%	25,392	24,386
AEP Transmission Co - 00115AAP4	various	40,000	06/15/52	4.500%	38,612	38,560
Total Corporate Bonds					\$ 21,464,102	\$ 19,841,578
Stock, Mutual Funds, and ETFs:						
Common/Preferred Stock	various	1,864,182	----	----	77,283,825	83,195,328
UBS Cash/Money Market Funds	various	4,154,409	----	----	4,154,409	4,154,409
Wisconsin Elec Power Co	various	125,000	----	----	124,957	124,970
Canyon Distressed Optpn FD III - 1380109L9	various	3,154,438	----	----	3,554,438	3,154,903
Vanguard Growth ETF - 922908736	various	54,215	----	----	12,902,288	12,083,981
Total Stock, Mutual Funds, and ETFs					\$ 98,019,917	\$ 102,713,592
U. S. Government and Agency Securities:						
US Tsy Note - 91282CBU4	04/29/22	25,000	03/31/23	0.125%	24,584	24,513
US Tsy Note - 91282CDU2	04/12/22	302,000	01/31/24	1.735%	302,688	302,329
US Tsy Note - 91282CCG4	various	660,000	06/15/24	0.250%	640,699	626,406
US Tsy Note - 91282BD56	various	1,235,000	08/15/24	2.375%	1,308,647	1,219,760
US Tsy Note - 91282BG38	various	2,815,000	11/15/24	2.250%	2,947,592	2,768,918
US Tsy Note - 91282ZF0	various	875,000	03/31/25	0.500%	870,564	817,478
FHLMC NTS - 3134GWND4	08/12/20	100,000	08/12/25	0.600%	100,000	92,894
US Tsy Note - 91282CAJ0	various	635,000	08/31/25	0.250%	621,233	582,092
US Tsy Note - 91282CAM3	various	620,000	09/30/25	0.000%	615,742	567,083
US Tsy Note - 91282CBQ3	various	855,000	02/28/26	0.500%	841,390	780,256
US Tsy Note - 91282CCW9	various	2,395,000	08/31/26	0.000%	2,361,629	2,183,090
US Tsy Note - 91282CDQ1	03/24/22	275,000	12/31/26	1.250%	260,928	254,557
US Tsy Note - 91282CET4	various	221,000	05/31/27	2.625%	214,326	217,150
US Tsy Note - 91282CBP5	04/05/21	25,000	02/29/28	0.000%	24,565	22,519
US Tsy Note - 91282CBS9	04/23/21	80,000	03/31/28	1.250%	80,091	72,390
US Tsy Note - 91282CEE7	05/02/22	125,000	03/31/29	2.375%	120,742	119,883
US Tsy Note - 91282CEM9	05/26/22	9,000	04/30/29	2.875%	9,041	8,911
US Tsy Note - 91282CES6	06/15/22	40,000	05/31/29	2.750%	38,528	39,294
US Tsy Note - 91282YB0	various	25,000	08/15/29	1.625%	24,649	22,809
US Tsy Note - 91282CAE1	11/09/20	10,000	08/15/30	0.625%	9,856	8,311
US Tsy Note - 91282CAV3	various	805,000	11/15/30	0.875%	769,866	681,328
US Tsy Note - 91282CBL4	various	85,000	02/15/31	1.125%	80,992	73,220

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

June 30, 2022

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2022
US Tsy Note - 91282CCB5	various	215,000	05/15/31	1.625%	219,754	192,593
US Tsy Note - 91282CCS8	09/02/21	245,000	08/15/31	1.250%	243,574	211,474
US Tsy Note - 91282CDJ7	12/08/21	230,000	11/15/31	1.375%	210,845	200,063
US Tsy Note - 91282CDY4	05/12/22	375,000	02/15/32	1.875%	347,142	340,665
US Tsy Note - 91282CEP2	various	1,379,000	05/15/32	2.875%	1,365,978	1,367,582
US Tsy Note - 91282CEP2	various	250,000	05/15/32	2.875%	252,319	247,930
US Tsy Bond - 912810QA9	05/06/19	80,000	02/15/39	3.500%	88,853	83,950
US Tsy Bond - 912810ST6	05/04/21	55,000	11/15/40	1.375%	47,923	39,843
US Tsy Bond - 912810SW9	06/02/21	90,000	02/15/41	1.875%	85,560	70,984
US Tsy Bond - 912810SY5	08/04/21	10,000	05/15/41	2.250%	10,828	8,389
US Tsy Bond - 912810TA6	10/04/21	30,000	08/15/41	1.750%	28,672	22,956
US Tsy Bond - 912810TH1	various	379,000	05/15/42	3.125%	371,321	371,894
