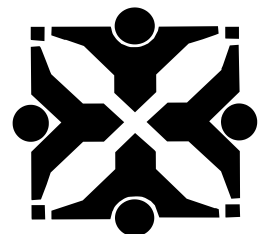


CITY OF COLUMBIA, MISSOURI

# **Financial Management Information Supplement**

For the Fiscal Year  
October 1, 2020 - September 30, 2021

Department of Finance  
Matthew Lue  
Director of Finance



# CITY OF COLUMBIA, MISSOURI

## TABLE OF CONTENTS

	<u>Exhibit Number</u>	<u>Page Number</u>
<b>GENERAL PURPOSE FINANCIAL STATEMENTS</b>		
Combined Balance Sheet - All Fund Types and Account Groups . . . . .	A-1	4 - 7
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types and Expendable Trust Funds . . . . .	A-2	8 - 9
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund . . . . .	A-3	10
Combined Statement of Revenues, Expenses and Changes in Retained Earnings or Fund Balance - All Proprietary Fund Types and Nonexpendable Trust Fund . . . . .	A-4	11
Combined Statement of Cash Flows - All Proprietary Fund Types and Nonexpendable Trust Fund . . . . .	A-5	12 - 13
Statement of Changes in Plan Net Assets - Pension and Other Postemployment Trust Funds . . . . .	A-6	14
<b>SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES</b>		
<b>Required Supplementary Information</b>		
Schedule of Changes in the Employers Net OPEB Liability- OPEB Trust Funds . . . . .	1	20
Schedule of Contributions - OPEB Trust Funds . . . . .	2	21
Schedule of Investment Returns - OPEB . . . . .	3	22
Schedule of Changes in the Employers Net Pension Liability- Pension Trust Funds . . . . .	4	23
Schedule of Contributions - Pension Trust Funds . . . . .	5	24
Schedule of the Net Pension Liability - Pension Trust Funds . . . . .	6	25
Schedule of Changes in the Employers Net Pension Liability- Police and Fire Retirement Funds . . . . .	7	26
Schedule of the Net Pension Liability - Police and Fire Retirement Funds . . . . .	8	27
Schedule of Contributions - Police and Fire Retirement Funds . . . . .	9	28
Schedule of Investment Returns - Police and Fire Retirement Funds . . . . .	10	29
Schedule of Contributions - Police and Fire Retirement Funds . . . . .	11	30
<b>General Fund</b>		
Comparative Balance Sheet . . . . .	B-1	33
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance . . . . .	B-2	34
Detail Schedule of Revenues and Other Financing Sources - Budget and Actual . . . . .	B-3	35 - 37
Detail Schedule of Expenditures and Other Financing Uses - Budget and Actual . . . . .	B-4	38 - 42
<b>Special Revenue Funds</b>		
Comparative Combining Balance Sheet . . . . .	C-1	46 - 48
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance . . . . .	C-2	50 - 52
Comparative Detail Schedule of Revenues and Expenditures . . . . .	C-3	54 - 57

# CITY OF COLUMBIA, MISSOURI

## TABLE OF CONTENTS

	<u>Exhibit Number</u>	<u>Page Number</u>
<b>Debt Service Funds</b>		
Comparative Combining Balance Sheet . . . . .	D-1	62
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance . . . . .	D-2	63
<b>Capital Projects Fund</b>		
Comparative Balance Sheet . . . . .	E-1	67
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance . . . . .	E-2	68
Schedule of Appropriations, Expenditures and Encumbrances . . . . .	E-3	69 - 70
<b>Enterprise Funds</b>		
Comparative Combining Balance Sheet . . . . .	F-1	74 - 80
Comparative Combining Statement of Revenues, Expenses and Changes in Retained Earnings . . . . .	F-2	82 - 84
Comparative Combining Statement of Cash Flows . . . . .	F-3	86 - 92
<u>Water and Electric Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses - Electric Utility . . . . .	F-4	94 - 95
Comparative Detail Schedule of Operating Revenues and Expenses - Water Utility . . . . .	F-5	96 - 97
<u>Sanitary Sewer Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-6	98
<u>Regional Airport Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-7	99
<u>Public Transportation Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-8	100
<u>Solid Waste Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-9	101
<u>Parking Facilities Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-10	102

# CITY OF COLUMBIA, MISSOURI

## TABLE OF CONTENTS

	<u>Exhibit Number</u>	<u>Page Number</u>
<u>Recreation Services Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-11	103
<u>Railroad Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-12	104
<u>Storm Water Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-13	105
<u>Transload Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-14	106
Enterprise Funds Capital Projects Schedule	F-15	107 - 109
<b>Internal Service Funds</b>		
Comparative Combining Balance Sheet . . . . .	G-1	114 - 115
Comparative Combining Statement of Revenues, Expenses and Changes in Retained Earnings . . . . .	G-2	117 - 118
Comparative Combining Statement of Cash Flows . . . . .	G-3	120 - 121
<b>Trust and Custodial Funds</b>		
Comparative Combining Balance Sheet . . . . .	H-1	126 - 127
Comparative Statement of Revenues, Expenses and Changes in Fund Balance - Nonexpendable Trust Fund . . . . .	H-2	129
Comparative Statement of Cash Flows - Nonexpendable Trust Fund . . . . .	H-3	130
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Expendable Trust Funds . . . . .	H-4	131
Comparative Statements of Fiduciary Assets and Liabilities - Custodial Funds . . . . .	H-5	132 - 133
Comparative Statements of Changes in Fiduciary Net Position - Custodial Funds . . . . .	H-6	134 - 135
<b>General Fixed Assets Account Group</b>		
Comparative Schedule of General Fixed Assets - By Source . . . . .	I-1	139
Schedule of General Fixed Assets - By Function and Activity . . . . .	I-2	140
Schedule of Changes in General Fixed Assets - By Function and Activity . . . . .	I-3	141
<b>General Long-Term Debt Account Group</b>		
Comparative Schedule of General Long-Term Debt . . . . .	J-1	145
Comparative Schedule of Changes in General Long-Term Debt . . . . .	J-2	147

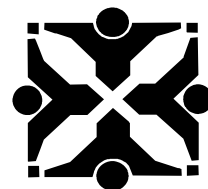
# CITY OF COLUMBIA, MISSOURI

## TABLE OF CONTENTS

	<u>Table Number</u>	<u>Page Number</u>
<b>STATISTICAL DATA</b>		
Net Assets by Component – Last Ten Fiscal Years . . . . .	Table 1	152 - 153
Changes in Net Assets – Last Ten Fiscal Years . . . . .	Table 2	154 - 155
Fund Balance – Governmental Funds – Last Ten Fiscal Years . . . . .	Table 3	156 - 157
Changes in Fund Balances – Governmental Funds – Last Ten Fiscal Years . . . . .	Table 4	158 - 159
Assessed Value and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years . . . . .	Table 5	161
Property Tax Rates and Tax Levies – Direct and Overlapping Governments – Last Ten Fiscal Years . . . . .	Table 6	162 - 163
Principal Taxpayers – Current and Nine Years Ago . . . . .	Table 7	165
General Fund – Property Tax Levies and Tax Collections – Last Ten Fiscal Years . . . . .	Table 8	166 - 167
Schedule of Electric Service Rates – Last Ten Fiscal Years . . . . .	Table 9	168 - 169
Schedule of Electric Service Rates – Last Ten Fiscal Years . . . . .	Table 10	170 - 171
Schedule of Water Service Rates – Last Ten Fiscal Years . . . . .	Table 11	172 - 173
Schedule of Sanitary Sewer Service Rates – Last Ten Fiscal Years . . . . .	Table 12	174
Schedule of Marketable Securities and Investments . . . . .	Table 13	175 - 184
Federal and State Grants . . . . .	Table 14	185
Taxable Sales by Category . . . . .	Table 15	186 - 187
Ratios of Outstanding Debt by Type – Last Ten Fiscal Years . . . . .	Table 16	189
Direct and Overlapping Governmental Activities Debt . . . . .	Table 17	191
Legal Debt Margin Information – Last Ten Fiscal Years . . . . .	Table 18	192 - 193
Water and Electric Utility Revenue Bond Coverage – Last Ten Fiscal Years . . . . .	Table 19	194
Sanitary Sewer Utility Revenue Bond Coverage – Last Ten Fiscal Years . . . . .	Table 20	195
Property Value, Construction, and Bank Deposits – Last Ten Fiscal Years . . . . .	Table 21	197
Largest Electric Utility Customers . . . . .	Table 22	198
Largest Water Utility Customers . . . . .	Table 23	199
Demographic Statistics – Last Ten Fiscal Years . . . . .	Table 24	200
Principal Employers - Current and Nine Years Ago . . . . .	Table 25	201
Full-Time Equivalent City Government Employees by Function/Program – Last Ten Fiscal Years . . . . .	Table 26	202
Operating Indicators by Function/Program – Last Ten Fiscal Years . . . . .	Table 27	203
Capital Asset Statistics by Function/Program - Last Nine Fiscal Years . . . . .	Table 28	205
Insurance in Force . . . . .	Table 29	206 - 207

# GENERAL PURPOSE FINANCIAL STATEMENTS

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





February 21, 2022

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

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

#### FINANCIAL SECTION

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

#### STATISTICAL SECTION

The Statistical Section "relates to the physical, economic, social and political characteristics of the City." Its design is to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess the City's economic condition.

Respectfully submitted,

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

Mr. Matthew Lue  
Director of Finance

THIS PAGE INTENTIONALLY LEFT BLANK



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

ALL FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2021  
(WITH COMPARABLE AMOUNTS FOR 2020)

ASSETS	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
Cash and cash equivalents	\$ 59,332,013	\$ 12,618,926	\$ 1,206,646	\$ 43,834,667
Cash and cash equivalents – Nonexpendable Trust Fund	-	-	-	-
Accounts receivable	902,624	4,996	-	2,578,122
Taxes receivable	5,491,865	4,562,206	-	-
Allowance for uncollectible taxes	(6,643)	-	-	-
Tax bills receivable	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Grants receivable	384,784	515,711	-	1,711,302
Rehabilitation loans receivable	-	6,895,995	-	-
Accrued interest	30,464	8,927	623	21,862
Due from other funds	2,156,760	13,788	-	-
Due from pension funds	-	-	-	-
Advances to other funds	-	-	-	-
Loans receivable from other funds	-	-	-	-
Inventory	292,127	-	-	-
Prepaid expenses	206,422	4,079	-	-
Other assets – current	-	53,652	-	-
Restricted assets—cash and cash equivalents	-	5,821,203	-	-
Restricted assets – other	-	-	-	-
Unamortized costs	-	-	-	-
Investments	-	-	-	-
Property, plant and equipment	-	-	-	-
Accumulated depreciation	-	-	-	-
Construction in progress	-	-	-	-
Amount available in Debt Service Funds	-	-	-	-
Amount to be provided for the payment of general long-term debt	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$68,790,416</b>	<b>\$30,499,483</b>	<b>\$1,207,269</b>	<b>\$48,145,953</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Outflows related to pensions	-	-	-	-
Outflows related to OPEB	-	-	-	-
Loss on refunding of debt	-	-	-	-
Total deferred outflows of resources	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 68,790,416</b>	<b>\$ 30,499,483</b>	<b>\$ 1,207,269</b>	<b>\$ 48,145,953</b>

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

FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2021  
(WITH COMPARABLE AMOUNTS FOR 2020)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust Funds	General Fixed Assets	General Long-term Debt	2021	2020
\$ 110,469,768	\$ 35,784,966	\$ 1,346,002	\$ -	\$ -	\$ 264,592,988	\$ 231,409,143
-	-	6,597,951	-	-	6,597,951	5,935,937
20,561,162	449,042	1,024	-	-	24,496,970	25,546,934
-	-	-	-	-	10,054,071	8,752,562
-	-	-	-	-	(6,643)	(6,665)
-	-	629,253	-	-	629,253	745,628
-	-	(19,148)	-	-	(19,148)	(19,148)
1,144,078	37,339	-	-	-	3,793,214	4,554,761
-	-	-	-	-	6,895,995	7,127,128
163,911	16,895	420,149	-	-	662,831	722,211
-	-	-	-	-	2,170,548	2,007,053
-	-	-	-	-	-	-
-	-	2,066,477	-	-	2,066,477	2,634,106
103,723	-	-	-	-	103,723	189,234
6,422,882	1,447,572	-	-	-	8,162,581	8,662,833
181,009	12,757	-	-	-	404,267	438,589
-	-	-	-	-	53,652	53,849
160,419,115	-	-	-	-	166,240,318	158,233,420
52,356,023	6,363,779	-	-	-	58,719,802	8,822,081
-	-	-	-	-	-	-
-	1,299,948	184,521,496	-	-	185,821,444	155,817,794
1,156,339,934	7,001,598	-	608,527,183	-	1,771,868,715	1,745,117,487
(498,890,230)	(4,507,774)	-	-	-	(503,398,004)	(498,551,648)
32,655,915	-	-	5,155,372	-	37,811,287	43,952,152
-	-	-	-	1,207,269	1,207,269	1,506,319
-	-	-	-	13,820,018	13,820,018	14,780,849
<u>\$1,041,927,290</u>	<u>\$47,906,122</u>	<u>\$195,563,204</u>	<u>\$613,682,555</u>	<u>\$15,027,287</u>	<u>\$2,062,749,579</u>	<u>\$ 1,928,432,609</u>
4,800,716.00	544,906.00	-	-	-	5,345,622.00	13,823,294
638,768.00	109,098.00	-	-	-	747,866.00	789,569
<u>4,492,901.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,492,901.00</u>	<u>4,878,986</u>
<u>9,932,385.00</u>	<u>654,004.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,586,389.00</u>	<u>19,491,849.00</u>
<u>\$ 1,051,859,675</u>	<u>\$ 48,560,126</u>	<u>\$ 195,563,204</u>	<u>\$ 613,682,555</u>	<u>\$ 15,027,287</u>	<u>\$ 2,073,335,968</u>	<u>\$ 1,947,924,458</u>

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

ALL FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2021  
(WITH COMPARABLE AMOUNTS FOR 2020)

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
LIABILITIES:				
Accounts payable	\$ 1,181,907	\$ 178,296	\$ -	\$ 2,702,733
Interest payable	-	18	-	-
Accrued payroll and payroll taxes	2,971,280	46,537	-	7,373
Accrued sales tax	-	-	-	-
Due to other funds	10,818	393,106	-	-
Advances from other funds	-	-	-	-
Loans payable to other funds – current maturities	-	-	-	-
Obligations under capital leases – current maturities	-	-	-	-
Unearned revenue	12,731,312	-	-	-
Other liabilities – current	3,398,601	60,907	-	-
Liabilities payable from restricted assets	-	-	-	-
Obligations under capital leases – long-term portion	-	-	-	-
Revenue bonds payable	-	-	-	-
Other liabilities – long-term	-	-	-	-
Loans payable to other funds – long-term	-	-	-	-
Accrued compensated absences	-	-	-	-
Special obligation notes payable	-	-	-	-
Incurred but not reported claims	-	-	-	-
Claims payable	-	-	-	-
Special obligation bonds payable	-	-	-	-
Net pension obligation	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>20,293,918</b>	<b>678,864</b>	<b>-</b>	<b>2,710,106</b>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants	-	-	-	-
Unavailable revenue - property taxes	68,000	-	-	-
Unavailable revenue - sales tax	-	-	-	-
Bonds	-	-	-	-
Inflows related to pensions	-	-	-	-
Total deferred inflows of resources	68,000	-	-	-
FUND EQUITY:				
Contributed capital	-	-	-	-
Investment in general fixed assets	-	-	-	-
Fund balances and retained earnings:				
Fund balances:				
Nonspendable	498,549	4,079	-	-
Restricted	-	30,422,180	-	-
Committed	419,103	-	1,207,269	-
Assigned	2,061,723	-	-	1,184,214
Unassigned	45,449,123	(605,640)	-	44,251,633
Retained earnings	-	-	-	-
Total fund balances and retained earnings	48,428,498	29,820,619	1,207,269	45,435,847
<b>TOTAL FUND EQUITY AND OTHER CREDITS</b>	<b>48,428,498</b>	<b>29,820,619</b>	<b>1,207,269</b>	<b>45,435,847</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 68,790,416</b>	<b>\$ 30,499,483</b>	<b>\$ 1,207,269</b>	<b>\$ 48,145,953</b>

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

ALL FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2021  
(WITH COMPARABLE AMOUNTS FOR 2020)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust Funds	General Fixed Assets	General Long-term Debt	2021	2020
\$ 6,999,273	\$ 343,436	\$ 15,029	\$ -	\$ -	\$ 11,420,674	\$ 11,997,870
-	-	-	-	-	18	28
4,049,362	856,551	3,862	-	-	7,934,965	7,610,213
547,092	-	-	-	-	547,092	473,253
1,766,625	-	-	-	-	2,170,549	2,007,053
2,066,477	-	-	-	-	2,066,477	2,634,105
88,805	-	-	-	-	88,805	85,511
-	-	-	-	-	-	14,848
438,210	-	-	-	-	13,169,522	398,943
590,444	3,819	919	-	-	4,054,690	4,606,192
37,447,984	-	-	-	-	37,447,984	29,879,626
-	-	-	-	-	-	-
206,918,310	-	-	-	-	206,918,310	220,052,866
7,374,366	-	-	-	-	7,374,366	7,018,104
14,918	-	-	-	-	14,918	103,723
-	-	-	-	3,807,287	3,807,287	3,504,723
-	-	-	-	-	-	212,445
-	966,400	-	-	-	966,400	875,700
-	5,426,243	-	-	-	5,426,243	5,673,928
79,935,971	-	-	-	11,220,000	91,155,971	98,517,484
-	-	-	-	-	-	8,392,965
348,237,837	7,596,449	19,810	-	15,027,287	394,564,271	404,059,580
-	-	-	-	-	-	-
-	-	-	-	-	68,000	79,000
-	-	-	-	-	-	-
596,478	-	-	-	-	596,478	664,983
33,349,478	4,760,915	-	-	-	38,110,393	1,541,528
33,945,956	4,760,915	-	-	-	38,774,871	2,304,376
-	-	-	-	-	-	-
-	-	-	613,682,555	-	613,682,555	599,771,930
-	-	-	-	-	-	-
-	-	1,500,000	-	-	2,002,628	1,951,565
-	-	580,317	-	-	31,002,497	22,282,032
-	-	7,940,849	-	-	9,567,221	10,754,079
-	-	106,514	-	-	3,352,451	3,703,486
-	-	185,415,714	-	-	274,510,830	241,544,406
669,675,882	36,202,762	-	-	-	705,878,644	661,553,004
669,675,882	36,202,762	195,543,394	-	-	1,026,314,271	941,788,572
669,675,882	36,202,762	195,543,394	613,682,555	-	1,639,996,826	1,541,560,502
\$ 1,051,859,675	\$ 48,560,126	\$ 195,563,204	\$ 613,682,555	\$ 15,027,287	\$ 2,073,335,968	\$ 1,947,924,458

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

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2021  
 (WITH COMPARABLE AMOUNTS FOR 2020)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
REVENUES:				
General property taxes	\$ 9,146,927.00	\$ -	\$ -	\$ -
Sales tax	26,295,876	26,315,606	-	-
Lease revenue	-	-	153,664	-
Other local taxes	11,082,330	2,601,760	-	-
Licenses and permits	1,102,948	-	-	-
Fines	630,989	-	-	-
Fees and service charges	5,417,444	1,267,119	-	-
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.)	16,726,267	-	-	-
Special assessment charges	-	-	-	-
Intragovernmental revenue	7,833,847	-	-	-
Revenue from other governmental units	11,705,842	2,975,767	-	4,703,501
Investment revenue	(61,407)	86,010	10,575	364,185
Miscellaneous	1,353,384	26,739	-	418,763
<b>TOTAL REVENUES</b>	<b>91,234,447</b>	<b>33,273,001</b>	<b>164,239</b>	<b>5,486,449</b>
EXPENDITURES:				
Current:				
Policy development and administration	7,915,484	2,227,849	-	-
Public safety	48,020,671	-	-	-
Transportation	11,891,393	-	-	-
Health and environment	12,767,098	2,859,729	56,627	-
Personal development	7,771,337	155	-	-
Supporting activities	3,528,844	-	-	-
Miscellaneous nonprogrammed activities	2,059,868	-	-	-
Principal-capital lease payment	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	19,276,947
Debt service:				
Redemption of serial bonds	-	-	1,562,445	-
Interest	-	-	425,907	-
Fiscal agent fees	-	-	318	-
Miscellaneous	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>93,954,695</b>	<b>5,087,733</b>	<b>2,045,297</b>	<b>19,276,947</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(2,720,248)</b>	<b>28,185,268</b>	<b>(1,881,058)</b>	<b>(13,790,498)</b>
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	15,310,890	454,211	1,775,386	9,447,074
Operating transfers to other funds	(2,930,002)	(21,390,370)	(193,378)	(2,067,906)
Miscellaneous	-	-	-	-
Lease Proceeds	-	-	-	-
Proceeds of 2016 S.O. Bonds	-	-	-	-
Premium on 2016 S.O. Bonds	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>12,380,888</b>	<b>(20,936,159)</b>	<b>1,582,008</b>	<b>7,379,168</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>9,660,640</b>	<b>7,249,109</b>	<b>(299,050)</b>	<b>(6,411,330)</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>38,767,858</b>	<b>22,571,510</b>	<b>1,506,319</b>	<b>51,847,177</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>48,428,498</b>	<b>29,820,619</b>	<b>1,207,269</b>	<b>45,435,847</b>

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

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2021  
 (WITH COMPARABLE AMOUNTS FOR 2020)

FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
Expendable Trust Funds	2021	2020
\$ -	\$ 9,146,927.00	\$ 8,947,930.00
-	52,611,482	47,289,026
-	153,664	1,881,162
-	13,684,090	12,613,694
-	1,102,948	1,002,066
-	630,989	802,706
-	6,684,563	3,216,245
-	16,726,267	-
-	-	-
-	7,833,847	21,859,793
-	19,385,110	9,945,357
1,785	401,148	2,492,798
90,286	1,889,172	2,535,765
92,071	130,250,207	112,586,542
-	10,143,333	11,446,253
-	48,020,671	45,753,290
-	11,891,393	9,930,643
-	15,683,454	12,509,107
116,799	7,888,291	7,503,622
-	3,528,844	-
-	2,059,868	366,194
-	-	-
-	-	-
-	19,276,947	17,196,354
-	1,562,445	5,139,792
-	425,907	621,234
-	318	318
-	-	-
116,799	120,481,471	110,466,807
(24,728)	9,768,736	2,119,735
-	26,987,561	33,246,298
(69,730)	(26,651,386)	(42,247,756)
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
(69,730)	336,175	(9,001,458)
(94,458)	10,104,911	(6,881,723)
781,289	115,474,153	122,355,876
686,831	125,579,064	115,474,153

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2020

	2021			2020
	Budget	Actual	(Over) Under Budget	Actual
<b>REVENUES:</b>				
General property taxes	\$ 9,176,073	\$ 9,146,927	\$ 29,146	\$ 8,947,930
Sales tax	22,608,660	26,295,876	(3,687,216)	23,668,382
Other local taxes	10,306,968	11,082,330	(775,362)	10,418,850
Licenses and permits	1,044,290	1,102,948	(58,658)	1,002,066
Fines	1,287,090	630,989	656,101	802,706
Fees and service charges	4,811,965	5,417,444	(605,479)	2,384,529
Pilot	17,335,076	16,726,267	608,809	16,784,702
Intragovernmental revenue	7,866,367	7,833,847	32,520	5,075,091
Revenue from other governmental units	6,178,657	11,705,842	(5,527,185)	4,060,183
Investment revenue	1,176,161	(61,407)	1,237,568	877,266
Miscellaneous revenue	819,540	1,353,384	(533,844)	1,651,090
<b>TOTAL REVENUES</b>	<b>82,610,847</b>	<b>91,234,447</b>	<b>(8,623,600)</b>	<b>75,672,795</b>
<b>EXPENDITURES:</b>				
Current:				
Policy development and administration	9,628,953	7,915,484	1,713,469	8,982,535
Public safety	50,373,212	48,020,671	2,352,541	45,753,290
Transportation	13,224,207	11,891,393	1,332,814	9,814,659
Health and environment	14,200,214	12,767,098	1,433,116	10,484,214
Personal development	-	7,771,337	(7,771,337)	7,472,932
Supporting activities	-	3,528,844	(3,528,844)	366,194
Miscellaneous nonprogrammed activities:	-	2,059,868	(2,059,868)	-
Principal-capital lease payment	-	-	-	-
Interest	-	-	-	-
Other	2,100,221	-	2,100,221	-
<b>TOTAL EXPENDITURES</b>	<b>89,526,807</b>	<b>93,954,695</b>	<b>(4,427,888)</b>	<b>82,873,824</b>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	<b>(6,915,960)</b>	<b>(2,720,248)</b>	<b>(4,195,712)</b>	<b>(7,201,029)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers from other funds	-	15,310,890	(15,310,890)	8,292,111
Operating transfers to other funds	-	(2,930,002)	2,930,002	(1,898,027)
Lease Proceeds	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>12,380,888</b>	<b>(12,380,888)</b>	<b>6,394,084</b>
<b>AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ (6,915,960)</b>	<b>\$ 9,660,640</b>	<b>\$ (16,576,600)</b>	<b>\$ (806,945)</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>		<b>38,767,858</b>		<b>39,574,803</b>
<b>FUND BALANCE, END OF PERIOD</b>		<b>\$ 48,428,498</b>		<b>\$ 38,767,858</b>

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND  
 FOR THE YEAR ENDED SEPTEMBER 30, 2021  
 (WITH COMPARABLE AMOUNTS FOR 2020)

	<b>PROPRIETARY FUND TYPES</b>		<b>FIDUCIARY FUND TYPE</b>	<b>TOTAL (Memorandum Only)</b>	
	<b>Enterprise Funds</b>	<b>Internal Service Funds</b>	<b>Nonexpendable Trust Fund</b>	<b>2021</b>	<b>2020</b>
OPERATING REVENUES:					
Charges for services	\$ 227,710,504	\$ 39,387,199	\$ -	\$ 267,097,703	\$ 259,829,354
Investment revenue	-	-	\$85,957	85,957	201,898
<b>TOTAL OPERATING REVENUES</b>	<b>227,710,504</b>	<b>39,387,199</b>	<b>85,957</b>	<b>267,183,660</b>	<b>260,031,252</b>
OPERATING EXPENSES:					
Personal services	40,750,871	8,027,640	-	48,778,511	55,424,468
Materials, supplies, and power	83,521,387	4,233,706	-	87,755,093	80,996,542
Travel and training	175,864	127,112	-	302,976	489,431
Intragovernmental	17,931,696	229,614	-	18,161,310	16,636,560
Utilities, services, and miscellaneous	23,474,138	24,587,736	9,954	48,071,828	44,258,250
<b>TOTAL OPERATING EXPENSES</b>	<b>165,853,956</b>	<b>37,205,808</b>	<b>9,954</b>	<b>203,069,718</b>	<b>197,805,251</b>
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	61,856,548	2,181,391	76,003	64,113,942	62,226,001
PAYMENT-IN-LIEU-OF-TAX	(16,726,267)	-	-	(16,726,267)	(16,784,702)
DEPRECIATION	(30,648,181)	(537,119)	-	(31,185,300)	(29,753,175)
<b>OPERATING INCOME (LOSS)</b>	<b>14,482,100</b>	<b>1,644,272</b>	<b>76,003</b>	<b>16,202,375</b>	<b>15,688,124</b>
NONOPERATING REVENUES (EXPENSES):					
Revenue from other governmental units	6,508,708	142,688	-	6,651,396	4,611,103
Loss on disposal of fixed assets/ inventory	(1,748,169)	(56,547)	-	(1,804,716)	(224,180)
Investment revenue	628,694	53,508	-	682,202	5,124,838
Miscellaneous revenue	12,234,673	3,388,909	-	15,623,582	3,667,753
Interest expense	(8,657,711)	-	-	(8,657,711)	(9,570,563)
Fiscal agent fees	(413,775)	(398,778)	-	(812,553)	(1,325,122)
Miscellaneous expense	(431,062)	-	-	-	-
<b>TOTAL NONOPERATING REVENUES</b>	<b>8,121,358</b>	<b>3,129,780</b>	<b>-</b>	<b>11,682,200</b>	<b>2,283,829</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>22,603,458</b>	<b>4,774,052</b>	<b>76,003</b>	<b>27,884,575</b>	<b>17,971,953</b>
OPERATING TRANSFERS:					
Operating transfers from other funds	6,291,225	17,000	-	6,308,225	13,698,937
Operating transfers to other funds	(1,714,517)	(4,929,881)	-	(6,644,398)	(4,697,478)
<b>TOTAL OPERATING TRANSFERS</b>	<b>4,576,708</b>	<b>(4,912,881)</b>	<b>-</b>	<b>(336,173)</b>	<b>9,001,459</b>
<b>NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS</b>	<b>27,180,166</b>	<b>(138,829)</b>	<b>76,003</b>	<b>27,548,402</b>	<b>26,973,412</b>
Capital contributions	17,284,303	-	-	17,284,303	5,445,548
<b>NET INCOME (LOSS)</b>	<b>44,464,469</b>	<b>(138,829)</b>	<b>76,003</b>	<b>44,832,705</b>	<b>32,418,960</b>
AMORTIZATION OF CONTRIBUTED CAPITAL	-	-	-	-	-
<b>NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS OR FUND BALANCES</b>	<b>44,464,469</b>	<b>(138,829)</b>	<b>76,003</b>	<b>44,832,705</b>	<b>32,418,960</b>
<b>RETAINED EARNINGS OR FUND BALANCES, BEGINNING OF PERIOD</b>	<b>625,211,413</b>	<b>36,341,591</b>	<b>9,364,846</b>	<b>670,917,850</b>	<b>638,498,890</b>
Equity transfers from other funds	-	-	-	-	-
Equity transfers to other funds	-	-	-	-	-
<b>RETAINED EARNINGS OR FUND BALANCES, END OF PERIOD</b>	<b>\$ 669,675,882</b>	<b>\$ 36,202,762</b>	<b>\$ 9,440,849</b>	<b>\$ 715,750,555</b>	<b>\$ 670,917,850</b>



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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2021  
(WITH COMPARABLE AMOUNTS FOR 2020)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Operating income (loss)	\$ 14,482,100	\$ 1,644,272	\$76,003	\$ 16,202,375	\$ 15,688,124
Adjustments to reconcile operating income (loss)					
To net cash provided by (used in) operating activities:					
Depreciation	30,648,181	537,119	-	31,185,300	29,753,175
Adjustment to operating income (loss) for investment activity	-	-	(85,957)	(85,957)	(201,898)
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	1,585,398	(48,413)	-	1,536,985	524,618
Decrease (increase) in due from other funds	-	-	-	-	-
Decrease (increase) in advances to other funds	-	-	567,629	567,629	443,382
Decrease (increase) in loans receivable from other funds	85,511	-	-	85,511	82,341
Decrease (increase) in inventory	643,656	(266,260)	-	377,396	(160,245)
Decrease (increase) in prepaid expense	102,011	106,215	-	208,226	(186,104)
Decrease (increase) in other assets	-	-	-	-	17,643
Increase (decrease) in accounts payable	382,502	(447,615)	-	(65,113)	(305,940)
Increase (decrease) in accrued payroll	196,063	(222,206)	-	(26,143)	227,979
Increase (decrease) in accrued sales tax	73,839	-	-	73,839	(27,466)
Increase (decrease) in due to other funds	67,730	-	-	67,730	92,872
Increase (decrease) in loans payable to other funds	-	-	-	-	-
Increase (decrease) in net pension obligation	(9,297,534)	(1,359,750)	-	(10,657,284)	2,972,029
Increase (decrease) in net OPEB obligation	(341,886)	31,531	-	(310,355)	176,286
Increase (decrease) in other liabilities	677,668	120,822	-	798,490	1,395,426
Increase (decrease) in claims payable	-	(156,985)	-	(156,985)	107,155
Unrealized gain (loss) on cash equivalents	(858,675)	(112,883)	-	(971,558)	86,659
Other non-operating revenue	11,803,611	3,388,898	-	15,192,509	3,667,753
<b>Net cash provided by (used in) operating activities</b>	<b>50,250,175</b>	<b>3,214,745</b>	<b>557,675</b>	<b>54,022,595</b>	<b>54,353,789</b>
<b>ACTIVITIES:</b>					
Operating transfers in	6,291,225	17,000	-	6,308,225	13,698,937
Operating transfers out	(1,714,517)	(4,929,881)	-	(6,644,398)	(4,697,478)
Operating grants	7,947,041	152,128	-	8,099,169	2,309,805
Equity transfer	-	-	-	-	-
<b>Net cash provided by noncapital financing activities</b>	<b>12,523,749</b>	<b>(4,760,753)</b>	<b>-</b>	<b>7,762,996</b>	<b>11,311,264</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
<b>ACTIVITIES:</b>					
Proceeds from bonds and loans	(33,982)	-	-	(33,982)	-
Debt service – interest payment	(7,372,803)	-	-	(7,372,803)	(7,249,069)
Debt service – principal and advance refunding payments	(21,083,035)	1,193	-	(21,081,842)	(15,571,707)
Acquisition and construction of capital assets	(24,277,485)	14,824	-	(24,262,661)	(23,427,980)
Decrease in construction contracts	(2,403,159)	-	-	(2,403,159)	(2,118,086)
Fiscal agent fees paid	(413,775)	-	-	(413,775)	(1,325,122)
Capital contributions received	14,865,787	-	-	14,865,787	3,088,172
Proceeds from advances from other funds	(567,628)	-	-	(567,628)	(443,383)
Other	-	-	-	-	-
<b>Net cash used for capital and related financing activities</b>	<b>(41,286,080)</b>	<b>16,017</b>	<b>-</b>	<b>(41,270,063)</b>	<b>(47,047,175)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest received	1,590,012	182,623	85,957	1,858,592	5,387,622
Purchase of investments	-	(1,299,948)	-	(1,299,948)	(1,299,909)
Sale of investments	-	1,299,909	-	1,299,909	1,298,804
Purchase of tax bills	-	-	(97,993)	(97,993)	(27,460)
Sale of tax bills	-	-	116,375	116,375	66,442
<b>Net cash provided by investing activities</b>	<b>1,590,012</b>	<b>182,584</b>	<b>104,339</b>	<b>1,876,935</b>	<b>5,425,499</b>
<b>Net increase in cash and cash equivalents</b>	<b>23,077,856</b>	<b>(1,347,407)</b>	<b>662,014</b>	<b>22,392,463</b>	<b>24,043,377</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>256,003,951</b>	<b>37,132,373</b>	<b>5,935,937</b>	<b>299,072,261</b>	<b>275,028,885</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 279,081,807</b>	<b>\$ 35,784,966</b>	<b>\$ 6,597,951</b>	<b>\$ 321,464,724</b>	<b>\$ 299,072,262</b>

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2021  
(WITH COMPARABLE AMOUNTS FOR 2020)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2021	2020
RECONCILIATION OF CASH AND CASH EQUIVALENTS:					
Cash and cash equivalents	110,469,768	35,784,966	6,597,951	152,852,685	138,107,995
Restricted assets – cash and cash equivalents	168,612,039	-	-	168,612,039	160,964,267
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>279,081,807</u>	<u>35,784,966</u>	<u>6,597,951</u>	<u>321,464,724</u>	<u>299,072,262</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:					
Contributed sewer lines	-	-	-	-	-
Construction contracts payable	-	-	-	-	2,403,159
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,403,159</u>

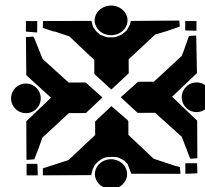
**CITY OF COLUMBIA, MISSOURI  
PENSION AND OTHER POSTEMPLOYMENT TRUST FUNDS**

STATEMENT OF CHANGES IN PLAN NET ASSETS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021  
(WITH COMPARABLE AMOUNTS FOR 2020)

	<b>Firefighters' Retirement Fund 2021</b>	<b>Police Retirement Fund 2021</b>	<b>OPEB 2021</b>	<b>TOTAL</b>	
				<b>2021</b>	<b>2020</b>
<b>ADDITIONS:</b>					
Contributions:					
Employer	\$ 6,619,098	\$ 4,280,243	\$ -	\$ 10,899,341	\$ 10,124,532
Employee	1,179,133	394,971	-	1,574,104	1,711,393
Total contributions	7,798,231	4,675,214	-	12,473,445	11,835,925
Net investment income:					
Net Investment income	19,080,232	11,917,933	849,813	31,847,978	9,944,312
Net investment income	19,080,232	11,917,933	849,813	31,847,978	9,944,312
Total additions	26,878,463	16,593,147	849,813	44,321,423	21,780,237
<b>DEDUCTIONS:</b>					
Pension benefits	7,806,594	6,206,338	-	14,012,932	13,222,717
Refund of employee's contributions	28,423	98,873	-	127,296	83,636
Total	7,835,017	6,305,211	-	14,140,228	13,306,353
Operating expenses:					
Materials and Supplies	7	5	-	12	-
Travel	-	-	-	-	-
Intragovernmental	61,906	38,665	-	100,571	97,739
Utilities, services and miscellaneous	37,219	23,248	1,000	61,467	45,460
Total operating expenses	99,132	61,918	1,000	162,050	143,199
Total deductions	7,934,149	6,367,129	1,000	14,302,278	13,449,552
Net increase (decrease) in plan net assets	18,944,314	10,226,018	848,813	30,019,145	8,330,685
Net assets held in trust for pension benefits:					
Beginning of year	92,544,457	58,608,812	4,243,300	155,396,569	147,065,884
End of year	\$ 111,488,771	\$ 68,834,830	\$ 5,092,113	\$ 185,415,714	\$ 155,396,569

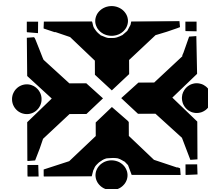
# **SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES**

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.



CITY OF COLUMBIA, MISSOURI

# **SUPPLEMENTARY INFORMATION**



THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI**  
**Required Supplementary Information**  
**SCHEDULE OF CHANGES IN THE**  
**EMPLOYERS NET OPEB LIABILITY AND RELATED RATIOS**  
**FOR THE LAST FIVE FISCAL YEARS\***

Fiscal year ending September 30,	2021	2020	2019	2018	2017
<b>Total OPEB Liability</b>					
Service Cost	\$ 239,586	\$ 235,198	\$ 227,795	\$ 121,682	\$ 121,978
Interest on the Total OPEB Liability	291,395	290,898	265,728	126,405	126,530
Changes of Benefit Terms	-	-	-	-	-
Differences Between Expected and Actual Experience	(676,298)	-	69,505	-	-
Changes of Assumptions	397,243	(505,043)	1,774,185	-	-
Net Benefits Paid	149,141	(125,298)	(150,024)	(158,979)	(463,305)
<b>Net Change in Total OPEB Liability</b>	<b>401,067</b>	<b>(104,245)</b>	<b>2,187,189</b>	<b>89,108</b>	<b>(214,797)</b>
<b>Total OPEB Liability - Beginning</b>	<b>3,996,485</b>	<b>4,100,730</b>	<b>1,913,541</b>	<b>1,824,433</b>	<b>2,039,230</b>
<b>Total OPEB Liability - Ending</b>	<b>\$ 4,397,552</b>	<b>\$ 3,996,485</b>	<b>\$ 4,100,730</b>	<b>\$ 1,913,541</b>	<b>\$ 1,824,433</b>
<b>Plan Fiduciary Net Position</b>					
Contributions - Employer	\$ 149,141	\$ 125,298	\$ 150,024	\$ 158,979	\$ 463,305
Contributions - Employee	-	-	-	-	-
Net Investment Income	849,813	289,442	108,200	212,588	441,309
Benefit Payments, Including Refunds of Member Contributions	(149,141)	(125,298)	(150,024)	(158,979)	(463,305)
Administrative Expense	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>848,813</b>	<b>288,442</b>	<b>107,200</b>	<b>211,588</b>	<b>440,309</b>
<b>Plan Net Position - Beginning</b>	<b>4,243,300</b>	<b>3,954,858</b>	<b>3,847,658</b>	<b>3,636,070</b>	<b>3,195,761</b>
<b>Plan Net Position - Ending</b>	<b>\$ 5,092,113</b>	<b>\$ 4,243,300</b>	<b>\$ 3,954,858</b>	<b>\$ 3,847,658</b>	<b>\$ 3,636,070</b>
<b>Employer's Net OPEB Liability (asset)</b>	<b>\$ (694,561)</b>	<b>\$ (246,815)</b>	<b>\$ 145,872</b>	<b>\$ (1,934,117)</b>	<b>\$ (1,811,637)</b>
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	115.79%	106.18%	96.44%	201.08%	199.30%
Covered payroll	\$ 68,580,145	\$ 69,320,447	\$ 66,215,804	\$ 64,695,860	\$ 64,695,860
Employer's net OPEB liability (asset) as a percentage of covered payroll.	(1.01%)	(0.36%)	0.22%	(2.99%)	(2.80%)

Notes to Schedule:

Changes since prior valuation:

1. Per-capita costs were updated to reflect experience since the previous valuation, and the increased deductible for the HDHP
2. Base mortality tables were updated from the RPH-2014 Headcount-weighted Mortality to the latest Pub-2010 Headcount Weighted Mortality. Separate "Safety" and "General" tables are used for Police/Fire and All Others, respectively.
3. Mortality improvement scale was updated from Scale MP-2018 to the latest Scale MP-2020.

\*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available.

**CITY OF COLUMBIA, MISSOURI**  
**Required Supplementary Information**  
**SCHEDULE OF CONTRIBUTIONS**  
**OPEB**  
**LAST TEN FISCAL YEARS**

<b>FY Ending September 30,</b>	<b>Actuarially Determined Contribution (a)</b>	<b>Actual Contribution (b)</b>	<b>Contribution Deficiency (Excess) (a)-(b)</b>	<b>Covered Payroll (c)</b>	<b>Contributions as a Percentage of Covered Payroll (b)/(c)</b>
2021	\$ 0	\$ 0*	\$ 0	68,580,145	0.00%
2020	140,270	125,298	14,972	69,320,447	0.18%
2019	113,182	150,024	(36,842)	66,215,804	0.23%
2018	158,979	158,979	0	64,695,860	0.25%
2017	463,305	463,305	0	64,695,860	0.72%
2016	(126,898)	345,380	(472,278)	65,437,191	0.53%
2015	0	354,262	(354,262)	65,437,191	0.54%
2014	91,731	18,339	73,392	57,823,146	0.03%
2013	84,272	84,272	0	57,823,146	0.15%
2012	706,338	706,338	0	55,586,129	1.27%

\* The total retiree premium contributions received exceeded the gross claims and fees paid. While the net claims paid are negative, the contribution from the employer is \$0.

Beginning Fiscal Year ending September 30, 2017, the ADC is calculated in accordance with the Employer's funding policy, if one exists.

Prior to Fiscal Year ending September 30, 2017, the ADC is equal to the Annual Required Contribution (ARC) calculated under GASB Statement No. 45.

Notes to Schedule

Valuation date	October 1, 2020
Actuarial cost method	Individual entry age normal as a level percentage of payroll
Asset valuation method	Market value
Inflation	2.50%
Healthcare cost trend rates	The immediate trend rates are assumed to decrease to an ultimate trend rate over a period of 15 years.
Salary increases	3.25%
Investment rate of return	7.00%
Retirement age Police and Fire	20 or more years of continuous service and receipt of pension benefits from the City.
Retirement age non Police and Fire	Age 60 with 5 years of continuous service or age plus years of continuous service greater than or equal to 80.
Mortality	Healthy Employee Police/Fire: Pub-2010 Safety Employees Headcount-Weighted Mortality Others: Pub-2010 General Employees Headcount-Weighted Mortality

Margin for mortality improvements: Scale MP-2020, projected fully generationally.



**CITY OF COLUMBIA, MISSOURI**  
**Required Supplementary Information**  
**SCHEDULE OF INVESTMENT RETURNS**  
**OPEB**  
**FOR THE LAST FIVE FISCAL YEARS\***

	<b>Fiscal Year</b>				
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Annual Money-Weighted Rate of Return, Net of Investment Expense	20.03%	7.32%	2.81%	5.85%	13.81%

\*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available.

**CITY OF COLUMBIA, MISSOURI**  
**Required Supplementary Information**  
**SCHEDULE OF CHANGES IN THE EMPLOYERS NET PENSION LIABILITY**  
**LAGERS (General and Utility Divisions)**  
**FOR THE LAST SEVEN FISCAL YEARS\***

Fiscal year ending September 30,	2021	2020	2019	2018	2017	2016	2015
<b>Total Pension Liability</b>							
Service Cost	\$ 6,419,822	\$ 6,240,862	\$ 6,045,394	\$ 6,002,025	\$ 5,827,450	\$ 5,688,991	\$ 5,575,446
Interest on the Total Pension Liability	23,402,211	22,071,998	20,856,522	20,097,173	19,338,950	18,155,342	17,515,917
Differences Between Expected and Actual Experience	(7,706,052)	5,606,919	4,478,995	(1,668,183)	(1,788,647)	(4,815,293)	(2,949,734)
Changes of Assumptions	(7,719,271)	-	-	-	-	9,162,647	-
Benefit Payments, Including Refunds of Member Contributions	(16,039,863)	(15,293,050)	(14,150,450)	(13,812,555)	(12,225,724)	(11,652,442)	(11,112,523)
<b>Net Change in Total Pension Liability</b>	<b>(1,643,153)</b>	<b>18,626,729</b>	<b>17,230,461</b>	<b>10,618,460</b>	<b>11,152,029</b>	<b>16,539,245</b>	<b>9,029,106</b>
<b>Total Pension Liability - Beginning</b>	<b>327,514,981</b>	<b>308,888,252</b>	<b>291,657,791</b>	<b>281,039,331</b>	<b>269,887,302</b>	<b>253,348,057</b>	<b>244,318,951</b>
<b>Total Pension Liability - Ending</b>	<b>\$ 325,871,828</b>	<b>\$ 327,514,981</b>	<b>\$ 308,888,252</b>	<b>\$ 291,657,791</b>	<b>\$ 281,039,331</b>	<b>\$ 269,887,302</b>	<b>\$ 253,348,057</b>
<b>Plan Fiduciary Net Position</b>							
Contributions - Employer	\$ 7,527,190	\$ 7,592,454	\$ 7,834,281	\$ 7,404,891	\$ 7,229,836	\$ 7,633,688	\$ 8,135,287
Contributions - Employee	-	-	45,806	-	-	14,539	-
Net Investment Income	86,735,063	4,150,063	19,943,140	34,563,469	30,379,870	(340,762)	5,105,889
Benefit Payments, Including Refunds of Member Contributions	(16,039,863)	(15,293,050)	(14,150,450)	(13,812,555)	(12,225,724)	(11,652,442)	(11,112,523)
Administrative Expense	(209,458)	(274,692)	(239,081)	(167,918)	(160,815)	(156,560)	(169,259)
Other	608,299	(1,582,619)	923,892	(117,896)	(108,688)	(1,607,091)	(1,830,332)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>78,621,231</b>	<b>(5,407,844)</b>	<b>14,357,588</b>	<b>27,869,991</b>	<b>25,114,479</b>	<b>(6,108,628)</b>	<b>129,062</b>
<b>Plan Net Position - Beginning</b>	<b>317,572,509</b>	<b>322,980,353</b>	<b>308,622,765</b>	<b>280,752,774</b>	<b>255,638,296</b>	<b>261,746,924</b>	<b>261,617,862</b>
<b>Plan Net Position - Ending</b>	<b>396,193,740</b>	<b>317,572,509</b>	<b>322,980,353</b>	<b>308,622,765</b>	<b>280,752,775</b>	<b>255,638,296</b>	<b>261,746,924</b>
<b>Employer's Net Pension Liability (Asset)</b>	<b>(70,321,912)</b>	<b>9,942,472</b>	<b>(14,092,101)</b>	<b>(16,964,974)</b>	<b>286,556</b>	<b>14,249,006</b>	<b>(8,398,867)</b>
Plan fiduciary net position as a percentage of the total pension liability (asset)	121.58%	96.96%	104.56%	105.82%	99.90%	97.20%	104.09%
Covered payroll	\$ 51,152,942	\$ 53,636,408	\$ 50,242,915	\$ 49,326,843	\$ 48,988,576	\$ 47,029,728	\$ 45,696,354
Employer's net pension liability (asset) as a percentage of covered payroll.	(137.47%)	18.54%	(28.05%)	(34.39%)	0.58%	30.30%	(18.38%)

\*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available; amounts presented for the year end were determined as of June 30, the measurement date.

**CITY OF COLUMBIA, MISSOURI**  
**Required Supplementary Information**  
**SCHEDULE OF CONTRIBUTIONS**  
**LAGERS (General and Utility Divisions)**  
**LAST TEN FISCAL YEARS**

<b>FY Ending September 30,</b>	<b>Actuarially Determined Contribution</b>	<b>Contribution in Relation to the Actuarially Required Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Actual Contribution as a % of Covered Payroll</b>
2021	\$ 7,555,620	\$ 7,555,620	\$ 0	\$ 52,162,396	14.48%
2020	7,571,555	7,571,552	3	53,213,356	14.23%
2019	7,524,874	7,524,874	0	51,236,888	14.69%
2018	7,467,621	7,467,622	(1)	50,094,812	14.91%
2017	7,083,699	7,083,700	(1)	49,583,824	14.29%
2016	7,801,471	7,801,471	0	49,814,131	15.66%
2015	8,085,918	8,085,592	326	46,960,661	17.22%
2014	8,384,318	8,037,243	347,075	45,782,304	17.56%
2013	8,422,709	7,909,632	513,077	44,272,221	17.87%
2012	7,996,358	7,196,952	799,406	42,719,889	16.85%

**Notes to Schedule of Contributions**

Valuation Date: February 28, 2021

Notes: The roll-forward of total pension liability from February 28, 2021 to June 30, 2021 reflects expected service cost and interest reduced by actual benefit payments.

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry-Age Normal and Modified Terminal Funding

Amortization method A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.

Remaining amortization period Multiple bases from 11 to 21 years

Asset valuation method 5-year smoothed market; 20% corridor

Inflation 2.75% wage inflation; 2.25% price inflation

Salary increases 2.75% to 6.75% including wage inflation

Investment rate of return 7.00%, net of investment expenses

Retirement age Experience-based table of rates that are specific to the type of eligibility condition.

Mortality The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups.

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.

Other information None

**CITY OF COLUMBIA, MISSOURI**  
**Required Supplementary Information**  
**SCHEDULE OF THE NET PENSION LIABILITY**  
**LAGERS (General and Utility Divisions)**  
**FOR THE LAST SEVEN FISCAL YEARS\***

<b>FY Ending September 30,</b>	<b>Total Pension Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Net Pension Liability (Asset)</b>	<b>Plan Net Position as a % of Total Pension Liability</b>	<b>Covered Payroll</b>	<b>Net Pension Liability as a % of Covered Payroll</b>
2015	\$ 253,348,057	\$ 261,746,924	\$ (8,398,867)	103.32%	\$ 45,696,354	(18.38%)
2016	269,887,302	255,638,296	14,249,006	94.72%	47,029,728	30.30%
2017	281,039,331	280,752,775	286,556	99.90%	48,988,576	0.58%
2018	291,657,791	308,622,765	(16,964,974)	105.82%	49,326,843	(34.39%)
2019	308,888,252	322,980,353	(14,092,101)	104.56%	50,242,915	(28.05%)
2020	327,514,981	317,572,509	9,942,472	96.96%	53,636,408	18.54%
2021	325,871,828	396,193,740	(70,321,912)	121.58%	51,152,942	(137.47%)

\*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available.

**CITY OF COLUMBIA, MISSOURI**  
**Required Supplementary Information**  
**SCHEDULE OF CHANGES IN THE EMPLOYERS NET PENSION LIABILITY**  
**PENSION TRUST FUNDS**  
**FOR THE LAST EIGHT FISCAL YEARS\***

	FIRE							
	2021	2020	2019	2018	2017	2016	2015	2014
Fiscal year ending September 30,								
<b>Total Pension Liability</b>								
Service Cost	\$ 3,542,934	\$ 3,340,488	\$ 3,399,831	\$ 3,380,500	\$ 3,439,014	\$ 2,915,282	\$ 2,916,326	\$ 2,881,753
Interest on the Total Pension Liability	11,159,193	10,736,122	10,335,083	10,152,552	9,680,687	9,051,984	8,741,128	8,359,275
Benefit Changes	-	-	-	-	-	-	3,649	-
Differences Between Expected and Actual Experience	2,487,230	(462,398)	(540,823)	(3,702,384)	679,208	(67,212)	(410,306)	-
Changes of Assumptions	-	-	-	-	-	12,883,084	-	-
Benefit Payments, Including Refunds of Member Contributions	(7,835,017)	(7,508,109)	(7,362,488)	(7,103,003)	(6,954,439)	(7,930,765)	(6,280,290)	(6,053,587)
<b>Net Change in Total Pension Liability</b>	9,354,340	6,106,103	5,831,603	2,727,665	6,844,470	16,852,373	4,970,507	5,187,441
<b>Total Pension Liability - Beginning</b>	161,563,079	155,456,976	149,625,373	146,897,708	140,053,238	123,200,865	118,230,358	113,042,917
<b>Total Pension Liability - Ending</b>	<u>\$ 170,917,419</u>	<u>\$ 161,563,079</u>	<u>\$ 155,456,976</u>	<u>\$ 149,625,373</u>	<u>\$ 146,897,708</u>	<u>\$ 140,053,238</u>	<u>\$ 123,200,865</u>	<u>\$ 118,230,358</u>
<b>Plan Fiduciary Net Position</b>								
Contributions - Employer	\$ 6,619,098	\$ 5,965,276	\$ 5,306,842	\$ 5,426,042	\$ 4,789,910	\$ 5,226,250	\$ 7,751,496	\$ 4,674,412
Contributions - Member	1,179,133	1,316,754	1,303,827	1,103,253	1,107,316	1,212,139	1,175,671	1,170,726
Net Investment Income	19,080,232	5,889,788	4,535,634	5,719,623	7,957,122	4,266,438	(282,312)	5,395,826
Benefit Payments, Including Refunds of Member Contributions	(7,835,017)	(7,508,109)	(7,362,488)	(7,103,003)	(6,954,439)	(7,930,765)	(6,280,290)	(6,053,587)
Administrative Expense	(61,906)	(59,624)	(227,384)	(143,680)	(134,471)	(31,700)	(34,038)	(31,599)
Other	(37,226)	(27,122)	(27,992)	(26,787)	(35,803)	(37,252)	(565,953)	(265,268)
<b>Net Change in Plan Fiduciary Net Position</b>	18,944,314	5,576,963	3,528,439	4,975,448	6,729,635	2,705,110	1,764,574	4,890,510
<b>Plan Net Position - Beginning</b>	92,544,457	86,967,494	83,439,055	78,463,607	71,733,972	69,028,862	67,264,288	62,373,778
<b>Plan Net Position - Ending</b>	<u>\$ 111,488,771</u>	<u>\$ 92,544,457</u>	<u>\$ 86,967,494</u>	<u>\$ 83,439,055</u>	<u>\$ 78,463,607</u>	<u>\$ 71,733,972</u>	<u>\$ 69,028,862</u>	<u>\$ 67,264,288</u>
<b>Employer's Net Pension Liability</b>	<u>\$ 59,428,648</u>	<u>\$ 69,018,622</u>	<u>\$ 68,489,482</u>	<u>\$ 66,186,318</u>	<u>\$ 68,434,101</u>	<u>\$ 68,319,266</u>	<u>\$ 54,172,003</u>	<u>\$ 50,966,070</u>
	POLICE							
	2021	2020	2019	2018	2017	2016	2015	2014
Fiscal year ending September 30,								
<b>Total Pension Liability</b>								
Service Cost	\$ 2,024,375	\$ 1,925,347	\$ 1,928,839	\$ 1,919,578	\$ 2,053,743	\$ 1,786,078	\$ 1,731,740	\$ 1,815,459
Interest on the Total Pension Liability	7,136,293	6,882,820	6,693,376	6,608,822	6,468,432	6,070,042	5,839,052	5,614,050
Differences Between Expected and Actual Experience	-	815,085	(140,517)	(1,785,163)	(1,357,339)	(58,757)	(113,748)	-
Changes of Assumptions	2,136,347	-	-	-	-	8,226,357	-	-
Benefit Payments, Including Refunds of Member Contributions	(6,305,211)	(5,798,244)	(5,748,964)	(5,330,956)	(4,853,405)	(4,517,130)	(4,291,585)	(4,483,636)
<b>Net Change in Total Pension Liability</b>	4,991,804	3,825,008	2,732,734	1,412,281	2,311,431	11,506,590	3,165,459	2,945,873
<b>Total Pension Liability - Beginning</b>	104,087,458	100,262,450	97,529,716	96,117,435	93,806,004	82,299,414	79,133,955	76,188,082
<b>Total Pension Liability - Ending</b>	<u>\$ 109,079,262</u>	<u>\$ 104,087,458</u>	<u>\$ 100,262,450</u>	<u>\$ 97,529,716</u>	<u>\$ 96,117,435</u>	<u>\$ 93,806,004</u>	<u>\$ 82,299,414</u>	<u>\$ 79,133,955</u>
<b>Plan Fiduciary Net Position</b>								
Contributions - Employer	\$ 4,280,243	\$ 4,159,256	\$ 4,019,648	\$ 3,796,494	\$ 3,365,161	\$ 3,812,192	\$ 5,486,784	\$ 3,245,420
Contributions - Member	394,971	394,639	354,970	338,382	322,238	341,495	318,361	303,444
Net Investment Income	11,917,933	3,765,027	2,951,150	3,779,862	5,289,810	2,850,982	(422,604)	4,251,737
Benefit Payments, Including Refunds of Member Contributions	(6,305,211)	(5,798,244)	(5,748,964)	(5,330,956)	(4,853,405)	(4,517,130)	(4,291,585)	(4,483,636)
Administrative Expense	(38,665)	(38,115)	(147,949)	(94,952)	(90,024)	(21,182)	(22,706)	(21,406)
Other	(23,253)	(17,338)	(18,213)	(17,702)	(24,044)	(24,893)	(377,519)	(885,742)
<b>Net Change in Plan Fiduciary Net Position</b>	10,226,018	2,465,225	1,410,642	2,471,128	4,009,736	2,441,464	690,731	2,409,817
<b>Plan Net Position - Beginning</b>	58,608,812	56,143,587	54,732,945	52,261,817	48,252,081	45,810,617	45,119,886	42,710,069
<b>Plan Net Position - Ending</b>	<u>\$ 68,834,830</u>	<u>\$ 58,608,812</u>	<u>\$ 56,143,587</u>	<u>\$ 54,732,945</u>	<u>\$ 52,261,817</u>	<u>\$ 48,252,081</u>	<u>\$ 45,810,617</u>	<u>\$ 45,119,886</u>
<b>Employer's Net Pension Liability</b>	<u>\$ 40,244,432</u>	<u>\$ 45,478,646</u>	<u>\$ 44,118,863</u>	<u>\$ 42,796,771</u>	<u>\$ 43,855,618</u>	<u>\$ 45,553,923</u>	<u>\$ 36,488,797</u>	<u>\$ 34,014,069</u>

\*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available.

