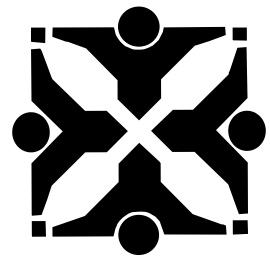


CITY OF COLUMBIA, MISSOURI

# **Financial Management Information Supplement**

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

Department of Finance  
Matthew Lue  
Director of Finance



# CITY OF COLUMBIA, MISSOURI

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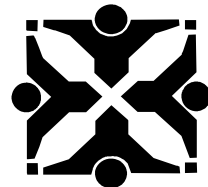
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# GENERAL PURPOSE FINANCIAL STATEMENTS

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.





March 9, 2023

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

The Financial Management Information Supplement (FMIS), as presented herein, is unaudited and is not presented in the new governmental reporting model format (GASB 34). The Annual Comprehensive 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.

The FMIS 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 five 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.

Respectfully submitted,

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

Mr. Matthew Lue  
Director of Finance

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

ALL FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2022  
(WITH COMPARABLE AMOUNTS FOR 2021)

ASSETS	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
Cash and cash equivalents	\$ 62,760,854	\$ 18,235,368	\$ 1,205,822	\$ 56,443,255
Cash and cash equivalents – Nonexpendable Trust Fund	-	-	-	-
Accounts receivable	921,780	30,481	-	130,204
Taxes receivable	6,662,369	5,666,302	-	-
Allowance for uncollectible taxes	(8,870)	-	-	-
Tax bills receivable	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Grants receivable	530,099	376,866	-	2,720,298
Lease receivable	430,653	-	-	-
Net Pension asset	-	-	-	-
Net OPEB asset	-	-	-	-
Rehabilitation loans receivable	-	6,744,442	-	-
Accrued interest	28,709	411	-	66,728
Due from other funds	2,318,786	13,788	-	-
Due from pension funds	-	-	-	-
Advances to other funds	-	-	-	-
Loans receivable from other funds	-	-	-	-
Inventory	363,122	-	-	-
Prepaid expenses	98,238	10,378	-	-
Other assets – current	-	53,652	-	-
Restricted assets—cash and cash equivalents	-	6,949,800	-	-
Restricted assets – other	-	-	-	-
Lease receivable	-	-	-	-
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>\$74,105,740</b>	<b>\$38,081,488</b>	<b>\$1,205,822</b>	<b>\$59,360,485</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>\$ 74,105,740</b>	<b>\$ 38,081,488</b>	<b>\$ 1,205,822</b>	<b>\$ 59,360,485</b>



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

FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2022  
(WITH COMPARABLE AMOUNTS FOR 2021)

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	2022	2021
\$ 93,903,085	\$ 38,816,870	\$ 1,190,938	\$ -	\$ -	\$ 272,556,192	\$ 264,592,988
-	-	7,109,200	-	-	7,109,200	6,597,951
20,714,379	461,244	1,354	-	-	22,259,442	24,496,970
-	-	-	-	-	12,328,671	10,054,071
-	-	-	-	-	(8,870)	(6,643)
-	-	497,650	-	-	497,650	629,253
-	-	(19,148)	-	-	(19,148)	(19,148)
-	16,804	-	-	-	3,644,067	3,793,214
-	-	-	-	-	430,653	-
-	-	-	-	-	-	-
-	-	-	-	-	6,744,442	6,895,995
107,575	45,648	385,600	-	-	634,671	662,831
-	-	-	-	-	2,332,574	2,170,548
-	-	-	-	-	-	-
-	-	1,605,232	-	-	1,605,232	2,066,477
14,919	-	-	-	-	14,919	103,723
7,030,864	1,385,774	-	-	-	8,779,760	8,162,581
1,289,724	447,014	-	-	-	1,845,354	404,267
897	337,715	-	-	-	392,264	53,652
157,840,287	-	-	-	-	164,790,087	166,240,318
44,559,696	3,913,188	-	-	-	48,472,884	58,719,802
-	114,319	-	-	-	114,319	-
-	1,292,577	152,708,650	-	-	154,001,227	185,821,444
1,189,968,472	8,682,091	-	620,259,788	-	1,818,910,351	1,771,868,715
(528,437,491)	(5,023,724)	-	-	-	(533,461,215)	(503,398,004)
47,803,634	-	-	4,561,025	-	52,364,659	37,811,287
-	-	-	-	1,229,059	1,229,059	1,207,269
-	-	-	-	12,437,910	12,437,910	13,820,018
<u>\$1,034,796,041</u>	<u>\$50,489,520</u>	<u>\$163,479,476</u>	<u>\$624,820,813</u>	<u>\$13,666,969</u>	<u>\$2,060,006,354</u>	<u>\$ 2,062,749,579</u>
7,343,287	790,604	-	-	-	8,133,891	5,345,622
840,392	145,317	-	-	-	985,709	747,866
4,113,559	-	-	-	-	4,113,559	4,492,901
<u>12,297,238</u>	<u>935,921</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,233,159</u>	<u>10,586,389</u>
<u>\$ 1,047,093,279</u>	<u>\$ 51,425,441</u>	<u>\$ 163,479,476</u>	<u>\$ 624,820,813</u>	<u>\$ 13,666,969</u>	<u>\$ 2,073,239,513</u>	<u>\$ 2,073,335,968</u>

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

ALL FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2022  
(WITH COMPARABLE AMOUNTS FOR 2021)

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
LIABILITIES:				
Accounts payable	\$2,028,526	\$ 115,175	\$ -	\$ 726,684
Interest payable	-	-	-	-
Accrued payroll and payroll taxes	3,463,369	53,870	-	-
Accrued sales tax	-	-	-	-
Due to other funds	10,817	358,418	-	-
Customer security and escrow deposits	-	-	-	-
Loans payable to other funds – current maturities	-	-	-	-
Obligations under capital leases – current maturities	-	-	-	-
Unearned revenue	12,680,822	-	-	-
Other liabilities – current	3,665,520	89,273	-	-
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 OPEB obligation	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>21,849,054</b>	<b>616,736</b>	<b>-</b>	<b>726,684</b>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants	-	-	-	108,986
Deferred inflows-lease	76,500	-	-	-
Unavailable revenue - grants received in advance	420,366	-	-	-
Unavailable revenue - sales tax	-	-	-	-
Inflows related to OPEB	-	-	-	-
Bonds	-	-	-	-
Inflows related to pensions	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>496,866</b>	<b>-</b>	<b>-</b>	<b>108,986</b>
FUND EQUITY:				
Contributed capital	-	-	-	-
Investment in general fixed assets	-	-	-	-
Fund balances and retained earnings:				
Fund balances:				
Nonspendable	461,360	10,378	-	-
Restricted	317,905	37,601,804	-	57,858,452
Committed	47,178	-	1,205,822	-
Assigned	1,936,555	-	-	-
Unassigned	48,996,822	(147,430)	-	666,363
Retained earnings	-	-	-	-
<b>Total fund balances and retained earnings</b>	<b>51,759,820</b>	<b>37,464,752</b>	<b>1,205,822</b>	<b>58,524,815</b>
<b>TOTAL FUND EQUITY AND OTHER CREDITS</b>	<b>51,759,820</b>	<b>37,464,752</b>	<b>1,205,822</b>	<b>58,524,815</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 74,105,740</b>	<b>\$ 38,081,488</b>	<b>\$ 1,205,822</b>	<b>\$ 59,360,485</b>

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

ALL FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2022  
(WITH COMPARABLE AMOUNTS FOR 2021)

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	2022	2021
\$ 7,565,132	\$ 375,270	\$ -	\$ -	\$ -	\$ 10,810,787	\$ 11,420,674
-	-	-	-	-	-	18
4,366,126	772,492	4,530	-	-	8,660,387	7,934,965
549,090	285,634	-	-	-	834,724	547,092
1,677,706	-	-	-	-	2,046,941	2,170,549
5,405,000	-	-	-	-	5,405,000	2,066,477
11,860	-	-	-	-	11,860	88,805
-	-	-	-	-	-	-
336,051	-	-	-	-	13,016,873	13,169,522
185,089	3,819	919	-	-	3,944,620	4,054,690
31,163,022	-	-	-	-	31,163,022	37,447,984
-	-	-	-	-	-	-
193,213,232	-	-	-	-	193,213,232	206,918,310
8,604,742	-	-	-	-	8,604,742	7,374,366
3,059	-	-	-	-	3,059	14,918
-	-	-	-	3,861,969	3,861,969	3,807,287
-	-	-	-	-	-	-
-	1,018,700	-	-	-	1,018,700	966,400
-	5,936,363	-	-	-	5,936,363	5,426,243
73,877,861	-	-	-	9,805,000	83,682,861	91,155,971
311,014	53,780	-	-	-	364,794	-
327,268,984	8,446,058	5,449	-	13,666,969	372,579,934	394,564,271
-	-	-	-	-	108,986	-
9,344,169	114,591	-	-	-	9,535,260	68,000
-	-	-	-	-	420,366	-
-	63,503	-	-	-	-	-
555,220	-	-	-	-	63,503	-
10,952,780	1,497,514	-	-	-	555,220	596,478
20,852,169	1,675,608	-	-	-	12,450,294	38,110,393
-	-	-	-	-	23,133,629	38,774,871
-	-	-	-	-	-	-
-	-	-	624,820,813	-	624,820,813	613,682,555
-	-	-	-	-	-	-
-	-	1,500,000	-	-	1,971,738	2,002,628
-	-	564,964	-	-	96,343,125	31,002,497
-	-	7,857,012	-	-	9,110,012	9,567,221
-	-	11,247	-	-	1,947,802	3,352,451
-	-	153,540,804	-	-	203,056,559	274,510,830
698,972,126	41,303,775	-	-	-	740,275,901	705,878,644
698,972,126	41,303,775	163,474,027	-	-	1,052,705,137	1,026,314,271
698,972,126	41,303,775	163,474,027	624,820,813	-	1,677,525,950	1,639,996,826
\$ 1,047,093,279	\$ 51,425,441	\$ 163,479,476	\$ 624,820,813	\$ 13,666,969	\$ 2,073,239,513	\$ 2,073,335,968

**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, 2022  
 (WITH COMPARABLE AMOUNTS FOR 2021)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
REVENUES:				
General property taxes	\$ 9,335,517	\$ -	\$ -	\$ -
Sales tax	29,461,437	29,493,795	-	-
Use tax	642,572	668,798	-	-
Lease revenue	-	-	-	-
Other local taxes	12,003,180	3,628,169	-	-
Licenses and permits	1,072,953	-	-	-
Fines	552,153	-	-	-
Fees and service charges	3,060,416	1,053,518	-	-
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.)	16,748,504	-	-	-
Special assessment charges	-	-	-	-
Intragovernmental revenue	9,207,929	-	-	-
Revenue from other governmental units	17,810,635	1,369,890	-	4,473,022
Investment revenue	(38,896)	(16,593)	(1,129)	204,720
Miscellaneous	1,137,062	53,600	-	974,537
<b>TOTAL REVENUES</b>	<b>100,993,462</b>	<b>36,251,177</b>	<b>(1,129)</b>	<b>5,652,279</b>
EXPENDITURES:				
Current:				
Policy development and administration	9,485,474	-	-	-
Public safety	50,893,094	-	-	-
Transportation	11,362,199	2,479,114	-	-
Health and environment	12,037,810	-	-	-
Personal development	8,637,666	1,287,667	-	-
Supporting activities	3,425,404	-	-	-
Miscellaneous nonprogrammed activities	57,964	-	-	-
Principal-capital lease payment	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	11,344,304
Debt service:				
Redemption of serial bonds	-	-	1,415,000	-
Interest	-	-	355,075	-
Fiscal agent fees	-	-	318	-
Miscellaneous	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>95,899,611</b>	<b>3,766,781</b>	<b>1,770,393</b>	<b>11,344,304</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>5,093,851</b>	<b>32,484,396</b>	<b>(1,771,522)</b>	<b>(5,692,025)</b>
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	10,685,064	86,169	1,770,075	18,848,403
Operating transfers to other funds	(12,447,593)	(24,926,432)	-	(67,410)
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>(1,762,529)</b>	<b>(24,840,263)</b>	<b>1,770,075</b>	<b>18,780,993</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>3,331,322</b>	<b>7,644,133</b>	<b>(1,447)</b>	<b>13,088,968</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>48,428,498</b>	<b>29,820,619</b>	<b>1,207,269</b>	<b>45,435,847</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>51,759,820</b>	<b>37,464,752</b>	<b>1,205,822</b>	<b>58,524,815</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, 2022  
 (WITH COMPARABLE AMOUNTS FOR 2021)

FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
Expendable Trust Funds	2022	2021
\$ -	\$ 9,335,517	\$ 9,146,927
-	58,955,232	52,611,482
-	1,311,370	-
-	-	153,664
-	15,631,349	13,684,090
-	1,072,953	1,102,948
-	552,153	630,989
-	4,113,934	6,684,563
-	16,748,504	16,726,267
-	-	-
-	9,207,929	7,833,847
-	23,653,547	19,385,110
(200)	147,902	401,148
317,685	2,482,884	1,889,172
317,485	143,213,274	130,250,207
-	9,485,474	9,983,220
-	50,893,094	48,020,671
-	13,841,313	11,891,393
-	12,037,810	15,843,567
146,372	10,071,705	7,888,291
-	3,425,404	3,528,844
-	57,964	2,059,868
-	-	-
-	-	-
-	11,344,304	19,276,947
-	1,415,000	1,562,445
-	355,075	425,907
-	318	318
-	-	-
146,372	112,927,461	120,481,471
171,113	30,285,813	9,768,736
16,959	31,406,670	26,987,561
(298,692)	(37,740,127)	(26,651,386)
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
(281,733)	(6,333,457)	336,175
(110,620)	23,952,356	10,104,911
686,831	125,579,064	115,474,153
576,211	149,531,420	125,579,064

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2022  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2021

	2022			2021
	Budget	Actual	(Over) Under Budget	Actual
<b>REVENUES:</b>				
General property taxes	\$ 9,864,737	\$ 9,335,517	\$ 529,220	\$ 9,146,927
Sales tax	24,489,541	29,461,437	(4,971,896)	26,295,876
Use tax	-	642,572	(642,572)	-
Other local taxes	10,917,423	12,003,180	(1,085,757)	11,082,330
Licenses and permits	1,102,939	1,072,953	29,986	1,102,948
Fines	621,831	552,153	69,678	630,989
Fees and service charges	3,058,913	3,060,416	(1,503)	5,417,444
Pilot	17,718,877	16,748,504	970,373	16,726,267
Intragovernmental revenue	11,564,578	9,207,929	2,356,649	7,833,847
Revenue from other governmental units	18,759,974	17,810,635	949,339	11,705,842
Investment revenue	611,435	(38,896)	650,331	(61,407)
Miscellaneous revenue	1,271,811	1,137,062	134,749	1,353,384
<b>TOTAL REVENUES</b>	<b>99,982,059</b>	<b>100,993,462</b>	<b>(1,011,403)</b>	<b>91,234,447</b>
<b>EXPENDITURES:</b>				
Current:				
Policy development and administration	10,916,438	9,485,474	1,430,964	7,915,484
Public safety	58,531,512	50,893,094	7,638,418	48,020,671
Transportation	13,260,720	11,362,199	1,898,521	11,891,393
Health and environment	18,870,522	12,037,810	6,832,712	12,767,098
Personal development	10,157,157	8,637,666	1,519,491	7,771,337
Supporting activities	4,535,711	3,425,404	1,110,307	3,528,844
Miscellaneous nonprogrammed activities:	161,575	57,964	103,611	2,059,868
<b>TOTAL EXPENDITURES</b>	<b>116,433,635</b>	<b>95,899,611</b>	<b>20,534,024</b>	<b>93,954,695</b>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	<b>(16,451,576)</b>	<b>5,093,851</b>	<b>(21,545,427)</b>	<b>(2,720,248)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers from other funds	10,638,449	10,685,064	(46,615)	15,310,890
Operating transfers to other funds	(12,447,593)	(12,447,593)	-	(2,930,002)
Lease Proceeds	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,809,144)</b>	<b>(1,762,529)</b>	<b>(46,615)</b>	<b>12,380,888</b>
<b>AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ (18,260,720)</b>	<b>\$ 3,331,322</b>	<b>\$ (21,592,042)</b>	<b>\$ 9,660,640</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>		<b>48,428,498</b>		<b>38,767,858</b>
<b>FUND BALANCE, END OF PERIOD</b>		<b>\$ 51,759,820</b>		<b>\$ 48,428,498</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, 2022  
 (WITH COMPARABLE AMOUNTS FOR 2021)

	<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>2022</b>	<b>2021</b>
OPERATING REVENUES:					
Charges for services	\$ 242,793,336	\$ 38,539,127	\$ -	\$ 281,332,463	\$ 267,097,703
Investment revenue	-	-	48,815	48,815	85,957
<b>TOTAL OPERATING REVENUES</b>	<b>242,793,336</b>	<b>38,539,127</b>	<b>48,815</b>	<b>281,381,278</b>	<b>267,183,660</b>
OPERATING EXPENSES:					
Personal services	43,790,891	8,179,565	-	51,970,456	48,778,511
Materials, supplies, and power	109,845,906	6,865,632	-	116,711,538	87,755,093
Travel and training	261,241	189,741	-	450,982	302,976
Intragovernmental	16,780,349	823,685	-	17,604,034	18,161,310
Utilities, services, and miscellaneous	24,035,398	20,600,452	132,652	44,768,502	48,071,828
<b>TOTAL OPERATING EXPENSES</b>	<b>194,713,785</b>	<b>36,659,075</b>	<b>132,652</b>	<b>231,505,512</b>	<b>203,069,718</b>
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	48,079,551	1,880,052	(83,837)	49,875,766	64,113,942
PAYMENT-IN-LIEU-OF-TAX	(16,748,504)	-	-	(16,748,504)	(16,726,267)
DEPRECIATION	(30,202,084)	(515,950)	-	(30,718,034)	(31,185,300)
AMORTIZATION	(124,785)	-	-	(124,785)	-
<b>OPERATING INCOME (LOSS)</b>	<b>1,004,178</b>	<b>1,364,102</b>	<b>(83,837)</b>	<b>2,284,443</b>	<b>16,202,375</b>
NONOPERATING REVENUES (EXPENSES):					
Revenue from other governmental units	4,962,501	113,127	-	5,075,628	6,651,396
Loss on disposal of fixed assets/ inventory	(113,441)	-	-	(113,441)	(1,804,716)
Investment revenue	115,097	(13,531)	-	101,566	682,202
Miscellaneous revenue	10,287,813	1,196,684	-	11,484,497	15,623,582
Interest expense	(7,693,131)	-	-	(7,693,131)	(8,657,711)
Fiscal agent fees	(222,258)	-	-	(222,258)	(413,775)
Interest revenue-leases	162,858	-	-	162,858	(829,840)
<b>TOTAL NONOPERATING REVENUES</b>	<b>7,499,439</b>	<b>1,296,280</b>	<b>-</b>	<b>8,795,719</b>	<b>12,080,978</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFER</b>	<b>8,503,617</b>	<b>2,660,382</b>	<b>(83,837)</b>	<b>11,080,162</b>	<b>28,283,353</b>
OPERATING TRANSFERS:					
Operating transfers from other funds	11,120,798	2,685,250	-	13,806,048	6,308,225
Operating transfers to other funds	(7,227,972)	(244,619)	-	(7,472,591)	(6,644,398)
<b>TOTAL OPERATING TRANSFERS</b>	<b>3,892,826</b>	<b>2,440,631</b>	<b>-</b>	<b>6,333,457</b>	<b>(336,173)</b>
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	12,396,443	5,101,013	(83,837)	17,413,619	27,947,180
Capital contributions	-	-	-	-	17,284,303
<b>NET INCOME (LOSS)</b>	<b>12,396,443</b>	<b>5,101,013</b>	<b>(83,837)</b>	<b>17,413,619</b>	<b>45,231,483</b>
AMORTIZATION OF CONTRIBUTED CAPITAL	16,899,801	-	-	16,899,801	-
<b>NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS OR FUND BALANCES</b>	<b>29,296,244</b>	<b>5,101,013</b>	<b>(83,837)</b>	<b>34,313,420</b>	<b>45,231,483</b>
RETAINED EARNINGS OR FUND BALANCES, BEGINNING OF PERIOD	669,675,882	-	9,440,849	679,116,731	670,917,850
Equity transfers from other funds	-	36,202,762	-	36,202,762	-
Equity transfers to other funds	-	-	-	-	-
<b>RETAINED EARNINGS OR FUND BALANCES, END OF PERIOD</b>	<b>\$ 698,972,126</b>	<b>\$ 41,303,775</b>	<b>\$ 9,357,012</b>	<b>\$ 749,632,913</b>	<b>\$ 716,149,333</b>

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(WITH COMPARABLE AMOUNTS FOR 2021)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2022	2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Operating income (loss)	\$ 1,004,178	\$ 1,364,102	(\$83,837)	\$ 2,284,443	\$ 16,202,375
Adjustments to reconcile operating income (loss)					
To net cash provided by (used in) operating activities:					
Depreciation/Amortization	30,202,084	515,950	-	30,718,034	31,185,300
Adjustment to operating income (loss) for investment activity	-	-	(48,815)	(48,815)	(85,957)
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	(153,217)	(12,202)	-	(165,419)	1,536,985
Decrease (increase) in due from other funds	-	-	-	-	-
Decrease (increase) in advances to other funds	-	-	461,245	461,245	567,629
Decrease (increase) in loans receivable from other funds	88,804	-	-	88,804	85,511
Decrease (increase) in inventory	(607,982)	61,798	-	(546,184)	377,396
Decrease (increase) in prepaid expense	(1,108,693)	(434,257)	-	(1,542,950)	208,226
Decrease (increase) in other assets	(919)	(337,715)	-	(338,634)	-
Increase (decrease) in accounts payable	565,859	31,834	-	597,693	(65,113)
Increase (decrease) in accrued payroll	316,764	(84,059)	-	232,705	(26,143)
Increase (decrease) in accrued sales tax	1,998	-	-	1,998	73,839
Increase (decrease) in due to other funds	(88,919)	285,634	-	196,715	67,730
Increase (decrease) in loans payable to other funds	(76,945)	-	-	(76,945)	-
Increase (decrease) in net pension obligation	(7,774,346)	(1,009,913)	-	(8,784,259)	(10,657,284)
Increase (decrease) in net OPEB obligation	197,208	32,469	-	229,677	(310,355)
Increase (decrease) in net lease receivable	(9,366,097)	(114,319)	-	(9,480,416)	-
Increase (decrease) in other liabilities	(470,368)	-	-	(470,368)	798,490
Increase (decrease) in claims payable	-	562,420	-	562,420	(156,985)
Unrealized gain (loss) on cash equivalents	17,658	(252,272)	-	(234,614)	(971,558)
Other non-operating revenue	10,287,813	1,196,684	-	11,484,497	15,192,509
Net cash provided by (used in) operating activities	23,034,880	1,806,154	328,593	25,169,627	54,022,595
<b>ACTIVITIES:</b>					
Operating transfers in	11,120,798	2,685,250	-	13,806,048	6,308,225
Operating transfers out	(7,227,972)	(244,619)	-	(7,472,591)	(6,644,398)
Operating grants	6,106,579	133,662	-	6,240,241	8,099,169
Equity transfer	-	-	-	-	-
Net cash provided by noncapital financing activities	9,999,405	2,574,293	-	12,573,698	7,762,996
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
<b>ACTIVITIES:</b>					
Proceeds from bonds and loans	-	-	-	-	(33,982)
Debt service – interest payment	(7,472,348)	-	-	(7,472,348)	(7,372,803)
Debt service – principal and advance refunding payments	(23,532,556)	-	-	(23,532,556)	(21,081,842)
Leased and right to use financings	9,344,169	-	-	9,344,169	-
Acquisition and construction of capital assets	(40,980,573)	114,591	-	(40,865,982)	(24,262,661)
Decrease in construction contracts	(5,818,243)	(1,677,578)	-	(7,495,821)	(2,403,159)
Fiscal agent fees paid	(222,258)	-	-	(222,258)	(413,775)
Capital contributions received	17,117,433	-	-	17,117,433	14,865,787
Proceeds from advances from other funds	(461,246)	-	-	(461,246)	(567,628)
Other	-	-	-	-	-
Net cash used for capital and related financing activities	(52,025,622)	(1,562,987)	-	(53,588,609)	(41,270,063)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest received	153,775	207,073	48,815	409,663	1,858,592
Purchase of investments	-	7,371	-	7,371	(1,299,948)
Sale of investments	-	-	-	-	1,299,909
Purchase of tax bills	-	-	2,238	2,238	(97,993)
Sale of tax bills	-	-	131,603	131,603	116,375
Net cash provided by investing activities	153,775	214,444	182,656	550,875	1,876,935
Net increase in cash and cash equivalents	(18,837,562)	3,031,904	511,249	(15,294,409)	22,392,463
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	279,081,807	35,784,966	6,597,951	321,464,724	299,072,261
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 260,244,245	\$ 38,816,870	\$ 7,109,200	\$ 306,170,315	\$ 321,464,724



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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(WITH COMPARABLE AMOUNTS FOR 2021)

	<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>2022</b>	<b>2021</b>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:					
Cash and cash equivalents	93,903,085	38,816,870	7,109,200	139,829,155	152,852,685
Restricted assets – cash and cash equivalents	166,341,160	-	-	166,341,160	168,612,039
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>260,244,245</u>	<u>38,816,870</u>	<u>7,109,200</u>	<u>306,170,315</u>	<u>321,464,724</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:					
Contributed sewer lines	-	-	-	-	-
Construction contracts payable	4,113,948	-	-	4,113,948	5,818,243
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>4,113,948</u>	<u>-</u>	<u>-</u>	<u>4,113,948</u>	<u>5,818,243</u>

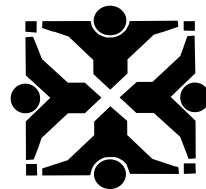
**CITY OF COLUMBIA, MISSOURI**  
**PENSION AND OTHER POSTEMPLOYMENT TRUST FUNDS**