US Tsy Bond - 912810TH1	06/17/22	10,000	05/15/42	3.125%	9,547	9,813
US Tsy Bond - 912810RM2	various	120,000	05/15/45	3.000%	120,609	112,036
US Tsy Bond - 912810RS9	various	50,000	05/15/46	2.500%	48,953	42,692
US Tsy Bond - 912810RU4	01/11/17	55,000	11/15/46	2.875%	53,462	50,510
US Tsy Bond - 912810RX8	various	50,000	05/15/47	3.000%	51,634	47,078
US Tsy Bond - 912810RY6	12/05/17	140,000	08/15/47	2.750%	137,908	126,120
US Tsy Bond - 912810RZ3	various	130,000	11/15/47	2.750%	120,550	117,330
US Tsy Bond - 912810SA7	08/10/18	45,000	02/15/48	3.000%	44,007	42,715
US Tsy Bond - 912810SD1	11/26/18	115,000	08/15/48	3.000%	112,996	109,488
US Tsy Bond - 912810SF6	06/14/19	100,000	02/15/49	3.000%	111,024	96,031
US Tsy Bond - 912810SP4	01/14/21	10,000	08/15/50	1.375%	8,950	6,643
US Tsy Bond - 912810SS8	various	60,000	11/15/50	1.625%	50,997	42,579
US Tsy Bond - 912810SU3	various	30,000	02/15/51	1.875%	29,207	22,700
US Tsy Bond - 912810SX7	various	43,000	05/15/51	2.375%	46,368	36,600
US Tsy Bond - 912810TB4	03/02/22	185,000	11/15/51	1.875%	172,802	140,023
US Tsy Bond - 912810TD0	05/16/22	1,198,000	02/15/52	2.250%	1,011,409	994,340
US Tsy Bond - 912810TD0	06/01/22	70,000	02/15/52	2.250%	58,786	58,100
Total U. S. Government and Agency Securities					\$ 17,730,331	\$ 16,698,310
Asset-Backed Securities:						
FNR 2012 M17 - 3136A96F0	12/16/19	125,000	11/25/22	2.184%	33,057	32,593
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%	25,272	24,141
JDOT 2019 B A 3 - 477870AC3	03/25/21	175,000	12/15/23	2.210%	24,709	22,533
FHR K 037 A - 3137B7YY9	08/13/20	86,000	01/25/24	3.490%	93,176	86,192
VZOT 2019 C A 1A - 92348AAA3	03/26/21	175,000	04/22/24	1.940%	62,136	58,976
FHR K SL1 - 3137FKQG4	01/13/21	75,000	11/25/24	3.360%	82,242	74,601
FREMF 2015 K42 - 30262SAS7	02/17/22	60,000	12/25/24	3.849%	61,064	59,086
CRVNA 2019 2A - 14686UAF2	06/27/19	120,000	01/15/25	3.280%	120,037	119,370
GMCar 2019 4 - 36258MAE4	06/29/20	90,000	01/16/25	1.760%	92,570	88,715
Santa 2022 3 - 80285UAC5	05/12/22	200,000	03/17/25	2.670%	199,999	198,822
SDART2021 1 B - 80286NAE6	10/29/21	300,000	04/15/25	0.500%	278,203	276,811
CarMX 2019 3 - 14315PAE5	09/25/20	15,000	04/15/25	2.300%	15,683	14,809
FHR K 055 A - 3137BPVZ9	11/26/21	175,000	04/25/25	2.263%	82,039	78,456
Nissan 2022 A - 65480LAD7	06/29/22	80,000	05/15/25	3.810%	79,999	79,999
Ford 2022 A - 34528LAD7	04/26/22	60,000	05/15/25	3.230%	59,993	59,773
FREMF 2018 K732 - 30307NAU0	06/08/20	100,000	05/25/25	4.055%	101,180	97,421
WOART 2019 B - 98162VAF6	various	175,000	06/16/25	2.860%	182,426	174,281
CarMX 2020 1 - 14315XAD0	01/22/20	100,000	06/16/25	2.030%	102,206	97,735
GM FI 2020 2 A 4 - 36258VAE4	11/12/21	50,000	08/18/25	1.740%	50,930	48,640
FordF 20201 C - 34528QH7N	03/30/21	63,000	09/15/25	1.420%	63,773	60,706
CarMX 2021 1 A3 - 14316NAC3	10/19/21	135,000	12/15/25	0.340%	134,757	131,591
SDART 20201 - 80287AAF0	07/14/20	33,000	12/15/25	4.110%	35,248	33,017
AMCAR 2022 2 A2A - 03065WAB1	06/14/22	70,000	12/18/25	0.000%	69,995	70,185
World 2021A - 98164EAC9	06/08/22	100,000	01/15/26	0.300%	97,742	97,283
Ameri 2020 2 B - 03066EAE4	11/02/21	150,000	02/18/26	0.970%	150,492	146,784
GMALT 2022 1 - 36265MAF2	02/23/22	140,000	02/20/26	2.630%	139,975	134,760
ACAR 2020 1 - 02529VAJ8	07/23/21	50,000	03/13/26	3.320%	51,822	49,143
Carma 2020 3 - 14315FAF4	various	300,000	03/16/26	1.090%	300,813	285,669