**CITY OF COLUMBIA, MISSOURI**  
**Required Supplementary Information**  
**SCHEDULE OF THE NET PENSION LIABILITY**  
**PENSION TRUST FUNDS**  
**FOR THE LAST EIGHT FISCAL YEARS\***

**FIRE**

<b>FY Ending September 30,</b>	<b>Total Pension Liability</b>	<b>Plan Net Position</b>	<b>Net Pension Liability</b>	<b>Plan Net Position as a % of Total Pension Liability</b>	<b>Covered Payroll</b>	<b>Net Pension Liability as a % of Covered Payroll</b>
2014	\$ 118,230,358	\$ 67,264,288	\$ 50,966,070	56.89%	\$ 7,539,548	675.98%
2015	123,200,865	69,028,862	54,172,003	56.03%	7,753,834	698.65%
2016	140,053,238	71,733,972	68,319,266	51.22%	8,056,819	847.97%
2017	146,897,708	78,463,607	68,434,101	53.41%	8,605,280	795.26%
2018	149,625,373	83,439,055	66,186,318	55.77%	8,598,788	769.72%
2019	155,456,976	86,967,494	68,489,482	55.94%	8,784,183	779.69%
2020	161,563,079	92,544,457	69,018,622	57.28%	8,724,771	791.07%
2021	170,917,419	111,488,771	59,428,648	65.23%	9,592,099	619.56%

**POLICE**

<b>FY Ending September 30,</b>	<b>Total Pension Liability</b>	<b>Plan Net Position</b>	<b>Net Pension Liability</b>	<b>Plan Net Position as a % of Total Pension Liability</b>	<b>Covered Payroll</b>	<b>Net Pension Liability as a % of Covered Payroll</b>
2014	\$ 79,133,955	\$ 45,119,886	\$ 34,014,069	57.02%	\$ 8,276,896	410.95%
2015	82,299,414	45,810,617	36,488,797	55.66%	8,140,637	448.23%
2016	93,806,004	48,252,081	45,553,923	51.44%	8,723,289	522.21%
2017	96,117,435	52,261,817	43,855,618	54.37%	8,947,152	490.16%
2018	97,529,716	54,732,945	42,796,771	56.12%	8,645,882	495.00%
2019	100,262,450	56,143,587	44,118,863	56.00%	9,073,800	486.22%
2020	104,087,458	58,608,812	45,478,646	56.31%	9,131,578	498.04%
2021	109,079,262	68,834,830	40,244,432	63.11%	9,882,239	407.24%

\*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available.

**CITY OF COLUMBIA, MISSOURI**  
**Required Supplementary Information**  
**SCHEDULE OF CONTRIBUTIONS**  
**PENSION TRUST FUNDS**  
**LAST TEN FISCAL YEARS**

**FIRE**

<b>FY Ending September 30,</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Actual Contribution as a % of Covered Payroll</b>
2021	\$ 6,619,098	\$ 6,619,098	-	\$ 9,592,099	65.31%
2020	5,965,276	5,965,276	-	8,724,771	63.81%
2019	5,306,842	5,306,842	-	8,784,183	62.94%
2018	5,426,042	5,426,042	-	8,598,788	62.93%
2017	4,789,910	4,789,910	-	8,605,280	56.46%
2016	5,226,250	5,226,250	-	8,056,819	58.91%
2015	4,751,496	7,751,496	(3,000,000)	7,753,834	95.96%
2014	4,674,412	4,674,412	-	7,539,548	62.00%
2013	4,382,296	4,382,296	-	7,209,301	60.79%
2012	3,995,869	3,995,869	-	7,170,923	55.72%

**POLICE**

<b>FY Ending September 30,</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Actual Contribution as a % of Covered Payroll</b>
2021	\$ 4,280,243	\$ 4,280,243	-	\$ 9,882,239	43.84%
2020	4,159,256	4,159,256	-	9,131,578	42.80%
2019	4,019,648	4,019,648	-	9,073,800	43.78%
2018	3,796,494	3,796,494	-	8,645,882	42.98%
2017	3,365,161	3,365,161	-	8,947,152	39.19%
2016	3,812,192	3,812,192	-	8,723,289	41.58%
2015	3,486,784	5,486,784	(2,000,000)	8,140,637	64.28%
2014	3,245,420	3,245,420	-	8,276,896	39.21%
2013	3,243,455	3,243,455	-	8,279,852	39.17%
2012	3,153,367	3,153,367	-	8,475,940	37.20%

**Notes to Schedule of Contributions**

Methods and assumptions used to determine contribution rates:

Valuation date	September 30, 2019
Actuarial cost method	Entry-Age Normal
Amortization method	Level Percentage of Payroll, Closed
Remaining amortization period	27 years
Asset valuation method	4-year smoothed market; 25% corridor
Inflation	3.25% wage inflation; 2.50% price inflation
Salary increases	3.25% to 11.75% (including 3.25% wage inflation)
Investment rate of return	7.00%, net of investment expenses
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females, adjusted for fully generational mortality improvements using Scale MP-2015.

**CITY OF COLUMBIA, MISSOURI**  
**Required Supplementary Information**  
**SCHEDULE OF INVESTMENT RETURNS**  
**POLICE AND FIRE RETIREMENT FUND**  
**FOR THE LAST EIGHT FISCAL YEARS\***

				Fiscal Year				
	2021	2020	2019	2018	2017	2016	2015	2014
Annual Money-Weighted Rate of Return, Net of Investment Expense	20.32%	6.96%	4.02%	7.45%	10.95%	10.67%	(1.40%)	7.49%

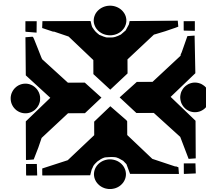
\*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available.



THIS PAGE INTENTIONALLY LEFT BLANK

## GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

COMPARATIVE BALANCE SHEETS  
SEPTEMBER 30, 2021 AND 2020

<b>ASSETS</b>	<b>2021</b>	<b>2020</b>
Cash and cash equivalents	\$59,332,013	\$38,465,923
Restricted Cash for Telecommunication Gross Receipt Settlement	-	-
Accounts receivable	902,624	542,908
Taxes receivable	5,491,865	4,891,790
Allowance for uncollectible taxes	(6,643)	(6,665)
Grants receivable	384,784	943,236
Accrued interest	30,464	38,332
Due from other funds	2,156,760	1,993,266
Due from Pension fund	-	-
Prepaid expenses	206,422	36,582
Inventory	292,127	414,983
<b>TOTAL ASSETS</b>	<b>\$68,790,416</b>	<b>\$47,320,355</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$1,181,907	\$1,930,299
Accrued payroll and payroll taxes	2,971,280	2,616,437
Due to other funds	10,818	10,818
Unearned revenue	12,731,312	0
Other liabilities	3,398,601	3,915,943
<b>TOTAL LIABILITIES</b>	<b>20,293,918</b>	<b>8,473,497</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Unavailable revenue-property taxes	68,000	79,000
Unavailable revenue-sales tax	-	-
Unavailable revenue-grants	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>68,000</b>	<b>79,000</b>
<b>FUND BALANCE:</b>		
Non Spendable	498,549	451,565
Restricted	-	-
Committed	419,103	381,211
Assigned	2,061,723	2,292,043
Unassigned	45,449,123	35,643,039
<b>TOTAL FUND BALANCE</b>	<b>48,428,498</b>	<b>38,767,858</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$68,790,416</b>	<b>\$47,320,355</b>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
<b>REVENUES:</b>		
General property taxes	\$9,146,927	\$8,947,930
Sales tax	26,295,876	23,668,382
Other local taxes	11,082,330	10,418,850
Licenses and permits	1,102,948	1,002,066
Fines	630,989	802,706
Fees and service charges	5,417,444	2,384,529
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.)	16,726,267	16,784,702
Intragovernmental revenue	7,833,847	5,075,091
Revenue from other governmental units	11,705,842	4,060,183
Investment revenue	(61,407)	877,266
Miscellaneous	1,353,384	1,651,090
<b>TOTAL REVENUES</b>	<u>91,234,447</u>	<u>75,672,795</u>
<b>EXPENDITURES:</b>		
Current:		
Policy development and administration	7,915,484	8,982,535
Public safety	48,020,671	45,753,290
Transportation	11,891,393	9,814,659
Health and environment	12,767,098	10,484,214
Personal development	7,771,337	7,472,932
Supporting Activities	3,528,844	
Miscellaneous nonprogrammed activities	2,059,868	366,194
Debt Service		
Principal	-	-
Interest	-	-
<b>TOTAL EXPENDITURES</b>	<u>93,954,695</u>	<u>82,873,824</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(2,720,248)</u>	<u>(7,201,029)</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers from other funds	15,310,890	8,292,111
Operating transfers to other funds	(2,930,002)	(1,898,027)
Lease proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>12,380,888</u>	<u>6,394,084</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<u>9,660,640</u>	<u>(806,945)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>38,767,858</u>	<u>39,574,803</u>
<b>FUND BALANCE, END OF YEAR</b>	<u><u>\$48,428,498</u></u>	<u><u>\$38,767,858</u></u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2021  
(WITH COMPARABLE AMOUNTS FOR 2020)

	<b>2021</b>			<b>2020</b>
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>	<b>Actual</b>
<b>GENERAL PROPERTY TAXES:</b>				
Real property	\$7,746,714	\$7,689,419	\$57,295	\$7,616,724
Individual personal property	1,323,540	1,396,721	(73,181)	1,214,331
Railroad and utility	27,200	28,107	(907)	26,545
Financial institutions	35,775	10,984	24,791	35,776
Total	9,133,229	9,125,231	7,998	8,893,376
Penalties and interest	42,844	21,696	21,148	54,554
Total General Property Taxes	9,176,073	9,146,927	29,146	8,947,930
<b>SALES TAX</b>	22,608,660	26,295,876	(3,687,216)	23,668,382
<b>OTHER LOCAL TAXES:</b>				
Gasoline tax	2,862,880	2,899,920	(37,040)	2,766,311
Cigarette tax	387,701	388,945	(1,244)	423,248
Motor vehicle tax	1,370,837	1,713,913	(343,076)	1,499,082
Utilities tax:				
Telephone	1,928,307	1,759,081	169,226	1,966,839
Natural gas	2,304,764	2,341,569	(36,805)	2,244,234
Cable franchise fees	202,274	618,544	(416,270)	206,678
Electric	1,250,205	1,360,358	(110,153)	1,312,458
Total Other Local Taxes	10,306,968	11,082,330	(775,362)	10,418,850
<b>LICENSES AND PERMITS:</b>				
Business licenses	808,730	854,316	(45,586)	778,387
Alcoholic beverages	192,220	203,221	(11,001)	171,606
Animal licenses	43,340	45,411	(2,071)	52,073
Total Licenses and Permits	1,044,290	1,102,948	(58,658)	1,002,066
<b>FINES:</b>				
Corporation court fines	470,000	388,273	81,727	443,872
Uniform ticket fines	200,000	26,078	173,922	51,144
Meter fines	616,690	215,738	400,952	307,390
Alarm violations	400	900	(500)	300
Total Fines	1,287,090	630,989	656,101	802,706
<b>FEES AND SERVICE CHARGES:</b>				
Construction inspection	3,607,325	3,911,811	(304,486)	1,356,922
Street maintenance	-	33,627	(33,627)	-
Right of way	156,200	468,880	(312,680)	90,475
Animal control fees	17,050	22,102	(5,052)	20,193
Health fees	884,668	823,415	61,253	733,542
Miscellaneous	146,722	157,609	(10,887)	183,397
Total Fees and Service Charges	4,811,965	5,417,444	(605,479)	2,384,529

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2021  
(WITH COMPARABLE AMOUNTS FOR 2020)

	<b>2021</b>			<b>2020</b>
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>	<b>Actual</b>
<b>INTRAGOVERNMENTAL REVENUE:</b>				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$12,303,328	\$12,060,447	\$242,881	\$12,123,603
Water	5,031,748	4,665,820	365,928	4,661,099
Total	17,335,076	16,726,267	608,809	16,784,702
General and Administrative Charges	7,866,367	7,833,847	32,520	5,075,091
Total Intragovernmental Revenue	25,201,443	24,560,114	641,329	21,859,793
<b>REVENUE FROM OTHER GOVERNMENTAL UNITS:</b>				
Federal Grants:				
Police	390,147	559,138	(168,991)	-
Health and Human services	27,237	22,363	4,874	-
Cares fund	2,064,362	1,272,678		
Fire	171,424	176,868	(5,444)	119,649
Total	2,653,170	2,031,047	(169,561)	119,649
State Grants:				
Missouri Department of Transportation –				
Highway	222,386	112,969	109,417	85,396
Health, General	961,817	1,202,315	(240,498)	1,320,390
Health-Women-Infants and Children	412,952	624,076	(211,124)	505,329
City Council	10,150	15,000	(4,850)	-
Police Department	2,000	10,477	(8,477)	365,534
Historic Preservation	-	-	-	8,758
Cultural Affairs	12,000	9,689	2,311	5,825
Parks and Recreation	-	-	-	6,779
Sustainability	31,000	31,000	-	62,000
Public Works	-	140,000	(140,000)	12,870
Federal funds	-	-	-	10,452
Total	1,652,305	2,145,526	(493,221)	2,383,333
Boone County:				
Health Department	1,639,514	614,102	1,025,412	1,339,483
Cares fund	-	6,693,100	(6,693,100)	-
Animal Control	233,668	222,067	11,601	217,718
Total	1,873,182	7,529,269	(5,656,087)	1,557,201
Total Revenue From Other Governmental Units	6,178,657	11,705,842	(6,318,869)	4,060,183

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2021  
(WITH COMPARABLE AMOUNTS FOR 2020)

	<b>2021</b>		<b>2020</b>	
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>	<b>Actual</b>
INVESTMENT REVENUE	1,176,161	(61,407)	1,237,568	877,266
MISCELLANEOUS REVENUE:				
Property sales	9,000	150,390	(141,390)	20,909
Construction inspection	2,000	1,934	66	-
Photocopies	-	-	-	110
Other	808,540	1,201,060	(392,520)	1,630,071
Total Miscellaneous Revenue	819,540	1,353,384	(533,844)	1,651,090
TOTAL REVENUES	82,610,847	91,234,447	(9,415,284)	75,672,795
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Water Fund	18,731	18,731	-	12,856
Electric Fund	225,555	225,555	-	172,893
Convention Visitors Bureau	3,300	6,085	(2,785)	2,000
Community Development	31,828	26,526	5,302	25,679
Solid Waste	200,565	200,565	-	202,301
Fleet Fund	2,295	2,295	-	2,295
Public Transportation	2,295	2,295	-	2,295
Transportation Sales Tax Fund	7,845,105	7,845,105	-	5,401,105
Capital Projects Fund	-	2,000,000	(2,000,000)	43,210
Sewer Utility	11,575	11,575	-	7,815
Storm Water	137,186	137,186	-	137,685
Parking Utility	23,565	23,565	-	176,736
Communications	1,474,307	1,685,197	(210,890)	-
Custodial & Building Maintenance	1,301,232	1,229,034	72,198	-
Utility Accounts & Billing	-	-	-	23,500
Park Sales Tax	1,862,543	1,862,542	1	1,432,359
Contributions Fund	34,634	34,634	-	20,212
Operating Transfers	-	-	-	12,600
Airport Fund	-	-	-	616,570
Total operating transfers from other funds	13,174,716	15,310,890	(2,136,174)	8,292,111
Lease Proceeds	-	-	-	-
TOTAL OTHER FINANCING SOURCES	13,174,716	15,310,890	(2,136,174)	8,292,111
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$95,785,563</u>	<u>\$106,545,337</u>	<u>(\$11,551,458)</u>	<u>\$83,964,906</u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

**DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2021  
(WITH COMPARABLE AMOUNTS FOR 2020)**

	<b>2021</b>		<b>(Over) Under</b>	<b>2020</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>				
General Government:				
City Council:				
Personal services	\$56,050	\$56,050	\$0	\$55,140
Materials and supplies	50,618	36,587	14,031	13,504
Travel and training	15,250	2,287	12,963	11,780
Intragovernmental	13,108	13,108	0	45,246
Utilities, services, and miscellaneous	45,898	40,241	5,657	71,751
Total City Council	<u>180,924</u>	<u>148,273</u>	<u>32,651</u>	<u>197,421</u>
City Clerk:				
Personal services	255,318	246,325	8,993	260,384
Materials and supplies	4,379	353	4,026	519
Travel and training	1,319	410	909	-
Intragovernmental	17,092	17,092	-	23,808
Utilities, services, and miscellaneous	7,578	2,638	4,940	2,834
Total City Clerk	<u>285,686</u>	<u>266,818</u>	<u>18,868</u>	<u>287,545</u>
City Manager:				
Personal services	694,453	590,107	104,346	758,053
Materials and supplies	62,617	21,579	41,038	16,641
Travel and training	30,332	13,071	17,261	12,202
Intragovernmental	60,262	60,262	-	156,338
Utilities, services, and miscellaneous	987,221	498,108	489,113	267,827
Capital additions	-	-	-	-
Total City Manager	<u>1,834,885</u>	<u>1,183,127</u>	<u>651,758</u>	<u>1,211,061</u>
Election:				
Utilities, services, and miscellaneous	<u>118,660</u>	<u>25,761</u>	<u>92,899</u>	<u>32,733</u>
Total General Government	<u>2,420,155</u>	<u>1,623,979</u>	<u>874,515</u>	<u>2,146,196</u>
Financial Services:				
Personal services	3,496,419	3,405,900	90,519	3,461,229
Materials and supplies	61,887	59,366	2,521	62,451
Travel and training	29,083	10,650	18,433	12,628
Intragovernmental	275,304	275,304	-	483,336
Utilities, services, and miscellaneous	299,450	255,458	43,992	250,501
Capital additions	-	-	-	-
Total Financial Services	<u>4,162,143</u>	<u>4,006,678</u>	<u>155,465</u>	<u>4,270,145</u>
Human Resources:				
Personal services	792,372	785,254	7,118	747,608
Materials and supplies	23,829	16,764	7,065	19,115
Travel and training	17,407	5,358	12,049	11,180
Intragovernmental	72,617	72,617	-	148,359
Utilities, services, and miscellaneous	570,103	138,827	431,276	158,213
Total Human Resources	<u>1,476,328</u>	<u>1,018,820</u>	<u>457,508</u>	<u>1,084,475</u>
City Counselor:				
Personal services	924,397	847,461	76,936	924,094
Materials and supplies	21,740	18,232	3,508	16,038
Travel and training	18,440	4,226	14,214	1,844
Intragovernmental	52,149	52,149	-	101,025
Utilities, services, and miscellaneous	371,793	210,143	161,650	272,083
Total City Counselor	<u>1,388,519</u>	<u>1,132,211</u>	<u>256,308</u>	<u>1,315,084</u>



**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

EXHIBIT B-4, Cont.

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2021  
(WITH COMPARABLE AMOUNTS FOR 2020)

	<b>2021</b>		<b>(Over) Under</b>	<b>2020</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
Public Works Administration:				
Personal services	122,527	95,212	27,315	108,013
Materials and supplies	11,710	2,630	9,080	3,422
Travel and training	7,800	1,892	5,908	492
Intragovernmental	27,871	27,871	-	47,847
Utilities, services, and miscellaneous	11,900	6,191	5,709	6,861
Capital additions	-	-	-	-
Total Public Works Administration	<u>181,808</u>	<u>133,796</u>	<u>48,012</u>	<u>166,635</u>
Total Policy Development and Administration	<u>9,628,953</u>	<u>7,915,484</u>	<u>1,791,808</u>	<u>8,982,535</u>
PUBLIC SAFETY:				
Police:				
Personal services	21,368,450	19,929,811	1,438,639	19,526,470
Materials and supplies	1,616,890	1,120,671	496,219	1,153,662
Travel and training	181,320	90,022	91,298	110,999
Intragovernmental	2,305,485	2,305,485	-	2,208,853
Utilities, services, and miscellaneous	1,033,641	832,094	201,547	861,355
Capital additions	<u>749,608</u>	<u>695,043</u>	<u>54,565</u>	<u>105,462</u>
Total Police	<u>27,255,394</u>	<u>24,973,126</u>	<u>2,282,268</u>	<u>23,966,801</u>
City Prosecutor:				
Personal services	447,002	411,797	35,205	469,690
Materials and supplies	21,875	11,053	10,822	11,961
Travel and training	6,026	200	5,826	285
Intragovernmental	39,746	39,746	-	70,706
Utilities, services, and miscellaneous	63,010	58,032	4,978	18,327
Capital additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total City Prosecutor	<u>577,659</u>	<u>520,828</u>	<u>56,831</u>	<u>570,969</u>
Fire:				
Personal services	18,092,112	18,396,433	(304,321)	17,328,713
Materials and supplies	894,535	824,745	69,790	662,158
Travel and training	77,862	68,238	9,624	47,456
Intragovernmental	1,289,089	1,289,960	(871)	1,047,767
Utilities, services, and miscellaneous	488,607	489,918	(1,311)	506,621
Capital additions	<u>78,449</u>	<u>78,449</u>	<u>-</u>	<u>42,163</u>
Total Fire	<u>20,920,654</u>	<u>21,147,743</u>	<u>(227,089)</u>	<u>19,634,878</u>
Animal Control:				
Personal services	429,299	413,902	15,397	429,151
Materials and supplies	25,911	20,153	5,758	24,035
Travel and training	3,152	-	3,152	2,570
Intragovernmental	54,591	54,591	-	50,823
Utilities, services, and miscellaneous	194,567	189,996	4,571	186,302
Capital additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Animal Control	<u>707,520</u>	<u>678,642</u>	<u>28,878</u>	<u>692,881</u>
Municipal Court:				
Personal services	709,358	589,112	120,246	717,659
Materials and supplies	63,883	12,487	51,396	25,427
Travel and training	7,000	3,361	3,639	2,608
Intragovernmental	62,301	62,301	-	107,947
Utilities, services, and miscellaneous	69,443	33,071	36,372	34,120
Capital additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Municipal Court	<u>911,985</u>	<u>700,332</u>	<u>211,653</u>	<u>887,761</u>
Total Public Safety	<u>50,373,212</u>	<u>48,020,671</u>	<u>2,352,541</u>	<u>45,753,290</u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

EXHIBIT B-4, Cont.

**DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2021  
(WITH COMPARABLE AMOUNTS FOR 2020)**

	<b>2021</b>		<b>2020</b>	
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>	<b>Actual</b>
<b>TRANSPORTATION:</b>				
Streets and Sidewalks:				
Personal services	3,703,714	3,207,203	496,511	3,298,804
Materials and supplies	2,145,696	1,950,966	194,730	1,685,045
Travel and training	41,750	15,072	26,678	5,364
Intragovernmental	520,952	520,922	30	758,648
Utilities, services, and miscellaneous	4,711,521	4,561,733	149,788	2,759,761
Capital additions	1,116,830	804,658	312,172	78,196
Total Streets and Sidewalks	<u>12,240,463</u>	<u>11,060,554</u>	<u>1,179,909</u>	<u>8,585,818</u>
Traffic:				
Personal services	\$485,626	\$485,626	\$0	\$675,497
Materials and supplies	403,070	272,730	130,340	436,466
Travel and training	3,820	2,075	1,745	266
Intragovernmental	57,926	57,926	-	72,532
Utilities, services, and miscellaneous	33,302	12,482	20,820	34,941
Capital additions	-	-	-	9,139
Total Traffic	<u>983,744</u>	<u>830,839</u>	<u>152,905</u>	<u>1,228,841</u>
Total Transportation	<u>13,224,207</u>	<u>11,891,393</u>	<u>1,332,814</u>	<u>9,814,659</u>
<b>HEALTH AND ENVIRONMENT:</b>				
Health Services:				
Personal services	5,863,045	5,571,783	291,262	4,246,160
Materials and supplies	585,316	291,259	294,057	276,585
Travel and training	40,039	20,368	19,671	17,983
Intragovernmental	511,970	511,970	-	534,353
Utilities, services, and miscellaneous	1,571,406	1,384,059	187,347	861,026
Capital additions	-	-	-	-
Total Health Services	<u>8,571,776</u>	<u>7,779,439</u>	<u>792,337</u>	<u>5,936,107</u>
Planning:				
Personal services	3,195,913	3,158,206	37,707	3,230,963
Materials and supplies	113,544	75,104	38,440	81,491
Travel and training	35,554	10,646	24,908	7,480
Intragovernmental	407,606	407,553	53	564,439
Utilities, services, and miscellaneous	883,085	468,367	414,718	230,095
Total Planning	<u>4,635,702</u>	<u>4,119,876</u>	<u>515,826</u>	<u>4,114,468</u>
Department of Economic Development:				
Personal services	375,364	349,238	26,126	369,354
Material and supplies	3,050	1,582	1,468	-
Intragovernmental	39,844	39,844	-	49,285
Utilities, services, and miscellaneous	90,120	71,100	19,020	15,000
Total Department of Economic Development	<u>508,378</u>	<u>461,764</u>	<u>46,614</u>	<u>433,639</u>
Office of Sustainability:				
Personal services	383,188	349,219	33,969	371,166
Materials and supplies	33,344	6,703	26,641	4,864
Travel and training	2,670	27	2,643	4,986
Intragovernmental	27,231	27,231	-	25,147
Utilities, services, and miscellaneous	37,925	22,839	15,086	11,273
Total Office of Sustainability	<u>484,358</u>	<u>406,019</u>	<u>78,339</u>	<u>417,436</u>
Total Health and Environment	<u>14,200,214</u>	<u>12,767,098</u>	<u>1,354,777</u>	<u>10,484,214</u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

EXHIBIT B-4, Cont.

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2021  
(WITH COMPARABLE AMOUNTS FOR 2020)

	<b>2021</b>		<b>(Over) Under</b>	<b>2020</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>PERSONAL DEVELOPMENT:</b>				
Parks and Recreation:				
Personal services	\$3,546,612	\$3,437,336	\$109,276	\$3,396,050
Materials and supplies	811,787	811,787	-	672,762
Travel and training	18,715	12,659	6,056	12,019
Intragovernmental	624,033	624,033	-	560,557
Utilities, services, and miscellaneous	596,621	582,577	14,044	599,008
Capital additions	182,000	77,772	104,228	228,951
<b>Total Parks and Recreation</b>	<b>5,779,768</b>	<b>5,546,164</b>	<b>233,604</b>	<b>5,469,347</b>
Cultural Affairs:				
Personal services	170,789	157,221	13,568	197,589
Materials and supplies	13,810	8,672	5,138	2,681
Travel and training	3,220	208	3,012	120
Intragovernmental	16,059	16,059	-	8,932
Utilities, services, and miscellaneous	249,266	154,157	95,109	190,319
<b>Total Cultural Affairs</b>	<b>453,144</b>	<b>336,317</b>	<b>116,827</b>	<b>399,641</b>
Office of Community Services:				
Personal services	1,209,096	666,138	542,958	551,233
Materials and supplies	101,687	65,395	36,292	66,458
Travel and training	13,707	2,893	10,814	1,203
Intragovernmental	56,233	56,233	-	58,015
Utilities, services, and miscellaneous	84,800	44,084	40,716	54,983
Capital additions	11,713	-	11,713	-
<b>Total Office of Community Services</b>	<b>1,477,236</b>	<b>834,743</b>	<b>642,493</b>	<b>731,892</b>
Social Assistance:				
Utilities services, and miscellaneous	1,874,323	1,054,113	820,210	872,052
<b>Total Social Assistance</b>	<b>1,874,323</b>	<b>1,054,113</b>	<b>820,210</b>	<b>872,052</b>
<b>Total Personal Development</b>	<b>9,584,471</b>	<b>7,771,337</b>	<b>1,813,134</b>	<b>7,472,932</b>
<b>SUPPORTING ACTIVITIES:</b>				
Public Communications:				
Personal services	905,502	783,023	122,479	-
Materials and supplies	132,726	84,006	48,720	-
Travel and training	1,208	1,208	-	-
Intragovernmental	38,074	38,074	-	-
Utilities, services, and miscellaneous	195,577	195,577	-	-
Capital additions	150,000	-	150,000	-
<b>Total Public Communications</b>	<b>1,423,087</b>	<b>1,101,888</b>	<b>321,199</b>	<b>0</b>
Customer Contact Center:				
Personal services	557,136	508,770	48,366	-
Materials and supplies	126,406	98,506	27,900	-
Travel and training	500	100	400	-
Intragovernmental	4,012	4,012	-	-
Utilities, services, and miscellaneous	19,920	16,675	3,245	-
<b>Total Customer Contact Center</b>	<b>707,974</b>	<b>628,063</b>	<b>79,911</b>	<b>0</b>
Building Maintenance				
Personal services	528,719	494,171	34,548	-
Materials and supplies	108,558	100,537	8,021	-
Travel and training	3,917	75	3,842	-
Intragovernmental	41,549	41,549	-	-
Utilities, services, and miscellaneous	219,695	379,841	(160,146)	-
<b>Total Building Maintenance</b>	<b>902,438</b>	<b>1,016,173</b>	<b>(113,735)</b>	<b>0</b>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

EXHIBIT B-4, Cont.

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

	2021		(Over) Under Budget	2020
	Budget	Actual		Actual
Custodial:				
Personal services	399,712	378,206	21,506	-
Materials and supplies	73,348	62,392	10,956	-
Travel and training	2,524	-	2,524	-
Intragovernmental	15,946	15,946	-	-
Utilities, services, and miscellaneous	22,420	7,760	14,660	-
Total Custodial	<u>513,950</u>	<u>464,304</u>	<u>49,646</u>	<u>0</u>
Utilities:				
Utilities, services, and miscellaneous	345,464	318,416	27,048	-
Total Utilities	<u>345,464</u>	<u>318,416</u>	<u>27,048</u>	<u>0</u>
Total Supporting Activities	<u>3,892,913</u>	<u>3,528,844</u>	<u>401,110</u>	<u>0</u>
Miscellaneous Nonprogrammed Activities:				
Personal services	55,000	28,031	26,969	6,662
Intragovernmental	-	-	-	287,973
Utilities, services, and miscellaneous	2,100,221	2,031,837	68,384	71,559
Other	-	-	-	-
Total Miscellaneous Nonprogrammed Activities	<u>2,155,221</u>	<u>2,059,868</u>	<u>95,353</u>	<u>366,194</u>
Debt Service:				
Principal-capital lease payment	-	-	-	-
Interest	-	-	-	-
Total Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>103,059,191</u>	<u>93,954,695</u>	<u>8,740,427</u>	<u>82,873,824</u>
OPERATING TRANSFERS TO OTHER FUNDS:				
2016 SO Refunding Bonds	1,010,595	1,010,592	3	705,777
Recreation Services Fund	1,161,910	1,161,910	-	1,161,910
Storm Water Utility Fund	300,000	300,000	-	-
Capital Projects Fund	457,500	457,500	-	-
Planning	-	-	-	12,600
Contributions Fund	-	-	-	17,740
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>2,930,005</u>	<u>2,930,002</u>	<u>3</u>	<u>1,898,027</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u><u>\$105,989,196</u></u>	<u><u>\$96,884,697</u></u>	<u><u>\$9,104,499</u></u>	<u><u>\$84,771,851</u></u>

## 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



THIS PAGE INTENTIONALLY LEFT BLANK

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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2021 AND 2020

ASSETS	Non Motorized Grant Fund		Mid Mo Solid Waste Mgt Dist Fund		Transportation Sales Tax Fund	
	2021	2020	2021	2020	2021	2020
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 6,352,912	\$ 2,375,591
Cash restricted for development charges	-	-	-	-	-	-
Cash restricted for hotel/motel tax	-	-	-	-	-	-
Accounts receivable	-	-	-	25,000	-	-
Due from other funds	10,818	10,817	2,970	2,970	-	-
Taxes receivable	-	-	-	-	2,087,442	1,813,657
Allowance for uncollectible taxes	-	-	-	-	-	-
Grants receivable	-	-	25,000	-	-	-
Rehabilitation loans receivable	-	-	-	-	-	-
Allowance for uncollectible loans	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Accrued interest	-	-	-	-	2,990	1,335
<b>TOTAL ASSETS</b>	<b>\$10,818</b>	<b>\$10,817</b>	<b>\$27,970</b>	<b>\$27,970</b>	<b>\$8,443,344</b>	<b>\$4,190,583</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES:</b>						
Accounts payable	-	-	-	75	-	-
Interest payable	-	-	18	28	-	-
Accrued payroll and payroll taxes	-	-	5,566	5,058	-	-
Accrued sales tax	-	-	-	-	-	-
Due to other funds	76,533	76,267	41,375	33,557	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>76,533</b>	<b>76,267</b>	<b>46,959</b>	<b>38,718</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>						
Unavailable revenue - grants	-	-	-	-	-	-
Unavailable revenue-sales tax	-	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>						
Non Spendable	-	-	-	-	-	-
Restricted	-	-	-	-	8,443,344	4,190,583
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	(65,715)	(65,450)	(18,989)	(10,748)	-	-
<b>TOTAL FUND BALANCE</b>	<b>(65,715)</b>	<b>(65,450)</b>	<b>(18,989)</b>	<b>(10,748)</b>	<b>8,443,344</b>	<b>4,190,583</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>	<b>\$ 10,818</b>	<b>\$ 10,817</b>	<b>\$ 27,970</b>	<b>\$ 27,970</b>	<b>\$ 8,443,344</b>	<b>\$ 4,190,583</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2021 AND 2020

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Capital Improvement Sales Tax Fund	
2021	2020	2021	2020	2021	2020	2021	2020
\$ 621,720	\$ 718,618	\$ -	\$ -	\$ 897,979	\$ 1,085,693	\$ 2,528,462	\$ 1,186,447
-	-	-	-	1,375,820	1,205,471	-	-
4,445,383	3,729,988	-	-	-	-	-	-
4,996	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
301,992	157,731	-	-	85,917	75,796	1,043,428	906,794
-	-	-	-	-	-	-	-
45,042	222,849	445,669	406,065	-	-	-	-
-	-	7,041,072	7,319,077	-	-	-	-
-	-	(145,077)	(191,949)	-	-	-	-
4,079	212	-	-	-	-	-	-
-	-	53,652	53,652	-	-	-	-
2,355	4,190	-	-	1,215	2,351	1,272	1,238
<u>\$5,425,567</u>	<u>\$4,833,588</u>	<u>\$7,395,316</u>	<u>\$7,586,845</u>	<u>\$2,360,931</u>	<u>\$2,369,311</u>	<u>\$3,573,162</u>	<u>\$2,094,479</u>
96,143	60,271	82,153	103,810	-	-	-	-
-	-	-	-	-	-	-	-
31,824	30,964	9,147	8,194	-	-	-	-
-	-	-	-	-	-	-	-
-	-	275,198	187,516	-	-	-	-
60,060	53,719	847	847	-	-	-	-
<u>188,027</u>	<u>144,954</u>	<u>367,345</u>	<u>300,367</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4,079	-	-	-	-	-	-	-
5,233,461	4,688,634	7,027,971	7,286,478	2,881,867	1,205,471	3,573,162	2,094,479
-	-	-	-	-	1,163,840	-	-
-	-	-	-	-	-	-	-
-	-	-	-	(520,936)	-	-	-
<u>5,237,540</u>	<u>4,688,634</u>	<u>7,027,971</u>	<u>7,286,478</u>	<u>2,360,931</u>	<u>2,369,311</u>	<u>3,573,162</u>	<u>2,094,479</u>
<u>\$ 5,425,567</u>	<u>\$ 4,833,588</u>	<u>\$ 7,395,316</u>	<u>\$ 7,586,845</u>	<u>\$ 2,360,931</u>	<u>\$ 2,369,311</u>	<u>\$ 3,573,162</u>	<u>\$ 2,094,479</u>



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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2021 AND 2020

ASSETS	Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2021	2020	2021	2020	2021	2020
Cash and cash equivalents	\$ 2,217,853	\$ 1,192,343	\$ -	\$ 104,288	\$12,618,926	\$6,662,980
Cash restricted for development charges	-	-	-	-	1,375,820	1,205,471
Cash restricted for hotel/motel tax	-	-	-	-	4,445,383	3,729,988
Accounts receivable	-	-	-	-	4,996	25,000
Due from other funds	-	-	-	-	13,788	13,787
Taxes receivable	1,043,427	906,794	-	-	4,562,206	3,860,772
Allowance for uncollectible taxes	-	-	-	-	-	-
Grants receivable	-	-	-	-	515,711	628,914
Rehabilitation loans receivable	-	-	-	-	7,041,072	7,319,077
Allowance for uncollectible loans	-	-	-	-	(145,077)	(191,949)
Prepaid expenses	-	-	-	-	4,079	212
Other assets	-	-	-	-	53,652	53,652
Accrued interest	1,095	1,053	-	2,981	8,927	13,148
<b>TOTAL ASSETS</b>	<b><u>\$3,262,375</u></b>	<b><u>\$2,100,190</u></b>	<b><u>\$0</u></b>	<b><u>\$107,269</u></b>	<b><u>\$30,499,483</u></b>	<b><u>\$23,321,052</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
LIABILITIES:						
Accounts payable	-	-	-	189,236	\$178,296	\$353,392
Interest payable	-	-	-	-	18	28
Accrued payroll and payroll taxes	-	-	-	-	46,537	44,216
Accrued sales tax	-	-	-	-	0	-
Due to other funds	-	-	-	-	393,106	297,340
Deferred revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	60,907	54,566
<b>TOTAL LIABILITIES</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>189,236</u></b>	<b><u>678,864</u></b>	<b><u>749,542</u></b>
DEFERRED INFLOWS OF RESOURCES:						
Unavailable revenue - grants	-	-	-	-	-	-
Unavailable revenue-sales tax	-	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
FUND BALANCE:						
Non Spendable	-	-	-	-	4,079	0
Restricted	3,262,375	2,100,190	-	-	30,422,180	21,565,835
Committed	-	-	-	-	0	1,163,840
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	(81,967)	(605,640)	(158,165)
<b>TOTAL FUND BALANCE</b>	<b><u>3,262,375</u></b>	<b><u>2,100,190</u></b>	<b><u>-</u></b>	<b><u>(81,967)</u></b>	<b><u>29,820,619</u></b>	<b><u>22,571,510</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>	<b><u>\$3,262,375</u></b>	<b><u>\$2,100,190</u></b>	<b><u>\$0</u></b>	<b><u>\$107,269</u></b>	<b><u>\$30,499,483</u></b>	<b><u>\$23,321,052</u></b>

THIS PAGE INTENTIONALLY LEFT BLANK

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

	<b>Non Motorized Grant Fund</b>		<b>Mid Mo Solid Waste Mgt Dist Fund</b>		<b>Transportation Sales Tax Fund</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
REVENUES:						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-	12,890,417	11,556,939
Other local taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fees and service charges	-	-	-	-	-	-
Revenue from other						
governmental units	-	18,028	91,876	98,738	-	-
Investment revenue	-	-	101	(177)	(4,142)	22,411
Miscellaneous	-	-	-	-	-	(5,103)
<b>TOTAL REVENUES</b>	<b>-</b>	<b>18,028</b>	<b>91,977</b>	<b>98,561</b>	<b>12,886,275</b>	<b>11,574,247</b>
EXPENDITURES:						
Current:						
Policy development						
and administration	110	53,720	160,113	152,772	-	-
Transportation	-	-	-	-	-	-
Health and environment	-	-	-	-	-	-
Personal development	155	2,427	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>265</b>	<b>56,147</b>	<b>160,113</b>	<b>152,772</b>	<b>-</b>	<b>-</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(265)</u>	<u>(38,119)</u>	<u>(68,136)</u>	<u>(54,211)</u>	<u>12,886,275</u>	<u>11,574,247</u>
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	-	-	59,895	58,922	148,033	1,902,177
Operating transfers to other funds	-	-	-	-	(8,781,547)	(11,223,012)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>59,895</b>	<b>58,922</b>	<b>(8,633,514)</b>	<b>(9,320,835)</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(265)</u>	<u>(38,119)</u>	<u>(8,241)</u>	<u>4,711</u>	<u>4,252,761</u>	<u>2,253,412</u>
FUND BALANCE, BEGINNING OF PERIOD	(65,450)	(27,331)	(10,748)	(15,459)	4,190,583	1,937,171
Equity transfers to other funds	-	-	-	-	-	-
<b>FUND BALANCE, END OF PERIOD</b>	<b><u>(65,715)</u></b>	<b><u>(\$65,450)</u></b>	<b><u>(\$18,989)</u></b>	<b><u>(\$10,748)</u></b>	<b><u>\$8,443,344</u></b>	<b><u>\$4,190,583</u></b>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Capital Improvement Sales Tax Fund	
2021	2020	2021	2020	2021	2020	2021	2020
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	536,650	482,865	6,444,270	5,777,920
2,601,760	2,194,844	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,267,119	831,716	-	-
-	-	-	-	-	-	-	-
135,418	275,283	2,748,473	1,397,379	-	-	-	-
6,089	112,036	10,249	9,523	(7,571)	38,464	(438)	36,042
26,739	20,694	-	1,326	-	(352)	-	(2,552)
<u>2,770,006</u>	<u>2,602,857</u>	<u>2,758,722</u>	<u>1,408,228</u>	<u>1,796,198</u>	<u>1,352,693</u>	<u>6,443,832</u>	<u>5,811,410</u>
2,067,626	2,255,393	-	-	-	1,833	-	-
-	-	-	-	-	-	-	-
-	-	2,859,729	1,452,533	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,067,626</u>	<u>2,255,393</u>	<u>2,859,729</u>	<u>1,452,533</u>	<u>-</u>	<u>1,833</u>	<u>-</u>	<u>-</u>
702,380	347,464	(101,007)	(44,305)	1,796,198	1,350,860	6,443,832	5,811,410
-	-	-	7,774	193,378	-	-	1,000,001
(153,474)	(2,073,949)	(157,500)	(126,730)	(1,997,956)	(9,231,405)	(4,965,149)	(7,193,950)
<u>(153,474)</u>	<u>(2,073,949)</u>	<u>(157,500)</u>	<u>(118,956)</u>	<u>(1,804,578)</u>	<u>(9,231,405)</u>	<u>(4,965,149)</u>	<u>(6,193,949)</u>
548,906	(1,726,485)	(258,507)	(163,261)	(8,380)	(7,880,545)	1,478,683	(382,539)
4,688,634	6,415,119	7,286,478	7,449,739	2,369,311	10,249,856	2,094,479	2,477,018
-	-	-	-	-	-	-	-
<u>\$5,237,540</u>	<u>\$4,688,634</u>	<u>\$7,027,971</u>	<u>\$7,286,478</u>	<u>\$2,360,931</u>	<u>\$2,369,311</u>	<u>\$3,573,162</u>	<u>\$2,094,479</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

	<b>Park Sales Tax Fund</b>		<b>Stadium TDD's Fund</b>		<b>Total</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
<b>REVENUES:</b>						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	6,444,269	5,802,920	-	-	26,315,606	23,620,644
Other local taxes	-	-	-	-	2,601,760	2,194,844
Licenses and permits	-	-	-	-	-	-
Fees and service charges	-	-	-	-	1,267,119	831,716
Revenue from other governmental units	-	-	-	(461,821)	2,975,767	1,327,607
Investment revenue	(245)	12,550	81,967	18,069	86,010	248,918
Miscellaneous	-	(2,552)	-	-	26,739	11,461
<b>TOTAL REVENUES</b>	<b>6,444,024</b>	<b>5,812,918</b>	<b>81,967</b>	<b>(443,752)</b>	<b>33,273,001</b>	<b>28,235,190</b>
<b>EXPENDITURES:</b>						
Current:						
Policy development and administration	-	-	-	-	2,227,849	2,463,718
Transportation	-	-	-	115,984	-	115,984
Health and environment	-	-	-	-	2,859,729	1,452,533
Personal development	-	1,833	-	-	155	4,260
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>1,833</b>	<b>-</b>	<b>115,984</b>	<b>5,087,733</b>	<b>4,036,495</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>6,444,024</b>	<b>5,811,085</b>	<b>81,967</b>	<b>(559,736)</b>	<b>28,185,268</b>	<b>24,198,695</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers from other funds	52,905	236,385	-	-	454,211	3,205,259
Operating transfers to other funds	(5,334,744)	(4,689,778)	-	(1,390,965)	(21,390,370)	(35,929,789)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(5,281,839)</b>	<b>(4,453,393)</b>	<b>-</b>	<b>(1,390,965)</b>	<b>(20,936,159)</b>	<b>(32,724,530)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,162,185</b>	<b>1,357,692</b>	<b>81,967</b>	<b>(1,950,701)</b>	<b>7,249,109</b>	<b>(8,525,835)</b>
<b>FUND BALANCE, BEG OF PERIOD</b>	<b>2,100,190</b>	<b>742,498</b>	<b>(81,967)</b>	<b>1,868,734</b>	<b>22,571,510</b>	<b>31,097,345</b>
Equity transfers to other funds	-	-	-	-	-	-
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$3,262,375</b>	<b>\$2,100,190</b>	<b>\$0</b>	<b>(\$81,967)</b>	<b>\$29,820,619</b>	<b>\$22,571,510</b>

THIS PAGE INTENTIONALLY LEFT BLANK

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

<b>NON MOTORIZED GRANT FUND</b>	<b>2021</b>	<b>2020</b>
REVENUES:		
Revenue from other governmental units – Federal	\$ -	\$ 18,028
Investment revenue	-	-
<b>TOTAL REVENUES</b>	<b>0</b>	<b>18,028</b>
EXPENDITURES:		
Current:		
Policy Development & Admin		
Personal services	110	53,720
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Capital outlay	-	-
Total	110	53,720
Personal Development		
Personal services	155	2,427
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Capital outlay	-	-
Total	155	2,427
<b>TOTAL EXPENDITURES</b>	<b>265</b>	<b>56,147</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (265)</b>	<b>\$ (38,119)</b>
<b>MID MO SOLID WASTE MGT DIST FUND</b>		
REVENUES:		
Revenue from Other Governmental Units	\$ 91,876	\$ 98,738
Investment Revenue	101	(177)
<b>TOTAL REVENUES</b>	<b>91,977</b>	<b>98,561</b>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	121,030	125,855
Materials and supplies	586	1,118
Travel and training	150	100
Intragovernmental	37,221	25,013
Utilities, services, and miscellaneous	1,126	686
<b>TOTAL EXPENDITURES</b>	<b>160,113</b>	<b>152,772</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (68,136)</b>	<b>\$ (54,211)</b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

<b>TRANSPORTATION SALES TAX FUND</b>		<b>2021</b>	<b>2020</b>
REVENUES:			
Sales tax		\$ 12,890,417	\$ 11,556,939
Revenue from other governmental units - County		-	-
Investment revenue (Loss)		(4,142)	22,411
Miscellaneous revenue		-	(5,103)
<b>TOTAL REVENUES</b>		<b>12,886,275</b>	<b>11,574,247</b>
EXPENDITURES:			
Current:			
Personal Development:			
Intragovernmental		0	0
Utilities, services and miscellaneous		-	-
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$ 12,886,275</b>	<b>\$ 11,574,247</b>
<b>CONVENTION AND TOURISM FUND</b>			
REVENUES:			
Other local taxes:			
Gross receipts tax		\$ 2,601,760	\$ 2,194,844
Revenue from other governmental units		135,418	275,283
Investment revenue (Loss)		6,089	112,036
Miscellaneous		26,739	20,694
<b>TOTAL REVENUES</b>		<b>2,770,006</b>	<b>2,602,857</b>
EXPENDITURES:			
Current:			
Policy development and administration:			
Personal services		782,230	811,764
Materials and supplies		10,953	14,570
Travel and training		1,628	11,739
Intragovernmental		168,905	196,819
Utilities, services and miscellaneous		1,103,910	1,220,501
Interest expense		-	-
Capital outlay		-	-
<b>TOTAL EXPENDITURES</b>		<b>2,067,626</b>	<b>2,255,393</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$ 702,380</b>	<b>\$ 347,464</b>
<b>COMMUNITY DEVELOPMENT GRANT FUND</b>			
REVENUES:			
Revenue from federal government		\$ 2,748,473	\$ 1,397,379
Investment revenue		10,249	9,523
Miscellaneous revenue		0	1,326
<b>TOTAL REVENUES</b>		<b>2,758,722</b>	<b>1,408,228</b>
EXPENDITURES:			
Current:			
Health and environment:			
Personal services		262,023	274,006
Materials and supplies		5,193	5,888
Travel and training		900	2,648
Intragovernmental		-	-
Utilities, services, and miscellaneous		2,591,613	1,169,991
Capital outlay		-	-
<b>TOTAL EXPENDITURES</b>		<b>2,859,729</b>	<b>1,452,533</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$ (101,007)</b>	<b>\$ (44,305)</b>



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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<b>PUBLIC IMPROVEMENT FUND</b>	<b>2021</b>	<b>2020</b>
REVENUES:			
Sales tax		\$ 536,650	\$ 482,865
Development charges		1,267,119	831,716
Investment revenue (Loss)		(7,571)	38,464
Miscellaneous revenue		-	(352)
		<u>1,796,198</u>	<u>1,352,693</u>
TOTAL REVENUES			
EXPENDITURES:			
Policy development and administration:			
Intragovernmental		0	1,833
Utilities, services and miscellaneous		-	-
		<u>0</u>	<u>1,833</u>
TOTAL EXPENDITURES			
EXCESS OF REVENUES OVER EXPENDITURES		<u>\$ 1,796,198</u>	<u>\$ 1,350,860</u>
	<b>CAPITAL IMPROVEMENT SALES TAX FUND</b>		
Revenues:			
Sales tax		\$ 6,444,270	\$ 5,777,920
Investment revenue (Loss)		(438)	36,042
Miscellaneous revenue		-	(2,552)
		<u>6,443,832</u>	<u>5,811,410</u>
TOTAL REVENUES			
EXPENDITURES:			
Personal Development:			
Intragovernmental		0	0
Utilities, services and miscellaneous		-	-
		<u>0</u>	<u>0</u>
TOTAL EXPENDITURES			
EXCESS OF REVENUES OVER EXPENDITURES		<u>\$ 6,443,832</u>	<u>\$ 5,811,410</u>
	<b>PARK SALES TAX FUND</b>		
Revenues:			
Sales tax		\$ 6,444,269	\$ 5,802,920
Investment revenue (Loss)		(245)	12,550
Miscellaneous revenue		-	(2,552)
		<u>6,444,024</u>	<u>5,812,918</u>
TOTAL REVENUES			
Expenditures:			
Current:			
Personal development:			
Intragovernmental		0	1,833
Utilities, services, and miscellaneous		-	-
Interest expense		-	-
		<u>0</u>	<u>1,833</u>
TOTAL EXPENDITURES			
EXCESS OF REVENUES OVER EXPENDITURES		<u>\$ 6,444,024</u>	<u>\$ 5,811,085</u>

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

EXHIBIT C-3, Cont.

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

<b>STADIUM TDD'S FUND</b>	<b>2021</b>	<b>2020</b>
Revenues:		
Revenue from other governmental units – TDD's	\$ -	\$ (461,821)
Investment revenue (Loss)	81,967	18,069
<b>TOTAL REVENUES</b>	<b>81,967</b>	<b>(443,752)</b>
Expenditures:		
Current:		
Transportation:		
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	115,984
Interest expense	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>115,984</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 81,967</b>	<b>\$ (559,736)</b>

THIS PAGE INTENTIONALLY LEFT BLANK

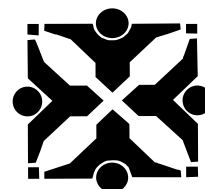
## DEBT SERVICE FUNDS

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

**2016 Special Obligation Refunding Bonds** - to advance refund the city's Special Obligation Bonds, Series 2008B. This issue has semi-annual installments of principal plus interest until maturity in 2028, with interest rates from 2% to 5%.