STATEMENT OF CHANGES IN PLAN NET ASSETS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(WITH COMPARABLE AMOUNTS FOR 2021)

	<b>Firefighters' Retirement Fund 2022</b>	<b>Police Retirement Fund 2022</b>	<b>OPEB 2022</b>	<b>TOTAL</b>	
				<b>2022</b>	<b>2021</b>
<b>ADDITIONS:</b>					
Contributions:					
Employer	\$ 6,962,553	\$ 4,345,411	\$ -	\$ 11,307,964	\$ 10,899,341
Employee	1,305,157	419,612	-	1,724,769	1,574,104
Total contributions	8,267,710	4,765,023	-	13,032,733	12,473,445
Net investment income:					
Net Investment income	(17,256,896)	(10,515,462)	(1,031,534)	(28,803,892)	31,847,978
Net investment income	(17,256,896)	(10,515,462)	(1,031,534)	(28,803,892)	31,847,978
Total additions	(8,989,186)	(5,750,439)	(1,031,534)	(15,771,159)	44,321,423
<b>DEDUCTIONS:</b>					
Pension benefits	8,949,394	6,843,044	-	15,792,438	14,012,932
Refund of employee's contributions	4,949	139,036	-	143,985	127,296
Total	8,954,343	6,982,080	-	15,936,423	14,140,228
Operating expenses:					
Materials and Supplies	5	3	-	8	12
Travel	1,141	695	-	1,836	-
Intragovernmental	66,788	40,697	-	107,485	100,571
Utilities, services and miscellaneous	35,417	21,582	1,000	57,999	61,467
Total operating expenses	103,351	62,977	1,000	167,328	162,050
Total deductions	9,057,694	7,045,057	1,000	16,103,751	14,302,278
Net increase (decrease) in plan net assets	(18,046,880)	(12,795,496)	(1,032,534)	(31,874,910)	30,019,145
Net assets held in trust for pension benefits:					
Beginning of year	111,488,771	68,834,830	5,092,113	185,415,714	155,396,569
End of year	\$ 93,441,891	\$ 56,039,334	\$ 4,059,579	\$ 153,540,804	\$ 185,415,714

## 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, 2022 AND 2021

<b>ASSETS</b>	<b>2022</b>	<b>2021</b>
Cash and cash equivalents	\$62,760,854	\$59,332,013
Restricted Cash for Telecommunication Gross Receipt Settlement	-	-
Accounts receivable	921,780	902,624
Taxes receivable	6,662,369	5,491,865
Allowance for uncollectible taxes	(8,870)	(6,643)
Grants receivable	530,099	384,784
Lease Receivable	430,653	-
Accrued interest	28,709	30,464
Due from other funds	2,318,786	2,156,760
Due from Pension fund	-	-
Prepaid expenses	98,238	206,422
Inventory	363,122	292,127
<b>TOTAL ASSETS</b>	<b>\$74,105,740</b>	<b>\$68,790,416</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$2,028,526	\$1,181,907
Accrued payroll and payroll taxes	3,463,369	2,971,280
Due to other funds	10,817	10,818
Unearned revenue	12,680,822	12,731,312
Other liabilities	3,665,520	3,398,601
<b>TOTAL LIABILITIES</b>	<b>21,849,054</b>	<b>20,293,918</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Unavailable revenue-property taxes	76,500	68,000
Deferred inflows-lease	420,366	-
Unavailable revenue-sales tax	-	-
Unavailable revenue-grants	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>496,866</b>	<b>68,000</b>
<b>FUND BALANCE:</b>		
Non Spendable	461,360	498,549
Restricted	317,905	-
Committed	47,178	419,103
Assigned	1,936,555	2,061,723
Unassigned	48,996,822	45,449,123
<b>TOTAL FUND BALANCE</b>	<b>51,759,820</b>	<b>48,428,498</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$74,105,740</b>	<b>\$68,790,416</b>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
<b>REVENUES:</b>		
General property taxes	\$9,335,517	\$9,146,927
Sales tax	29,461,437	26,295,876
Use tax	642,572	0
Other local taxes	12,003,180	11,082,330
Licenses and permits	1,072,953	1,102,948
Fines	552,153	630,989
Fees and service charges	3,060,416	5,417,444
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.)	16,748,504	16,726,267
Intragovernmental revenue	9,207,929	7,833,847
Revenue from other governmental units	17,810,635	11,705,842
Investment revenue	(38,896)	(61,407)
Miscellaneous	1,137,062	1,353,384
<b>TOTAL REVENUES</b>	<u>100,993,462</u>	<u>91,234,447</u>
<b>EXPENDITURES:</b>		
Current:		
Policy development and administration	9,485,474	7,915,484
Public safety	50,893,094	48,020,671
Transportation	11,362,199	11,891,393
Health and environment	12,037,810	12,767,098
Personal development	8,637,666	7,771,337
Supportng Activiities	3,425,404	3,528,844
Miscellaneous nonprogrammed activities	57,964	2,059,868
Debt Service		
Principal	-	-
Interest	-	-
<b>TOTAL EXPENDITURES</b>	<u>95,899,611</u>	<u>93,954,695</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>5,093,851</u>	<u>(2,720,248)</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers from other funds	10,685,064	15,310,890
Operating transfers to other funds	(12,447,593)	(2,930,002)
Lease proceeds	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(1,762,529)</u>	<u>12,380,888</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	3,331,322	9,660,640
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>48,428,498</u>	<u>38,767,858</u>
<b>FUND BALANCE, END OF YEAR</b>	<u><u>\$51,759,820</u></u>	<u><u>\$48,428,498</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, 2022  
(WITH COMPARABLE AMOUNTS FOR 2021)

	<b>2022</b>			<b>2021</b>
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>	<b>Actual</b>
<b>GENERAL PROPERTY TAXES:</b>				
Real property	\$8,218,262	\$7,633,133	\$585,129	\$7,689,419
Individual personal property	1,589,506	1,613,576	(24,070)	1,396,721
Railroad and utility	30,000	24,602	5,398	28,107
Financial institutions	12,957	31,233	(18,276)	10,984
Total	9,850,725	9,302,544	548,181	9,125,231
Penalties and interest	14,012	32,973	(18,961)	21,696
Total General Property Taxes	9,864,737	9,335,517	529,220	9,146,927
<b>USE TAX</b>	-	642,572	(642,572)	-
<b>SALES TAX</b>	24,489,541	29,461,437	(4,971,896)	26,295,876
<b>OTHER LOCAL TAXES:</b>				
Gasoline tax	2,794,222	3,439,866	(645,644)	2,899,920
Cigarette tax	393,600	347,123	46,477	388,945
Motor vehicle tax	1,624,971	1,610,275	14,696	1,713,913
Utilities tax:				
Telephone	1,814,932	1,532,787	282,145	1,759,081
Natural gas	2,519,448	3,087,006	(567,558)	2,341,569
Cable franchise fees	423,909	577,077	(153,168)	618,544
Electric	1,346,341	1,409,046	(62,705)	1,360,358
Total Other Local Taxes	10,917,423	12,003,180	(1,085,757)	11,082,330
<b>LICENSES AND PERMITS:</b>				
Business licenses	886,816	840,398	46,418	854,316
Alcoholic beverages	173,169	180,890	(7,721)	203,221
Animal licenses	42,954	51,665	(8,711)	45,411
Total Licenses and Permits	1,102,939	1,072,953	29,986	1,102,948
<b>FINES:</b>				
Corporation court fines	232,617	263,297	(30,680)	388,273
Uniform ticket fines	56,449	37,084	19,365	26,078
Meter fines	328,930	251,772	77,158	215,738
Alarm violations	3,835	-	3,835	900
Total Fines	621,831	552,153	69,678	630,989
<b>FEES AND SERVICE CHARGES:</b>				
Construction inspection	1,878,435	1,945,320	(66,885)	3,911,811
Street maintenance	-	-	-	33,627
Right of way	156,200	148,460	7,740	468,880
Animal control fees	20,228	26,755	(6,527)	22,102
Health fees	791,449	778,043	13,406	823,415
Miscellaneous	212,601	161,838	50,763	157,609
Total Fees and Service Charges	3,058,913	3,060,416	(1,503)	5,417,444

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(WITH COMPARABLE AMOUNTS FOR 2021)

	<b>2022</b>		<b>(Over) Under</b>	<b>2021</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>INTRAGOVERNMENTAL REVENUE:</b>				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Water	\$5,231,714	\$4,641,952	\$589,762	\$4,665,820
Electric	<u>12,487,163</u>	<u>12,106,552</u>	<u>380,611</u>	<u>12,060,447</u>
Total	17,718,877	16,748,504	970,373	16,726,267
General and Administrative Charges	<u>11,564,578</u>	<u>9,207,929</u>	<u>2,356,649</u>	<u>7,833,847</u>
Total Intragovernmental Revenue	<u>29,283,455</u>	<u>25,956,433</u>	<u>3,327,022</u>	<u>24,560,114</u>
<b>REVENUE FROM OTHER GOVERNMENTAL UNITS:</b>				
Federal Grants:				
Police	326,026	317,372	8,654	559,138
Health and Human services	43,849	40,211	3,638	22,363
ARPA	12,311,109	12,843,312	(532,203)	1,272,678
Cultural Affairs	-	134,916	(134,916)	-
Fire	<u>131,645</u>	<u>291,703</u>	<u>(160,058)</u>	<u>176,868</u>
Total	<u>12,812,629</u>	<u>13,627,514</u>	<u>(814,885)</u>	<u>2,031,047</u>
State Grants:				
Missouri Department of Transportation –				
Highway	222,386	122,646	99,740	112,969
Health, General	3,337,703	1,650,437	1,687,266	1,202,315
Health-Women-Infants and Children	628,546	556,828	71,718	624,076
City Council	-	10,150	(10,150)	15,000
Cultural Affairs	15,400	15,400	-	9,689
Sustainability	31,000	-	31,000	31,000
Public Works	-	-	-	140,000
Police Department	2,000	4,490	(2,490)	10,477
Total	<u>4,237,035</u>	<u>2,359,951</u>	<u>1,877,084</u>	<u>2,145,526</u>
Boone County:				
Health Department	1,510,310	1,583,623	(73,313)	614,102
ARPA	-	-	-	6,693,100
Animal Control	200,000	239,547	(39,547)	222,067
Total	<u>1,710,310</u>	<u>1,823,170</u>	<u>(112,860)</u>	<u>7,529,269</u>
Total Revenue From Other Governmental Units	<u>18,759,974</u>	<u>17,810,635</u>	<u>949,339</u>	<u>11,705,842</u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(WITH COMPARABLE AMOUNTS FOR 2021)

	<b>2022</b>		<b>2021</b>	
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>	<b>Actual</b>
INVESTMENT REVENUE	611,435	(38,896)	650,331	(61,407)
MISCELLANEOUS REVENUE:				
Property sales	39,000	74,302	(35,302)	150,390
Construction inspection	3,955	228	3,727	1,934
Photocopies	-	-	-	-
Other	1,228,856	1,062,532	166,324	1,201,060
Total Miscellaneous Revenue	1,271,811	1,137,062	134,749	1,353,384
TOTAL REVENUES	99,982,059	100,993,462	(1,011,403)	91,234,447
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Water Fund	18,731	18,731	-	18,731
Electric Fund	238,613	238,613	-	225,555
Convention Visitors Bureau	49,300	3,300	46,000	6,085
Community Development	37,165	65,153	(27,988)	26,526
Solid Waste	211,414	211,414	-	200,565
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	-	7,845,105
Capital Projects Fund	-	-	-	2,000,000
Sewer Utility	11,575	11,575	-	11,575
Storm Water	149,810	149,810	-	137,186
Parking Utility	23,565	23,565	-	23,565
Communications	-	-	-	1,685,197
Custodial & Building Maintenance	-	-	-	1,229,034
Utility Accounts & Billing	-	-	-	-
Park Sales Tax	2,040,481	2,040,481	-	1,862,542
Contributions Fund	8,100	72,727	(64,627)	34,634
Operating Transfers	-	-	-	-
Airport Fund	-	-	-	-
Total operating transfers from other funds	10,638,449	10,685,064	(46,615)	15,310,890
TOTAL OTHER FINANCING SOURCES	10,638,449	10,685,064	(46,615)	15,310,890
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$110,620,508</u>	<u>\$111,678,526</u>	<u>(\$1,058,018)</u>	<u>\$106,545,337</u>



**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(WITH COMPARABLE AMOUNTS FOR 2021)

	2022			2021
	Budget	Actual	(Over) Under Budget	Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$55,904	\$56,050	(146)	\$56,050
Materials and supplies	29,575	19,093	10,482	36,587
Travel and training	27,653	1,573	26,080	2,287
Intragovernmental	9,796	9,019	777	13,108
Utilities, services, and miscellaneous	163,992	93,982	70,010	40,241
	0	0		
Total City Council	286,920	179,717	107,203	148,273
City Clerk:				
Personal services	331,773	294,710	37,063	246,325
Materials and supplies	6,346	2,499	3,847	353
Travel and training	1,319	230	1,089	410
Intragovernmental	15,428	15,338	90	17,092
Utilities, services, and miscellaneous	7,878	6,045	1,833	2,638
Total City Clerk	362,744	318,822	43,922	266,818
City Manager:				
Personal services	1,054,137	912,812	141,325	590,107
Materials and supplies	32,500	29,815	2,685	21,579
Travel and training	36,100	30,372	5,728	13,071
Intragovernmental	54,646	52,401	2,245	60,262
Utilities, services, and miscellaneous	419,124	395,799	23,325	498,108
Capital additions	-	-	-	-
Total City Manager	1,596,507	1,421,199	175,308	1,183,127
Election:				
Utilities, services, and miscellaneous	266,160	233,428	32,732	25,761
Total General Government	2,512,331	2,153,166	359,165	1,623,979
Financial Services:				
Personal services	4,221,486	3,803,864	417,622	3,405,900
Materials and supplies	80,211	73,760	6,451	59,366
Travel and training	57,692	46,746	10,946	10,650
Intragovernmental	240,087	232,385	7,702	275,304
Utilities, services, and miscellaneous	386,665	316,859	69,806	255,458
Capital additions	50,000	-	50,000	-
Total Financial Services	5,036,141	4,473,614	562,527	4,006,678
Human Resources:				
Personal services	951,877	779,165	172,712	785,254
Materials and supplies	30,429	16,357	14,072	16,764
Travel and training	42,407	11,187	31,220	5,358
Intragovernmental	72,535	71,128	1,407	72,617
Utilities, services, and miscellaneous	602,516	455,792	146,724	138,827
Total Human Resources	1,699,764	1,333,629	366,135	1,018,820
City Counselor:				
Personal services	1,036,357	932,065	104,292	847,461
Materials and supplies	36,346	28,948	7,398	18,232
Travel and training	18,440	9,307	9,133	4,226
Intragovernmental	50,851	49,479	1,372	52,149
Utilities, services, and miscellaneous	328,568	330,963	(2,395)	210,143
Total City Counselor	1,470,562	1,350,762	119,800	1,132,211

**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, 2022  
(WITH COMPARABLE AMOUNTS FOR 2021)

	2022		(Over) Under Budget	2021
	Budget	Actual		Actual
Public Works Administration:				
Personal services	138,535	134,217	4,318	95,212
Materials and supplies	11,710	7,445	4,265	2,630
Travel and training	7,800	453	7,347	1,892
Intragovernmental	28,007	28,326	(319)	27,871
Utilities, services, and miscellaneous	11,588	3,862	7,726	6,191
Capital additions	-	-	-	-
Total Public Works Administration	197,640	174,303	23,337	133,796
Total Policy Development and Administration	10,916,438	9,485,474	1,430,964	7,915,484
PUBLIC SAFETY:				
Police:				
Personal services	25,151,281	21,234,816	3,916,465	19,929,811
Materials and supplies	1,577,688	1,321,501	256,187	1,120,671
Travel and training	237,070	158,689	78,381	90,022
Intragovernmental	2,260,044	2,226,623	33,421	2,305,485
Utilities, services, and miscellaneous	1,133,031	781,720	351,311	832,094
Capital additions	32,612	-	32,612	695,043
Total Police	30,391,726	25,723,349	4,668,377	24,973,126
City Prosecutor:				
Personal services	528,279	395,839	132,440	411,797
Materials and supplies	17,134	9,179	7,955	11,053
Travel and training	7,026	1,550	5,476	200
Intragovernmental	39,899	38,304	1,595	39,746
Utilities, services, and miscellaneous	32,743	12,243	20,500	58,032
Capital additions	-	-	-	-
Total City Prosecutor	625,081	457,115	167,966	520,828
Fire:				
Personal services	22,220,042	20,269,488	1,950,554	18,396,433
Materials and supplies	1,350,040	1,191,803	158,237	824,745
Travel and training	68,335	59,111	9,224	68,238
Intragovernmental	1,204,678	1,184,628	20,050	1,289,960
Utilities, services, and miscellaneous	866,831	657,270	209,561	489,918
Capital additions	100	-	100	78,449
Total Fire	25,710,026	23,362,300	2,347,726	21,147,743
Animal Control:				
Personal services	485,789	385,623	100,166	413,902
Materials and supplies	24,821	20,790	4,031	20,153
Travel and training	3,152	1,853	1,299	-
Intragovernmental	62,173	58,493	3,680	54,591
Utilities, services, and miscellaneous	200,602	198,635	1,967	189,996
Capital additions	-	-	-	-
Total Animal Control	776,537	665,394	111,143	678,642
Municipal Court:				
Personal services	837,704	598,616	239,088	589,112
Materials and supplies	61,883	10,122	51,761	12,487
Travel and training	7,000	3,428	3,572	3,361
Intragovernmental	63,935	61,156	2,779	62,301
Utilities, services, and miscellaneous	57,620	11,614	46,006	33,071
Capital additions	-	-	-	-
Total Municipal Court	1,028,142	684,936	343,206	700,332
Total Public Safety	58,531,512	50,893,094	7,638,418	48,020,671

**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, 2022  
(WITH COMPARABLE AMOUNTS FOR 2021)

	<b>2022</b>		<b>2021</b>	
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>	<b>Actual</b>
<b>TRANSPORTATION:</b>				
Streets and Sidewalks:				
Personal services	4,654,903	3,768,472	886,431	3,207,203
Materials and supplies	2,032,588	1,722,617	309,971	1,950,966
Travel and training	41,750	28,747	13,003	15,072
Intragovernmental	602,846	596,223	6,623	520,922
Utilities, services, and miscellaneous	4,799,661	4,213,026	586,635	4,561,733
Capital additions	-	-	-	804,658
Total Streets and Sidewalks	<u>12,131,748</u>	<u>10,329,085</u>	<u>1,802,663</u>	<u>11,060,554</u>
Traffic:				
Personal services	\$596,899	\$501,658	95,241	\$485,626
Materials and supplies	412,446	416,706	(4,260)	272,730
Travel and training	3,820	1,277	2,543	2,075
Intragovernmental	72,814	71,264	1,550	57,926
Utilities, services, and miscellaneous	42,993	42,209	784	12,482
Capital additions	-	-	-	-
Total Traffic	<u>1,128,972</u>	<u>1,033,114</u>	<u>95,858</u>	<u>830,839</u>
Total Transportation	<u>13,260,720</u>	<u>11,362,199</u>	<u>1,898,521</u>	<u>11,891,393</u>
<b>HEALTH AND ENVIRONMENT:</b>				
Health Services:				
Personal services	8,429,021	5,015,944	3,413,077	5,571,783
Materials and supplies	502,319	225,440	276,879	291,259
Travel and training	69,789	22,707	47,082	20,368
Intragovernmental	726,597	694,618	31,979	511,970
Utilities, services, and miscellaneous	991,852	657,211	334,641	1,384,059
Capital additions	-	-	-	-
Total Health Services	<u>10,719,578</u>	<u>6,615,920</u>	<u>4,103,658</u>	<u>7,779,439</u>
Planning:				
Personal services	3,826,779	3,446,693	380,086	3,158,206
Materials and supplies	122,025	95,407	26,618	75,104
Travel and training	37,761	11,604	26,157	10,646
Intragovernmental	363,528	349,499	14,029	407,553
Utilities, services, and miscellaneous	2,441,747	439,903	2,001,844	468,367
Capital additions	20,681	-	20,681	-
Total Planning	<u>6,812,521</u>	<u>4,343,106</u>	<u>2,469,415</u>	<u>4,119,876</u>
Department of Economic Development:				
Personal services	553,548	464,707	88,841	349,238
Material and supplies	5,970	1,356	4,614	1,582
Intragovernmental	36,713	36,810	(97)	39,844
Utilities, services, and miscellaneous	122,198	98,880	23,318	71,100
Total Department of Economic Development	<u>718,429</u>	<u>601,753</u>	<u>116,676</u>	<u>461,764</u>
Office of Sustainability:				
Personal services	449,711	394,168	55,543	349,219
Materials and supplies	20,086	6,782	13,304	6,703
Travel and training	2,670	919	1,751	27
Intragovernmental	17,697	15,731	1,966	27,231
Utilities, services, and miscellaneous	129,830	59,431	70,399	22,839
Total Office of Sustainability	<u>619,994</u>	<u>477,031</u>	<u>142,963</u>	<u>406,019</u>
Total Health and Environment	<u>18,870,522</u>	<u>12,037,810</u>	<u>6,832,712</u>	<u>12,767,098</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, 2022  
(WITH COMPARABLE AMOUNTS FOR 2021)

	2022		2021	
	Budget	Actual	(Over) Under Budget	Actual
<b>PERSONAL DEVELOPMENT:</b>				
Parks and Recreation:				
Personal services	\$3,969,119	\$3,852,064	117,055	\$3,437,336
Materials and supplies	916,866	939,399	(22,533)	811,787
Travel and training	18,021	16,014	2,007	12,659
Intragovernmental	412,953	408,485	4,468	624,033
Utilities, services, and miscellaneous	644,142	594,435	49,707	582,577
Capital additions	99,928	-	99,928	77,772
<b>Total Parks and Recreation</b>	<b>6,061,029</b>	<b>5,810,397</b>	<b>250,632</b>	<b>5,546,164</b>
Cultural Affairs:				
Personal services	183,996	175,140	8,856	157,221
Materials and supplies	10,505	4,985	5,520	8,672
Travel and training	6,000	4,704	1,296	208
Intragovernmental	13,501	13,411	90	16,059
Utilities, services, and miscellaneous	390,286	320,127	70,159	154,157
<b>Total Cultural Affairs</b>	<b>604,288</b>	<b>518,367</b>	<b>85,921</b>	<b>336,317</b>
Office of Community Services:				
Personal services	1,412,905	712,586	700,319	666,138
Materials and supplies	79,086	53,156	25,930	65,395
Travel and training	20,587	7,274	13,313	2,893
Intragovernmental	85,394	76,895	8,499	56,233
Utilities, services, and miscellaneous	144,645	84,913	59,732	44,084
Capital additions	11,713	-	11,713	-
<b>Total Office of Community Services</b>	<b>1,754,330</b>	<b>934,824</b>	<b>819,506</b>	<b>834,743</b>
Social Assistance:				
Intragovernmental	24,769	28,662	(3,893)	-
Utilities services, and miscellaneous	1,712,741	1,345,416	367,325	1,054,113
<b>Total Social Assistance</b>	<b>1,737,510</b>	<b>1,374,078</b>	<b>363,432</b>	<b>1,054,113</b>
<b>Total Personal Development</b>	<b>10,157,157</b>	<b>8,637,666</b>	<b>1,519,491</b>	<b>7,771,337</b>
<b>SUPPORTING ACTIVITIES:</b>				
Public Communications:				
Personal services	1,072,716	715,224	357,492	783,023
Materials and supplies	248,647	77,715	170,932	84,006
Travel and training	500	261	239	1,208
Intragovernmental	165,554	163,984	1,570	38,074
Utilities, services, and miscellaneous	187,740	109,832	77,908	195,577
Capital additions	150,000	-	150,000	-
<b>Total Public Communications</b>	<b>1,825,157</b>	<b>1,067,016</b>	<b>758,141</b>	<b>1,101,888</b>
Customer Contact Center:				
Personal services	629,134	570,104	59,030	508,770
Materials and supplies	126,500	95,643	30,857	98,506
Travel and training	2,000	1,259	741	100
Intragovernmental	49,988	48,768	1,220	4,012
Utilities, services, and miscellaneous	16,551	11,257	5,294	16,675
<b>Total Customer Contact Center</b>	<b>824,173</b>	<b>727,031</b>	<b>97,142</b>	<b>628,063</b>
Building Maintenance				
Personal services	582,392	534,128	48,264	494,171
Materials and supplies	107,558	92,489	15,069	100,537
Travel and training	3,917	106	3,811	75
Intragovernmental	50,804	49,789	1,015	41,549
Utilities, services, and miscellaneous	220,071	125,251	94,820	379,841
<b>Total Building Maintenance</b>	<b>964,742</b>	<b>801,763</b>	<b>162,979</b>	<b>1,016,173</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