Exceter 2020 2 - 30167YAG6	08/05/20	60,000	04/15/26	4.730%	64,219	60,230
SDART 2021 2 C - 80286XAE4	11/02/21	295,000	06/15/26	0.900%	295,323	285,675
FREMF 2019 K73 - 30298MAA7	03/30/22	80,000	07/25/26	3.759%	79,447	77,800
FordF 2019 4 - 34528QH4F	09/29/21	110,000	09/15/26	2.440%	115,027	107,103
FordF 2019 4 - 34528QH4F	02/23/21	40,000	09/15/26	2.440%	42,588	38,946
DRIVE 2019 3 - 26209WAG8	06/19/19	40,000	10/15/26	3.180%	39,995	39,739
SANTAN 2021 1 - 80286NAG1	02/10/22	120,000	11/16/26	1.130%	118,402	114,996
SDART 2020 3 - 80285WAG2	09/23/20	100,000	11/16/26	1.640%	99,982	97,523
FHR K 066 - 3137F2L38	07/28/20	100,000	12/25/26	2.797%	87,041	79,080
CARMA 20203 - 14315FAH0	02/14/22	50,000	01/15/27	2.530%	49,914	48,027
Wlake 2022 1 - 96042WAG2	03/16/22	55,000	03/15/27	3.490%	54,993	52,610
EART 20212 - 30165XAF2	01/25/22	80,000	04/15/27	1.400%	78,884	74,619
DRIVE 2020 1 - 26208QAG2	01/22/20	95,000	05/17/27	2.700%	95,375	93,562
CARMA 20213 - 14317DAF7	02/23/22	50,000	05/17/27	1.250%	48,449	46,229
Veriz 2021 1 - 92348KAB9	05/25/21	190,000	05/20/27	0.690%	189,989	177,595
World 2021 B - 98163LAE0	05/19/21	50,000	06/15/27	1.040%	49,993	46,144
FordF 2020 2 - 34528QH0Q	05/24/21	65,000	09/15/27	1.060%	65,102	59,693
Ameri 2022 1 - 03066TAE1	03/16/22	60,000	09/20/27	2.980%	59,993	57,272
EART 20214 C - 30165JAE6	11/22/21	70,000	10/15/27	1.460%	70,077	66,113
SANTA 20214 D - 80285VAF6	10/27/21	60,000	10/15/27	1.670%	59,981	55,859
CRVNA 2021PI D - 14687BAL0	01/19/22	70,000	12/10/27	1.820%	68,600	63,402
CRVNA 2021NI - 14687DAD4	02/11/22	70,000	01/10/28	1.500%	69,418	67,278
EXETE 20214 - 30165JAF3	02/11/22	80,000	01/17/28	1.960%	78,266	74,186
CRVNA 2021N2 A 2 - 14686KAB3	09/29/21	76,000	03/10/28	0.970%	76,086	71,184
FREMF 2018 K75 - 30296PAU8	12/06/21	40,000	03/25/28	4.110%	42,447	37,821
Synchrony Card Issuance - 87166PAG6	04/18/22	100,000	04/17/28	3.370%	99,991	99,350
GNMA PL MA0908M - 36179NAH1	03/31/21	735,000	04/20/28	2.500%	102,872	94,447
ACAR 2022 2 - 02530BAG5	04/29/22	50,000	06/13/28	4.850%	49,990	48,346
Hart 2021C - 44935FAG9	02/22/22	90,000	06/15/28	1.660%	86,854	82,029
Alaska Airline 2020 1B - 01166VAA7	07/02/20	60,000	02/15/29	4.800%	52,945	52,300
BMD 2 2019 FRR 5A1 - 055631BQ7	06/03/20	100,000	04/25/29	0.000%	85,664	-

City of Columbia, Missouri

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FHR 2019 K C A SB - 3137FPIPI	12/28/20	20,000	07/25/29	2.230%	19,483	17,463
FHLMC PL G18581 - 3128MMUF8	03/30/21	250,000	01/01/31	2.500%	61,758	57,822
FNMA PL FM9465 - 3140XDQT6	03/17/22	40,000	01/01/31	3.000%	33,136	32,187
NYC C 2021 909 D - 67076XAG0	04/15/21	100,000	04/10/31	3.206%	90,170	74,199
FHLMC PL ZS8629 - 3132A9SS7	01/12/21	76,000	11/01/31	2.500%	23,987	21,808
Jetblue Airways Corp - 477143AH4	11/12/19	45,000	05/15/32	2.750%	40,062	34,731
FNMA PL BM3956 - 3140J8ME0	various	347,000	12/01/32	3.000%	156,551	142,663
FHLMC PL ZT1989 - 3132AEF68	various	210,000	01/01/33	3.500%	109,859	97,326
BRIT1 2018 1A - 11043HAA6	various	50,000	03/20/33	4.125%	38,947	45,329
FHLMC PL ZT1970 - 3132AEFK7	various	125,000	04/01/33	3.500%	62,547	55,499
PCT 2016 PLS A - 69640GAA3	various	100,000	04/13/33	2.713%	86,706	94,782
CIFC 21 1A - 12563EAE3	03/04/21	250,000	04/25/33	1.000%	250,000	236,998