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

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



THIS PAGE INTENTIONALLY LEFT BLANK

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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2021 AND 2020

ASSETS	2016 Special Obligation Bonds Debt Service Fund		Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
	2021	2020	2021	2020	2021	2020	2021	2020
Cash and cash equivalents	1,206,646	1,204,071	-	138,802	-	-	1,206,646	1,342,873
Cash with fiscal agents	-	-	-	162,137	-	-	-	162,137
Taxes receivable	-	-	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Accrued interest	623	1,200	-	109	-	-	623	1,309
Restricted assets:								
Cash and cash equivalents	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>1,207,269</b>	<b>1,205,271</b>	<b>-</b>	<b>301,048</b>	<b>-</b>	<b>-</b>	<b>1,207,269</b>	<b>1,506,319</b>
<b>LIABILITIES AND FUND BALANCE</b>								
LIABILITIES:								
Accounts payable	-	-	-	-	-	-	-	-
Bonds payable	-	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-
FUND BALANCE:								
Non Spendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	162,137	-	-	-	162,137
Committed	1,207,269	1,205,271	-	138,911	-	-	1,207,269	1,344,182
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	1,207,269	1,205,271	-	301,048	-	-	1,207,269	1,506,319
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,207,269</b>	<b>1,205,271</b>	<b>-</b>	<b>301,048</b>	<b>-</b>	<b>-</b>	<b>1,207,269</b>	<b>1,506,319</b>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

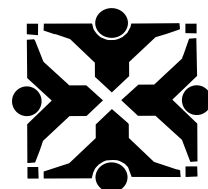
	<b>2016 Special Obligation Bonds Debt Service Fund</b>		<b>Lemone Trust Note Debt Service Fund</b>		<b>MTFC Loan Debt Service Fund</b>		<b>Total</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
<b>REVENUES:</b>								
General Property Taxes:								
Real estate	-	-	-	-	-	-	-	-
Personal property	-	-	-	-	-	-	-	-
Railroad and utility	-	-	-	-	-	-	-	-
Financial institutions	-	-	-	-	-	-	-	-
Interest and penalties	-	-	-	-	-	-	-	-
Total General Property Taxes	-	-	-	-	-	-	-	-
Revenue from other governmental units	-	-	-	-	-	-	-	-
Lease revenue	-	-	153,664	1,881,162	-	-	153,664	1,881,162
Investment revenue (Loss)	2,316	26,346	8,259	1,396	-	32,056	10,575	59,798
<b>TOTAL REVENUES</b>	<b>2,316</b>	<b>26,346</b>	<b>161,923</b>	<b>1,882,558</b>	<b>-</b>	<b>32,056</b>	<b>164,239</b>	<b>1,940,960</b>
<b>EXPENDITURES:</b>								
Health and Environment	-	-	56,627	572,360	-	-	56,627	572,360
Transportation	-	-	-	-	-	-	-	-
Debt Service:								
Redemption of serial bonds	1,350,000	1,295,000	212,445	1,524,337	-	2,320,455	1,562,445	5,139,792
Interest	424,200	477,375	1,707	61,469	-	82,390	425,907	621,234
Fiscal agent fees	318	318	-	-	-	-	318	318
Miscellaneous	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,774,518</b>	<b>1,772,693</b>	<b>270,779</b>	<b>2,158,166</b>	<b>-</b>	<b>2,402,845</b>	<b>2,045,297</b>	<b>6,333,704</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,772,202)</b>	<b>(1,746,347)</b>	<b>(108,856)</b>	<b>(275,608)</b>	<b>-</b>	<b>(2,370,789)</b>	<b>(1,881,058)</b>	<b>(4,392,744)</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Operating transfers from other funds	1,774,200	1,772,375	1,186	14,674	-	1,390,965	1,775,386	3,178,014
Operating transfers to other funds	-	-	(193,378)	-	-	-	(193,378)	-
Miscellaneous	-	-	-	-	-	-	-	-
Proceeds of 2016 S.O. Bonds	-	-	-	-	-	-	-	-
Premium on 2016 S.O. Bonds	-	-	-	-	-	-	-	-
Lemone Trust note proceeds	-	-	-	-	-	-	-	-
MTFC Loan Proceeds	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,774,200</b>	<b>1,772,375</b>	<b>(192,192)</b>	<b>14,674</b>	<b>-</b>	<b>1,390,965</b>	<b>1,582,008</b>	<b>3,178,014</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<b>1,998</b>	<b>26,028</b>	<b>(301,048)</b>	<b>(260,934)</b>	<b>-</b>	<b>(979,824)</b>	<b>(299,050)</b>	<b>(1,214,730)</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>	<b>1,205,271</b>	<b>1,179,243</b>	<b>301,048</b>	<b>561,982</b>	<b>-</b>	<b>979,824</b>	<b>1,506,319</b>	<b>2,721,049</b>
<b>FUND BALANCE, END OF PERIOD</b>	<b>1,207,269</b>	<b>1,205,271</b>	<b>-</b>	<b>301,048</b>	<b>-</b>	<b>-</b>	<b>1,207,269</b>	<b>1,506,319</b>

THIS PAGE INTENTIONALLY LEFT BLANK



# **CAPITAL PROJECTS FUND**

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



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

COMPARATIVE BALANCE SHEETS  
SEPTEMBER 30, 2021 AND 2020

<b>ASSETS</b>	<b>2021</b>	<b>2020</b>
Cash and cash equivalents	\$43,834,667	\$51,352,135
Accounts receivable	2,578,122	2,430,761
Grants receivable	1,711,302	353,422
Accrued interest	21,862	49,939
Prepaid expenses	-	-
Due from other funds	-	-
<b>TOTAL ASSETS</b>	<b><u>\$48,145,953</u></b>	<b><u>\$54,186,257</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$2,702,733	\$2,306,075
Accrued payroll and payroll taxes	7,373	14,140
Advances from other funds	-	-
Due to other funds	-	-
Unearned revenue	-	-
<b>TOTAL LIABILITIES</b>	<b><u>2,710,106</u></b>	<b><u>2,320,215</u></b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Unavailable revenues-grants	-	18,865
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>0</u></b>	<b><u>18,865</u></b>
<b>FUND BALANCE:</b>		
Non Spendable	-	-
Restricted	-	-
Committed	1,184,214	1,184,214
Assigned	44,251,633	50,662,963
Unassigned	-	-
<b>TOTAL FUND BALANCE</b>	<b><u>45,435,847</u></b>	<b><u>51,847,177</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b><u>\$48,145,953</u></b>	<b><u>\$54,186,257</u></b>

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

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
REVENUES:		
Special assessment taxes	-	-
Sales tax	-	-
Revenue from other governmental units:		
County	2,393,705	2,333,668
State	2,309,796	174,411
Federal	0	2,049,488
Investment revenue (Loss)	364,185	1,292,514
Miscellaneous revenue	<u>418,763</u>	<u>737,408</u>
TOTAL REVENUES	<u>5,486,449</u>	<u>6,587,489</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	182,393	355,361
Public safety	5,614,077	4,663,433
Transportation	11,725,869	8,923,356
Health and environment	0	0
Personal development	<u>1,754,608</u>	<u>3,254,204</u>
TOTAL EXPENDITURES	<u>19,276,947</u>	<u>17,196,354</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(13,790,498)</u>	<u>(10,608,865)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	9,447,074	18,553,174
Operating transfers to other funds	(2,067,906)	(4,394,108)
Proceeds of certificates of participation	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>7,379,168</u>	<u>14,159,066</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(6,411,330)	3,550,201
FUND BALANCE, BEGINNING OF PERIOD	51,847,177	48,296,976
Equity transfers from other funds	-	-
Equity transfers to other funds	-	-
FUND BALANCE, END OF PERIOD	<u>\$45,435,847</u>	<u>\$51,847,177</u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>						
Pub Bldgs Major Maint/Ren (00021)	\$ 1,217,463	\$ 814,049	\$ -	\$ 814,049	\$ -	\$ 403,414
Blind Boone Home (00123)	803,575	803,074	-	803,074	-	501
Ent Resource Grp Software (00476)	8,416,411	8,416,466	-	8,416,466	-	(55)
Walton Bldg Cap Improv (00587)	544,161	442,833	-	442,833	119,363	(18,035)
Municipal Service Center South (00632)	2,895,000	-	4,543	4,543	-	2,890,457
Grissum Bldg Renovations (00659)	1,935,041	50,434	20,841	71,275	56,772	1,806,994
CID Gateway (00680)	20,000	-	-	-	-	20,000
Armory Repairs (00764)	475,000	99,733	1,777	101,510	-	373,490
CPD Repairs (00765)	400,000	118,008	-	118,008	-	281,992
Daniel Boone Building Repairs (00766)	320,000	91,317	14,661	105,978	2,857	211,165
Gentry Building Repairs (00767)	110,000	109,726	-	109,726	-	274
Health Dept Building Repairs (00768)	205,000	5,883	-	5,883	-	199,117
Howard Building Repairs (00769)	135,000	17,963	62,800	80,763	-	54,237
D.B. Customer Experience (00798)	278,500	5,700	22,800	28,500	-	250,000
Council Chamber Dias Modification (00800)	5,900	-	5,900	5,900	-	-
Municipal Court Dias Modification (00801)	161,700	-	9,600	9,600	12,100	140,000
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>17,922,751</b>	<b>10,975,186</b>	<b>142,922</b>	<b>11,118,108</b>	<b>191,092</b>	<b>6,613,551</b>
<b>PUBLIC SAFETY:</b>						
Fire Apparatus Equipment (00195)	715,809	710,809	-	710,809	-	5,000
Records Manangement System (00498)	1,558,162	1,419,893	419	1,420,312	113,304	24,546
Training Academy Repairs (00630)	679,974	481,530	126,443	607,973	470	71,531
Muni Serv Ctr North-PH I (00641)	9,623,891	3,825,728	5,116,045	8,941,773	80,999	601,119
Percent for Art: Municipal Center (M0641)	61,730	49,384	12,346	61,730	-	-
Percent for Art: Maint Municipal Center (N0641)	10,895	-	-	-	-	10,895
Fire Station #10 East (00732)	2,500,000	4,757	(1,584)	3,173	-	2,496,827
Fire Station #11 (00733)	2,500,000	4,756	47,550	52,306	152,470	2,295,224
Replace 2006 Quint (00783)	1,277,502	-	305,930	305,930	297,262	674,310
Fire Station Sites (40173)	2,007,000	1,291,177	6,928	1,298,105	-	708,895
<b>TOTAL PUBLIC SAFETY</b>	<b>20,934,963</b>	<b>7,788,034</b>	<b>5,614,077</b>	<b>13,402,111</b>	<b>644,505</b>	<b>6,888,347</b>
<b>TRANSPORTATION:</b>						
Downtown Special Projects (00140)	376,261	329,558	39,877	369,435	593	6,233
Annual Sidewalk Maint. (00148)	304,155	304,155	-	304,155	-	-
Downtown Sidewalks Improv (00171)	156,510	117,108	4,280	121,388	-	35,122
Annual Brick St Renov (00234)	266,390	205,317	25,842	231,159	-	35,231
Ann Curb & Gutter Restor (00235)	16,118	16,118	-	16,118	-	-
Gans Rd @ 63 Interchange (00237)	3,306,047	2,943,174	-	2,943,174	-	362,873
Vandiver Dr & Paris Rd (00522)	200,000	13,627	9,132	22,759	-	177,241
Audible ADA Crosswalk (00551)	280,000	52,887	41,210	94,097	-	185,903
Ridgemont Bridge Repair (00568)	739,353	39,852	67,245	107,097	10,478	621,778
ADA Curb Ramp Install (00600)	1,390,841	905,637	258	905,895	430,232	54,714
North Village Land Purch (00616)	200,000	3,125	17,396	20,521	26,854	152,625
Fairview/Chapel Hill Int (00618)	130,000	52,049	-	52,049	-	77,951
Disc Pkwy:Gans-New Haven (00633)	8,585,975	44,208	2,420,165	2,464,373	2,158,201	3,963,401
9th & Elm Ped Scramble (00637)	52,157	50,845	1,312	52,157	-	-
Nifong-Prov to Forum 4 Ln (00643)	14,022,692	6,448,747	6,391,555	12,840,302	261,530	920,860
Sinclair-Nifong Int Imp (00644)	2,953,018	2,946,508	6,510	2,953,018	-	-
Annual Traffic Calming (00646)	120,158	-	-	-	-	120,158
Annual Street Recon (00647)	323,882	-	-	-	-	323,882
Bridge Assessments (00648)	85	-	(85)	(85)	-	-
I70 Dr & Keene Roundabout (00658)	952,966	918,041	26,079	944,120	-	8,846
Urban Forestry Master Pln (00677)	105,000	89,575	-	89,575	-	15,425
Paris Road Resurfacing (00682)	370,000	23,173	-	23,173	-	346,827
Grace Ln: Richland to Stadium Ext (00700)	144,896	97,332	827	98,159	-	46,737
Old McAdams Building Improvements (00702)	109,334	-	-	-	-	109,334
Sinclair Rd - Rt K Intersection Imp (00707)	1,805,348	142,424	1,451,551	1,593,975	40,027	171,346
Sinclair Rd Sidewalk-Nifong Southham (00709)	331,347	208,239	3,448	211,687	-	119,660
McKee Street Sidewalk (00712)	233,439	77,520	155,892	233,412	-	27
Leslie Ln Sdwk: N Garth-Newton Dr (00736)	214,245	33,667	104,843	138,510	-	75,735
Lenoir Connection (00746)	1,440,664	43,523	268,789	312,312	409,493	718,859
Walnut from College to Old 63 (00747)	286,664	-	541	541	-	286,123
Holly Avenue Traffic Calming (00750)	42,000	1,099	6,218	7,317	-	34,683
William St/Hinkson Ave Traffic Calming (00751)	91,899	41,047	52,778	93,825	-	(1,926)
Smith Dr Traffic Calming (00752)	151,976	430	2,031	2,461	-	149,515
Audobon Sdwk: Shepard Blvd to N Aza (00760)	65,647	5,739	19,339	25,078	-	40,569
Stadium Blvd Sidewalk: I-70 to Primrose (00761)	96,796	-	15,810	15,810	-	80,986
St. Charles Rd Sdwk: Lake of Woods (00762)	723,030	37,906	492,241	530,147	281	192,602
Forum Blvd Chapel Hill to Woodrail (00771)	1,947,046	-	34,080	34,080	-	1,912,966
4th St Pedestrian Island (00772)	240,000	8,410	28,053	36,463	-	203,537

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
Proctor Dr Traffic Calming (00786)	30,000	-	40	40	-	29,960
Walnut Bridge Repair (00792)	165,000	-	66,761	66,761	-	98,239
Maguire Sidewalk Repair (00793)	200,000	-	180	180	37,850	161,970
Bray Ave Traffic Calming (00794)	30,000	-	1,513	1,513	-	28,487
Maplewood Traffic Calming (00795)	30,000	-	9,630	9,630	177	20,193
Green Valley Bridge Repair (00816)	250,000	-	-	-	32,120	217,880
Annual Streets (40158)	362,024	-	-	-	-	362,024
JT County/State/City Prjct (40161)	416,342	15,500	-	15,500	-	400,842
Annual Sidewalks (40162)	228,936	200,523	-	200,523	-	28,413
Street Landscaping (40163)	311,952	286,000	-	286,000	-	25,952
<b>TOTAL TRANSPORTATION</b>	<b>44,800,193</b>	<b>16,703,063</b>	<b>11,765,341</b>	<b>28,468,404</b>	<b>3,407,836</b>	<b>12,923,783</b>
<b>HEALTH &amp; ENVIRONMENT:</b>						
Health Building Improvements (00730)	237,306	7,403	-	7,403	-	229,903
<b>TOTAL HEALTH &amp; ENVIRONMENT</b>	<b>237,306</b>	<b>7,403</b>	<b>-</b>	<b>7,403</b>	<b>-</b>	<b>229,903</b>
<b>PERSONAL DEVELOPMENT:</b>						
Annual P&R Maj Maint/Prog (00056)	10,476	-	-	-	-	10,476
Park Roads & Parking (00242)	2,497,177	2,329,606	73,880	2,403,486	78,095	15,596
City/School Park Improv (00249)	375,015	316,783	-	316,783	-	58,232
S Reg Park Planning (00350)	522,646	532,666	(10,020)	522,646	-	-
Capen/Grindstone Trl Imp (00457)	118,000	2,508	-	2,508	-	115,492
2010 PST Land Acquisition (00486)	1,060,775	791,654	90,775	882,429	-	178,346
2010 PST Land Neigh Parks (00510)	502,329	491,441	6,800	498,241	-	4,088
S Reg Park Gans Phil PH I (00518)	2,693,123	2,523,980	75,930	2,599,910	3,038	90,175
GNM Clark Lane West (00570)	1,080,631	996,799	(19,439)	977,360	-	103,271
GNM Shepard to Rollins Tr (00572)	2,493,832	2,161,683	1,000	2,162,683	-	331,149
Douglas Shelter. Playground (00626)	380,944	-	-	-	-	380,944
Maplewood Home-Rehab (00638)	176,600	143,236	-	143,236	-	33,364
McKee Street Park Improv (00652)	79,918	80,019	-	80,019	-	(101)
Annual Land Acq and Preservation (00662)	100,000	582	-	582	-	99,418
ADA Compliance Phase II (00663)	129,800	96,847	41,542	138,389	(14,062)	5,473
Indian Hills Park Improvement (00667)	99,883	-	-	-	-	99,883
Norma Sutherland Smith Pk Ph II (00669)	227,370	4,040	-	4,040	-	223,330
Annual Trails (00673)	550,000	431,282	125,239	556,521	(6,521)	-
Albert Oakland Park Improvements (00676)	305,113	-	11,075	11,075	-	294,038
Founders Park at Flat Branch (00686)	522,866	11,900	217,596	229,496	130,044	163,326
Southeast Regional Park Tennis Complex (00693)	500,000	42,496	(8,304)	34,192	-	465,808
Cosmo Recreation Area (00696)	34,526	28,893	5,634	34,527	-	(1)
Hinkson Cr Trail:Stadium-E Campus (00698)	800,000	42,904	6,440	49,344	1,682	748,974
Perche Creek Trail Ph I: MKT to Gil (00699)	1,450,000	54	61,012	61,066	32,080	1,356,854
Philips Park-Trail & Landscaping (00703)	60,000	57,074	138	57,212	-	2,788
Kiwanis Park Improvements (00718)	125,000	83,920	17,771	101,691	-	23,309
Magnolia Falls Park Development (00720)	125,000	29,367	95,633	125,000	-	-
Hinkson Cr Trail: Stephens/Calrk (00728)	950,000	31,384	506,063	537,447	7,500	405,053
Cosmo Tennis Court Improvements (00735)	94,000	71,320	22,679	93,999	-	1
Albert-Oakland Park Improvements (00737)	35,000	14,831	20,169	35,000	-	-
Battle Park Phase I Development (00738)	250,000	-	19,403	19,403	3,800	226,797
Fairview Park/Bonnie View Phase II (00741)	125,000	-	52,344	52,344	27,228	45,428
Memorial/Heritage Bench Replacement (00742)	20,000	19,083	-	19,083	-	917
Strawn Rd Park Develop phase 2 (00743)	200,000	166,506	33,494	200,000	-	-
Worley St Park Improvement (00744)	75,000	3,480	71,504	74,984	-	16
Indoor Facility Improvement (00773)	26,325	14,404	11,921	26,325	-	-
Again St Park Improvement (00778)	100,000	116	98,899	99,015	985	-
MKT Wetlands/Forum Nature Area (00779)	80,000	-	63	63	-	79,937
Rock Bridge Park Improvements (00781)	125,000	-	20,593	20,593	13,637	90,770
The Vineyards/El Chapparal Lake/Par (00782)	75,000	-	74,875	74,875	(8,414)	8,539
Albert Oakland and Pickleball/Tennis (00799)	30,000	-	30,000	30,000	-	-
Downtown Improvements (40074)	117,654	81,913	-	81,913	-	35,741
<b>TOTAL PERSONAL DEVELOPMENT</b>	<b>19,324,003</b>	<b>11,602,771</b>	<b>1,754,709</b>	<b>13,357,480</b>	<b>269,092</b>	<b>5,697,431</b>
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 103,219,216</b>	<b>\$ 47,076,457</b>	<b>\$ 19,277,049</b>	<b>\$ 66,353,506</b>	<b>\$ 4,512,525</b>	<b>\$ 32,353,015</b>

## 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.

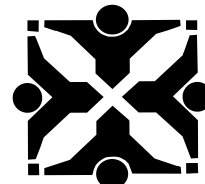
**Parking Facilities Fund** - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

**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.



THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2021 AND 2020**

ASSETS	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2021	2020	2021	2020	2021	2020
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$ 56,844,593	\$ 48,435,747	\$ 9,069,227	\$ 8,334,114	\$ 17,652,158	\$ 15,198,427
Accounts receivable	13,811,559	14,777,371	3,213,087	3,219,809	1,006,942	1,476,592
Grants receivable	-	2,491	-	46	-	28,525
Accrued interest	44,914	77,417	21,192	41,523	30,776	50,481
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Loans receivable from other funds	88,805	85,511	-	-	-	-
Inventory	4,811,878	5,237,436	1,053,444	1,099,692	10,560	4,633
Prepaid expenses	90,584	82,103	11,845	1,385	-	9,978
Other assets	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>75,692,333</b>	<b>68,698,076</b>	<b>13,368,795</b>	<b>12,696,569</b>	<b>18,700,436</b>	<b>16,768,636</b>
<b>RESTRICTED ASSETS:</b>						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	8,871,869	5,051,807	5,183,287	5,093,665	5,660,666	5,867,253
Revenue bond construction account	12,509,985	13,189,085	13,373,971	15,394,902	5,448,464	7,241,887
Cash and marketable securities restricted for capital projects	13,296,555	12,258,735	10,647,432	10,248,680	15,838,922	13,015,086
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	2,984,569
Contingency and revenue guarantee account	-	-	-	-	200,000	200,000
Closure and postclosure reserve	-	-	-	-	-	-
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>41,573,620</b>	<b>37,394,838</b>	<b>35,105,416</b>	<b>36,637,973</b>	<b>31,237,326</b>	<b>30,868,033</b>
Other:						
Customer security and escrow deposits	4,340,882	4,156,151	1,377,568	1,335,666	1,634,830	1,536,124
Grants receivable	-	-	-	-	-	-
Net pension asset	13,603,167	-	7,007,692	-	5,041,266	-
Net OPEB asset	85,202	29,421	44,254	16,908	38,831	13,556
<b>Total Restricted Assets – Other</b>	<b>18,029,251</b>	<b>4,185,572</b>	<b>8,429,514</b>	<b>1,352,574</b>	<b>6,714,927</b>	<b>1,549,680</b>
<b>Total Restricted Assets</b>	<b>59,602,871</b>	<b>41,580,410</b>	<b>43,534,930</b>	<b>37,990,547</b>	<b>37,952,253</b>	<b>32,417,713</b>
<b>OTHER ASSETS:</b>						
Investments	-	-	-	-	-	-
Loans receivable from other funds – noncurrent	14,918	103,723	-	-	-	-
<b>Total Other Assets</b>	<b>14,918</b>	<b>103,723</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FIXED ASSETS:</b>						
Property, plant, and equipment	354,936,709	366,908,883	190,006,367	189,083,827	344,247,222	333,847,711
Accumulated depreciation	(221,089,171)	(225,741,097)	(66,099,867)	(63,527,100)	(96,928,672)	(92,298,357)
<b>Net Plant in Service</b>	<b>133,847,538</b>	<b>141,167,786</b>	<b>123,906,500</b>	<b>125,556,727</b>	<b>247,318,550</b>	<b>241,549,354</b>
Construction in progress	11,142,288	10,537,848	3,026,589	1,163,625	1,944,710	8,260,812
<b>Net Fixed Assets</b>	<b>144,989,826</b>	<b>151,705,634</b>	<b>126,933,089</b>	<b>126,720,352</b>	<b>249,263,260</b>	<b>249,810,166</b>
<b>TOTAL ASSETS</b>	<b>280,299,948</b>	<b>262,087,843</b>	<b>183,836,814</b>	<b>177,407,468</b>	<b>305,915,949</b>	<b>298,996,515</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Outflows related to pension	2,028,841	4,570,680	1,047,597	2,576,046	434,990	1,117,996
Outflows related to OPEB	191,093	181,390	99,255	104,242	87,092	83,578
Loss on refunding of debt	4,398,541	4,764,834	88,684	101,354	5,676	-
Total deferred outflows of resources	6,618,475	9,516,904	1,235,536	2,781,642	527,758	1,201,574
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 286,918,423</b>	<b>\$ 271,604,747</b>	<b>\$ 185,072,350</b>	<b>\$ 180,189,110</b>	<b>\$ 306,443,707</b>	<b>\$ 300,198,089</b>



CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDSCOMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2021 AND 2020

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
\$ 1,885,344	\$ 1,886,299	\$ 1,250,797	\$ 53,967	\$ 15,634,481	\$ 13,444,456	\$ 1,412,358	\$ 1,416,672	\$ 2,772,228	\$ 2,744,560
173,478	94,824	35,250	48,668	1,844,347	2,003,269	118,678	91,196	1,832	44,201
457,253	345,449	686,825	2,194,369	-	7,685	-	-	-	3,846
12,353	26,389	1,933	2,320	15,475	25,134	31,342	33,591	1,675	2,865
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	395,844	531,781	-	-	27,910	39,196
4,000	-	74,357	74,357	223	-	-	-	-	115,000
-	-	-	-	-	-	-	-	-	197
<u>2,532,428</u>	<u>2,352,961</u>	<u>2,049,162</u>	<u>2,373,681</u>	<u>17,890,370</u>	<u>16,012,325</u>	<u>1,562,378</u>	<u>1,541,459</u>	<u>2,803,645</u>	<u>2,949,865</u>
589,140	117,523	-	-	245,416	458,274	900,854	588,218	-	-
9,569,455	-	-	-	114,448	114,448	-	-	-	-
15,264,210	26,461,118	2,652,063	1,956,587	9,590,572	6,681,504	1,784,338	1,542,235	1,004,567	444,874
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	621,278	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	5,846,819	5,368,159	-	-	-	-
<u>25,422,805</u>	<u>26,578,641</u>	<u>2,652,063</u>	<u>1,956,587</u>	<u>15,797,255</u>	<u>12,622,385</u>	<u>2,685,192</u>	<u>2,751,731</u>	<u>1,004,567</u>	<u>444,874</u>
-	-	-	-	839,644	800,502	-	-	-	-
3,275,074	856,558	9,013	9,013	-	-	-	-	-	-
483,553	-	3,593,073	-	7,338,911	-	734,261	-	2,155,967	-
3,725	1,237	27,676	9,453	56,529	19,291	5,656	1,944	16,607	5,994
<u>3,762,352</u>	<u>857,795</u>	<u>3,629,762</u>	<u>18,466</u>	<u>8,235,084</u>	<u>819,793</u>	<u>739,917</u>	<u>1,944</u>	<u>2,172,574</u>	<u>5,994</u>
<u>29,185,157</u>	<u>27,436,436</u>	<u>6,281,825</u>	<u>1,975,053</u>	<u>24,032,339</u>	<u>13,442,178</u>	<u>3,425,109</u>	<u>2,753,675</u>	<u>3,177,141</u>	<u>450,868</u>
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
74,313,704	70,237,597	15,507,157	14,001,559	62,735,603	61,790,577	49,643,558	48,845,588	33,543,534	33,267,334
(21,597,630)	(20,098,835)	(8,832,779)	(9,078,533)	(34,629,230)	(31,707,112)	(17,574,703)	(16,722,199)	(14,548,207)	(13,695,142)
52,716,074	50,138,762	6,674,378	4,923,026	28,106,373	30,083,465	32,068,855	32,123,389	18,995,327	19,572,192
13,047,613	4,157,546	3,481	671,745	2,631,739	2,333,076	17,700	950,112	539,418	152,982
65,763,687	54,296,308	6,677,859	5,594,771	30,738,112	32,416,541	32,086,555	33,073,501	19,534,745	19,725,174
97,481,272	84,085,705	15,008,846	9,943,505	72,660,821	61,871,044	37,074,042	37,368,635	25,515,531	23,125,907
41,723	101,977	310,032	779,591	633,244	1,590,981	63,356	160,346	186,028	494,321
8,354	7,624	62,073	58,280	126,785	118,937	12,685	11,987	37,246	36,954
-	-	-	-	-	4,590	-	8,208	-	-
50,077	109,601	372,105	837,871	760,029	1,714,508	76,041	180,541	223,274	531,275
<u>\$ 97,531,349</u>	<u>\$ 84,195,306</u>	<u>\$ 15,380,951</u>	<u>\$ 10,781,376</u>	<u>\$ 73,420,850</u>	<u>\$ 63,585,552</u>	<u>\$ 37,150,083</u>	<u>\$ 37,549,176</u>	<u>\$ 25,738,805</u>	<u>\$ 23,657,182</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2021 AND 2020**

ASSETS	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2021	2020	2021	2020	2021	2020	2021	2020
<b>CURRENT ASSETS:</b>								
Cash and cash equivalents	\$ 427,944	\$ 269,733	\$ 3,477,267	\$ 3,152,622	\$ 43,371	\$ 103,087	\$ 110,469,768	\$ 95,039,684
Accounts receivable	80,555	67,121	230,359	275,577	45,075	47,932	20,561,162	22,146,560
Grants receivable	-	-	-	-	-	-	1,144,078	2,582,411
Accrued interest	341	480	3,885	6,248	25	106	163,911	266,554
Due from other funds	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Loans receivable from other funds	-	-	-	-	-	-	88,805	85,511
Inventory	123,246	153,800	-	-	-	-	6,422,882	7,066,538
Prepaid expenses	-	-	-	-	-	-	181,009	282,823
Other assets	-	-	-	-	-	-	-	197
<b>Total Current Assets</b>	<b>632,086</b>	<b>491,134</b>	<b>3,711,511</b>	<b>3,434,447</b>	<b>88,471</b>	<b>151,125</b>	<b>139,031,615</b>	<b>127,470,278</b>
<b>RESTRICTED ASSETS:</b>								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	-	-	-	-	-	-	21,451,232	17,176,740
Revenue bond construction account	-	-	-	-	-	-	41,016,323	35,940,322
Cash and marketable securities restricted for Capital Projects	267,915	233,966	4,672,956	3,646,796	-	-	75,019,530	76,489,581
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	14,901,784
Contingency and revenue guarantee acct.	-	-	-	-	-	-	200,000	200,000
Closure and postclosure reserve	-	-	-	-	-	-	5,846,819	5,368,159
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>267,915</b>	<b>233,966</b>	<b>4,672,956</b>	<b>3,646,796</b>	<b>-</b>	<b>-</b>	<b>160,419,115</b>	<b>153,135,824</b>
Other:								
Customer security and escrow deposits	-	-	-	-	-	-	8,192,924	7,828,443
Grants receivable	-	-	-	-	-	-	3,284,087	865,571
Net pension asset	-	-	636,318	-	-	-	40,594,208	-
Net OPEB asset	1,423	781	4,901	1,661	-	-	284,804	100,246
<b>Total Restricted Assets – Other</b>	<b>1,423</b>	<b>781</b>	<b>641,219</b>	<b>1,661</b>	<b>-</b>	<b>-</b>	<b>52,356,023</b>	<b>8,794,260</b>
<b>Total Restricted Assets</b>	<b>269,338</b>	<b>234,747</b>	<b>5,314,175</b>	<b>3,648,457</b>	<b>-</b>	<b>-</b>	<b>212,775,138</b>	<b>161,930,084</b>
<b>OTHER ASSETS:</b>								
Investments	-	-	-	-	-	-	-	-
Loans receivable from other funds – noncurrent	-	-	-	-	-	-	14,918	103,723
<b>Total Other Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,918</b>	<b>103,723</b>
<b>FIXED ASSETS:</b>								
Property, plant and equipment	14,702,680	14,636,630	16,703,400	16,738,769	-	-	1,156,339,934	1,149,358,475
Accumulated depreciation	(8,573,025)	(8,176,348)	(9,016,946)	(9,099,283)	-	-	(498,890,230)	(490,144,006)
<b>Net Plant in Service</b>	<b>6,129,655</b>	<b>6,460,282</b>	<b>7,686,454</b>	<b>7,639,486</b>	<b>-</b>	<b>-</b>	<b>657,449,704</b>	<b>659,214,469</b>
Construction in progress	-	-	302,377	201,532	-	-	32,655,915	28,429,278
<b>Net Fixed Assets</b>	<b>6,129,655</b>	<b>6,460,282</b>	<b>7,988,831</b>	<b>7,841,018</b>	<b>-</b>	<b>-</b>	<b>690,105,619</b>	<b>687,643,747</b>
<b>TOTAL ASSETS</b>	<b>7,031,079</b>	<b>7,186,163</b>	<b>17,014,517</b>	<b>14,923,922</b>	<b>88,471</b>	<b>151,125</b>	<b>1,041,927,290</b>	<b>977,147,832</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
Outflows related to pensions	-	-	54,905	136,998	-	-	4,800,716	11,528,936
Outflows related to OPEB	3,193	4,815	10,992	10,242	-	-	638,768	618,049
Loss on refunding of debt	-	-	-	-	-	-	4,492,901	4,878,986
<b>Total deferred outflows of resources</b>	<b>3,193</b>	<b>4,815</b>	<b>65,897</b>	<b>147,240</b>	<b>-</b>	<b>-</b>	<b>9,932,385</b>	<b>17,025,971</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 7,034,272</b>	<b>\$ 7,190,978</b>	<b>\$ 17,080,414</b>	<b>\$ 15,071,162</b>	<b>\$ 88,471</b>	<b>\$ 151,125</b>	<b>\$ 1,051,859,675</b>	<b>\$ 994,173,803</b>

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2021 AND 2020**

LIABILITIES AND FUND EQUITY	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2021	2020	2021	2020	2021	2020
<b>CURRENT LIABILITIES:</b>						
Accounts payable	\$ 5,261,259	\$ 4,503,728	\$ 1,013,478	\$ 992,804	\$ 87,676	\$ 149,654
Accrued payroll and payroll taxes	1,738,025	1,677,808	539,509	523,623	383,368	431,542
Accrued sales taxes	428,774	375,930	118,288	97,297	-	-
Due to other funds	1,286,949	1,233,529	476,706	462,396	-	-
Loans payable to other funds – current maturities	-	-	-	-	-	-
Obligations under capital leases	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	400,000	400,000	28,416	27,116	89,936	98,236
<b>Total Current Liabilities</b>	<b>9,115,007</b>	<b>8,190,995</b>	<b>2,176,397</b>	<b>2,103,236</b>	<b>560,980</b>	<b>679,432</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>						
Construction contracts payable	188,754	250,994	606,825	165,220	539,413	585,364
Accrued interest	2,218,468	1,435,941	1,071,687	1,157,565	830,727	967,494
Revenue bonds payable – current maturities	3,368,400	3,203,900	4,111,600	3,936,100	5,062,400	5,120,100
Special obligation bonds payable	2,885,000	-	-	-	450,000	610,000
Customer security and escrow deposits	5,525,984	5,412,671	1,540,207	1,502,460	1,646,460	1,536,099
Advances from other funds	-	-	-	-	-	-
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>14,186,606</b>	<b>10,303,506</b>	<b>7,330,319</b>	<b>6,761,345</b>	<b>8,529,000</b>	<b>8,819,057</b>
<b>LONG-TERM LIABILITIES:</b>						
OPEB Liability	-	-	-	-	-	-
Net Pension Obligation	-	3,988,807	-	2,243,704	-	361,770
Loans payable to other funds	-	-	-	-	-	-
Obligations under capital leases	-	-	-	-	-	-
Revenue bonds payable	69,956,955	73,572,440	58,211,234	62,591,640	78,750,121	83,888,786
Closure Post-Closure Liability	-	-	-	-	-	-
Special obligation bonds payable	45,090,875	48,548,056	-	-	2,026,856	2,506,131
<b>Total Long-Term Liabilities</b>	<b>115,047,830</b>	<b>126,109,303</b>	<b>58,211,234</b>	<b>64,835,344</b>	<b>80,776,977</b>	<b>86,756,687</b>
<b>Total Liabilities</b>	<b>138,349,443</b>	<b>144,603,804</b>	<b>67,717,950</b>	<b>73,699,925</b>	<b>89,866,957</b>	<b>96,255,176</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Gain on Bond Refunding	254,673	269,343	245,683	262,022	10,912	80,052
Inflows related to pension	11,897,846	440,616	6,129,194	217,019	3,724,250	109,188
Inflows related to OPEB	167,434	53,259	86,966	30,607	76,309	24,540
<b>Total deferred inflows of resources</b>	<b>12,319,953</b>	<b>763,218</b>	<b>6,461,843</b>	<b>509,648</b>	<b>3,811,471</b>	<b>213,780</b>
<b>CONTRIBUTED CAPITAL (Net):</b>						
Municipal contributions	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
State contributions	-	-	-	-	-	-
Federal contributions	-	-	-	-	-	-
Private contributions	-	-	-	-	-	-
<b>Total Contributed Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RETAINED EARNINGS AS RESTATED</b>	<b>136,249,027</b>	<b>126,237,725</b>	<b>110,892,557</b>	<b>105,979,537</b>	<b>212,765,279</b>	<b>203,729,133</b>
<b>Total Fund Equity</b>	<b>136,249,027</b>	<b>126,237,725</b>	<b>110,892,557</b>	<b>105,979,537</b>	<b>212,765,279</b>	<b>203,729,133</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>	<b>\$ 286,918,423</b>	<b>\$ 271,604,747</b>	<b>\$ 185,072,350</b>	<b>\$ 180,189,110</b>	<b>\$ 306,443,707</b>	<b>\$ 300,198,089</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2021 AND 2020

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
\$ 62,358	\$ 55,208	\$ 3,152	\$ 57,238	\$ 412,936	\$ 765,701	\$ 49,080	\$ 15,174	\$ 64,085	\$ 28,813
42,343	42,123	266,570	236,973	583,846	521,896	51,990	40,748	365,924	315,737
30	26	-	-	-	-	-	-	-	-
-	-	-	-	2,970	2,970	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	14,848	-	-	-	-	-	-	-	-
205	205	77,035	77,035	79,704	-	235,849	279,424	45,417	42,279
6,144	6,144	(138)	(138)	45,746	45,397	15,205	15,205	(199)	-
111,080	118,554	346,619	371,108	1,125,202	1,335,964	352,124	350,551	475,227	386,829
4,009,568	1,301,626	14,882	31,838	26,805	19,073	28,661	47,160	372,873	73,697
134,140	-	-	-	25,601	28,459	54,451	43,481	-	-
-	-	-	-	-	-	-	-	-	-
455,000	108,058	-	-	310,000	625,000	1,095,000	915,000	-	-
-	-	-	-	839,564	800,442	-	-	-	-
-	-	-	-	980,307	1,211,918	-	-	1,086,170	1,422,187
4,598,708	1,409,684	14,882	31,838	2,182,277	2,684,892	1,178,112	1,005,641	1,459,043	1,495,884
-	-	-	-	-	-	-	-	-	-
-	32,999	-	252,266	-	514,822	-	51,886	-	159,957
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	7,374,366	7,018,104	-	-	-	-
13,665,000	14,120,000	-	-	4,867,247	5,187,646	14,285,993	15,585,651	-	-
13,665,000	14,152,999	-	252,266	12,241,613	12,720,572	14,285,993	15,637,537	-	159,957
18,374,788	15,681,237	361,501	655,212	15,549,092	16,741,428	15,816,229	16,993,729	1,934,270	2,042,670
357,226	9,960	2,654,393	76,139	5,421,641	155,382	85,210	53,566	1,592,727	48,278
7,319	2,238	54,388	17,112	111,088	34,922	542,437	15,660	15,660	10,850
364,545	12,198	2,708,781	93,251	5,532,729	190,304	11,114	3,520	32,635	59,128
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
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
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
<u>\$ 97,531,349</u>	<u>\$ 84,195,306</u>	<u>\$ 15,380,951</u>	<u>\$ 10,781,376</u>	<u>\$ 73,420,850</u>	<u>\$ 63,585,552</u>	<u>\$ 37,150,083</u>	<u>\$ 37,549,176</u>	<u>\$ 25,738,805</u>	<u>\$ 23,657,182</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2021 AND 2020**

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2021	2020	2021	2020	2021	2020	2021	2020
<b>CURRENT LIABILITIES:</b>								
Accounts payable	\$ 20,755	\$ 29,351	\$ 22,515	\$ 17,081	\$ 1,979	\$ 2,019	\$ 6,999,273	\$ 6,616,771
Accrued payroll and payroll taxes	41,204	32,230	36,159	27,092	424	3,527	4,049,362	3,853,299
Accrued sales taxes	-	-	-	-	-	-	547,092	473,253
Due to other funds	-	-	-	-	-	-	1,766,625	1,698,895
Loans payable to other funds – current maturities	88,805	85,511	-	-	-	-	88,805	85,511
Obligations under capital leases	-	-	-	-	-	-	-	14,848
Unearned revenue	-	-	-	-	-	-	438,210	398,943
Other liabilities	3,150	3,150	-	5,052	2,184	2,184	590,444	602,346
<b>Total Current Liabilities</b>	<b>153,914</b>	<b>150,242</b>	<b>58,674</b>	<b>49,225</b>	<b>4,587</b>	<b>7,730</b>	<b>14,479,811</b>	<b>13,743,866</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>								
Construction contracts payable	-	-	30,462	1,884	-	-	5,818,243	2,476,856
Accrued interest	-	-	-	-	-	-	4,335,074	3,632,940
Revenue bonds payable – current maturities	-	-	-	-	-	-	12,542,400	12,260,100
Special obligation bonds payable	-	-	-	-	-	-	5,195,000	2,258,058
Customer security and escrow deposits	-	-	5,052	-	-	-	9,557,267	9,251,672
Advances from other funds	-	-	-	-	-	-	2,066,477	2,634,105
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>-</b>	<b>-</b>	<b>35,514</b>	<b>1,884</b>	<b>-</b>	<b>-</b>	<b>39,514,461</b>	<b>32,513,731</b>
<b>LONG-TERM LIABILITIES:</b>								
OPEB Liability	-	-	-	-	-	-	-	-
Net Pension Obligation	-	-	-	44,331	-	-	-	7,650,542
Loans payable to other funds	14,918	103,723	-	-	-	-	14,918	103,723
Obligations under capital leases	-	-	-	-	-	-	-	-
Revenue bonds payable	-	-	-	-	-	-	206,918,310	220,052,866
Closure Post-Closure Liability	-	-	-	-	-	-	7,374,366	7,018,104
Special obligation bonds payable	-	-	-	-	-	-	79,935,971	85,947,484
<b>Total Long-Term Liabilities</b>	<b>14,918</b>	<b>103,723</b>	<b>-</b>	<b>44,331</b>	<b>-</b>	<b>-</b>	<b>294,243,565</b>	<b>320,772,719</b>
<b>Total Liabilities</b>	<b>168,832</b>	<b>253,965</b>	<b>94,188</b>	<b>95,440</b>	<b>4,587</b>	<b>7,730</b>	<b>348,237,837</b>	<b>367,030,316</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Deferred Gain on Bond Refunding	-	-	-	-	-	-	596,478	664,983
Inflows related to pension	-	-	470,082	13,380	-	-	32,789,796	1,085,622
Inflows related to OPEB	2,797	1,414	9,632	3,007	-	-	559,682	181,469
<b>Total deferred inflows of resources</b>	<b>2,797</b>	<b>1,414</b>	<b>479,714</b>	<b>16,387</b>	<b>-</b>	<b>-</b>	<b>33,945,956</b>	<b>1,932,074</b>
<b>CONTRIBUTED CAPITAL (Net):</b>								
Municipal contributions	-	-	-	-	-	-	-	-
County contributions	-	-	-	-	-	-	-	-
State contributions	-	-	-	-	-	-	-	-
Federal contributions	-	-	-	-	-	-	-	-
Private contributions	-	-	-	-	-	-	-	-
<b>Total Contributed Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RETAINED EARNINGS</b>	<b>6,862,643</b>	<b>6,935,599</b>	<b>16,506,512</b>	<b>14,959,335</b>	<b>83,884</b>	<b>143,395</b>	<b>669,675,882</b>	<b>625,211,413</b>
<b>Total Fund Equity</b>	<b>6,862,643</b>	<b>6,935,599</b>	<b>16,506,512</b>	<b>14,959,335</b>	<b>83,884</b>	<b>143,395</b>	<b>669,675,882</b>	<b>625,211,413</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>	<b>\$ 7,034,272</b>	<b>\$ 7,190,978</b>	<b>\$ 17,080,414</b>	<b>\$ 15,071,162</b>	<b>\$ 88,471</b>	<b>\$ 151,125</b>	<b>\$ 1,051,859,675</b>	<b>\$ 994,173,803</b>

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<b>Electric Utility Fund</b>		<b>Water Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
OPERATING REVENUES:						
Charges for services	\$ 136,322,478	\$ 128,949,589	\$ 27,386,064	\$ 26,202,238	\$ 25,336,835	\$ 24,067,766
OPERATING EXPENSES:						
Personal services	14,585,280	15,325,884	6,105,514	6,738,515	4,673,427	5,241,450
Materials, supplies, and power	73,896,920	67,845,187	2,159,392	1,753,840	928,732	875,192
Travel and training	134,588	263,239	12,085	20,657	9,825	4,602
Intragovernmental	6,129,170	6,698,989	2,218,974	2,370,776	2,442,926	1,872,839
Utilities, services, and miscellaneous	9,035,489	7,256,749	4,810,189	3,393,307	3,054,045	2,145,556
TOTAL OPERATING EXPENSES	103,781,447	97,390,048	15,306,154	14,277,095	11,108,955	10,139,639
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	32,541,031	31,559,541	12,079,910	11,925,143	14,227,880	13,928,127
Payment-in-lieu-of-tax	(12,060,447)	(12,123,603)	(4,665,820)	(4,661,099)	-	-
Depreciation	(11,984,373)	(12,053,340)	(3,853,561)	(3,798,960)	(6,253,232)	(5,901,843)
OPERATING INCOME (LOSS)	8,496,211	7,382,598	3,560,529	3,465,084	7,974,648	8,026,284
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	293,055	1,609,038	84,551	702,958	140,815	1,039,848
Revenue from other governmental units	2,777	5,200	11,267	16,570	-	42,911
Miscellaneous revenue	4,996,149	1,778,107	2,124,398	308,208	1,291,167	107,832
Interest expense	(4,036,389)	(4,420,999)	(1,870,899)	(2,016,822)	(1,910,023)	(2,232,102)
Loss on disposal of fixed assets	(4,413)	(27,263)	(180,107)	(36,420)	(912,274)	(55,094)
Fiscal Agent Fees	(2,913)	(671,652)	(995)	(314,501)	(325,599)	(270,894)
Miscellaneous expense	-	-	-	-	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	1,248,266	(1,727,569)	168,215	(1,340,007)	(1,715,914)	(1,367,499)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	9,744,477	5,655,029	3,728,744	2,125,077	6,258,734	6,658,785
OPERATING TRANSFERS:						
Operating transfers from other funds	1,043,833	-	442,758	-	283,365	-
Operating transfers to other funds	(777,008)	(568,612)	(211,082)	(99,286)	(82,246)	(7,815)
TOTAL OPERATING TRANSFERS	266,825	(568,612)	231,676	(99,286)	201,119	(7,815)
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	10,011,302	5,086,417	3,960,420	2,025,791	6,459,853	6,650,970
Capital contribution	-	-	952,600	760,378	2,576,293	2,187,526
NET INCOME (LOSS)	10,011,302	5,086,417	4,913,020	2,786,169	9,036,146	8,838,496
Amortization of contributed capital	-	-	-	-	-	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	10,011,302	5,086,417	4,913,020	2,786,169	9,036,146	8,838,496
RETAINED EARNINGS, BEGINNING OF PERIOD AS RESTATED	126,237,725	121,151,308	105,979,537	103,193,368	203,729,133	194,890,637
Equity transfer from other funds	-	-	-	-	-	-
Equity transfer to other funds	-	-	-	-	-	-
RETAINED EARNINGS, END OF PERIOD	\$ 136,249,027	\$ 126,237,725	\$ 110,892,557	\$ 105,979,537	\$ 212,765,279	\$ 203,729,133



**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

<b>Regional Airport Fund</b>		<b>Public Transportation Fund</b>		<b>Solid Waste Utility Fund</b>		<b>Parking Facilities Fund</b>		<b>Recreation Services Fund</b>	
<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
\$ 967,882	\$ 1,097,963	\$ 955,395	\$ 1,195,776	\$ 24,926,232	\$ 22,892,486	\$ 3,708,230	\$ 3,734,516	\$ 3,911,598	\$ 3,233,824
535,792	618,195	3,166,147	3,476,067	6,806,095	6,823,887	646,943	611,559	3,383,996	3,363,457
206,913	216,525	789,931	845,865	4,421,463	3,278,294	101,626	162,684	896,491	989,747
3,647	11,818	2,348	773	2,976	952	2,647	2,392	7,241	6,617
981,487	288,583	980,180	1,268,934	3,451,767	2,361,608	924,794	292,137	576,812	488,308
732,653	710,086	420,383	573,260	3,064,819	2,797,737	483,446	294,207	1,325,752	940,465
2,460,492	1,845,207	5,358,989	6,164,899	17,747,120	15,262,478	2,159,456	1,362,979	6,190,292	5,788,594
(1,492,610)	(747,244)	(4,403,594)	(4,969,123)	7,179,112	7,630,008	1,548,774	2,371,537	(2,278,694)	(2,554,770)
-	-	-	-	-	-	-	-	-	-
(1,641,860)	(1,103,373)	(893,062)	(1,044,655)	(3,022,985)	(2,676,426)	(1,069,406)	(1,019,612)	(934,353)	(719,290)
(3,134,470)	(1,850,617)	(5,296,656)	(6,013,778)	4,156,127	4,953,582	479,368	1,351,925	(3,213,047)	(3,274,060)
59,248	230,290	(11,012)	68,651	35,948	469,918	10,819	96,691	3,695	73,399
2,257,178	2,099,420	4,189,619	2,294,573	47,853	11,571	-	-	14	23,985
165,474	107,910	853,456	111,139	1,682,532	401,532	197,283	4,860	782,722	66,250
(289,751)	(109,129)	-	(43,949)	(178,397)	(200,756)	(332,398)	(485,454)	(33,982)	(52,310)
(44,000)	(6,047)	(127,036)	198,670	(11,203)	(269,605)	(33,635)	-	(15,140)	-
-	(60,534)	-	-	(513)	(3,584)	(83,755)	(6,107)	-	-
-	-	(431,062)	2,149	-	-	-	-	-	-
2,148,149	2,261,910	4,473,965	2,631,233	1,576,220	409,076	(241,686)	(390,010)	737,309	111,324
(986,321)	411,293	(822,691)	(3,382,545)	5,732,347	5,362,658	237,682	961,915	(2,475,738)	(3,162,736)
380,779	7,892,389	691,052	2,819,750	283,365	-	-	-	2,799,527	2,588,681
(148,033)	(2,299,843)	(2,295)	(2,295)	(330,503)	(261,223)	(25,290)	(313,598)	-	(485)
232,746	5,592,546	688,757	2,817,455	(47,138)	(261,223)	(25,290)	(313,598)	2,799,527	2,588,196
(753,575)	6,003,839	(133,934)	(565,090)	5,685,209	5,101,435	212,392	648,317	323,789	(574,540)
11,043,720	3,393,748	2,411,690	32,948	-	-	-	-	300,000	-
10,290,145	9,397,587	2,277,756	(532,142)	5,685,209	5,101,435	212,392	648,317	623,789	(574,540)
-	-	-	-	-	-	-	-	-	-
10,290,145	9,397,587	2,277,756	(532,142)	5,685,209	5,101,435	212,392	648,317	623,789	(574,540)
68,501,871	59,104,284	10,032,913	10,565,055	46,653,820	41,552,385	20,482,701	19,834,384	21,555,384	22,129,924
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>\$ 78,792,016</u>	<u>\$ 68,501,871</u>	<u>\$ 12,310,669</u>	<u>\$ 10,032,913</u>	<u>\$ 52,339,029</u>	<u>\$ 46,653,820</u>	<u>\$ 20,695,093</u>	<u>\$ 20,482,701</u>	<u>\$ 22,179,173</u>	<u>\$ 21,555,384</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

	<b>Railroad Fund</b>		<b>Storm Water Utility Fund</b>		<b>Transload Fund</b>		<b>TOTAL</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
<b>OPERATING REVENUES:</b>								
Charges for services	\$ 423,722	\$ 316,302	\$ 3,686,147	\$ 3,613,993	\$ 85,921	\$ 81,251	\$ 227,710,504	\$ 215,385,704
<b>OPERATING EXPENSES:</b>								
Personal services	220,959	178,592	565,810	570,189	60,908	134,304	40,750,871	43,082,099
Materials, supplies, and power	32,400	28,674	87,184	95,136	335	418	83,521,387	76,091,562
Travel and training	40	38	467	210	-	-	175,864	311,298
Intragovernmental	59,444	42,456	159,467	188,984	6,675	3,599	17,931,696	15,877,213
Utilities, services, and miscellaneous	130,330	113,761	339,214	239,931	77,818	75,400	23,474,138	18,540,459
<b>TOTAL OPERATING EXPENSES</b>	<b>443,173</b>	<b>363,521</b>	<b>1,152,142</b>	<b>1,094,450</b>	<b>145,736</b>	<b>213,721</b>	<b>165,853,956</b>	<b>153,902,631</b>
<b>OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION</b>	<b>(19,451)</b>	<b>(47,219)</b>	<b>2,534,005</b>	<b>2,519,543</b>	<b>(59,815)</b>	<b>(132,470)</b>	<b>61,856,548</b>	<b>61,483,073</b>
Payment-in-lieu-of-tax	-	-	-	-	-	-	(16,726,267)	(16,784,702)
Depreciation	(396,677)	(408,130)	(598,672)	(600,566)	-	-	(30,648,181)	(29,326,195)
<b>OPERATING INCOME (LOSS)</b>	<b>(416,128)</b>	<b>(455,349)</b>	<b>1,935,333</b>	<b>1,918,977</b>	<b>(59,815)</b>	<b>(132,470)</b>	<b>14,482,100</b>	<b>15,372,176</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>								
Investment revenue	208	8,752	11,063	93,811	304	6,114	628,694	4,399,470
Revenue from other governmental units	-	-	-	-	-	-	6,508,708	4,494,230
Miscellaneous revenue	-	-	141,492	19,457	-	-	12,234,673	2,905,295
Interest expense	(5,872)	(9,042)	-	-	-	-	(8,657,711)	(9,570,563)
Loss on disposal of fixed assets	-	-	(420,361)	(28,421)	-	-	(1,748,169)	(224,180)
Miscellaneous expense	-	-	-	-	-	-	(413,775)	(1,327,272)
Capital Improvement Transfers to Non-Operating Expenses	-	-	-	-	-	-	(431,062)	2,149
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>(5,664)</b>	<b>(290)</b>	<b>(267,806)</b>	<b>84,847</b>	<b>304</b>	<b>6,114</b>	<b>8,121,358</b>	<b>679,129</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>(421,792)</b>	<b>(455,639)</b>	<b>1,667,527</b>	<b>2,003,824</b>	<b>(59,511)</b>	<b>(126,356)</b>	<b>22,603,458</b>	<b>16,051,305</b>
<b>OPERATING TRANSFERS:</b>								
Operating transfers from other funds	348,836	218,617	17,710	-	-	-	6,291,225	13,519,437
Operating transfers to other funds	-	-	(138,060)	(137,685)	-	(218,617)	(1,714,517)	(3,909,459)
<b>TOTAL OPERATING TRANSFERS</b>	<b>348,836</b>	<b>218,617</b>	<b>(120,350)</b>	<b>(137,685)</b>	<b>-</b>	<b>(218,617)</b>	<b>4,576,708</b>	<b>9,609,978</b>
<b>NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION</b>	<b>(72,956)</b>	<b>(237,022)</b>	<b>1,547,177</b>	<b>1,866,139</b>	<b>(59,511)</b>	<b>(344,973)</b>	<b>27,180,166</b>	<b>25,661,283</b>
Capital contribution	-	-	-	-	-	-	17,284,303	6,374,600
<b>NET INCOME (LOSS)</b>	<b>(72,956)</b>	<b>(237,022)</b>	<b>1,547,177</b>	<b>1,866,139</b>	<b>(59,511)</b>	<b>(344,973)</b>	<b>44,464,469</b>	<b>32,035,883</b>
Amortization of contributed capital	-	-	-	-	-	-	-	-
<b>NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS</b>	<b>(72,956)</b>	<b>(237,022)</b>	<b>1,547,177</b>	<b>1,866,139</b>	<b>(59,511)</b>	<b>(344,973)</b>	<b>44,464,469</b>	<b>32,035,883</b>
<b>RETAINED EARNINGS, BEGINNING OF PERIOD</b>	<b>6,935,599</b>	<b>7,172,621</b>	<b>14,959,335</b>	<b>13,093,196</b>	<b>143,395</b>	<b>488,368</b>	<b>625,211,413</b>	<b>593,175,530</b>
Equity transfer from other funds	-	-	-	-	-	-	-	-
Equity transfer to other funds	-	-	-	-	-	-	-	-
<b>RETAINED EARNINGS, END OF PERIOD</b>	<b>\$ 6,862,643</b>	<b>\$ 6,935,599</b>	<b>\$ 16,506,512</b>	<b>\$ 14,959,335</b>	<b>\$ 83,884</b>	<b>\$ 143,395</b>	<b>\$ 669,675,882</b>	<b>\$ 625,211,413</b>