	2022		(Over) Under Budget	2021
	Budget	Actual		Actual
Custodial:				
Personal services	460,038	420,025	40,013	378,206
Materials and supplies	72,347	69,566	2,781	62,392
Travel and training	2,524	89	2,435	-
Intragovernmental	17,846	17,350	496	15,946
Utilities, services, and miscellaneous	23,420	5,031	18,389	7,760
Total Custodial	576,175	512,061	64,114	464,304
Utilities:				
Utilities, services, and miscellaneous	345,464	317,533	27,931	318,416
Total Utilities	345,464	317,533	27,931	318,416
Total Supporting Activities	4,535,711	3,425,404	855,283	3,528,844
Miscellaneous Nonprogrammed Activities:				
Personal services	55,000	21,111	33,889	28,031
Utilities, services, and miscellaneous	106,575	36,853	69,722	2,031,837
Total Miscellaneous Nonprogrammed Activities	161,575	57,964	103,611	2,059,868
<b>TOTAL EXPENDITURES</b>	<b>116,433,635</b>	<b>95,899,611</b>	<b>19,423,717</b>	<b>93,954,695</b>
OPERATING TRANSFERS TO OTHER FUNDS:				
2006 SO Bonds	1,006,470	1,006,470	-	-
CDBG	5,369	5,369	-	-
Employee Benefit Fund	9,967	9,967	-	-
Regional Airport	7,183	7,183	-	1,010,592
Recreation Services Fund	4,507,359	4,507,359	-	1,161,910
MMSWMD	2,616	2,616	-	-
Public Transportation	58,745	58,745	-	-
Storm Waste	10,440	10,440	-	300,000
Capital Projects Fund	3,331,930	3,331,930	-	457,500
Railroad	4,040	4,040	-	-
Sanitary Sewer	82,896	82,896	-	-
Parking	515,032	515,032	-	-
Contributions Fund	16,959	16,959	-	-
Self Ins	5,935	5,935	-	-
Solid Waste	131,740	131,740	-	-
Fleet	40,220	40,220	-	-
Water	112,544	112,544	-	-
Electric	228,268	228,268	-	-
VERF	2,244,890	2,244,890	-	-
Transload	140	140	-	-
IT	109,381	109,381	-	-
Convention & Visitors Bureau	15,469	15,469	-	-
<b>TOTAL OPERATING TRANSFERS TO OTHER FUNDS</b>	<b>12,447,593</b>	<b>12,447,593</b>	<b>-</b>	<b>2,930,002</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b><u>\$128,881,228</u></b>	<b><u>\$108,347,204</u></b>	<b><u>20,534,024</u></b>	<b><u>\$96,884,697</u></b>

## SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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



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

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2022 AND 2021**

<b>ASSETS</b>	<b>Non Motorized Grant Fund</b>		<b>Mid Mo Solid Waste Mgt Dist Fund</b>		<b>Transportation Sales Tax Fund</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 11,730,923	\$ 6,352,912
Cash restricted for development charges	-	-	-	-	-	-
Cash restricted for hotel/motel tax	-	-	-	-	-	-
Accounts receivable	-	-	25,000	-	-	-
Due from other funds	10,818	10,818	2,970	2,970	-	-
Taxes receivable	-	-	-	-	2,550,597	2,087,442
Allowance for uncollectible taxes	-	-	-	-	-	-
Grants receivable	-	-	-	25,000	-	-
Rehabilitation loans receivable	-	-	-	-	-	-
Allowance for uncollectible loans	-	-	-	-	-	-
Prepaid expenses	-	-	2,033	-	-	-
Other assets	-	-	-	-	-	-
Accrued interest	-	-	411	-	-	2,990
<b>TOTAL ASSETS</b>	<b>\$10,818</b>	<b>\$10,818</b>	<b>\$30,414</b>	<b>\$27,970</b>	<b>\$14,281,520</b>	<b>\$8,443,344</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES:</b>						
Accounts payable	-	-	-	-	-	-
Interest payable	-	-	-	18	-	-
Accrued payroll and payroll taxes	-	-	6,678	5,566	-	-
Accrued sales tax	-	-	-	-	-	-
Due to other funds	76,533	76,533	53,980	41,375	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>76,533</b>	<b>76,533</b>	<b>60,658</b>	<b>46,959</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	-	-	2,033	-	-	-
Restricted	-	-	-	-	14,281,520	8,443,344
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	(65,715)	(65,715)	(32,277)	(18,989)	-	-
<b>TOTAL FUND BALANCE</b>	<b>(65,715)</b>	<b>(65,715)</b>	<b>(30,244)</b>	<b>(18,989)</b>	<b>14,281,520</b>	<b>8,443,344</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>	<b>10,818</b>	<b>10,818</b>	<b>30,414</b>	<b>27,970</b>	<b>14,281,520</b>	<b>8,443,344</b>



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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2022 AND 2021

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Capital Improvement Sales Tax Fund	
2022	2021	2022	2021	2022	2021	2022	2021
\$ 778,563	\$ 621,720	\$ -	\$ -	\$ 296,936	\$ 897,979	\$ 3,854,602	\$ 2,528,462
-	-	-	-	2,429,338	1,375,820	-	-
4,520,462	4,445,383	-	-	-	-	-	-
5,481	4,996	-	-	-	-	-	-
-	-	-	-	-	-	-	-
459,458	301,992	-	-	106,155	85,917	1,275,046	1,043,428
-	-	-	-	-	-	-	-
94,011	45,042	282,855	445,669	-	-	-	-
-	-	6,859,132	7,041,072	-	-	-	-
-	-	(114,690)	(145,077)	-	-	-	-
8,345	4,079	-	-	-	-	-	-
-	-	53,652	53,652	-	-	-	-
-	2,355	-	-	-	1,215	-	1,272
<u>\$5,866,320</u>	<u>\$5,425,567</u>	<u>\$7,080,949</u>	<u>\$7,395,316</u>	<u>\$2,832,429</u>	<u>\$2,360,931</u>	<u>\$5,129,648</u>	<u>\$3,573,162</u>
88,040	96,143	24,079	82,153	-	-	-	-
-	-	-	-	-	-	-	-
39,458	31,824	7,734	9,147	-	-	-	-
-	-	-	-	-	-	-	-
-	-	227,905	275,198	-	-	-	-
67,142	60,060	22,131	847	-	-	-	-
<u>194,640</u>	<u>188,027</u>	<u>281,849</u>	<u>367,345</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>
8,345	4,079	-	-	-	-	-	-
5,663,335	5,233,461	6,799,100	7,027,971	2,881,867	2,881,867	5,129,648	3,573,162
-	-	-	-	-	-	-	-
-	-	-	-	(49,438)	(520,936)	-	-
<u>5,671,680</u>	<u>5,237,540</u>	<u>6,799,100</u>	<u>7,027,971</u>	<u>2,832,429</u>	<u>2,360,931</u>	<u>5,129,648</u>	<u>3,573,162</u>
<u>5,866,320</u>	<u>5,425,567</u>	<u>7,080,949</u>	<u>7,395,316</u>	<u>2,832,429</u>	<u>2,360,931</u>	<u>5,129,648</u>	<u>3,573,162</u>

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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2022 AND 2021

ASSETS	Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2022	2021	2022	2021	2022	2021
Cash and cash equivalents	\$ 1,574,344	\$ 2,217,853	\$ -	\$ -	\$18,235,368	\$12,618,926
Cash restricted for development charges	-	-	-	-	2,429,338	1,375,820
Cash restricted for hotel/motel tax	-	-	-	-	4,520,462	4,445,383
Accounts receivable	-	-	-	-	30,481	4,996
Due from other funds	-	-	-	-	13,788	13,788
Taxes receivable	1,275,046	1,043,427	-	-	5,666,302	4,562,206
Allowance for uncollectible taxes	-	-	-	-	-	-
Grants receivable	-	-	-	-	376,866	515,711
Rehabilitation loans receivable	-	-	-	-	6,859,132	7,041,072
Allowance for uncollectible loans	-	-	-	-	(114,690)	(145,077)
Prepaid expenses	-	-	-	-	10,378	4,079
Other assets	-	-	-	-	53,652	53,652
Accrued interest	-	1,095	-	-	411	8,927
<b>TOTAL ASSETS</b>	<b>\$2,849,390</b>	<b>\$3,262,375</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,081,488</b>	<b>\$30,499,483</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
LIABILITIES:						
Accounts payable	3,056	-	-	-	\$115,175	\$178,296
Interest payable	-	-	-	-	0	18
Accrued payroll and payroll taxes	-	-	-	-	53,870	46,537
Accrued sales tax	-	-	-	-	0	-
Due to other funds	-	-	-	-	358,418	393,106
Deferred revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	89,273	60,907
<b>TOTAL LIABILITIES</b>	<b>3,056</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>616,736</b>	<b>678,864</b>
DEFERRED INFLOWS OF RESOURCES:						
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>
FUND BALANCE:						
Non Spendable	-	-	-	-	10,378	4,079
Restricted	2,846,334	3,262,375	-	-	37,601,804	30,422,180
Committed	-	-	-	-	0	0
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	(147,430)	(605,640)
<b>TOTAL FUND BALANCE</b>	<b>2,846,334</b>	<b>3,262,375</b>	<b>-</b>	<b>-</b>	<b>37,464,752</b>	<b>29,820,619</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>	<b>\$2,849,390</b>	<b>\$3,262,375</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,081,488</b>	<b>\$30,499,483</b>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

	<b>Non Motorized Grant Fund</b>		<b>Mid Mo Solid Waste Mgt Dist Fund</b>		<b>Transportation Sales Tax Fund</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
REVENUES:						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-	14,448,255	12,890,417
Use tax	-	-	-	-	327,843	-
Other local taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fees and service charges	-	-	-	-	-	-
Revenue from other						
governmental units	-	-	103,410	91,876	-	-
Investment revenue	-	-	(7)	101	(19,202)	(4,142)
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>103,403</b>	<b>91,977</b>	<b>14,756,896</b>	<b>12,886,275</b>
EXPENDITURES:						
Current:						
Policy development						
and administration	-	110	178,578	160,113	-	-
Transportation	-	-	-	-	-	-
Health and environment	-	-	-	-	-	-
Personal development	-	155	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>265</b>	<b>178,578</b>	<b>160,113</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>(265)</b>	<b>(75,175)</b>	<b>(68,136)</b>	<b>14,756,896</b>	<b>12,886,275</b>
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	-	-	63,920	59,895	-	148,033
Operating transfers to other funds	-	-	-	-	(8,918,720)	(8,781,547)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>63,920</b>	<b>59,895</b>	<b>(8,918,720)</b>	<b>(8,633,514)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>-</b>	<b>(265)</b>	<b>(11,255)</b>	<b>(8,241)</b>	<b>5,838,176</b>	<b>4,252,761</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</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>
Equity transfers to other funds	-	-	-	-	-	-
<b>FUND BALANCE, END OF PERIOD</b>	<b>(65,715)</b>	<b>(\$65,715)</b>	<b>(\$30,244)</b>	<b>(\$18,989)</b>	<b>\$14,281,520</b>	<b>\$8,443,344</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, 2022 AND 2021**

<b>Convention and Tourism Fund</b>		<b>Community Development Grant Fund</b>		<b>Public Improvement Fund</b>		<b>Capital Improvement Sales Tax Fund</b>	
<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	601,255	536,650	7,222,142	6,444,270
-	-	-	-	13,113	-	163,921	-
3,628,169	2,601,760	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,053,518	1,267,119	-	-
-	-	-	-	-	-	-	-
171,585	135,418	1,094,895	2,748,473	-	-	-	-
(6,407)	6,089	8,686	10,249	(1,388)	(7,571)	(5,441)	(438)
38,600	26,739	15,000	-	-	-	-	-
<u>3,831,947</u>	<u>2,770,006</u>	<u>1,118,581</u>	<u>2,758,722</u>	<u>1,666,498</u>	<u>1,796,198</u>	<u>7,380,622</u>	<u>6,443,832</u>
2,300,536	2,067,626	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,287,667	2,859,729	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,300,536</u>	<u>2,067,626</u>	<u>1,287,667</u>	<u>2,859,729</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,531,411</u>	<u>702,380</u>	<u>(169,086)</u>	<u>(101,007)</u>	<u>1,666,498</u>	<u>1,796,198</u>	<u>7,380,622</u>	<u>6,443,832</u>
15,469	-	5,369	-	-	193,378	-	-
<u>(1,112,740)</u>	<u>(153,474)</u>	<u>(65,154)</u>	<u>(157,500)</u>	<u>(1,195,000)</u>	<u>(1,997,956)</u>	<u>(5,824,136)</u>	<u>(4,965,149)</u>
<u>(1,097,271)</u>	<u>(153,474)</u>	<u>(59,785)</u>	<u>(157,500)</u>	<u>(1,195,000)</u>	<u>(1,804,578)</u>	<u>(5,824,136)</u>	<u>(4,965,149)</u>
434,140	548,906	(228,871)	(258,507)	471,498	(8,380)	1,556,486	1,478,683
5,237,540	4,688,634	7,027,971	7,286,478	2,360,931	2,369,311	3,573,162	2,094,479
-	-	-	-	-	-	-	-
<u>\$5,671,680</u>	<u>\$5,237,540</u>	<u>\$6,799,100</u>	<u>\$7,027,971</u>	<u>\$2,832,429</u>	<u>\$2,360,931</u>	<u>\$5,129,648</u>	<u>\$3,573,162</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, 2022 AND 2021**

	<b>Park Sales Tax Fund</b>		<b>Stadium TDD's Fund</b>		<b>Total</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
<b>REVENUES:</b>						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	7,222,143	6,444,269	-	-	29,493,795	26,315,606
Use tax	163,921	-	-	-	668,798	-
Other local taxes	-	-	-	-	3,628,169	2,601,760
Licenses and permits	-	-	-	-	-	-
Fees and service charges	-	-	-	-	1,053,518	1,267,119
Revenue from other governmental units	-	-	-	-	1,369,890	2,975,767
Investment revenue	7,166	(245)	-	81,967	(16,593)	86,010
Miscellaneous	-	-	-	-	53,600	26,739
<b>TOTAL REVENUES</b>	<b>7,393,230</b>	<b>6,444,024</b>	<b>-</b>	<b>81,967</b>	<b>36,251,177</b>	<b>33,273,001</b>
<b>EXPENDITURES:</b>						
Current:						
Policy development and administration	-	-	-	-	2,479,114	2,227,849
Transportation	-	-	-	-	-	-
Health and environment	-	-	-	-	1,287,667	2,859,729
Personal development	-	-	-	-	-	155
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,766,781</b>	<b>5,087,733</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>7,393,230</b>	<b>6,444,024</b>	<b>-</b>	<b>81,967</b>	<b>32,484,396</b>	<b>28,185,268</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers from other funds	1,411	52,905	-	-	86,169	454,211
Operating transfers to other funds	(7,810,682)	(5,334,744)	-	-	(24,926,432)	(21,390,370)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(7,809,271)</b>	<b>(5,281,839)</b>	<b>-</b>	<b>-</b>	<b>(24,840,263)</b>	<b>(20,936,159)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(416,041)</b>	<b>1,162,185</b>	<b>-</b>	<b>81,967</b>	<b>7,644,133</b>	<b>7,249,109</b>
<b>FUND BALANCE, BEG OF PERIOD</b>	<b>3,262,375</b>	<b>2,100,190</b>	<b>-</b>	<b>(81,967)</b>	<b>29,820,619</b>	<b>22,571,510</b>
Equity transfers to other funds	-	-	-	-	-	-
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$2,846,334</b>	<b>\$3,262,375</b>	<b>\$0</b>	<b>\$0</b>	<b>\$37,464,752</b>	<b>\$29,820,619</b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

<b>NON MOTORIZED GRANT FUND</b>	<b>2022</b>	<b>2021</b>
REVENUES:		
Revenue from other governmental units – Federal	\$ -	\$ -
Investment revenue	-	-
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>
EXPENDITURES:		
Current:		
Policy Development & Admin		
Personal services	-	110
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Capital outlay	-	-
<b>Total</b>	<b>-</b>	<b>110</b>
Personal Development		
Personal services	-	155
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Capital outlay	-	-
<b>Total</b>	<b>-</b>	<b>155</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>265</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (265)</b>
 <b>MID MO SOLID WASTE MGT DIST FUND</b>		
REVENUES:		
Revenue from Other Governmental Units	\$ 103,410	\$ 91,876
Investment Revenue	(7)	101
<b>TOTAL REVENUES</b>	<b>103,403</b>	<b>91,977</b>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	140,305	121,030
Materials and supplies	1,368	586
Travel and training	1,092	150
Intragovernmental	33,571	37,221
Utilities, services, and miscellaneous	2,242	1,126
<b>TOTAL EXPENDITURES</b>	<b>178,578</b>	<b>160,113</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (75,175)</b>	<b>\$ (68,136)</b>



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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

<b>TRANSPORTATION SALES TAX FUND</b>		<b>2022</b>	<b>2021</b>
<b>REVENUES:</b>			
Sales tax	\$	14,448,255	\$ 12,890,417
Use tax		327,843	-
Revenue from other governmental units - County		-	-
Investment revenue (Loss)		(19,202)	(4,142)
Miscellaneous revenue		-	-
<b>TOTAL REVENUES</b>		<b>14,756,896</b>	<b>12,886,275</b>
<b>EXPENDITURES:</b>			
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>\$ 14,756,896</b>	<b>\$ 12,886,275</b>
<b>CONVENTION AND TOURISM FUND</b>			
<b>REVENUES:</b>			
Other local taxes:			
Gross receipts tax	\$	3,628,169	\$ 2,601,760
Revenue from other governmental units		171,585	135,418
Investment revenue (Loss)		(6,407)	6,089
Miscellaneous		38,600	26,739
<b>TOTAL REVENUES</b>		<b>3,831,947</b>	<b>2,770,006</b>
<b>EXPENDITURES:</b>			
Current:			
Policy development and administration:			
Personal services		891,443	782,230
Materials and supplies		7,531	10,953
Travel and training		9,046	1,628
Intragovernmental		219,113	168,905
Utilities, services and miscellaneous		1,173,403	1,103,910
Interest expense		-	-
Capital outlay		-	-
<b>TOTAL EXPENDITURES</b>		<b>2,300,536</b>	<b>2,067,626</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$ 1,531,411</b>	<b>\$ 702,380</b>
<b>COMMUNITY DEVELOPMENT GRANT FUND</b>			
<b>REVENUES:</b>			
Revenue from federal government	\$	1,094,895	\$ 2,748,473
Investment revenue		8,686	10,249
Miscellaneous revenue		15,000	0
<b>TOTAL REVENUES</b>		<b>1,118,581</b>	<b>2,758,722</b>
<b>EXPENDITURES:</b>			
Current:			
Health and environment:			
Personal services		244,302	262,023
Materials and supplies		1,420	5,193
Travel and training		721	900
Intragovernmental		7,165	-
Utilities, services, and miscellaneous		1,034,059	2,591,613
Capital outlay		-	-
<b>TOTAL EXPENDITURES</b>		<b>1,287,667</b>	<b>2,859,729</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$ (169,086)</b>	<b>\$ (101,007)</b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	<b>PUBLIC IMPROVEMENT FUND</b>	<b>2022</b>	<b>2021</b>
REVENUES:			
Sales tax		\$ 601,255	\$ 536,650
Use tax		13,113	-
Development charges		1,053,518	1,267,119
Investment revenue (Loss)		(1,388)	(7,571)
Miscellaneous revenue		-	-
TOTAL REVENUES		<u>1,666,498</u>	<u>1,796,198</u>
EXPENDITURES:			
Policy development and administration:			
Intragovernmental		0	0
Utilities, services and miscellaneous		-	-
TOTAL EXPENDITURES		<u>0</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES		<u><u>\$ 1,666,498</u></u>	<u><u>\$ 1,796,198</u></u>
	<b>CAPITAL IMPROVEMENT SALES TAX FUND</b>		
Revenues:			
Sales tax		\$ 7,222,142	\$ 6,444,270
Use tax		163,921	-
Investment revenue (Loss)		(5,441)	(438)
Miscellaneous revenue		-	-
TOTAL REVENUES		<u>7,380,622</u>	<u>6,443,832</u>
EXPENDITURES:			
Personal Development:			
Intragovernmental		0	0
Utilities, services and miscellaneous		-	-
TOTAL EXPENDITURES		<u>0</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES		<u><u>\$ 7,380,622</u></u>	<u><u>\$ 6,443,832</u></u>
	<b>PARK SALES TAX FUND</b>		
Revenues:			
Sales tax		\$ 7,222,143	\$ 6,444,269
Use tax		163,921	-
Investment revenue (Loss)		7,166	(245)
Miscellaneous revenue		-	-
TOTAL REVENUES		<u>7,393,230</u>	<u>6,444,024</u>
Expenditures:			
Current:			
Personal development:			
Intragovernmental		0	0
Utilities, services, and miscellaneous		-	-
Interest expense		-	-
TOTAL EXPENDITURES		<u>0</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES		<u><u>\$ 7,393,230</u></u>	<u><u>\$ 6,444,024</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

<b>STADIUM TDD'S FUND</b>	<b>2022</b>	<b>2021</b>
Revenues:		
Revenue from other governmental units – TDD's	\$ -	\$ -
Investment revenue (Loss)	0	81,967
<b>TOTAL REVENUES</b>	<b>0</b>	<b>81,967</b>
Expenditures:		
Current:		
Transportation:		
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Interest expense	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 81,967</b>

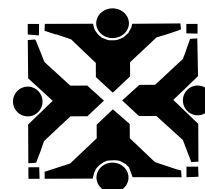
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## DEBT SERVICE FUNDS

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2022 AND 2021

ASSETS	2016 Special Obligation Bonds Debt Service Fund		Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
	2022	2021	2022	2021	2022	2021	2022	2021
Cash and cash equivalents	1,205,822	1,206,646	-	-	-	-	1,205,822	1,206,646
Cash with fiscal agents	-	-	-	-	-	-	-	-
Taxes receivable	-	-	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Accrued interest	-	623	-	-	-	-	-	623
Restricted assets:								
Cash and cash equivalents	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>1,205,822</b>	<b>1,207,269</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,205,822</b>	<b>1,207,269</b>
<b>LIABILITIES AND FUND BALANCE</b>								
LIABILITIES:								
Accounts payable	-	-	-	-	-	-	-	-
Bonds payable	-	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-
FUND BALANCE:								
Non Spendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	1,205,822	1,207,269	-	-	-	-	1,205,822	1,207,269
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	1,205,822	1,207,269	-	-	-	-	1,205,822	1,207,269
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,205,822</b>	<b>1,207,269</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,205,822</b>	<b>1,207,269</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, 2022 AND 2021**

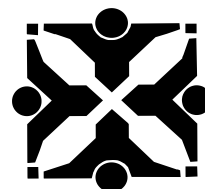
	<b>2016 Special Obligation Bonds Debt Service Fund</b>		<b>Lemone Trust Note Debt Service Fund</b>		<b>Total</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
<b>REVENUES:</b>						
General Property Taxes:						
Real estate	-	-	-	-	-	-
Personal property	-	-	-	-	-	-
Railroad and utility	-	-	-	-	-	-
Financial institutions	-	-	-	-	-	-
Interest and penalties	-	-	-	-	-	-
Total General Property Taxes	-	-	-	-	-	-
Revenue from other governmental units	-	-	-	-	-	-
Lease revenue	-	-	-	153,664	-	153,664
Investment revenue (Loss)	(1,129)	2,316	-	8,259	(1,129)	10,575
<b>TOTAL REVENUES</b>	<b>(1,129)</b>	<b>2,316</b>	<b>-</b>	<b>161,923</b>	<b>(1,129)</b>	<b>164,239</b>
<b>EXPENDITURES:</b>						
Health and Environment	-	-	-	56,627	-	56,627
Transportation	-	-	-	-	-	-
Debt Service:						
Redemption of serial bonds	1,415,000	1,350,000	-	212,445	1,415,000	1,562,445
Interest	355,075	424,200	-	1,707	355,075	425,907
Fiscal agent fees	318	318	-	-	318	318
Miscellaneous	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,770,393</b>	<b>1,774,518</b>	<b>-</b>	<b>270,779</b>	<b>1,770,393</b>	<b>2,045,297</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,771,522)</b>	<b>(1,772,202)</b>	<b>-</b>	<b>(108,856)</b>	<b>(1,771,522)</b>	<b>(1,881,058)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers from other funds	1,770,075	1,774,200	-	1,186	1,770,075	1,775,386
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>1,770,075</b>	<b>1,774,200</b>	<b>-</b>	<b>(192,192)</b>	<b>1,770,075</b>	<b>1,582,008</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<b>(1,447)</b>	<b>1,998</b>	<b>-</b>	<b>(301,048)</b>	<b>(1,447)</b>	<b>(299,050)</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>	<b>1,207,269</b>	<b>1,205,271</b>	<b>-</b>	<b>301,048</b>	<b>1,207,269</b>	<b>1,506,319</b>
<b>FUND BALANCE, END OF PERIOD</b>	<b>1,205,822</b>	<b>1,207,269</b>	<b>-</b>	<b>-</b>	<b>1,205,822</b>	<b>1,207,269</b>



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# **CAPITAL PROJECTS FUND**

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



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

COMPARATIVE BALANCE SHEETS  
SEPTEMBER 30, 2022 and 2021

<b>ASSETS</b>	<b>2022</b>	<b>2021</b>
Cash and cash equivalents	\$ 56,443,255	\$43,834,667
Accounts receivable	130,204	2,578,122
Grants receivable	2,720,298	1,711,302
Accrued interest	66,728	21,862
Due from other funds	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 59,360,485</u></b>	<b><u>\$ 48,145,953</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$ 726,684	\$2,702,733
Deferred Inflows	108,986	-
Accrued payroll and payroll taxes	-	7,373
Advances from other funds	-	-
Total liabilities	<u>835,670</u>	<u>2,710,106</u>
<b>FUND BALANCE:</b>		
Nonspendable	-	-
Restricted	57,858,452	44,251,633
Committed	-	-
Assigned	666,363	1,184,214
Unassigned	-	-
Total fund balance	<u>58,524,815</u>	<u>45,435,847</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 59,360,485</u></b>	<b><u>\$ 48,145,953</u></b>

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

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

	<u>2022</u>	<u>2021</u>
REVENUES:		
Special assessment taxes	\$ -	\$ -
Sales tax	-	-
Revenue from other governmental units:		
County	2,611,311	2,393,705
State	1,685,988	2,309,796
Federal	175,723	-
Investment revenue(loss)	204,720	364,185
Auction revenue	-	-
Miscellaneous revenue	974,537	418,763
	<u>5,652,279</u>	<u>5,486,449</u>
TOTAL REVENUES		
EXPENDITURES:		
Capital outlay:		
Policy development and administration	3,402,322	182,393
Public safety	1,521,429	5,614,077
Transportation	4,121,355	11,725,869
Health and environment	-	-
Personal development	2,299,198	1,754,608
	<u>11,344,304</u>	<u>19,276,947</u>
TOTAL EXPENDITURES		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(5,692,025)</u>	<u>(13,790,498)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	18,848,403	9,447,074
Operating transfers to other funds	(67,410)	(2,067,906)
Proceeds of certificates of participation	-	-
	<u>18,780,993</u>	<u>7,379,168</u>
TOTAL OTHER FINANCING SOURCES (USES)		
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	13,088,968	(6,411,330)
FUND BALANCE, BEGINNING OF PERIOD	45,435,847	51,847,177
Equity transfers from other funds	-	-
Equity transfers to other funds	-	-
	<u>58,524,815</u>	<u>45,435,847</u>
FUND BALANCE, END OF PERIOD		