CIFC 2021 4A - 12547DAE6	07/01/21	100,000	07/15/33	0.000%	100,000	94,645
FNR 21 DNA M2 - 35564KDB2	03/09/21	40,000	08/25/33	1.000%	40,000	37,812
FORDR 2021 1 - 345340AD5	04/14/21	40,000	10/17/33	2.310%	39,995	35,732
FNR 2021 DNA M2 - 35564KEL9	04/23/21	20,000	10/25/33	2.110%	20,000	18,495
OCT51 2021 1A - 67578JAC3	05/28/21	70,000	07/20/34	0.000%	70,000	66,278
KKR F39A - 4825SLAE4	10/22/21	100,000	10/15/34	0.000%	100,000	92,864
SNDPT 21 4A - 83616AAL3	12/16/21	150,000	10/25/34	0.000%	150,000	140,267
FHLMC PL SB0379 - 3132CWM43	12/23/20	25,000	12/01/34	3.500%	13,322	11,680
WELF 21 3A - 9495IAE0	12/14/21	150,000	01/15/35	0.000%	150,000	139,197
CBAM 19 11RA - 12510TAD6	11/19/21	100,000	01/20/35	0.000%	100,000	93,051
FNMA PL FM6017 - 3140X9VK8	various	125,000	02/01/35	3.000%	88,384	81,795
FNMA PL MA4014 - 31418DN81	05/17/22	95,000	05/01/35	3.000%	37,572	37,341
FNMA PL FM5609 - 3140X9GT6	04/19/21	40,000	01/01/36	2.000%	35,424	32,119
SHOPS 2016 CST - 82510WJA9	12/17/21	50,000	07/08/36	3.855%	49,559	43,489
FNMA PL BT7339 - 3140LWEM5	09/24/21	40,000	09/01/36	2.000%	38,861	35,175
FNMA PL MA4497 - 31418D7K2	11/17/21	100,000	12/01/36	2.000%	96,125	87,910
FHLMC PL RC2527 - 3133L8YY5	02/17/22	35,000	03/01/37	2.500%	34,393	32,621
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	35,902	9,791
TCO 2022 DPM C - 87666YAE7	05/04/22	80,000	05/15/37	4.527%	79,198	76,709
TCO 2022 DPM D - 87666YAG2	05/04/22	60,000	05/15/37	5.521%	59,397	56,973
CSMC 2014 USA A 2 - 12649AAC3	various	110,000	09/15/37	3.953%	110,634	104,063
CSMC 2014 USA C - 12649AAL3	12/17/21	65,000	09/17/37	4.335%	62,882	57,802
Brown 2022 Big D - 05551UAD7	03/03/22	100,000	02/15/39	3.089%	99,719	96,250
SPGN 2022 TFL - 78473HAL0	02/25/22	50,000	02/15/39	3.550%	50,000	47,451
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	41,972	19,984
MTN C 2022 LPF - 62475WAE5	03/24/22	50,000	03/15/39	2.444%	49,750	48,127
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	37,172	13,375
GNR 2010 15 - 38376WA62	12/20/19	1,740,115	10/20/39	4.000%	23,963	21,565
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	43,242	20,001
FNR 2013 19 - 3136ACPC9	12/12/19	300,000	05/25/40	2.500%	1,774	1,539
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	10,593	5,053
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	18,997	14,643
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	50,960	16,013
FNMA PL AII886 - 3138AFYCY4	09/13/12	70,000	05/01/41	4.500%	12,451	6,916
FNMA PL CB0469 - 3140QKQX9	06/14/21	25,000	05/01/41	2.500%	23,990	20,939
SLG O 2021 OVA E - 7849RAL9	06/24/21	65,000	07/15/41	2.851%	62,707	50,419
FNR 2012 96 - 3136A75E8	various	830,000	07/25/41	2.000%	17,123	16,707
FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	19,525	13,155
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	11,852	10,310
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	15,638	13,942
FNMA PL CB1842 - 3140QMBL7	various	40,000	10/01/41	2.500%	39,601	34,927
FNR 21 DNA6 M2 - 35564KKY4	10/29/21	45,000	10/25/41	1.548%	45,000	41,081
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	16,233	7,117
FNMA PL AX5312 - 3138Y63W2	various	460,000	01/01/42	4.000%	133,185	100,168
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	20,965	13,889
FHLMC PL RB5145 - 3133KYWE5	02/14/22	40,000	02/01/42	2.000%	38,723	34,964