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

	<b>Electric Utility Fund</b>		<b>Water Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$ 8,496,211	\$ 7,382,598	\$ 3,560,529	\$ 3,465,084	\$ 7,974,648	\$ 8,026,284
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	11,984,373	12,053,340	3,853,561	3,798,960	6,253,232	5,901,843
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	965,812	756,959	6,722	(91,592)	469,650	(238,487)
Decrease (increase) in due from other funds	-	-	-	-	-	-
Decrease (increase) in loans receivable from other funds	85,511	82,341	-	-	-	-
Increase (decrease) in accounts payable	757,531	(914,195)	20,674	54,501	(61,978)	42,132
Increase (decrease) in accrued payroll	60,217	152,084	15,886	54,809	(48,174)	3,477
Decrease (increase) in inventory	425,558	(50,213)	46,248	(1,164)	(5,927)	(141)
Decrease (increase) in prepaid expenses	(8,481)	(64,966)	(10,460)	17,655	9,978	(9,838)
Decrease (increase) in other assets	-	-	-	-	-	-
Increase (decrease) in accrued sales tax	52,844	(31,673)	20,991	4,224	-	-
Increase (decrease) in due to other funds	53,420	54,965	14,310	37,907	-	-
Increase (decrease) in loans payable to other funds	-	-	-	-	-	-
Increase (decrease) in other liabilities	113,313	1,268,292	39,047	43,230	102,061	105,332
Increase/(decrease) in net pension obligation	(3,592,905)	964,218	(1,810,772)	571,594	(1,104,968)	259,523
Increase/(decrease) in net OPEB obligation	48,691	41,672	34,000	(12,048)	22,980	20,691
Unrealized gain (loss) on cash equivalents	(307,905)	23,441	(136,346)	10,765	(157,282)	15,777
Other nonoperating revenue (expense)	4,996,149	1,778,107	2,124,398	308,208	1,291,167	107,832
Net cash provided by (used for) operating activities	24,130,339	23,496,970	7,778,788	8,262,133	14,745,387	14,234,425
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	1,043,833	-	442,758	-	283,365	-
Operating transfers out	(777,008)	(568,612)	(211,082)	(99,286)	(82,246)	(7,815)
Operating grants	5,268	2,709	11,313	16,524	28,525	14,386
Equity transfer	-	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	272,093	(565,903)	242,989	(82,762)	229,644	6,571
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Proceeds from bonds, loans, and capital leases	-	-	-	-	-	-
Debt service – interest payments	(2,887,569)	(2,387,006)	(1,944,107)	(1,915,293)	(1,672,146)	(2,216,769)
Debt service – principal and advance refunding payments	(4,037,836)	(11,299,611)	(4,221,245)	(4,201,058)	(6,285,100)	(5,874,062)
Acquisition and construction of capital assets	(5,084,224)	(6,886,528)	(3,639,580)	(2,900,504)	(6,079,187)	(9,944,484)
Decrease in construction contracts	(250,994)	(160,482)	(165,220)	(167,312)	(585,364)	(212,436)
Fiscal agent fees payments	(2,913)	(671,652)	(995)	(314,501)	(325,599)	(270,894)
Capital contributions	-	-	952,600	760,378	2,576,293	2,187,526
Proceeds from advances from other funds	-	-	-	-	-	-
Other	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing activities	(12,263,536)	(21,405,279)	(9,018,547)	(8,738,290)	(12,371,103)	(16,331,119)
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>						
Interest received	633,463	1,627,115	241,228	714,236	317,802	1,061,423
Bond investments sold	-	-	-	-	-	-
Net cash provided by (used for) investing activities	633,463	1,627,115	241,228	714,236	317,802	1,061,423
Net increase (decrease) in cash and cash equivalents	12,772,359	3,152,903	(755,542)	155,317	2,921,730	(1,028,700)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<b>89,986,736</b>	<b>86,833,833</b>	<b>46,307,753</b>	<b>46,152,436</b>	<b>47,602,584</b>	<b>48,631,284</b>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>\$ 102,759,095</b>	<b>\$ 89,986,736</b>	<b>\$ 45,552,211</b>	<b>\$ 46,307,753</b>	<b>\$ 50,524,314</b>	<b>\$ 47,602,584</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
\$ (3,134,470)	\$ (1,850,617)	\$ (5,296,656)	\$ (6,013,778)	\$ 4,156,127	\$ 4,953,582	\$ 479,368	\$ 1,351,925	\$ (3,213,047)	\$ (3,274,060)
1,641,860	1,103,373	893,062	1,044,655	3,022,985	2,676,426	1,069,406	1,019,612	934,353	719,290
(78,654)	158,516	13,418	74,684	158,922	(221,888)	(27,482)	(38,125)	42,369	(19,586)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
7,150	3,702	(54,086)	22,343	(352,765)	451,766	33,906	(14,494)	35,272	(30,663)
220	(48,868)	29,597	5,277	61,950	20,566	11,242	(670)	50,187	15,747
-	-	-	-	135,937	(50,293)	-	-	11,286	16,975
(4,000)	202	-	-	(223)	130	-	-	115,197	(114,147)
-	-	-	15,700	-	-	-	332	-	-
4	(17)	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(14,848)	(10,307)	-	-	475,437	(73,486)	(43,575)	57,520	2,939	3,024
(109,032)	116,547	(797,526)	141,426	(1,114,915)	315,892	(162,380)	13,363	(463,182)	81,946
1,863	11,443	15,260	10,359	(483,742)	23,949	3,184	513	10,880	5,773
(78,533)	10,480	(19,703)	1,322	(106,893)	7,884	(11,806)	1,124	(11,602)	829
165,474	107,910	422,394	113,288	1,682,532	401,532	197,283	4,860	782,722	66,250
(1,602,966)	(397,636)	(4,794,240)	(4,584,724)	7,635,352	8,506,060	1,549,146	2,395,960	(1,702,626)	(2,528,622)
380,779	7,892,389	691,052	2,819,750	283,365	-	-	-	2,799,527	2,588,681
(148,033)	(2,299,843)	(2,295)	(2,295)	(330,503)	(261,223)	(25,290)	(313,598)	-	(485)
2,145,374	1,753,971	5,697,163	401,151	55,538	3,886	-	-	3,860	20,139
-	-	-	-	-	-	-	-	-	-
2,378,120	7,346,517	6,385,920	3,218,606	8,400	(257,337)	(25,290)	(313,598)	2,803,387	2,608,335
-	-	-	-	-	-	-	-	(33,982)	(52,310)
(263,669)	(1,071)	-	(43,949)	(198,206)	(211,319)	(401,234)	(412,310)	-	-
-	14,101,378	(4,450,000)	(6,641,151)	(613,858)	(609,999)	(1,000,000)	(961,693)	(386,191)	(1,158,913)
(9,143,671)	(4,876,185)	2,361,696	6,352,275	(1,328,954)	(5,927,312)	(87,434)	(571,696)	(73,697)	(815,095)
(1,301,626)	(239,534)	(31,838)	(30,193)	(19,073)	(84,115)	(47,160)	(407,127)	-	-
-	(60,534)	-	-	(513)	(3,584)	(83,755)	(6,107)	-	-
8,625,204	2,691,448	2,411,690	396,724	-	-	-	-	300,000	-
-	-	-	-	(231,611)	(344,967)	-	-	(336,017)	(98,416)
-	-	-	-	-	-	-	-	-	-
(2,083,762)	11,615,502	291,548	33,706	(2,392,215)	(7,181,296)	(1,619,583)	(2,358,933)	(529,887)	(2,124,734)
151,817	204,458	9,078	71,119	152,500	478,443	24,874	99,527	16,487	78,760
-	-	-	-	-	-	-	-	-	-
151,817	204,458	9,078	71,119	152,500	478,443	24,874	99,527	16,487	78,760
(1,156,791)	18,768,841	1,892,306	(1,261,293)	5,404,037	1,545,870	(70,853)	(177,044)	587,361	(1,966,261)
28,464,940	9,696,099	2,010,554	3,271,847	26,867,343	25,321,473	4,168,403	4,345,447	3,189,434	5,155,695
<u>\$ 27,308,149</u>	<u>\$ 28,464,940</u>	<u>\$ 3,902,860</u>	<u>\$ 2,010,554</u>	<u>\$ 32,271,380</u>	<u>\$ 26,867,343</u>	<u>\$ 4,097,550</u>	<u>\$ 4,168,403</u>	<u>\$ 3,776,795</u>	<u>\$ 3,189,434</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

	<b>Railroad Fund</b>		<b>Storm Water Utility Fund</b>		<b>Transload Fund</b>		<b>TOTAL</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>								
Operating income (loss)	\$ (416,128)	\$ (455,349)	\$ 1,935,333	\$ 1,918,977	\$ (59,815)	\$ (132,470)	\$ 14,482,100	\$ 15,372,176
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	396,677	408,130	598,672	600,566	-	-	30,648,181	29,326,195
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	(13,434)	(9,154)	45,218	(40,717)	2,857	1,136	1,585,398	331,746
Decrease (increase) in due from other funds	-	-	-	-	-	-	-	-
Decrease (increase) in loans receivable from other funds	-	-	-	-	-	-	85,511	82,341
Increase (decrease) in accounts payable	(8,596)	13,892	5,434	3,754	(40)	1,613	382,502	(365,649)
Increase (decrease) in accrued payroll	8,974	2,891	9,067	(12,357)	(3,103)	(1,693)	196,063	191,263
Decrease (increase) in inventory	30,554	(21,977)	-	-	-	-	643,656	(106,813)
Decrease (increase) in prepaid expenses	-	-	-	-	-	-	102,011	(170,964)
Decrease (increase) in other assets	-	1,611	-	-	-	-	-	17,643
Increase (decrease) in accrued sales tax	-	-	-	-	-	-	73,839	(27,466)
Increase (decrease) in due to other funds	-	-	-	-	-	-	67,730	92,872
Increase (decrease) in loans payable to other funds	-	-	-	-	-	-	-	-
Increase (decrease) in other liabilities	3,294	3,170	-	-	-	-	677,668	1,396,775
Increase/(decrease) in net pension obligation	-	-	(141,854)	27,510	-	-	(9,297,534)	2,492,019
Increase/(decrease) in net OPEB obligation	2,363	1,036	2,635	2,093	-	-	(341,886)	105,481
Unrealized gain (loss) on cash equivalents	(2,487)	169	(25,983)	2,075	(135)	13	(858,675)	73,879
Other nonoperating revenue (expense)	-	-	141,492	19,457	-	-	11,803,611	2,907,444
Net cash provided by (used for) operating activities	1,217	(55,581)	2,570,014	2,521,358	(60,236)	(131,401)	50,250,175	51,718,942
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>								
Operating transfers in	348,836	218,617	17,710	-	-	-	6,291,225	13,519,437
Operating transfers out	-	-	(138,060)	(137,685)	-	(218,617)	(1,714,517)	(3,909,459)
Operating grants	-	-	-	-	-	-	7,947,041	2,212,766
Equity transfer	-	-	-	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	348,836	218,617	(120,350)	(137,685)	-	(218,617)	12,523,749	11,822,744
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>								
Proceeds from bonds, loans, and capital leases	-	-	-	-	-	-	(33,982)	(52,310)
Debt service – interest payments	(5,872)	(9,042)	-	-	-	-	(7,372,803)	(7,196,759)
Debt service – principal and advance refunding payments	(88,805)	(85,511)	-	-	-	-	(21,083,035)	(16,730,620)
Acquisition and construction of capital assets	(66,050)	(4,830)	(1,136,384)	(219,501)	-	-	(24,277,485)	(25,793,860)
Decrease in construction contracts	-	-	(1,884)	(1,792)	-	-	(2,403,159)	(1,302,991)
Fiscal agent fees payments	-	-	-	-	-	-	(413,775)	(1,327,272)
Capital contributions	-	-	-	-	-	-	14,865,787	6,036,076
Proceeds from advances from other funds	-	-	-	-	-	-	(567,628)	(443,383)
Other	-	-	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing activities	(160,727)	(99,383)	(1,138,268)	(221,293)	-	-	(41,286,080)	(46,811,119)
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>								
Interest received	2,834	8,816	39,409	93,209	520	6,776	1,590,012	4,443,882
Bond investments sold	-	-	-	-	-	-	-	-
Net cash provided by (used for) investing activities	2,834	8,816	39,409	93,209	520	6,776	1,590,012	4,443,882
Net increase (decrease) in cash and cash equivalents	192,160	72,469	1,350,805	2,255,589	(59,716)	(343,242)	23,077,856	21,174,449
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<b>503,699</b>	<b>431,230</b>	<b>6,799,418</b>	<b>4,543,829</b>	<b>103,087</b>	<b>446,329</b>	<b>256,003,951</b>	<b>234,829,502</b>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>\$ 695,859</b>	<b>\$ 503,699</b>	<b>\$ 8,150,223</b>	<b>\$ 6,799,418</b>	<b>\$ 43,371</b>	<b>\$ 103,087</b>	<b>\$ 279,081,807</b>	<b>\$ 256,003,951</b>

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<b>Electric Utility Fund</b>		<b>Water Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$ 56,844,593	\$ 48,435,747	\$ 9,069,227	\$ 8,334,114	\$ 17,652,158	\$ 15,198,427
Restricted assets – cash and cash equivalents	<u>45,914,502</u>	<u>41,550,989</u>	<u>36,482,984</u>	<u>37,973,639</u>	<u>32,872,156</u>	<u>32,404,157</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>102,759,095</u>	<u>89,986,736</u>	<u>45,552,211</u>	<u>46,307,753</u>	<u>50,524,314</u>	<u>47,602,584</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	-	-	-	-	-	2,211,849
Construction contracts payable	<u>188,754</u>	<u>250,994</u>	<u>606,825</u>	<u>165,220</u>	<u>539,413</u>	<u>585,364</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$ 188,754</u>	<u>\$ 250,994</u>	<u>\$ 606,825</u>	<u>\$ 165,220</u>	<u>\$ 539,413</u>	<u>\$ 2,797,213</u>



**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
\$ 1,885,344	\$ 1,886,299	\$ 1,250,797	\$ 53,967	\$ 15,634,481	\$ 13,444,456	\$ 1,412,358	\$ 1,416,672	\$ 2,772,228	\$ 2,744,560
25,422,805	26,578,641	2,652,063	1,956,587	16,636,899	13,422,887	2,685,192	2,751,731	1,004,567	444,874
<u>27,308,149</u>	<u>28,464,940</u>	<u>3,902,860</u>	<u>2,010,554</u>	<u>32,271,380</u>	<u>26,867,343</u>	<u>4,097,550</u>	<u>4,168,403</u>	<u>3,776,795</u>	<u>3,189,434</u>
-	-	-	-	-	-	-	-	-	-
4,009,568	1,301,626	14,882	31,838	26,805	19,073	28,661	47,160	-	-
<u>\$ 4,009,568</u>	<u>\$ 1,301,626</u>	<u>\$ 14,882</u>	<u>\$ 31,838</u>	<u>\$ 26,805</u>	<u>\$ 19,073</u>	<u>\$ 28,661</u>	<u>\$ 47,160</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<b>Railroad Fund</b>		<b>Storm Water Utility Fund</b>		<b>Transload Fund</b>		<b>TOTAL</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$ 427,944	\$ 269,733	\$ 3,477,267	\$ 3,152,622	\$ 43,371	\$ 103,087	\$ 110,469,768	\$ 95,039,684
Restricted assets – cash and cash equivalents	<u>267,915</u>	<u>233,966</u>	<u>4,672,956</u>	<u>3,646,796</u>	<u>-</u>	<u>-</u>	<u>168,612,039</u>	<u>160,964,267</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>695,859</u>	<u>503,699</u>	<u>8,150,223</u>	<u>6,799,418</u>	<u>43,371</u>	<u>103,087</u>	<u>279,081,807</u>	<u>256,003,951</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed electric, water and sewer lines	-	-	-	-	-	-	-	2,211,849
Construction contracts payable	<u>-</u>	<u>-</u>	<u>30,462</u>	<u>1,884</u>	<u>-</u>	<u>-</u>	<u>5,445,370</u>	<u>2,403,159</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,462</u>	<u>\$ 1,884</u>	<u>\$ -</u>	<u>\$ -</u>	<u>5,445,370</u>	<u>4,615,008</u>

THIS PAGE INTENTIONALLY LEFT BLANK

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

ELECTRIC UTILITY  
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<b>2021</b>	<b>2020</b>
<b>OPERATING REVENUES:</b>		
Residential sales	\$56,887,624	\$55,102,347
Commercial and industrial sales	56,721,852	55,578,734
Intragovernmental sales	1,342,460	1,313,636
Street lighting and traffic signs	38,890	8,898
Sales to public authorities	14,095,828	13,793,176
Sales for resale	2,631,109	849,326
Miscellaneous	4,604,715	2,303,472
<b>TOTAL OPERATING REVENUES</b>	<b>136,322,478</b>	<b>128,949,589</b>
<b>OPERATING EXPENSES:</b>		
Production:		
Operations		
Supervision and engineering	1,028,756	979,346
Steam expenses	578,366	651,981
Electrical expenses	444,006	587,541
Miscellaneous steam power expenses	404,820	278,799
Fuel – coal	-	-
Fuel – gas and biomass	1,472,905	1,164,284
<b>Total Operations</b>	<b>3,928,853</b>	<b>3,661,951</b>
Maintenance		
Supervision and engineering	218,902	161,900
Maintenance of structures	586	10,375
Maintenance of boiler plants	214,933	150,525
Maintenance of electrical plant	39,952	55,060
Maintenance – other	1,061,643	1,078,966
<b>Total Maintenance</b>	<b>1,536,016</b>	<b>1,456,826</b>
Other:		
Purchased power	68,839,487	63,400,734
Fuel	1,485,896	1,011,074
Transportation and other production	-	-
<b>Total Other</b>	<b>70,325,383</b>	<b>64,411,808</b>
<b>Total Production</b>	<b>75,790,252</b>	<b>69,530,585</b>
Transmission and Distribution:		
Operations:		
Supervision and engineering	770,209	922,308
Load dispatching	1,565,853	1,469,579
Station	120,159	313,019
Overhead line	642,171	783,135
Underground line	318,195	706,438
Street lighting and signal system	1,917	31,947
Meter services	274,763	143,467
Customer installation	-	851
Miscellaneous distribution	1,233,882	2,026,178
Transportation	359,070	356,659
Storeroom	-	-
Rents	-	-
Transmission of electricity	132,922	136,342
<b>Total Operations</b>	<b>5,419,141</b>	<b>6,889,923</b>

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

ELECTRIC UTILITY  
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Maintenance:		
Supervision and engineering	\$ -	\$ -
Maintenance of structures	(9,679)	118,544
Maintenance of station equipment	688,295	644,695
Maintenance of overhead lines	6,798,267	5,566,303
Maintenance of underground lines	1,154,204	930,427
Maintenance of line transformer	143,956	12,359
Maintenance of street lights and signal system	241,035	285,385
Maintenance of meters	380,131	382,275
Maintenance of miscellaneous distribution plant	1,005,994	786,000
Total Maintenance	<u>10,402,203</u>	<u>8,725,988</u>
Total Transmission and Distribution	<u>15,821,344</u>	<u>15,615,911</u>
Accounting and Collection:		
Meter reading	423,287	398,053
Customer records and collection	4,888,366	5,610,996
Uncollectible accounts	531,968	382,808
Total Accounting and Collection	<u>5,843,621</u>	<u>6,391,857</u>
Administrative and General:		
Salaries	2,316,827	2,343,869
Property insurance	753,505	961,938
Office supplies and expense	389,132	428,318
Communication services	-	-
Maintenance of communication equipment	-	-
Outside services employed	518,388	951,283
Miscellaneous general expense	-	1,829
Merchandise/jobbing and contract work	-	283
Demonstrating and selling	124,668	129,607
Injuries & Damages	-	-
Energy conservation	2,223,710	1,034,568
Total Administrative and General	<u>6,326,230</u>	<u>5,851,695</u>
TOTAL OPERATING EXPENSES	<u>103,781,447</u>	<u>97,390,048</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$32,541,031</u>	<u>\$31,559,541</u>

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

WATER UTILITY  
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Residential sales	\$18,384,427	\$17,942,881
Commercial and industrial sales	8,034,813	7,634,510
Miscellaneous	966,824	624,847
<b>TOTAL OPERATING REVENUES</b>	<u>27,386,064</u>	<u>26,202,238</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	-	-
Operating labor and expense	261,718	262,758
Purchase of water for resale	11,811	18,605
Maintenance of wells	421,643	457,029
Miscellaneous	149	4,555
<b>Total Source of Supply</b>	<u>695,321</u>	<u>742,947</u>
Power and Pumping		
Supervision and engineering	-	-
Operating labor and expense	216,099	212,250
Maintenance of structures and improvements	58,944	65,382
Maintenance of pumping equipment	194,610	168,827
Power purchased	2,073	4,482
Miscellaneous	2,232,841	1,841,115
<b>Total Power and Pumping</b>	<u>2,704,567</u>	<u>2,292,056</u>
Purification:		
Supplies and expense	263,119	164,246
Labor	481,904	472,095
Chemicals	845,767	800,591
Maintenance of purification equipment	153,274	120,261
<b>Total Purification</b>	<u>1,744,064</u>	<u>1,557,193</u>
<b>Total Production</b>	<u>5,143,952</u>	<u>4,592,196</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	499,593	623,762
Maps and records	586,568	1,053,832
Transmission and distributions lines	111,447	105,076
Meter	26,039	15,473
<b>Total Operations</b>	<u>1,223,647</u>	<u>1,798,143</u>

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

WATER UTILITY  
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Maintenance:		
Supervision and engineering	\$ -	\$ -
Maintenance of structures and improvements	264	-
Maintenance of transmission/distribution lines	2,150,505	2,152,779
Maintenance of distribution reservoirs	13,398	3,998
Maintenance of services	1,121,391	1,180,073
Maintenance of meters	393,434	50,852
Maintenance of hydrants	283,876	196,674
Maintenance of miscellaneous plants	-	-
Total Maintenance	<u>3,962,868</u>	<u>3,584,376</u>
Other:		
Stores	-	-
Transportation	<u>655,499</u>	<u>301,648</u>
Total Other	<u>655,499</u>	<u>301,648</u>
Total Transmission and Distribution	<u>5,842,014</u>	<u>5,684,167</u>
Accounting and Collection:		
Meter reading	275,695	247,078
Billing and accounting	1,739,556	2,061,993
Uncollectible accounts	<u>147,772</u>	<u>132,736</u>
Total Accounting and Collection	<u>2,163,023</u>	<u>2,441,807</u>
Administrative and General:		
General office salaries	966,159	969,601
Insurance	405,904	412,931
Special service	-	-
Office supplies and expense	165,833	162,700
Rent	-	-
Miscellaneous	3,048	3,845
Energy conservation	616,221	9,848
Merchandise/jobbing and contract work	-	-
Total Administrative and General	<u>2,157,165</u>	<u>1,558,925</u>
TOTAL OPERATING EXPENSES	<u>15,306,154</u>	<u>14,277,095</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$12,079,910</u>	<u>\$11,925,143</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	\$ 25,336,835	\$ 24,067,766
OPERATING EXPENSES:		
Administration:		
Personal services	1,401,457	1,647,264
Materials and supplies	31,454	24,645
Travel and training	5,308	2,219
Intragovernmental	1,972,478	1,388,244
Utilities, services, and miscellaneous	984,929	253,152
Total Administration	<u>4,395,626</u>	<u>3,315,524</u>
Treatment Plant:		
Personal services	2,116,794	2,340,532
Materials and supplies	677,547	667,527
Travel and training	3,938	1,230
Intragovernmental	211,900	231,915
Utilities, services and miscellaneous	1,651,566	1,611,150
Total Treatment Plant	<u>4,661,745</u>	<u>4,852,354</u>
Pump Stations:		
Personal services	170,305	167,471
Materials and supplies	27,586	22,925
Travel and training	579	70
Intragovernmental	5,008	6,816
Utilities, services, and miscellaneous	243,822	210,417
Total Pump Stations	<u>447,300</u>	<u>407,699</u>
Maintenance:		
Personal services	984,871	1,086,183
Materials and supplies	192,145	160,095
Travel and training	-	1,083
Intragovernmental	253,540	245,864
Utilities, services, and miscellaneous	173,728	70,837
Total Maintenance	<u>1,604,284</u>	<u>1,564,062</u>
TOTAL OPERATING EXPENSES	<u>11,108,955</u>	<u>10,139,639</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$14,227,880</u>	<u>\$13,928,127</u>



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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
<b>OPERATING REVENUES:</b>		
Charges for Services:		
Commissions	\$ 309,862	\$ 314,324
Rentals	224,814	233,652
Landing fees	60,850	148,687
Law enforcement fees	58,474	61,315
Passenger facility charges	293,008	321,317
Concessions	<u>20,874</u>	<u>18,668</u>
<b>TOTAL OPERATING REVENUES</b>	<u>967,882</u>	<u>1,097,963</u>
<b>OPERATING EXPENSES:</b>		
Administration:		
Personal services	304,401	264,353
Materials and supplies	3,772	3,237
Travel and training	3,352	9,917
Intragovernmental	169,400	218,921
Utilities, services, and miscellaneous	<u>468,272</u>	<u>457,836</u>
Total Administration	<u>949,197</u>	<u>954,264</u>
Airfield Areas:		
Personal services	186,114	223,791
Materials and supplies	150,325	130,713
Travel and training	295	866
Intragovernmental	33,711	29,989
Utilities, services, and miscellaneous	<u>114,530</u>	<u>125,151</u>
Total Airfield Areas	<u>484,975</u>	<u>510,510</u>
Terminal Areas:		
Personal services	42,716	45,382
Materials and supplies	27,453	28,293
Intragovernmental	875	8,541
Utilities, services, and miscellaneous	<u>140,358</u>	<u>117,310</u>
Total Terminal Areas	<u>211,402</u>	<u>199,526</u>
Public Safety:		
Personal services	1,863	83,649
Materials and supplies	17,384	46,026
Travel and training	-	1,035
Intragovernmental	777,501	31,132
Utilities, services, and miscellaneous	<u>9,493</u>	<u>9,789</u>
Total Public Safety	<u>806,241</u>	<u>171,631</u>
Snow Removal:		
Personal services	-	-
Materials and supplies	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	<u>-</u>	<u>-</u>
Total Snow Removal	<u>-</u>	<u>-</u>
Concessions:		
Personal services	698	1,020
Materials and supplies	7,979	8,256
Utilities, services and miscellaneous	<u>-</u>	<u>-</u>
Total Concession	<u>8,677</u>	<u>9,276</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>2,460,492</u>	<u>1,845,207</u>
<b>OPERATING LOSS BEFORE DEPRECIATION</b>	<u><u>(\$1,492,610)</u></u>	<u><u>(\$747,244)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ -	\$ 49,077
School passes	-	5,850
Specials	57,610	64,022
University of Missouri Shuttle reimbursement	837,494	998,340
Paratransit	60,291	78,487
FastCAT	-	-
	<u>955,395</u>	<u>1,195,776</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
General Operations:		
Personal services	1,655,634	1,836,570
Materials and supplies	387,676	447,399
Travel and training	2,348	773
Intragovernmental	738,306	953,332
Utilities, services, and miscellaneous	234,110	342,173
Total General Operations	<u>3,018,074</u>	<u>3,580,247</u>
University of Missouri Shuttle Service:		
Personal services	413,409	479,285
Materials and supplies	275,242	296,097
Travel and training	-	-
Intragovernmental	170,686	234,147
Utilities, services, and miscellaneous	124,570	162,588
Total University of Missouri Shuttle Service	<u>983,907</u>	<u>1,172,117</u>
Paratransit:		
Personal services	1,097,104	1,160,212
Materials and supplies	127,013	102,369
Travel and training	-	-
Intragovernmental	71,188	81,455
Utilities, services, and miscellaneous	61,703	68,499
Total Paratransit	<u>1,357,008</u>	<u>1,412,535</u>
TOTAL OPERATING EXPENSES	<u>5,358,989</u>	<u>6,164,899</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$4,403,594)</u></u>	<u><u>(\$4,969,123)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 18,609,404	\$ 17,267,218
Landfill fees	6,201,235	4,137,033
Bag sales	39,901	75,400
Mosquito control	1,873	2,546
Miscellaneous	<u>73,819</u>	<u>1,410,289</u>
TOTAL OPERATING REVENUES	<u>24,926,232</u>	<u>22,892,486</u>
OPERATING EXPENSES:		
Administration:		
Personal services	1,177,381	1,011,919
Materials and supplies	44,918	31,605
Travel and training	1,149	218
Intragovernmental	2,164,492	1,227,948
Utilities, services, and miscellaneous	<u>402,597</u>	<u>209,600</u>
Total Administration	<u>3,790,537</u>	<u>2,481,290</u>
Commercial:		
Personal services	1,338,975	1,292,871
Materials and supplies	1,053,207	831,338
Travel and training	-	104
Intragovernmental	313,110	306,220
Utilities, services, and miscellaneous	<u>356,447</u>	<u>472,226</u>
Total Commercial	<u>3,061,739</u>	<u>2,902,759</u>
Residential:		
Personal services	1,298,581	1,537,872
Materials and supplies	1,628,079	907,931
Travel and training	-	104
Intragovernmental	402,210	426,057
Utilities, services, and miscellaneous	<u>749,672</u>	<u>993,237</u>
Total Residential	<u>4,078,542</u>	<u>3,865,201</u>
Landfill:		
Personal services	1,008,550	1,014,275
Materials and supplies	679,732	687,683
Travel and training	1,677	79
Intragovernmental	175,546	131,961
Utilities, services, and miscellaneous	<u>1,281,677</u>	<u>842,673</u>
Total Landfill	<u>3,147,182</u>	<u>2,676,671</u>
Recycling:		
Personal services	1,982,608	1,966,950
Materials and supplies	1,015,527	819,737
Travel and training	150	447
Intragovernmental	396,409	269,422
Utilities, services, and miscellaneous	<u>274,426</u>	<u>280,001</u>
Total Recycling	<u>3,669,120</u>	<u>3,336,557</u>
TOTAL OPERATING EXPENSES	<u>17,747,120</u>	<u>15,262,478</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$7,179,112</u></u>	<u><u>\$7,630,008</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,227,190	\$ 1,236,717
Garages	2,062,560	1,944,748
Reserved lots	352,289	383,186
Other	66,191	169,865
TOTAL OPERATING REVENUES	<u>3,708,230</u>	<u>3,734,516</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	646,943	611,559
Materials and supplies	101,626	162,684
Travel and training	2,647	2,392
Intragovernmental	924,794	292,137
Utilities, services, and miscellaneous	483,446	294,207
TOTAL OPERATING EXPENSES	<u>2,159,456</u>	<u>1,362,979</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$1,548,774</u></u>	<u><u>\$2,371,537</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Fees and admissions	\$ 3,681,583	\$ 2,049,414
Facility user charges	121,629	89,217
Youth capital improvement fees	24,546	23,726
Golf course improvement fees	83,415	65,303
Miscellaneous	425	1,006,164
	<u>3,911,598</u>	<u>3,233,824</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,514,637	1,567,702
Materials and supplies	363,375	367,718
Travel and training	4,731	4,547
Intragovernmental	299,014	267,122
Utilities, services, and miscellaneous	546,991	245,081
Total Recreation Services	<u>2,728,748</u>	<u>2,452,170</u>
Maintenance:		
Personal services	815,113	772,338
Materials and supplies	374,271	434,444
Travel and training	75	980
Intragovernmental	56,163	72,797
Utilities, services, and miscellaneous	525,560	446,197
Total Maintenance	<u>1,771,182</u>	<u>1,726,756</u>
Activity and Recreation Center:		
Personal services	1,054,246	1,023,417
Materials and supplies	158,845	187,585
Travel and training	2,435	1,090
Intragovernmental	221,635	148,389
Utilities, services, and miscellaneous	253,201	249,187
Total Activity and Recreation Center	<u>1,690,362</u>	<u>1,609,668</u>
TOTAL OPERATING EXPENSES	<u>6,190,292</u>	<u>5,788,594</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$2,278,694)</u>	<u>(\$2,554,770)</u>

**CITY OF COLUMBIA, MISSOURI  
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Switching fees	\$ 253,981	\$ 217,540
Miscellaneous	<u>169,741</u>	<u>98,762</u>
TOTAL OPERATING REVENUES	<u>423,722</u>	<u>316,302</u>
OPERATING EXPENSES:		
Administration:		
Personal services	220,959	178,592
Materials and supplies	32,400	28,674
Travel and training	40	38
Intragovernmental	59,444	42,456
Utilities, services, and miscellaneous	<u>130,330</u>	<u>113,761</u>
Total Administration	<u>443,173</u>	<u>363,521</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>443,173</u>	<u>363,521</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>(\$19,451)</u></u>	<u><u>(\$47,219)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 3,686,147</u>	<u>\$ 3,613,993</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	282,088	273,576
Materials and supplies	1,691	1,254
Travel and training	467	65
Intragovernmental	102,918	135,837
Utilities, services, and miscellaneous	<u>73,464</u>	<u>74,573</u>
Total General Operations	<u>460,628</u>	<u>485,305</u>
Field Operations:		
Personal services	283,722	296,613
Materials and supplies	85,493	93,882
Travel and training	0	145
Intragovernmental	56,549	53,147
Utilities, services, and miscellaneous	<u>265,750</u>	<u>165,358</u>
Total Field Operations	<u>691,514</u>	<u>609,145</u>
TOTAL OPERATING EXPENSES	<u>1,152,142</u>	<u>1,094,450</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$2,534,005</u></u>	<u><u>\$2,519,543</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 85,921	\$ 81,251
TOTAL OPERATING REVENUES	<u>85,921</u>	<u>81,251</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	60,908	134,304
Materials and supplies	335	418
Travel and training	-	-
Intragovernmental	6,675	3,599
Utilities, services, and miscellaneous	<u>77,818</u>	<u>75,400</u>
TOTAL OPERATING EXPENSES	<u>145,736</u>	<u>213,721</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ (59,815)</u>	<u>\$ (132,470)</u>



CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDSCAPITAL PROJECTS  
SEPTEMBER 30, 2021

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
<b>SEWER:</b>						
Sewer Main Rehab (SW100)	\$ 7,805,200	\$ 5,101,977	\$ -	\$ 5,101,977		\$ 2,703,223
Annual Sewer Improvements (SW183)	1,918,083	19,825	-	19,825		1,898,258
PCCE #3 Stewart/Ridge/Med (SW198)	1,684,030	489,308	329,861	819,169	78,106	786,755
PCCE #8 Thilly Lathrop (SW221)	2,435,970	2,097,134	124,476	2,221,610	173,455	40,905
PCCE #16 Bingham/W Ridgel (SW240)	1,545,000	855,056	82,793	937,849	139,494	467,657
PCCE #18 Spring Valley Rd (SW241)	179,000	14,052	-	14,052		164,948
PCCE #27 Grace Ellen (SW254)	300,000	35,158	575	35,733		264,267
PCCE #22 Shannon Place (SW502)	109,000	64,186	-	64,186		44,814
PCCE #23 Lakeshore-Edgewood (SW503)	225,000	-	11,889	11,889	90	213,021
PCCE #25 Glenwood/Redbud (SW504)	377,200	44,403	23,079	67,482		309,718
Court & Hickory Street (SW505)	507,207	8,609	10,215	18,824		488,383
PCCE #21-Stanford (SW507)	125,000	16,401	-	16,401		108,599
WWTP Digester Complex Impr (SW508)	7,156,516	5,402,352	1,384,533	6,786,885	268,731	100,900
N Garth Sewer Replacemnt (SW511)	165,000	15	61,855	61,870	4,040	99,090
Tupelo-larch Sewer Replacemnt (SW513)	235,000	17,624	152	17,776		217,224
Hwy 63 Connector south of I-70 (SW516)	265,000	6,896	-	6,896		258,104
FY18 Sewer Main & Manhole Rehab (SW518)	2,407,195	1,811,142	325,956	2,137,098		270,097
PCCE #30 Stewart/Edgewood/Westmount (SW519)	60,000	-	-	-		60,000
FY19 Sewer Rehab (SW524)	3,166,000	-	1,720,429	1,720,429	1,445,435	136
5th to Wilkes Relief (SW525)	800,000	346,814	47,871	394,685		405,315
S Providence Sewer Replacement (SW526)	245,000	8,709	13,878	22,587	7	222,406
Route B Econ Dev Sewer Ext (SW543)	1,300,000	-	12,643	12,643	-	1,287,357
<b>TOTAL SEWER</b>	<b>33,010,401</b>	<b>16,339,661</b>	<b>4,150,205</b>	<b>20,489,866</b>	<b>2,109,358</b>	<b>10,411,177</b>
<b>AIRPORT:</b>						
Airport Gen Improvements (AP008)	193,580	12,902	65,546	78,448	-	115,132
Realign RT H (AP090)	2,159,531	1,921,472	-	1,921,472		238,059
New Airport Terminal (AP111)	34,203,074	1,830,813	5,144,480	6,975,293	16,313,217	10,914,564
13-31 (5500X100) & TW B (AP115)	12,323,003	12,320,749	2,254	12,323,003		-
Route H (AP123)	3,715,283	2,319,505	23,030	2,342,535		1,372,748
RW 2-20 & TW A North Ext (AP125)	10,843,623	907,190	5,042,465	5,949,655	5,474,878	(580,910)
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)	2,867,031	889,379	1,932,764	2,822,143	42,384	2,504
T/W A: South of R/W 13-31-975x50 D&C (AP139)	199,605	-	39,721	39,721	158,884	1,000
Hangar 350 Apron & Extension (AP140)	2,256,697	728,437	790,792	1,519,229	55,065	682,403
Aqueous Fil Foaming (AP143)	11,830	-	6,960	6,960	1,740	3,130
Percent for Art Terminal (M0111)	150,550	7,528	56,456	63,984	86,566	-
Maintenance Percent for Art Terminal (N0111)	38,320	-	-	-	-	38,320
<b>TOTAL AIRPORT:</b>	<b>75,778,978</b>	<b>26,252,194</b>	<b>13,104,468</b>	<b>39,356,662</b>	<b>22,132,734</b>	<b>14,289,582</b>
<b>PARKING:</b>						
8th & Cherry-Energy Effic (PK058)	300,000	241,907	-	241,907	-	58,093
Garages Gate Arm/Pymt System (PK059)	1,070,575	1,057,209	12,481	1,069,690	-	885
Parking Infra Upgrades/Maint (PK062)	343,085	296,413	29,275	325,688	-	17,397
MM-10th Cherry Parking Structure (PK064)	470,000	447,633	16,583	464,216	43	5,741
Camera System Replacement (PK065)	700,000	248,999	-	248,999	31,340	419,661
MM-Plaza Garage (PK066)	350,000	348,061	-	348,061		1,939
MM-8th/Cherry Parking Improvement (PK067)	150,000	11,735	7,440	19,175		130,825
5th/Walnut Repair (PK068)	360,000	314,180	(81,358)	232,822	13	127,165
Elevator Upgrade (PK069)	429,504	-	-	-		429,504
Short Stree Garage (PK070)	46,117	3,500	42,000	45,500		617
Garage Security Fencing (PK071)	300,000	-	-	-	40,000	260,000
City Hall Alley-Parking Lot (PK072)	53,883	53,883	(3,496)	50,387		3,496
8th/Cherry Garage Major Maintenance (PK075)	200,000	-	17,700	17,700	500	181,800
<b>TOTAL PARKING:</b>	<b>4,773,164</b>	<b>3,023,520</b>	<b>40,625</b>	<b>3,064,145</b>	<b>71,896</b>	<b>1,637,123</b>
<b>RECREATION SERVICES:</b>						
LOW Driving Range (RS085)	123,713	119,533	-	119,533		4,180
Antimi Sports Complex Imp (RS087)	479,554	479,291	-	479,291		263
Clary-Shy Community Park Imp (RS089)	3,003,270	2,915,808	87,286	3,003,094		176
Sports Field House (RS090)	5,682,919	5,543,891	108,955	5,652,846	18,250	11,823
Sports Field House % for Art Maint (N0090)	7,546	-	-	-		7,546
Philips Park Improvement (RS092)	815,000	37,963	407,625	445,588	13,028	356,384
ARC Facility Improvements (RS095)	46,508	27,667	17,814	45,481		1,027
LA Nickell Driving Range (RS096)	50,000	47,305	2,592	49,897		103
Hickman Pool HVAC Replacement (RS097)	265,000	115,000	(115,000)	-	30,700	234,300
ARC HVAC Improvements (RS098)	127,000	-	75,097	75,097		51,903
Cosmo Rec Area: Sports Field Lighting (RS100)	23,000	-	21,400	21,400		1,600
LOW: Golf Cart Building Improvements (RS101)	80,000	20	18,714	18,734	40,499	20,767

ARC Waterzone Flooring Replacement (RS102)	-	-	-	-	-	-
<b>TOTAL RECREATION SERVICES:</b>	<b>10,703,510</b>	<b>9,286,478</b>	<b>624,483</b>	<b>9,910,961</b>	<b>102,477</b>	<b>690,072</b>
<b>PUBLIC TRANSPORTATION:</b>						
Annual Transit Projects (PT050)	312,588	220,300	76,363	296,663	-	15,925
LONO Electric Bus (PT061)	2,006,300	240,683	1,468,324	1,709,007	114,524	182,769
Replace 6 PT Vans/1 40' Bus (PT062)	1,315,458	431,062	458,000	889,062	-	426,396
Bus Shelters (PT063)	326,900	56,680	44,744	101,424	-	225,476
5339 Bus Replacement (PT064)	458,000	-	459,747	459,747	-	(1,747)
FY18-FY20 5339 Funds MO 2020-02 (PT069)	1,575,097	-	-	-	344,716	1,230,381
<b>TOTAL PUBLIC TRANSPORTATION:</b>	<b>5,994,343</b>	<b>948,725</b>	<b>2,507,178</b>	<b>3,455,903</b>	<b>459,240</b>	<b>2,079,200</b>
<b>SOLID WASTE:</b>						
Methane Gas Extract Wells (RF031)	1,695,947	1,454,969	-	1,454,969	-	240,978
Leachate Handling & Stor (RF051)	716,672	683,209	-	683,209	-	33,463
MRF Phase I (RF055)	400,000	-	-	-	-	400,000
Landfill Cell 6 (RF059)	5,820,155	5,756,498	-	5,756,498	-	63,657
Landfill Fuel Station Pump Add (RF060)	120,000	26,901	-	26,901	-	93,099
Landfill Expansion Permitting (RF061)	2,373,736	1,579,773	287,380	1,867,153	15,948	490,635
Landfill Fuel Station Facility Ph2 (RF062)	450,000	-	-	-	-	450,000
Landfill Ops Center Bldg Imp (RF063)	200,000	-	-	-	-	200,000
Landfill Security Gate (RF066)	140,000	9,549	-	9,549	-	130,451
CID Special Project (RF067)	105,000	34,871	-	34,871	-	70,129
912 East Walnut (RF068)	690,000	681,982	2,799	684,781	-	5,219
Oakland Gravel Rd Recycling Drop Off Site (RF072)	150,000	-	8,485	8,485	-	141,515
<b>TOTAL SOLID WASTE:</b>	<b>12,861,510</b>	<b>10,227,752</b>	<b>298,664</b>	<b>10,526,416</b>	<b>15,948</b>	<b>2,319,146</b>
<b>STORMWATER:</b>						
Annual Projects (SS017)	313,535	-	-	-	-	313,535
Garth at Oak Tower (SS110)	785,000	40,178	537,924	578,102	22,684	184,214
Forum Nature Area (SS113)	47,697	44,364	3,333	47,697	-	-
Annual CAM Projects (SS114)	60,169	100	-	100	-	60,069
Annual Downtown Tree Plnt (SS115)	75,054	-	-	-	-	75,054
Annual Property Acquis (SS118)	150,000	-	-	-	-	150,000
Aldeah & Ash Stm Pipe Rhb (SS123)	225,000	3,020	3,106	6,126	-	218,874
Hickman/6th and 7th (SS134)	1,390,000	11,901	171,916	183,817	396	1,205,787
Mill Creek 307 W Ahlambr (SS136)	200,000	39,442	8,816	48,258	318	151,424
Greenwood South (SS140)	192,000	39,548	149,906	189,454	-	2,546
Quail Drive (SS143)	600,000	31,054	18	31,072	-	568,928
Alan Lane (SS144)	66,000	-	19,860	19,860	30	46,110
FY19 Storm Water Rehab (SS146)	235,400	43	-	43	232,649	2,708
Leslie Lane Storm Water Improvement (SS147)	150,000	731	93,285	94,016	-	55,984
Bray/Longwell Drainage (SS148)	150,000	-	10,201	10,201	-	139,799
Rockhill Road (SS149)	284,000	86	2,916	3,002	-	280,998
Ross Drainage (SS150)	200,000	12,993	165,566	178,559	8,778	12,663
<b>TOTAL STORMWATER:</b>	<b>5,123,855</b>	<b>223,460</b>	<b>1,166,847</b>	<b>1,390,307</b>	<b>264,855</b>	<b>3,468,693</b>
<b>RAILROAD:</b>						
Annual Tie Program (R0012)	\$ 1,484,949	\$ 1,409,949	\$ 30,512	\$ 1,440,461	\$ -	\$ 44,488
Surfacing Program (R0013)	489,183	417,857	-	417,857	-	71,326
Rail Replacement Program (R0014)	506,850	434,438	-	434,438	-	72,412
Capital Maintenance (R0045)	825,086	712,827	35,538	748,365	-	76,721
MT Zion Church Road Crossing (R0073)	170,012	145,069	-	145,069	-	24,943
<b>TOTAL RAILROAD:</b>	<b>\$ 3,476,080</b>	<b>\$ 3,120,140</b>	<b>66,050</b>	<b>3,186,190</b>	<b>-</b>	<b>289,890</b>
<b>WATER UTILITY:</b>						
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)	2,340,755	1,859,513	25,360	1,884,873	2,720	453,162
Main Relocation for Streets and Highways (W0125)	3,898,116	2,840,815	91,574	2,932,389	(241)	965,969
Fire Hydrant and Valve Replacement (W0127)	2,515,000	2,505,561	-	2,505,561	-	9,439
New and Replace Service Lines (W0128)	11,048,264	10,732,775	275,422	11,008,197	7,280	32,787
Water Main Replacements (W0130)	2,287,721	2,257,057	-	2,257,057	-	30,664
Refurbish Deep Well for Emerge (W0140)	200,000	-	-	-	-	200,000
Differential Payments (W0143)	367,387	267,387	24,674	292,061	-	75,326
West Ash Pump Station Upgrade (W0145)	3,300,000	-	383,697	383,697	115,788	2,800,515
Back Up Generators (W0150)	800,000	-	-	-	-	800,000

Locust Main 6th to 8th (W0175)	110,372	110,095	-	110,095	-	276
Burnham Rollins Providence (W0184)	316,055	315,186	-	315,186	-	870
Business Loop Phase 6 Main Replacement (W0200)	1,057,561	39,589	2,600	42,189	-	1,015,372
Replumb Influent at WTP (W0211)	1,501,763	-	-	-	-	1,501,763
Brown Station RT B Peabody (W0230)	340,000	3,917	-	3,917	-	336,083
Meter Replacement Project (W0231)	5,834,804	5,799,582	-	5,799,582	-	35,222
Lime Soft Discharge Pipe (W0234)	300,000	239,345	(239,335)	10	33,686	266,303
Thilly and Westmount 6" Main (W0235)	490,913	394,465	-	394,465	-	96,448
Water Treatment plant Upgrade Phase 1 (W0236)	3,000,000	39,646	1,666,571	1,706,217	1,266,234	27,550
Deep Well Abandonment (W0249)	110,550	10,550	-	10,550	-	100,000
Nifong Blvd Improvements (W0256)	250,000	3,176	275	3,451	-	246,549
Storeroom and Enc. Equipments (W0263)	1,000,000	452,952	-	452,952	-	547,048
Well and Pump Station Control (W0264)	663,352	291,039	176,800	467,839	79,992	115,522
Crown Point Loop Spring Valley (W0267)	420,000	357,861	(143)	357,718	-	62,282
Country Club Drive S/E Walnut Phase 2 (W0273)	560,000	13,918	-	13,918	-	546,082
Well Field Valve Upgrades (W0274)	333,700	-	-	-	-	333,700
WTP Scada Upgrades (W0278)	500,000	494,749	-	494,749	-	5,251
New Well Platfrms (W0279)	200,000	-	-	-	-	200,000
New Southeast Pump Station (W0280)	3,500,000	-	333,260	333,260	415,409	2,751,331
Annual Tower & Reservoir Maint (W0282)	300,000	-	-	-	34,117	265,883
Fiber to Water Facilities (W0283)	250,000	-	-	-	-	250,000
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	18,319	9,052	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	26,180	12,903	39,083	-	573,917
Sinclair RD, Nifong Southampton Court (W0292)	440,000	-	-	-	-	440,000
Walnut, Melburn ST-William ST Lo (W0295)	150,000	-	-	-	-	150,000
Leslie LN-Garth-Providence LOC (W0297)	252,000	22,050	11,749	33,799	-	218,201
St. Charles to Mexico G. Main Repl (W0298)	1,200,000	-	-	-	-	1,200,000

<b>TOTAL WATER UTILITY:</b>	\$	55,294,082	\$	29,099,300	\$	2,776,907	\$	31,876,207	\$	1,954,985	\$	21,462,891
-----------------------------	----	------------	----	------------	----	-----------	----	------------	----	-----------	----	------------

**ELECTRIC UTILITY:**

CIP Ent. Rev Contingency (E0003)	\$	261,364	-	\$	-	\$	-	\$	-	261,364
New & Replace Transformaer & Capacitors (E0021)		21,245,081	20,961,995		267,315	21,229,310	-		-	15,771
Conversion of Overhead to Underground (E0027)		12,019,432	11,405,316		231,016	11,636,332	(3,979)		-	387,079
Street Light Addition & Replacements (E0052)		5,256,651	5,003,555		125,866	5,129,421	-		-	127,230
Secondary Electric System for New Serv. (E0053)		20,097,298	18,796,209		522,305	19,318,514	140,829		-	637,955
Fiber Optic System Additions (E0082)		3,399,166	3,181,594		62,723	3,244,317	-		-	154,849
161 & 69 kV Transmission System Repl. (E0101)		3,670,000	3,447,775		145,699	3,593,474	-		-	76,526
13.8 kV Underground System Repl. (E0107)		3,088,267	3,078,552		227	3,078,779	-		-	9,488
New 13.8 kV Substation Feeder Additions (E0115)		8,147,294	7,690,527		233,676	7,924,203	-		-	223,091
13.8 kV System - New Residential Services (E0116)		9,635,000	8,461,831		268,745	8,730,576	7,335		-	897,089
13.8 kV System - New Commercial Services (E0117)		12,906,442	12,041,745		590,413	12,632,158	(429)		-	274,713
13.8 kV Overhead System Replacement (E0118)		9,808,000	9,802,784		2,911	9,805,696	-		-	2,304
New Southside Substation (E0121)		7,044,497	3,661,051		-	3,661,051	-		-	3,383,446
69 kV Relay Replacement (E0145)		863,815	658,261		185,382	843,643	14,030		-	6,142
Mill Creek Sub Trans Connection (E0148)		7,910,165	2,676,791		-	2,676,791	-		-	5,233,374
Power Plant Substation Upgrade (E0151)		1,500,000	73,607		6,714	80,321	105,138		-	1,314,542
Replace 69 & 161 kV Circuit Breakers (E0153)		1,219,000	802,585		109,794	912,379	-		-	306,621
Replace Measurement & Data Acqn Sys. (E0159)		100,000	93,355		-	93,355	-		-	6,645
Replace Underground Keene & Lansing (E0168)		575,000	417,147		-	417,147	-		-	157,853
Building New Lab Power Plant (E0174)		276,606	276,606		-	276,606	-		-	-
Landfill Generator Unit 4 (E0175)		1,350,000	21,193		-	21,193	-		-	1,328,807
Strrm and Enclose Equipment (E0176)		400,000	210,410		-	210,410	-		-	189,590
College Underground Univ. to Bouchelle (E0179)		400,000	-		-	-	-		-	400,000
Downtown Street Lights (E0180)		702,000	106,392		459	106,851	-		-	595,149
Mercury Vapor Street Lights (E0182)		250,000	30,304		12,621	42,925	-		-	207,075
Boiler 8 Upgrades (E0183)		3,902,825	3,902,824		-	3,902,824	-		-	1
Future Substation Transformer (E0184)		700,000	-		-	-	-		-	700,000
161 & 69 kV Transformer Replacement (E0192)		471,000	471,000		-	471,000	-		-	-
Substation Upgrade GSTN Perche (E0194)		1,270,026	134,162		-	134,162	-		-	1,135,864
Underground Distribution Trans Path (E0198)		100,000	4,432		-	4,432	-		-	95,568
Relocation of 13.8 kV System for Streets (E0199)		1,450,000	1,228,347		7,905	1,236,252	-		-	213,748
13.8 kV System Automation (E0200)		646,637	332,805		-	332,805	-		-	313,832
Reconfiguring Substation Feeder (E0201)		2,850,000	158,520		-	158,520	-		-	2,691,480
Moore's Lake Restoration (E0204)		6,300,000	5,345,629		195,438	5,541,067	146,004		-	612,929
Truman Solat Feeder (E0205)		1,450,000	216,501		766,258	982,759	-		-	467,241
MPP Decommissioning (E0208)		900,000	256,063		280,198	536,261	(4,163)		-	367,903
Harmony Transformer & Switchgear (E0209)		1,079,000	1,076,027		-	1,076,027	-		-	2,973
Sewer Conn to Municipal Power Plant (E0211)		250,000	-		8,229	8,229	11,771		-	230,000
Nifong & Bethel Relocation (E0212)		230,000	956		2,137	3,093	-		-	226,907
Millcreek & Vawater Sch. Relocation (E0213)		120,000	-		-	-	-		-	120,000
Hinkson Creek Trans & Switchgear (E0214)		1,150,000	-		271,318	271,318	706,836		-	171,847
Pupgrade of Energy Management System (E0216)		1,000,000	-		-	-	-		-	1,000,000

<b>TOTAL ELECTRIC UTILITY:</b>	\$	155,994,566	\$	126,026,851	\$	4,297,346	\$	130,324,198	\$	1,123,371	\$	24,546,997
<b>TOTAL CAPITAL PROJECTS</b>	\$	<b>217,682,951</b>	\$	<b>160,002,476</b>	\$	<b>7,365,643</b>	\$	<b>167,368,119</b>	\$	<b>3,211,569</b>	\$	<b>47,103,263</b>

THIS PAGE INTENTIONALLY LEFT BLANK

## 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.

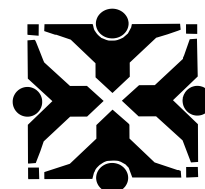
**Information Technology Fund** - to account for the provision of hardware infrastructure to support the computing requirements of the City, as well as developing or implementing software to improve the operating efficiencies of the departments within the City.