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

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

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>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	\$ 813,980	\$ -	\$ 813,980	\$ -	\$ 403,483
Blind Boone Home (00123)	823,875	803,374	-	803,374	-	20,501
Ent Resource Grp Software (00476)	8,416,411	8,416,466	-	8,416,466	-	(55)
Audible ADA Crosswalk (00551)	430,000	183,639	-	183,639	-	246,361
Walton Bldg Cap Improv (00587)	633,843	442,833	119,363	562,196	-	71,647
Municipal Service Center South (00632)	2,895,000	26,387	1,620	28,007	-	2,866,993
Grissum Bldg Renovations (00659)	2,935,041	53,003	38,498	91,501	18,273	2,825,267
CID Gateway (00680)	20,000	-	-	-	-	20,000
Armory Repairs (00764)	495,000	101,510	183	101,693	-	393,307
CPD Repairs (00765)	670,000	118,008	-	118,008	-	551,992
Daniel Boone Building Repairs (00766)	410,000	105,978	107,816	213,794	2,460	193,746
Gentry Building Repairs (00767)	135,000	109,726	-	109,726	-	25,274
Health Dept Building Repairs (00768)	205,000	5,883	-	5,883	-	199,117
Howard Building Repairs (00769)	135,000	80,763	-	80,763	-	54,237
Building Assessments (00770)	99,986	-	2,630	2,630	-	97,356
Executime (00775)	723,611	-	63,584	63,584	40,164	619,863
D.B. Customer Experience (00798)	936,507	28,500	18,517	47,017	33,007	856,483
Municipal Court Dias Modification (00801)	161,700	9,600	132,595	142,195	-	19,505
REDI Office Remodel (00818)	17,500	-	17,261	17,261	-	239
Turner Jones Building (00819)	3,000,000	-	2,900,255	2,900,255	-	99,745
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>24,360,937</b>	<b>11,299,650</b>	<b>3,402,322</b>	<b>14,701,972</b>	<b>93,904</b>	<b>9,565,061</b>
<b>PUBLIC SAFETY:</b>						
Fire Apparatus Equipment (00195)	715,809	710,809	5,000	715,809	-	-
Records Manangement System (00498)	1,558,162	1,240,260	5,655	1,245,915	113,304	198,943
Training Academy Repairs (00630)	679,974	607,973	-	607,973	-	72,001
Muni Serv Ctr North-PH I (00641)	9,628,052	9,248,977	121,119	9,370,096	7,141	250,815
Percent for Art: Maint Municipal Center (N0641)	10,895	-	-	-	-	10,895
PD Property & Evidence Annex (00727)	19,987	-	-	-	-	19,987
Fire Station #10 East (00732)	2,500,000	3,173	3,113	6,286	-	2,493,714
Fire Station #11 (00733)	6,518,871	52,306	304,854	357,160	3,816,876	2,344,835
Percent for Art: Fire Station #11 (M0733)	17,000	-	850	850	16,150	-
Percent for Art Maint: Fire Station #11 (N0733)	4,171	-	300	300	-	3,871
Replace 2006 Quint (00783)	1,277,502	305,930	-	305,930	302,175	669,397
Replace Ladder 1 (00804)	1,150,000	-	856,348	856,348	293,652	-
Training Tower Rehab (00814)	234,000	-	223,831	223,831	-	10,169
Fire Station Sites (40173)	2,007,000	1,298,105	-	1,298,105	-	708,895
Percent for Art Maint: Fire Station #9 (N0306)	2,037	-	360	360	-	1,677
<b>TOTAL PUBLIC SAFETY</b>	<b>26,323,460</b>	<b>13,467,533</b>	<b>1,521,430</b>	<b>14,988,963</b>	<b>4,549,298</b>	<b>6,785,199</b>
<b>TRANSPORTATION:</b>						
Downtown Special Projects (00140)	376,261	354,585	-	354,585	-	21,676
Downtown Sidewalks Improv (00171)	256,510	121,388	38,566	159,954	-	96,556
Annual Brick St Renov (00234)	266,390	231,159	-	231,159	-	35,231
Vandiver Dr & Paris Rd (00522)	235,000	22,759	198,107	220,866	-	14,134
Audible ADA Crosswalk (00551)	430,000	94,097	89,542	183,639	-	246,361
Ridgemont Bridge Repair (00568)	837,592	107,097	11,725	118,822	-	718,770
ADA Curb Ramp Install (00600)	1,635,141	905,895	123,286	1,029,181	453,001	152,959
North Village Land Purch (00616)	200,000	20,521	3,132	23,653	-	176,347
Fairview/Chapel Hill Int (00618)	130,000	52,049	38,780	90,829	9,620	29,551
Municipal Service Center South (00632)	-	-	157	157	-	(157)
Disc Pkwy:Gans-New Haven (00633)	8,257,358	2,464,373	2,402,440	4,866,813	-	3,390,545
Nifong-Prov to Forum 4 Ln (00643)	13,412,692	12,840,302	242,664	13,082,966	-	329,726
Annual Traffic Calming (00646)	532,158	-	-	-	-	532,158
Annual Street Recon (00647)	1,598,882	-	-	-	-	1,598,882
I70 Dr & Keene Roundabout (00658)	952,966	944,120	57	944,177	-	8,789
Norma Sutherland (00669)	257,370	227,370	-	227,370	27,600	2,400
Urban Forestry Master Pln (00677)	105,000	89,575	-	89,575	-	15,425
Paris Road Resurfacing (00682)	370,000	23,173	-	23,173	-	346,827
Grace Ln: Richland to Stadium Ext (00700)	507,769	98,159	-	98,159	-	409,610
Sinclair Rd - Rt K Intersection Imp (00707)	1,805,348	1,593,975	43,844	1,637,819	-	167,529
Sinclair Rd Sidewalk-Nifong Southham (00709)	331,347	211,687	-	211,687	-	119,660
McKee Street Sidewalk (00712)	233,439	233,412	-	233,412	-	27
Ash St 4-Way Stop Removal (00714)	453,438	-	66,642	67,375	30,619	355,444

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

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

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
Leslie Ln Sdkw: N Garth-Newton Dr (00736)	285,990	138,510	164	138,674		147,316
Lenoir Connection (00746)	1,440,664	312,312	437,110	749,422		691,242
Walnut from College to Old 63 (00747)	1,000,000	541	61	602		999,398
Smith Dr Traffic Calming (00752)	151,976	2,461	26,864	29,325	32,342	90,309
Audobon Sdkw: Shepard Blvd to N Aza (00760)	25,146	25,078	68	25,146		-
Stadium Blvd Sidewalk: I-70 to Primrose (00761)	537,297	15,810	9,646	25,456		511,841
St. Charles Rd Sdkw: Lake of Woods (00762)	723,030	530,147	206	530,353		192,677
Forum Blvd Chapel Hill to Woodrail (00771)	3,447,046	34,080	-	34,080		3,412,966
4th St Pedestrian Island (00772)	340,000	36,463	177,383	213,846		126,154
Garth Ave: BL70 to Thurman (00777)	395,000	-	8,278	8,278	36,800	349,922
Route B Improvements (BL70 to City) (00784)	600,000	-	36,466	36,466	92,336	471,198
Rangeline: Rogers to Wilkes (00785)	250,000	-	108,021	108,021	1,200	140,779
Proctor Dr Traffic Calming (00786)	30,000	40	6,156	6,196		23,804
Ridgefield Rd Traffic Calming (00787)	47,341	-	479	479		46,862
Campusview Dr Traffic Calming (00788)	30,000	-	-	-		30,000
Edgewood Traffic Calming (00789)	30,000	-	-	-		30,000
Ridgemont Traffic Calming (00790)	47,341	-	-	-		47,341
Audobon Dr Traffic Calming (00791)	50,370	-	1,038	1,038		49,332
Maguire Sidewalk Repair (00793)	890,796	180	-	180	37,850	852,766
Bray Ave Traffic Calming (00794)	30,000	1,513	9,185	10,698		19,302
Oakland Gravel Sidewalk: Vandiver to Edris (00802)	286,507	-	561	561		285,946
Scott-Smith Sidewalk (00803)	710,890	-	45	45		710,845
Rangeline/I-70 Sidewalk (00815)	436,885	-	-	-		436,885
Green Valley Bridge Repair (00816)	380,000	-	24,090	24,090	8,030	347,880
Annual Streets (40158)	370,080	-	-	-		370,080
JT County/State/City Prjct (40161)	531,843	15,500	-	15,500		516,343
Annual Sidewalks (40162)	251,396	200,523	-	200,523		50,873
Street Landscaping (40163)	451,452	150,000	-	150,000		301,452
Grindstone Parkway (00820)	10,066	-	5,938	5,938		4,128
Sexton Road Sidewalk (00821)	300,000	-	4,678	4,678		295,322
South Garth Avenue (00822)	30,000	-	33	33		29,967
Manor Drive Avenue (00823)	30,000	-	36	36		29,964
Russell Boulevard Traffic Calming (00824)	30,000	-	22	22		29,978
Hinkson Avenue sidewalk (00840)	117,032	-	10	10		117,022
Green Town Sidewalk (00841)	350,000	-	5,875	5,875		344,125
Main Lobby Security Improvement(00844)	75,000	-	0	0	48,824	26,176
<b>TOTAL TRANSPORTATION</b>	<b>47,897,808</b>	<b>22,098,854</b>	<b>4,121,355</b>	<b>26,220,942</b>	<b>778,222</b>	<b>20,898,644</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)	2,647,177	2,403,486	156,910	2,560,396	61,505	25,276
City/School Park Improv (00249)	410,015	316,783	-	316,783	-	93,232
Capen/Grindstone Trl Imp (00457)	118,000	2,508	141	2,649	-	115,351
2010 PST Land Acquisition (00486)	1,060,775	882,429	178,346	1,060,775		-
2010 PST Land Neigh Parks (00510)	502,329	498,241	4,088	502,329		-
S Reg Park Gans Phil PH I (00518)	2,693,123	2,599,910	823	2,600,733	2,500	89,890
GNM Clark Lane West (00570)	1,080,631	977,360	-	977,360		103,271
GNM Shepard to Rollins Tr (00572)	2,493,988	2,162,683	-	2,162,683		331,305
Maplewood Home-Rehab (00638)	176,600	143,236	14,904	158,140	(3,469)	21,929
Annual Land Acq and Preservation (00662)	2,175,000	582	702,366	702,948		1,472,052
ADA Compliance Phase II (00663)	154,800	138,389	5,987	144,376		10,424
Annual Trails (00673)	690,000	556,521	113,852	670,373		19,627
Albert Oakland Park Improvements (00676)	312,105	114,508	11,029	125,537		186,568
Founders Park at Flat Branch (00686)	607,866	229,496	91,203	320,699	51,360	235,807
Southeast Regional Park Tennis Complex (00693)	500,000	34,191	376,809	411,000	89,000	-
Hinkson Cr Trail: Stadium-E Campus (00698)	800,000	49,344	-	49,344		750,656
Perche Creek Trail Ph I: MKT to Gil (00699)	1,450,000	61,066	1,563	62,629	30,880	1,356,491
Philips Park-Trail & Landscaping (00703)	60,000	57,212	-	57,212		2,788
Real Estate (00710)	200,000	-	200,000	200,000		-
Kiwanis Park Improvements (00718)	125,000	101,691	-	101,691		23,309
Hinkson Cr Trail: Stephens/Calrk (00728)	1,015,000	537,447	2,000	539,447		475,553
Battle Park Phase I Development (00738)	250,000	19,403	17,569	36,972		213,028
Fairview Park/Bonnie View Phase II (00741)	125,000	52,344	43,049	95,393		29,607
Again St Park Improvement (00778)	100,000	99,015	-	99,015		985
MKT Wetlands/Forum Nature Area (00779)	120,000	63	31,662	31,725	1,000	87,275
Rock Bridge Park Improvements (00781)	125,000	20,593	102,680	123,273		1,727
The Vineyards/El Chapparral Lake/Par (00782)	165,000	74,875	56,189	131,064		33,936
Cosmo: Football Field Improvements (00805)	53,792	-	-	-		53,792

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

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

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
Cosmo: Playground Replacement (00806)	72,000	-	128	128	52,999	18,873
Cosmo: PMC Improvements (00807)	48,000	-	-	-		48,000
Cosmo: Shelter Replacements (00808)	300,000	-	15,804	15,804	72,148	212,048
Indian Hills Basketball Court Improvements (00809)	25,000	-	14,387	14,387		10,613
Shepard Park Tennis Court Improvements (00810)	20,000	-	20,000	20,000		-
Cosmo: Fitness Trail Improvements (00813)	138,000	-	137,709	137,709		291
Downtown Improvements (40074)	117,654	81,913	-	81,913		35,741
<b>TOTAL PERSONAL DEVELOPMENT</b>	<b>20,942,331</b>	<b>12,215,289</b>	<b>2,299,198</b>	<b>14,514,487</b>	<b>357,923</b>	<b>6,069,921</b>
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 119,761,842</b>	<b>\$ 59,088,729</b>	<b>\$ 11,344,305</b>	<b>\$ 70,433,767</b>	<b>\$ 5,779,346</b>	<b>\$ 43,548,729</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.

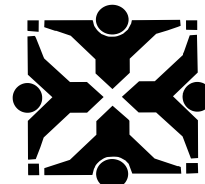
**Parking Facilities Fund** - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

**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.





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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2022 AND 2021**

ASSETS	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2022	2021	2022	2021	2022	2021
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$ 41,229,747	\$ 56,844,593	\$ 7,646,018	\$ 9,069,227	\$ 18,612,614	\$ 17,652,158
Accounts receivable	13,973,127	13,811,559	3,623,564	3,213,087	653,886	1,006,942
Grants receivable	-	-	-	-	-	-
Accrued interest	56,723	44,914	15,436	21,192	-	30,776
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Loans receivable from other funds	11,860	88,805	-	-	-	-
Inventory	5,094,762	4,811,878	1,173,412	1,053,444	18,832	10,560
Prepaid expenses	1,098,353	90,584	95,875	11,845	19,171	-
Other assets	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>61,464,572</b>	<b>75,692,333</b>	<b>12,554,305</b>	<b>13,368,795</b>	<b>19,304,503</b>	<b>18,700,436</b>
<b>RESTRICTED ASSETS:</b>						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	8,743,534	8,871,869	5,295,247	5,183,287	5,762,564	5,660,666
Revenue bond construction account	11,853,806	12,509,985	12,607,493	13,373,971	4,314,351	5,448,464
Cash and marketable securities restricted for capital projects	15,442,464	13,296,555	12,373,913	10,647,432	18,517,609	15,838,922
Replacement and renewal fund account	1,050,000	1,050,000	450,000	450,000	53,500	53,500
Operation and maintenance account	-	-	-	-	1,190,807	1,130,850
Bond/rent reserve account	5,845,211	5,845,211	5,450,726	5,450,726	2,904,924	2,904,924
Contingency and revenue guarantee account	-	-	-	-	200,000	200,000
Closure and postclosure reserve	-	-	-	-	-	-
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>42,935,015</b>	<b>41,573,620</b>	<b>36,177,379</b>	<b>35,105,416</b>	<b>32,943,755</b>	<b>31,237,326</b>
Other:						
Customer security and escrow deposits	4,496,486	4,340,882	1,411,366	1,377,568	1,715,565	1,634,830
Grants receivable	-	-	-	-	-	-
Leases receivable	-	-	421,287	-	-	-
Net pension asset	7,497,803	13,603,167	3,862,504	7,007,692	3,095,881	5,041,266
Net OPEB asset	-	85,202	-	44,254	-	38,831
<b>Total Restricted Assets – Other</b>	<b>11,994,289</b>	<b>18,029,251</b>	<b>5,695,157</b>	<b>8,429,514</b>	<b>4,811,446</b>	<b>6,714,927</b>
<b>Total Restricted Assets</b>	<b>54,929,304</b>	<b>59,602,871</b>	<b>41,872,536</b>	<b>43,534,930</b>	<b>37,755,201</b>	<b>37,952,253</b>
<b>OTHER ASSETS:</b>						
Investments	-	-	-	-	-	-
Loans receivable from other funds – noncurrent	3,059	14,918	-	-	-	-
<b>Total Other Assets</b>	<b>3,059</b>	<b>14,918</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RIGHT TO USE ASSETS</b>						
Right to use assets	-	-	-	-	-	-
Accumulated Amortization	-	-	-	-	-	-
<b>Net Right to Use Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FIXED ASSETS:</b>						
Property, plant, and equipment	360,799,515	354,936,709	191,404,501	190,006,367	353,476,181	344,247,222
Accumulated depreciation	(232,666,162)	(221,089,171)	(69,804,663)	(66,099,867)	(102,654,492)	(96,928,672)
<b>Net Plant in Service</b>	<b>128,133,353</b>	<b>133,847,538</b>	<b>121,599,838</b>	<b>123,906,500</b>	<b>250,821,689</b>	<b>247,318,550</b>
Construction in progress	12,121,720	11,142,288	4,413,537	3,026,589	1,529,612	1,944,710
<b>Net Fixed Assets</b>	<b>140,255,073</b>	<b>144,989,826</b>	<b>126,013,375</b>	<b>126,933,089</b>	<b>252,351,301</b>	<b>249,263,260</b>
<b>TOTAL ASSETS</b>	<b>256,652,008</b>	<b>280,299,948</b>	<b>180,440,216</b>	<b>183,836,814</b>	<b>309,411,005</b>	<b>305,915,949</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Outflows related to pension	3,210,564	2,028,841	1,654,557	1,047,597	625,480	434,990
Outflows related to OPEB	251,013	191,093	129,705	99,255	114,967	87,092
Loss on refunding of debt	4,032,246	4,398,541	76,015	88,684	5,298	5,676
<b>Total deferred outflows of resources</b>	<b>7,493,823</b>	<b>6,618,475</b>	<b>1,860,277</b>	<b>1,235,536</b>	<b>745,745</b>	<b>527,758</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 264,145,831</b>	<b>\$ 286,918,423</b>	<b>\$ 182,300,493</b>	<b>\$ 185,072,350</b>	<b>\$ 310,156,750</b>	<b>\$ 306,443,707</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2022 AND 2021**

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
\$ 1,831,295	\$ 1,885,344	\$ 492,723	\$ 1,250,797	\$ 15,909,305	\$ 15,634,481	\$ 1,569,136	\$ 1,412,358	\$ 2,679,345	\$ 2,772,228
186,741	173,478	36,721	35,250	1,828,713	1,844,347	83,799	118,678	1,832	1,832
-	457,253	-	686,825	-	-	-	-	-	-
11,025	12,353	2,154	1,933	21,012	15,475	902	31,342	-	1,675
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	568,132	395,844	-	-	51,911	27,910
311	4,000	74,357	74,357	717	223	918	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>2,029,372</u>	<u>2,532,428</u>	<u>605,955</u>	<u>2,049,162</u>	<u>18,327,879</u>	<u>17,890,370</u>	<u>1,654,755</u>	<u>1,562,378</u>	<u>2,733,088</u>	<u>2,803,645</u>
599,818	589,140	-	-	250,666	245,416	905,629	900,854	-	-
4,807,397	9,569,455	-	-	114,448	114,448	-	-	-	-
8,673,195	15,264,210	2,132,983	2,652,063	12,542,606	9,590,572	2,012,529	1,784,338	1,006,814	1,004,567
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	6,947,593	5,846,819	-	-	-	-
<u>14,080,410</u>	<u>25,422,805</u>	<u>2,132,983</u>	<u>2,652,063</u>	<u>19,855,313</u>	<u>15,797,255</u>	<u>2,918,158</u>	<u>2,685,192</u>	<u>1,006,814</u>	<u>1,004,567</u>
-	-	-	-	872,456	839,644	-	-	-	-
3,013,308	3,275,074	53,147	9,013	-	-	-	-	-	-
2,074,288	-	-	-	633,210	-	6,237,312	-	-	-
331,341	483,553	2,219,420	3,593,073	4,471,787	7,338,911	446,280	734,261	1,310,386	2,155,967
-	3,725	-	27,676	-	56,529	-	5,656	-	16,607
<u>5,418,937</u>	<u>3,762,352</u>	<u>2,272,567</u>	<u>3,629,762</u>	<u>5,977,453</u>	<u>8,235,084</u>	<u>6,683,592</u>	<u>739,917</u>	<u>1,310,386</u>	<u>2,172,574</u>
<u>19,499,347</u>	<u>29,185,157</u>	<u>4,405,550</u>	<u>6,281,825</u>	<u>25,832,766</u>	<u>24,032,339</u>	<u>9,601,750</u>	<u>3,425,109</u>	<u>2,317,200</u>	<u>3,177,141</u>
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	124,785	-	-	-	-	-
-	-	-	-	(124,785)	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
85,399,294	74,313,704	16,651,062	15,507,157	65,654,878	62,735,603	49,643,558	49,643,558	33,929,681	33,543,534
(23,367,738)	(21,597,630)	(9,595,521)	(8,832,779)	(37,674,388)	(34,629,230)	(18,666,586)	(17,574,703)	(15,483,594)	(14,548,207)
62,031,556	52,716,074	7,055,541	6,674,378	27,980,490	28,106,373	30,976,972	32,068,855	18,446,087	18,995,327
25,825,072	13,047,613	-	3,481	2,133,712	2,631,739	800,481	17,700	523,151	539,418
<u>87,856,628</u>	<u>65,763,687</u>	<u>7,055,541</u>	<u>6,677,859</u>	<u>30,114,202</u>	<u>30,738,112</u>	<u>31,777,453</u>	<u>32,086,555</u>	<u>18,969,238</u>	<u>19,534,745</u>
<u>109,385,347</u>	<u>97,481,272</u>	<u>12,067,046</u>	<u>15,008,846</u>	<u>74,274,847</u>	<u>72,660,821</u>	<u>43,033,958</u>	<u>37,074,042</u>	<u>24,019,526</u>	<u>25,515,531</u>
66,942	41,723	448,404	310,032	903,462	633,244	90,164	63,356	264,744	186,028
12,305	8,354	82,419	62,073	166,062	126,785	16,573	12,685	48,662	37,246
-	-	-	-	-	-	-	-	-	-
<u>79,247</u>	<u>50,077</u>	<u>530,823</u>	<u>372,105</u>	<u>1,069,524</u>	<u>760,029</u>	<u>106,737</u>	<u>76,041</u>	<u>313,406</u>	<u>223,274</u>
<u>\$ 109,464,594</u>	<u>\$ 97,531,349</u>	<u>\$ 12,597,869</u>	<u>\$ 15,380,951</u>	<u>\$ 75,344,371</u>	<u>\$ 73,420,850</u>	<u>\$ 43,140,695</u>	<u>\$ 37,150,083</u>	<u>\$ 24,332,932</u>	<u>\$ 25,738,805</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2022 AND 2021**