GNMA PL 005333C - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	20,000	10,964
FNR 2022 R03 - 20753XAB0	03/30/22	80,000	03/25/42	3.550%	80,000	76,107
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	31,445	22,741
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	22,880	16,605
FNR 2012 145 - 3136AA2P9	11/08/21	700,000	11/25/42	1.500%	38,864	37,513
FHR 4165 - 3137AYSH5	various	260,000	12/15/42	1.750%	38,074	36,063
SFAVE - 78413MAA6	various	70,000	01/05/43	3.872%	71,732	56,886
SFAVE - 78413MAE8	05/10/22	25,000	01/05/43	4.144%	21,424	20,253
HARLE 2018 1 - 41284LAA2	05/14/18	50,000	05/15/43	5.682%	46,571	42,928
Tender Harle 2018-1 A-2 - 412CONAA7	06/06/22	50,000	05/15/43	5.682%	-	-
CBSLT 18 AGS - 20269DAC9	03/16/18	40,000	02/25/44	3.580%	15,620	15,045
FNMA PL BC5090 - 3140FOUQ5	04/13/16	33,000	10/01/44	4.000%	5,803	3,522
FNMA PL AS4370 - 3138WD2C4	07/14/15	150,000	02/01/45	4.000%	54,863	44,903
SEMT 2015 2 - 81733YAU3	08/08/17	140,000	05/25/45	3.500%	2,045	-
CBSLT 18 BGS - 20268MAC0	08/02/18	110,000	09/25/45	3.990%	36,804	36,115
MSBAM 2013 C9 - 61762DAZ4	06/04/18	81,000	05/15/46	3.708%	80,543	79,351
FNMA PL AS7568 - 3138WHMS8	11/22/16	66,000	07/01/46	4.500%	14,304	8,703
FNMA PL AS7838 - 3138WHV82	11/13/18	100,000	08/01/46	3.000%	31,868	34,115
FNMA PL AS8157 - 3138WJB31	10/31/16	136,000	10/01/46	4.500%	41,872	28,544
FHLMC PL Q46279 - 3132WK6R4	09/22/17	101,000	02/01/47	3.500%	20,142	16,343
JPMBB 2014 C19 - 46641WAG2	01/23/20	45,000	04/15/47	4.835%	44,925	41,975
JPMBB 2014 C19 - 46641WAZ0	02/01/22	60,000	04/17/47	4.243%	62,313	59,500
CGCMT 2014 GC21 - 17322MAA4	09/10/18	100,000	05/10/47	5.089%	91,020	91,230
MSBAM 2014 C16 - 61763MAH3	02/01/22	70,000	06/15/47	4.094%	72,592	68,866
FHLMC PL G08772 - 3128MJ2E9	06/13/17	120,000	07/01/47	4.500%	29,343	20,195
FHLMC PL Q49553 - 3132WPTK3	07/18/17	22,000	07/01/47	4.000%	2,929	1,717
JPMMT 17 3 - 46647SAE0	08/30/17	110,000	08/25/47	3.500%	12,720	9,873
CGCMT 2014 GC2 - 17322YAF7	10/23/18	65,000	10/10/47	4.017%	65,216	64,189
Comm 2014 CCR C - 12592LBP6	02/10/22	60,000	11/10/47	4.491%	60,837	57,889
FNMA PL 890813 - 31410LVE9	11/13/18	95,000	12/01/47	3.500%	31,286	32,910
JPMBB 2014 C26 - 46643TAL6	various	30,000	01/15/48	4.022%	29,272	26,734
FREMF 2015 C - 30292NAK9	various	150,000	01/25/48	3.810%	150,705	144,474
FNMA PL CA1218 - 3140Q8K87	03/19/18	36,000	02/01/48	4.500%	7,770	6,228
FNMA PL CA1378 - 3140Q8Q81	03/13/18	80,000	03/01/48	4.000%	18,737	16,811
DRIVE 2018 1 A2 - 26208LAC2	07/21/20	50,000	04/20/48	4.739%	50,474	47,527
Comm 2015 CCR A 3 - 12593AAZ8	09/16/21	36,000	05/10/48	3.230%	38,222	35,016

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JPMMT 2018 1 A3 - 46648RAC5	01/31/18	40,000	06/25/48	3.500%	2,806	2,547
COMM 2015 C CR - 12593JBL9	various	10,000	08/10/48	3.463%	8,768	8,642
JPMBB 2015 C31 - 46644YAW0	various	100,000	08/15/48	3.540%	68,058	61,821
JPMBB 2015 C28 - 46644FAK7	various	67,000	10/15/48	4.152%	66,304	62,731
JPMBB 2015 C32 - 46590JAT4	various	120,000	11/15/48	2.816%	9,397	9,200
FNMA PL BN0340 - 3140JGLW3	03/21/19	195,000	12/01/48	4.500%	32,557	24,952
CGCMT 2016 GC3 A AB - 17324TAF6	various	242,000	02/10/49	3.368%	184,489	169,784
DRIVE 2019 1 A2 - 26208LAD0	various	115,000	04/20/49	4.641%	118,772	106,379
FNMA PL FM1090 - 3140X4F84	various	38,000	05/01/49	4.000%	11,739	9,758