**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.



THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF COLUMBIA, MISSOURI  
INTERNAL SERVICE FUNDS

EXHIBIT G-1

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2021 AND 2020

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund		Community Relations Fund	
	2021	2020	2021	2020	2021	2020	2021	2020
<b>CURRENT ASSETS:</b>								
Cash and cash equivalents	\$ -	\$ 1,111,275	\$ -	\$ 1,711,086	\$ 4,193,270	\$ 3,858,272	\$ -	\$ 1,569,016
Accounts receivable	-	-	-	42,706	5,592	5,592	-	112,369
Grants receivable	-	-	-	-	37,339	46,049	-	599
Accrued interest	-	1,193	-	1,696	2,171	3,984	-	1,618
Due from other funds	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	3,422
Prepaid expenses	-	-	-	-	12,757	111,013	-	7,959
Other assets	-	-	-	-	-	-	-	-
Total Current Assets	-	1,112,468	-	1,755,488	4,251,129	4,024,910	-	1,694,983
<b>RESTRICTED ASSETS:</b>								
Net pension asset	-	-	-	-	3,310,950	-	-	-
Net OPEB asset	-	2,411	-	2,815	25,503	9,233	-	5,101
Total Restricted Assets	-	2,411	-	2,815	3,336,453	9,233	-	5,101
<b>OTHER ASSETS:</b>								
Investments	-	-	-	-	-	-	-	-
Total Other Assets	-	-	-	-	-	-	-	-
<b>FIXED ASSETS:</b>								
Property, plant, and equipment	-	447,529	-	-	4,197,469	7,202,002	-	1,087,173
Accumulated depreciation	-	(223,483)	-	-	(3,410,127)	(6,199,338)	-	(969,658)
Net Plant in Service	-	224,046	-	-	787,342	1,002,664	-	117,515
Construction in progress	-	-	-	-	-	-	-	-
Net Fixed Assets	-	224,046	-	-	787,342	1,002,664	-	117,515
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 1,338,925</b>	<b>\$ -</b>	<b>\$ 1,758,303</b>	<b>\$ 8,374,924</b>	<b>\$ 5,036,807</b>	<b>\$ -</b>	<b>\$ 1,817,599</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
Outflows related to pension	-	198,856	-	232,133	285,688	761,476	-	420,656
Outflows related to OPEB	-	14,866	-	17,354	57,199	56,926	-	31,447
Total deferred outflows of resources	-	213,722	-	249,487	342,887	818,402	-	452,103
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>-</b>	<b>1,552,647</b>	<b>-</b>	<b>2,007,790</b>	<b>8,717,811</b>	<b>5,855,209</b>	<b>-</b>	<b>2,269,702</b>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>CURRENT LIABILITIES:</b>								
Accounts payable	\$ -	\$ 39,310	\$ -	\$ 88,636	\$ (5,904)	\$ 111,600	\$ -	\$ 16,802
Interest payable	-	-	-	-	-	-	-	-
Accrued payroll and payroll taxes	-	68,167	-	45,231	502,220	504,879	-	110,504
Due to other funds	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Obligations under capital leases	-	-	-	-	-	-	-	-
current maturities	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-
Total Current Liabilities	-	107,477	-	133,867	496,316	616,479	-	127,306
<b>LONG-TERM LIABILITIES:</b>								
Obligations under capital leases	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-
Incurred but not reported claims	-	-	-	-	-	-	-	-
Net pension liability	-	64,347	-	75,115	-	246,403	-	136,118
Net OPEB liability	-	-	-	-	-	-	-	-
Total Long-Term Liabilities	-	64,347	-	75,115	-	246,403	-	136,118
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>171,824</b>	<b>-</b>	<b>208,982</b>	<b>496,316</b>	<b>862,882</b>	<b>-</b>	<b>263,424</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Inflows related to pension	-	19,422	-	22,671	2,445,973	74,369	-	41,083
Inflows related to OPEB	-	4,365	-	5,095	50,117	16,714	-	9,233
Total deferred inflows of resources	-	23,787	-	27,766	2,496,090	91,083	-	50,316
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>195,611</b>	<b>-</b>	<b>236,748</b>	<b>2,992,406</b>	<b>953,965</b>	<b>-</b>	<b>313,740</b>
<b>FUND EQUITY:</b>								
Contributed capital	-	-	-	-	-	-	-	-
Retained earnings (deficit)	-	1,357,036	-	1,771,042	5,725,405	4,901,244	-	1,955,962
<b>TOTAL FUND EQUITY</b>	<b>-</b>	<b>1,357,036</b>	<b>-</b>	<b>1,771,042</b>	<b>5,725,405</b>	<b>4,901,244</b>	<b>-</b>	<b>1,955,962</b>
<b>LIABILITIES AND FUND EQUITY</b>	<b>\$ -</b>	<b>\$ 1,552,647</b>	<b>\$ -</b>	<b>\$ 2,007,790</b>	<b>\$ 8,717,811</b>	<b>\$ 5,855,209</b>	<b>\$ -</b>	<b>\$ 2,269,702</b>

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

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2021 AND 2020**

Fleet Operations Fund		Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2021	2020	2021	2020	2021	2020	2021	2020
\$ 670,803	\$ 1,288,114	\$ 18,200,046	\$ 17,130,451	\$ 12,720,847	\$ 10,464,159	\$ 35,784,966	\$ 37,132,373
16,587	7,424	8,101	8,101	418,762	224,437	449,042	400,629
-	131	-	-	-	-	37,339	46,779
185	906	8,779	16,177	5,760	8,746	16,895	34,320
-	-	-	-	-	-	-	-
1,447,572	1,177,890	-	-	-	-	1,447,572	1,181,312
-	-	-	-	-	-	12,757	118,972
-	-	-	-	-	-	-	-
2,135,147	2,474,465	18,216,926	17,154,729	13,145,369	10,697,342	37,748,571	38,914,385
2,293,333	-	197,117	-	513,736	-	6,315,136	-
17,665	6,383	1,518	521	3,957	1,357	48,643	27,821
2,310,998	6,383	198,635	521	517,693	1,357	6,363,779	27,821
-	-	1,299,948	1,299,909	-	-	1,299,948	1,299,909
-	-	1,299,948	1,299,909	-	-	1,299,948	1,299,909
2,804,129	2,773,252	-	-	-	-	7,001,598	11,509,956
(1,097,647)	(1,015,163)	-	-	-	-	(4,507,774)	(8,407,642)
1,706,482	1,758,089	-	-	-	-	2,493,824	3,102,314
-	-	-	-	-	-	-	-
1,706,482	1,758,089	-	-	-	-	2,493,824	3,102,314
\$ 6,152,627	\$ 4,238,937	\$ 19,715,509	\$ 18,455,159	\$ 13,663,062	\$ 10,698,699	\$ 47,906,122	\$ 43,344,429
197,882	526,392	17,008	42,938	44,328	111,907	544,906	2,294,358
39,619	39,351	3,405	3,210	8,875	8,366	109,098	171,520
237,501	565,743	20,413	46,148	53,203	120,273	654,004	2,465,878
6,390,128	4,804,680	19,735,922	18,501,307	13,716,265	10,818,972	48,560,126	45,810,307
\$ 281,662	\$ 459,692	\$ 37,394	\$ 2,540	\$ 30,284	\$ 72,468	\$ 343,436	\$ 791,048
-	-	-	-	-	-	-	-
213,396	194,418	33,924	48,275	107,011	107,288	856,551	1,078,762
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	3,819	32,418	3,819	32,418
495,058	654,110	71,318	50,815	141,114	212,174	1,203,806	1,902,228
-	-	-	-	-	-	-	-
-	-	5,426,243	5,673,928	-	-	5,426,243	5,673,928
-	-	-	-	966,400	875,700	966,400	875,700
-	170,334	-	13,894	-	36,212	-	742,423
-	-	-	-	-	-	-	-
-	170,334	5,426,243	5,687,822	966,400	911,912	6,392,643	7,292,051
495,058	824,444	5,497,561	5,738,637	1,107,514	1,124,086	7,596,449	9,194,279
1,694,206	51,410	145,621	4,193	379,524	10,930	4,665,324	224,078
34,714	11,554	2,984	942	7,776	2,456	95,591	50,359
1,728,920	62,964	148,605	5,135	387,300	13,386	4,760,915	274,437
2,223,978	887,408	5,646,166	5,743,772	1,494,814	1,137,472	12,357,364	9,468,716
-	-	-	-	-	-	-	-
4,166,150	3,917,272	14,089,756	12,757,535	12,221,451	9,681,500	36,202,762	36,341,591
4,166,150	3,917,272	14,089,756	12,757,535	12,221,451	9,681,500	36,202,762	36,341,591
\$ 6,390,128	\$ 4,804,680	\$ 19,735,922	\$ 18,501,307	\$ 13,716,265	\$ 10,818,972	\$ 48,560,126	\$ 45,810,307



THIS PAGE INTENTIONALLY LEFT BLANK

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

	<b>Custodial and Maintenance Service Fund</b>		<b>Utility Customer Services Fund</b>		<b>Information Technology Fund</b>		<b>Community Relations Fund</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
OPERATING REVENUES:								
Charges for services and other benefits	\$ -	\$ 1,495,895	\$ -	\$ 2,214,509	\$ 8,144,878	\$ 6,917,678	\$ -	\$ 2,303,440
OPERATING EXPENSES:								
Personal services	-	981,385	-	998,483	4,866,292	5,016,133	-	1,927,093
Materials and supplies	-	162,733	-	116,885	610,505	525,069	-	191,677
Travel and training	-	4,888	-	15,324	85,478	124,717	-	451
Intragovernmental	-	54,308	-	447,963	34,990	29,985	-	16,685
Utilities, services, and miscellaneous	-	557,585	-	998,683	1,908,915	1,863,881	-	150,322
TOTAL OPERATING EXPENSES	-	1,760,899	-	2,577,338	7,506,180	7,559,785	-	2,286,228
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	-	(265,004)	-	(362,829)	638,698	(642,107)	-	17,212
Depreciation	-	(14,428)	-	-	(484,197)	(469,061)	-	(32,473)
OPERATING INCOME (LOSS)	-	(279,432)	-	(362,829)	154,501	(1,111,168)	-	(15,261)
NONOPERATING REVENUES (EXPENSES):								
Revenue from other governmental units	-	-	-	1,304	142,688	112,007	-	1,678
Investment revenue	-	27,242	-	40,766	6,040	87,521	-	34,296
Miscellaneous revenue	-	1,046	-	154,240	711,778	8,952	-	3,631
Interest expense	-	-	-	-	-	-	-	-
Loss on disposal of fixed assets	-	-	-	-	(45,651)	-	-	-
Miscellaneous expense	(128,002)	-	(11)	-	-	-	(270,765)	-
TOTAL NONOPERATING REVENUES (EXPENSES)	(128,002)	28,288	(11)	196,310	814,855	208,480	(270,765)	39,605
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(128,002)	(251,144)	(11)	(166,519)	969,356	(902,688)	(270,765)	24,344
OPERATING TRANSFERS								
operating transfers from other funds	-	-	-	-	17,000	129,500	-	50,000
operating transfers to other funds	(1,229,034)	(65,100)	(1,771,031)	(240,407)	(162,195)	(162,195)	(1,685,197)	(237,893)
TOTAL OPERATING TRANSFERS	(1,229,034)	(65,100)	(1,771,031)	(240,407)	(145,195)	(32,695)	(1,685,197)	(187,893)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(1,357,036)	(316,244)	(1,771,042)	(406,926)	824,161	(935,383)	(1,955,962)	(163,549)
Contributed capital	-	-	-	-	-	-	-	-
NET INCOME (LOSS)	(1,357,036)	(316,244)	(1,771,042)	(406,926)	824,161	(935,383)	(1,955,962)	(163,549)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	1,357,036	1,673,280	1,771,042	2,177,968	4,901,244	5,836,627	1,955,962	2,119,511
Equity transfers from other funds	-	-	-	-	-	-	-	-
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$ -	\$ 1,357,036	\$ -	\$ 1,771,042	\$ 5,725,405	\$ 4,901,244	\$ -	\$ 1,955,962

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

Fleet Operations Fund		Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2021	2020	2021	2020	2021	2020	2021	2020
\$ 5,846,401	\$ 6,181,407	\$ 5,974,041	\$ 6,095,960	\$ 19,421,879	\$ 19,234,761	\$ 39,387,199	\$ 44,443,650
2,249,162	2,440,162	269,675	294,894	642,511	684,218	8,027,640	12,342,368
3,563,816	3,838,231	1,279	2,369	58,106	68,016	4,233,706	4,904,980
2,520	1,163	2,864	(408)	36,250	31,999	127,112	178,134
184,956	201,338	5,679	5,783	3,989	3,285	229,614	759,347
72,664	72,117	6,301,353	5,824,021	16,304,804	16,243,765	24,587,736	25,710,374
6,073,118	6,553,011	6,580,850	6,126,659	17,045,660	17,031,283	37,205,808	43,895,203
(226,717)	(371,604)	(606,809)	(30,699)	2,376,219	2,203,478	2,181,391	548,447
(52,922)	(52,311)	-	-	-	-	(537,119)	(568,273)
(279,639)	(423,915)	(606,809)	(30,699)	2,376,219	2,203,478	1,644,272	(19,826)
-	1,884	-	-	-	-	142,688	116,873
3,172	17,951	24,873	352,838	19,423	164,754	53,508	725,368
541,124	59,789	1,959,037	461,682	176,970	73,119	3,388,909	762,459
-	-	-	-	-	-	-	-
(10,896)	-	-	-	-	-	(56,547)	-
-	-	-	-	-	-	(398,778)	-
533,400	79,624	1,983,910	814,520	196,393	237,873	3,129,780	1,604,700
253,761	(344,291)	1,377,101	783,821	2,572,612	2,441,351	4,774,052	1,584,874
-	-	-	-	-	-	17,000	179,500
(4,883)	(4,883)	(44,880)	(44,880)	(32,661)	(32,661)	(4,929,881)	(788,019)
(4,883)	(4,883)	(44,880)	(44,880)	(32,661)	(32,661)	(4,912,881)	(608,519)
248,878	(349,174)	1,332,221	738,941	2,539,951	2,408,690	(138,829)	976,355
-	-	-	-	-	-	-	-
248,878	(349,174)	1,332,221	738,941	2,539,951	2,408,690	(138,829)	976,355
3,917,272	4,266,446	12,757,535	12,018,594	9,681,500	7,272,810	36,341,591	35,365,236
-	-	-	-	-	-	-	-
\$ 4,166,150	\$ 3,917,272	\$ 14,089,756	\$ 12,757,535	\$ 12,221,451	\$ 9,681,500	36,202,762	36,341,591

THIS PAGE INTENTIONALLY LEFT BLANK

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

	<b>Custodial and Maintenance Service Fund</b>		<b>Utility Customer Services Fund</b>		<b>Information Technology Fund</b>		<b>Community Relations Fund</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>								
Operating income (loss)	\$ -	\$ (279,432)	\$ -	\$ (362,829)	\$ 154,501	\$ (1,111,168)	\$ -	\$ (15,261)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:								
Depreciation	-	14,428	-	-	484,197	469,061	-	32,473
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	-	-	42,706	(804)	-	-	112,369	8,951
Decrease (increase) in due from other funds	-	-	-	-	-	-	-	-
Decrease (increase) in inventory	-	-	-	-	-	-	3,422	155
Decrease (increase) in prepaid expenses	-	7,106	-	8,501	98,256	(23,122)	7,959	(7,625)
Decrease (increase) in other assets	-	-	-	-	-	-	-	-
Increase (decrease) in accounts payable	(39,313)	31,967	(88,636)	20,829	(117,504)	(22,573)	(16,802)	3,024
Increase (decrease) in accrued payroll	(68,167)	(11,206)	(45,231)	(10,361)	(2,659)	58,546	(110,499)	(38,253)
Increase (decrease) in due to other funds	-	-	-	-	-	-	-	-
Increase (decrease) in other liabilities	-	-	149,421	-	-	-	-	-
Increase (decrease) in claims payable	-	-	-	-	-	-	-	-
Increase/(decrease) in net pension obligation	-	41,463	-	49,987	(709,961)	148,212	-	106,726
Increase/(decrease) in net OPEB obligation	-	3,197	-	3,894	16,860	11,155	-	8,719
Unrealized gain (loss) on cash equivalents	-	481	-	634	(14,538)	2,031	-	685
Other nonoperating revenue	-	1,046	(11)	154,240	711,778	8,952	-	3,631
Net cash provided by (used for) operating activities	(107,480)	(190,950)	58,249	(135,909)	620,930	(458,906)	(3,551)	103,225
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>								
Operating transfers in	-	-	-	-	17,000	129,500	-	50,000
Operating transfers out	(1,229,034)	(65,100)	(1,771,031)	(240,407)	(162,195)	(162,195)	(1,685,197)	(237,893)
Operating grant	-	-	-	1,304	151,398	92,902	599	1,079
Equity transfer	-	-	-	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	(1,229,034)	(65,100)	(1,771,031)	(239,103)	6,203	60,207	(1,684,598)	(186,814)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>								
Proceeds from capital lease	-	-	-	-	-	-	-	-
Debt service – interest	1,193	-	-	-	-	-	-	-
Debt service – principal	-	-	-	-	-	-	-	-
Acquisition and construction of capital assets	224,046	(26,423)	-	-	(314,526)	(199,543)	117,515	1
Contributed capital	-	-	-	-	-	-	-	-
Proceeds from advances from other funds	-	-	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing act.	225,239	(26,423)	-	-	(314,526)	(199,543)	117,515	1
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>								
Interest received	-	28,134	1,696	42,140	22,391	89,794	1,618	35,045
Purchase of investments	-	-	-	-	-	-	-	-
Sale of investments	-	-	-	-	-	-	-	-
Net cash provided by (used for) investing activities	-	28,134	1,696	42,140	22,391	89,794	1,618	35,045
Net increase (decrease) in cash and cash equivalents	(1,111,275)	(254,339)	(1,711,086)	(332,872)	334,998	(508,448)	(1,569,016)	(48,543)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<b>1,111,275</b>	<b>1,365,614</b>	<b>1,711,086</b>	<b>2,043,958</b>	<b>3,858,272</b>	<b>4,366,720</b>	<b>1,569,016</b>	<b>1,617,559</b>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>\$ -</b>	<b>\$ 1,111,275</b>	<b>\$ -</b>	<b>\$ 1,711,086</b>	<b>\$ 4,193,270</b>	<b>\$ 3,858,272</b>	<b>\$ -</b>	<b>\$ 1,569,016</b>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>								
Cash and cash equivalents	\$ -	\$ 1,111,275	\$ -	\$ 1,711,086	\$ 4,193,270	\$ 3,858,272	\$ -	\$ 1,569,016
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>\$ -</b>	<b>\$ 1,111,275</b>	<b>\$ -</b>	<b>\$ 1,711,086</b>	<b>\$ 4,193,270</b>	<b>\$ 3,858,272</b>	<b>\$ -</b>	<b>\$ 1,569,016</b>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

<b>Fleet Operations Fund</b>		<b>Self Insurance Reserve Fund</b>		<b>Employee Benefit Fund</b>		<b>TOTAL</b>	
<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
\$ (279,639)	\$ (423,915)	\$ (606,809)	\$ (30,699)	\$ 2,376,219	\$2,203,478	\$ 1,644,272	(\$19,826)
52,922	52,311	-	-	-	-	537,119	568,273
(9,163)	(407)	-	150	(194,325)	184,982	(48,413)	192,872
-	-	-	-	-	-	-	-
(269,682)	(53,587)	-	-	-	-	(266,260)	(53,432)
-	-	-	-	-	-	106,215	(15,140)
-	-	-	-	-	-	-	0
(178,030)	29,206	34,854	(47,189)	(42,184)	44,445	(447,615)	59,709
18,978	8,148	(14,351)	8,879	(277)	20,963	(222,206)	36,716
-	-	-	-	-	0	-	0
-	-	-	-	(28,599)	(1,349)	120,822	(1,349)
-	-	(247,685)	95,355	90,700	11,800	(156,985)	107,155
(492,361)	130,885	(43,653)	10,009	(113,775)	23,335	(1,359,750)	510,617
11,610	10,637	850	798	2,211	1,798	31,531	40,198
(487)	(235)	(59,852)	5,923	(38,006)	3,261	(112,883)	12,780
541,124	59,789	1,959,037	461,682	176,970	73,119	3,388,898	762,459
(604,728)	(187,168)	1,022,391	504,908	2,228,934	2,565,832	3,214,745	2,201,032
-	-	-	-	-	0	17,000	179,500
(4,883)	(4,883)	(44,880)	(44,880)	(32,661)	(32,661)	(4,929,881)	(788,019)
131	1,753	-	-	-	-	152,128	97,038
-	-	-	-	-	-	-	-
(4,752)	(3,130)	(44,880)	(44,880)	(32,661)	(32,661)	(4,760,753)	(511,481)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,193	-
-	-	-	-	-	-	-	-
(12,211)	(12,241)	-	-	-	-	14,824	(238,206)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(12,211)	(12,241)	-	-	0	0	16,017	(238,206)
4,380	19,191	92,123	360,065	60,415	163,778	182,623	738,147
-	-	(1,299,948)	(1,299,909)	-	-	(1,299,948)	(1,299,909)
-	-	1,299,909	1,298,804	-	-	1,299,909	1,298,804
4,380	19,191	92,084	358,960	60,415	163,778	182,584	737,042
(617,311)	(183,348)	1,069,595	818,988	2,256,688	2,696,949	(1,347,407)	2,188,387
1,288,114	1,471,462	17,130,451	16,311,463	10,464,159	7,767,210	37,132,373	34,943,986
<u>\$ 670,803</u>	<u>\$ 1,288,114</u>	<u>\$ 18,200,046</u>	<u>\$ 17,130,451</u>	<u>\$12,720,847</u>	<u>\$10,464,159</u>	<u>35,784,966</u>	<u>37,132,373</u>
<u>\$ 670,803</u>	<u>\$ 1,288,114</u>	<u>\$ 18,200,046</u>	<u>\$ 17,130,451</u>	<u>\$12,720,847</u>	<u>\$10,464,159</u>	<u>35,784,966</u>	<u>37,132,373</u>
<u>\$ 670,803</u>	<u>\$ 1,288,114</u>	<u>\$ 18,200,046</u>	<u>\$ 17,130,451</u>	<u>\$12,720,847</u>	<u>\$10,464,159</u>	<u>35,784,966</u>	<u>37,132,373</u>

THIS PAGE INTENTIONALLY LEFT BLANK

## TRUST FUNDS

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

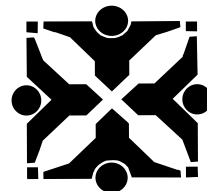
**Police and Firefighters' Retirement Funds** - to account for the accumulation of resources for pension benefit payments to qualified police and firefighter personnel.

**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.





THIS PAGE INTENTIONALLY LEFT BLANK

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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2021 AND 2020

**Pension and Other Postemployment Benefits Trust Funds**

<b>ASSETS</b>	<b>Firefighters' Retirement Fund</b>		<b>Police Retirement Fund</b>		<b>Other Postemployment Benefits Fund</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
Cash and cash equivalents	\$ 71,423	\$ 55,442	\$ 44,098	\$ 35,111	\$ 541,158	\$ 539,801
Cash and cash equivalents – Nonexpendable Trust Fund	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Tax bills receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Accrued interest	155,984	151,889	96,306	96,191	278	535
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Investments	111,270,656	92,337,301	68,700,163	58,477,620	4,550,677	3,702,964
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 111,498,063</b>	<b>\$ 92,544,632</b>	<b>\$ 68,840,567</b>	<b>\$ 58,608,922</b>	<b>\$ 5,092,113</b>	<b>\$ 4,243,300</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES:</b>						
Accounts payable	\$ 9,292	\$ 174	\$ 5,737	\$ 111	\$ -	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Loan Payable	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>9,292</b>	<b>174</b>	<b>5,737</b>	<b>111</b>	<b>-</b>	<b>-</b>
<b>FUND EQUITY :</b>						
Non Spendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	111,488,771	92,544,458	68,834,830	58,608,811	5,092,113	4,243,300
<b>TOTAL FUND EQUITY</b>	<b>111,488,771</b>	<b>92,544,458</b>	<b>68,834,830</b>	<b>58,608,811</b>	<b>5,092,113</b>	<b>4,243,300</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 111,498,063</b>	<b>\$ 92,544,632</b>	<b>\$ 68,840,567</b>	<b>\$ 58,608,922</b>	<b>\$ 5,092,113</b>	<b>\$ 4,243,300</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2021 AND 2020

ASSETS	Nonexpendable Trust Fund		Expendable Trust Fund		TOTAL	
	Designated Loan and Special Tax Bill Investment Fund		Contributions Fund			
	2021	2020	2021	2020	2021	2020
Cash and cash equivalents	\$ -	\$ -	\$ 689,323	\$ 782,820	\$ 1,346,002	\$ 1,413,174
Cash and cash equivalents – Nonexpendable Trust Fund	6,597,951	5,935,937	-	-	6,597,951	5,935,937
Accounts receivable	-	-	1,024	1,076	1,024	1,076
Tax bills receivable	629,253	745,628	-	-	629,253	745,628
Allowance for uncollectible taxes	(19,148)	(19,148)	-	-	(19,148)	(19,148)
Accrued interest	167,235	69,242	346	752	420,149	318,609
Due from other funds	-	-	-	-	-	-
Advances to other funds	2,066,477	2,634,106	-	-	2,066,477	2,634,106
Other assets	-	-	-	-	-	-
Investments	-	-	-	-	184,521,496	154,517,885
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 9,441,768</b>	<b>\$ 9,365,765</b>	<b>\$ 690,693</b>	<b>\$ 784,648</b>	<b>\$ 195,563,204</b>	<b>\$ 165,547,267</b>
<b>LIABILITIES AND FUND EQUITY</b>						
LIABILITIES:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 15,029	\$ 285
Accrued payroll and payroll taxes	-	-	3,862	3,359	3,862	3,359
Due to other funds	-	-	-	-	-	-
Loan Payable	-	-	-	-	-	-
Other liabilities	919	919	-	-	919	919
<b>TOTAL LIABILITIES</b>	<b>919</b>	<b>919</b>	<b>3,862</b>	<b>3,359</b>	<b>19,810</b>	<b>4,563</b>
FUND EQUITY :						
Non Spendable	1,500,000	1,500,000	-	-	1,500,000	1,500,000
Restricted	-	-	580,317	554,060	580,317	554,060
Committed	7,940,849	7,864,846	-	-	7,940,849	7,864,846
Assigned	-	-	106,514	227,229	106,514	227,229
Unassigned	-	-	-	-	185,415,714	155,396,569
<b>TOTAL FUND EQUITY</b>	<b>9,440,849</b>	<b>9,364,846</b>	<b>686,831</b>	<b>781,289</b>	<b>195,543,394</b>	<b>165,542,704</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 9,441,768</b>	<b>\$ 9,365,765</b>	<b>\$ 690,693</b>	<b>\$ 784,648</b>	<b>\$ 195,563,204</b>	<b>\$ 165,547,267</b>

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

NONEXPENDABLE TRUST FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<b>2021</b>	<b>2020</b>
OPERATING REVENUES:		
Investment revenue	<u>\$85,957</u>	<u>\$201,898</u>
OPERATING EXPENSES:		
Intragovernmental	<u>-</u>	<u>-</u>
Utilities, services, and miscellaneous	<u>9,954</u>	<u>7,417</u>
TOTAL OPERATING EXPENSES	<u>9,954</u>	<u>7,417</u>
OPERATING INCOME (LOSS)	<u>76,003</u>	<u>194,481</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	76,003	194,481
FUND BALANCE, BEGINNING OF PERIOD	<u>9,364,846</u>	<u>9,170,365</u>
FUND BALANCE, END OF PERIOD	<u><u>\$9,440,849</u></u>	<u><u>\$9,364,846</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

NONEXPENDABLE TRUST FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<b>2021</b>	<b>2020</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Operating income	\$76,003	\$194,481
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(85,957)	(201,898)
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	-	-
Decrease (increase) in due from other funds	-	-
Decrease (increase) in advances to other funds	567,629	443,382
Increase (decrease) in due to other funds	-	-
Increase (decrease) in other liabilities	-	-
Total other non operating revenue	-	-
Net cash provided by (used for) operating activities	<u>557,675</u>	<u>435,965</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Operating transfers in	<u>-</u>	<u>-</u>
Net cash provided by (used for) non capital financing activities	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest received	85,957	205,593
Purchase of tax bills	(97,993)	(27,460)
Sale of tax bills	<u>116,375</u>	<u>66,442</u>
Net cash provided by (used for) investing activities	<u>104,339</u>	<u>244,575</u>
Net increase (decrease) in cash and cash equivalents	662,014	680,540
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>5,935,937</u>	<u>5,255,397</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$6,597,951</u></u>	<u><u>\$5,935,937</u></u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>		
Cash and cash equivalents	<u>\$6,597,951</u>	<u>\$5,935,937</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$6,597,951</u></u>	<u><u>\$5,935,937</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

EXPENDABLE TRUST FUND  
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	<b>Contributions Fund</b>	
	<b>2021</b>	<b>2020</b>
REVENUES:		
Investment revenue	\$ 1,785	\$ 14,302
Revenue from other governmental units	-	-
Miscellaneous	90,286	135,806
<b>TOTAL REVENUES</b>	<b>92,071</b>	<b>150,108</b>
EXPENDITURES:		
Current:		
Policy development and administration	-	-
Health and environment	-	-
Personal development	-	-
Personal services	112,967	3,359
Materials and supplies	2,342	3,339
Travel and training	399	253
Intragovernmental	-	-
Utilities, services and miscellaneous	1,091	19,479
Capital outlay	-	-
<b>TOTAL EXPENDITURES</b>	<b>116,799</b>	<b>26,430</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(24,728)	123,678
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	-	17,740
Operating transfers to other funds	(69,730)	(25,832)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(69,730)</b>	<b>(8,092)</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(94,458)	115,586
FUND BALANCE, BEGINNING OF PERIOD	781,289	665,703
Equity transfers to other funds	-	-
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$ 686,831</b>	<b>\$ 781,289</b>

**CITY OF COLUMBIA, MISSOURI  
CUSTODIAL FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES  
SEPTEMBER 30, 2021 AND 2020

	<b>Tiger Hotel TIF Fund</b>		<b>Regency TIF Fund</b>		<b>Broadway Hotel Phase 2 TIF Fund</b>		<b>Mo Foundation for Health Fund</b>	
<b>ASSETS</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
Cash and cash equivalents	\$ 4,073	\$ 2,530	\$ 44,932	\$ 31,429	\$ 2,086	\$ 2,086	\$ 42,297	\$ (18,215)
Accounts receivable	2,975	3,728	7,417	-	-	-	-	-
Grants receivable	-	-	-	-	-	-	-	201,163
Accrued interest	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>7,048</b>	<b>6,258</b>	<b>52,349</b>	<b>31,429</b>	<b>2,086</b>	<b>2,086</b>	<b>42,297</b>	<b>182,948</b>
<b>LIABILITIES</b>								
Accounts payable	\$ 2,746	\$ -	\$ 6,288	\$ -	\$ -	\$ -	\$ 11,533	\$ 9,520
Due to other entities	2,746	-	6,288	-	-	-	11,533	-
Other liabilities	-	-	35,000	30,000	65,000	65,000	-	-
<b>Total Liabilities</b>	<b>5,492</b>	<b>-</b>	<b>47,576</b>	<b>30,000</b>	<b>65,000</b>	<b>65,000</b>	<b>23,066</b>	<b>9,520</b>
<b>NET POSITION</b>								
Restricted for others	1,556	6,258	4,773	1,429	(62,914)	(62,914)	19,231	173,428
<b>Total net position</b>	<b>\$ 1,556</b>	<b>\$ 6,258</b>	<b>\$ 4,773</b>	<b>\$ 1,429</b>	<b>\$ (62,914)</b>	<b>\$ (62,914)</b>	<b>\$ 19,231</b>	<b>\$ 173,428</b>



**CITY OF COLUMBIA, MISSOURI  
CUSTODIAL FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES  
SEPTEMBER 30, 2021 AND 2020

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		TOTAL	
2021	2020	2021	2020	2021	2020	2021	2020
\$ 29,087	\$ 28,599	\$ 756,212	\$ 765,003	\$ 2,976	\$ -	\$ 881,663	\$ 811,432
-	-	-	-	-	-	10,392	3,728
-	-	-	-	-	-	-	201,163
-	-	-	-	-	-	-	-
<u>29,087</u>	<u>28,599</u>	<u>756,212</u>	<u>765,003</u>	<u>2,976</u>	<u>-</u>	<u>892,055</u>	<u>1,016,323</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,567	\$ 9,520
-	-	50,578	1,198	-	-	71,145	1,198
<u>16,294</u>	<u>11,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>116,294</u>	<u>106,320</u>
<u>16,294</u>	<u>11,320</u>	<u>50,578</u>	<u>1,198</u>	<u>-</u>	<u>-</u>	<u>208,006</u>	<u>117,038</u>
<u>12,793</u>	<u>17,279</u>	<u>705,634</u>	<u>763,805</u>	<u>2,976</u>	<u>-</u>	<u>684,049</u>	<u>899,285</u>
<u>\$ 12,793</u>	<u>\$ 17,279</u>	<u>\$ 705,634</u>	<u>\$ 763,805</u>	<u>\$ 2,976</u>	<u>\$ -</u>	<u>\$ 684,049</u>	<u>\$ 899,285</u>

CITY OF COLUMBIA, MISSOURI  
CUSTODIAL FUNDS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		MO Foundation For Health Fund	
	2021	2020	2021	2020	2021	2020	2021	2020
<b>ADDITIONS</b>								
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collections for other Entities:								
Sales tax revenue	99,695	107,484	187,026	218,257	-	-	-	-
Miscellaneous collection	-	-	-	-	-	-	54,721	201,163
<b>Total Additions</b>	<u>99,695</u>	<u>107,484</u>	<u>187,026</u>	<u>218,257</u>	<u>-</u>	<u>-</u>	<u>54,721</u>	<u>201,163</u>
<b>DEDUCTIONS</b>								
Distributions	104,397	119,436	183,682	234,167	-	-	-	-
Utilities, services and misc	-	-	-	-	-	-	208,918	150,612
<b>Total Deductions</b>	<u>104,397</u>	<u>119,436</u>	<u>183,682</u>	<u>234,167</u>	<u>-</u>	<u>-</u>	<u>208,918</u>	<u>150,612</u>
<b>Net increase (decrease) in fiduciary net position</b>	(4,702)	(11,952)	3,344	(15,910)	-	-	(154,197)	50,551
NET POSITION, BEGINNING OF YEAR	6,258	18,210	1,429	17,339	(62,914)	(62,914)	173,428	122,877
NET POSITION, END OF YEAR	<u>\$ 1,556</u>	<u>\$ 6,258</u>	<u>\$ 4,773</u>	<u>\$ 1,429</u>	<u>\$ (62,914)</u>	<u>\$ (62,914)</u>	<u>\$ 19,231</u>	<u>\$ 173,428</u>

**CITY OF COLUMBIA, MISSOURI  
CUSTODIAL FUNDS**

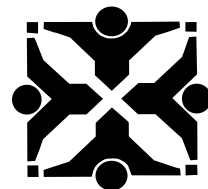
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		Balance September 30	
2021	2020	2021	2020	2021	2020	2021	2020
\$ 167,929	\$ 208,373	\$ -	\$ -	\$ -	\$ -	\$ 167,929	\$ 208,373
-	-	-	-	-	-	286,721	325,741
		87,876	145,500	181,944	-	324,541	346,663
<u>167,929</u>	<u>208,373</u>	<u>87,876</u>	<u>145,500</u>	<u>181,944</u>	<u>-</u>	<u>779,191</u>	<u>880,777</u>
172,415	221,042	146,047	254,538	178,968	-	785,509	829,183
-	-	-	-	-	-	208,918	150,612
<u>172,415</u>	<u>221,042</u>	<u>146,047</u>	<u>254,538</u>	<u>178,968</u>	<u>-</u>	<u>994,427</u>	<u>979,795</u>
(4,486)	(12,669)	(58,171)	(109,038)	2,976	-	(215,236)	(99,018)
<u>17,279</u>	<u>29,948</u>	<u>763,805</u>	<u>872,843</u>	<u>-</u>	<u>-</u>	<u>899,285</u>	<u>998,303</u>
<u>\$ 12,793</u>	<u>\$ 17,279</u>	<u>\$ 705,634</u>	<u>\$ 763,805</u>	<u>\$ 2,976</u>	<u>\$ -</u>	<u>\$ 684,049</u>	<u>\$ 899,285</u>

THIS PAGE INTENTIONALLY LEFT BLANK

# **GENERAL FIXED ASSETS ACCOUNT GROUP**

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



## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE  
SEPTEMBER 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
GENERAL FIXED ASSETS:		
Land	51,828,680	49,846,429
Buildings	78,677,691	73,335,351
Improvements other than buildings	63,479,918	60,312,969
Infrastructure	371,961,264	352,227,510
Furniture, fixtures, and equipment	42,579,630	48,526,797
Construction in progress	<u>5,155,372</u>	<u>15,522,874</u>
TOTAL GENERAL FIXED ASSETS	<u>\$613,682,555</u>	<u>\$599,771,930</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	161,675,337	167,171,659
Special Revenue Funds	25,414,794	25,414,794
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	113,432,178	113,432,178
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	11,336,168	11,336,168
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	<u>282,961,949</u>	<u>263,555,002</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$613,682,555</u>	<u>\$599,771,930</u>

## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
SEPTEMBER 30, 2021

	<b>TOTAL</b>	<b>Land</b>	<b>Buildings</b>	<b>Improve- ments Other than Buildings</b>	<b>Furniture, Fixtures and Equipment</b>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>					
City Council	-	-	-	-	-
City Clerk	13,104	-	-	-	13,104
City Manager	155,841	-	-	126,741	29,100
Finance	5,531,733	-	-	212,263	5,319,470
Human Resources	23,267	-	-	-	23,267
City Counselor	0	-	-	-	-
Public Works Administration	34,128	-	-	-	34,128
Public Works Engineering	277,809	-	-	-	277,809
Public Works Public Buildings	57,619,972	3,145,204	52,832,197	1,403,318	239,253
Convention and Tourism	906,058	157,604	652,508	95,946	-
Cultural Affairs	1,060,366	-	-	1,050,366	10,000
Community Relations	605,066	-	-	-	605,066
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>66,227,344</b>	<b>3,302,808</b>	<b>53,484,705</b>	<b>2,888,634</b>	<b>6,551,197</b>
<b>PUBLIC SAFETY:</b>					
Police	20,627,051	1,348,536	8,953,885	5,797,664	4,526,966
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
Joint Communications	-	-	-	-	-
Civil Defense	-	-	-	-	-
City Prosecutor	-	-	-	-	-
<b>TOTAL PUBLIC SAFETY</b>	<b>49,704,126</b>	<b>2,803,647</b>	<b>18,832,065</b>	<b>7,887,387</b>	<b>20,181,027</b>
<b>TRANSPORTATION:</b>					
Streets	389,753,707	5,457,572	3,073,575	371,600,134	9,622,426
Traffic	889,982	-	-	-	889,982
<b>TOTAL TRANSPORTATION</b>	<b>390,643,689</b>	<b>5,457,572</b>	<b>3,073,575</b>	<b>371,600,134</b>	<b>10,512,408</b>
<b>HEALTH AND ENVIRONMENT:</b>					
Health Services	199,416	-	7,195	-	192,221
Community Development	541,129	-	-	73,500	467,629
CDBG	0	-	-	-	0
<b>TOTAL HEALTH AND ENVIRONMENT</b>	<b>740,545</b>	<b>-</b>	<b>7,195</b>	<b>73,500</b>	<b>659,850</b>
<b>PERSONAL DEVELOPMENT:</b>					
Parks and Recreation	101,211,479	40,264,653	3,280,151	52,991,527	4,675,148
Community Services	-	-	-	-	-
Contributions	-	-	-	-	-
<b>TOTAL PERSONAL DEVELOPMENT</b>	<b>101,211,479</b>	<b>40,264,653</b>	<b>3,280,151</b>	<b>52,991,527</b>	<b>4,675,148</b>
<b>Total General Fixed Assets Allocated to Functions</b>	<b>608,527,183</b>	<b><u>\$51,828,680</u></b>	<b><u>\$78,677,691</u></b>	<b><u>\$435,441,182</u></b>	<b><u>\$42,579,630</u></b>
<b>CONSTRUCTION IN PROGRESS</b>	<b>5,155,372</b>				
<b>TOTAL GENERAL FIXED ASSETS</b>	<b><u>\$613,682,555</u></b>				

## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED SEPTEMBER 30, 2021

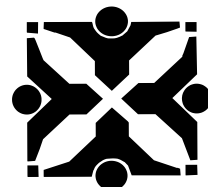
	General Fixed Assets October 1, 2020	Additions	Deductions	General Fixed Assets September 30, 2021
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	-	-	-	-
City Clerk	13,104	-	-	13,104
City Manager	293,240	-	137,399	155,841
Finance	5,606,123	-	74,390	5,531,733
Human Resources	23,267	-	-	23,267
City Counselor	19,497	-	19,497	-
Public Works Administration	34,128	-	-	34,128
Public Works Engineering	283,575	-	5,766	277,809
Public Works Public Buildings	57,053,329	566,643	-	57,619,972
Convention and Tourism	926,409	-	20,351	906,058
Cultural Affairs	863,074	197,292	-	1,060,366
Community Relations	-	605,066	-	605,066
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	65,115,746	1,369,001	257,403	66,227,344
PUBLIC SAFETY:				
Police	9,933,949	12,801,130	2,108,028	20,627,051
Fire	32,242,045	312,105	3,694,702	28,859,448
Animal Control	57,384	-	-	57,384
Municipal Court	160,243	-	-	160,243
Joint Communications	3,893,032	-	3,893,032	-
Civil Defense	1,287,453	-	1,287,453	-
City Prosecutor	-	-	-	-
TOTAL PUBLIC SAFETY	47,574,106	13,113,235	10,983,215	49,704,126
TRANSPORTATION:				
Streets	370,241,641	19,720,974	208,908	389,753,707
Traffic	889,982	-	-	889,982
TOTAL TRANSPORTATION	371,131,623	19,720,974	208,908	390,643,689
HEALTH AND ENVIRONMENT:				
Health services	289,273	-	89,857	199,416
Community Development	541,129	-	-	541,129
CDBG	8,530	-	8,530	-
TOTAL HEALTH AND ENVIRONMENT	838,932	-	98,387	740,545
PERSONAL DEVELOPMENT:				
Parks and Recreation	99,582,955	2,995,451	1,366,927	101,211,479
Community Services	-	-	-	-
Contributions	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	99,582,955	2,995,451	1,366,927	101,211,479
CONSTRUCTION IN PROGRESS	15,522,874	19,276,947	29,644,449	5,155,372
TOTAL GENERAL FIXED ASSETS	<u>\$599,766,236</u>	<u>\$56,475,608</u>	<u>\$42,559,289</u>	<u>\$613,682,555</u>



THIS PAGE INTENTIONALLY LEFT BLANK

# **GENERAL LONG-TERM DEBT ACCOUNT GROUP**

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



## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT  
SEPTEMBER 30, 2021 AND 2020

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2021	2020
Special Obligation Bonds 2016B		
Amount available in Debt Service Funds	1,207,269	1,205,271
Amount to be provided	10,012,731	11,364,729
Lemone Note		
Amount available in Debt Service Funds	0	301,048
Amount to be provided	0	(88,603)
MTFC Loan		
Amount available in Debt Service Funds	0	0
Amount to be provided	0	0
Accrued Compensated Absences:		
Amount to be provided	3,807,287	3,504,723
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$15,027,287</u>	<u>\$16,287,168</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2016B	11,220,000	12,570,000
Lemone Note	0	212,445
MTFC Loan	0	0
Accrued compensated absences	3,807,287	3,504,723
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$15,027,287</u>	<u>\$16,287,168</u>

THIS PAGE INTENTIONALLY LEFT BLANK

## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2021	2020	2021	2020	2021	2020
BALANCE, BEGINNING OF PERIOD	1,506,319	2,721,049	14,780,849	18,335,744	16,287,168	21,056,793
Additions:						
Increase in accrued compensated absences	-	-	-	-	-	-
Special obligation bonds	-	-	-	-	-	-
Lemone Trust	-	-	-	-	-	-
MTFC Loan	-	-	-	-	-	-
Total Additions	-	-	-	-	-	-
Deductions:						
Maturities:						
Lemone Trust	-	-	212,445	1,524,337	212,445	1,524,337
Obligations under capital leases	-	-	-	-	-	-
Special obligation bonds	-	-	1,350,000	1,295,000	1,350,000	1,295,000
Special Obligation Notes	-	-	-	-	-	-
MTFC Loan	-	-	-	2,320,455	-	2,320,455
Decrease in accrued compensated absences	-	-	(302,564)	(370,167)	(302,564)	(370,167)
Total Deductions	-	-	1,259,881	4,769,625	1,259,881	4,769,625
Increase (decrease) in fund balance of Debt Service Funds	(299,050)	(1,214,730)	299,050	1,214,730	-	-
BALANCE, END OF PERIOD	1,207,269	1,506,319	13,820,018	14,780,849	15,027,287	16,287,168

THIS SHEET INTENTIONALLY LEFT BLANK

## STATISTICAL SECTION

The Statistical Section "relates to the physical, economic, social and political characteristics of the City." Its design is to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess the City's economic condition.

**Financial Trends Information** - is intended to assist users in understanding and assessing how the City's financial position has changed over time.

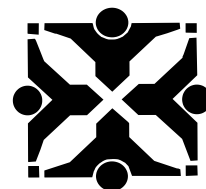
**Revenue Capacity Information** - is intended to assist users in understanding and assessing the factors affecting the City's ability to generate its own-source revenues, sales tax and property tax.

**Debt Capacity Information** - is intended to assist users in understanding and assessing the City's debt burden and its ability to issue additional debt.

**Demographic and Economic Information** - is intended (1) to assist users in understanding the socioeconomic environment within which the City operates and (2) to provide information that facilitates comparisons of financial statement information over time.

**Operating Information** - is intended to provide contextual information about the City's operations and resources to assist readers in using financial statement information to understand and assess the City's economic condition.

**Sources:** Unless otherwise noted, the information provided in these schedules is derived from the comprehensive annual financial reports for the relevant year.



THIS PAGE INTENTIONALLY LEFT BLANK



Table 1

## City of Columbia, Missouri

## NET POSITION BY COMPONENT

## LAST TEN FISCAL YEARS

(accrual basis of accounting)

	Fiscal Year				
	2021	2020	2019	2018	2017
Governmental Activities					
Net investment in capital assets	\$ 437,252,274	\$ 427,507,964	\$ 417,048,407	\$ 388,362,304	\$ 388,381,460
Restricted for:					
Debt service	-	162,137	424,228	747,599	1,082,288
Pension and OPEB	23,460,022	-	-	-	-
Capital projects	44,251,633	50,662,963	47,112,762	34,621,243	30,082,531
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	7,940,849	7,864,846	7,670,365	7,606,852	7,506,129
Other purposes	31,505,125	22,571,460	30,916,177	33,245,764	35,488,911
Unrestricted	(48,991,522)	(42,731,730)	(40,856,266)	(35,640,810)	(37,168,142)
Total governmental activities net position	<u>\$ 496,918,381</u>	<u>\$ 467,537,640</u>	<u>\$ 463,815,673</u>	<u>\$ 430,442,952</u>	<u>\$ 426,873,177</u>
Business-type activities					
Net investment in capital assets	\$ 434,486,379	\$ 418,258,090	\$ 417,092,079	\$ 402,741,531	\$ 377,696,071
Restricted for:					
Debt service	21,439,082	16,603,515	20,377,237	19,366,402	16,289,267
Pension and OPEB	12,969,018	-	-	-	-
Capital projects	3,284,087	1,210,421	154,258	58,934	3,413,195
Other purposes	1,184,350	-	-	-	2,521,035
*Unrestricted (restated)	197,742,039	190,943,772	156,339,715	135,170,004	114,876,798
Total business-type activities net position	<u>\$ 671,104,955</u>	<u>\$ 627,015,798</u>	<u>\$ 593,963,289</u>	<u>\$ 557,336,871</u>	<u>\$ 514,796,366</u>
Primary government					
Net investment in capital assets	\$ 871,738,653	\$ 845,766,054	\$ 834,140,486	\$ 791,103,836	\$ 766,077,532
Restricted for:					
Debt service	21,439,082	16,765,652	20,801,465	20,114,001	17,371,555
Pension and OPEB	36,429,040	-	-	-	-
Capital projects	47,535,720	51,873,384	47,267,020	34,680,177	33,495,726
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	7,940,849	7,864,846	7,670,365	7,606,852	7,506,129
Other purposes	32,689,475	22,571,460	30,916,177	33,245,764	38,009,946
Unrestricted	148,750,517	148,212,042	115,483,449	99,529,194	77,708,656
Total primary government net position	<u>\$ 1,168,023,336</u>	<u>\$ 1,094,553,438</u>	<u>\$ 1,057,778,962</u>	<u>\$ 987,779,824</u>	<u>\$ 941,669,544</u>

\*Fiscal year 2019 unrestricted balance has been restated.

Table 1, cont.

## City of Columbia, Missouri

**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
*(accrual basis of accounting)*

	<b>Fiscal Year</b>			
<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
\$ 379,291,016	\$ 359,339,161	\$ 349,384,646	\$ 327,336,088	\$ 314,263,826
1,360,739	8,680,140	9,528,532	12,833,301	10,065,860
-	-	-	-	-
33,388,328	39,096,016	39,307,829	40,032,818	39,254,648
1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
7,438,759	7,306,884	7,103,402	7,008,119	7,097,129
31,952,096	27,745,796	24,767,118	21,302,056	20,267,861
(32,197,643)	(30,096,448)	47,015,313	41,994,312	41,149,606
<u>\$ 422,733,295</u>	<u>\$ 413,571,549</u>	<u>\$ 478,606,840</u>	<u>\$ 452,006,694</u>	<u>\$ 433,598,930</u>
\$ 365,793,592	\$ 352,395,872	\$ 325,322,206	\$ 326,634,842	\$ 311,717,270
18,153,670	14,741,447	14,853,938	16,074,387	11,181,154
-	-	-	-	-
1,327,986	2,907,774	2,900,865	3,581,753	9,745,060
2,507,115	2,490,080	2,450,472	2,448,634	2,352,238
115,251,104	108,107,836	105,185,789	97,168,643	102,009,020
<u>\$ 503,033,467</u>	<u>\$ 480,643,009</u>	<u>\$ 450,713,270</u>	<u>\$ 445,908,259</u>	<u>\$ 437,004,742</u>
\$ 745,084,608	\$ 711,735,033	\$ 674,706,852	\$ 653,970,930	\$ 625,981,096
19,514,409	23,421,587	24,382,470	28,907,688	21,247,014
-	-	-	-	-
34,716,314	42,003,790	42,208,694	43,614,571	48,999,708
1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
7,438,759	7,306,884	7,103,402	7,008,119	7,097,129
34,459,211	30,235,876	27,217,590	23,750,690	22,620,099
83,053,461	78,011,388	152,201,102	139,162,955	143,158,626
<u>\$ 925,766,762</u>	<u>\$ 894,214,558</u>	<u>\$ 929,320,110</u>	<u>\$ 897,914,953</u>	<u>\$ 870,603,672</u>

Table 2

## City of Columbia, Missouri

**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**  
*(accrual basis of accounting)*

	Fiscal Year				
	2021	2020	2019	2018	2017
<b>Expenses</b>					
Governmental activities:					
Policy development and administration	\$ 9,498,714	\$ 22,515,827	\$ 27,727,714	\$ 25,877,075	\$ 30,047,298
Public safety	50,000,189	46,408,698	42,179,692	42,403,495	40,070,036
Transportation	18,305,667	17,274,378	17,643,573	16,385,096	15,985,305
Health and environment	15,739,621	12,364,940	11,599,847	11,402,985	10,919,252
Personal development	9,229,743	8,611,919	9,472,856	8,998,785	8,778,524
Supporting activities	3,170,172	-	-	-	-
Interest on long-term debt	398,035	581,726	741,367	882,601	1,017,221
Total governmental activities expenses	106,342,141	107,757,488	109,365,049	105,950,037	106,817,636
Business-type activities:					
Electric utility	119,186,949	115,302,089	112,530,788	117,087,123	125,954,010
Water Utility	20,952,054	20,795,197	19,419,093	20,261,787	25,364,177
Sanitary Sewer Utility	20,311,252	18,739,702	18,616,062	18,168,681	24,497,891
Regional Airport	4,436,103	3,124,290	3,902,669	3,747,162	962,110
Public Transportation	6,810,149	7,052,684	8,091,223	8,500,290	1,877,796
Solid Waste Utility	20,669,722	18,753,480	17,861,050	17,433,149	21,802,704
Parking Facilities	3,678,650	2,874,152	3,336,829	3,367,804	4,444,758
Recreation Services	7,173,767	6,560,194	7,145,089	7,157,109	4,599,854
Railroad	845,722	780,693	838,110	915,085	464,536
Transload	145,736	213,721	211,742	185,491	322,922
Storm Water Utility	2,147,029	1,756,646	1,652,370	1,535,405	1,972,328
Total business-type activities expenses	206,357,133	195,952,848	193,605,025	198,359,086	212,263,086
Total primary government expenses	\$ 312,699,274	\$ 303,710,336	\$ 302,970,074	\$ 304,309,123	\$ 319,080,722
<b>Program Revenues</b>					
Governmental Activities:					
Charges for services:					
Policy Development and Administration	\$ 16,360,314	\$ 13,107,436	\$ 13,900,026	\$ 13,501,332	\$ 13,486,988
Public Safety	856,111	1,058,369	1,503,807	1,760,452	1,913,985
Transportation	492,387	(7,022)	93,150	95,109	51,934
Health and Environment	4,880,145	3,864,464	3,920,450	4,245,167	4,291,343
Personal Development	-	-	-	-	-
Operating grants and contributions	12,075,824	4,105,980	4,734,799	6,631,253	4,510,167
Capital grants and contributions	9,344,225	6,771,406	32,533,159	4,266,976	6,922,477
Total governmental activities program revenues	44,009,006	28,900,633	56,685,391	30,500,289	31,176,894
Business-type activities:					
Charges for services:					
Electric utility	136,322,478	129,043,477	128,619,677	134,763,016	125,954,010
Water Utility	27,386,064	26,257,583	25,977,052	27,014,738	25,364,177
Sanitary Sewer Utility	25,336,835	24,108,590	23,669,038	24,072,624	24,497,891
Regional Airport	967,882	1,097,963	1,451,573	1,313,961	962,110
Public Transportation	955,395	1,195,776	1,651,740	1,719,586	1,877,796
Solid Waste Utility	24,926,232	22,932,694	23,698,507	25,700,376	21,802,704
Parking Facilities	3,708,230	3,734,516	4,566,706	4,601,210	4,444,758
Recreation Services	3,911,598	3,233,824	4,462,158	4,487,942	4,599,854
Railroad	423,722	316,302	326,630	368,089	464,536
Transload	85,921	81,251	158,690	263,670	322,922
Storm Water Utility	3,686,147	3,619,236	3,008,816	2,394,568	1,972,328
Operating grants and contributions	6,508,708	4,494,230	2,941,073	2,332,261	2,766,813
Capital grants and contributions	17,284,303	5,445,548	8,325,038	11,240,757	10,603,118
Total business-type activities program revenues	251,503,515	225,560,990	228,856,698	240,272,798	225,633,017
Total primary government program revenues	\$ 295,512,521	\$ 254,461,623	\$ 285,542,089	\$ 270,773,087	\$ 256,809,911
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (62,333,135)	\$ (78,856,855)	\$ (52,679,658)	\$ (75,449,748)	\$ (75,640,742)
Business-type activities	45,146,382	29,608,142	35,251,673	41,913,712	13,369,931
Total primary government net expense	\$ (17,186,753)	\$ (49,248,713)	\$ (17,427,985)	\$ (33,536,036)	\$ (62,270,811)
<b>General Revenues and Other Changes in Net Position</b>					
Governmental activities:					
Taxes					
Property taxes	\$ 9,067,927	\$ 8,866,430	\$ 8,467,077	\$ 8,360,309	\$ 8,056,734
Sales tax	52,611,482	47,278,467	47,264,643	48,461,688	47,546,381
Other taxes	13,684,090	13,093,171	15,052,923	15,473,100	14,966,229
Investment revenue (loss)	540,613	3,379,298	6,287,593	957,976	(380,252)
Miscellaneous	1,889,172	2,546,324	1,540,929	1,802,345	2,297,530
Transfers	13,920,592	7,415,132	7,439,213	4,223,686	7,294,003
Total governmental activities	91,713,876	82,578,822	86,052,378	79,279,104	79,780,625
Business-type activities					
Investment revenue (loss)	628,694	4,440,236	8,219,583	1,694,154	(50,314)
Miscellaneous	12,234,673	2,906,598	3,319,281	2,382,655	3,709,459
Transfers	(13,920,592)	(7,415,132)	(7,439,213)	(4,223,686)	(7,294,003)
Total business-type activities	(1,057,225)	(68,298)	4,099,651	(146,877)	(3,634,858)
Total primary government	\$ 90,656,651	\$ 82,510,524	\$ 90,152,029	\$ 79,132,227	\$ 76,145,767
<b>Change in Net Position</b>					
Governmental activities	\$ 29,380,741	\$ 3,721,967	\$ 33,372,720	\$ 3,829,356	\$ 4,139,883
Business-type activities	44,089,157	29,539,844	39,351,324	41,766,835	9,735,073
Total primary government	\$ 73,469,898	\$ 33,261,811	\$ 72,724,044	\$ 45,596,191	\$ 13,874,956

Table 2, cont.

## City of Columbia, Missouri

CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS  
(accrual basis of accounting)

Fiscal Year				
2016	2015	2014	2013	2012
\$ 30,623,152	\$ 24,465,111	\$ 22,486,499	\$ 21,764,609	\$ 21,918,164
42,145,164	42,482,569	39,965,212	38,674,243	38,674,200
14,525,441	15,600,627	18,362,328	15,977,709	12,646,608
10,931,589	10,769,579	9,248,764	9,376,511	8,663,673
8,971,813	8,968,495	8,086,860	7,717,775	7,410,779
-	-	-	-	-
978,720	1,710,708	1,995,213	2,288,306	2,303,076
108,175,879	103,997,089	100,144,876	95,799,153	91,616,500
116,326,371	115,496,885	120,262,601	116,439,978	104,978,962
19,797,334	18,045,445	18,396,775	18,107,142	18,085,072
18,488,108	17,651,612	17,166,301	14,209,805	14,490,560
3,776,315	3,469,327	3,153,606	2,548,916	2,500,780
8,202,880	7,830,577	7,161,194	6,739,903	6,588,233
19,864,870	15,844,537	15,405,338	15,197,074	15,194,469
3,220,290	3,244,277	3,248,368	2,764,438	2,630,624
7,255,936	6,859,026	7,103,597	7,126,020	6,987,907
1,027,458	983,603	1,043,610	1,020,846	1,118,697
339,835	582,750	949,642	1,156,798	-
1,429,937	1,544,375	1,351,708	1,277,435	1,256,360
199,729,335	191,552,414	195,242,740	186,588,355	173,831,664
\$ 307,905,214	\$ 295,549,503	\$ 295,387,616	\$ 282,387,508	\$ 265,448,164
\$ 13,138,620	\$ 12,649,708	\$ 11,808,239	\$ 12,359,753	\$ 11,966,490
2,041,378	1,945,204	2,787,804	2,306,281	2,512,573
56,135	477,064	412,006	75,890	233,412
4,748,558	4,013,382	4,474,509	4,111,601	3,188,325
-	353,182	7,074	-	-
5,585,621	7,049,014	6,582,168	5,733,896	6,173,618
8,419,494	5,301,736	15,186,759	14,054,726	7,082,525
33,989,806	31,789,290	41,258,559	38,642,147	31,156,943
129,693,077	125,161,680	125,045,630	121,764,673	119,260,514
26,050,798	23,364,440	24,345,239	23,568,147	24,206,711
22,771,018	20,738,058	19,527,300	19,512,333	17,219,234
712,502	694,012	540,540	555,715	642,170
2,031,376	2,073,373	2,300,558	2,080,065	1,873,872
20,031,354	18,161,089	17,303,865	16,959,850	16,834,253
4,154,260	4,044,297	3,551,116	2,977,159	2,688,403
4,243,961	4,145,589	4,205,270	4,429,863	4,373,766
331,815	431,885	726,641	696,640	738,185
256,693	328,724	984,884	965,853	-
1,626,994	1,290,235	1,396,700	1,355,150	1,316,160
2,557,913	2,479,657	2,602,538	2,436,134	2,163,513
9,029,170	8,119,011	3,479,133	10,200,801	4,232,060
223,490,931	211,032,050	206,009,414	207,502,383	195,548,842
\$ 257,480,737	\$ 242,821,340	\$ 247,267,973	\$ 246,144,530	\$ 226,705,785
\$ (74,186,073)	\$ (72,207,799)	\$ (58,886,317)	\$ (57,157,006)	\$ (60,459,557)
23,761,596	19,479,636	10,766,674	20,914,028	21,717,178
\$ (50,424,477)	\$ (52,728,163)	\$ (48,119,643)	\$ (36,242,978)	\$ (38,742,379)
\$ 7,898,843	\$ 7,572,050	\$ 7,319,211	\$ 7,228,203	\$ 7,099,442
47,165,825	47,174,773	45,730,160	44,150,547	42,514,771
14,864,794	15,559,138	15,861,990	15,059,833	14,597,936
2,744,200	3,462,509	1,974,801	(1,380,683)	1,692,935
2,270,770	1,737,308	2,263,437	1,821,115	1,904,434
8,403,387	7,743,778	12,355,827	8,916,183	9,847,163
83,347,819	83,249,556	85,505,426	75,795,198	77,656,681
4,433,709	5,209,590	3,474,081	(778,591)	3,231,938
2,598,540	2,157,488	2,920,083	2,385,748	2,826,603
(8,403,387)	(7,743,778)	(12,355,827)	(8,916,183)	(9,847,163)
(1,371,138)	(376,700)	(5,961,663)	(7,309,026)	(3,788,622)
\$ 81,976,681	\$ 82,872,856	\$ 79,543,763	\$ 68,486,172	\$ 73,868,059
\$ 9,161,746	\$ 11,041,757	\$ 26,619,109	\$ 18,638,192	\$ 17,197,124
22,390,458	19,102,936	4,805,011	13,605,002	17,928,556
\$ 31,552,204	\$ 30,144,693	\$ 31,424,120	\$ 32,243,194	\$ 35,125,680

Table 3

## City of Columbia, Missouri

## FUND BALANCE, GOVERNMENTAL FUNDS

## LAST TEN FISCAL YEARS

*(modified accrual basis of accounting)*

	Fiscal Year				
	2021	2020	2019	2018	2017
General Fund					
Nonspendable	\$ 498,549	\$ 451,565	\$ 188,992	\$ 194,627	\$ 402,070
Restricted	-	-	-	-	-
Committed	419,103	381,211	382,949	6,202,254	6,580,013
Assigned	2,061,723	2,292,043	2,265,456	2,960,438	2,034,877
Unassigned	45,449,123	35,643,039	36,737,406	28,937,833	28,805,065
Total general fund	<u>\$ 48,428,498</u>	<u>\$ 38,767,858</u>	<u>\$ 39,574,803</u>	<u>\$ 38,295,152</u>	<u>\$ 37,822,025</u>
All Other Governmental Funds					
Nonspendable	\$ 1,504,079	\$ 1,500,000	\$ 1,500,375	\$ 1,517,797	\$ 1,500,000
Restricted	75,254,130	72,944,995	78,263,800	68,402,502	66,251,660
Committed	10,332,332	11,557,082	12,000,771	13,054,000	13,119,440
Assigned	106,514	227,229	229,282	199,350	204,273
Unassigned	(605,640)	(158,165)	(42,790)	(53,684)	(66,202)
Total all other governmental funds	<u>\$ 86,591,415</u>	<u>\$ 86,071,141</u>	<u>\$ 91,951,438</u>	<u>\$ 83,119,965</u>	<u>\$ 81,009,171</u>

Table 3, cont.