ASSETS	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2022	2021	2022	2021	2022	2021	2022	2021
<b>CURRENT ASSETS:</b>								
Cash and cash equivalents	\$ 387,257	\$ 427,944	\$ 3,446,703	\$ 3,477,267	\$ 98,942	\$ 43,371	\$ 93,903,085	\$ 110,469,768
Accounts receivable	47,999	80,555	202,608	230,359	75,389	45,075	20,714,379	20,561,162
Grants receivable	-	-	-	-	-	-	-	1,144,078
Accrued interest	-	341	-	3,885	323	25	107,575	163,911
Due from other funds	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Loans receivable from other funds	-	-	-	-	-	-	11,860	88,805
Inventory	123,815	123,246	-	-	-	-	7,030,864	6,422,882
Prepaid expenses	-	-	22	-	-	-	1,289,724	181,009
Other assets	897	-	-	-	-	-	897	-
<b>Total Current Assets</b>	<b>559,968</b>	<b>632,086</b>	<b>3,649,333</b>	<b>3,711,511</b>	<b>174,654</b>	<b>88,471</b>	<b>123,058,384</b>	<b>139,031,615</b>
<b>RESTRICTED ASSETS:</b>								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	-	-	-	-	-	-	21,557,458	21,451,232
Revenue bond construction account	-	-	-	-	-	-	33,697,495	41,016,323
Cash and marketable securities restricted for Capital Projects	346,226	267,915	5,444,234	4,672,956	-	-	78,492,573	75,019,530
Replacement and renewal fund account	-	-	-	-	-	-	1,553,500	1,553,500
Operation and maintenance account	-	-	-	-	-	-	1,190,807	1,130,850
Bond/rent reserve account	-	-	-	-	-	-	14,200,861	14,200,861
Contingency and revenue guarantee acct.	-	-	-	-	-	-	200,000	200,000
Closure and postclosure reserve	-	-	-	-	-	-	6,947,593	5,846,819
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>346,226</b>	<b>267,915</b>	<b>5,444,234</b>	<b>4,672,956</b>	<b>-</b>	<b>-</b>	<b>157,840,287</b>	<b>160,419,115</b>
Other:								
Customer security and escrow deposits	-	-	5,000	-	-	-	8,500,873	8,192,924
Grants receivable	-	-	-	-	-	-	3,066,455	3,284,087
Leases receivable	-	-	-	-	-	-	9,366,097	-
Net pension asset	-	-	390,869	636,318	-	-	23,626,271	40,594,208
Net OPEB asset	-	1,423	-	4,901	-	-	-	284,804
<b>Total Restricted Assets – Other</b>	<b>-</b>	<b>1,423</b>	<b>395,869</b>	<b>641,219</b>	<b>-</b>	<b>-</b>	<b>44,559,696</b>	<b>52,356,023</b>
<b>Total Restricted Assets</b>	<b>346,226</b>	<b>269,338</b>	<b>5,840,103</b>	<b>5,314,175</b>	<b>-</b>	<b>-</b>	<b>202,399,983</b>	<b>212,775,138</b>
<b>OTHER ASSETS:</b>								
Investments	-	-	-	-	-	-	-	-
Loans receivable from other funds – noncurrent	-	-	-	-	-	-	3,059	14,918
<b>Total Other Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,059</b>	<b>14,918</b>
<b>RIGHT TO USE ASSETS</b>								
Right to use assets	-	-	-	-	-	-	124,785	-
Accumulated Amortization	-	-	-	-	-	-	(124,785)	-
<b>Net Right to Use Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FIXED ASSETS:</b>								
Property, plant and equipment	14,689,813	14,702,680	18,319,989	16,703,400	-	-	1,189,968,472	1,156,339,934
Accumulated depreciation	(8,932,231)	(8,573,025)	(9,592,116)	(9,016,946)	-	-	(528,437,491)	(498,890,230)
<b>Net Plant in Service</b>	<b>5,757,582</b>	<b>6,129,655</b>	<b>8,727,873</b>	<b>7,686,454</b>	<b>-</b>	<b>-</b>	<b>661,530,981</b>	<b>657,449,704</b>
Construction in progress	-	-	456,349	302,377	-	-	47,803,634	32,655,915
<b>Net Fixed Assets</b>	<b>5,757,582</b>	<b>6,129,655</b>	<b>9,184,222</b>	<b>7,988,831</b>	<b>-</b>	<b>-</b>	<b>709,334,615</b>	<b>690,105,619</b>
<b>TOTAL ASSETS</b>	<b>6,663,776</b>	<b>7,031,079</b>	<b>18,673,658</b>	<b>17,014,517</b>	<b>174,654</b>	<b>88,471</b>	<b>1,034,796,041</b>	<b>1,041,927,290</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
Outflows related to pensions	-	-	78,970	54,905	-	-	7,343,287	4,800,716
Outflows related to OPEB	4,171	3,193	14,515	10,992	-	-	840,392	638,768
Loss on refunding of debt	-	-	-	-	-	-	4,113,559	4,492,901
<b>Total deferred outflows of resources</b>	<b>4,171</b>	<b>3,193</b>	<b>93,485</b>	<b>65,897</b>	<b>-</b>	<b>-</b>	<b>12,297,238</b>	<b>9,932,385</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 6,667,947</b>	<b>\$ 7,034,272</b>	<b>\$ 18,767,143</b>	<b>\$ 17,080,414</b>	<b>\$ 174,654</b>	<b>\$ 88,471</b>	<b>\$ 1,047,093,279</b>	<b>\$ 1,051,859,675</b>

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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2022 AND 2021

LIABILITIES AND FUND EQUITY	Electric Utility Fund		Water Utility Fund		Sanitary Sewer Utility Fund	
	2022	2021	2022	2021	2022	2021
<b>CURRENT LIABILITIES:</b>						
Accounts payable	\$ 5,780,042	\$ 5,261,259	\$ 1,246,476	\$ 1,013,478	\$ 144,338	\$ 87,676
Accrued payroll and payroll taxes	1,974,153	1,738,025	578,536	539,509	403,833	383,368
Accrued sales taxes	424,020	428,774	125,045	118,288	-	-
Due to other funds	1,213,559	1,286,949	461,177	476,706	-	-
Loans payable to other funds – current maturities	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	100,000	400,000	68,242	28,416	-	89,936
<b>Total Current Liabilities</b>	<b>9,491,774</b>	<b>9,115,007</b>	<b>2,479,476</b>	<b>2,176,397</b>	<b>548,171</b>	<b>560,980</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>						
Construction contracts payable	109,370	188,754	135,824	606,825	266,733	539,413
Accrued interest	2,062,134	2,218,468	981,648	1,071,687	775,646	830,727
Lease interest	-	-	-	-	-	-
Revenue bonds payable – current maturities	3,541,400	3,368,400	4,313,600	4,111,600	5,200,900	5,062,400
Special obligation bonds payable	3,040,000	2,885,000	-	-	465,000	450,000
Customer security and escrow deposits	4,169,322	5,525,984	1,575,433	1,540,207	1,727,255	1,646,460
Advances from other funds	-	-	-	-	-	-
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>12,922,226</b>	<b>14,186,606</b>	<b>7,006,505</b>	<b>7,330,319</b>	<b>8,435,534</b>	<b>8,529,000</b>
<b>LONG-TERM LIABILITIES:</b>						
OPEB Liability	92,895	-	48,001	-	42,547	-
Net Pension Obligation	-	-	-	-	-	-
Loans payable to other funds	-	-	-	-	-	-
Revenue bonds payable	66,168,470	69,956,955	53,628,828	58,211,234	73,415,934	78,750,121
Lease payable	-	-	-	-	-	-
Closure Post-Closure Liability	-	-	-	-	-	-
Special obligation bonds payable	41,478,694	45,090,875	-	-	1,532,582	2,026,856
<b>Total Long-Term Liabilities</b>	<b>107,740,059</b>	<b>115,047,830</b>	<b>53,676,829</b>	<b>58,211,234</b>	<b>74,991,063</b>	<b>80,776,977</b>
<b>Total Liabilities</b>	<b>130,154,059</b>	<b>138,349,443</b>	<b>63,162,810</b>	<b>67,717,950</b>	<b>83,974,768</b>	<b>89,866,957</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Gain on Bond Refunding	240,003	254,673	229,344	245,683	10,073	10,912
Inflows related to leases	-	-	420,582	-	-	-
Inflows related to pension	3,888,417	11,897,846	2,003,124	6,129,194	1,184,745	3,724,250
Inflows related to OPEB	109,692	167,434	56,681	86,966	50,240	76,309
<b>Total deferred inflows of resources</b>	<b>4,238,112</b>	<b>12,319,953</b>	<b>2,709,731</b>	<b>6,461,843</b>	<b>1,245,058</b>	<b>3,811,471</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>129,753,660</b>	<b>136,249,027</b>	<b>116,427,952</b>	<b>110,892,557</b>	<b>224,936,924</b>	<b>212,765,279</b>
<b>Total Fund Equity</b>	<b>129,753,660</b>	<b>136,249,027</b>	<b>116,427,952</b>	<b>110,892,557</b>	<b>224,936,924</b>	<b>212,765,279</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>	<b>\$ 264,145,831</b>	<b>\$ 286,918,423</b>	<b>\$ 182,300,493</b>	<b>\$ 185,072,350</b>	<b>\$ 310,156,750</b>	<b>\$ 306,443,707</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2022 AND 2021

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
\$ 100,738	\$ 62,358	\$ 1,751	\$ 3,152	\$ 190,659	\$ 412,936	\$ 17,126	\$ 49,080	\$ 66,871	\$ 64,085
58,345	42,343	261,357	266,570	657,812	583,846	50,966	51,990	308,756	365,924
25	30	-	-	-	-	-	-	-	-
-	-	-	-	2,970	2,970	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
205	205	77,035	77,035	-	79,704	204,860	235,849	53,951	45,417
5,369	6,144	-	(138)	4,754	45,746	1,390	15,205	-	(199)
<u>164,682</u>	<u>111,080</u>	<u>340,143</u>	<u>346,619</u>	<u>856,195</u>	<u>1,125,202</u>	<u>274,342</u>	<u>352,124</u>	<u>429,578</u>	<u>475,227</u>
3,347,549	4,009,568	17,640	14,882	16,651	26,805	-	28,661	-	372,873
129,818	134,140	-	-	24,184	25,601	50,476	54,451	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
470,000	455,000	-	-	320,000	310,000	1,110,000	1,095,000	-	-
775	-	-	-	872,386	839,564	13,814	-	-	-
-	-	-	-	743,431	980,307	-	-	861,800	1,086,170
<u>3,948,142</u>	<u>4,598,708</u>	<u>17,640</u>	<u>14,882</u>	<u>1,976,652</u>	<u>2,182,277</u>	<u>1,174,290</u>	<u>1,178,112</u>	<u>861,800</u>	<u>1,459,043</u>
4,554	-	30,502	-	61,457	-	6,133	-	18,009	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	8,604,742	7,374,366	-	-	-	-
13,195,000	13,665,000	-	-	4,542,419	4,867,247	13,129,166	14,285,993	-	-
<u>13,199,554</u>	<u>13,665,000</u>	<u>30,502</u>	<u>-</u>	<u>13,208,618</u>	<u>12,241,613</u>	<u>13,135,299</u>	<u>14,285,993</u>	<u>18,009</u>	<u>-</u>
<u>17,312,378</u>	<u>18,374,788</u>	<u>388,285</u>	<u>361,501</u>	<u>16,041,465</u>	<u>15,549,092</u>	<u>14,583,931</u>	<u>15,816,229</u>	<u>1,309,387</u>	<u>1,934,270</u>
2,060,076	-	-	-	629,995	-	75,800	85,210	-	-
126,799	357,226	849,337	2,654,393	1,711,280	5,421,641	6,233,516	-	-	-
5,377	7,319	36,017	54,388	72,569	111,088	170,784	542,437	501,464	1,592,727
2,192,252	364,545	885,354	2,708,781	2,413,844	5,532,729	7,243	11,114	21,265	32,635
<u>2,192,252</u>	<u>364,545</u>	<u>885,354</u>	<u>2,708,781</u>	<u>2,413,844</u>	<u>5,532,729</u>	<u>6,487,343</u>	<u>638,761</u>	<u>522,729</u>	<u>1,625,362</u>
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
89,959,964	78,792,016	11,324,230	12,310,669	56,889,062	52,339,029	22,069,421	20,695,093	22,500,816	22,179,173
<u>89,959,964</u>	<u>78,792,016</u>	<u>11,324,230</u>	<u>12,310,669</u>	<u>56,889,062</u>	<u>52,339,029</u>	<u>22,069,421</u>	<u>20,695,093</u>	<u>22,500,816</u>	<u>22,179,173</u>
<u>\$ 109,464,594</u>	<u>\$ 97,531,349</u>	<u>\$ 12,597,869</u>	<u>\$ 15,380,951</u>	<u>\$ 75,344,371</u>	<u>\$ 73,420,850</u>	<u>\$ 43,140,695</u>	<u>\$ 37,150,083</u>	<u>\$ 24,332,932</u>	<u>\$ 25,738,805</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2022 AND 2021**

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2022	2021	2022	2021	2022	2021	2022	2021
<b>CURRENT LIABILITIES:</b>								
Accounts payable	\$ 7,169	\$ 20,755	\$ 9,686	\$ 22,515	\$ 276	\$ 1,979	\$ 7,565,132	\$ 6,999,273
Accrued payroll and payroll taxes	33,893	41,204	38,084	36,159	391	424	4,366,126	4,049,362
Accrued sales taxes	-	-	-	-	-	-	549,090	547,092
Due to other funds	-	-	-	-	-	-	1,677,706	1,766,625
Loans payable to other funds – current maturities	11,860	88,805	-	-	-	-	11,860	88,805
Lease payable	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	336,051	438,210
Other liabilities	3,150	3,150	-	-	2,184	2,184	185,089	590,444
<b>Total Current Liabilities</b>	<b>56,072</b>	<b>153,914</b>	<b>47,770</b>	<b>58,674</b>	<b>2,851</b>	<b>4,587</b>	<b>14,691,054</b>	<b>14,479,811</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>								
Construction contracts payable	-	-	220,181	30,462	-	-	4,113,948	5,818,243
Accrued interest	-	-	-	-	-	-	4,023,906	4,335,074
Lease interest	-	-	-	-	-	-	-	-
Revenue bonds payable – current maturities	-	-	-	-	-	-	13,055,900	12,542,400
Special obligation bonds payable	-	-	-	-	-	-	5,405,000	5,195,000
Customer security and escrow deposits	-	-	5,052	5,052	-	-	8,364,037	9,557,267
Advances from other funds	-	-	-	-	-	-	1,605,231	2,066,477
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>-</b>	<b>-</b>	<b>225,233</b>	<b>35,514</b>	<b>-</b>	<b>-</b>	<b>36,568,022</b>	<b>39,514,461</b>
<b>LONG-TERM LIABILITIES:</b>								
OPEB Liability	1,544	-	5,372	-	-	-	311,014	-
Net Pension Obligation	-	-	-	-	-	-	-	-
Loans payable to other funds	3,059	14,918	-	-	-	-	3,059	14,918
Revenue bonds payable	-	-	-	-	-	-	193,213,232	206,918,310
Obligations under capital leases	-	-	-	-	-	-	-	-
Closure Post-Closure Liability	-	-	-	-	-	-	8,604,742	7,374,366
Special obligation bonds payable	-	-	-	-	-	-	73,877,861	79,935,971
<b>Total Long-Term Liabilities</b>	<b>4,603</b>	<b>14,918</b>	<b>5,372</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>276,009,908</b>	<b>294,243,565</b>
<b>Total Liabilities</b>	<b>60,675</b>	<b>168,832</b>	<b>278,375</b>	<b>94,188</b>	<b>2,851</b>	<b>4,587</b>	<b>327,268,984</b>	<b>348,237,837</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Deferred Gain on Bond Refunding	-	-	-	-	-	-	555,220	596,478
Inflows related to leases	-	-	-	-	-	-	9,344,169	-
Inflows related to pension	-	-	149,580	470,082	-	-	10,585,530	32,789,796
Inflows related to OPEB	1,823	2,797	6,343	9,632	-	-	367,250	559,682
<b>Total deferred inflows of resources</b>	<b>1,823</b>	<b>2,797</b>	<b>155,923</b>	<b>479,714</b>	<b>-</b>	<b>-</b>	<b>20,852,169</b>	<b>33,945,956</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>6,605,449</b>	<b>6,862,643</b>	<b>18,332,845</b>	<b>16,506,512</b>	<b>171,803</b>	<b>83,884</b>	<b>698,972,126</b>	<b>669,675,882</b>
<b>Total Fund Equity</b>	<b>6,605,449</b>	<b>6,862,643</b>	<b>18,332,845</b>	<b>16,506,512</b>	<b>171,803</b>	<b>83,884</b>	<b>698,972,126</b>	<b>669,675,882</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>	<b>\$ 6,667,947</b>	<b>\$ 7,034,272</b>	<b>\$ 18,767,143</b>	<b>\$ 17,080,414</b>	<b>\$ 174,654</b>	<b>\$ 88,471</b>	<b>\$ 1,047,093,279</b>	<b>\$ 1,051,859,675</b>



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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

	<b>Electric Utility Fund</b>		<b>Water Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
<b>OPERATING REVENUES:</b>						
Charges for services	\$ 146,231,047	\$ 136,322,478	\$ 28,925,977	\$ 27,386,064	\$ 25,891,056	\$ 25,336,835
<b>OPERATING EXPENSES:</b>						
Personal services	15,745,120	14,585,280	6,495,770	6,105,514	4,709,026	4,673,427
Materials, supplies, and power	98,659,521	73,896,920	2,698,505	2,159,392	1,039,737	928,732
Travel and training	190,577	134,588	22,243	12,085	12,031	9,825
Intragovernmental	5,458,069	6,129,170	2,154,386	2,218,974	2,053,127	2,442,926
Utilities, services, and miscellaneous	9,539,505	9,035,489	4,540,507	4,810,189	2,434,465	3,054,045
<b>TOTAL OPERATING EXPENSES</b>	<b>129,592,792</b>	<b>103,781,447</b>	<b>15,911,411</b>	<b>15,306,154</b>	<b>10,248,386</b>	<b>11,108,955</b>
<b>OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION</b>	<b>16,638,255</b>	<b>32,541,031</b>	<b>13,014,566</b>	<b>12,079,910</b>	<b>15,642,670</b>	<b>14,227,880</b>
Payment-in-lieu-of-tax	(12,106,552)	(12,060,447)	(4,641,952)	(4,665,820)	-	-
Depreciation	(11,805,732)	(11,984,373)	(3,775,701)	(3,853,561)	(6,032,963)	(6,253,232)
ROU Amortization	-	-	-	-	-	-
Total depreciation/amortization	(23,912,284)	(24,044,820)	(8,417,653)	(8,519,381)	(6,032,963)	(6,253,232)
<b>OPERATING INCOME (LOSS)</b>	<b>(7,274,029)</b>	<b>8,496,211</b>	<b>4,596,913</b>	<b>3,560,529</b>	<b>9,609,707</b>	<b>7,974,648</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>						
Investment revenue	88,913	293,055	(17,688)	84,551	37,768	140,815
Revenue from other governmental units	52	2,777	2,844	11,267	6,473	-
Miscellaneous revenue	4,920,599	4,996,149	2,074,105	2,124,398	916,509	1,291,167
Interest expense	(3,682,525)	(4,036,389)	(1,690,819)	(1,870,899)	(1,557,032)	(1,910,023)
Interest revenue-leases	-	-	1,886	-	-	-
Loss on disposal of fixed assets	(37,053)	(4,413)	(11,673)	(180,107)	(58,271)	(912,274)
Fiscal Agent Fees	(7,674)	(2,913)	(8,916)	(995)	(204,634)	(325,599)
Miscellaneous expense	-	-	-	-	-	-
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>1,282,312</b>	<b>1,248,266</b>	<b>349,739</b>	<b>168,215</b>	<b>(859,187)</b>	<b>(1,715,914)</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>(5,991,717)</b>	<b>9,744,477</b>	<b>4,946,652</b>	<b>3,728,744</b>	<b>8,750,520</b>	<b>6,258,734</b>
<b>OPERATING TRANSFERS:</b>						
Operating transfers from other funds	228,268	1,043,833	112,543	442,758	82,896	283,365
Operating transfers to other funds	(731,918)	(777,008)	(289,438)	(211,082)	(66,902)	(82,246)
<b>TOTAL OPERATING TRANSFERS</b>	<b>(503,650)</b>	<b>266,825</b>	<b>(176,895)</b>	<b>231,676</b>	<b>15,994</b>	<b>201,119</b>
<b>NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION</b>	<b>(6,495,367)</b>	<b>10,011,302</b>	<b>4,769,757</b>	<b>3,960,420</b>	<b>8,766,514</b>	<b>6,459,853</b>
Capital contribution	-	-	765,638	952,600	3,405,131	2,576,293
<b>NET INCOME (LOSS)</b>	<b>(6,495,367)</b>	<b>10,011,302</b>	<b>5,535,395</b>	<b>4,913,020</b>	<b>12,171,645</b>	<b>9,036,146</b>
Amortization of contributed capital	-	-	-	-	-	-
<b>NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS</b>	<b>(6,495,367)</b>	<b>10,011,302</b>	<b>5,535,395</b>	<b>4,913,020</b>	<b>12,171,645</b>	<b>9,036,146</b>
<b>RETAINED EARNINGS, BEGINNING OF PERIOD 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>
Equity transfer from other funds	-	-	-	-	-	-
Equity transfer to other funds	-	-	-	-	-	-
<b>RETAINED EARNINGS, END OF PERIOD</b>	<b>\$ 129,753,660</b>	<b>\$ 136,249,027</b>	<b>\$ 116,427,952</b>	<b>\$ 110,892,557</b>	<b>\$ 224,936,924</b>	<b>\$ 212,765,279</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

<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>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
\$ 1,160,346	\$ 967,882	\$ 1,287,366	\$ 955,395	\$ 26,623,267	\$ 24,926,232	\$ 3,934,983	\$ 3,708,230	\$ 4,487,125	\$ 3,911,598
615,604	535,792	3,583,773	3,166,147	7,444,077	6,806,095	736,697	646,943	3,572,770	3,383,996
266,310	206,913	950,915	789,931	4,821,620	4,421,463	106,307	101,626	1,135,448	896,491
16,432	3,647	3,900	2,348	8,500	2,976	874	2,647	6,940	7,241
1,068,167	981,487	1,044,997	980,180	3,575,238	3,451,767	617,552	924,794	530,296	576,812
950,347	732,653	431,993	420,383	3,785,233	3,064,819	383,436	483,446	1,335,364	1,325,752
2,916,860	2,460,492	6,015,578	5,358,989	19,634,668	17,747,120	1,844,866	2,159,456	6,580,818	6,190,292
(1,756,514)	(1,492,610)	(4,728,212)	(4,403,594)	6,988,599	7,179,112	2,090,117	1,548,774	(2,093,693)	(2,278,694)
-	-	-	-	-	-	-	-	-	-
(1,770,109)	(1,641,860)	(762,742)	(893,062)	(3,062,092)	(3,022,985)	(1,091,883)	(1,069,406)	(935,386)	(934,353)
-	-	-	-	(124,785)	-	-	-	-	-
(1,770,109)	(1,641,860)	(762,742)	(893,062)	(3,186,877)	(3,022,985)	(1,091,883)	(1,069,406)	(935,386)	(934,353)
(3,526,623)	(3,134,470)	(5,490,954)	(5,296,656)	3,801,722	4,156,127	998,234	479,368	(3,029,079)	(3,213,047)
34,040	59,248	(10,057)	(11,012)	(22,645)	35,948	296	10,819	8,769	3,695
1,795,532	2,257,178	3,015,225	4,189,619	96	47,853	940	-	10,560	14
103,434	165,474	614,585	853,456	1,123,732	1,682,532	110,480	197,283	324,398	782,722
(259,635)	(289,751)	(421)	-	(163,704)	(178,397)	(309,902)	(332,398)	(26,515)	(33,982)
35,065	-	-	-	10,066	-	115,841	-	-	-
-	(44,000)	-	(127,036)	(2,988)	(11,203)	-	(33,635)	-	(15,140)
-	-	-	-	(398)	(513)	(636)	(83,755)	-	-
-	-	-	(431,062)	-	-	-	-	-	-
1,708,436	2,148,149	3,619,332	4,473,965	944,159	1,576,220	(82,981)	(241,686)	317,212	737,309
(1,818,187)	(986,321)	(1,871,622)	(822,691)	4,745,881	5,732,347	915,253	237,682	(2,711,867)	(2,475,738)
513,775	380,779	809,996	691,052	131,740	283,365	515,032	-	8,457,510	2,799,527
(5,571)	(148,033)	(36,281)	(2,295)	(327,588)	(330,503)	(60,590)	(25,290)	(5,559,000)	-
508,204	232,746	773,715	688,757	(195,848)	(47,138)	454,442	(25,290)	2,898,510	2,799,527
(1,309,983)	(753,575)	(1,097,907)	(133,934)	4,550,033	5,685,209	1,369,695	212,392	186,643	323,789
12,477,931	11,043,720	111,468	2,411,690	-	-	4,633	-	135,000	300,000
11,167,948	10,290,145	(986,439)	2,277,756	4,550,033	5,685,209	1,374,328	212,392	321,643	623,789
-	-	-	-	-	-	-	-	-	-
11,167,948	10,290,145	(986,439)	2,277,756	4,550,033	5,685,209	1,374,328	212,392	321,643	623,789
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>\$ 89,959,964</u>	<u>\$ 78,792,016</u>	<u>\$ 11,324,230</u>	<u>\$ 12,310,669</u>	<u>\$ 56,889,062</u>	<u>\$ 52,339,029</u>	<u>\$ 22,069,421</u>	<u>\$ 20,695,093</u>	<u>\$ 22,500,816</u>	<u>\$ 22,179,173</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

	<b>Railroad Fund</b>		<b>Storm Water Utility Fund</b>		<b>Transload Fund</b>		<b>TOTAL</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
OPERATING REVENUES:								
Charges for services	\$ 352,876	\$ 423,722	\$ 3,721,744	\$ 3,686,147	\$ 177,549	\$ 85,921	\$ 242,793,336	\$ 227,710,504
OPERATING EXPENSES:								
Personal services	264,317	220,959	615,233	565,810	8,504	60,908	43,790,891	40,750,871
Materials, supplies, and power	27,868	32,400	138,327	87,184	1,348	335	109,845,906	83,521,387
Travel and training	-	40	(256)	467	-	-	261,241	175,864
Intragovernmental	56,681	59,444	217,609	159,467	4,227	6,675	16,780,349	17,931,696
Utilities, services, and miscellaneous	123,774	130,330	435,333	339,214	75,441	77,818	24,035,398	23,474,138
TOTAL OPERATING EXPENSES	472,640	443,173	1,406,246	1,152,142	89,520	145,736	194,713,785	165,853,956
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(119,764)	(19,451)	2,315,498	2,534,005	88,029	(59,815)	48,079,551	61,856,548
Payment-in-lieu-of-tax	-	-	-	-	-	-	(16,748,504)	(16,726,267)
Depreciation	(390,306)	(396,677)	(575,170)	(598,672)	-	-	(30,202,084)	(30,648,181)
ROU Amortization	-	-	-	-	-	-	(124,785)	-
Total depreciation/amortization	(390,306)	(396,677)	(575,170)	(598,672)	-	-	1,004,178	14,482,100
OPERATING INCOME (LOSS)	(510,070)	(416,128)	1,740,328	1,935,333	88,029	(59,815)	1,004,178	14,482,100
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	(401)	208	(3,648)	11,063	(250)	304	115,097	628,694
Revenue from other governmental units	-	-	130,779	-	-	-	4,962,501	6,508,708
Miscellaneous revenue	853	-	99,118	141,492	-	-	10,287,813	12,234,673
Interest expense	(2,578)	(5,872)	-	-	-	-	(7,693,131)	(8,657,711)
Interest expense-leases	-	-	-	-	-	-	162,858	-
Loss on disposal of fixed assets	(3,456)	-	-	(420,361)	-	-	(113,441)	(1,748,169)
Miscellaneous expense	-	-	-	-	-	-	(222,258)	(413,775)
Capital Improvement Transfers to Non-Operating Expenses	-	-	-	-	-	-	-	(431,062)
TOTAL NONOPERATING REVENUES (EXPENSES)	(5,582)	(5,664)	226,249	(267,806)	(250)	304	7,499,439	8,121,358
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(515,652)	(421,792)	1,966,577	1,667,527	87,779	(59,511)	8,503,617	22,603,458
OPERATING TRANSFERS:								
Operating transfers from other funds	258,458	348,836	10,440	17,710	140	-	11,120,798	6,291,225
Operating transfers to other funds	-	-	(150,684)	(138,060)	-	-	(7,227,972)	(1,714,517)
TOTAL OPERATING TRANSFERS	258,458	348,836	(140,244)	(120,350)	140	-	3,892,826	4,576,708
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(257,194)	(72,956)	1,826,333	1,547,177	87,919	(59,511)	12,396,443	27,180,166
Capital contribution	-	-	-	-	-	-	16,899,801	17,284,303
NET INCOME (LOSS)	(257,194)	(72,956)	1,826,333	1,547,177	87,919	(59,511)	29,296,244	44,464,469
Amortization of contributed capital	-	-	-	-	-	-	-	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(257,194)	(72,956)	1,826,333	1,547,177	87,919	(59,511)	29,296,244	44,464,469
RETAINED EARNINGS, BEGINNING OF PERIOD	6,862,643	6,935,599	16,506,512	14,959,335	83,884	143,395	669,675,882	625,211,413
Equity transfer from other funds	-	-	-	-	-	-	-	-
Equity transfer to other funds	-	-	-	-	-	-	-	-
RETAINED EARNINGS, END OF PERIOD	\$ 6,605,449	\$ 6,862,643	\$ 18,332,845	\$ 16,506,512	\$ 171,803	\$ 83,884	\$ 698,972,126	\$ 669,675,882