JPMDB 2016 C2 A SB - 46590LAU6	07/06/21	90,000	06/15/49	2.954%	74,181	68,476
FREMF 2016 K56 C - 30289UAU6	05/17/21	20,000	06/25/49	4.075%	21,600	19,330
FNMA PL FM2789 - 3140X6C33	07/07/20	133,000	07/01/49	4.000%	42,675	35,673
FNMA PL BO1766 - 3140JV6C1	08/20/19	106,000	07/01/49	4.500%	34,412	28,734
FNMA PL FM1567 - 3140X4W51	10/10/19	150,000	08/01/49	3.500%	31,587	30,437
CD 2016 CD1 A SB - 12514MBA2	10/21/21	175,000	08/10/49	2.622%	153,282	143,603
WFCM 2016 BNK - 9500GAZ7	various	100,000	08/15/49	2.514%	86,091	79,191
JPMCC 2016 JP3 - 46590RAF6	01/19/21	50,000	08/15/49	2.777%	44,676	40,683
FREMF 2016 K57 - 30295DAJ1	06/23/20	60,000	08/25/49	3.919%	63,795	57,629
FHLMC PL QA3869 - 31339UJN1	12/18/19	238,000	10/01/49	3.500%	93,515	83,810
CSAIL 2016 C7 A SB - 12637UAX7	07/23/21	225,000	11/15/49	3.314%	179,066	164,909
CFCRE 2016 C6 - 12532AAA7	11/10/21	35,000	11/15/49	4.229%	32,127	28,204
FREMF 2016 K60 - 30294TAG1	06/23/20	50,000	12/25/49	3.536%	50,182	47,045
FREMF 2017 K62 - 302949AS1	various	49,000	01/25/50	3.875%	49,201	46,476
BACM 2017 BNK A SB - 06427DAQ6	01/18/22	95,000	02/15/50	3.366%	91,913	87,122
WFCM 2015 LC2 A 2 - 94989EAB3	12/10/19	75,000	04/15/50	2.678%	19,945	19,944
CD 2017 CD4 A SB - 12515DAP9	11/08/21	100,000	05/10/50	3.317%	102,978	95,420
FNMA PL FM6261 - 3140X95X9	05/23/22	130,000	06/01/50	5.000%	57,346	56,748
FHLMC PL RA3580 - 3133KJ6R8	12/14/20	50,000	09/01/50	2.000%	44,116	36,873
FNMA PL MA4157 - 31418DTP7	10/14/21	50,000	10/01/50	1.500%	41,564	35,729
FHLMC PL SD7528 - 3132DVLH6	11/13/20	55,000	11/01/50	2.000%	48,661	40,817
GSMS 2017 GS8 A AB - 36254KAM4	11/08/21	75,000	11/10/50	3.313%	79,860	73,590
GSMS 2017 GS8 - 36254KAA0	06/04/20	60,000	11/10/50	2.700%	42,600	47,097
FNMA PL CA8143 - 3140QGBM8	12/28/20	65,000	12/01/50	2.500%	51,777	43,596
FHLMC PL RA4245 - 3133KKWE5	12/14/20	45,000	12/01/50	2.000%	40,596	34,145
FREMF 2018 K85 - 30308KAA9	12/10/21	70,000	12/25/50	4.464%	77,673	68,115
FNMA PL FM6708 - 3140XAN24	02/14/22	45,000	01/01/51	2.500%	34,348	31,085
BMARK 2018 B1 A SB - 08162PAV3	11/01/21	26,000	01/15/51	3.602%	27,300	25,654
FREMF 2019 K89 - 302972AU8	03/30/22	100,000	01/25/51	4.287%	99,344	94,808
FNMA PL FM6063 - 3140X9WZ4	02/24/22	140,000	02/01/51	3.000%	109,055	101,079
FNMA PL BR2619 - 3140L04D6	02/11/21	35,000	02/01/51	2.000%	29,903	25,095
FHR 2018 K74 C - 30296LAJ2	02/08/22	60,000	02/25/51	4.091%	62,606	57,052
FNMA PL FM6564 - 3140XAJJ2	03/18/21	148,000	03/01/51	2.500%	113,411	97,923
FHR 5092 - 3137FYAY2	03/31/21	30,000	03/25/51	1.000%	15,201	29,513
FINAN 21 JR1 - 31739MAB0	04/23/21	65,000	04/25/51	1.000%	57,235	56,142
GNMA PL MA7367M - 36179WFH6	04/21/22	40,000	05/20/51	3.000%	30,009	28,862
GNMA PL MA7367M - 36179WFG8	06/22/21	25,000	05/20/51	2.500%	21,901	19,332
GNMA PL MA7420M - 36179WG51	04/06/22	55,000	06/20/51	3.500%	41,541	40,533
FHLMC PL RA5552 - 3133KMEZ4	08/12/21	52,000	07/01/51	3.000%	50,231	44,092
GNMA PL MA7473M - 36179WJS8	04/11/22	40,000	07/20/51	3.000%	32,603	31,858
FINAN 21 S1 - 31738QAB2	07/22/21	95,000	07/25/51	1.750%	89,944	86,331
FNMA PL FM8595 - 3140XCRR1	09/14/21	55,000	08/01/51	2.500%	53,185	45,995
FNMA PL FM8601 - 3140XCRX8	09/14/21	50,000	08/01/51	2.500%	49,241	42,591
FNMA PL FM8348 - 3140XCH27	08/13/21	35,000	08/01/51	2.500%	32,407	28,177
FNMA PL FM8617 - 3140XCSC6	09/14/21	40,000	09/01/51	2.000%	38,272	32,883