## City of Columbia, Missouri

**FUND BALANCE, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
*(modified accrual basis of accounting)*

<b>Fiscal Year</b>				
<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
\$ 376,794	\$ 487,935	\$ 291,512	\$ 477,210	\$ 412,902
-	-	-	-	-
2,995,787	3,198,964	1,582,948	431,529	911,186
2,293,515	2,658,081	3,081,251	2,418,592	2,541,869
29,245,964	24,159,086	28,889,505	26,350,897	25,955,804
<u>\$ 34,912,060</u>	<u>\$ 30,504,066</u>	<u>\$ 33,845,216</u>	<u>\$ 29,678,228</u>	<u>\$ 29,821,761</u>
\$ 1,503,018	\$ 1,503,473	\$ 1,504,875	\$ 1,519,505	\$ 1,503,709
66,321,351	34,214,232	32,282,999	32,202,132	28,320,670
12,530,669	11,877,429	11,711,098	11,657,749	10,951,115
213,104	38,468,675	38,162,062	38,844,822	38,530,941
(4,912)	(128,473)	(6,166)	(79,311)	-
<u>\$ 80,563,230</u>	<u>\$ 85,935,336</u>	<u>\$ 83,654,868</u>	<u>\$ 84,144,897</u>	<u>\$ 79,306,435</u>

Table 4

## City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year			
	2021	2020	2019	2018
<b>REVENUES</b>				
General property taxes	\$ 9,146,927	\$ 8,947,930	\$ 8,546,077	\$ 8,402,709
Sales tax	52,611,482	47,278,467	47,264,643	48,461,688
Other local taxes	13,684,090	12,613,694	14,526,701	14,866,625
Licenses and permits	1,102,948	1,002,066	1,087,577	1,044,527
Fines	630,989	802,706	1,266,756	1,650,908
Fees and service charges	6,684,563	3,216,245	3,009,252	3,848,777
Intragovernmental revenue	7,833,847	5,075,091	5,774,864	4,814,756
Revenue from other governmental units	19,385,110	9,945,357	12,855,150	10,030,708
Lease revenue	153,664	1,881,162	1,863,400	1,779,204
Investment revenue (loss)	487,105	2,694,696	5,015,040	889,783
Miscellaneous	1,889,172	2,546,324	1,540,929	1,802,345
Total Revenues	113,609,897	96,003,738	102,750,389	97,592,030
<b>EXPENDITURES</b>				
Current:				
Policy development and administration	10,153,287	11,453,670	12,268,323	12,035,673
Public safety	47,247,179	45,605,665	42,546,069	42,219,608
Transportation	11,086,735	9,843,308	10,682,061	9,629,716
Health and environment	15,683,454	12,509,107	11,985,879	11,688,067
Personal development	7,810,519	7,274,671	8,358,476	7,958,852
Supporting activities	3,528,844	-	-	-
Misc. nonprogrammed activities	2,059,868	366,194	383,621	359,664
Capital outlay	20,932,869	17,660,265	9,762,612	11,298,704
Debt service:				
Principal	1,562,445	5,139,792	3,569,272	3,423,991
Interest	426,225	621,552	774,778	915,531
Bond issuance and other costs	-	-	-	-
Total Expenditures	120,491,425	110,474,224	100,331,091	99,529,806
Excess (Deficiency) of Revenues over Expenditures	(6,881,528)	(14,470,486)	2,419,298	(1,937,776)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	43,713,828	50,031,000	40,861,123	38,522,178
Transfers out	(26,651,386)	(42,247,756)	(33,169,297)	(34,000,481)
MTFC Note Proceeds	-	-	-	-
Capital lease proceeds	-	-	-	-
Proceeds of 2017B S.O. Bonds	-	-	-	-
Premium on 2017B S.O. Bonds	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total Other Financing Sources (Uses)	17,062,442	7,783,244	7,691,826	4,521,697
Net Change in Fund Balances	\$ 10,180,914	\$ (6,687,242)	\$ 10,111,124	\$ 2,583,921
Debt service as a percentage of noncapital expenditures	2.00%	6.21%	4.80%	4.92%

Table 4, cont.

## City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

Fiscal Year					
2017	2016	2015	2014	2013	2012
\$ 8,124,534	\$ 7,898,843	\$ 7,572,050	\$ 7,319,211	\$ 7,228,203	\$ 7,099,442
47,546,381	47,667,737	46,672,861	45,730,160	44,150,547	42,514,771
14,374,401	14,197,554	14,860,992	15,170,622	14,415,576	13,938,135
1,064,292	1,031,218	1,012,346	965,309	921,132	883,815
1,564,041	1,805,859	2,081,131	1,883,631	1,970,138	2,184,075
4,235,064	4,926,206	3,687,353	4,776,008	4,584,151	3,323,319
4,748,750	4,407,469	4,247,354	3,944,617	3,931,555	4,130,138
10,563,840	14,388,115	12,155,793	11,380,966	12,683,976	11,205,817
1,779,151	1,755,731	1,893,255	1,786,851	1,828,913	1,740,808
(267,657)	2,342,939	3,040,800	1,744,574	(1,175,168)	1,552,235
2,297,530	2,270,770	1,737,308	2,263,437	1,821,115	1,904,434
96,030,327	102,692,441	98,961,243	96,965,386	92,360,138	90,476,989
12,097,711	12,673,307	11,933,061	10,243,414	9,910,193	9,679,187
39,810,494	40,664,606	40,931,976	38,329,749	37,839,647	37,426,056
9,394,668	7,722,901	9,091,369	12,123,055	10,421,314	7,280,684
11,142,805	10,904,104	10,648,858	9,277,074	9,373,336	8,748,990
7,747,291	7,848,024	7,878,973	7,160,184	6,922,477	6,612,768
-	-	-	-	-	-
347,073	272,656	5,642,247	4,785,017	5,006,410	4,775,185
15,644,261	22,734,914	13,935,589	16,237,557	15,067,900	18,195,526
3,294,650	8,508,973	6,032,862	5,838,116	5,595,733	5,113,954
1,049,589	1,209,593	1,866,517	2,147,444	2,397,462	2,391,766
-	237,281	-	-	-	661
100,528,542	112,776,359	107,961,452	106,141,610	102,534,472	100,224,777
(4,498,215)	(10,083,918)	(9,000,209)	(9,176,224)	(10,174,334)	(9,747,788)
34,761,867	47,046,810	37,405,837	39,741,645	37,409,252	37,677,752
(26,907,746)	(38,167,357)	(29,466,210)	(26,869,499)	(28,239,989)	(26,427,431)
-	-	-	-	5,700,000	2,500,000
-	-	-	-	-	235,000
-	17,580,000	-	-	-	-
-	1,699,838	-	-	-	-
-	(19,039,585)	-	-	-	-
7,854,121	9,119,706	7,939,627	12,872,146	14,869,263	13,985,321
\$ 3,355,906	\$ (964,212)	\$ (1,060,582)	\$ 3,695,922	\$ 4,694,929	\$ 4,237,533
5.12%	10.79%	8.40%	8.88%	9.14%	9.15%



THIS PAGE INTENTIONALLY LEFT BLANK

Table 5

## City of Columbia, Missouri

**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN FISCAL YEARS**

<b>Fiscal Year Ended</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>State Assessed Value</b>	<b>Total Assessed Value</b>	<b>Estimated Actual Taxable Value</b>	<b>Assessed Value as a Percentage of Actual Value</b>	<b>Total Direct Tax Rate</b>
2012	1,413,996,612	264,972,925	4,354,717	1,683,324,254	7,013,851,058	24.0%	0.93
2013	1,423,905,462	293,420,631	4,138,118	1,721,464,211	7,172,767,546	24.0%	0.94
2014	1,449,632,179	298,129,549	4,108,905	1,751,870,633	7,299,460,971	24.0%	0.95
2015	1,506,138,234	303,450,790	4,095,085	1,813,684,109	7,557,017,121	24.0%	0.95
2016	1,553,310,919	317,367,258	4,193,727	1,874,871,904	7,811,966,267	24.0%	0.41
2017	1,609,807,143	322,717,239	5,370,122	1,937,894,504	8,074,560,433	24.0%	0.41
2018	1,729,001,613	332,516,357	4,353,048	2,065,871,018	8,607,795,908	24.0%	0.41
2019	1,820,094,908	357,122,702	3,550,900	2,180,768,510	9,086,535,458	24.0%	0.40
2020	1,847,863,195	367,530,545	3,204,451	2,218,598,191	9,244,159,129	24.0%	0.40
2021	1,936,869,256	399,098,945	3,117,417	2,339,085,618	9,746,190,075	24.0%	0.40

Source: Certified Copy of Order, Boone County Court.

\*The Library Taxes are not going through the City as of 1/1/18.

Table 6

## City of Columbia, Missouri

**PROPERTY TAX RATES AND TAX LEVIES – DIRECT AND OVERLAPPING GOVERNMENTS (a)**  
**LAST TEN FISCAL YEARS**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
CITY TAX RATES:					
General Fund	\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
Library Funds	<u>0.52</u>	<u>0.53</u>	<u>0.54</u>	<u>0.54</u>	<u>0.52</u>
Total City Tax Rate	<u>0.93</u>	<u>0.94</u>	<u>0.95</u>	<u>0.95</u>	<u>0.93</u>
LIBRARY	0.00	0.00	0.00	0.00	0.00
SCHOOL DISTRICT	<u>4.88</u>	<u>5.40</u>	<u>5.42</u>	<u>5.49</u>	<u>5.47</u>
COUNTY TAX RATES:					
County	0.12	0.12	0.12	0.12	0.12
Group Homes (b)	0.11	0.11	0.11	0.11	0.11
Highway	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
Total County Tax Rates (c)	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
STATE	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
TOTAL TAX RATIO FOR ALL OVERLAPPING GOVERNMENTS	<u><u>\$6.09</u></u>	<u><u>\$6.12</u></u>	<u><u>\$6.65</u></u>	<u><u>\$6.68</u></u>	<u><u>\$6.75</u></u>

(a) All tax rates are presented per \$100 of Assessed Valuation.

(b) These facilities are operated for handicapped persons, as defined in Section 198.900 RSMo, who are employed at the facility or in the community and/or for persons who are handicapped due to a developmental disability.

(c) The levy for the County Library District is not included on this table since this levy does not apply within City limits.

\* The Library Taxes are not going through the City as of 1/1/18

Source: Certified Copy of Order, Boone County Court.

Table 6, cont.

## City of Columbia, Missouri

**PROPERTY TAX RATES AND TAX LEVIES – DIRECT AND OVERLAPPING GOVERNMENTS (a)**  
**LAST TEN FISCAL YEARS**

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	
\$0.41	\$0.41	\$0.41	\$0.41	\$0.40	
<u>0.51</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	*
<u>0.92</u>	<u>0.41</u>	<u>0.41</u>	<u>0.41</u>	<u>0.40</u>	
0.00	0.31	0.31	0.31	0.30	
<u>6.04</u>	<u>6.06</u>	<u>6.00</u>	<u>6.10</u>	<u>5.69</u>	
0.12	0.12	0.12	0.12	0.11	
0.11	0.11	0.11	0.11	0.11	
<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	
<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.27</u>	
<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	
<u><u>\$6.71</u></u>	<u><u>\$7.27</u></u>	<u><u>\$7.09</u></u>	<u><u>\$7.13</u></u>	<u><u>\$6.70</u></u>	

THIS PAGE INTENTIONALLY LEFT BLANK

Table 7

## City of Columbia, Missouri

PRINCIPAL TAXPAYERS  
CURRENT AND NINE YEARS AGO

Taxpayer	Type of Business	2021			2012		
		Assessed Valuation*	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Union Electric	Utility	\$ 40,099,609	1	1.81%	--		--
Shelter Insurance Company	Insurance	14,941,140	2	0.67%	--		--
Broadway Crossings II	Property/Developer	12,523,136	3	0.56%	6,088,161	4	0.39%
Sapp Emery & Sons	Construction	12,325,623	4	0.56%	--		--
TKG Biscayne	Property/Developer	10,475,490	5	0.47%	--		--
Kraft Heinz Foods	Manufacturer	9,483,466	6	0.43%	--		--
HSRE Mizzou II LLC	Property/Developer	9,366,724	7	0.42%	--		--
McClarty RE LLC	Automotive	9,249,600	8	0.42%	--		--
ACC OP (Turner Ave) LLC	Property/Developer	8,699,928	9	0.39%	7,010,595	2	0.45%
3M Company	Manufacturer	7,925,302	10	0.36%	4,554,511	6	0.29%
State Farm Mutual Automobile Ins Company	Insurance				7,807,371	1	0.50%
Columbia Mall Limited Partnership	Property/Developer				6,705,078	3	0.43%
COG Leasing Company LLP	Health Services				4,002,304	7	0.25%
Rayman Columbia Center Trust	Property/Developer				3,935,232	8	0.25%
Broadway-Fairview Venture LLC	Property/Developer				3,896,005	9	0.25%
Rusk Rehabilitation Center	Health Services				3,783,072	10	0.24%
Century Tel	Utility				4,692,820	5	0.30%
		<u>\$ 135,090,018</u>		<u>6.09%</u>	<u>\$ 52,475,149</u>		<u>3.35%</u>

\*Beginning in FY21, Boone county taxpayers are excluded from this list.

Note: The assessed value is approximately 32% of the estimated actual value of the property.  
Information provided by the Boone County Government Center Treasurer's Office

Table 8

## City of Columbia, Missouri

## GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS  
LAST TEN FISCAL YEARS

---

<u>Fiscal Year Ended</u>	<u>Net Current Tax Levy (a)</u>	<u>Current Tax Collections</u>	<u>Percent Of Levy Collected</u>	<u>Delinquent Tax Collections</u>
2012	\$ 6,780,699 (b)	\$ 6,635,787	97.86%	\$ 88,841
2013	\$ 6,862,793 (b)	\$ 6,783,993	98.85%	\$ 66,532
2014	\$ 7,086,610 (b)	\$ 6,973,354	98.40%	\$ 82,535
2015	\$ 7,293,515 (b)	\$ 7,221,899	99.02%	\$ 73,600
2016	\$ 7,674,533 (b)	\$ 7,571,408	98.66%	\$ 68,331
2017	\$ 7,872,752 (b)	\$ 7,760,472	98.57%	\$ 67,118
2018	\$ 6,543,022 (b)	\$ 6,357,847	97.17%	\$ 107,581
2019	\$ 8,331,844 (b)	\$ 8,226,028	98.73%	\$ 107,214
2020	\$ 8,663,272 (b)	\$ 8,558,699	98.79%	\$ 105,009
2021	\$ 8,921,159 (b)	\$ 8,828,239	98.96%	\$ 90,059

(a) Balances are net of amounts deducted for collection fees withheld by County.

(b) Includes unearned property tax revenue.

Table 8, cont.

## City of Columbia, Missouri

## GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS  
LAST TEN FISCAL YEARS

<u>Total Tax Collections</u>	<u>Total Collections As A Percent Of Net Current Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Outstanding Delinquent As A Percent Net Current Tax Levy</u>
\$ 6,724,628	99.17%	\$ 33,168	0.49%
\$ 6,850,525	99.82%	\$ 33,551	0.49%
\$ 7,055,889	99.57%	\$ 29,816	0.42%
\$ 7,295,499	100.03%	\$ 33,755	0.46%
\$ 7,639,739	99.55%	\$ 37,041	0.48%
\$ 7,827,590	99.43%	\$ 34,796	0.44%
\$ 6,465,428	98.81%	\$ 29,228	0.45%
\$ 8,333,242	100.02%	\$ 43,673	0.52%
\$ 8,663,708	100.01%	\$ 44,771	0.52%
\$ 8,918,298	99.97%	\$ 42,347	0.47%



Table 9

## City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES \*  
LAST TEN FISCAL YEARS

RESIDENTIAL SERVICE RATE (per kilowatt hour)		FY 2020-2021	FY 2019-2020
Customer charge	per month	\$16.31	\$16.31
Energy charge first 300 kWh all season	¢ per KWH	7.860	7.860
Energy charge next 450 kWh all season	¢ per KWH	10.2500	10.2500
Energy charge next 1,250 kWh summer	¢ per KWH	13.9700	13.9700
Energy charge All remaining kWh summer	¢ per KWH	15.1100	15.1100
Energy charge All remaining kWh nonsummer	¢ per KWH	11.8400	11.8400
Electric Heating (October through May) First 300 kWh	¢ per KWH	7.860	7.860
Electric Heating (October through May) Next 450 kWh	¢ per KWH	10.250	10.250
Electric Heating (October through May) all remaining kWh	¢ per KWH	9.850	9.850
Heat Pump (October through May) First 300 kWh	¢ per KWH	7.860	7.860
Heat Pump (October through May) next 450 kWh	¢ per KWH	10.250	10.250
Heat Pump (October through May) all remaining kWh	¢ per KWH	9.3400	9.3400
SMALL GENERAL SERVICE RATE (per kilowatt hour)			
Customer charge (single-phase)	per month	\$16.51	\$16.51
Customer charge (three-phase)	per month	\$27.20	\$27.20
Energy charge first 500 kWh all season	¢ per KWH	8.470	8.470
Energy charge next 1,000 kWh summer	¢ per KWH	10.790	10.790
Energy charge All remaining kWh summer	¢ per KWH	14.890	14.890
Energy charge All remaining kWh nonsummer	¢ per KWH	10.790	10.790
Electric Heating (October through May) First 500 kWh	¢ per KWH	8.470	8.470
Electric Heating (October through May) Next 1,000 kWh	¢ per KWH	10.790	10.790
Electric Heating (October through May) all remaining kWh	¢ per KWH	9.930	9.930
Heat Pump (October through May) First 500 kWh	¢ per KWH	8.470	8.470
Heat Pump (October through May) next 1,000 kWh	¢ per KWH	10.790	10.790
Heat Pump (October through May) all remaining kWh	¢ per KWH	9.3600	9.3600
SPECIAL OUTDOOR LIGHTING			
Customer Charge	per month	\$56.10	\$56.10
Cost per KWH	¢ per KWH	12.740	12.740
RESIDENTIAL SERVICE RATE (per kilowatt hour)		FY 2013-2014	FY 2012-2013
Customer charge	per month	\$8.45	\$8.45
All kWh winter, first 750 kWh summer	¢ per KWH	9.440	9.440
Next 1,250 kWh summer	¢ per KWH	12.7700	12.7700
Electric Heating (October through May) All kWh	¢ per KWH	9.440	9.440
Electric Heating (October through May) Over 750 kWh	¢ per KWH	8.307	8.307
Heat Pump (October through May) All kWh	¢ per KWH	8.450	8.450
Heat Pump (October through May) Over 750 kWh	¢ per KWH	8.0240	8.0240
SMALL GENERAL SERVICE RATE (per kilowatt hour)			
Customer charge (single-phase)	per month	\$8.45	\$8.45
Customer charge (three-phase)	per month	\$10.85	\$10.85
All kWh winter, first 1,500 kWh summer	¢ per KWH	9.440	9.440
Over 1,500 kWh summer	¢ per KWH	12.7700	12.7700
Electric Heating (October through May) All k Wh	¢ per KWH	9.440	9.440
Electric Heating (October through May) Over 1,500 kWh	¢ per KWH	8.4960	8.4960
Heat pump (October through May) All k Wh	¢ per KWH	9.440	9.440
Heat pump (October through May) over 1,500 kWh	¢ per KWH	8.0240	8.0240
PRIVATE STREET AND OUTDOOR AREA LIGHTING RATE			
100 Watt Mercury Vapor (M.V.)	per month	\$4.00	\$4.00
100 Watt High Pressure Sodium (H.P.S.)	per month	\$4.38	\$4.38
175 Watt M.V.	per month	\$5.04	\$5.04
250 Watt M.V.	per month	\$7.13	\$7.13
250 Watt H.P.S.	per month	\$12.97	\$12.97
310 Watt H.P.S.	per month	n/a	n/a
400 Watt H.P.S.	per month	\$15.57	\$15.57
400 Watt M.V.	per month	\$10.10	\$10.10
700 Watt M.V.	per month	\$20.75	\$20.75
1,000 Watt M.V.	per month	n/a	n/a
100 Watt H.P.S. PTL	per month	\$9.78	\$9.78
175 Watt H.P.S. PTL	per month	\$9.72	\$9.72
SPECIAL OUTDOOR LIGHTING			
Customer Charge	per month	\$50.00	\$50.00
Cost per KWH	¢ per KWH	11.000	11.000
69 KV SERVICE RATE			
Demand charge (All KW of billing demand)	per KW	n/a	n/a
Energy charge (All KWH)	¢ per KWH	n/a	n/a

\* Rate structure was changed as of October 1, 2014 and the FY2018-2019 column reflects the rates in effect as of October 1, 2018. The electric service rates for residential service, small general service, and the energy charge portion for large general service and industrial services are increased or decreased by a fuel adjustment allowance. The fuel adjustment allowance is computed annually based on the energy costs estimate (purchased power and fuel) per kilowatt hour.

Table 9, cont.

## City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES <sup>a</sup>  
LAST TEN FISCAL YEARS

<u>FY 2018-2019</u>	<u>FY 2017-2018</u>	<u>FY 2016-2017</u>	<u>FY 2015-2016</u>	<u>FY 2014-2015</u>
\$16.31	\$15.91	\$15.91	\$15.60	\$15.60
7.860	7.670	7.670	7.520	7.520
10.2500	10.0000	10.0000	9.8000	9.8000
13.9700	13.6300	13.6300	13.3600	13.3600
15.1100	14.7400	14.7400	14.4500	14.4500
11.8400	11.5500	11.5500	11.3200	11.3200
7.860	7.670	7.670	7.520	7.520
10.250	10.000	10.000	9.800	9.800
9.850	9.610	9.610	9.420	9.420
7.860	7.670	7.670	7.520	7.520
10.250	10.000	10.000	9.800	9.800
9.3400	9.1100	9.1100	8.9300	8.9300
\$16.51	\$15.91	\$15.91	\$15.60	\$15.60
\$27.20	\$26.22	\$26.22	\$25.70	\$25.70
8.470	8.160	8.160	8.000	8.000
10.790	10.400	10.400	10.200	10.200
14.890	14.350	14.350	14.070	14.070
10.790	10.400	10.400	10.200	10.200
8.470	8.160	8.160	8.000	8.000
10.790	10.400	10.400	10.200	10.200
9.930	9.590	9.590	9.400	9.400
8.470	8.160	8.160	8.000	8.000
10.790	10.400	10.400	10.200	10.200
9.3600	9.0400	9.0400	8.8600	8.8600
\$56.10	\$56.10	\$56.10	\$55.00	\$55.00
12.740	12.740	12.740	12.490	12.490
<u>FY 2011-2012</u>				
\$7.20				
9.440				
12.7700				
9.440				
8.040				
7.200				
7.5680				
\$7.20				
\$9.58				
9.300				
11.7470				
9.300				
8.3700				
9.300				
7.9050				
\$4.00				
\$4.38				
\$5.04				
\$7.13				
\$12.97				
n/a				
\$15.57				
\$10.10				
\$20.75				
n/a				
\$9.78				
\$9.72				
\$50.00				
11.000				
n/a				
n/a				

Table 10

## City of Columbia, Missouri

**SCHEDULE OF ELECTRIC SERVICE RATES \***  
**LAST TEN FISCAL YEARS**

		FY 2020 - 2021		FY 2019 - 2020	
		Summer	Nonsummer	Summer	Nonsummer
<b><u>LARGE GENERAL SERVICE RATE</u></b>					
Customer charge:	per month	\$46.13	\$46.13	\$46.13	\$46.13
Demand charge:					
First 25 KW or less billing demand		\$369.04	\$276.78	\$369.04	\$276.78
Additional KW	per KW	\$15.99	\$12.81	\$15.99	\$12.81
Energy charge:					
All KW	¢ per KWH	5.770	5.030	5.770	5.030
<b><u>INDUSTRIAL SERVICE RATE</u></b>					
Customer charge:	per month	\$161.45	\$161.45	\$161.45	\$161.45
Demand charge:					
First 750 KW or less billing demand		\$16,705.93	\$13,316.74	\$16,705.93	\$13,316.74
All additional KW	per KW	\$22.27	\$17.76	\$22.27	\$17.76
Energy charge (All KWH)	¢ per KWH	5.090	4.350	5.090	4.350
		FY 2015 - 2016		FY 2014 - 2015	
		Summer	Nonsummer	Summer	Nonsummer
<b><u>LARGE GENERAL SERVICE RATE</u></b>					
Customer charge:		\$45.00	\$45.00	\$45.00	\$45.00
Demand charge:					
First 25 KW or less billing demand	per KW	\$360.00	\$270.00	\$360.00	\$270.00
Additional KW	per KW	\$15.60	\$12.50	\$15.60	\$12.50
Energy charge:					
All KW	¢ per KWH	5.630	4.900	5.630	4.900
<b><u>INDUSTRIAL SERVICE RATE</u></b>					
Customer charge:		\$150.00	\$150.00	\$150.00	\$150.00
Demand charge:					
First 750 KW or less billing demand		\$15,525.00	\$12,375.00	\$15,525.00	\$12,375.00
All additional KW	per KW	\$20.70	\$16.50	\$20.70	\$16.50
Energy charge (All KWH)	¢ per KWH	4.730	4.040	4.730	4.040

\* The rates shown in this table are those in effect at October 1, 2018. The electric service rates for residential service, small general service, and the energy charge portion for large general service and industrial services are increased or decreased by a fuel adjustment allowance. The fuel adjustment allowance is computed annually based on the energy costs estimate (purchased power and fuel) per kilowatt hour.

Table 10, cont.

## City of Columbia, Missouri

**SCHEDULE OF ELECTRIC SERVICE RATES \***  
**LAST TEN FISCAL YEARS**

FY 2018 - 2019		FY 2017 - 2018		FY 2016 - 2017	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$46.13	\$46.13	\$45.90	\$45.90	\$45.90	\$45.90
\$369.04	\$276.78	\$367.20	\$275.40	\$367.20	\$275.40
\$15.99	\$12.81	\$15.91	\$12.75	\$15.91	\$12.75
5.770	5.030	5.740	5.000	5.740	5.000
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$161.45	\$161.45	\$153.00	\$153.00	\$153.00	\$153.00
\$16,705.93	\$13,316.74	\$15,835.50	\$12,622.50	\$15,835.50	\$12,622.50
\$22.27	\$17.76	\$21.11	\$16.83	\$21.11	\$16.83
5.090	4.350	4.820	4.120	4.820	4.120
FY 2013 - 2014		FY 2012 - 2013		FY 2011 - 2012	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
n/a	n/a	n/a	n/a	n/a	n/a
\$382.25	\$305.50	\$382.25	\$305.50	\$376.50	\$301.00
\$15.29	\$12.22	\$15.29	\$12.22	\$15.06	\$12.04
5.555	4.828	5.555	4.828	5.50	4.780
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
n/a	n/a	n/a	n/a	n/a	n/a
\$14,962.50	\$11,970.00	\$14,962.50	\$11,970.00	\$14,887.50	\$11,910.00
\$19.95	\$15.96	\$19.95	\$15.96	\$19.85	\$15.88
4.456	3.819	4.456	3.819	4.434	3.800

Table 11

## City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES \*  
LAST TEN FISCAL YEARS

		2020-2021		2019-2020	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 cubic feet	\$2.860	\$3.80	\$2.860	\$3.80
Commercial*: All CCF	per 100 cubic feet	\$2.700	\$3.59	\$2.700	\$3.59
Large Commercial*: All CCF	per 100 cubic feet	\$2.700	\$3.59	\$2.700	\$3.59
*Summer Surcharged Rates: (June, July, August, and September water usage of seventy-one (71) to one hundred seventy (170) percent of winter average consumption.)	per 100 cubic feet	\$4.010	\$5.33	\$4.010	\$5.33
(June, July, August, and September water usage exceeding one hundred seventy (170) percent of winter average consumption.)	per 100 cubic feet	\$6.020	\$8.01	\$6.020	\$8.01
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits- Residential	Limits- Residential	Limits- Residential	Limits- Residential
<b>Meter Size</b>					
5/8 inch and 3/4 inch		\$10.00	\$13.30	\$10.00	\$13.30
1 inch		\$14.38	\$19.13	\$14.38	\$19.13
1 1/2 inch		\$28.96	\$38.52	\$28.96	\$38.52
2 inch		\$43.05	\$57.26	\$43.05	\$57.26
3 inch		\$150.68	\$200.40	\$150.68	\$200.40
4 inch		\$333.13	\$443.06	\$333.13	\$443.06
6 inch		\$717.50	\$954.28	\$717.50	\$954.28
8 inch		n/a	n/a	n/a	n/a

		2015-2016		2014-2015	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 cubic feet	\$2.790	\$3.710	\$2.790	\$3.710
Commercial*: All CCF	per 100 cubic feet	\$2.600	\$3.460	\$2.600	\$3.460
Large Commercial*: All CCF	per 100 cubic feet	\$2.430	\$3.230	\$2.430	\$3.230
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 100% average for nonsummer use)	per 100 cubic feet	\$3.910	\$5.200	\$3.910	\$5.200
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
<b>Minimum Charge Per Month</b>					
<b>Meter Size</b>					
5/8 inch and 3/4 inch		\$8.30	\$11.04	\$8.30	\$11.04
1 inch		\$8.73	\$11.61	\$8.73	\$11.61
1 1/2 inch		\$12.84	\$17.08	\$12.84	\$17.08
2 inch		\$13.46	\$17.90	\$13.46	\$17.90
3 inch		\$22.67	\$28.71	\$21.59	\$28.71
4 inch		\$33.61	\$42.58	\$32.01	\$42.58
6 inch		\$64.63	\$81.86	\$61.55	\$81.86
8 inch		\$0.00	\$0.00	\$0.00	\$0.00

The rates shown in this table are those in effect at October 1, 2018.

Table 11, cont.

## City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES  
LAST TEN FISCAL YEARS

2018-2019		2017-2018		2016-2017	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$2.860	\$3.80	\$2.790	\$3.910	\$2.790	\$3.910
\$2.700	\$3.59	\$2.630	\$3.500	\$2.630	\$3.500
\$2.700	\$3.59	\$2.450	\$3.710	\$2.450	\$3.710
\$4.010	\$5.33	\$3.910	\$5.200	\$3.910	\$5.200
n/a	n/a	n/a	n/a	n/a	n/a
Minimum Charge Per Month		Minimum Charge Per Month		Minimum Charge Per Month	
Inside City Limits-Residential	Outside City Limits-Residential	Inside City Limits-Residential	Outside City Limits-Residential	Inside City Limits-Residential	Outside City Limits-Residential
\$10.00	\$13.30	\$9.75	\$12.97	\$8.85	\$11.77
\$14.38	\$19.13	\$14.04	\$18.67	\$10.52	\$13.99
\$28.96	\$38.52	\$28.25	\$37.57	\$17.09	\$22.73
\$43.05	\$57.26	\$42.00	\$55.86	\$18.51	\$24.62
\$150.68	\$200.40	\$147.00	\$195.51	\$34.01	\$45.23
\$333.13	\$443.06	\$325.00	\$432.25	\$50.42	\$67.06
\$717.50	\$954.28	\$700.00	\$931.00	\$96.95	\$128.94
n/a	n/a	\$1,200.00	\$1,596.00	\$0.00	\$0.00

2013-2014		2012-2013		2011-2012	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$2.790	\$3.710	\$2.720	\$3.620	\$2.590	\$3.450
\$2.600	\$3.460	\$2.520	\$3.350	\$2.400	\$3.190
\$2.430	\$3.230	\$2.360	\$3.140	\$2.250	\$2.990
\$3.910	\$5.200	\$3.810	\$5.070	\$3.630	\$4.830
Minimum Charge Per Month		Minimum Charge Per Month		Minimum Charge Per Month	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$8.30	\$11.04	\$7.90	\$10.50	\$7.52	\$10.00
\$8.73	\$11.61	\$8.31	\$11.05	\$7.91	\$10.51
\$12.84	\$17.08	\$12.22	\$16.26	\$11.64	\$15.48
\$13.46	\$17.90	\$12.81	\$17.04	\$12.20	\$16.23
\$21.59	\$28.71	\$21.59	\$28.71	\$20.56	\$27.35
\$32.01	\$42.58	\$32.01	\$42.58	\$30.49	\$40.55
\$61.55	\$81.86	\$61.55	\$81.86	\$58.62	\$77.97
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Table 12

## City of Columbia, Missouri

SCHEDULE OF SANITARY SEWER SERVICE RATES  
LAST TEN FISCAL YEARS

Residential: (a)		<u>2020-2021</u>	<u>2019-2020</u>	<u>2018-2019</u>	<u>2017-2018</u>	<u>2016-2017</u>
Base Charge	per month	\$12.37	\$12.37	\$12.37	\$12.25	\$11.56
All Volume	per 100 cu. ft.	\$2.550	\$2.550	\$2.550	\$2.520	\$2.380
Non-Residential: (a)						
	<u>Meter size</u>	<u>Base Charge per month</u>				
	5/8 inch	\$12.37	\$12.37	\$12.37	\$12.25	\$11.56
	3/4 inch	\$18.57	\$18.57	\$18.57	\$18.39	\$17.35
	1 inch	\$30.95	\$30.95	\$30.95	\$30.64	\$28.91
	1 1/2 inch	\$61.88	\$61.88	\$61.88	\$61.27	\$57.80
	2 inch	\$99.01	\$99.01	\$99.01	\$98.03	\$92.48
	3 inch	\$198.03	\$198.03	\$198.03	\$196.07	\$184.97
	4 inch	\$309.41	\$309.41	\$309.41	\$306.35	\$289.01
	6 inch*	\$618.84	\$618.84	\$618.84	\$612.71	\$578.03
	8 inch*	\$990.13	\$990.13	\$990.13	\$980.33	\$924.84
	10 inch*	\$1,423.31	\$1,423.31	\$1,423.31	\$1,409.22	\$1,329.46
	12 inch*	\$2,660.99	\$2,660.99	\$2,660.99	\$2,634.64	\$2,485.51
All Volume	per 100 cu. ft.	\$2.550	\$2.550	\$2.550	\$2.520	\$2.270
Residential: (a)		<u>2015-2016</u>	<u>2014-2015</u>	<u>2013-2014</u>	<u>2012-2013</u>	<u>2011-2012</u>
Base Charge	per month	\$11.01	\$11.01	\$7.30	\$7.30	\$6.35
All Volume	per 100 cu. ft.	\$2.270	\$2.270	\$2.414	\$2.414	\$2.099
	<u>Meter size</u>	<u>Base Charge per Month</u>				
	5/8 inch	\$11.01	\$11.01	\$7.30	\$7.30	\$6.35
	3/4 inch	\$16.52	\$16.52	\$12.17	\$12.17	\$10.58
	1 inch	\$27.53	\$27.53	\$24.33	\$24.33	\$21.16
	1 1/2 inch	\$55.05	\$55.05	\$48.67	\$48.67	\$42.32
	2 inch	\$88.08	\$88.08	\$77.87	\$77.87	\$67.71
	3 inch	\$176.16	\$176.16	\$155.73	\$155.73	\$135.42
	4 inch	\$275.25	\$275.25	\$243.34	\$243.34	\$211.60
	6 inch*	\$550.50	\$550.50	\$1,460.04	\$1,460.04	\$1,269.60
	8 inch*	\$880.80	\$880.80	\$1,946.72	\$1,946.72	\$1,692.80
	10 inch*	\$1,266.15	\$1,266.15	\$2,676.74	\$2,676.74	\$2,327.60
	12 inch*	\$2,367.15	\$2,367.15	\$3,650.10	\$3,650.10	\$3,174.00
All Volume	per 100 cu. ft.	\$2.270	\$2.270	\$2.414	\$2.414	\$2.099

The rates shown in this table are those in effect at October 1, 2018.

(a) Prior to 2012, the base charge was for residential and commercial users. In fiscal year 2012, the classifications and definitions of users for sanitary sewer charges was amended from residential and commercial to residential and non-residential.

\* In FY15, the meter capacity flow ratios were changed to incorporate the American Water Works Association maximum flow ratio standards and the base charge was adjusted accordingly.

## City of Columbia, Missouri

## SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

September 30, 2021

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 9/30/2021
POOLED CASH:						
U. S. Government and Agency Securities:						
FHLMC CTF5 J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	-	185
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	2,007,160
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	14,059	16
GNR 2010-160 - 38377RLG8	11/03/17	5,826,000	01/20/22	4.500%	296,423	163,327
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	99,329	319
FNMA PL 995529 - 31416B4N5	various	52,857,005	11/01/22	5.500%	257,804	99,362
FNMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	220,449	231,450
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	81,758	16,674
FHLMC C90787 GOLD - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	-	22,480
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	40,965	18,831
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	209,014	54,391
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	113,255	20,672
FHLMC PL J09639 - 3128PMV80	various	245,000,000	04/01/24	4.000%	1,571,407	1,198,932
FNMA PL 930852 - 31412PEZ0	03/16/17	21,337,000	04/01/24	4.500%	349,444	265,982
GNMA PL 004404M - 36202E3M9	06/19/17	1,000,000	04/20/24	4.000%	25,332	19,412
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	-	19,298
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	158,126	44,129
FHLMC C90844 - 31335HSD1	12/13/10	7,900,000	08/01/24	4.500%	184,493	33,750
FHR 3559 BL - 31398EZ56	03/20/18	11,111,111	08/15/24	5.000%	802,146	644,607
FNMA PL 931875 - 31412QUJ4	06/19/17	30,000,000	09/01/24	4.500%	1,210,801	963,761
FHLMC CTF5 J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	81,432	22,338
FHLMC PL G16325 - 3128MFHA9	11/08/17	1,392,115	12/01/24	5.500%	170,054	91,878
FHLMC PL G15718 - 3128MESF9	05/03/19	26,500,000	12/01/24	5.500%	918,938	724,008
FHR 3612 JB - 31398LKQ0	01/11/19	4,000,000	12/15/24	4.500%	1,036,099	984,245
GNMA PL 728923X - 3620AFYU5	06/19/17	4,480,800	12/15/24	4.000%	160,015	129,649
GNMA PL 711060X - 36297F5V0	06/19/17	5,100,000	01/15/25	4.000%	218,818	186,112
FNMA PL AL9580 - 3138ERUE8	12/19/17	11,265,000	03/01/25	4.000%	1,956,498	1,750,321
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	189,161	69,359
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	209,324	77,919
GNMA PL 784163X - 3622A2TU6	01/23/17	6,000,000	04/15/25	4.000%	1,098,601	871,061
FHR 2970 - 31395TVS0	12/26/18	5,000,000	05/15/25	5.500%	376,560	348,038
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	836,560	775,702
FNMA PL AL7636 - 3138EQPW6	03/16/17	2,300,000	09/01/25	5.500%	166,426	82,758
GNMA PL 783100X - 36241LNR3	05/16/17	4,000,000	09/15/25	4.500%	166,536	133,556
GNR 2010-111 WG - 38377JP72	06/06/18	43,798,263	09/20/25	4.000%	1,625,503	1,557,907
FNMA PL AL6469 - 3138EPFK5	03/29/19	42,537,703	11/01/25	5.500%	1,261,311	1,024,068
FNMA AE0879 - 31419A6R3	04/19/17	46,000,000	11/01/25	4.000%	1,079,344	869,021
FNMA 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	250,127	117,511
FNMA 890265 - 31410LCA8	04/19/17	37,195,782	11/01/25	4.500%	1,900,045	1,536,581
GNMA PL 004943M - 36202FP42	06/19/17	4,700,000	02/20/26	4.000%	223,876	192,660
FHR 3827 - 3137A7YC8	11/16/17	16,800,000	03/15/26	3.500%	283,397	255,499
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	198,124	191,634
FNR 2011-20 - 31397QS74	10/20/17	1,565,374	03/25/26	3.500%	293,550	254,527
GNMA PL 005013M - 36202FSA5	06/19/17	3,000,000	04/20/26	4.000%	154,802	132,590
FHLMC PL J15482 - 3128PVC75	03/16/17	6,000,000	05/01/26	4.000%	318,836	275,379
GNMA PL 738281X - 3620ASFW4	08/24/17	8,013,000	05/15/26	4.000%	493,113	422,602
GNMA PL 763534X - 36176EBB6	09/18/17	18,400,000	05/15/26	3.500%	1,053,173	951,974
FHLMC PL G14159 - 3128MCZY4	06/19/17	3,065,000	06/01/26	4.000%	155,702	137,091
FHR 4395 - 3137BEWG5	01/16/18	13,000,000	07/15/26	4.500%	1,490,572	1,303,137
GNMA PL 005107M - 36202FU87	various	32,197,400	07/20/26	4.000%	1,611,644	1,541,485
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	321,166	248,162
FHLMC PL G16744 - 3128MFW6	02/19/19	4,835,000	09/01/26	4.500%	1,605,895	1,533,596
FNMA PL AJ1758 - 3138ASSU2	03/16/17	18,955,000	09/01/26	3.500%	1,254,981	1,134,141
FHR 1883 L - 3133T7WD7	05/10/02	2,000,000	09/15/26	7.000%	88,160	15,484
FHLMC PL J16939 - 3128PWW88	12/24/18	12,850,000	10/01/26	4.000%	998,959	986,058
FNMA AL2661 - 3138EJSX2	04/19/17	7,089,000	10/01/26	4.000%	626,332	536,010
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	87,973	42,905
FNMA PL AL1953 - 3138EJE38	03/16/17	12,805,575	01/01/27	4.500%	588,784	456,421
FNMA PL A9746 - 3138ERZL7	02/16/17	5,000,000	01/01/27	4.500%	1,136,261	856,066
FNMA PL AL9971 - 3138ESCH9	03/16/17	5,000,000	01/01/27	4.500%	1,169,217	911,381
FHLMC PL J31961 - 31307NFA7	03/16/17	9,189,618	03/01/27	3.500%	1,834,659	1,671,447
FNR 2007-13 - 31396PK67	12/24/18	5,000,000	03/25/27	5.500%	1,049,642	969,149
FNR 2012-43 AC - 3136ASY56	04/30/12	2,200,000	04/25/27	1.750%	263,493	231,131
FNR 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	150,156	48,074
FNMA PL MA3061 - 31418CMK7	various	8,948,803	07/01/27	3.000%	2,621,936	2,610,376
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	345,529	312,921
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	351,504	338,430
FHLMC CTF5 D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	26,818	46,757
FNMA GTD MTG 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	-	34,063
FHLMC C91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	111,674	45,342
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	419,570	363,907
FHLMC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	12,057	24,938
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	98,168	129,973
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	32,923	425
FNMA PL 89074 - 31410LRZ7	06/06/18	1,175,000	09/01/28	3.000%	256,453	269,266
FNMA PL AL4189 - 3138ELUP6	02/16/17	7,900,000	10/01/28	3.500%	1,783,793	1,668,606
FNMA PL BM4389 - 3140J82X0	08/27/18	5,000,000	12/01/28	4.500%	1,621,835	1,537,610
FHLMC PL G16274 - 3128MFFP8	09/18/17	4,983,614	01/01/29	4.000%	1,396,911	1,204,703
GNMA PL 783878X - 3622A2JX1	05/16/17	1,500,000	04/15/29	4.000%	195,230	164,944
FNMA PL AL9742 - 3138ERZG8	03/16/17	4,000,000	07/01/29	4.000%	874,674	716,808
FHLMC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	241,779	126,494
FHLMC G16108 - 3128MFAH1	04/19/17	6,000,000	08/01/30	4.000%	1,600,410	1,357,354
FNR 2013-128 A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	318,710	222,882
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	366,751	248,295
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	323,495	250,264
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	225,794	168,034
FNMA PL BM1231 - 3140J5LM9	10/06/17	5,000,000	11/01/31	3.500%	1,502,370	1,398,919
FNMA PL BM4993 - 3140J9RP8	01/17/19	5,000,000	03/01/32	3.500%	2,081,612	2,138,472
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	232,376	176,352
FHLMC PL G16544 - 3128MFP51	08/17/18	4,653,136	05/01/32	4.000%	1,386,415	1,339,740
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	209,608	142,224
FNMA PL MB3808 - 3140J8GS6	04/27/18	4,000,000	08/01/32	4.000%	1,243,684	1,205,688



## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
September 30, 2021

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 9/30/2021
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	809,599	717,689
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	420,941	402,859
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	161,237	127,398
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	25,892	38,356
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	18,691	12,827
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	239,963	137,882
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	194,418	91,987
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	271,126	111,142
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	11,084	14,994
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	22,174	21,142
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	115,363	20,657
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	30,917	33,674
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	93,071	80,357
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	2,966	25,160
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	240,916	76,905
FNR 2008-41 MD - 31397LLL1	03/09/10	3,000,000	11/25/36	4.500%	206,140	172,248
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	96,342	49,320
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	86,999	7,367
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	207,158	55,103
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	106,388	31,541
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	266,026	119,391
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	-	32,662
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	158,856	75,918
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	89,151	42,894
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	130,033	102,909
FHR 4479 HA - 3137BJV75	01/16/20	14,900,000	05/15/39	3.750%	1,978,063	1,853,377
GNMA 4461M - 36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	102,841	13,408
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	90,442	33,412
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	120,196	33,257
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	195,328	46,899
GNMA 2012-27 CL A - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	485,764	465,680
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	154,039	102,430
GNR 2010-30 BP - 38376KZC0	04/23/14	5,645,000	07/20/39	3.500%	167,072	39,814
FHR 3753 PG - 3137A3ME6	07/18/13	4,000,000	09/15/39	2.500%	40,289	91,853
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	38,999	36,713
GNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	391,140	299,346
FHR 3795 EB - 3137A5MK7	11/26/14	3,500,000	10/15/39	2.500%	213,531	183,978
GNR 10-117 GD - 38377JZ48	08/06/13	2,429,000	10/20/39	3.000%	48,160	27,488
FHR 3725 PD - 3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	294,177	268,378
FNR 2010- 57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	184,853	80,085
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	39,617	28,050
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	146,737	171,344
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	147,953	71,060
FNR 2010-87 PJ - 31398TZJ3	05/24/11	2,000,000	06/25/40	3.500%	62,040	33,655
FNR 2014-19 HA - 3136AJP65	04/21/14	2,000,000	06/25/40	2.000%	115,065	104,705
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	248,299	194,093
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	196,303	177,085
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	114,249	96,899
GNR 2010-134 YA - 38377LT57	various	9,200,000	10/20/40	2.500%	618,234	599,996
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	198,872	277,400
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	91,234	20,267
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	360,863	326,395
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	207,277	168,562
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	379,913	358,894
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	310,344	264,788
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	81,400	13,298
FHR 4019 JD - 3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	233,326	211,086
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	403,183	372,114
FHR 4000 PJ - 3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	538,174	486,636
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	219,664	82,368
FNR 2013-13 PH - 3136ACHS3	07/28/14	2,250,000	04/25/42	2.500%	552,755	557,015
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	364,817	347,646
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	441,846	413,384
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	446,048	396,630
FHR 4314 LE - 3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	170,238	147,092
FHR 4314 PE - 3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	238,853	216,907
FNR 2014-68 GM - 3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	449,309	404,554
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	642,022	577,555
FNR 2020-39 MA - 3136BAAD6	03/09/21	4,984,270	12/25/43	2.000%	3,247,133	3,216,127
FHR 4474 JA - 3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	599,404	543,795
FNR 2018-44 PA - 3136B13P7	11/06/19	16,400,000	06/25/44	3.500%	967,310	753,022
Total U. S. Government and Agency Securities					80,013,530	68,530,092
Municipal Securities						
NEW YORK ST DORM AUTH RE - 649907XW7	10/26/17	1,185,000	12/01/23	3.740%	1,283,340	1,269,609
Total Municipal Securities					\$ 1,283,340	\$ 1,269,609
Miscellaneous Securities						
UBS Select Treasury	various	347,731,904	-	-	347,731,904	347,731,904
Total Miscellaneous Securities					\$ 347,731,904	\$ 347,731,904
Total Pooled Cash Marketable Securities						
					\$ 429,028,774	\$ 417,531,605
Self Insurance Securities						
US TSY Note 912796M48 Maturity 10/19/2021		0		0.000%	\$ 1,299,909	\$ 1,299,948

## City of Columbia, Missouri

## SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

September 30, 2021

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 9/30/2021
Total Self Insurance Securities					\$ 1,299,909	\$ 1,299,948
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
AmFds Euro Pacfc	various	6,693	—	—	\$ 190,056	\$ 449,898
BlkRkEq Divd Inv	various	35,657	—	—	285,085	788,727
FidAdv New Insights A	various	26,677	—	—	281,270	1,098,285
Gdmnscs Strat Inc A	various	12,623	—	—	108,729	120,423
JPM EmrgMrk Eq A	various	4,679	—	—	95,028	188,111
JPM SmCap Eq A	various	5,023	—	—	95,028	321,946
Loomis Bd Admn	various	20,437	—	—	190,056	276,926
LrdAbtGr Oppr A	various	11,874	—	—	95,028	368,811
Okmrk Intl II	various	14,321	—	—	190,056	406,422
Pgim Ttl Rtn Bd A	various	36,329	—	—	411,126	531,128
Total Mutual Funds					\$ 1,941,464	\$ 4,550,677
Total Post Employment Health Fund					\$ 1,941,464	\$ 4,550,677
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Safeway Inc - 786514BU2	various	17,000	12/1/2021	4.75%	17,340	17,085
Starwood Pty Tr Inc - 85571BAG0	various	52,000	12/15/2021	5.00%	53,094	52,104
Lennar Corp - 526057BY9	various	65,000	1/15/2022	4.13%	66,859	65,000
Wyndham Worldwide Corp - 98310WJ7	various	65,000	3/1/2022	4.25%	66,039	65,097
Ball Corp - 058498AR7	various	110,000	3/15/2022	5.00%	113,487	112,101
Delta Air Lines Inc - 247361ZJ0	various	105,000	3/15/2022	3.63%	100,212	105,931
MUFG Union Bk - 90520EAH4	12/9/2019	250,000	4/1/2022	3.15%	256,278	253,040
SLM Corp - 78442PGC4	various	50,000	4/5/2022	5.13%	50,487	50,763
T-Mobile USA Inc - 87264AAR6	various	95,000	4/15/2022	4.00%	95,512	96,109
Manuf & Traders Trust Co - 55279HAL4	12/9/2019	250,000	5/18/2022	2.50%	253,485	253,098
Hyundai Cptl Amer - 44891ABA4	7/11/2019	100,000	6/20/2022	3.00%	100,089	101,721
CIT Group Inc - 125581GQ5	various	125,000	8/15/2022	5.00%	126,818	129,250
Intl Lease Fin Corp - 459745GN9	8/9/2016	15,000	8/15/2022	5.88%	17,063	15,689
Williams Partners LP - 96950FAJ3	5/15/2019	95,000	8/15/2022	3.35%	95,787	96,727
Lennar Corp - 526057BN3	various	65,000	11/15/2022	5.38%	68,481	67,146
Genl Motors Finl - 37045XCF1	2/13/2018	25,000	1/5/2023	3.25%	24,586	25,783
Crown Amer Cap Corp - 228189AB2	8/17/2018	120,000	1/15/2023	4.50%	121,277	125,880
Quebecor Media Inc - 74819RAP1	various	130,000	1/15/2023	5.75%	140,644	137,475
SLM Corp - 78442FEQ7	various	105,000	1/25/2023	5.50%	110,137	109,749
Wyndham Worldwide - 98310WAL2	1/12/2021	65,000	3/1/2023	3.90%	66,958	66,625
DCP Midstream Op - 23311VAD9	9/14/2020	25,000	3/15/2023	3.88%	25,562	25,589
Enterprise Products Oper - 29379VAZ6	various	245,000	3/15/2023	3.35%	258,855	253,756
Freeport-McMoran Copper - 35671DAZ8	3/31/2020	125,000	3/15/2023	3.88%	119,362	128,962
PolyOne Corp - 73179PAK2	various	105,000	3/15/2023	5.25%	106,650	111,562
Springleaf Finance Corp - 85172FAL3	various	65,000	3/15/2023	5.63%	66,462	68,370
SSM Health Care - 784710AB1	4/13/2021	125,000	3/31/2023	3.69%	132,254	130,684
Banco Santander SA - 05964HAG0	2/26/2019	95,000	4/12/2023	3.85%	97,844	99,779
Valero Energy Corp - 91913YAX8	4/16/2020	15,000	4/15/2023	2.70%	14,983	15,482
Ford Motor Co - 345370CV0	4/22/2020	5,000	4/21/2023	8.50%	5,000	5,500
HCA Inc - 404121AG0	various	115,000	5/1/2023	5.88%	123,391	123,627
EMC Corp - 268648AN2	11/29/2019	85,000	6/1/2023	3.37%	86,399	87,762
Seagate HDD Cayman - 81180WAH4	12/10/2019	120,000	6/1/2023	4.75%	128,140	127,200
Goldman Sachs Group Inc - 38141GWJ9	various	270,000	6/5/2023	2.91%	279,121	274,398
ADT Corp - 00101JAH9	various	65,000	6/15/2023	4.13%	68,462	68,008
Canadian Imperial Bank - 13607HVD1	various	125,000	6/22/2023	0.00%	125,049	125,234
EQT Midstream Prtners LP - 26885BAD2	various	43,000	7/15/2023	4.75%	43,240	44,905
BGC Partners Inc - 05541TAK7	various	125,000	7/24/2023	5.38%	124,712	134,234
Ford Motor Crdt Co - 345397WK5	various	55,000	8/6/2023	4.38%	56,739	57,275
American Medical College - 04609QAD1	1/29/2020	65,000	10/1/2023	2.03%	65,000	65,642
United Mexican States - 91086QBC15	1/14/2015	12,000	10/2/2023	4.00%	12,582	12,805
Enbridge Incorp - 29250NBG9	9/29/2021	190,000	10/4/2023	0.55%	189,901	189,901
GLP Cap LP - 361841AF6	3/30/2020	40,000	11/1/2023	5.38%	40,088	43,235
Regency Energy Partners - 75886AAJ7	various	145,000	11/1/2023	4.50%	156,919	154,274
Starwood Pty Tr Inc - 85571BAS4	various	15,000	11/1/2023	5.50%	15,007	15,735
Baycare Health Sys Inc - 072722AD3	4/16/2020	60,000	11/15/2023	2.70%	60,000	62,368
Sempra Energy - 816851AU3	2/21/2019	50,000	12/1/2023	4.05%	50,368	53,249
Marathon Petroleum - 56585ABA9	10/13/2017	90,000	12/15/2023	4.75%	97,422	97,281
PNC Finl Services - 693475AV7	various	250,000	1/23/2024	3.50%	271,018	265,760
NXP BV/NXP Funding LLC - 62947QAZ1	12/6/2018	55,000	3/1/2024	4.88%	56,908	59,983
John Deere Cptl Corp - 24422EUX5	1/11/2021	200,000	3/7/2024	2.60%	213,886	209,888
Springleaf Finance Corp - 85172FAP4	various	55,000	3/15/2024	6.13%	56,276	58,767
AT&T Inc - 00206RMJ8	various	230,000	3/25/2024	0.90%	229,874	230,347
AMC Networks Inc - 00164VAD5	various	41,000	4/1/2024	5.00%	42,346	41,461
HP Enterprise Co - 42824CBJ7	various	55,000	4/1/2024	1.45%	55,231	55,876
Midwest Connectr 144A - 59833CAA0	3/15/2019	90,000	4/1/2024	3.90%	90,638	94,117
QVC Inc - 747262AS2	various	120,000	4/1/2024	4.85%	123,960	129,600
Southern Calif Edison Co - 842400HC0	4/14/2021	105,000	4/1/2024	0.00%	105,000	105,542
Wyndham Worldwide Corp - 98310WAP3	1/22/2021	20,000	4/1/2024	4.15%	21,600	21,594
Public Storage NTS - 74460WAB3	4/23/2021	170,000	4/23/2024	0.00%	170,000	170,260
Morgan Stanley NTS - 61744YQA1	various	350,000	4/24/2024	3.74%	374,166	367,220
Cantor Fitzgerald - 138616AE7	4/29/2019	40,000	5/1/2024	4.88%	40,658	43,605
El Paso Pipeline Part - 28370TAG4	7/2/2019	65,000	5/1/2024	4.30%	69,127	70,106
MGM Growth - 55303XAC9	various	125,000	5/1/2024	5.63%	136,444	135,937
Centerpoint Energy Inc - 15189TAZ0	various	156,000	5/13/2024	0.00%	156,030	156,318
JPMorgan Chase & Co - 46625HUX9	various	130,000	5/13/2024	3.63%	140,458	139,850
Amerigas Partner - 030981AH7	various	145,000	5/20/2024	5.63%	158,391	157,506
Wells Fargo & Co - 95000U2R3	various	300,000	6/2/2024	1.65%	306,914	305,844
Genesis Energy LP - 37185LAF9	4/21/2021	4,000	6/15/2024	5.63%	4,021	3,990
Sprint Corp - 85207UAH8	various	60,000	6/15/2024	7.13%	69,137	68,292
JP Morgan Chase - 46647PAU0	7/23/2018	80,000	7/23/2024	3.80%	79,969	84,546
Bed Bath & Beyond Inc - 075896AA8	4/20/2021	12,000	8/1/2024	3.75%	12,317	12,225