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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

	<b>Electric Utility Fund</b>		<b>Water Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$ (7,274,029)	\$ 8,496,211	\$ 4,596,913	\$ 3,560,529	\$ 9,609,707	\$ 7,974,648
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	11,805,732	11,984,373	3,775,701	3,853,561	6,032,963	6,253,232
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	(161,568)	965,812	(410,477)	6,722	353,056	469,650
Decrease (increase) in due from other funds	-	-	-	-	-	-
Decrease (increase) in loans receivable from other funds	88,804	85,511	-	-	-	-
Increase (decrease) in accounts payable	518,783	757,531	232,998	20,674	56,662	(61,978)
Increase (decrease) in accrued payroll	236,128	60,217	39,027	15,886	20,465	(48,174)
Decrease (increase) in inventory	(282,884)	425,558	(119,968)	46,248	(8,272)	(5,927)
Decrease (increase) in prepaid expenses	(1,007,769)	(8,481)	(84,030)	(10,460)	(19,171)	9,978
Decrease (increase) in other assets	-	-	-	-	-	-
Increase (decrease) in accrued sales tax	(4,754)	52,844	6,757	20,991	-	-
Increase (decrease) in due to other funds	(73,390)	53,420	(15,529)	14,310	-	-
Increase/(decrease) in lease receivable	-	-	(421,287)	-	-	-
Increase (decrease) in loans payable to other funds	-	-	-	-	-	-
Increase (decrease) in other liabilities	(1,656,662)	113,313	75,052	39,047	(9,141)	102,061
Increase/(decrease) in net pension obligation	(3,085,788)	(3,592,905)	(1,587,842)	(1,810,772)	(784,610)	(1,104,968)
Increase/(decrease) in net OPEB obligation	60,435	48,691	31,520	34,000	27,434	22,980
Unrealized gain (loss) on cash equivalents	(672,579)	(307,905)	(365,422)	(136,346)	439,344	(157,282)
Other nonoperating revenue (expense)	4,920,599	4,996,149	2,074,105	2,124,398	916,509	1,291,167
Net cash provided by (used for) operating activities	<u>3,411,058</u>	<u>24,130,339</u>	<u>7,827,518</u>	<u>7,778,788</u>	<u>16,634,946</u>	<u>14,745,387</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	228,268	1,043,833	112,543	442,758	82,896	283,365
Operating transfers out	(731,918)	(777,008)	(289,438)	(211,082)	(66,902)	(82,246)
Operating grants	52	5,268	2,844	11,313	6,473	28,525
Equity transfer	-	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	<u>(503,598)</u>	<u>272,093</u>	<u>(174,051)</u>	<u>242,989</u>	<u>22,467</u>	<u>229,644</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Proceeds from bonds, loans, and capital leases	-	-	-	-	-	-
Debt service – interest payments	(3,472,564)	(2,887,569)	(1,766,303)	(1,944,107)	(1,612,574)	(1,672,146)
Debt service – principal and advance refunding payments	(7,087,336)	(4,037,836)	(4,396,745)	(4,221,245)	(5,674,961)	(6,285,100)
Leased and right to use financings	-	-	420,582	-	-	-
Acquisition and construction of capital assets	(6,998,662)	(5,084,224)	(2,731,836)	(3,639,580)	(8,912,542)	(6,079,187)
Decrease in construction contracts	(188,754)	(250,994)	(606,825)	(165,220)	(539,413)	(585,364)
Fiscal agent fees payments	(7,674)	(2,913)	(8,916)	(995)	(204,634)	(325,599)
Capital contributions	-	-	765,638	952,600	3,405,131	2,576,293
Proceeds from advances from other funds	-	-	-	-	-	-
Other	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing activities	<u>(17,754,990)</u>	<u>(12,263,536)</u>	<u>(8,324,405)</u>	<u>(9,018,547)</u>	<u>(13,538,993)</u>	<u>(12,371,103)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>						
Interest received	749,683	633,463	353,490	241,228	(370,800)	317,802
Bond investments sold	-	-	-	-	-	-
Net cash provided by (used for) investing activities	<u>749,683</u>	<u>633,463</u>	<u>353,490</u>	<u>241,228</u>	<u>(370,800)</u>	<u>317,802</u>
Net increase (decrease) in cash and cash equivalents	(14,097,847)	12,772,359	(317,448)	(755,542)	2,747,620	2,921,730
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<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>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u><u>\$ 88,661,248</u></u>	<u><u>\$ 102,759,095</u></u>	<u><u>\$ 45,234,763</u></u>	<u><u>\$ 45,552,211</u></u>	<u><u>\$ 53,271,934</u></u>	<u><u>\$ 50,524,314</u></u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

<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>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
\$ (3,526,623)	\$ (3,134,470)	\$ (5,490,954)	\$ (5,296,656)	\$ 3,801,722	\$ 4,156,127	\$ 998,234	\$ 479,368	\$ (3,029,079)	\$ (3,213,047)
1,770,109	1,641,860	762,742	893,062	3,062,092	3,022,985	1,091,883	1,069,406	935,386	934,353
(13,263)	(78,654)	(1,471)	13,418	15,634	158,922	34,879	(27,482)	-	42,369
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
38,380	7,150	(1,401)	(54,086)	(222,277)	(352,765)	(31,954)	33,906	2,786	35,272
16,002	220	(5,213)	29,597	73,966	61,950	(1,024)	11,242	(57,168)	50,187
-	-	-	-	(172,288)	135,937	-	-	(24,001)	11,286
3,689	(4,000)	-	-	(494)	(223)	(918)	-	-	115,197
-	-	-	-	-	-	-	-	-	-
(5)	4	-	-	-	-	-	-	-	-
(2,074,288)	-	-	-	(633,210)	-	(6,237,312)	-	-	-
-	-	-	-	-	-	-	-	-	-
-	(14,848)	138	-	1,142,502	475,437	(30,990)	(43,575)	8,733	2,939
(98,880)	(109,032)	(569,775)	(797,526)	(1,113,455)	(1,114,915)	(110,480)	(162,380)	(324,398)	(463,182)
(2,168)	1,863	19,461	15,260	40,190	(483,742)	4,030	3,184	11,830	10,880
120,207	(78,533)	24,975	(19,703)	311,551	(106,893)	38,512	(11,806)	53,784	(11,602)
103,434	165,474	614,585	422,394	1,123,732	1,682,532	110,480	197,283	324,398	782,722
(3,663,406)	(1,602,966)	(4,646,913)	(4,794,240)	7,429,665	7,635,352	(4,134,660)	1,549,146	(2,097,729)	(1,702,626)
513,775	380,779	809,996	691,052	131,740	283,365	515,032	-	8,457,510	2,799,527
(5,571)	(148,032)	(36,281)	(2,295)	(327,588)	(330,503)	(60,590)	(25,290)	(5,559,000)	-
2,252,785	2,145,374	3,702,050	5,697,163	96	55,538	940	-	10,560	3,860
-	-	-	-	-	-	-	-	-	-
2,760,989	2,378,120	4,475,765	6,385,920	(195,752)	8,400	455,382	(25,290)	2,909,070	2,803,387
-	-	-	-	-	-	-	-	-	-
(228,892)	(263,669)	(421)	-	(155,055)	(198,206)	(207,446)	(401,234)	(26,515)	(33,982)
(455,000)	-	(4,450,000)	(4,450,000)	(314,828)	(613,858)	(1,141,827)	(1,000,000)	-	-
2,060,076	-	-	-	629,995	-	6,233,516	-	-	-
(20,515,501)	(9,143,671)	3,327,216	2,361,696	(2,424,519)	(1,328,954)	(782,781)	(87,434)	(369,879)	(386,191)
(4,009,568)	(1,301,626)	(14,882)	(31,838)	(26,805)	(19,073)	(28,661)	(47,160)	(372,873)	(73,697)
-	-	-	-	(398)	(513)	(636)	(83,755)	-	-
12,739,697	8,625,204	67,334	2,411,690	-	-	4,633	-	135,000	300,000
-	-	-	-	(236,876)	(231,611)	-	-	(224,370)	(336,017)
-	-	-	-	-	-	-	-	-	-
(10,409,188)	(2,083,762)	(1,070,753)	291,548	(2,528,486)	(2,392,215)	4,076,798	(1,619,583)	(858,637)	(529,887)
(84,839)	151,817	(35,253)	9,078	(339,733)	152,500	(7,776)	24,874	(43,340)	16,487
-	-	-	-	-	-	-	-	-	-
(84,839)	151,817	(35,253)	9,078	(339,733)	152,500	(7,776)	24,874	(43,340)	16,487
(11,396,444)	(1,156,791)	(1,277,154)	1,892,306	4,365,694	5,404,037	389,744	(70,853)	(90,636)	587,361
27,308,149	28,464,940	3,902,860	2,010,554	32,271,380	26,867,343	4,097,550	4,168,403	3,776,795	3,189,434
<u>\$ 15,911,705</u>	<u>\$ 27,308,149</u>	<u>\$ 2,625,706</u>	<u>\$ 3,902,860</u>	<u>\$ 36,637,074</u>	<u>\$ 32,271,380</u>	<u>\$ 4,487,294</u>	<u>\$ 4,097,550</u>	<u>\$ 3,686,159</u>	<u>\$ 3,776,795</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

	<b>Railroad Fund</b>		<b>Storm Water Utility Fund</b>		<b>Transload Fund</b>		<b>TOTAL</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>								
Operating income (loss)	\$ (510,070)	\$ (416,128)	\$ 1,740,328	\$ 1,935,333	\$ 88,029	\$ (59,815)	\$ 1,004,178	\$ 14,482,100
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	390,306	396,677	575,170	598,672	-	-	30,202,084	30,648,181
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	32,556	(13,434)	27,751	45,218	(30,314)	2,857	(153,217)	1,585,398
Decrease (increase) in due from other funds	-	-	-	-	-	-	-	-
Decrease (increase) in loans receivable from other funds	-	-	-	-	-	-	88,804	85,511
Increase (decrease) in accounts payable	(13,586)	(8,596)	(12,829)	5,434	(1,703)	(40)	565,859	382,502
Increase (decrease) in accrued payroll	(7,311)	8,974	1,925	9,067	(33)	(3,103)	316,764	196,063
Decrease (increase) in inventory	(569)	30,554	-	-	-	-	(607,982)	643,656
Decrease (increase) in prepaid expenses	-	-	-	-	-	-	(1,108,693)	102,011
Decrease (increase) in other assets	(897)	-	(22)	-	-	-	(919)	-
Increase (decrease) in accrued sales tax	-	-	-	-	-	-	1,998	73,839
Increase (decrease) in due to other funds	-	-	-	-	-	-	(88,919)	67,730
Increase (decrease) in lease receivable	-	-	-	-	-	-	(9,366,097)	-
Increase (decrease) in loans payable to other funds	(76,945)	-	-	-	-	-	(76,945)	-
Increase (decrease) in other liabilities	-	3,294	-	-	-	-	(470,368)	677,668
Increase/(decrease) in net pension obligation	-	-	(99,118)	(141,854)	-	-	(7,774,346)	(9,297,534)
Increase/(decrease) in net OPEB obligation	1,015	2,363	3,461	2,635	-	-	197,208	(341,886)
Unrealized gain (loss) on cash equivalents	(6,225)	(2,487)	74,410	(25,983)	(899)	(135)	17,658	(858,675)
Other nonoperating revenue (expense)	853	-	99,118	141,492	-	-	10,287,813	11,803,611
Net cash provided by (used for) operating activities	(190,873)	1,217	2,410,194	2,570,014	55,080	(60,236)	23,034,880	50,250,175
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>								
Operating transfers in	258,458	348,836	10,440	17,710	140	-	11,120,798	6,291,225
Operating transfers out	-	-	(150,684)	(138,060)	-	-	(7,227,972)	(1,714,517)
Operating grants	-	-	130,779	-	-	-	6,106,579	7,947,041
Equity transfer	-	-	-	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	258,458	348,836	(9,465)	(120,350)	140	-	9,999,405	12,523,749
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>								
Proceeds from bonds, loans, and capital leases	-	-	-	-	-	-	-	-
Debt service – interest payments	(2,578)	(5,872)	-	-	-	-	(7,472,348)	(7,406,785)
Debt service – principal and advance refunding payments	(11,859)	(88,805)	-	-	-	-	(23,532,556)	(20,696,844)
Leased and right to use financings	-	-	-	-	-	-	9,344,169	-
Acquisition and construction of capital assets	(21,689)	(66,050)	(1,550,380)	(1,136,384)	-	-	(40,980,573)	(24,589,979)
Decrease in construction contracts	-	-	(30,462)	(1,884)	-	-	(5,818,243)	(2,476,856)
Fiscal agent fees payments	-	-	-	-	-	-	(222,258)	(413,775)
Capital contributions	-	-	-	-	-	-	17,117,433	14,865,787
Proceeds from advances from other funds	-	-	-	-	-	-	(461,246)	(567,628)
Other	-	-	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing activities	(36,126)	(160,727)	(1,580,842)	(1,138,268)	-	-	(52,025,622)	(41,286,080)
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>								
Interest received	6,165	2,834	(74,173)	39,409	351	520	153,775	1,590,012
Bond investments sold	-	-	-	-	-	-	-	-
Net cash provided by (used for) investing activities	6,165	2,834	(74,173)	39,409	351	520	153,775	1,590,012
Net increase (decrease) in cash and cash equivalents	37,624	192,160	745,714	1,350,805	55,571	(59,716)	(18,837,562)	23,077,856
<b>CASH AND CASH EQUIVALENTS AT BEGINNING 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>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>\$ 733,483</b>	<b>\$ 695,859</b>	<b>\$ 8,895,937</b>	<b>\$ 8,150,223</b>	<b>\$ 98,942</b>	<b>\$ 43,371</b>	<b>\$ 260,244,245</b>	<b>\$ 279,081,807</b>



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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	<b>Electric Utility Fund</b>		<b>Water Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$ 41,229,747	\$ 56,844,593	\$ 7,646,018	\$ 9,069,227	\$ 18,612,614	\$ 17,652,158
Restricted assets – cash and cash equivalents	<u>47,431,501</u>	<u>45,914,502</u>	<u>37,588,745</u>	<u>36,482,984</u>	<u>34,659,320</u>	<u>32,872,156</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>88,661,248</u></u>	<u><u>102,759,095</u></u>	<u><u>45,234,763</u></u>	<u><u>45,552,211</u></u>	<u><u>53,271,934</u></u>	<u><u>50,524,314</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	-	-	-	-	-	-
Construction contracts payable	<u>109,370</u>	<u>188,754</u>	<u>135,824</u>	<u>606,825</u>	<u>266,733</u>	<u>539,413</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$ 109,370</u></u>	<u><u>\$ 188,754</u></u>	<u><u>\$ 135,824</u></u>	<u><u>\$ 606,825</u></u>	<u><u>\$ 266,733</u></u>	<u><u>\$ 539,413</u></u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

Regional Airport Fund		Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
\$ 1,831,295	\$ 1,885,344	\$ 492,723	\$ 1,250,797	\$ 15,909,305	\$ 15,634,481	\$ 1,569,136	\$ 1,412,358	\$ 2,679,345	\$ 2,772,228
14,080,410	25,422,805	2,132,983	2,652,063	20,727,769	16,636,899	2,918,158	2,685,192	1,006,814	1,004,567
<u>15,911,705</u>	<u>27,308,149</u>	<u>2,625,706</u>	<u>3,902,860</u>	<u>36,637,074</u>	<u>32,271,380</u>	<u>4,487,294</u>	<u>4,097,550</u>	<u>3,686,159</u>	<u>3,776,795</u>
-	-	-	-	-	-	-	-	-	-
3,347,549	4,009,568	17,640	14,882	16,651	26,805	-	28,661	-	372,873
<u>\$ 3,347,549</u>	<u>\$ 4,009,568</u>	<u>\$ 17,640</u>	<u>\$ 14,882</u>	<u>\$ 16,651</u>	<u>\$ 26,805</u>	<u>\$ -</u>	<u>\$ 28,661</u>	<u>\$ -</u>	<u>\$ 372,873</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	<b>Railroad Fund</b>		<b>Storm Water Utility Fund</b>		<b>Transload Fund</b>		<b>TOTAL</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$ 387,257	\$ 427,944	\$ 3,446,703	\$ 3,477,267	\$ 98,942	\$ 43,371	\$ 93,903,085	\$ 110,469,768
Restricted assets – cash and cash equivalents	<u>346,226</u>	<u>267,915</u>	<u>5,449,234</u>	<u>4,672,956</u>	<u>-</u>	<u>-</u>	<u>166,341,160</u>	<u>168,612,039</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>733,483</u></u>	<u><u>695,859</u></u>	<u><u>8,895,937</u></u>	<u><u>8,150,223</u></u>	<u><u>98,942</u></u>	<u><u>43,371</u></u>	<u><u>260,244,245</u></u>	<u><u>279,081,807</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed electric, water and sewer lines	-	-	-	-	-	-	-	-
Construction contracts payable	<u>-</u>	<u>-</u>	<u>220,181</u>	<u>30,462</u>	<u>-</u>	<u>-</u>	<u>4,113,948</u>	<u>5,818,243</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 220,181</u></u>	<u><u>\$ 30,462</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>4,113,948</u></u>	<u><u>5,818,243</u></u>

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**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, 2022 AND 2021

	<b>2022</b>	<b>2021</b>
<b>OPERATING REVENUES:</b>		
Residential sales	\$57,772,228	\$56,887,624
Commercial and industrial sales	58,743,896	56,721,852
Intragovernmental sales	1,389,795	1,342,460
Street lighting and traffic signs	8,953	38,890
Sales to public authorities	14,592,845	14,095,828
Sales for resale	1,026,154	2,631,109
Miscellaneous	12,697,176	4,604,715
<b>TOTAL OPERATING REVENUES</b>	<b>146,231,047</b>	<b>136,322,478</b>
<b>OPERATING EXPENSES:</b>		
Production:		
Operations		
Supervision and engineering	1,053,575	1,028,756
Steam expenses	730,859	578,366
Electrical expenses	382,694	444,006
Miscellaneous steam power expenses	1,968,479	404,820
Fuel – coal	218,743	-
Fuel – gas and biomass	-	1,472,905
<b>Total Operations</b>	<b>4,354,350</b>	<b>3,928,853</b>
Maintenance		
Supervision and engineering	151,480	218,902
Maintenance of structures	397,403	586
Maintenance of boiler plants	131,737	214,933
Maintenance of electrical plant	105,134	39,952
Maintenance – other	1,140,310	1,061,643
<b>Total Maintenance</b>	<b>1,926,064</b>	<b>1,536,016</b>
Other:		
Purchased power	87,084,159	68,839,487
Fuel	6,374,874	1,485,896
Transportation and other production	-	-
<b>Total Other</b>	<b>93,459,033</b>	<b>70,325,383</b>
<b>Total Production</b>	<b>99,739,447</b>	<b>75,790,252</b>
Transmission and Distribution:		
Operations:		
Supervision and engineering	757,053	770,209
Load dispatching	1,644,244	1,565,853
Station	144,753	120,159
Overhead line	573,036	642,171
Underground line	514,622	318,195
Street lighting and signal system	(318)	1,917
Meter services	85,698	274,763
Customer installation	-	-
Miscellaneous distribution	2,059,285	1,233,882
Transportation	538,545	359,070
Storeroom	-	-
Rents	-	-
Transmission of electricity	162,655	132,922
<b>Total Operations</b>	<b>6,479,573</b>	<b>5,419,141</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, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Maintenance:		
Supervision and engineering	\$ -	\$ -
Maintenance of structures	(25)	(9,679)
Maintenance of station equipment	1,016,412	688,295
Maintenance of overhead lines	7,465,744	6,798,267
Maintenance of underground lines	1,689,435	1,154,204
Maintenance of line transformer	47	143,956
Maintenance of street lights and signal system	303,527	241,035
Maintenance of meters	582,752	380,131
Maintenance of miscellaneous distribution plant	954,390	1,005,994
Total Maintenance	<u>12,012,282</u>	<u>10,402,203</u>
Total Transmission and Distribution	<u>18,491,855</u>	<u>15,821,344</u>
Accounting and Collection:		
Meter reading	427,039	423,287
Customer records and collection	4,085,408	4,888,366
Uncollectible accounts	478,420	531,968
Total Accounting and Collection	<u>4,990,867</u>	<u>5,843,621</u>
Administrative and General:		
Salaries	2,416,078	2,316,827
Property insurance	973,273	753,505
Office supplies and expense	435,063	389,132
Communication services	-	-
Maintenance of communication equipment	-	-
Outside services employed	264,592	518,388
Miscellaneous general expense/Rounding	(2)	-
Merchandise/jobbing and contract work	-	-
Demonstrating and selling	46,103	124,668
Injuries & Damages	-	-
Energy conservation	2,235,516	2,223,710
Total Administrative and General	<u>6,370,623</u>	<u>6,326,230</u>
TOTAL OPERATING EXPENSES	<u>129,592,792</u>	<u>103,781,447</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$16,638,255</u>	<u>\$32,541,031</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, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Residential sales	\$19,123,149	\$18,384,427
Commercial and industrial sales	8,760,217	8,034,813
Miscellaneous	1,042,611	966,824
<b>TOTAL OPERATING REVENUES</b>	<u>28,925,977</u>	<u>27,386,064</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	-	-
Operating labor and expense	274,605	261,718
Purchase of water for resale	14,233	11,811
Maintenance of wells	337,214	421,643
Miscellaneous	1,646	149
<b>Total Source of Supply</b>	<u>627,698</u>	<u>695,321</u>
Power and Pumping		
Supervision and engineering	-	-
Operating labor and expense	223,550	216,099
Maintenance of structures and improvements	121,543	58,944
Maintenance of pumping equipment	156,116	194,610
Power purchased	1,975	2,073
Miscellaneous	2,465,969	2,232,841
<b>Total Power and Pumping</b>	<u>2,969,153</u>	<u>2,704,567</u>
Purification:		
Supplies and expense	111,082	263,119
Labor	485,392	481,904
Chemicals	1,186,456	845,767
Maintenance of purification equipment	238,396	153,274
<b>Total Purification</b>	<u>2,021,326</u>	<u>1,744,064</u>
<b>Total Production</b>	<u>5,618,177</u>	<u>5,143,952</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	508,800	499,593
Maps and records	555,346	586,568
Transmission and distributions lines	111,281	111,447
Meter	35,206	26,039
<b>Total Operations</b>	<u>1,210,633</u>	<u>1,223,647</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, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Maintenance:		
Supervision and engineering	\$ -	\$ -
Maintenance of structures and improvements	-	264
Maintenance of transmission/distribution lines	2,074,567	2,150,505
Maintenance of distribution reservoirs	5,827	13,398
Maintenance of services	1,342,796	1,121,391
Maintenance of meters	506,336	393,434
Maintenance of hydrants	277,019	283,876
Maintenance of miscellaneous plants	-	-
Total Maintenance	<u>4,206,545</u>	<u>3,962,868</u>
Other:		
Stores	-	-
Transportation	<u>348,498</u>	<u>655,499</u>
Total Other	<u>348,498</u>	<u>655,499</u>
Total Transmission and Distribution	<u>5,765,676</u>	<u>5,842,014</u>
Accounting and Collection:		
Meter reading	304,130	275,695
Billing and accounting	1,740,524	1,739,556
Uncollectible accounts	<u>162,455</u>	<u>147,772</u>
Total Accounting and Collection	<u>2,207,109</u>	<u>2,163,023</u>
Administrative and General:		
General office salaries	1,178,495	966,159
Insurance	386,559	405,904
Special service	-	-
Office supplies and expense	129,263	165,833
Rent	-	-
Miscellaneous	-	3,048
Energy conservation	626,132	616,221
Merchandise/jobbing and contract work	-	-
Total Administrative and General	<u>2,320,449</u>	<u>2,157,165</u>
TOTAL OPERATING EXPENSES	<u>15,911,411</u>	<u>15,306,154</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$13,014,566</u>	<u>\$12,079,910</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	\$ 25,891,056	\$ 25,336,835
OPERATING EXPENSES:		
Administration:		
Personal services	1,566,064	1,401,457
Materials and supplies	55,004	31,454
Travel and training	7,271	5,308
Intragovernmental	1,240,113	1,972,478
Utilities, services, and miscellaneous	459,120	984,929
Total Administration	<u>3,327,572</u>	<u>4,395,626</u>
Treatment Plant:		
Personal services	2,085,709	2,116,794
Materials and supplies	745,186	677,547
Travel and training	4,740	3,938
Intragovernmental	414,700	211,900
Utilities, services and miscellaneous	1,649,281	1,651,566
Total Treatment Plant	<u>4,899,616</u>	<u>4,661,745</u>
Pump Stations:		
Personal services	135,899	170,305
Materials and supplies	18,317	27,586
Travel and training	20	579
Intragovernmental	37,082	5,008
Utilities, services, and miscellaneous	215,696	243,822
Total Pump Stations	<u>407,014</u>	<u>447,300</u>
Maintenance:		
Personal services	921,354	984,871
Materials and supplies	221,230	192,145
Travel and training	-	-
Intragovernmental	361,232	253,540
Utilities, services, and miscellaneous	110,368	173,728
Total Maintenance	<u>1,614,184</u>	<u>1,604,284</u>
TOTAL OPERATING EXPENSES	<u>10,248,386</u>	<u>11,108,955</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$15,642,670</u>	<u>\$14,227,880</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 323,613	\$ 309,862
Rentals	220,702	224,814
Landing fees	128,846	60,850
Law enforcement fees	72,877	58,474
Passenger facility charges	364,968	293,008
Miscellaneous	27,390	-
Concessions	<u>21,950</u>	<u>20,874</u>
TOTAL OPERATING REVENUES	<u>1,160,346</u>	<u>967,882</u>
OPERATING EXPENSES:		
Administration:		
Personal services	336,057	304,401
Materials and supplies	3,083	3,772
Travel and training	15,655	3,352
Intragovernmental	195,968	169,400
Utilities, services, and miscellaneous	<u>651,462</u>	<u>468,272</u>
Total Administration	<u>1,202,225</u>	<u>949,197</u>
Airfield Areas:		
Personal services	224,923	186,114
Materials and supplies	216,819	150,325
Travel and training	777	295
Intragovernmental	64,766	33,711
Utilities, services, and miscellaneous	<u>92,221</u>	<u>114,530</u>
Total Airfield Areas	<u>599,506</u>	<u>484,975</u>
Terminal Areas:		
Personal services	52,135	42,716
Materials and supplies	15,831	27,453
Intragovernmental	12,296	875
Utilities, services, and miscellaneous	<u>197,090</u>	<u>140,358</u>
Total Terminal Areas	<u>277,352</u>	<u>211,402</u>
Public Safety:		
Personal services	2,386	1,863
Materials and supplies	20,780	17,384
Travel and training	-	-
Intragovernmental	793,263	777,501
Utilities, services, and miscellaneous	<u>6,908</u>	<u>9,493</u>
Total Public Safety	<u>823,337</u>	<u>806,241</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	103	698
Materials and supplies	9,797	7,979
Travel and training	-	-
Intragovernmental	1,874	-
Utilities, services and miscellaneous	<u>2,666</u>	<u>-</u>
Total Concession	<u>14,440</u>	<u>8,677</u>
TOTAL OPERATING EXPENSES	<u>2,916,860</u>	<u>2,460,492</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$1,756,514)</u>	<u>(\$1,492,610)</u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ -	\$ -
School passes	-	-
Specials	112,516	57,610
University of Missouri Shuttle reimbursement	1,106,114	837,494
Paratransit	46,910	60,291
Miscellaneous Revenue	<u>21,826</u>	<u>-</u>
TOTAL OPERATING REVENUES	<u>1,287,366</u>	<u>955,395</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	2,012,874	1,655,634
Materials and supplies	442,787	387,676
Travel and training	3,900	2,348
Intragovernmental	648,732	738,306
Utilities, services, and miscellaneous	<u>282,168</u>	<u>234,110</u>
Total General Operations	<u>3,390,461</u>	<u>3,018,074</u>
University of Missouri Shuttle Service:		
Personal services	1,128,234	413,409
Materials and supplies	207,959	275,242
Travel and training	-	-
Intragovernmental	172,518	170,686
Utilities, services, and miscellaneous	<u>53,897</u>	<u>124,570</u>
Total University of Missouri Shuttle Service	<u>1,562,608</u>	<u>983,907</u>
Paratransit:		
Personal services	442,665	1,097,104
Materials and supplies	300,169	127,013
Travel and training	-	-
Intragovernmental	223,747	71,188
Utilities, services, and miscellaneous	<u>95,928</u>	<u>61,703</u>
Total Paratransit	<u>1,062,509</u>	<u>1,357,008</u>
TOTAL OPERATING EXPENSES	<u>6,015,578</u>	<u>5,358,989</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$4,728,212)</u></u>	<u><u>(\$4,403,594)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