FINAN 21 S2 - 31740FAB2	09/27/21	50,000	09/25/51	1.750%	48,572	45,711
FNMA PL FM8857 - 3140XCZX9	09/15/21	50,000	10/01/51	2.000%	48,952	41,982
FNMA PL FS0328 - 3140XFLJ8	01/13/22	40,000	10/01/51	4.000%	39,877	36,721
GNMA PL MA7650M - 36179WQB7	10/28/21	70,000	10/20/51	3.000%	67,967	61,319
FHLMC PL RA6222 - 3133KM4F9	12/13/21	40,000	11/01/51	3.000%	40,026	35,676
FNMA PL MA4468 - 31418D6E7	10/15/21	40,000	11/01/51	3.500%	37,374	33,284
NW RE 21-FRR1 - 62955LAA6	12/21/21	50,000	12/18/51	2.820%	47,378	
FHLMC PL RA6531 - 3133KNHG1	02/25/22	110,000	01/01/52	3.500%	107,862	101,305
FHLMC PL QD5507 - 3133B3DL8	01/20/22	40,000	01/01/52	2.000%	38,238	34,080
GNMA PL MA7829C - 36179WVW5	01/20/22	35,000	01/20/52	3.500%	35,911	33,415
GNMA PL MA7830M - 36179WVX3	02/22/22	30,000	01/20/52	4.000%	30,903	29,253
FNMA PL CB2759 - 3140QNB50	06/10/22	60,000	02/01/52	3.000%	54,264	53,772
FHLMC PL SD8196 - 3132DWC92	01/20/22	45,000	02/01/52	3.500%	45,395	41,363
FNMA PL BV3091 - 3140MGNH0	02/14/22	35,000	02/01/52	2.500%	34,201	31,195
GNMA PL MA7884M - 36179WXM5	02/22/22	40,000	02/20/52	4.000%	41,390	39,443
GNMA PL MA7883M - 36179WXL7	03/15/22	35,000	02/20/52	3.500%	35,430	33,637
FNMA PL MA4565 - 31418ECB4	02/28/22	50,000	03/01/52	3.500%	50,112	47,123
GNMA PL MA7939M - 36179WZC5	03/14/22	40,000	03/20/52	4.000%	41,145	39,511
FNMA PL BU8948 - 3140MA5J9	04/13/22	110,000	04/01/52	4.000%	109,408	107,176
FHLMC PL SD8207 - 3132DWDL4	03/14/22	110,000	04/01/52	3.500%	110,956	104,668
FHLMC PL 8D0192 03.1840 - 3142BNF90	05/10/22	100,000	04/01/52	3.184%	96,771	96,298
FHLMC PL RA7191 - 3133KN7C1	05/11/22	80,000	04/01/52	3.500%	76,614	76,454
FNMA PL BU8903 - 3140MA3M4	04/26/22	80,000	04/01/52	2.840%	77,540	75,975
FNMA PL BU8798 - 3140MAX41	04/26/22	80,000	04/01/52	2.894%	77,384	76,217
FHLMC PL 841372 - 31288QQZ6	04/26/22	50,000	04/01/52	0.000%	46,863	46,095
FHLMC PL QE0359 - 3133B9MG6	04/01/22	50,000	04/01/52	3.500%	49,569	47,931
FNMA PL FS1395 - 3140XGRR2	04/08/22	40,000	04/01/52	4.000%	39,877	39,177
GNMA PL MA7990M - 36179W2X5	04/19/22	35,000	04/20/52	4.000%	35,140	34,733
FHLMC PL RA7384 - 3133KPFZ6	05/27/22	100,000	05/01/52	3.500%	98,019	95,879
FNMA PL MA4644 - 31418EES5	04/22/22	100,000	05/01/52	4.000%	98,875	98,042
FNMA PL MA4684 - 31418EF21	05/25/22	110,000	06/01/52	4.500%	111,517	110,337
FHLMC PL SD8232 - 3132DWDI1	06/15/22	100,000	06/01/52	5.000%	100,556	101,844
FNMA PL 00BM698 - 3140BXL5	06/28/22	100,000	06/01/52	3.524%	97,848	98,113
FHLMC PL SD0243 - 3142BNHU1	06/15/22	100,000	06/01/52	0.000%	97,523	98,907
FREM 2019 K100 - 30313PAU7	03/21/22	20,000	11/25/52	3.493%	19,263	17,937
FREMF 2020 K73 - 30300SAU6	01/31/20	25,000	01/25/53	3.301%	24,723	23,469
Bench 2022 B35 - 08163RAS5	05/04/22	80,000	05/15/54	0.000%	53,325	51,214
MSC 2021L6 A S - 61692CBM9	07/13/21	70,000	06/15/54	2.749%	72,099	58,395
Citig 2022 - 29426VAJ5	06/09/22	70,000	06/15/55	4.875%	65,244	65,365
FREMF 2019 K09 - 30314DAG4	03/01/22	30,000	08/25/56	3.811%	30,618	27,522

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
June 30, 2022

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2022
NRZT 21-NQ2R M1 - 64831EAD2	05/20/21	40,000	09/25/58	2.201%	40,000	37,861
WFCM 2016 C32 A SB - 94989YBA0	03/26/21	175,000	01/17/59	3.324%	136,595	125,363