## City of Columbia, Missouri

## SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

September 30, 2021

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 9/30/2021
Paccar Finl Corp - 69371RQ25	1/15/2021	200,000	8/15/2024	2.15%	211,844	207,424
VMWare Inc - 928563AH8	8/2/2021	130,000	8/15/2024	1.00%	129,938	130,428
Crown Castle Intl - 22822VAG6	8/1/2017	95,000	9/1/2024	3.20%	95,293	100,983
Arrow Electronics Inc - 042735BG4	9/8/2017	55,000	9/8/2024	3.25%	54,643	58,323
Amern Corp - 023608AH5	3/19/2021	115,000	9/15/2024	2.50%	121,138	120,146
Georgia Power Co - 373334KK6	9/10/2019	20,000	9/15/2024	2.20%	19,984	20,766
ICAHN Enterprises - 451102BW6	various	115,000	9/15/2024	4.75%	120,748	119,600
Alcoa Inc - 013817AW1	various	65,000	10/1/2024	5.13%	69,415	71,682
Hyatt Hotels Corp - 448579AN2	9/27/2021	65,000	10/1/2024	1.80%	64,996	64,996
Istar Financial Inc - 45031UCF6	various	135,000	10/1/2024	4.75%	135,695	142,762
Citigroup Inc - 172967MT5	various	360,000	10/30/2024	0.78%	359,530	361,350
Ford Motor Credit Co - 345397ZX4	various	85,000	11/1/2024	4.06%	87,770	89,377
Dish DBS Corp - 25470XAW5	various	20,000	11/15/2024	5.88%	20,750	21,506
Abbvie Inc - 00287YBZ1	11/21/2019	30,000	11/21/2024	2.60%	29,973	31,532
Alibaba Group - 01609WQA5	8/22/2017	60,000	11/28/2024	3.60%	62,583	64,273
Barclays PLC - 06738EBQ7	12/10/2020	70,000	12/10/2024	1.01%	70,104	70,316
Anthem Inc - 036752AJ2	5/5/2020	15,000	1/15/2025	2.38%	15,420	15,623
Spirit Aerosystems Inc - 85205TAM2	9/30/2020	15,000	1/15/2025	5.50%	15,000	15,863
Western Midstream NTS - 958667AB3	various	120,000	2/1/2025	3.10%	115,979	126,625
Uniti Grp/Uniti Hld/Csl - 91327AAA0	1/26/2021	10,000	2/15/2025	7.88%	10,763	10,566
TC Pipelines - 87233QAB4	5/24/2017	50,000	3/13/2025	4.38%	52,275	54,410
Albertsons Cos LLC - 013093AD1	various	135,000	3/15/2025	5.75%	139,095	137,686
Starwood Ppty Tr Inc - 85571BAL9	9/28/2021	45,000	3/15/2025	4.75%	47,812	47,362
Royal Bank Scotland - 780097BK6	8/14/2020	60,000	3/22/2025	4.27%	66,010	64,740
Howmet Aerospace Inc - 443201AA6	various	2,000	5/1/2025	6.88%	2,270	2,340
Level 3 Fing Inc - 527298BH5	various	125,000	5/1/2025	5.38%	128,502	127,695
Marathon Petroleum - 56585ABH4	4/27/2020	5,000	5/1/2025	4.70%	4,990	5,579
Tutor Perini Corp - 901109AF5	various	20,000	5/1/2025	6.88%	20,688	20,450
US Bancorp - 91159HHZ6	various	205,000	5/12/2025	1.45%	207,687	208,212
Delek Log Part/Finance - 24665FAB8	11/2/2020	5,000	5/15/2025	6.75%	4,488	5,125
Energy Transfer - 29278NAP8	4/16/2021	45,000	5/15/2025	2.90%	47,073	47,153
Vail Resorts Inc - 91879QAL3	various	10,000	5/15/2025	6.25%	10,688	10,575
First Horizon Natl Corp - 320517AD7	5/26/2020	60,000	5/26/2025	4.00%	59,771	65,446
Goodyear Tire & Rubber - 382550BH3	5/18/2020	10,000	5/31/2025	9.50%	10,000	10,975
GLP Cap LP - 361841AJ8	various	75,000	6/1/2025	5.25%	81,915	83,631
Truist Finl Corp - 89788MAF9	various	195,000	6/9/2025	0.00%	195,011	195,770
PBF Hldg Co LLC - 69318FAG3	9/24/2021	5,000	6/15/2025	7.25%	3,280	3,365
Colt Merger Sub Inc - 12770RAA1	7/6/2020	20,000	7/1/2025	5.75%	20,125	21,025
Amer Airlines Inc - 023771S58	6/30/2020	8,000	7/15/2025	11.75%	7,920	9,900
DCP Midstream Oper LP - 23311VAG2	6/25/2021	115,000	7/15/2025	5.38%	127,219	127,075
Endeavor Energy Resource - 29260FAF7	4/21/2021	10,000	7/15/2025	6.63%	10,700	10,538
Rattler Midstream - 75419TAA1	5/7/2021	15,000	7/15/2025	5.63%	15,825	15,620
Aviation Cptl Group - 05369AAD3	8/1/2018	85,000	8/1/2025	4.13%	83,881	91,452
Bayer US Fin - 07274NAY9	6/8/2016	65,000	8/15/2025	5.50%	75,167	73,206
Glencore Fndg LLC - 378272AX6	9/1/2020	5,000	9/1/2025	1.63%	4,975	5,015
Penske Auto Group Inc - 70959WAJ2	various	140,000	9/1/2025	3.50%	143,270	144,025
CommonSpirit Health - 20268JAE3	4/23/2021	160,000	10/1/2025	1.55%	161,966	160,616
Fortress Transn & In - 34960PAB7	12/23/2020	10,000	10/1/2025	6.50%	10,325	10,314
SLM Corp - 78442PGD2	various	65,000	10/29/2025	4.20%	67,059	69,686
Baylor Scott & White - 072863AG8	various	160,000	11/15/2025	0.83%	158,714	156,200
DowDupont Inc - 26078JAC4	11/28/2018	50,000	11/15/2025	4.49%	50,000	56,200
Toronto-Dominion Bank - 89114QCP1	various	380,000	1/6/2026	0.75%	373,609	373,821
Hawaiian Airlines - 419838AA5	1/15/2015	35,000	1/15/2026	3.90%	21,122	20,543
Life Time Inc - 53190FAA3	1/22/2021	10,000	1/15/2026	5.75%	10,125	10,405
Mercer Intl Inc - 588056AW1	various	130,000	1/15/2026	5.50%	133,870	132,762
Royal Bk of Canada - 78016EZM2	various	265,000	1/20/2026	0.88%	260,071	260,760
Wells Fargo & Co - 95000U2K8	2/11/2020	30,000	2/11/2026	2.16%	30,155	30,937
CFX Escrow Corp - 15723RAC8	various	11,000	2/15/2026	6.38%	11,577	11,523
Istar Financial Inc - 45031UCB8	various	12,000	2/15/2026	5.50%	11,851	12,540
Sunoco LP - 86765LAL1	various	135,000	2/15/2026	5.50%	139,182	137,713
Western Digital Corp - 958102AM7	various	125,000	2/15/2026	4.75%	136,068	138,556
Avolon Holdings Fndg LTD - 05401AAM3	1/21/2021	35,000	2/21/2026	2.13%	34,580	34,623
Carnival Corp - 143658BL5	various	17,000	3/1/2026	7.63%	17,615	18,148
Verizon Comm Inc - 92343VGG3	various	345,000	3/20/2026	1.45%	345,064	348,195
Occidental Petroleum - 674599CH6	9/20/2021	6,000	4/15/2026	3.40%	6,214	6,189
Triton Container - 89680YAA3	various	30,000	4/15/2026	2.05%	30,015	30,085
Aaron's Skyway Inc - 00253XAA9	3/25/2021	15,000	4/20/2026	5.50%	15,000	15,769
Morgan Stanley NTS - 6174468Q5	4/28/2020	20,000	4/28/2026	2.18%	20,000	20,653
Wells Fargo & Co - 95000U2N2	4/30/2020	20,000	4/30/2026	2.19%	20,000	20,636
Avolon Holdings Fnd - 05401AAG6	4/16/2019	45,000	5/1/2026	4.38%	44,751	48,560
Calpine Corp - 131347CK0	2/19/2021	10,000	6/1/2026	5.25%	10,338	10,287
Under Armour Inc - 904311AA5	various	110,000	6/15/2026	3.25%	114,742	113,850
RWJ Barnabas Health Inc - 78349AAA1	4/5/2021	90,000	7/1/2026	2.95%	95,759	96,308
Owl Rock Capital Corp - 69121KAE4	various	40,000	7/15/2026	3.40%	40,595	41,654
Air Canada NTS - 008911BK4	8/11/2021	13,000	8/15/2026	3.88%	13,000	13,110
Air Lease Corp - 00914AAM4	5/24/2021	35,000	8/15/2026	1.88%	34,729	34,862
Royal Caribbean Group - 780153BJ0	8/19/2021	15,000	8/31/2026	5.50%	15,000	15,419
Bank of Montreal NTS - 06368FAC3	9/15/2021	55,000	9/15/2026	1.25%	54,907	54,544
Hillenbr & Inc - 431571AB4	9/7/2021	65,000	9/15/2026	4.50%	73,150	72,637
Radiate HoldCo LLC - 75026JAC4	9/25/2020	10,000	9/15/2026	4.50%	10,000	10,325
Cheniere Energy Partners - 16411QAD3	various	130,000	10/1/2026	5.63%	135,502	133,575
Santander Hldgs Inc - 80282KAZ9	5/10/2021	50,000	10/5/2026	3.24%	53,263	53,387
CF Industries Inc - 12527GAH6	5/6/2021	25,000	12/1/2026	4.50%	28,478	28,491
Ford Motor Co - 345370CR9	10/30/2020	16,000	12/8/2026	4.35%	16,400	17,040
Blackstone Private - 09261HAC1	various	30,000	12/15/2026	2.63%	29,865	29,879
Macquarie Group LTD - 55608JAR9	various	15,000	1/12/2027	1.34%	15,041	14,863
Blackstone Mtg Tr Inc -	9/24/2021	18,000	1/15/2027	3.75%	18,000	18,000
Broadcom Corp - 11134LAH2	various	60,000	1/15/2027	3.88%	61,827	65,935
Mednax Inc - 58502BAC0	various	10,000	1/15/2027	6.25%	10,306	10,513
Penn Natl Gaming Inc - 707569AS8	various	15,000	1/15/2027	5.63%	15,513	15,450
Goldman Sachs Group Inc - 38141GWB6	various	56,000	1/26/2027	3.85%	56,041	61,505
Garda World Security - 36485MAK5	9/22/2021	14,000	2/15/2027	4.63%	14,107	14,000
SBA Communications Corp - 78410GAD6	various	135,000	2/15/2027	3.88%	140,256	139,894
STD Industries Inc - 853496AC1	4/28/2021	5,000	2/15/2027	5.00%	5,138	5,156

## City of Columbia, Missouri

## SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

September 30, 2021

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 9/30/2021
Vistra Operations Co LLC - 92840VAB8	5/7/2021	10,000	2/15/2027	5.63%	10,428	10,351
Level 3 Financing Inc - 527298BP7	11/29/2019	45,000	3/1/2027	3.40%	44,901	47,401
Petroleos Mexicanos - 71654QCG5	various	115,000	3/13/2027	6.50%	121,140	121,453
Enable Midstream - 292480AK6	various	90,000	3/15/2027	4.40%	91,224	99,660
BAT Capital Corp - 05526DBP9	4/2/2020	10,000	4/2/2027	4.70%	10,000	11,291
MGM Resorts Intl - 552953CF6	7/21/2021	6,000	4/15/2027	5.50%	6,508	6,510
Morgan Stanley - 61761JZN2	various	50,000	4/23/2027	3.95%	50,822	55,594
Owens-Brockway - 69073TAT0	5/13/2020	10,000	5/13/2027	6.63%	10,125	10,738
VMWare Inc - 928563AE5	various	55,000	5/15/2027	4.65%	59,945	63,125
Mileage Plus Hldgs LLC - 599191AA1	various	100,000	6/20/2027	6.50%	108,163	108,715
Upjohn Inc - 91533BAC4	6/22/2020	5,000	6/22/2027	2.30%	4,998	5,104
Boardwalk Pipelines - 096630AF5	1/12/2017	75,000	7/15/2027	4.45%	75,181	84,490
Commercial Metals Co - 201723AL7	2/1/2021	15,000	7/15/2027	5.38%	15,975	15,741
DCP Midstream Oper - 23311VAJ6	6/24/2020	5,000	7/15/2027	5.63%	5,006	5,694
Nexstar Escrow Inc - 65343HAA9	various	15,000	7/15/2027	5.63%	15,817	15,886
Taylor Morrison Hom - 87724RAG7	7/9/2019	5,000	7/15/2027	6.63%	5,000	5,275
Royalty Pharma PLC - 78081BAJ2	3/17/2021	25,000	9/2/2027	1.75%	24,444	24,878
Reynolds Grp ISS - 76174LAA1	various	17,000	10/15/2027	4.00%	16,990	16,830
Transdigm Inc - 893647BL0	1/20/2021	20,000	11/15/2027	5.50%	20,850	20,675
JP Morgan Chase - 46625HRX0	various	85,000	12/1/2027	3.63%	86,069	92,815
Arrow Electronics Inc - 042735BF6	6/12/2017	60,000	1/12/2028	3.88%	60,295	64,785
Genesis Energy LP - 37185LAL6	1/16/2020	6,000	2/1/2028	7.75%	6,000	6,014
M/I Homes Inc - 55305BAS0	1/22/2020	5,000	2/1/2028	4.95%	5,000	5,231
American Homes 4 Rent - 02666TAB3	9/3/2019	30,000	2/15/2028	4.25%	32,611	33,935
Verizon Communications - 92343VGH1	3/22/2021	10,000	3/22/2028	2.10%	9,996	10,142
Archrock Partners LP - 03959KAC4	various	10,000	4/1/2028	6.25%	10,473	10,325
Fairfax Finl Hldgs LTD - 303901BB7	1/21/2021	20,000	4/17/2028	4.85%	22,377	22,809
Bank of Amer Corp - 06051IGL7	4/25/2017	60,000	4/24/2028	3.71%	59,995	65,905
Fortress Trans & In - 34960PAD3	9/24/2021	5,000	5/1/2028	5.50%	5,025	5,050
Frontier Comm Corp - 35906ABF4	12/28/2020	12,000	5/1/2028	5.00%	12,000	12,600
Delek Log Part/Finance - 24665FAC6	5/24/2021	7,000	6/1/2028	7.13%	7,000	7,455
Valero Energy Corp - 91913YAV2	2/4/2021	15,000	6/1/2028	4.35%	16,967	16,850
Jaguar HL - 47010LAA0	6/5/2020	10,000	6/15/2028	5.00%	10,000	10,763
At Home Group Inc - 04650YAA8	7/12/2021	12,000	7/15/2028	4.88%	12,105	12,000
Sirius XM Radio Inc - 82967NBJ6	6/21/2021	15,000	7/15/2028	4.00%	15,000	15,253
Morgan Stanley - 61744YAK4	various	50,000	7/22/2028	3.59%	56,522	54,804
Advocate Health Corp - 007589AA2	4/30/2020	15,000	8/15/2028	3.83%	16,926	16,830
Mgc Invmt Corp - 55284AG8	various	12,000	8/15/2028	5.25%	12,633	12,805
Broadcom Corp - 11135FAL5	4/5/2019	15,000	9/15/2028	4.11%	14,883	16,676
Southwestern Energy Co - 845467AP4	4/21/2021	5,000	9/15/2028	8.38%	5,459	5,664
Hilcorp Energy U/HilCorp - 431318AS3	8/13/2021	3,000	11/1/2028	6.25%	3,075	3,109
Charter Comm Opt LLC - 16117SCD4	9/27/2021	20,000	1/15/2029	2.25%	19,967	19,967
CNX Resources Corp - 12653CAJ7	various	12,000	1/15/2029	6.00%	12,660	12,690
Acrisure LLC/Fin Inc - 00489LAF0	2/16/2021	20,000	2/15/2029	4.25%	20,000	19,775
Bausch Health Cos Inc - 071734AK3	11/25/2020	20,000	2/15/2029	6.25%	21,200	19,790
Match Group Inc - 57665RAJ5	9/24/2021	8,000	2/15/2029	5.63%	8,634	8,600
Cleveland-Cliffs Inc - 185899AK7	4/27/2021	12,000	3/1/2029	4.63%	12,120	12,278
Louisiana PAC Corp - 546347AM7	3/11/2021	2,000	3/15/2029	3.63%	2,000	2,013
Brookfield Fin Inc - 11271LAD4	1/29/2019	45,000	3/29/2029	4.85%	45,281	52,922
Mattel Inc - 577081BF8	3/19/2021	20,000	4/1/2029	3.75%	20,150	20,850
T-Mobile Inc - 87264ACD5	5/13/2021	5,000	4/15/2029	3.38%	5,050	5,216
T-Mobile USA Inc - 87264ABV6	3/23/2021	11,000	4/15/2029	3.38%	11,000	11,476
United Air Lines Inc - 90932LAH0	various	17,000	4/15/2029	4.63%	17,573	17,569
Goldman Sachs - 38141GWV2	various	70,000	4/23/2029	3.81%	72,085	77,404
Boardwalk Pipelines LLC - 096630AG3	5/3/2019	25,000	5/3/2029	4.80%	24,978	28,598
HLF Fin Sarl LLC - 40390DAC9	5/20/2021	15,000	6/1/2029	4.88%	15,000	15,000
Lithia Motors Inc - 536797AG8	5/27/2021	15,000	6/1/2029	3.88%	15,338	15,569
Antero Midstream - 03690AAH9	various	11,000	6/15/2029	5.38%	11,050	11,363
Apollo Commercial - 03762UAD7	6/29/2021	19,000	6/15/2029	4.63%	18,930	18,430
DT Midstream Inc - 23345MAA5	6/9/2021	18,000	6/15/2029	4.13%	18,060	18,253
GFL Environmental Inc - 36168QAN4	6/8/2021	17,000	6/15/2029	4.75%	17,056	17,404
Intertape Polymer Group - 460919AB9	6/8/2021	15,000	6/15/2029	4.38%	15,150	15,249
Vidtron LTD/Vidtron LTEE - 92660FAN4	6/17/2021	12,000	6/15/2029	3.63%	12,000	12,165
Las Vegas Sands Corp - 517834AF4	various	65,000	8/8/2029	3.90%	68,251	66,195
Uber Technologies Inc - 90353TAK6	8/12/2021	13,000	8/15/2029	4.50%	13,000	13,068
Venture Global Calcasieu - 92328MAA1	8/5/2021	13,000	8/15/2029	3.88%	13,000	13,391
Freeport-Memoran Inc - 35671DCD5	various	11,000	9/1/2029	5.25%	12,131	11,967
Brnch Banking & Tr Co - 07330MAC1	various	80,000	9/17/2029	2.64%	77,680	83,617
Allegheny Technologies - 01741RAL6	9/14/2021	13,000	10/1/2029	4.88%	13,163	13,049
Amer Axle & Manf Inc - 02406PBB5	8/19/2021	4,000	10/1/2029	5.00%	3,975	3,903
Viavi Solutions Inc - 925550AF2	9/29/2021	18,000	10/1/2029	3.75%	18,158	18,040
Black Hills Corp - 092113AR0	9/26/2019	35,000	10/15/2029	3.05%	34,880	37,036
Qorvo Inc NTS - 74736KAH4	9/30/2019	30,000	10/15/2029	4.40%	32,888	32,700
Ascension B/E - 04352EAA3	10/23/2019	30,000	11/15/2029	2.53%	30,000	31,410
Chemours Co LLC - 163851AH1	8/18/2021	18,000	11/15/2029	4.63%	18,000	17,575
CyrusOne LP - 23283PAR5	various	30,000	11/15/2029	3.45%	30,709	31,166
Hasbro Inc - 418056AZ0	2/13/2020	35,000	11/19/2029	3.90%	36,519	38,623
Comstock Resources Inc - 205768AT1	1/13/2021	10,000	1/15/2030	5.88%	10,275	10,400
Spirit Realty LP - 84861TAF5	various	45,000	1/15/2030	3.40%	42,827	47,769
Bausch Health Cos Inc - 071734AJ6	5/6/2021	10,000	1/30/2030	5.25%	9,775	9,325
Centene Corp - 15135BAV3	various	7,000	2/15/2030	3.38%	7,096	7,236
Expedia Group Inc - 30212PAR6	5/11/2021	40,000	2/15/2030	3.25%	41,046	41,327
Amgen Inc - 031162CU2	2/21/2020	10,000	2/21/2030	2.45%	9,996	10,202
Southwestern Energy Co - 845467AS8	8/30/2021	5,000	3/15/2030	5.38%	5,019	5,398
BAT Capital Corp - 05526DBN4	4/2/2020	5,000	4/2/2030	4.91%	5,000	5,720
CNX Midstream Partners - 12654AAA9	9/22/2021	7,000	4/15/2030	4.75%	7,063	7,096
T-Mobile Inc - 87264ABF1	various	85,000	4/15/2030	3.88%	87,021	94,003
Weyerhaeuser Co - 962166BY9	5/28/2021	60,000	4/15/2030	4.00%	67,918	67,709
Baker Hughes LLC - 05724BAA7	5/1/2020	20,000	5/1/2030	4.49%	20,000	23,374
Flex LTD - 33938XAB1	6/11/2021	40,000	5/12/2030	4.88%	46,521	46,353
Davita Inc - 23918KAS7	6/9/2020	10,000	6/1/2030	4.63%	10,088	10,286
Advocate Health Corp - 007589AD6	5/5/2020	15,000	6/15/2030	2.21%	15,000	15,162
Upjohn Inc - 91533BAD2	6/22/2020	5,000	6/22/2030	2.70%	4,984	5,049
American Intl Group Inc - 026874DR5	8/14/2020	35,000	6/30/2030	3.40%	39,238	38,152

## City of Columbia, Missouri

## SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

September 30, 2021

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 9/30/2021
Pacific Gas & Elec Co - 694308JM0	various	45,000	7/1/2030	4.55%	50,564	48,677
Bank of Amer Corp - 06051GHV4	7/10/2020	65,000	7/23/2030	3.19%	72,118	69,097
Belrose Funding Trust - 080807AA8	8/18/2020	60,000	8/15/2030	2.33%	60,085	59,121
CCO Holdings - 1248EPC1	2/18/2020	10,000	8/15/2030	4.50%	10,000	10,317
Reliance Steel - 759509AG7	9/2/2021	25,000	8/15/2030	2.15%	24,832	24,415
Centerpoint Energy Res - 15189YAF3	various	30,000	10/1/2030	1.75%	28,133	28,791
HollyFrontier Corp - 436106AC2	various	45,000	10/1/2030	4.50%	47,417	48,904
Exxon Mobil Corp - 30231GBN1	various	25,000	10/15/2030	2.61%	24,995	26,162
Wells Fargo & Co - 95000U2G7	4/27/2020	35,000	10/30/2030	2.88%	35,916	36,452
Broadcom LTD - 11135FAQ4	5/8/2020	15,000	11/15/2030	4.15%	14,983	16,611
ViacomCBS Inc - 92556HAB3	7/24/2020	40,000	1/15/2031	4.95%	48,809	47,733
CitiGroup Inc - 172967ML2	1/29/2020	45,000	1/29/2031	2.67%	45,027	46,039
Hilcorp Energy I/HilCorp - 431318AV6	5/21/2021	5,000	2/1/2031	6.00%	5,142	5,138
Omega Healthcare Invs - 681936BM1	6/28/2021	50,000	2/1/2031	3.38%	51,300	50,854
Untd Rentals Inc - 911363AM1	8/10/2020	10,000	2/15/2031	3.88%	10,225	10,250
Amgen Inc - 031162CW8	5/6/2020	15,000	2/25/2031	2.30%	14,946	15,030
Calpine Corp - 131347CR5	12/16/2020	15,000	3/1/2031	3.75%	15,000	14,438
Levi Strauss & Co - 52736RBJ0	2/19/2021	15,000	3/1/2031	3.50%	15,000	15,150
Newmarket Corp - 651587AG2	3/18/2021	35,000	3/18/2031	2.70%	34,666	34,994
BAT Capital Corp - 05526DBS3	12/7/2020	45,000	3/25/2031	2.73%	46,633	44,264
Oracle Corp - 68389XCE3	3/24/2021	5,000	3/25/2031	2.88%	4,992	5,149
Corp Office Pptys LP - 22003BAM8	6/2/2021	25,000	4/15/2031	2.75%	24,636	25,225
Goodyear Tire & Rubber - 382550B9J	4/6/2021	10,000	4/30/2031	5.25%	10,000	10,747
JPMorgan Chase & Co - 46647PBP0	various	95,000	5/13/2031	2.96%	98,051	98,670
CitiGroup Inc - 172967MS7	various	65,000	6/3/2031	2.57%	65,032	66,184
Eagle Materials Inc - 26969PAB4	various	50,000	7/1/2031	2.50%	49,996	49,628
American Homes 4 Rent L - 02666TAC1	7/8/2021	5,000	7/15/2031	2.38%	4,926	4,947
GXO Logistics Inc - 36262GAC5	7/2/2021	30,000	7/15/2031	2.65%	30,006	29,794
Autonation Inc - 05329WAS1	7/29/2021	60,000	8/1/2031	2.40%	59,996	58,405
Centene Corp NTS - 15135BAZ4	8/12/2021	7,000	8/1/2031	2.63%	7,000	6,953
Amerada Hess Corp - 023551AJ3	3/31/2021	15,000	8/15/2031	7.30%	19,172	20,270
First Amern Finl Corp - 31847RAH5	8/3/2021	30,000	8/15/2031	2.40%	29,890	29,197
Brunswick Corp NTS - 117043AT6	various	55,000	8/18/2031	2.40%	54,657	53,114
United Air 2019 - 90931EAA2	2/11/2019	15,000	8/25/2031	4.55%	12,389	14,370
Rexford Indl Realty Inc - 76169XAB0	8/9/2021	40,000	9/1/2031	2.15%	39,606	38,501
Tanger Properties LP - 875484AL1	various	65,000	9/1/2031	2.75%	63,780	62,802
Boeing Co - 097023AE5	6/1/2021	35,000	9/15/2031	8.75%	51,482	51,534
Match Group Hld ll LLC - 57667JAA0	9/22/2021	5,000	10/1/2031	3.63%	5,000	5,000
NRG Energy Inc - 629377CS9	8/23/2021	12,000	2/15/2032	3.88%	12,000	11,820
Bank Montreal Que PFD - 06368BGS1	12/12/2017	55,000	12/15/2032	3.80%	54,248	60,228
Alexandria Real Estate - 015271AV1	8/5/2020	5,000	2/1/2033	1.88%	4,991	4,698
Amerada Hess Corp - 023551AM6	5/16/2018	30,000	3/15/2033	7.13%	35,242	40,522
Broadcom Inc - 11135FBK6	5/6/2021	35,000	4/15/2033	3.42%	35,629	36,273
CCO Hldgs LLC/Cap Corp - 1248EPC6	8/18/2021	5,000	1/15/2034	4.25%	5,000	4,975
GE Cptl Intl Fndg Co - 36164QNA2	6/2/2021	20,000	11/15/2035	4.42%	23,214	23,956
Comcast Corp New - 20030NAM3	8/11/2021	20,000	3/15/2037	6.45%	0	0
Polar Tankers Inc - 73102QAA4	3/30/2021	40,000	5/10/2037	5.95%	50,006	49,926
Valero Energy Corp - 91913YAL4	various	45,000	6/15/2037	6.63%	60,655	60,673
Detroit Edison Co - 250847EA4	12/15/2020	35,000	10/1/2037	5.70%	49,557	47,159
ERAC Fin Co - 26882PBE1	8/26/2021	40,000	10/15/2037	7.00%	60,824	59,339
Genl Elec Cap Corp - 36962G3P7	1/14/2020	20,000	1/14/2038	5.88%	24,549	26,968
CVS Health Corp - 126650CY4	7/8/2021	40,000	3/25/2038	4.78%	49,694	48,792
Charter Comm Opt LLC - 161175BM5	various	16,000	4/1/2038	5.38%	19,305	19,278
Goldman Sachs Group Inc - 38148YAA6	various	75,000	10/31/2038	4.02%	72,064	86,276
Cameron LNG LLC - 13343AD2	12/13/2019	75,000	1/15/2039	3.70%	75,616	82,830
Anheuser-Busch Inbev - 03523TBU1	5/28/2020	40,000	1/23/2039	5.45%	49,018	51,718
Altria Group Inc - 02209SBE2	various	95,000	2/14/2039	5.80%	106,743	116,624
Occidental Petroleum Cor - 674599CX1	12/11/2020	6,000	8/15/2039	4.30%	5,070	5,918
ArcelorMittal SA - 03938LAP9	various	35,000	10/15/2039	7.50%	50,541	49,652
Oracle Corp - 68389XBW4	various	40,000	4/1/2040	0.00%	43,230	41,399
Mars Inc - 571676AN5	7/16/2020	55,000	7/16/2040	2.38%	55,644	52,427
Royalty Pharma PLC - 78081BAL7	various	25,000	9/2/2040	3.30%	24,283	24,868
Intercontinental - 45866FAP9	8/21/2020	50,000	9/15/2040	2.65%	50,021	48,031
LYB Int Fin III - 50249AAH6	10/8/2020	35,000	10/1/2040	3.38%	35,308	36,271
Verizon Communications - 92343VFT6	11/20/2020	25,000	11/20/2040	2.65%	24,974	23,438
Verizon Communications - 92343VGK4	3/22/2021	20,000	3/22/2041	3.40%	19,988	20,844
Oracle Corp - 68389XBZ7	various	35,000	3/25/2041	3.65%	37,447	36,146
Wells Fargo & Co - 95000U2Q5	4/30/2020	20,000	4/30/2041	3.07%	20,000	20,507
Union Pac Corp - 907818FT0	5/20/2021	20,000	5/20/2041	3.20%	20,074	21,039
BP Cptl Mark Amer Inc - 10373QBR0	6/17/2021	25,000	6/17/2041	3.06%	25,004	25,188
Bk of Amer Corp - 06051GJE0	various	35,000	6/19/2041	0.00%	33,531	33,714
Westlake Chemical Corp - 960413AY8	8/19/2021	25,000	8/15/2041	2.88%	24,492	23,857
Quanta Svcs Inc - 74762EAJ1	9/23/2021	30,000	10/1/2041	3.05%	29,844	28,913
Thermo Fisher Scientific - 883556CM2	8/23/2021	25,000	10/15/2041	2.80%	25,011	24,880
Encana Corp - 292505AK0	4/22/2021	10,000	11/15/2041	5.15%	10,347	11,297
Charter Comm Opt LLC - 161175CE2	various	30,000	3/1/2042	3.50%	29,648	29,647
Morgan Stanley - 61772BAC7	4/22/2021	20,000	4/22/2042	3.22%	20,000	20,877
Abbvie Inc - 00287YAM1	various	65,000	11/6/2042	4.40%	70,324	77,483
Reynolds Amern Inc - 761713AZ9	2/17/2021	35,000	9/15/2043	6.15%	45,060	43,084
Tri-State Generation - 89566EAIH	11/5/2019	25,000	11/1/2044	4.70%	29,275	30,226
Laboratory Corp of Amer - 50540RAS1	various	25,000	2/1/2045	4.70%	28,926	30,532
Plains All Amer Pipeline - 72650RBH4	various	65,000	2/15/2045	4.90%	69,545	69,916
General Motors Co - 37045VAJ9	7/1/2021	45,000	4/1/2045	5.20%	55,838	54,690
AT&T Inc - 00206RBK7	various	66,000	6/15/2045	4.35%	74,269	74,525
Kraft Heinz Foods Co - 50077LAM8	6/28/2021	7,000	7/15/2045	5.20%	8,605	8,767
Kohls Corp - 500255AV6	various	43,000	7/17/2045	5.55%	51,721	51,392
Energy Transfer Partners - 29273RBJ7	various	30,000	12/15/2045	6.13%	38,317	38,100
Anheuser-Busch Co/Inbev - 03522AAJ9	various	35,000	2/1/2046	4.90%	44,387	43,427
Abbvie Inc - 00287YAW9	various	35,000	5/14/2046	4.45%	42,575	42,087
Dell Intl LLC & EMC - 24703TAK2	various	65,000	7/15/2046	8.35%	92,136	105,252
Southern Calif Edison - 842400GG2	3/27/2017	75,000	4/1/2047	4.00%	75,414	80,250
Commonwealth Edison Co - 202795JM3	11/14/2019	15,000	3/1/2048	4.00%	16,670	17,582
Southern Calif Edison Co - 842400GK3	various	30,000	3/1/2048	4.13%	30,617	32,665
CVS Health Corp - 126650CZ1	various	50,000	3/25/2048	5.05%	52,639	64,413

## City of Columbia, Missouri

## SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

September 30, 2021

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 9/30/2021
Electricite de France - 268317AT1	9/28/2018	50,000	9/21/2048	5.00%	49,010	65,081
Boeing Co - 097023CB9	5/2/2019	55,000	11/1/2048	3.85%	53,765	55,914
Fox Corp NTS - 35137LAK1	various	10,000	1/25/2049	5.58%	12,936	13,438
MPLX LP - 55336VAT7	4/1/2019	30,000	2/15/2049	5.50%	32,087	37,948
Amer Movil SAB - 02364WBG9	4/22/2019	50,000	4/22/2049	4.38%	50,094	60,952
Lear Corp - 521865AZ8	various	45,000	5/15/2049	5.25%	57,398	55,770
Peco Energy Co - 693304AX5	9/10/2019	30,000	9/15/2049	3.00%	29,856	30,043
Comcast Corp - 20030NCZ2	11/5/2019	25,000	2/1/2050	3.45%	24,917	26,439
Pacificorp - 695114CV8	3/1/2019	40,000	2/15/2050	4.15%	39,964	47,420
Amgen Inc - 031162CS7	2/21/2020	35,000	2/21/2050	3.38%	34,987	35,851
Magellan Midstream - 559080AP1	12/11/2020	25,000	3/1/2050	3.95%	27,464	26,562
Sysco Corp - 871829BN6	various	24,000	4/1/2050	6.00%	36,298	37,672
Mass Mutl Life Ins Co - 575767AQ1	4/16/2020	30,000	4/15/2050	3.38%	29,876	31,339
Nationwide Mutual Ins Co - 638671AN7	3/2/2021	35,000	4/30/2050	4.35%	38,284	39,769
IBM Corp - 459200KL4	5/7/2020	25,000	5/15/2050	2.95%	24,726	24,576
Paypal Hldgs Inc - 70450YAJ2	various	55,000	6/1/2050	3.25%	60,128	59,189
Pacific Gas & Elec Co - 694308JN8	1/21/2021	20,000	7/1/2050	4.95%	23,263	21,190
Kinder Morgan Inc - 49456BAS0	5/13/2021	40,000	8/1/2050	3.25%	35,980	38,467
Apple Inc - 037833DZ0	various	50,000	8/20/2050	2.40%	50,050	45,723
Gilead Sciences Inc - 375558BT9	9/29/2020	35,000	10/1/2050	2.80%	34,901	33,024
Comcast Corp - 20030NDL2	5/28/2020	5,000	1/15/2051	2.80%	4,962	4,719
Apple Inc - 037833EF3	2/8/2021	15,000	2/8/2051	2.65%	14,901	14,319
Verizon Communications - 92343VGB4	3/22/2021	10,000	3/22/2051	3.55%	9,910	10,488
Centerpoint Ener Houston - 15189XAW8	3/11/2021	25,000	4/1/2051	3.35%	24,901	27,147
Wells Fargo & Co - 95000U2M4	various	25,000	4/4/2051	0.00%	33,231	33,511
Alimentation Couche Tard - 01626PAQ9	5/13/2021	30,000	5/13/2051	3.63%	29,664	30,983
Hormel Foods Corp - 440452AJ9	7/22/2021	15,000	6/3/2051	3.05%	16,031	15,569
HCA Inc - 404119CB3	6/30/2021	40,000	7/15/2051	3.50%	39,800	39,682
Royalty Pharma PLC - 78081BAP8	7/26/2021	25,000	9/2/2051	3.35%	24,391	23,578
Comcast Corp - 20030NDR9	8/19/2021	25,000	11/1/2051	2.89%	29,710	23,903
JPMorgan Chase & Co - 46647PCE4	4/22/2021	15,000	4/22/2052	3.33%	14,991	15,691
Verizon Communications - 92343VFW9	9/28/2020	41,000	10/30/2056	2.99%	48,992	38,070
AT&T Inc - 00206RMN9	5/20/2021	45,000	12/1/2057	3.80%	43,836	46,008
Total Corporate Bonds					\$ 21,022,874	\$ 21,328,887
Stock, Mutual Funds, and ETFs:						
Common/Preferred Stock	various	1,790,246	----	----	64,857,038	85,904,551
UBS Cash/Money Market Funds	various	11,726,428	----	----	11,726,428	11,726,428
Canyon Distressed Optptn FD III - 1380109L9	various	2,783,974	----	----	2,500,000	2,841,691
Vanguard S&P 500 ETF - 922908363	various	46,801	----	----	14,124,319	18,458,314
Vanguard Growth ETF - 922908736	various	28,215	----	----	7,045,528	8,187,147
Total Stock, Mutual Funds, and ETFs					\$ 100,253,313	\$ 127,118,131
U. S. Government and Agency Securities:						
US Tsy Note - 9128285V8	2/8/2019	5,000	1/15/2022	2.50%	5,000	5,035
US Tsy Note - 91282CAA9	various	385,000	7/31/2022	0.16%	385,141	385,173
US Tsy Note - 912828M80	various	85,000	11/30/2022	2.00%	84,370	86,853
US Tsy Note - 912828Z86	3/3/2020	20,000	2/15/2023	1.38%	20,276	20,330
US Tsy Note - 91282CBY6	various	430,000	4/30/2023	0.59%	430,093	430,082
US Tsy Note - 91282CAM6	various	1,700,000	10/15/2023	0.13%	1,693,935	1,693,897
US Tsy Note - 91282CBA8	various	520,000	12/15/2023	0.13%	517,859	517,520
US Tsy Note - 91282CCG4	various	665,000	6/15/2024	0.25%	662,025	661,210
US Tsy Note - 91282CCCL3	8/11/2021	40,000	7/15/2024	0.38%	39,939	39,884
US Tsy Note - 912828D56	various	1,235,000	8/15/2024	2.38%	1,308,647	1,301,147
US Tsy Note - 91282CCT6	9/1/2021	44,000	8/15/2024	0.38%	43,964	43,835
US Tsy Note - 912828G38	various	885,000	11/15/2024	2.25%	915,045	931,427
US Tsy Note - 912828ZF0	various	890,000	3/31/2025	0.50%	885,663	884,821
US Tsy Note - 912828ZW3	various	20,000	6/30/2025	0.25%	19,953	19,638
US Tsy Note - 912828K74	2/6/2019	20,000	8/15/2025	2.00%	19,266	20,936
US Tsy Note - 91282CAJ0	various	660,000	8/31/2025	0.25%	646,225	646,285
US Tsy Note - 91282CAM3	various	620,000	9/30/2025	0.00%	615,742	606,484
US Tsy Note - 91282CBQ3	various	855,000	2/28/2026	0.50%	841,390	840,234
US Tsy Note - 91282CCJ8	various	65,000	6/30/2026	0.88%	65,212	64,744
US Tsy Note - 91282CCW9	various	1,300,000	8/31/2026	0.00%	1,291,711	1,285,479
US Tsy Note - 912828YQ9	11/4/2019	15,000	9/30/2026	1.63%	15,016	15,459
US Tsy Note - 912828YQ7	12/3/2019	55,000	10/31/2026	1.63%	54,626	56,659
US Tsy Note - 912828YX2	2/3/2020	75,000	12/31/2026	1.75%	76,591	77,725
US Tsy Note - 912828ZE3	4/8/2020	5,000	3/31/2027	0.63%	5,018	4,876
US Tsy Note - 91282CBJ9	3/2/2021	315,000	1/31/2028	0.75%	307,949	305,673
US Tsy Note - 9128283W8	2/16/2018	45,000	2/15/2028	2.75%	43,465	49,199
US Tsy Note - 91282CBP5	4/5/2021	200,000	2/29/2028	0.00%	196,523	198,602
US Tsy Note - 91282CBS9	4/23/2021	80,000	3/31/2028	1.25%	80,091	79,944
US Tsy Note - 912828YB0	various	25,000	8/15/2029	1.63%	24,649	25,440
US Tsy Note - 912828ZQ6	various	280,000	5/15/2030	0.63%	280,822	261,078
US Tsy Note - 91282CAE1	11/9/2020	10,000	8/15/2030	0.63%	9,856	9,293
US Tsy Note - 91282CAV3	various	805,000	11/15/2030	0.88%	769,866	763,116
US Tsy Note - 91282CBL4	various	85,000	2/15/2031	1.13%	80,992	82,251
US Tsy Note - 91282CCB5	various	240,000	5/15/2031	1.63%	245,122	242,513
US Tsy Note - 91282CCS8	various	689,000	8/15/2031	1.25%	682,094	671,563
US Tsy Bond - 912810QA9	5/6/2019	80,000	2/15/2039	3.50%	88,853	99,566
US Tsy Bond - 912810ST6	5/4/2021	70,000	11/15/2040	1.38%	60,993	62,732
US Tsy Bond - 912810SW9	6/2/2021	90,000	2/15/2041	1.88%	85,560	87,835
US Tsy Bond - 912810SY5	various	25,000	5/15/2041	2.25%	26,808	25,938
US Tsy Bond - 912810TA6	various	9,000	8/15/2041	1.75%	8,573	8,582
US Tsy Bond - 912810RM2	various	120,000	5/15/2045	3.00%	120,609	140,860
US Tsy Bond - 912810RS9	various	50,000	5/15/2046	2.50%	48,953	53,978
US Tsy Bond - 912810RU4	1/11/2017	55,000	11/15/2046	2.88%	53,462	63,546
US Tsy Bond - 912810RX8	various	50,000	5/15/2047	3.00%	51,634	59,172
US Tsy Bond - 912810RY6	12/5/2017	140,000	8/15/2047	2.75%	137,908	158,512
US Tsy Bond - 912810RZ3	various	130,000	11/15/2047	2.75%	120,550	147,332
US Tsy Bond - 912810SA7	8/10/2018	45,000	2/15/2048	3.00%	44,007	53,371

Table 13

## City of Columbia, Missouri

## SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

September 30, 2021

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 9/30/2021
US Tsy Bond - 912810SD1	11/26/2018	130,000	8/15/2048	3.00%	127,735	154,513
US Tsy Bond - 912810SE9	various	15,000	11/15/2048	3.38%	16,294	19,061
US Tsy Bond - 912810SF6	6/14/2019	100,000	2/15/2049	3.00%	111,024	119,238
US Tsy Bond - 912810SP4	1/14/2021	10,000	8/15/2050	1.38%	8,950	8,414
US Tsy Bond - 912810SS8	various	60,000	11/15/2050	1.63%	50,997	53,744
US Tsy Bond - 912810SU3	various	30,000	2/15/2051	1.88%	29,207	28,528
US Tsy Bond - 912810SX7	various	613,000	5/15/2051	2.38%	676,367	652,269
Total U. S. Government and Agency Securities					\$ 15,232,620	\$ 15,325,596
Asset-Backed Securities:						
FHLMC K-016 - 3137B1BS0	various	100,000	11/25/2022	2.51%	101,322	102,112
FNR 2012-M17 - 3136A96F0	12/16/2019	125,000	11/25/2022	2.18%	50,659	50,972
FNMA PL 889009 - 31410GVA8	10/18/2011	600,000	1/1/2023	5.00%	16,860	2
FHR K-027 - 3137B1UG5	various	156,000	1/25/2023	2.64%	159,638	159,785
FNR 2013-M6 - 3136AC7J4	12/26/2019	125,000	3/25/2023	2.52%	41,042	41,110
Antan 2021-1 A-2 - 80286NAB2	3/24/2021	175,000	11/15/2023	0.29%	73,976	73,967
JDOT 2019-B A-3 - 477870AC3	3/25/2021	175,000	12/15/2023	2.21%	102,073	100,857
VZOT 2019-B - 92349GAC5	6/12/2019	73,000	12/20/2023	2.40%	72,995	74,561
Ameri 2018-1 - 03066HAF4	5/23/2018	28,000	1/18/2024	3.50%	27,999	28,383
FHR K-037 A-2 - 3137B7YY9	8/13/2020	86,000	1/25/2024	3.49%	93,176	91,196
VZOT 2019-C A-1A - 92348AAA3	3/26/2021	175,000	4/22/2024	1.94%	178,090	176,727
AMCAR - 03066MAF3	11/21/2018	39,000	10/18/2024	3.74%	38,988	40,106
FHR K-SL1 - 3137FKQG4	1/13/2021	75,000	11/25/2024	3.36%	82,242	80,227
WOART 2018-D - 98162WAF4	4/1/2019	155,000	12/16/2024	3.67%	160,014	159,910
CRVNA 2019-2A - 14686UAF2	6/27/2019	120,000	1/15/2025	3.28%	120,037	123,492
GMCar 2019-4 - 36258MAE4	6/29/2020	90,000	1/16/2025	1.76%	92,570	91,756
SYNIT 2019-1 - 87166PAE1	12/16/2019	100,000	3/15/2025	2.95%	101,875	101,246
CarMX 2019-3 - 14315PAE5	9/25/2020	15,000	4/15/2025	2.30%	15,683	15,465
AMCAR 2019-2 - 03066KAG5	6/12/2019	39,000	4/18/2025	2.74%	38,993	40,068
FREMF 2018-K732 - 30307NAU0	6/8/2020	100,000	5/25/2025	4.06%	101,180	106,449
CarMX 2020-1 - 14315XAD0	1/22/2020	100,000	6/16/2025	2.03%	102,206	103,009
WOART 2019-B - 98162VAF6	various	175,000	6/16/2025	2.86%	182,426	179,946
CARVA 19-4A - 14686YAG2	12/27/2019	45,000	7/15/2025	3.07%	44,999	46,512
FHLMC NTS - 3134GWNDA	8/12/2020	100,000	8/12/2025	0.60%	100,000	99,618
FordF 2020-1 C - 34528QHN7	3/30/2021	63,000	9/15/2025	1.42%	63,773	63,651
SDART 2020-1 - 80287AAF0	various	73,000	12/15/2025	4.11%	75,246	76,090
ACAR 2020-1 - 02529VAJ8	7/23/2021	50,000	3/13/2026	3.32%	51,822	51,621
Carma 2020-3 - 14315FAF4	1/20/2021	50,000	3/16/2026	1.09%	50,500	50,429
DRIVE 2018-5 - 26208MAG1	11/20/2018	50,000	4/15/2026	4.30%	49,998	51,658
Exete 2020-2 - 30167YAG6	8/5/2020	60,000	4/15/2026	4.73%	64,219	63,745
SCLP 2017 3 - 83404JAB2	5/18/2017	35,000	5/25/2026	3.85%	0	0
SCLP 2017 4 - 83405JAB1	7/5/2017	120,000	5/26/2026	3.59%	48,435	48,533
FordF 2019-4 - 34528QHFA	various	150,000	9/15/2026	2.44%	157,615	156,959
SCLP 17 5 - 83405LAC4	various	90,000	9/25/2026	3.69%	73,071	73,447
DRIVE 2019-3 - 26209WAG8	6/19/2019	60,000	10/15/2026	3.18%	59,992	61,723
SDART 2020-3 - 80285WAG2	9/23/2020	100,000	11/16/2026	1.64%	99,982	101,382
FHR K-066 - 3137F2L38	7/28/2020	100,000	12/25/2026	2.80%	91,196	89,187
SCLP 2018-1A C - 83405RAD9	2/2/2018	80,000	2/25/2027	3.97%	80,000	81,363
DRIVE 2020-1 - 26208QAG2	1/22/2020	95,000	5/17/2027	2.70%	95,375	97,388
Veriz 2021-1 - 92348KAB9	5/25/2021	190,000	5/20/2027	0.69%	189,989	189,500
World 2021-B - 98163LAE0	5/19/2021	50,000	6/15/2027	1.04%	49,993	49,985
FordF 2020-2 - 34528QHQA	5/24/2021	65,000	9/15/2027	1.06%	65,102	64,835
CRVNA 2021-N2 A-2 - 14686KAB3	9/29/2021	76,000	3/10/2028	0.97%	76,086	76,134
GNMA PL MA0908M - 36179NAH1	3/31/2021	735,000	4/20/2028	2.50%	131,551	129,309
FHLMC PL WA1102 - 3132WSF97	8/6/2021	100,000	12/1/2028	1.92%	103,853	101,878
Alaska Airline 2020-1B - 01166VAA7	7/2/2020	60,000	2/15/2029	4.80%	55,297	61,553
BMD 2 2019-FRR 5A1 - 055631BQ7	6/3/2020	100,000	4/25/2029	0.00%	85,664	85,664
FHR 2019-K-C A-SB - 3137FPPI1	12/28/2020	20,000	7/25/2029	2.23%	20,362	19,796
FHLMC PL G18581 - 3138MMUF8	3/30/2021	250,000	1/1/2031	2.50%	77,579	78,299
NYC C 2021-909 D - 67076XAG0	4/15/2021	100,000	4/10/2031	3.21%	90,170	92,966
FHLMC PL ZS8629 - 3132A9SS7	1/12/2021	76,000	11/1/2031	2.50%	29,598	29,075
Jetblue Airways Corp - 477143AH4	11/12/2019	45,000	5/15/2032	2.75%	42,257	42,404
FNMA PL BM3956 - 3140J8ME0	various	347,000	12/1/2032	3.00%	188,638	185,708
FHLMC PL ZT1989 - 3132AEF68	various	210,000	1/1/2033	3.50%	132,976	129,750
BRITI 2018-1A - 11043HAA6	various	50,000	3/20/2033	4.13%	40,782	50,545
FHLMC PL ZT1970 - 3132AEFK7	various	125,000	4/1/2033	3.50%	77,262	75,604
PCT 2016-PLS A - 69640GAA3	various	100,000	4/13/2033	2.71%	86,706	93,325
CIFC 21-1A - 12563EAE3	3/4/2021	250,000	4/25/2033	1.00%	250,000	250,022
CIFC 2021-4A - 12547DAE6	7/1/2021	100,000	7/15/2033	0.00%	100,000	100,130
FNR 21-DNA M2 - 35564KDB2	3/9/2021	75,000	8/25/2033	1.00%	75,000	76,835
FORDR 2021-1 - 34534AD5	4/14/2021	40,000	10/17/2033	2.31%	39,995	39,991
FNR 2021-DNA M2 - 35564KEL9	4/23/2021	20,000	10/25/2033	2.11%	20,000	20,414
FHR 21-DNAS M2 - 35564KHE2	7/23/2021	15,000	1/25/2034	1.70%	15,000	15,122
OCT51 2021-1A - 67578JAC3	5/28/2021	70,000	7/20/2034	0.00%	70,000	69,964
FHLMC PL SB0379 - 3132CWM43	12/23/2020	25,000	12/1/2034	3.50%	16,906	16,386
FNMA PL FM6017 - 3140X9VK8	2/16/2021	25,000	2/1/2035	3.00%	22,135	21,364
FNMA PL FM5609 - 3140X9GT6	4/19/2021	40,000	1/1/2036	2.00%	38,914	39,171
FNMA PL CA9430 - 3140QHPQ2	3/17/2021	40,000	3/1/2036	2.00%	39,103	39,128
FNMA PL CA9432 - 3140QHPS8	3/16/2021	40,000	3/1/2036	2.00%	39,586	39,457
FNMA PL CA9437 - 3140QHPX7	4/19/2021	40,000	3/1/2036	2.00%	39,495	39,519
FNMA PL BT7339 - 3140LWEM5	9/24/2021	40,000	9/1/2036	2.00%	41,400	41,400
FHLMC G02882 - 3128M4RBI	11/14/2011	1,000,000	4/1/2037	5.50%	37,915	12,936
CSMC 2014-USA A-2 - 12649AAC3	various	60,000	9/15/2037	3.95%	60,056	64,340
FHLMC PL G06685 - 3128M8XN9	10/3/2011	201,434	3/1/2039	6.50%	44,922	24,797
FNMA PL AD0242 - 31418MHU9	11/14/2011	500,000	9/1/2039	5.50%	40,841	18,811
GNR 2010-15 - 38376WA62	12/20/2019	1,740,115	10/20/2039	4.00%	31,666	30,593
FNMA PL 932639 - 31412REL7	10/25/2011	400,000	3/1/2040	5.00%	48,931	27,996
FNR 2013-19 - 3136ACPC9	12/12/2019	300,000	5/25/2040	2.50%	18,861	18,766
FNMA PL 890247 - 31410LBQ4	1/14/2013	100,000	8/25/2040	6.00%	11,246	6,221
FNMA PL AE4350 - 31419EZQ5	11/14/2011	90,000	10/1/2040	4.00%	21,882	19,539
FNMA PL CA8651 - 3140QGT00	1/14/2021	153,000	1/1/2041	2.00%	151,545	147,512
FNMA PL FM5906 - 3140X9R49	2/11/2021	264,000	1/1/2041	2.00%	263,103	255,935