	<u><b>2022</b></u>	<u><b>2021</b></u>
<b>OPERATING REVENUES:</b>		
Charges for Services:		
Collection charges	\$ 19,063,570	\$ 18,609,404
Landfill fees	6,980,298	6,201,235
Bag sales	282,430	39,901
Mosquito control	2,106	1,873
Miscellaneous	<u>294,863</u>	<u>73,819</u>
<b>TOTAL OPERATING REVENUES</b>	<u><b>26,623,267</b></u>	<u><b>24,926,232</b></u>
<b>OPERATING EXPENSES:</b>		
Administration:		
Personal services	1,274,757	1,177,381
Materials and supplies	32,692	44,918
Travel and training	6,015	1,149
Intragovernmental	1,408,092	2,164,492
Utilities, services, and miscellaneous	<u>413,661</u>	<u>402,597</u>
Total Administration	<u><b>3,135,217</b></u>	<u><b>3,790,537</b></u>
Commercial:		
Personal services	1,511,148	1,338,975
Materials and supplies	1,289,773	1,053,207
Travel and training	-	-
Intragovernmental	553,323	313,110
Utilities, services, and miscellaneous	<u>331,032</u>	<u>356,447</u>
Total Commercial	<u><b>3,685,276</b></u>	<u><b>3,061,739</b></u>
Residential:		
Personal services	1,366,307	1,298,581
Materials and supplies	1,789,505	1,628,079
Travel and training	-	-
Intragovernmental	662,402	402,210
Utilities, services, and miscellaneous	<u>765,086</u>	<u>749,672</u>
Total Residential	<u><b>4,583,300</b></u>	<u><b>4,078,542</b></u>
Landfill:		
Personal services	1,114,268	1,008,550
Materials and supplies	549,077	679,732
Travel and training	1,300	1,677
Intragovernmental	354,432	175,546
Utilities, services, and miscellaneous	<u>2,020,241</u>	<u>1,281,677</u>
Total Landfill	<u><b>4,039,318</b></u>	<u><b>3,147,182</b></u>
Recycling:		
Personal services	2,177,597	1,982,608
Materials and supplies	1,160,573	1,015,527
Travel and training	1,185	150
Intragovernmental	596,989	396,409
Utilities, services, and miscellaneous	<u>255,213</u>	<u>274,426</u>
Total Recycling	<u><b>4,191,557</b></u>	<u><b>3,669,120</b></u>
<b>TOTAL OPERATING EXPENSES</b>	<u><b>19,634,668</b></u>	<u><b>17,747,120</b></u>
<b>OPERATING INCOME BEFORE DEPRECIATION</b>	<u><u><b>\$6,988,599</b></u></u>	<u><u><b>\$7,179,112</b></u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,502,565	\$ 1,227,190
Garages	1,983,934	2,062,560
Reserved lots	342,612	352,289
Other	105,872	66,191
TOTAL OPERATING REVENUES	<u>3,934,983</u>	<u>3,708,230</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	736,697	646,943
Materials and supplies	106,307	101,626
Travel and training	874	2,647
Intragovernmental	617,552	924,794
Utilities, services, and miscellaneous	383,436	483,446
TOTAL OPERATING EXPENSES	<u>1,844,866</u>	<u>2,159,456</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$2,090,117</u></u>	<u><u>\$1,548,774</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Fees and admissions	\$ 3,662,937	\$ 3,681,583
Facility user charges	132,015	121,629
Youth capital improvement fees	76,985	24,546
Golf course improvement fees	35,944	83,415
Miscellaneous	579,244	425
	<u>4,487,125</u>	<u>3,911,598</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,746,480	1,514,637
Materials and supplies	371,158	363,375
Travel and training	4,902	4,731
Intragovernmental	210,981	299,014
Utilities, services, and miscellaneous	495,075	546,991
	<u>2,828,596</u>	<u>2,728,748</u>
Total Recreation Services		
Maintenance:		
Personal services	765,804	815,113
Materials and supplies	534,651	374,271
Travel and training	681	75
Intragovernmental	126,900	56,163
Utilities, services, and miscellaneous	570,514	525,560
	<u>1,998,550</u>	<u>1,771,182</u>
Total Maintenance		
Activity and Recreation Center:		
Personal services	1,060,486	1,054,246
Materials and supplies	229,639	158,845
Travel and training	1,357	2,435
Intragovernmental	192,415	221,635
Utilities, services, and miscellaneous	269,775	253,201
	<u>1,753,672</u>	<u>1,690,362</u>
Total Activity and Recreation Center		
TOTAL OPERATING EXPENSES	<u>6,580,818</u>	<u>6,190,292</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$2,093,693)</u>	<u>(\$2,278,694)</u>

**CITY OF COLUMBIA, MISSOURI  
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Switching fees	\$ 273,933	\$ 253,981
Miscellaneous	<u>78,943</u>	<u>169,741</u>
TOTAL OPERATING REVENUES	<u>352,876</u>	<u>423,722</u>
OPERATING EXPENSES:		
Administration:		
Personal services	264,317	220,959
Materials and supplies	27,868	32,400
Travel and training	-	40
Intragovernmental	56,681	59,444
Utilities, services, and miscellaneous	<u>123,774</u>	<u>130,330</u>
Total Administration	<u>472,640</u>	<u>443,173</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>472,640</u>	<u>443,173</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>(\$119,764)</u></u>	<u><u>(\$19,451)</u></u>



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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 3,721,744</u>	<u>\$ 3,686,147</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	318,946	282,088
Materials and supplies	1,164	1,691
Travel and training	(256)	467
Intragovernmental	65,205	102,918
Utilities, services, and miscellaneous	<u>81,483</u>	<u>73,464</u>
Total General Operations	<u>466,542</u>	<u>460,628</u>
Field Operations:		
Personal services	296,287	283,722
Materials and supplies	137,163	85,493
Travel and training	0	0
Intragovernmental	152,404	56,549
Utilities, services, and miscellaneous	<u>353,850</u>	<u>265,750</u>
Total Field Operations	<u>939,704</u>	<u>691,514</u>
TOTAL OPERATING EXPENSES	<u>1,406,246</u>	<u>1,152,142</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$2,315,498</u></u>	<u><u>\$2,534,005</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 177,549	\$ 85,921
TOTAL OPERATING REVENUES	<u>177,549</u>	<u>85,921</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	8,504	60,908
Materials and supplies	1,348	335
Travel and training	-	-
Intragovernmental	4,227	6,675
Utilities, services, and miscellaneous	<u>75,441</u>	<u>77,818</u>
TOTAL OPERATING EXPENSES	<u>89,520</u>	<u>145,736</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ 88,029</u>	<u>\$ (59,815)</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

CAPITAL PROJECTS  
SEPTEMBER 30, 2022

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
<b>SEWER:</b>						
Sewer Main Rehab (SW100)	\$ 10,505,200	5,101,977	1,099	5,103,076		5,402,124
Annual Sewer Improvements (SW183)	1,918,083	19,825		19,825	-	1,898,258
PCCE #3 Stewart/Ridge/Med (SW198)	1,944,030	819,829	471,100	1,290,929	-	653,101
PCCE #8 Thilly Lathrop (SW221)	2,435,970	2,221,611	122,351	2,343,962	-	92,008
PCCE #16 Bingham/W Ridgel (SW240)	1,545,000	937,849	141,708	1,079,557	83,286	382,157
PCCE #18 Spring Valley Rd (SW241)	229,000	14,052	133,165	147,217	-	81,783
Calvert Dr Sewer Relocation (SW252)	350,000	-		-	-	350,000
PCCE #27 Grace Ellen (SW254)	320,000	35,158	113,532	148,690	168,293	3,017
PCCE #22 Shannon Place (SW502)	109,000	64,186		64,186		44,814
PCCE #23 Lakeshore-Edgewood (SW503)	225,000	11,890	2,712	14,602		210,398
PCCE #25 Glenwood/Redbud (SW504)	377,200	67,481	92,359	159,840	112,349	105,011
Court & Hickory Street (SW505)	507,207	18,823	11,048	29,871		477,336
PCCE #21-Stanford (SW507)	125,000	16,401	56,298	72,699		52,301
WWTP Digester Complex Impr (SW508)	7,156,516	6,786,884		6,786,884	268,731	100,901
N Garth Sewer Replacemnt (SW511)	165,000	61,871	3,150	65,021		99,979
Tupelo-larch Sewer Replacemnt (SW513)	235,000	17,624	183,649	201,273	(34,021)	67,748
Hwy 63 Connector south of I-70 (SW516)	455,000	6,896	36,681	43,577		411,423
FY18 Sewer Main & Manhole Rehab (SW518)	2,407,195	2,137,099		2,137,099		270,096
PCCE #30 Stewart/Edgewood/Westmount (SW519)	60,000	-		-	3,055	56,945
WWTP Mech Screens Wetland Pump (SW520)	3,000,000	-		-		3,000,000
PCCE #28 Hickory Hill & Sunset (SW521)	250,000	-	24,803	24,803		225,197
PCCE #29 East Sunset Lane (SW522)	50,000	-	33,021	33,021	1,767	15,212
FY19 Sewer Rehab (SW524)	3,166,000	1,720,429	1,443,623	3,164,052		1,948
5th to Wilkes Relief (SW525)	422,201	394,685		394,685		27,516
S Providence Sewer Replacement (SW526)	335,000	22,586		22,586		312,414
Sewer Rehab #8 (SW527)	1,649,656	-	1,050,857	1,050,857	559,930	38,869
Sewer Rehab #9 (SW528)	3,038,974	-		-		3,038,974
Sewer Rehab #10 (SW529)	2,582,690	-		-		2,582,690
Sewer Mitigation Bank (SW530)	150,000	-		-		150,000
PCCE #31 Oakwood Court (SW531)	30,000	-		-		30,000
PCCE #35 Richmond Avenue (SW532)	30,000	-		-		30,000
PCCE #34 Forest Hill Ct & Ridget Rd (SW533)	80,000	-		-		80,000
White Oak Sewer Relocation (SW540)	150,000		92	92		149,908
5th to Wilkes Relief Sewer Phase II (SW542)	377,799	-		-		377,799
Route B Econ Dev Sewer Ext (SW543)	1,300,000	-	819,534	819,534	130,312	350,154
Hinkson Bank Stabilization at Clear Creek (SW544)	120,000	-	42,573	42,573	26,891	50,536
<b>TOTAL SEWER</b>	<b>\$ 47,801,721</b>	<b>20,477,156</b>	<b>4,783,355</b>	<b>25,260,511</b>	<b>1,320,593</b>	<b>21,220,617</b>
<b>AIRPORT:</b>						
Airport Gen Improvements (AP008)	\$ 193,580	78,449	77,788	156,237		37,343
Realign RT H (AP090)	2,159,531	1,921,472	-	1,921,472		238,059
New Airport Terminal (AP111)	34,305,811	6,975,293	17,349,313	24,324,606	1,326,840	8,654,365
Route H (AP123)	3,715,283	2,342,534	-	2,342,534		1,372,749
COU Parking Lot (AP124)	1,012,000	12,000	54	12,054		999,946
RW 2-20 & TW A North Ext (AP125)	10,999,508	5,949,656	4,993,250	10,942,906	39,337	17,265
Runway 2-20 Isolated Pavement Remed (AP126)	6,816,851	5,314,219	-	5,314,219		1,502,632
Apron Expansion & TW Recon 350 (AP130)	2,868,029	2,822,143	20,501	2,842,644		25,385
Airport Drive (AP131)	145,793	-	-	-		145,793
T/W A: South of R/W 13-31-975X50 D&C (AP139)	3,174,376	39,721	1,301,288	1,341,009	1,828,173	5,194
Hangar 350 Apron & Extension (AP140)	2,254,768	1,519,228	6,219	1,525,447	48,846	680,475
Aqueous Fil Foaming (AP143)	33,457	6,960	24,022	30,982		2,475
Percent for Art Terminal (M0111)	150,550	7,528	83,179	90,707	3,387	56,456
Maintenance Percent for Art Terminal (N0111)	38,320	-	240	240		38,080
<b>TOTAL AIRPORT:</b>	<b>\$ 67,867,857</b>	<b>26,989,203</b>	<b>23,855,854</b>	<b>50,845,057</b>	<b>3,246,583</b>	<b>13,776,217</b>
<b>PARKING:</b>						
MM-10th Cherry Parking Structure (PK064)	470,000	464,215	-	464,215	43	5,742
Camera System Replacement (PK065)	700,000	248,999	127,339	376,338	231,175	92,487
MM-Plaza Garage (PK066)	350,000	348,061	-	348,061		1,939
MM-8th/Cherry Parking Improvement (PK067)	501,199	19,175	28,570	47,745	24,200	429,254
5th/Walnut Repair (PK068)	360,000	349,929	117,107	467,036	13	(107,049)
Elevator Upgrade (PK069)	429,504	-	10,334	10,334	10,752	408,418
Garage Security Fencing (PK071)	1,100,000	-	616,539	616,539	336,127	147,334

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**CAPITAL PROJECTS  
SEPTEMBER 30, 2022**

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
Electric Charging Stations (PK073)	35,000	-	-	-	-	35,000
Garage Building Assessments (PK076)	100,000	-	-	-	33,900	66,100
5th/Walnut Suite Renovation (PK077)	58,093	-	-	-	-	58,093
<b>TOTAL PARKING:</b>	<b>\$ 4,103,796</b>	<b>1,430,379</b>	<b>899,889</b>	<b>2,330,268</b>	<b>636,210</b>	<b>1,137,318</b>
<b>RECREATION SERVICES:</b>						
LOW Driving Range (RS085)	\$ 123,713	119,533	1,912	121,445	-	2,268
Antimi Sports Complex Imp (RS087)	479,554	479,291	-	479,291	-	263
Clary-Shy Community Park Imp (RS089)	3,003,270	3,003,095	(560)	3,002,535	-	735
Sports Field House (RS090)	5,682,919	5,652,846	20,540	5,673,386	-	9,533
Sports Field House % for Art Maint (N0090)	7,546	-	70	70	-	7,476
Phillips Park Improvement (RS092)	815,000	445,588	48,757	494,345	107,687	212,968
ARC Facility Improvements (RS095)	46,508	45,481	1,027	46,508	-	0
LA Nickell Driving Range (RS096)	50,000	49,897	-	49,897	-	103
Hickman Pool HVAC Replacement (RS097)	195,000	115,000	75,700	190,700	-	4,300
ARC HVAC Improvements (RS098)	127,000	75,097	-	75,097	20,195	31,708
Cosmo Rec Area: Rainbow Softball (RS099)	750,000	-	-	-	7,000	743,000
Cosmo Rec Area: Sports Field Lighting (RS100)	23,000	21,400	-	21,400	-	1,600
LOW: Golf Cart Building Improvements (RS101)	80,000	20	78,121	78,141	-	1,859
ARC Waterzone Flooring Replacement (RS102)	135,000	-	134,898	134,898	-	102
Fieldhouse - Phase II (RS103)	4,675,000	-	-	-	-	4,675,000
<b>TOTAL RECREATION SERVICES:</b>	<b>\$ 16,193,510</b>	<b>10,007,248</b>	<b>360,465</b>	<b>10,367,713</b>	<b>134,882</b>	<b>5,690,915</b>
<b>PUBLIC TRANSPORTATION:</b>						
Annual Transit Projects (PT050)	\$ 863,839	186,663	3,888	190,551	-	673,288
LONO Electric Bus (PT061)	2,006,300	1,709,007	71,004	1,780,011	43,520	182,769
Replace 6 PT Vans/1 40' Bus (PT062)	1,315,458	889,062	-	889,062	-	426,396
Bus Shelters (PT063)	326,900	101,424	-	101,424	-	225,476
Rehab/Renovate Bus Surveillance System (PT066)	11,400	-	-	-	-	11,400
Rehab/Renovate Power Distribution Substation (PT067)	26,981	-	-	-	-	26,981
FY21 5307 Proj MO-2021-08 (PT068)	2,840,750	-	-	-	-	2,840,750
FY18-FY20 5339 Funds MO-2020-021 (PT069)	1,575,097	-	1,065,532	1,065,532	351,856	157,709
<b>TOTAL PUBLIC TRANSPORTATION:</b>	<b>\$ 8,966,725</b>	<b>2,886,156</b>	<b>1,140,424</b>	<b>4,026,580</b>	<b>395,376</b>	<b>4,544,769</b>
<b>SOLID WASTE:</b>						
Methane Gas Extract Wells (RF031)	\$ 1,799,067	1,454,969	-	1,454,969	-	344,098
Leachate Handling & Stor (RF051)	756,672	683,209	-	683,209	-	73,463
MRF Phase I (RF055)	400,000	-	-	-	-	400,000
Landfill Cell 6 (RF059)	5,870,155	5,756,498	-	5,756,498	-	113,657
Landfill Fuel Station Pump Add (RF060)	120,000	26,901	6,761	33,662	-	86,338
Landfill Expansion Permitting (RF061)	2,373,736	1,867,153	52,352	1,919,505	378,725	75,506
Landfill Fuel Station Facility Ph2 (RF062)	450,000	-	119,608	119,608	309,160	21,232
Landfill Ops Center Bldg Imp (RF063)	200,000	-	-	-	-	200,000
Vehicle Storage Shelters (RF064)	850,000	-	-	-	-	850,000
Vehicle Wash Bays (RF065)	1,200,000	-	-	-	-	1,200,000
Landfill Security Gate (RF066)	140,000	9,549	-	9,549	-	130,451
CID Special Project (RF067)	125,000	34,871	-	34,871	-	90,129
912 East Walnut (RF068)	690,000	684,780	1,059	685,839	-	4,161
HHW Collection Facility (RF069)	350,000	-	-	-	-	350,000
Small Vehicle Drop-Off Facility (RF070)	330,000	-	-	-	-	330,000
Parks Management Recycling Drop-Off Site (RF071)	150,000	-	-	-	-	150,000
Oakland Gravel Rd Recycling Drop-Off Site (RF072)	150,000	8,485	8,032	16,517	-	133,483
Bioreactor Landfill Cell 7 (RF073)	6,000,000	-	-	-	-	6,000,000
Material Recovery Facility Expansion (RF074)	650,000	-	-	-	-	650,000
Landfill Heavy Equipment Storage Shed (RF075)	500,000	-	-	-	-	500,000
Landfill Scale House Relocation & Road Improvement (RF077)	250,000	-	-	-	-	250,000
<b>TOTAL SOLID WASTE:</b>	<b>\$ 23,354,630</b>	<b>10,526,415</b>	<b>187,812</b>	<b>10,714,227</b>	<b>687,885</b>	<b>11,952,518</b>
<b>STORMWATER:</b>						
Annual Projects (SS017)	\$ 363,535	-	-	-	-	363,535
Garth at Oak Tower (SS110)	785,000	578,102	29,460	607,562	-	177,438
Annual CAM Projects (SS114)	90,169	100	-	100	-	90,069
Annual Downtown Tree Pint (SS115)	100,054	-	-	-	-	100,054
Calvert Drive (SS117)	1,203,943	-	-	-	-	1,203,943
Annual Property Acquis (SS118)	200,000	-	-	-	-	200,000
Aldeah & Ash Stm Pipe Rhb (SS123)	225,000	6,126	204,861	210,987	-	14,013
Hickman/6th and 7th (SS134)	1,390,000	183,816	851,339	1,035,155	1,515	353,330
Mill Creek 307 W Ahlambra (SS136)	200,000	48,258	-	48,258	318	151,424
Greenwood South (SS140)	192,000	189,454	-	189,454	-	2,546
Quail Drive (SS143)	600,000	31,071	192,667	223,738	244,433	131,829
Alan Lane (SS144)	436,000	19,860	-	19,860	-	416,140
Capri Estates Drainage (SS145)	330,000	-	8,785	8,785	-	321,215
FY19 Storm Water Rehab (SS146)	235,400	43	216,517	216,560	-	18,840
Leslie Lane Storm Water Improvement (SS147)	150,000	94,016	-	94,016	-	55,984
Bray/Longwell Drainage (SS148)	200,000	10,201	33,926	44,127	152,113	3,760
Rockhill Road (SS149)	284,000	3,002	27,193	30,195	-	253,805
Ross Drainage (SS150)	200,000	178,559	-	178,559	-	21,441
Crestridge Dr Culvert Replacement (SS151)	125,000	-	-	-	-	125,000
Braemore Drainage (SS152)	30,000	-	-	-	-	30,000
Nebraska Avenue (SS153)	120,000	-	81,386	81,386	38,109	505
Sexton/McBaine Drainage (SS154)	50,000	-	-	-	-	50,000
Worley Again East Phase I (SS155)	60,000	-	-	-	-	60,000
Greewood Stewart Phase II (SS156)	200,000	-	-	-	-	200,000
Vandiver/Sylvan Storm Drainage (SS157)	340,000	-	-	-	-	340,000
Hinkson Bank Stabilization at Clear Creek (SS158)	100,000	-	47,309	47,309	22,002	30,689
<b>TOTAL STORMWATER:</b>	<b>\$ 8,210,101</b>	<b>1,342,608</b>	<b>1,693,443</b>	<b>3,036,051</b>	<b>458,490</b>	<b>4,715,560</b>