WFCMT 2016 C33 A SB - 95000LBA0	various	80,000	03/15/59	3.185%	61,685	57,878
BANK 2017 BNK5 - 06541WAC6	02/17/22	60,000	06/17/60	3.078%	52,106	47,209
CF HI 2020 1 B1 - 12530MAC9	various	130,000	07/15/60	2.280%	121,620	107,444
CF HI 2020 1 A2 - 12530MAB1	07/23/20	50,000	07/15/60	1.990%	45,125	38,639
Bank 2017 BNK A SB - 06541XAD2	07/06/21	75,000	09/15/60	3.265%	80,691	73,786
USRE 21 1 B1 - 643821AB7	10/29/21	100,000	10/20/61	2.410%	99,377	86,673
OBX T 2021 NQM - 67115DAD4	01/24/22	35,000	10/25/61	3.248%	34,703	27,140
OBX 22 NQM1 - 67114VAD5	01/21/22	20,000	11/25/61	3.504%	20,000	15,740
Bmark 2019 B10 - 08162VAX6	12/09/21	25,000	03/17/62	3.000%	20,844	17,630
Bank 2022 BNK A S - 06541LBPO	03/10/22	30,000	03/15/64	3.507%	29,995	26,649
Verus 2021 R3 - 92538EAD9	05/25/21	60,000	04/25/64	2.411%	59,999	56,110
Verus 2021 2 - 92538FAD6	04/20/21	65,000	02/25/66	2.187%	64,999	51,331
CSMC 21 NQM2 - 12662EAD5	03/30/21	50,000	02/25/66	2.282%	49,999	41,920
CSMC 21 NQM3 - 12660LAD1	05/26/21	50,000	04/25/66	2.317%	49,999	41,260
Verus 2021 3 M1 - 92539LAD2	06/25/21	35,000	06/25/66	2.397%	35,000	26,898
Verus 2021 4 M1 - 92538HAD2	07/29/21	30,000	07/25/66	2.195%	29,999	22,796
Chnge 2022 2 A 1 - 12546YAA9	03/03/22	95,000	03/25/67	3.757%	91,623	87,276
FASST 2019 JR2 - 31739GAA5	06/18/19	110,000	06/25/69	2.000%	55,781	63,796
FASST 2019 JR3 - 31739LAA4	10/01/19	100,000	09/25/69	2.000%	59,128	63,149
Bmark 2019 B15 - 08160KAL8	10/19/20	40,000	12/15/72	2.750%	34,839	29,496
Total Asset-Backed Securities					\$ 17,054,391	\$ 15,673,031
Municipal Securities:						
North Miami Beach FL Wt Tax - 661046BU5	01/29/20	55,000	08/01/23	1.925%	55,000	54,326
Oklahoma St Univ Agri Tax - 679191JL1	05/13/20	65,000	09/01/23	1.887%	65,000	63,985
Broward Co FL Arpt Tax Rv - 114894ZJ0	04/16/20	95,000	10/01/23	2.040%	93,670	93,649
Michigan Fin Auth Rev Tax - 59447TXN8	12/18/19	75,000	12/01/23	2.208%	75,000	73,943
Oklahoma St Tpk Auth Tax - 679111ZR8	10/29/20	55,000	01/01/24	0.804%	55,000	53,172
Port Oakland CA Tax Rv - 735000TL5	01/11/21	135,000	05/01/24	0.711%	136,628	129,082
Michigan Fin Auth Tax Sr - 59447TA78	10/15/20	20,000	10/01/24	0.650%	20,000	18,868
Michigan Fin Auth Tax Sr - 59447TB51	10/21/20	10,000	10/01/24	0.650%	10,000	9,434
Ventura Cnty CA Pub F In Tax - 923078CU1	01/29/21	75,000	11/01/24	0.614%	76,693	71,324
New Jersey St Tpk Auth T Tax Sr B - 646140DN0	various	175,000	01/01/25	0.897%	174,998	163,924
San Diego Cnty CA Wtr Au Tax - 797412DM2	07/22/20	90,000	05/01/25	0.743%	90,000	83,398
Pennsylvania Econ Dev FI Tax Rv - 70869PMQ7	04/28/21	70,000	06/15/25	1.164%	70,000	65,147
Port Seattle WA Tax Rv - 735389R42	07/20/21	90,000	08/01/25	1.136%	90,000	83,518
Kentucky St Ppty & Bldgs Tax - 49151FN97	07/01/21	115,000	09/01/25	1.039%	115,000	106,247
Alabama Fed Aid Hwy Fin Tax SR - 010268CM0	11/02/21	110,000	09/01/25	1.038%	110,000	102,561
Hillsborough Co FL Avtn Tax - 432308S96	03/09/22	160,000	10/01/25	2.238%	160,000	152,773
Oklahoma St Tpk Auth Tax - 679111ZT4	01/06/21	130,000	01/01/26	0.753%	132,869	120,896
					\$ 1,529,858	\$ 1,446,246
Miscellaneous Securities:						
CoBank Ser F Callable	12/18/17	500		6.250%	\$ 54,625	\$ 49,900
Total Police and Firefighters' Investments					\$ 155,853,224	\$ 156,422,656
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 460,430,490	\$ 446,498,774