Table 13

## City of Columbia, Missouri

## SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

September 30, 2021

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 9/30/2021
FHLMC PL RB5100 - 3133KYUZO	1/14/2021	57,000	2/1/2041	2.00%	55,082	53,617
GNMA PL 738246X - 3620ASET2	2/19/2013	725,000	4/15/2041	4.50%	55,081	21,951
FHLMC PL SC0140 - 3132D9EM2	5/14/2021	109,000	5/1/2041	2.00%	109,018	108,057
FNMA PL A11886 - 3138AFCY4	9/13/2012	70,000	5/1/2041	4.50%	13,904	9,152
FNMA PL CB0469 - 3140QKQX9	6/14/2021	25,000	5/1/2041	2.50%	25,750	25,584
FNMA PL MA4366 - 31418DZ88	6/29/2021	183,000	6/1/2041	2.50%	186,259	185,412
SLG O 2021-OVA E - 78449RAL9	6/24/2021	95,000	7/15/2041	2.85%	91,649	91,987
FNR 2012-96 - 3136A75E8	various	425,000	7/25/2041	2.00%	23,952	24,025
FNMA PL AJ1696 - 3138AS3E0	3/12/2012	130,000	9/1/2041	4.00%	21,071	16,075
FHLMC PL Q03968 - 3132GKCD6	11/14/2011	60,000	10/1/2041	3.50%	12,833	12,530
FNMA PL AB3678 - 31417ACQ0	11/14/2011	60,000	10/1/2041	3.50%	17,429	17,495
FNMA PL MA0926 - 31418AA40	4/12/2012	270,000	12/1/2041	4.00%	17,550	9,101
FNMA PL AJ9172 - 3138E2FN0	3/12/2012	130,000	1/1/2042	4.00%	22,645	17,028
FNMA PL AX5312 - 3138Y63W2	various	460,000	1/1/2042	4.00%	152,777	130,652
GNMA PL 005333C - 36202F4S2	2/19/2013	135,000	3/20/2042	4.50%	21,673	13,564
FNMA PL AB5462 - 31417CB87	10/11/2012	130,000	6/1/2042	3.00%	35,431	29,605
FNMA PL AB6212 - 31417C3W3	10/11/2012	90,000	9/1/2042	3.00%	26,509	22,376
FHR 4165 - 3137AYSH5	various	260,000	12/15/2042	1.75%	47,316	47,962
SFAVE - 78413MAA6	various	70,000	1/5/2043	3.87%	71,732	73,804
HARLE 2018-1 - 41284AA2	5/14/2018	60,000	5/15/2043	5.68%	56,173	52,589
CBSLT 18-AGS - 20269DAC9	3/16/2018	40,000	2/25/2044	3.58%	20,709	21,177
FNMA PL BC5090 - 3140F0UQ5	4/13/2016	33,000	10/1/2044	4.00%	7,564	5,791
FNMA PL AS4370 - 3138WD2C4	7/14/2015	150,000	2/1/2045	4.00%	63,049	59,248
SEMT 2015-2 - 81733YAU3	8/8/2017	140,000	5/25/2045	3.50%	2,045	0
CBSLT 18-BGS - 20268MAC0	8/2/2018	110,000	9/25/2045	3.99%	49,563	50,811
MSBAM 2013-C7 A-4 - 61690KAE2	various	140,000	2/15/2046	2.92%	143,400	143,130
CGCMT 2013-GC1 - 17320DAQ1	5/29/2018	41,000	4/10/2046	3.73%	40,795	42,459
FNMA PL CB0573 - 3140QKT73	5/13/2021	40,000	5/1/2046	2.50%	41,157	40,888
MSBAM 2013-C9 - 61762DAZ4	6/4/2018	81,000	5/15/2046	3.71%	80,543	83,447
FNMA PL AS7568 - 3138WHMS8	11/22/2016	66,000	7/1/2046	4.50%	17,544	12,853
FNMA PL AS7838 - 3138WHV82	11/13/2018	100,000	8/1/2046	3.00%	37,426	44,467
FNMA PL AS8157 - 3138WJB31	10/31/2016	136,000	10/1/2046	4.50%	53,664	43,593
FHLMC - 3132WK6R4	9/22/2017	101,000	2/1/2047	3.50%	26,719	24,854
JPMBB 2014-C19 - 46641WAG2	1/23/2020	85,000	4/15/2047	4.83%	86,189	86,452
CGCMT 2014-GC21 - 17322MAA4	9/10/2018	110,000	5/10/2047	5.09%	100,084	102,434
FHLMC - 3132WPTK3	7/18/2017	22,000	7/1/2047	4.00%	5,576	4,695
FHLMC PL G08772 - 3128MJ2E9	6/13/2017	120,000	7/1/2047	4.50%	37,326	30,405
JPMMT 17-3 - 46647SAE0	8/30/2017	110,000	8/25/2047	3.50%	18,146	16,031
CGCMT 2014-GC2 - 17322YAF7	10/23/2018	65,000	10/10/2047	4.02%	65,216	69,906
FNMA PL 890813 - 31410LVE9	11/13/2018	95,000	12/1/2047	3.50%	41,333	47,036
JPMMT 2017-5 A1A - 46590YAM6	11/30/2017	60,000	12/15/2047	3.00%	1,244	776
JPMMT 2017-5 A1B - 46590YAN4	11/30/2017	75,000	12/15/2047	3.75%	76,895	77,410
JPMBB 2014-C26 - 46643TAL6	various	30,000	1/15/2048	4.02%	29,272	29,436
FREMF 2015 C - 30292NAK9	various	150,000	1/25/2048	3.81%	150,705	158,007
FNMA PL CA1218 - 3140Q8K87	3/19/2018	36,000	2/1/2048	4.50%	11,308	10,583
FNMA PL CA1378 - 3140Q8Q81	3/13/2018	80,000	3/1/2048	4.00%	26,459	26,307
DRIVE 2018-1 A-2 - 26208LAC2	7/21/2020	50,000	4/20/2048	4.74%	50,849	51,166
Comm 2015-CCR A-3 - 12593AAZ8	9/16/2021	36,000	5/10/2048	3.23%	38,222	37,970
JPMMT 2018-1 A3 - 46648RAC5	1/31/2018	40,000	6/25/2048	3.50%	5,271	5,173
COMM 2015-C CR - 12593JBL9	various	15,000	8/10/2048	3.46%	13,148	13,955
JPMBB 2015-C31 - 46644YAW0	various	100,000	8/15/2048	3.54%	82,594	80,871
JPMBB 2015-C28 - 46644FAK7	various	67,000	10/15/2048	4.15%	66,304	68,717
JPMBB 2015-C32 - 46590JAT4	various	120,000	11/15/2048	2.82%	35,672	35,725
FNMA PL BN0340 - 3140JGLW3	3/21/2019	195,000	12/1/2048	4.50%	44,805	40,074
CGCMT 2016-GC3 A-AB - 17324TAF6	various	242,000	2/10/2049	3.37%	222,279	220,759
DRIVE 2019-1 A-2 - 26208LAD0	various	115,000	4/20/2049	4.64%	119,635	119,919
FNMA PL FM1090 - 3140X4F84	various	38,000	5/1/2049	4.00%	14,952	14,037
JPMBB 2016-C2 A-SB - 46590LUA6	7/6/2021	90,000	6/15/2049	2.95%	87,573	87,133
FREMF 2016-K56 C - 30289UUA6	5/17/2021	20,000	6/25/2049	4.07%	21,600	21,458
FNMA PL BO1766 - 3140JV6C1	8/20/2019	106,000	7/1/2049	4.50%	44,931	42,203
FNMA PL FM2789 - 3140X6C33	7/7/2020	133,000	7/1/2049	4.00%	57,374	54,035
FNMA PL FM1567 - 3140X4W51	10/10/2019	150,000	8/1/2049	3.50%	43,562	45,834
JPMMC 2016-JP3 - 46590RAF6	1/19/2021	50,000	8/15/2049	2.78%	53,055	52,133
WFCM 2016-BNK - 95000GAZ7	various	100,000	8/15/2049	2.51%	102,858	101,755
FREMF 2016-K57 - 30295DAJ1	6/23/2020	60,000	8/25/2049	3.92%	63,795	64,041
FHLMC PL QA3869 - 31339UJN1	12/18/2019	238,000	10/1/2049	3.50%	116,958	115,780
CSAIL 2016-C7 A-SB - 12637UAX7	7/23/2021	225,000	11/15/2049	3.31%	210,556	209,280
CFMT 2019-NRM - 147279AA1	10/30/2019	55,000	11/25/2049	0.00%	34,284	34,200
FREMF 2016-K60 - 302947AG1	6/23/2020	50,000	12/25/2049	3.54%	50,182	52,041
FNMA PL BO7504 - 3140K3KS0	1/14/2020	118,000	1/1/2050	3.00%	73,771	74,930
FREMF 2017-K62 - 302949AS1	6/17/2020	50,000	1/25/2050	3.87%	50,496	53,329
FNMA PL FM2714 - 3140X6AQ4	11/16/2020	99,000	3/1/2050	3.00%	65,798	64,195
WFCM 2015-LC2 A-2 - 94989EAB3	12/10/2019	75,000	4/15/2050	2.68%	31,766	32,059
FHLMC PL RA2618 - 3133KH4B9	11/23/2020	173,000	5/1/2050	2.50%	156,429	152,220
FHLMC PL RA3580 - 3133KJ6R8	12/14/2020	50,000	9/1/2050	2.00%	48,513	46,969
FNMA PL CA6943 - 3140QEWDO	7/26/2020	82,000	9/1/2050	2.00%	78,598	76,080
FNMA PL CA7051 - 3140QEZR6	1/21/2021	193,000	9/1/2050	3.00%	156,510	151,925
FNMA PL CA7117 - 3140QE4B5	10/7/2020	191,000	9/1/2050	2.00%	169,123	163,857
FHLMC PL QB4115 - 3133AASC7	10/26/2020	24,000	10/1/2050	2.00%	23,137	22,431
FHLMC PL RE6066 - 3133N3W34	9/21/2020	180,000	10/1/2050	2.00%	151,061	146,438
FHLMC PL SD7528 - 3132DVLH6	11/13/2020	55,000	11/1/2050	2.00%	53,191	51,649
FNMA PL MA4181 - 31418DUF7	10/20/2020	70,000	11/1/2050	1.50%	66,329	63,776
GSMS 2017-GS8 - 36254KAA0	6/4/2020	60,000	11/10/2050	2.70%	42,600	55,640
FHLMC PL RA4245 - 3133KKWE5	12/14/2020	45,000	12/1/2050	2.00%	44,655	43,252
FNMA PL CA8143 - 3140QGBM8	12/28/2020	65,000	12/1/2050	2.50%	61,233	59,652
FHLMC PL RA4491 - 3133KK7C7	2/11/2021	52,000	2/1/2051	1.50%	49,933	48,340
FNMA PL BR2619 - 3140L04D6	2/11/2021	35,000	2/1/2051	2.00%	34,428	33,505
FHLMC PL QB9659 - 3133AGWU9	3/8/2021	147,000	3/1/2051	2.50%	145,949	146,380
FNMA PL FM6564 - 3140XAJJ2	3/18/2021	148,000	3/1/2051	2.50%	147,660	147,614
GNMA PL MA7254M - 36179WBX5	3/18/2021	40,000	3/20/2051	2.00%	39,279	39,230
GNMA PL MA7255M - 36179WBY3	3/18/2021	40,000	3/20/2051	2.50%	39,728	39,490
FHR 5092 - 3137FYAY2	3/31/2021	30,000	3/25/2051	1.00%	23,713	30,513
FHLMC PL SD8141 - 3132DWBJ1	3/11/2021	40,000	4/1/2051	2.50%	39,524	39,277
FNMA PL CB0189 - 3140QKF78	5/28/2021	75,000	4/1/2051	3.00%	76,561	75,784



## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
September 30, 2021

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 9/30/2021
FNMA PL FM6870 - 3140XAT44	5/14/2021	40,000	4/1/2051	2.50%	40,946	40,884
FNMA PL FM7083 - 3140XA2R2	7/19/2021	105,000	4/1/2051	2.00%	105,356	104,021
FNMA PL FM7273 - 3140XBCK4	5/14/2021	35,000	4/1/2051	3.00%	34,770	34,551
FNMA PL MA4319 - 31418DYR7	3/16/2021	40,000	4/1/2051	2.00%	38,771	38,701
FINAN 21-JR1 - 31739MAB0	4/23/2021	65,000	4/25/2051	1.00%	60,923	62,012
FNMA PL CB0453 - 3140QKQF8	5/17/2021	63,000	5/1/2051	2.00%	62,402	62,071
GNMA PL MA7367M - 36179WFG8	6/22/2021	25,000	5/20/2051	2.50%	25,375	25,239
FHLMC PL SD8152 - 3132DWBV4	5/19/2021	75,000	6/1/2051	3.00%	76,625	76,231
FNMA PL MA4357 - 31418DZX3	6/14/2021	45,000	6/1/2051	3.00%	45,744	45,658
FHLMC PL RA5552 - 3133KMEZ4	various	165,000	7/1/2051	3.00%	173,316	173,382
FINAN 21-S1 - 31738QAB2	7/22/2021	95,000	7/25/2051	1.75%	93,768	93,721
FHLMC PL SD8163 - 3132DWB85	8/13/2021	50,000	8/1/2051	3.50%	52,726	52,277
FNMA PL CB1421 - 3140QLSK3	9/14/2021	40,000	8/1/2051	3.50%	42,579	42,560
FNMA PL FM8109 - 3140XCAK4	various	50,000	8/1/2051	2.50%	51,565	51,105
FNMA PL FM8348 - 3140XCH27	8/13/2021	35,000	8/1/2051	2.50%	36,364	36,022
FNMA PL FM8431 - 3140XCLM8	9/14/2021	40,000	8/1/2051	2.00%	40,465	40,081
FNMA PL FM8440 - 3140XCLW6	8/17/2021	40,000	8/1/2051	2.50%	41,498	41,185
FNMA PL FM8595 - 3140XCR1	9/14/2021	55,000	8/1/2051	2.50%	57,408	56,912
FNMA PL FM8601 - 3140XCR8	9/14/2021	50,000	8/1/2051	2.50%	51,981	51,501
GNMA PL MA7536M - 36179WLR7	9/21/2021	30,000	8/20/2051	3.50%	31,774	31,698
FHLMC PL SD8168 - 3132DWCD3	various	85,000	9/1/2051	3.00%	89,246	88,914
FNMA PL BT0240 - 3140LNHS9	9/17/2021	75,000	9/1/2051	2.00%	76,175	75,208
FNMA PL FM8617 - 3140XCSF6	9/14/2021	40,000	9/1/2051	2.00%	40,661	40,200
FNMA PL FM8684 - 3140XCUJ5	9/14/2021	40,000	9/1/2051	2.50%	41,762	41,419
FNMA PL FM8729 - 3140XCVX3	9/15/2021	70,000	9/1/2051	2.00%	71,148	70,386
FNMA PL FM8753 - 3140XCWP9	9/15/2021	40,000	9/1/2051	2.00%	40,662	40,111
FNMA PL FM8809 - 3140XCYP9	9/15/2021	50,000	9/1/2051	2.50%	52,105	51,590
FINAN 21-S2 - 31740FAB2	9/27/2021	50,000	9/25/2051	1.75%	49,668	49,668
FHLMC PL SD8175 - 3132DWCL5	various	135,000	10/1/2051	3.50%	144,820	144,261
FNMA PL BU1658 - 3140M2ZY1	9/23/2021	50,000	10/1/2051	2.00%	50,328	50,328
FNMA PL FM8857 - 3140XCZZ9	9/15/2021	50,000	10/1/2051	2.00%	51,008	51,008
FNMA PL MA4440 - 31418D5A6	various	40,000	10/1/2051	3.50%	42,903	42,744
FNMA PL MA4478 - 31418D5A6	9/27/2021	40,000	10/1/2051	2.00%	39,975	39,975
Bench 2019-B11 - 08162BBE1	7/6/2020	38,000	5/17/2052	3.54%	43,776	42,042
FREMF 2020-K73 - 30300SAU6	1/31/2020	25,000	1/25/2053	3.30%	24,723	25,990
MSC 2021-L6 A-S - 61692CBM9	7/13/2021	70,000	6/15/2054	2.75%	72,099	71,474
NRZT 21-NQ2R M1 - 64831EAD2	5/20/2021	40,000	9/25/2058	2.20%	40,000	39,926
WFCM 2016-C32 A-SB - 94989YBA0	3/26/2021	175,000	1/17/2059	3.32%	162,717	159,781
WFCMT 2016-C33 A-SB - 95000LBA0	6/24/2021	50,000	3/15/2059	3.19%	47,507	47,149
CF HI 2020-1 B1 - 12530MAC9	various	130,000	7/15/2060	2.28%	125,296	125,113
CF HI 2020-1 A2 - 12530MAB1	7/23/2020	50,000	7/15/2060	1.99%	46,863	46,875
Bank 2017-BNK A-SB - 06541XAD2	7/6/2021	75,000	9/15/2060	3.27%	80,692	80,187
Verus 2021-R3 - 92538EAD9	5/25/2021	60,000	4/25/2064	2.41%	59,999	59,985
CSMC 21-NQM2 - 12662EAD5	3/30/2021	50,000	2/25/2066	2.28%	49,999	49,914
Verus 2021-2 - 92538FAD6	4/20/2021	65,000	2/25/2066	2.19%	64,999	65,050
CSMC 21-NQM3 - 12660LAD1	5/26/2021	50,000	4/25/2066	2.32%	49,999	49,890
Verus 2021-3 M-1 - 92539LAD2	6/25/2021	35,000	6/25/2066	2.40%	35,000	34,961
Verus 2021-4 M1 - 92538HAD2	7/29/2021	30,000	7/25/2066	2.20%	29,999	29,867
FASST 2019-JR2 - 31739GAA5	6/18/2019	110,000	6/25/2069	2.00%	76,064	86,731
FASST 2019-JR3 - 31739LAA4	10/1/2019	100,000	9/25/2069	2.00%	72,747	83,321
Bmark 2019-B15 - 08160KAL8	10/19/2020	40,000	12/15/2072	2.75%	34,839	37,658
Total Asset-Backed Securities					\$ 15,062,978	\$ 14,850,425
Municipal Securities:						
North Miami Beach FL Wt Tax - 661046BU5	1/29/2020	55,000	8/1/2023	1.93%	55,000	56,185
Oklahoma St Univ Agri Tax - 679191JL1	5/13/2020	65,000	9/1/2023	1.89%	65,000	66,704
Broward Co FL Arpt Tax Rv - 114894ZJ0	4/16/2020	95,000	10/1/2023	2.04%	93,670	97,733
Michigan Fin Auth Rev Tax - 59447TXN8	12/18/2019	75,000	12/1/2023	2.21%	75,000	77,524
Oklahoma St Tpk Auth Tax - 679111ZR8	10/29/2020	55,000	1/1/2024	0.80%	55,000	55,278
Port Oakland CA Tax Rv - 735000TL5	1/11/2021	165,000	5/1/2024	0.71%	166,990	166,734
Michigan Fin Auth Tax Sr - 59447TA78	10/15/2020	20,000	10/1/2024	0.65%	20,000	19,898
Michigan Fin Auth Tax Sr - 59447TB51	10/21/2020	10,000	10/1/2024	0.65%	10,000	9,949
Ventura Cnty CA Pub F In Tax - 923078CU1	1/29/2021	75,000	11/1/2024	0.61%	76,693	75,634
New Jersey St Tpk Auth T Tax Sr B - 646140DN0	various	175,000	1/1/2025	0.90%	174,998	175,126
San Diego Cnty CA Wtr Au Tax - 797412DM2	7/22/2020	90,000	5/1/2025	0.74%	90,000	89,681
Pennsylvania Econ Dev Fl Tax Rv - 70869PMQ7	4/28/2021	70,000	6/15/2025	1.16%	70,000	70,558
Port Seattle WA Tax Rv - 735389R42	7/20/2021	90,000	8/1/2025	1.14%	90,000	89,973
Kentucky St Ppty & Bldgs Tax - 49151FN97	7/1/2021	115,000	9/1/2025	1.04%	115,000	114,760
Oklahoma St Tpk Auth Tax - 679111ZT4	1/6/2021	130,000	1/1/2026	0.75%	132,869	130,293
					\$ 1,290,220	\$ 1,296,030
Miscellaneous Securities:						
CoBank Ser F Callable	12/18/17	500		6.250%	\$ 54,625	\$ 51,750
Total Police and Firefighters' Investments					\$ 152,916,630	\$ 179,970,819
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 585,186,777	\$ 603,353,049

Table 14

## City of Columbia, Missouri

FEDERAL AND STATE GRANTS REVENUE  
SEPTEMBER 30, 2021Policy Development and Administration:

CARES	\$ 4,704
Historical Preservation Grant	20,976
Sustainability	171,000
Convention & Tourism Grants	135,418

Total Policy Development and Administration \$ 332,098

Public Safety:

Police	569,615
Fire	172,613

Total Public Safety 742,228

Transportation:

Planning	285,563
Street Construction	2,292,854
Transportation Alternatives Program (TAP)	16,941
Airport	13,216,831
Public Transportation	6,571,403

Total Transportation 22,383,592

Health and Environment:

Health Department	2,859,552
CDBG/HOME	2,748,474
Mid Missouri Solid Waste	91,876
Electric Grant	2,778
Solid Waste	47,853
Water	11,267

Total Health and Environment 5,761,800

Personal Development:

Social Services	128,589
Cultural Affairs	9,689
Parks & Recreation	337,706

Total Personal Development 475,984

Total Federal and State Grants Revenue

\$ 29,695,702

Table 15

## City of Columbia, Missouri

TAXABLE SALES BY CATEGORY  
LAST TEN FISCAL YEARS

	2012	2013	2014	2015
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management and Remediation Services	-	-	-	-
Agriculture, forestry, fishing and hunting	4,748,854	5,188,990	4,734,225	4,668,042
Arts, Entertainment, and Recreation	-	-	-	-
Construction	12,643,956	15,538,571	16,433,648	21,627,716
Educational Services	-	-	-	-
Finance and Insurance	5,079,871	4,905,322	5,205,207	6,037,059
Health Care and Social Assistance	-	-	-	-
Information	-	-	-	-
Management and Companies and Enterprises	-	-	-	-
Manufacturing	8,234,983	8,726,021	8,915,018	8,601,704
Mining	-	-	-	-
Other Services (except Public Administration)	-	-	-	-
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	86,717,860	85,805,115	92,559,596	89,097,753
Real Estate Rental and Leasing	-	-	-	-
Retail Trade	1,606,167,451	1,674,651,789	1,691,111,569	1,744,558,358
Services	122,788,745	129,228,043	140,249,397	149,348,423
Transportation, communications, utilities	191,522,423	197,173,582	210,383,766	207,297,428
Transportation and warehousing	-	-	-	-
Utilities	-	-	-	-
Unclassified Establishments	148,464,570	157,478,983	185,187,848	205,208,943
Wholesale Trade	-	-	-	-
	\$ 2,186,368,713	\$ 2,278,696,416	\$ 2,354,780,274	\$ 2,436,445,426

Source: State of Missouri Department of Revenue; numbers reported on cash basis.

\* MO Dept of Rev changed sales tax systems and went from tracking business establishments with SIC codes to NAICS codes

\*\* In FY 20, there were businesses without an NAICS code that are now shown in "Unclassified Establishments".

General	1.00%	1.00%	1.00%	1.00%
Transportation	0.50%	0.50%	0.50%	0.50%
Capital Improvement Plan	0.25%	0.25%	0.25%	0.25%
Parks	0.25%	0.25%	0.25%	0.25%
Total City Direct Sales Tax Rate	2.00%	2.00%	2.00%	2.00%

Table 15, cont

## City of Columbia, Missouri

TAXABLE SALES BY CATEGORY  
LAST TEN FISCAL YEARS

2016	2017	2018*	2019*	2020**	2021
\$ -	\$ 369,955,152	\$ 375,484,229	\$ 381,676,929	\$ 313,365,637	\$ 391,788,064
-	14,128,490	20,227,055	19,505,553	18,563,322	18,867,068
5,014,000	250,700	134,193	208,810	154,517	169,290
-	22,352,077	21,756,520	21,473,470	15,916,400	19,620,680
21,413,051	10,184,071	11,724,458	10,015,485	11,720,700	13,691,092
-	45,952,172	44,903,176	40,194,876	23,597,253	30,812,524
7,148,456	22,120,290	13,789,218	13,379,350	13,521,461	15,580,569
-	8,906,807	9,291,380	9,393,650	7,147,331	8,512,910
-	53,888,365	252,572,577	49,136,814	41,789,426	39,709,459
-	61,850,146	61,685,829	50,366,786	52,899,008	53,194,655
8,765,696	37,912,422	39,525,436	33,982,448	28,184,288	39,268,456
-	13,834,334	12,931,090	11,571,364	13,006,288	17,731,188
-	24,581,476	25,361,653	26,755,561	27,999,650	32,863,324
-	26,030,249	18,828,221	20,286,550	22,368,978	25,292,960
79,964,202	217,621,831	74,622	10,801	10,011	7,282
-	15,718,960	23,132,674	210,293,625	22,321,090	25,254,531
1,651,751,410	1,189,836,255	1,194,560,657	1,216,989,344	1,245,475,509	1,377,591,078
139,698,126	-	-	-	-	-
183,599,792	-	-	-	-	-
-	640,237	813,439	839,960	824,150	1,094,229
-	157,961,140	173,199,261	169,774,507	163,406,585	109,883,657
238,282,424	-	-	-	237,305,678	-
-	157,682,154	155,398,438	132,140,398	144,976,671	437,485,042
\$ 2,335,637,157	\$ 2,451,407,328	\$ 2,455,394,126	\$ 2,417,996,281	\$ 2,404,553,953	\$ 2,658,418,058

1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

THIS PAGE INTENTIONALLY LEFT BLANK

Table 16

## City of Columbia, Missouri

RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS

Governmental Activities							
Fiscal Year Ended	Capital Lease Obligations	Notes and Loans Payable	Special Obligation Bonds	Special Obligation Notes			
2021	\$ -	\$ -	\$ 12,158,262	\$ -			
2020	-	-	13,654,485	212,444			
2019	-	2,320,455	15,095,707	1,736,782			
2018	-	3,187,475	16,506,929	3,174,034			
2017	-	4,021,481	17,888,152	4,529,020			
2016	10,132	4,823,731	19,249,375	5,806,420			
2015	34,133	5,594,844	24,291,421	7,009,780			
2014	57,697	6,337,186	28,575,582	8,145,301			
2013	106,198	7,051,261	32,656,417	9,215,859			
2012	209,447	2,056,161	36,580,582	10,225,183			
Business-Type Activities							
Fiscal Year Ended	Capital Lease Obligations	Special Obligation Bonds	Water & Electric Bonds	Sewer Bonds	Total Government	Percentage of Per Capita Personal Income <sup>a</sup>	Per Capita <sup>a</sup>
2021	\$ -	\$ 85,130,971	\$ 135,648,189	\$ 83,812,521	\$ 316,749,943	n/a %	n/a
2020	14,848	88,097,488	143,304,080	89,008,890	334,292,235	4.99 %	2,954
2019	2,234,928	82,433,770	152,983,257	94,399,156	351,204,055	5.65 %	3,160
2018	4,492,192	88,657,320	144,029,874	100,269,262	360,317,086	6.08 %	3,305
2017	4,980,959	93,821,608	150,728,988	105,520,468	381,490,676	6.81 %	3,134
2016	725,677	91,569,509	156,668,102	94,350,720	373,203,666	7.04 %	3,133
2015	797,893	96,831,150	162,612,216	99,367,324	396,538,761	7.65 %	3,329
2014	174,183	100,644,111	135,699,854	84,374,663	364,008,577	7.35 %	3,056
2013	197,639	93,821,039	140,617,441	88,772,182	372,438,036	7.75 %	3,117
2012	220,290	100,490,422	145,824,435	86,871,118	382,477,638	8.14 %	3,318

n/a = information not available for current year

<sup>a</sup> See Table 24 for personal income and population data

THIS PAGE INTENTIONALLY LEFT BLANK

Table 17

## City of Columbia, Missouri

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
SEPTEMBER 30, 2021

<u>Jurisdiction</u>	<u>Governmental Debt Outstanding</u>	<u>Amount Available Debt Service Funds</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to City of Columbia (a)</u>	<u>Amount Applicable to City of Columbia</u>
Columbia School District	\$ 312,967,000	\$ 18,366,369	\$ 294,600,631	82.9%	\$ 244,243,161
Boone County	12,396,978	2,167,105	10,229,873	71.6%	7,325,821
Subtotal, overlapping debt					251,568,982
City direct debt	\$12,158,262		\$12,158,262	100.0%	\$12,158,262
Total direct and overlapping debt					<u>\$ 263,727,244</u>

Source: Assessed value data used to estimate applicable percentages provided by the Boone County Collectors Office. Debt outstanding data provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognized that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(a) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the City's boundaries and dividing it by each unit's total taxable assessed value.



Table 18

## City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS

Assessed value (2020)				<u><u>\$2,232,402,918</u></u> *
Constitutional debt limit **				\$446,480,584
(20% assessed value)				
Total bonded debt			\$208,767,700	
Less:				
Water and Electric Utility Bonds	\$126,795,000			
Sanitary Sewer Utility Bonds	81,972,700		<u>208,767,700</u>	
Total amount of debt applicable to debt limit				<u><u>0</u></u>
Legal debt margin				<u><u>\$446,480,584</u></u>

	Fiscal Year			
	2012	2013	2014	2015
Debt limit	\$342,349,711	\$348,567,093	\$360,946,391	\$373,258,227
Total net debt applicable to limit	\$0	\$0	\$0	\$0
Legal debt margin	\$342,349,711	\$348,567,093	\$360,946,391	\$373,258,227
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

\* All tangible property.

\*\*Section 95.115 of the 1978 Missouri Revised Statutes permits any county or city, by vote of two-thirds of qualified electors voting thereon, to incur additional indebtedness for city purposes not to exceed 5 percent of the taxable tangible property therein, as shown by the last assessment.

Section 95.120 of the 1978 Missouri Revised Statutes permits any county or city, by a vote of two-thirds of qualified electors voting thereon, to incur additional indebtedness for city purposes not to exceed 5 percent of the taxable tangible property therein, as shown by the last assessment.

Sections 95.125 and 95.130 of the 1978 Missouri Revised Statutes provide that any city may become indebted not exceeding in the aggregate an additional 10 percent for the purpose of acquiring right-of-ways, constructing, extending, and improving streets and avenues and/or sanitary or storm sewer system, and an additional 10 percent for purchasing or construction of waterworks, electric, or other light plants, provided the total general obligation indebtedness of the city does not exceed 20 percent of the assessed valuation.

Table 18, cont.

## City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$385,794,355	\$399,647,937	\$413,174,204	\$436,153,702	\$443,719,638	\$446,480,584
\$0	\$0	\$0	\$0	\$0	\$0
\$385,794,355	\$399,647,937	\$413,174,204	\$436,153,702	\$443,719,638	\$446,480,584
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 19

## City of Columbia, Missouri

WATER AND ELECTRIC UTILITY REVENUE BOND COVERAGE (a)  
LAST TEN FISCAL YEARS

Fiscal Year Ended	WATER AND ELECTRIC UTILITY REVENUE / REFUNDING BONDS (c)						Revenue Bond Coverage
	Operating Revenue (d)	Operating Expenses	Net Revenue	Principal	Interest (b)	Total	
2012 \$	147,075,417 \$	100,038,432 \$	47,036,985 \$	5,360,000 \$	8,714,110 \$	14,074,110	3.34
2013	146,188,407	111,187,318	35,001,089	6,545,000	8,501,203	15,046,203	2.33
2014	152,473,820	116,235,925	36,237,895	6,665,000	7,798,291	14,463,291	2.51
2015	152,500,629	110,335,849	42,164,780	6,745,000	7,174,035	13,919,035	3.03
2016	159,378,641	112,365,801	47,012,840	7,668,750	7,415,763	15,084,513	3.12
2017	151,130,589	117,760,371	33,370,218	7,060,000	7,848,750	14,908,750	2.24
2018	164,107,987	114,258,630	49,849,357	9,350,000	7,547,625	16,897,625	2.95
2019	159,911,037	108,331,015	51,580,022	9,740,000	7,160,575	16,900,575	3.05
2020	159,571,907	111,667,143	47,904,764	10,180,000	6,952,851	17,132,851	2.80
2021	171,220,739	119,087,601	52,133,138	7,140,000	5,950,756	13,090,756	3.98

(a) Revenue bonds and their related interest are payable solely from the revenues derived from the operation of the enterprise owned by the City. The taxing power of the City is not pledged to secure payment of the bonds and interest.

(b) Interest payments made in the fiscal year.

(c) This includes Special Obligation Bonds, Series 2012D and 2012E, which are to be treated as a water and electric utility revenue bond issue.

(d) Includes investment revenue, miscellaneous revenue and revenue from other governmental units .

Table 20

## City of Columbia, Missouri

SANITARY SEWER UTILITY REVENUE BOND COVERAGE (a)  
LAST TEN FISCAL YEARS

Fiscal Year Ended	SANITARY SEWER SYSTEM REVENUE BONDS (d)						Revenue Bond Coverage
	Operating Revenue (c)	Operating Expenses	Net Revenue	Principal	Interest (b)	Total	
2012 \$	17,973,980 \$	9,145,955 \$	8,828,025 \$	1,915,000 \$	2,121,660 \$	4,036,660	2.19
2013	19,672,456	8,750,941	10,921,515	3,521,500	2,562,275	6,083,775	1.80
2014	20,320,219	9,069,426	11,250,793	4,840,600	2,395,108	7,235,708	1.55
2015	21,897,787	9,221,642	12,676,145	4,900,545	2,324,637	7,225,182	1.75
2016	23,874,520	10,407,206	13,467,314	5,500,300	2,798,051	8,298,351	1.62
2017	24,639,759	11,209,790	13,429,969	5,557,000	2,713,817	8,270,817	1.62
2018	24,730,772	9,760,604	14,970,168	5,695,000	3,052,866	8,747,866	1.71
2019	25,875,510	9,900,998	15,974,512	5,738,900	2,924,388	8,663,288	1.84
2020	25,258,322	10,120,616	15,137,706	5,874,000	2,294,708	8,168,708	1.85
2021	26,768,817	11,108,955	15,659,862	5,730,100	2,210,270	7,940,370	1.97

(a) Revenue bonds and their related interest are payable solely from the revenues derived from the operation of the enterprise owned by the City. The taxing power of the City is not pledged to secure payment of the bonds and interest.

(b) Interest payments made during the fiscal year.

(c) Includes investment revenue and miscellaneous revenue.

(d) This includes Special Obligation Bonds Series 2001A, Special Obligation Bonds Series 2006A, Special Obligation Refunding Bonds Series 2012B and Special Obligation Bonds Series 2015 which are to be treated as sewer system revenue bond issues.

THIS PAGE INTENTIONALLY LEFT BLANK

Table 21

## City of Columbia, Missouri

PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS  
LAST TEN FISCAL YEARS

Fiscal Year	Commercial Construction (a)		Residential Construction (a)		Bank Deposits		Estimated Property Value
	Number of Permits	Value	Number of Permits	Value	(in thousands)		
2012	34	\$ 64,741,303	411	\$ 94,993,740	\$ 3,174,000	(b) \$	7,013,851,058
2013	42	55,728,531	953	214,609,987	3,108,000	(b)	7,172,767,546
2014	36	59,173,040	577	209,135,925	3,239,000	(b)	7,299,460,971
2015	48	38,720,198	493	157,889,702	3,464,000	(b)	7,557,017,121
2016	64	71,368,438	611	242,584,577	3,937,000	(b)	7,811,966,267
2017	63	118,588,435	446	127,036,408	3,745,731	(b)	8,074,560,433
2018	66	60,396,060	310	146,223,835	4,171,886	(b)	8,607,795,908
2019	101	48,595,480	319	96,917,471	5,181,316	(b)	9,086,535,458
2020	19	19,758,384	348	112,565,083	5,648,194	(b)	9,244,159,129
2021	45	72,737,033	434	140,643,480	6,598,191	(b)	9,746,190,075

(a) Source: City of Columbia Public Works Department.

(b) Source: FDIC Summary of Deposits

**Table 22****City of Columbia, Missouri****LARGEST ELECTRIC UTILITY CUSTOMERS  
SEPTEMBER 30, 2021**

<b>Customer</b>	<b>Billed kWh</b>	<b>Billed Revenue</b>
Columbia Foods	36,787,272	\$ 2,566,514
Boone Hospital Center	29,209,741	2,587,026
3-M Company	26,522,256	2,082,739
Quaker Oats	20,281,233	1,705,311
VA Hospital	19,688,631	1,802,647
Aurora Dairy	12,646,167	1,111,514
Gate Rubber	11,526,676	1,195,716
University of MO-Hospital	10,514,220	925,604
PW Eagle	10,399,968	753,292
City of Columbia Sewer	9,449,544	795,736
	<u>187,025,708</u>	<u>\$ 15,526,099</u>

Table 23

## City of Columbia, Missouri

LARGEST WATER UTILITY CUSTOMERS  
SEPTEMBER 30, 2021

<b>Customer</b>	<b>Billed CCF</b>	<b>Billed Revenue</b>
Columbia Foods	212,194	\$ 672,171
Aurora Organic Dairy	95,658	307,251
3M Company	75,781	233,424
Boone Hospital Cener	51,578	220,311
VA Hospital	39,472	150,160
Linen King Group	37,681	119,409
University of Missouri	28,409	97,177
PW Eagle	19,459	64,670
Beyond Meat	16,540	51,979
State Farm Insurance	14,826	86,778
	<u>591,598</u>	<u>\$ 2,003,331</u>



Table 24

## City of Columbia, Missouri

DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS

Fiscal Year	Population (a)	Personal Income (in thousands) ((a)*(b)/1000)	Per Capita Personal Income (b)	Median Age (c)	Unemployment Rate (d)	Median Home Price (e)
2020	126,254	\$6,700,426	\$53,071*	28.3**	4.10%	\$265,896
2019	121,230	6,216,189	51,276	28.5	4.40% <sup>c</sup>	249,236
2018	120,248	5,925,461	49,277	28.2	4.10% <sup>c</sup>	244,188
2017	118,620	5,603,134	47,236	27.6	4.30%	238,167
2016	117,165	5,298,318	45,221	27.4	4.20%	228,283
2015	115,391	5,181,864	44,907	26.9	4.80%	219,727
2014	113,155	4,953,473	43,776	26.6	5.30%	213,230
2013	111,145	4,808,355	43,262	26.6	5.80%	208,339
2012	109,008	4,696,501	43,084	26.9	6.40%	204,752
2011	106,658	4,597,173	43,102	26.7	6.10%	201,555

Note: In this fiscal year, the data sources were changed for any previously reported information.

- (a) [Total Population - Five Year American Community Survey Estimates](#)
- (b) [Per Capita Income- Five Year American Community Survey Estimates](#)
- (c) [Median Age- Five Year American Community Survey Estimates](#)
- (d) [Unemployment- Five Year American Community Survey Estimates](#)
- (e) [Median Listing Price](#)
- (\*) [Total Population- Decennial Survey Estimates](#)

(\*\*) Estimated by City of Columbia, Economist

Table 25

## City of Columbia, Missouri

**PRINCIPAL EMPLOYERS  
CURRENT AND NINE YEARS AGO**

Employer	2021			2012		
	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**
University of Missouri - Columbia	8,612	1	9.33%	8,608	1	9.43%
University Hospital and Clinics	5,217	2	5.65%	4,468	2	4.90%
Veterans United Home Loans	3,505	3	3.80%	n/a	n/a	n/a
Columbia Public Schools	2,666	4	2.89%	2,117	3	2.32%
Truman Veterans Hospital	1,602	5	1.74%	1,278	6	1.40%
Boone Hospital Center	1,517	6	1.64%	1,655	4	1.81%
City of Columbia	1,463	7	1.58%	1,332	5	1.46%
Shelter Insurance	1,336	8	1.45%	1,078	8	1.18%
Joe Machens Dealerships	1,277	9	1.38%	630	10	0.69%
Hubbell Power Systems	777	10	0.84%	n/a	n/a	n/a
MBS Textbook Exchange	n/a	n/a	n/a	1,239	7	1.36%
State Farm	n/a	n/a	n/a	1,063	9	1.16%

Note: Except as noted, information comes from Columbia Regional Economic Development Inc.  
City of Columbia information comes from the City of Columbia Annual Budget.

\*\*information from the US Bureau of Labor Statistics-2020 annual

Table 26

## City of Columbia, Missouri

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS

Function/Program	Full-time Equivalent Employees as of September 30									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Governmental Activities</b>										
General Administrative										
City Clerk and Elections	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
City Manager	5.95	7.45	7.20	9.10	8.60	11.50	11.30	11.30	10.00	7.00
Finance (incl. Risk Management)	51.00	53.50	55.50	55.50	55.40	55.40	51.35	48.20	46.20	47.00
Human Resources	9.66	9.66	9.66	9.66	9.16	9.16	8.95	8.85	8.85	8.85
Law	14.75	16.75	16.75	16.75	15.75	16.75	15.50	15.50	14.75	12.00
Public Works Administration	0.93	1.18	1.16	0.95	0.95	1.30	2.10	-	-	-
Convention & Tourism	12.25	11.25	10.25	9.65	9.65	9.25	8.25	8.25	8.00	8.00
Public Safety										
Police	233.00	225.00	211.00	210.40	207.40	200.00	197.00	194.00	191.00	191.00
Fire	148.00	148.00	145.00	145.00	145.00	145.00	141.00	140.00	141.00	136.00
Municipal Court	9.75	11.75	11.75	8.75	11.00	12.00	12.00	12.00	12.00	12.00
Emergency Mgmt & Comm	-	-	-	-	-	-	-	27.75	34.75	34.75
Health & Environment										
Health and Human Services	77.60	69.60	69.10	68.00	68.00	69.00	66.15	64.60	62.25	62.00
*Community Development	42.80	46.25	46.25	46.25	46.25	46.25	46.00	41.75	39.50	40.00
Economic Development	3.25	3.50	3.50	3.50	3.50	3.00	3.00	3.00	3.00	3.00
Mid Mo Solid Waste Mgt Dist	2.00	2.00	2.00	2.00	2.00	2.00	-	-	-	-
Office of Sustainability	5.00	5.00	5.00	5.00	5.00	-	-	-	1.00	1.25
Cultural Affairs	2.00	2.50	2.50	2.50	2.75	3.00	3.00	3.00	3.00	3.00
Contributions Fund	1.00	-	-	-	-	-	-	-	-	-
Parks & Recreation	44.00	45.16	47.16	47.56	47.06	47.41	48.16	47.50	46.50	47.50
Public Works										
Admin & Engineering	-	-	-	-	-	-	-	17.92	17.51	22.10
Non-Motorized Grants	-	0.60	2.00	2.20	3.20	4.80	5.10	4.90	4.95	2.35
Streets and Engineering	63.62	57.87	56.37	55.05	55.60	51.90	51.46	-	-	-
Streets & Sidewalks	-	-	-	-	-	-	-	40.81	40.92	40.35
Parking Enforcement	-	13.05	13.05	13.05	13.05	13.10	12.01	5.01	4.02	4.00
Custodial & Maintenance	-	14.82	14.82	13.82	17.57	17.57	16.56	16.39	16.43	16.00
Fleet Operations	37.23	39.23	41.23	41.23	41.23	38.23	38.43	37.43	33.51	31.50
GIS Fund	-	-	-	-	12.25	6.26	5.31	5.31	4.40	4.50
Supporting Activities										
Employee Benefit	8.34	8.34	8.34	8.34	7.84	6.84	7.05	6.15	6.15	5.15
Information Technology	53.75	56.75	55.75	52.85	39.10	35.20	34.20	32.20	32.00	28.00
Community Relations	22.00	31.35	33.15	30.15	30.35	18.50	14.40	13.40	10.90	8.75
Facilities Management	13.72	-	-	-	-	-	-	-	-	-
<b>Business-Type Activities</b>										
Railroad	3.00	3.00	4.80	3.00	3.00	3.00	3.00	4.00	4.00	4.00
Transload	1.00	1.80	-	-	-	3.00	3.00	3.00	3.00	-
Water & Electric	271.84	284.75	283.65	286.25	283.60	286.29	282.75	271.75	266.75	259.60
Recreation Services	35.00	36.84	34.84	33.84	33.34	33.34	34.59	34.25	34.25	34.25
Public Works										
Public Transportation	58.33	58.10	56.10	56.50	56.55	51.95	52.36	41.36	40.67	39.20
Airport	7.85	7.60	16.62	16.95	17.40	18.65	18.15	17.15	17.40	17.25
Sanitary Sewer	81.84	83.32	85.82	84.77	84.02	86.42	83.02	80.52	81.39	80.35
Parking Facilities	11.92	11.95	10.05	10.05	10.05	9.45	9.57	9.27	9.29	7.85
Solid Waste	119.14	118.57	117.07	116.52	113.27	109.27	106.21	94.71	93.02	92.90
Stormwater Utility	10.33	10.21	10.11	9.81	7.81	8.41	8.47	6.47	6.49	6.40
Utility Customer Services	-	17.30	17.45	20.45	19.20	18.20	15.40	14.30	14.30	14.00
Total	1,463.85	1,517.00	1,508.00	1,498.40	1,488.90	1,454.40	1,417.80	1,385.00	1,366.15	1,334.85

Note: Information from City of Columbia Annual Budget adopted October 1, 2021

\*Community Development department includes:

- Planning
- Volunteer Services
- Neighborhood Programs
- Building and Site Development
- CDBG

Table 27

## City of Columbia, Missouri

OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS

Function/Program	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Police</b>										
Traffic Accidents Investigated	1,038	975	1,187	1,234	1,210	1,306	1,274	1,282	1,288	1,362
Traffic Tickets Issued	2,714	3,025	2,931	4,317	3,312	3,395	4,615	7,507	7,790	7,727
Warning Tickets Issued	***	n/a	n/a	n/a	n/a	n/a	n/a	2,814	4,534	5,048
Driving While Intoxicated Arrests	250	224	285	520	405	303	376	462	297	438
<b>Fire</b>										
Fire Calls (All Types)	387	396	260	449	403	365	338	317	343	579
Rescue Calls	8,766	8,198	7,994	8,005	7,750	7,912	7,423	6,696	6,228	7,027
<b>Sanitary Sewer Utility</b>										
Average daily flow (millions of gallons)	17.0	17.7	17.4	14.4	15.6	16.5	17.3	15.4	14.1	12.7
<b>Solid Waste Utility</b>										
Tons of waste collected	182,418	171,006	176,094	247,724	190,525	176,250	167,171	163,872	165,254	161,629
Tons of recyclables collected	13,186	12,160	13,559	15,591	14,904	16,070	13,173	10,671	10,433	10,347
<b>Public Transportation</b>										
Total Vehicle Miles-Fixed Route	424,840	488,002	611,787	749,184	872,483	888,938	821,838	800,897	740,369	736,078
Total Vehicle Miles-Paratransit	204,283	198,010	268,240	265,918	282,043	337,158	394,628	200,728	293,972	274,602
<b>Airport</b>										
Number of Enplaned Passengers	64,971	77,987	126,776	117,079	77,961	63,292	62,489	48,778	43,108	38,319
<b>Parking Facilities</b>										
Parking permits issued (surface & structures)	2,582	2,619	2,661	2,635	2,573	2,523	2,584	2,503	2,089	1,976
Metered & hourly spaces	2,322	2,285	2,290	2,381	2,325	2,342	2,253	2,178	2,483	2,215
<b>Other Public Works</b>										
Street Segments Resurfaced/Repaired	*	105	70	71	93	72	101	215	165	205
<b>Community Development</b>										
Number of Permits Issued	1,126	819	1,575	1,228	1,170	1,532	1,352	2,221	2,333	1,997
<b>Parks and Recreation</b>										
Number of Athletic Fields Maintained	68	68	68	68	68	63	56	55	47	47
Total Sq feet of Landscape Beds Maintained	735,500	734,289	731,701	715,164	708,958	691,025	657,052	640,263	625,223	595,562
<b>Railroad</b>										
Carloads	645	695	753	781	779	724	772	1,320	1,218	1,226
<b>Water</b>										
Fire hydrants installed	70	40	36	89	44	81	26	82	80	13
Services/meters installed	407	350	556	277	814	727	1,643	1,317	1,010	234
<b>Electric</b>										
New Distribution Transformers Installed	47	51	58	88	271	416	234	353	181	59
Electric Meters Installed	595	237	809	452	2,965	1,805	717	875	1,396	506
Miles of Underground Lines Installed	13	9	5	13	5	14	10	21	14	7
<b>Health &amp; Environment</b>										
Birth Certificates issued	9,276	7,852	8,580	8,240	8,302	7,729	7,712	8,038	8,316	7,548
Death Certificates issued	**	9,926	30,692	9,698	8,787	7,840	6,994	9,173	10,526	10,585
Immunizations	12,357	7,383	18,162	21,051	19,876	19,349	20,514	19,544	16,796	19,431
WIC Visits	19,194	22,867	24,620	27,289	28,178	29,976	29,742	31,290	30,615	31,169
Inspections	9,742	6,656	8,466	9,698	8,778	9,230	15,040	11,067	7,347	15,064

Note: Operating indicators provided by various City departments and budget document

\* Starting in 2015, numbers now reported by 12 foot lane miles for more accuracy.

\*\* # includes both certified copies made from original long form DC and computer generated short form

\*\*\* Starting in 2015, warning tickets are no longer issued.

n/a-information not available

THIS PAGE INTENTIONALLY LEFT BLANK

Table 28

## City of Columbia, Missouri

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS

Function/Program	Fiscal year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Police</b>										
Stations	2	1	1	1	1	1	1	1	1	1
Substations	5	5	5	5	5	5	5	5	4	4
Vehicles	106	106	104	104	104	106	107	100	97	97
<b>Fire</b>										
Stations	9	9	9	9	9	9	9	9	9	9
Vehicles	52	44	38	38	38	38	38	38	38	38
<b>Sanitary Sewer Utility</b>										
Collection system (total miles)	748	745	742	733	720	714	707	697	695	698
<b>Solid Waste Utility</b>										
Collection vehicles	60	56	56	56	55	50	48	45	45	45
<b>Public Transportation</b>										
Buses-General Fixed Route	11	11	14	16	17	19	11	19	25	25
Buses-Campus Fixed Route	12	12	9	11	10	12	17	11	9	9
Buses-Paratransit	17	16	9	8	8	8	8	17	11	11
<b>Airport</b>										
Pavement Surface (Square yards)	497,893	497,893	497,893	497,893	497,893	473,449	473,449	470,949	468,020	464,950
<b>Parking Facilities</b>										
Parking Structures	6	6	6	6	6	6	6	6	6	5
Surface Lots (includes permit and metered parking)	8	8	7	7	7	-	-	-	-	-
* Surface Lots-Permit	-	-	-	-	-	5	5	5	4	5
* Surface Lots-Meter	-	-	-	-	-	4	5	5	5	4
<b>Other Public Works</b>										
** Streets (miles)	1,427	1,419	1,389	1,351	1,339	1,339	1,338	551	515	507
Signalized Intersections	49	47	47	48	47	47	47	47	45	43
<b>Parks and Recreation</b>										
Pools	5	5	5	5	5	5	5	5	5	5
Golf Courses (18 hole)	2	2	2	2	2	2	2	2	2	2
Athletic fields with lights and/or irrigation systems	44	44	44	44	44	44	41	40	35	33
Rec/Nature Centers	3	3	2	2	2	2	2	2	2	2
Cross Country Courses	1	1	1	-	-	-	-	-	-	-
<b>Railroad</b>										
Locomotives	2	2	2	2	2	2	2	2	2	2
Miles of main track	21	21	21	21	21	21	21	21	21	21
<b>Water</b>										
Water mains (miles)	700	697	695	708	703	700	695	689	682	671
<b>Electric</b>										
Circuit Miles of Distribution Lines	883	876	868	864	852	848	836	827	808	796

Note: Asset information provided by various City departments and budget document

\* Combined into one line starting in 2017

\*\* Starting in 2015, numbers now reported by 12 foot lane miles for more accuracy.

## City of Columbia, Missouri

**INSURANCE IN FORCE**  
**SEPTEMBER 30, 2021**

City of Columbia - Property/Casualty Insurance Program  
 Policy Period - October 1, 2020 to October 1, 2021

## I. Property/Inland Marine/Boiler and Machinery Coverages

- A. Insurance Provider – Factory Mutual Insurance Company (FM Global)
- B. Best's Rating is A+ XV and Admitted in Missouri
- C. Policy # – 1071425
- D. Annual Premium is \$1,139,834, plus \$41,474 TRIA Premium - Total Premium is \$1,181,308
- E. Key Coverages and Limits:
  - 1. \$550,000,000 Blanket Property Limit excess \$100,000 Retention
    - a. Power Plant Retention - \$250,000
    - b. Columbia Energy Center Retention - \$525,000
  - 2. Earth Movement - \$100,000,000 Aggregate Limit excess \$100,000 Retention; \$5,000,000 for Vehicles and Mobile Equipment
  - 3. Flood - \$100,000,000 Aggregate Limit excess \$100,000 Retention (excludes Zones A, B, and V);
    - a. \$500,000 Retention for locations 0002-WWTP, 0017-Hinkson Creek Substations, 056-2601 South Scott Boulevard, 0107-Scott Boulevard and Current Road, 0105-Production Wells #1-15, 0115 - 4380 East Gans Road and 0127 - Wetlands Effluent Pump Station.
    - b. \$5,000,000 Limit for Vehicles and Mobile Equipment
    - c. \$1,000,000 Limit for Infrastructure property
  - 4. Debris Removal - \$5,000,000 Limit or 25% of the loss, whichever is greater, excess \$100,000 Retention
  - 5. Licensed Vehicles (Including Mobile Equipment) - \$10,000,000 Limit excess \$100,000 Retention (while on premises) - Flood and Earthquake limit is \$5,000,000
  - 6. EDP Equipment and Media - \$10,000,000 Limit excess \$100,000 Retention
  - 7. Extra Expense - \$5,000,000 Limit excess \$100,000 Retention
  - 8. Newly Acquired Property - \$10,000,000 Limit excess \$100,000 Retention
  - 9. Includes Boiler and Machinery Coverages
  - 10. Infrastructure property - \$5,000,000 not to exceed \$2,000,000 for bridges

## II. Excess Workers' Compensation

- A. Insurance Provider -Midwest Employers Casualty Company
- B. Best's Rating is A+ XV and Admitted in Missouri
- C. Policy # - EWC009625
- D. Annual Premium is \$284,863
- E. Work Comp-Statutory Limits
- F. Employers Liability Limit - \$1,000,000
- G. \$500,000 Self-Insured Retention, except \$750,000 SIR for Police, Fire and Electrical Workers

## III. Package Liability Program

- A. Insurance Provider - States Risk Retention Group
- B. Administered by Berkley Risk - W.R. Berkley and admitted in Missouri
- C. Policy # - 3000030-3
- D. Annual Premium is \$283,895
- E. Coverages and Limits:
  - 1. \$3,000,000 Public Entity (Coverage A) limit of liability for any one occurrence covered under the policy
  - 2. \$3,000,000 Management Practices Liability (Coverage B) for any one occurrence covered under the policy
  - 3. \$10,000,000 maximum limit of liability (A and B) for damages for all occurrences covered under this policy
  - 4. Self-insurance retention of \$750,000 per occurrence applicable to Coverage A and B.
- F. Coverages include General Liability, Public Officials Liability, Police Professional Liability, Products/Completed Operations Liability, Employment Practices Liability, Sexual Abuse Liability, Employee Benefits Liability, and Automobile Liability.

## IV. Crime Coverages

- A. Insurance Company –The Hanover Insurance Company
- B. Best's Rating is A XV and Admitted in Missouri
- C. Policy # – BDL1072032
- D. Annual Premium is \$12,574
- E. Coverages include:
  - 1. Employee Dishonesty (Theft) - \$3,000,000 Limit
  - 2. Forgery or Alteration - \$3,000,000 Limit
  - 3. Inside the Premises - Theft of Money and Securities - \$3,000,000 Limit
  - 4. Inside the Premises - Robbery or Safe Burglary of Other Property - \$3,000,000 Limit
  - 5. Outside the Premises - \$3,000,000 Limit
  - 6. Computer Fraud - \$3,000,000 Limit
  - 7. Fund Transfer Fraud (including Impersonation Fraud) - \$3,000,000 limit
  - 8. Money Orders and Counterfeit Fraud - \$3,000,000 Limit
- F. Deductible: \$50,000

## City of Columbia, Missouri

**INSURANCE IN FORCE  
SEPTEMBER 30, 2021**


---

## V. Aviation Ground Operations Liability

- A. Insurance Company – Global Aerospace, Inc.
- B. Best's Rating MGU/Pooled Carriers and Admitted in Missouri
- C. Policy # – 14001082
- D. Annual Premium is \$14,000 (includes TRIA)
- E. Coverages include:
  - 1. General Liability - \$10,000,000 Limit Each Occurrence
  - 2. Products/Completed Operations - \$10,000,000 Aggregate Limit
  - 3. Personal and Advertising Injury - \$10,000,000 Aggregate Limit
  - 4. Personal Injury for Discrimination or Humiliation - \$1,000,000 Each Individual/Aggregate
  - 5. Incidental Medical Malpractice - \$10,000,000 Limit Each Occurrence/Aggregate
  - 6. Non-Owned Aircraft Liability - \$10,000,000 Limit Each Occurrence
  - 7. Hangarkeepers Liability - \$10,000,000 Each Aircraft/\$10,000,000 Occurrence
    - a. Deductible - \$1,000 Each Aircraft
  - 8. Excess Auto Liability - \$10,000,000 excess of \$3,000,000 scheduled underlying Automobile Liability
  - 9. Non-FAA Control Tower Operator - \$10,000,000 each occurrence; operation of control tower by Midwest ATC Services, Inc.

## VI. Health Department Professional Liability

- A. Insurance Company – Allied World Surplus Lines Insurance Company (AWAC)
- B. Best's Rating is A XV and Non-Admitted in Missouri
- C. Policy # – 0309-7988
- D. Annual Premium is \$8,000 + \$100 Fee + \$405.00 Surplus Lines Tax=\$8,505.00
- E. Limits and Deductibles -
  - 1. Professional Liability - \$1,000,000 Each Claim/\$3,000,000 Aggregate
  - 2. Sexual Misconduct Liability - \$1,000,000 Each Claim/\$3,000,000 Aggregate
  - 3. HIPAA Violation Expense Reimbursement - \$50,000 Each Incident/\$50,000 Aggregate
  - 4. Strategic Response Reimbursement - \$5,000 Aggregate
  - 5. Strategic Management Loss - \$2,500 Aggregate
  - 6. Media Expense Reimbursement Coverage - \$25,000 per Incident/\$25,000 Aggregate
  - 7. Legal Expense - \$25,000 per Incident/\$25,000 Aggregate
  - 8. Disciplinary Proceedings - \$25,000 per Incident/\$75,000 Aggregate, \$1,000 Deductible
  - 9. Lost Earnings - \$2,500 Per Claim Per Day for Physicians; \$500 Per Claim Per Day for the Other Insureds; \$5,000 Per Claim Aggregate; \$10,000 Policy Aggregate
  - 10. Damage to Patients Property - \$500 Per Incident/\$5,000 Aggregate
- F. Deductible - \$5,000 Each Claim

## VII. Railroad Liability

- A. Insurance Company –Liberty Surplus Insurance Corporation
- B. Best's Rating is A XV and Non-Admitted in Missouri
- C. Policy # – RRHV290905-9
- D. Annual Premium is \$26,800 (No TRIA)
- E. Limits are \$5,000,000 Any One Incident/\$10,000,000 Aggregate
- F. \$25,000 Retention Per Claim
- G. Claims-Made Policy

## VIII. Railroad Rolling Stock

- A. Insurance Company –Hanover Insurance Company
- B. Best's Rating is A XIV and Admitted in Missouri
- C. Policy # – IHH968366509
- D. Annual Premium is \$3,944 (Incl TRIA)
- E. Coverages:
  - 1. \$400,000 Limit All Covered Property-Any One Occurrence-\$1,000 Deductible
    - a. \$200,000 SW120 Electromotive Div. GM Corp. 1200 HP Diesel – Electric RR Eng, S#4278-1-COLT
    - b. \$200,000 EMD Model GP-10, 1952 – HP: 1,750: Axles 4

## IX. Network Security &amp; Privacy

- A. Insurance Company – AIG Speciality Insurance Company
- B. Best's Rating is A XV and Admitted in Missouri
- C. Policy # – 017722795
- D. Annual Premium is \$25,435
- E. Claims Made Coverage
- F. Retroactive Date: 10/1/2014
- F. Coverages and Limits:
  - 1. Media Content - \$2,000,000, Retention \$25,000
  - 2. Security & Privacy Liability - \$2,000,000, Retention \$25,000
    - a. Regulatory Action Sublimit of Liability - \$2,000,000
  - 3. Network Interruption Insurance - \$2,000,000, Retention \$25,000
  - 4. Event Management - \$2,000,000, Retention \$50,000
  - 5. Cyber Extortion - \$2,000,000, Retention \$25,000
  - 6. Reputation-Based Income Loss- \$1,000,000, 14 days Waiting Period



- X. Unmanned Aircraft Liability (Policy Term: 10/6/2020 to 10/6/2021)
  - A. Insurance Company - Global Aerospace, Inc.
  - B. Best's Rating MGU/Pooled Carriers and Admitted in Missouri
  - C. Policy # - 9013979
  - D. Annual Premium is \$3,565
  - E. Coverage and Limits:
    - 1. Bodily Injury/Property Damage - \$1,000,000 Each Occurrence
    - 2. Medical Payments - \$5,000 Each Occurrence
    - 3. Aircraft Schedule - Any UAS Owned and Operated by the Named Insured
    - 4. Non-Owned Liability - Any unmanned UAS That Does Not Exceed 55 lbs in Weight
    - 5. Premises - \$1,000,000 Per Occurrence; \$100,000 Per Occurrence Fire Legal Liability
    - 6. Third Party War Risk Liability - \$1,000,000 Annual Aggregate
    - 7. Physical Damage to UAS Not Covered
    - 8. Deductible - 5% In Motion and Not in Motion

Note: Information from Division of Risk Management, City of Columbia