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

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
<b>RAILROAD:</b>						
Annual Tie Program (R0012)	\$ 1,509,949	\$ 1,440,461	\$ 1,457	\$ 1,441,918	\$ -	\$ 68,031
Surfacing Program (R0013)	514,183	417,857	-	417,857	-	96,326
Rail Replacement Program (R0014)	531,850	434,438	-	434,438	-	97,412
Capital Maintenance (R0045)	850,086	748,365	20,232	768,597	-	81,489
MT Zion Church Road Crossing (R0073)	170,012	145,069	-	145,069	-	24,943
<b>TOTAL RAILROAD:</b>	<b>\$ 3,576,080</b>	<b>\$ 3,186,190</b>	<b>21,689</b>	<b>3,207,879</b>	<b>-</b>	<b>368,201</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)	2,440,755	1,884,873	1,360	1,886,233	-	554,522
Main Relocation for Streets and Highways (W0125)	3,498,116	2,932,389	94,737	3,027,125	10,813	460,177
Fire Hydrant and Valve Replacement (W0127)	2,515,000	2,505,561	(461)	2,505,100	-	9,900
New and Replace Service Lines (W0128)	11,498,264	11,028,847	255,843	11,284,690	(10,540)	224,114
Water Main Replacements (W0130)	2,787,721	2,257,057	-	2,257,057	-	530,664
Refurbish Deep Well for Emerge (W0140)	550,000	-	-	-	-	550,000
Differential Payments (W0143)	417,387	292,061	-	292,061	-	125,326
West Ash Pump Station Upgrade (W0145)	3,300,000	383,697	44,039	427,736	71,749	2,800,515
Back Up Generators (W0150)	800,000	-	-	-	-	800,000
Business Loop Phase 6 Main Replacement (W0200)	1,057,561	42,189	2,250	44,439	-	1,013,122
Brown Station RT B Peabody (W0230)	340,000	3,917	-	3,917	-	336,083
Meter Replacement Project (W0231)	5,834,804	5,799,582	-	5,799,582	-	35,222
Lime Soft Discharge Pipe (W0234)	60,665	-	-	-	33,686	26,979
Water Treatment plant Upgrade Phase 1 (W0236)	4,501,763	1,706,217	847,035	2,553,252	419,199	1,529,313
Deep Well Abandonment (W0249)	210,550	10,550	-	10,550	-	200,000
Nifong Blvd Improvements (W0256)	148,890	3,451	-	3,451	-	145,439
Storeroom and Enc. Equipments (W0263)	1,000,000	452,952	-	452,952	-	547,048
Well and Pump Station Control (W0264)	763,352	467,839	74,287	542,125	109,179	112,048
Country Club Drive S/E Walnut Phase 2 (W0273)	560,000	13,918	-	13,918	-	546,082
Well Field Valve Upgrades (W0274)	333,700	-	-	-	-	333,700
New Well Platfrms (W0279)	200,000	-	-	-	-	200,000
New Southeast Pump Station (W0280)	3,500,000	333,260	301,200	634,460	114,209	2,751,331
Annual Tower & Reservoir Maint (W0282)	1,300,000	-	-	-	34,117	1,265,883
Fiber to Water Facilities (W0283)	375,000	-	-	-	-	375,000
New Elevated Storage Project (W0286)	3,000,000	2,449	-	2,449	-	2,997,551
Riback RD & Blackberry WT Main (W0287)	120,000	-	-	-	-	120,000
S. Glenwood Ave & CT WT Main (W0288)	143,000	27,371	-	27,371	-	115,629
Woodbine Dr. WT Main Replacem (W0289)	124,000	3,573	-	3,573	-	120,427
Old63, Gordon & Charles ST M (W0290)	300,000	-	-	-	-	300,000
Ridgemont RD & Highridge WT Main (W0291)	613,000	39,083	-	39,083	-	573,917
Sinclair RD, Nifong Southampton Court (W0292)	440,000	-	-	-	-	440,000
Walnut, Melburn ST-William ST Lo (W0295)	150,000	3,449	118,137	121,586	(14,880)	43,294
Leslie LN-Garth-Providence LOC (W0297)	252,000	33,799	-	33,799	-	218,201
St. Charles to Mexico G. Main Replacement (W0298)	1,200,000	-	-	-	-	1,200,000
RPL Alluvial Well #1 (W0301)	700,000	-	-	-	-	700,000
Strawn Road Main Extension (W0303)	600,000	-	-	-	-	600,000
<b>TOTAL WATER UTILITY:</b>	<b>\$ 56,791,299</b>	<b>\$ 30,228,083</b>	<b>\$ 1,738,427</b>	<b>\$ 31,966,509</b>	<b>\$ 767,532</b>	<b>\$ 24,057,258</b>
<b>ELECTRIC UTILITY:</b>						
CIP Ent. Rev Contingency (E0003)	\$ 261,364	\$ -	\$ -	\$ -	\$ -	\$ 261,364
New & Replace Transformaer & Capacitors (E0021)	22,045,081	21,229,310	99,667	21,328,977	285,142	430,962
Conversion of Overhead to Underground (E0027)	12,819,432	11,636,728	113,987	11,750,715	-	1,068,717
Street Light Addition & Replacements (E0052)	5,406,651	5,131,916	80,979	5,212,894	-	193,757
Secondary Electric System for New Serv. (E0053)	20,847,298	19,318,514	472,966	19,791,479	20,165	1,035,653
Fiber Optic System Additions (E0082)	3,499,166	3,244,317	973	3,245,290	-	253,876
161 & 69 kV Transmission System Repl. (E0101)	3,670,000	3,593,474	13,120	3,606,593	3,985	59,422
13.8 kV Underground System Repl. (E0107)	3,088,267	3,078,779	7,970	3,086,749	-	1,518
New 13.8 kV Substation Feeder Additions (E0115)	9,747,294	7,925,149	401,792	8,326,941	-	1,420,353
13.8 kV System - New Residential Services (E0116)	10,135,000	8,730,576	577,876	9,308,452	2,729	823,820
13.8 kV System - New Commercial Services (E0117)	13,706,442	12,632,158	1,069,769	13,701,927	1,992	2,523
13.8 kV Overhead System Replacement (E0118)	9,808,000	9,805,167	1,946	9,807,113	-	887
New Southside Substation (E0121)	7,044,497	3,661,051	-	3,661,051	-	3,383,446
Business Loop Phase 5 (E0140)	100,000	-	-	-	-	100,000
69 kV Relay Replacement (E0145)	963,815	843,643	79,873	923,515	10,670	29,630
Mill Creek Sub Trans Connection (E0148)	7,910,165	2,676,791	-	2,676,791	-	5,233,374
Power Plant Substation Upgrade (E0151)	1,500,000	80,321	171,995	252,315	-	1,247,685
Replace 69 & 161 kV Circuit Breakers (E0153)	1,469,000	912,379	-	912,379	-	556,621
Landfill Generator Unit 4 (E0175)	2,000,000	21,193	-	21,193	-	1,978,807
Strrm and Enclose Equipment (E0176)	400,000	210,410	-	210,410	-	189,590
College Underground Univ. to Bouchelle (E0179)	400,000	-	-	-	-	400,000
Downtown Street Lights (E0180)	702,000	106,851	278,553	385,404	(15,160)	331,756
Mercury Vapor Street Lights (E0182)	250,000	42,925	5,032	47,957	-	202,043
Boiler 8 Upgrades (E0183)	3,902,825	3,902,824	-	3,902,824	-	1
Future Substation Transformer (E0184)	1,000,000	-	-	-	-	1,000,000
Replace Upgrade Substation Switchgear (E0189)	200,000	-	-	-	-	200,000
161 & 69 kV Transformer Replacement (E0192)	971,000	471,000	-	471,000	-	500,000
Substation Upgrade GSTN Perche (E0194)	1,270,026	134,162	-	134,162	-	1,135,864
Underground Distribution Trans Path (E0198)	100,000	4,432	-	4,432	-	95,568
Relocation of 13.8 kV System for Streets (E0199)	1,650,000	1,236,252	3,767	1,240,019	-	409,981
13.8 kV System Automation (E0200)	846,637	332,805	-	332,805	-	513,832
Reconfiguring Substation Feeder (E0201)	2,850,000	158,520	21,331	179,851	(17,658)	2,687,807
Moore's Lake Restoration (E0204)	6,300,000	5,423,307	120,582	5,543,889	159,133	596,978
MPP Decommissioning (E0208)	1,200,000	536,261	375,121	911,382	-	288,618
Sewer Conn to Municipal Power Plant (E0211)	250,000	8,229	228,258	236,487	12,093	1,420
Hinkson Creek Trans & Switchgear (E0214)	1,150,000	271,318	743,594	1,014,912	-	135,088
Pupgrade of Energy Management System (E0216)	1,250,000	-	895,609	895,609	164,097	190,293
<b>TOTAL ELECTRIC UTILITY:</b>	<b>\$ 160,713,959</b>	<b>\$ 127,360,759</b>	<b>\$ 5,764,761</b>	<b>\$ 133,125,520</b>	<b>\$ 627,187</b>	<b>\$ 26,961,252</b>
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 397,579,678.60</b>	<b>\$ 234,434,196.72</b>	<b>\$ 40,446,118.87</b>	<b>\$ 274,880,315.59</b>	<b>\$ 8,274,738.03</b>	<b>\$ 114,424,625</b>

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## INTERNAL SERVICE FUNDS

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

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

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

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

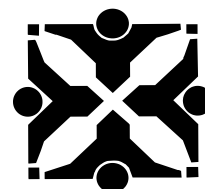
**Community Relations Fund** - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments, and cable television operations. In FY21, this fund was eliminated. The operation was moved to the General Fund and intragovernmental charges were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

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

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

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

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



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CITY OF COLUMBIA, MISSOURI  
INTERNAL SERVICE FUNDS

EXHIBIT G-1

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2022 AND 2021

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund		Community Relations Fund	
	2022	2021	2022	2021	2022	2021	2022	2021
<b>CURRENT ASSETS:</b>								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 4,121,809	\$ 4,193,270	\$ -	\$ -
Accounts receivable	-	-	-	-	5,592	5,592	-	-
Grants receivable	-	-	-	-	16,804	37,339	-	-
Accrued interest	-	-	-	-	-	2,171	-	-
Due from other funds	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	445,462	12,757	-	-
Other assets	-	-	-	-	-	-	-	-
Total Current Assets	-	-	-	-	4,589,667	4,251,129	-	-
<b>RESTRICTED ASSETS:</b>								
Net pension asset	-	-	-	-	2,087,259	3,310,950	-	-
Net OPEB asset	-	-	-	-	-	25,503	-	-
Total Restricted Assets	-	-	-	-	2,087,259	3,336,453	-	-
<b>OTHER ASSETS:</b>								
Lease receivable	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-
Total Other Assets	-	-	-	-	-	-	-	-
<b>FIXED ASSETS:</b>								
Property, plant, and equipment	-	-	-	-	4,327,554	4,197,469	-	-
Accumulated depreciation	-	-	-	-	(3,780,994)	(3,410,127)	-	-
Net Plant in Service	-	-	-	-	546,560	787,342	-	-
Construction in progress	-	-	-	-	-	-	-	-
Net Fixed Assets	-	-	-	-	546,560	787,342	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,223,486</b>	<b>\$ 8,374,924</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
Outflows related to pension	-	-	-	-	421,701	285,688	-	-
Outflows related to OPEB	-	-	-	-	77,511	57,199	-	-
Total deferred outflows of resources	-	-	-	-	499,212	342,887	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,722,698</b>	<b>8,717,811</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>CURRENT LIABILITIES:</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 57,097	\$ (5,904)	\$ -	\$ -
Interest payable	-	-	-	-	-	-	-	-
Accrued payroll and payroll taxes	-	-	-	-	500,205	502,220	-	-
Due to other funds	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Lease payable	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-
Total Current Liabilities	-	-	-	-	557,302	496,316	-	-
<b>LONG-TERM LIABILITIES:</b>								
Lease payable	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-
Incurred but not reported claims	-	-	-	-	-	-	-	-
Net pension liability	-	-	-	-	-	-	-	-
Net OPEB liability	-	-	-	-	28,686	-	-	-
Total Long-Term Liabilities	-	-	-	-	28,686	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>585,988</b>	<b>496,316</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Inflows related to pension	-	-	-	-	798,760	2,445,973	-	-
Inflows related to OPEB	-	-	-	-	33,872	50,117	-	-
Inflows related to leases	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	832,632	2,496,090	-	-
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,418,620</b>	<b>2,992,406</b>	<b>-</b>	<b>-</b>
<b>FUND EQUITY:</b>								
Contributed capital	-	-	-	-	-	-	-	-
Retained earnings (deficit)	-	-	-	-	6,304,078	5,725,405	-	-
<b>TOTAL FUND EQUITY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,304,078</b>	<b>5,725,405</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES AND FUND EQUITY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,722,698</b>	<b>\$ 8,717,811</b>	<b>\$ -</b>	<b>\$ -</b>

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

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2022 AND 2021**

Vehicle and Equipment Replacement Fund		Fleet Operations Fund		Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
\$ 1,024,874	\$ -	\$ -	\$ 670,803	\$ 19,544,281	\$ 18,200,046	\$ 14,125,906	\$ 12,720,847	\$ 38,816,870	\$ 35,784,966
-	-	26,020	16,587	8,331	8,101	421,301	418,762	461,244	449,042
-	-	-	-	-	-	-	-	16,804	37,339
-	-	-	185	28,875	8,779	16,773	5,760	45,648	16,895
-	-	-	-	-	-	-	-	-	-
-	-	1,385,774	1,447,572	-	-	-	-	1,385,774	1,447,572
-	-	1,552	-	-	-	-	-	447,014	12,757
-	-	251,707	-	-	-	86,008	-	337,715	-
1,024,874	-	1,665,053	2,135,147	19,581,487	18,216,926	14,649,988	13,145,369	41,511,069	37,748,571
-	-	1,393,877	2,293,333	119,806	197,117	312,246	513,736	3,913,188	6,315,136
-	-	-	17,665	-	1,518	-	3,957	-	48,643
-	-	1,393,877	2,310,998	119,806	198,635	312,246	517,693	3,913,188	6,363,779
-	-	114,319	-	-	-	-	-	114,319	-
-	-	-	-	1,292,577	1,299,948	-	-	1,292,577	1,299,948
-	-	114,319	-	1,292,577	1,299,948	-	-	1,406,896	1,299,948
1,550,408	-	2,804,129	2,804,129	-	-	-	-	8,682,091	7,001,598
(94,733)	-	(1,147,997)	(1,097,647)	-	-	-	-	(5,023,724)	(4,507,774)
1,455,675	-	1,656,132	1,706,482	-	-	-	-	3,658,367	2,493,824
-	-	-	-	-	-	-	-	-	-
1,455,675	-	1,656,132	1,706,482	-	-	-	-	3,658,367	2,493,824
\$ 2,480,549	\$ -	\$ 4,829,381	\$ 6,152,627	\$ 20,993,870	\$ 19,715,509	\$ 14,962,234	\$ 13,663,062	\$ 50,489,520	\$ 47,906,122
-	-	281,613	197,882	24,205	17,008	63,085	44,328	790,604	544,906
-	-	51,762	39,619	4,449	3,405	11,595	8,875	145,317	109,098
-	-	333,375	237,501	28,654	20,413	74,680	53,203	935,921	654,004
2,480,549	-	5,162,756	6,390,128	21,022,524	19,735,922	15,036,914	13,716,265	51,425,441	48,560,126
\$ 6,896	\$ -	\$ 308,320	\$ 281,662	\$ 2,957	\$ 37,394	\$ -	\$ 30,284	\$ 375,270	\$ 343,436
-	-	-	-	-	-	-	-	-	-
-	-	202,602	213,396	35,385	33,924	34,300	107,011	772,492	856,551
-	-	285,634	-	-	-	-	-	285,634	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,819	3,819	3,819	3,819
6,896	-	796,556	495,058	38,342	71,318	38,119	141,114	1,437,215	1,203,806
-	-	-	-	-	-	-	-	-	-
-	-	-	-	5,936,363	5,426,243	-	-	5,936,363	5,426,243
-	-	-	-	-	-	1,018,700	966,400	1,018,700	966,400
-	-	-	-	-	-	-	-	-	-
-	-	19,156	-	1,647	-	4,291	-	53,780	-
-	-	19,156	-	5,938,010	5,426,243	1,022,991	966,400	7,008,843	6,392,643
6,896	-	815,712	495,058	5,976,352	5,497,561	1,061,110	1,107,514	8,446,058	7,596,449
-	-	533,414	1,694,206	45,848	145,621	119,492	379,524	1,497,514	4,665,324
-	-	22,620	34,714	1,944	2,984	5,067	7,776	63,503	95,591
-	-	114,591	-	-	-	-	-	114,591	-
-	-	670,625	1,728,920	47,792	148,605	124,559	387,300	1,675,608	4,760,915
6,896	-	1,486,337	2,223,978	6,024,144	5,646,166	1,185,669	1,494,814	10,121,666	12,357,364
-	-	-	-	-	-	-	-	-	-
2,473,653	-	3,676,419	4,166,150	14,998,380	14,089,756	13,851,245	12,221,451	41,303,775	36,202,762
2,473,653	-	3,676,419	4,166,150	14,998,380	14,089,756	13,851,245	12,221,451	41,303,775	36,202,762
\$ 2,480,549	\$ -	\$ 5,162,756	\$ 6,390,128	\$ 21,022,524	\$ 19,735,922	\$ 15,036,914	\$ 13,716,265	\$ 51,425,441	\$ 48,560,126

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	<b>Custodial and Maintenance Service Fund</b>		<b>Utility Customer Services Fund</b>		<b>Information Technology Fund</b>		<b>Community Relations Fund</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
OPERATING REVENUES:								
Charges for services and other benefits	\$ -	\$ -	\$ -	\$ -	\$ 8,541,777	\$ 8,144,878	\$ -	\$ -
OPERATING EXPENSES:								
Personal services	-	-	-	-	4,989,365	4,866,292	-	-
Materials and supplies	-	-	-	-	815,932	610,505	-	-
Travel and training	-	-	-	-	144,295	85,478	-	-
Intragovernmental	-	-	-	-	365,392	34,990	-	-
Utilities, services, and miscellaneous	-	-	-	-	1,900,269	1,908,915	-	-
TOTAL OPERATING EXPENSES	-	-	-	-	8,215,253	7,506,180	-	-
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	-	-	-	-	326,524	638,698	-	-
Depreciation	-	-	-	-	(370,867)	(484,197)	-	-
ROU Amortization	-	-	-	-	-	-	-	-
OPERATING INCOME (LOSS)	-	-	-	-	(44,343)	154,501	-	-
NONOPERATING REVENUES (EXPENSES):								
Revenue from other governmental units	-	-	-	-	113,127	142,688	-	-
Investment revenue	-	-	-	-	1,467	6,040	-	-
Miscellaneous revenue	-	-	-	-	561,236	711,778	-	-
Interest expense	-	-	-	-	-	-	-	-
Interest expense-leases	-	-	-	-	-	-	-	-
Loss on disposal of fixed assets	-	-	-	-	-	(45,651)	-	-
Miscellaneous expense	-	(128,002)	-	(11)	-	-	-	(270,765)
TOTAL NONOPERATING REVENUES (EXPENSES)	-	(128,002)	-	(11)	675,830	814,855	-	(270,765)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	-	(128,002)	-	(11)	631,487	969,356	-	(270,765)
OPERATING TRANSFERS								
operating transfers from other funds	-	-	-	-	109,381	17,000	-	-
operating transfers to other funds	-	(1,229,034)	-	(1,771,031)	(162,195)	(162,195)	-	(1,685,197)
TOTAL OPERATING TRANSFERS	-	(1,229,034)	-	(1,771,031)	(52,814)	(145,195)	-	(1,685,197)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	-	(1,357,036)	-	(1,771,042)	578,673	824,161	-	(1,955,962)
Contributed capital	-	-	-	-	-	-	-	-
NET INCOME (LOSS)	-	(1,357,036)	-	(1,771,042)	578,673	824,161	-	(1,955,962)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	-	1,357,036	-	1,771,042	5,725,405	4,901,244	-	1,955,962
Equity transfers from other funds	-	-	-	-	-	-	-	-
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$ -	\$ -	\$ -	\$ -	\$ 6,304,078	\$ 5,725,405	\$ -	\$ -

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

<b>Vehicle and Equipment Replacement Fund</b>		<b>Fleet Operations Fund</b>		<b>Self Insurance Reserve Fund</b>		<b>Employee Benefit Fund</b>		<b>TOTAL</b>	
<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
\$ -	\$ -	\$ 7,901,932	\$ 5,846,401	\$ 5,994,399	\$ 5,974,041	\$ 16,101,019	\$ 19,421,879	\$ 38,539,127	\$ 39,387,199
-	-	2,280,771	2,249,162	281,832	269,675	627,597	642,511	8,179,565	8,027,640
-	-	6,022,063	3,563,816	13,971	1,279	13,666	58,106	6,865,632	4,233,706
-	-	2,759	2,520	4,179	2,864	38,508	36,250	189,741	127,112
-	-	334,979	184,956	87,369	5,679	35,945	3,989	823,685	229,614
-	-	87,688	72,664	4,744,300	6,301,353	13,868,195	16,304,804	20,600,452	24,587,736
-	-	8,728,260	6,073,118	5,131,651	6,580,850	14,583,911	17,045,660	36,659,075	37,205,808
-	-	(826,328)	(226,717)	862,748	(606,809)	1,517,108	2,376,219	1,880,052	2,181,391
(94,733)	-	(50,350)	(52,922)	-	-	-	-	(515,950)	(537,119)
-	-	-	-	-	-	-	-	-	-
(94,733)	-	(876,678)	(279,639)	862,748	(606,809)	1,517,108	2,376,219	1,364,102	1,644,272
-	-	-	-	-	-	-	-	113,127	142,688
(3,158)	-	3,579	3,172	(10,440)	24,873	(4,979)	19,423	(13,531)	53,508
51,797	-	348,030	541,124	95,262	1,959,037	140,359	176,970	1,196,684	3,388,909
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	(10,896)	-	-	-	-	-	(56,547)
-	-	-	-	-	-	-	-	-	(398,778)
48,639	-	351,609	533,400	84,822	1,983,910	135,380	196,393	1,296,280	3,129,780
(46,094)	-	(525,069)	253,761	947,570	1,377,101	1,652,488	2,572,612	2,660,382	4,774,052
2,519,747	-	40,221	-	5,934	-	9,967	-	2,685,250	17,000
-	-	(4,883)	(4,883)	(44,880)	(44,880)	(32,661)	(32,661)	(244,619)	(4,929,881)
2,519,747	-	35,338	(4,883)	(38,946)	(44,880)	(22,694)	(32,661)	2,440,631	(4,912,881)
2,473,653	-	(489,731)	248,878	908,624	1,332,221	1,629,794	2,539,951	5,101,013	(138,829)
-	-	-	-	-	-	-	-	-	-
2,473,653	-	(489,731)	248,878	908,624	1,332,221	1,629,794	2,539,951	5,101,013	(138,829)
-	-	4,166,150	3,917,272	14,089,756	12,757,535	12,221,451	9,681,500	36,202,762	36,341,591
-	-	-	-	-	-	-	-	-	-
<u>\$ 2,473,653</u>	<u>\$ -</u>	<u>\$ 3,676,419</u>	<u>\$ 4,166,150</u>	<u>\$ 14,998,380</u>	<u>\$ 14,089,756</u>	<u>\$ 13,851,245</u>	<u>\$ 12,221,451</u>	<u>41,303,775</u>	<u>36,202,762</u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

	<b>Custodial and Maintenance Service Fund</b>		<b>Utility Customer Services Fund</b>		<b>Information Technology Fund</b>		<b>Community Relations Fund</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>								
Operating income (loss)	\$ -	\$ -	\$ -	\$ -	\$ (44,343)	\$ 154,501	\$ -	\$ -
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:								
Depreciation and amortization	-	-	-	-	370,867	484,197	-	-
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	-	-	-	42,706	-	-	-	112,369
Decrease (increase) in due from other funds	-	-	-	-	-	-	-	-
Decrease (increase) in inventory	-	-	-	-	-	-	-	3,422
Decrease (increase) in prepaid expenses	-	-	-	-	(432,705)	98,256	-	7,959
Decrease (increase) in other assets	-	-	-	-	-	-	-	-
Increase (decrease) in accounts payable	-	(39,313)	-	(88,636)	63,001	(117,504)	-	(16,802)
Increase (decrease) in accrued payroll	-	(68,167)	-	(45,231)	(2,015)	(2,659)	-	(110,499)
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	-	-	-	-	(559,535)	(709,961)	-	-
Increase/(decrease) in net OPEB obligation	-	-	-	-	17,632	16,860	-	-
Increase/(decrease) in Lease receivable	-	-	-	-	-	-	-	-
Unrealized gain (loss) on cash equivalents	-	-	-	-	37,209	(14,538)	-	-
Other nonoperating revenue	-	-	-	(11)	561,236	711,778	-	-
<b>Net cash provided by (used for) operating activities</b>	<b>-</b>	<b>(107,480)</b>	<b>-</b>	<b>58,249</b>	<b>11,347</b>	<b>620,930</b>	<b>-</b>	<b>(3,551)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>								
Operating transfers in	-	-	-	-	109,381	17,000	-	-
Operating transfers out	-	(1,229,034)	-	(1,771,031)	(162,195)	(162,195)	-	(1,685,197)
Operating grant	-	-	-	-	133,662	151,398	-	599
Equity transfer	-	-	-	-	-	-	-	-
<b>Net cash provided by (used for) noncapital financing activities</b>	<b>-</b>	<b>(1,229,034)</b>	<b>-</b>	<b>(1,771,031)</b>	<b>80,848</b>	<b>6,203</b>	<b>-</b>	<b>(1,684,598)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>								
Proceeds from capital lease	-	-	-	-	-	-	-	-
Debt service – interest	-	1,193	-	-	-	-	-	-
Debt service – principal	-	-	-	-	-	-	-	-
Leased and right to use financings	-	-	-	-	-	-	-	-
Acquisition and construction of capital assets	-	224,046	-	-	(130,085)	(314,526)	-	117,515
Contributed capital	-	-	-	-	-	-	-	-
Proceeds from advances from other funds	-	-	-	-	-	-	-	-
<b>Net cash provided by (used for) capital and related financing act.</b>	<b>-</b>	<b>225,239</b>	<b>-</b>	<b>-</b>	<b>(130,085)</b>	<b>(314,526)</b>	<b>-</b>	<b>117,515</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>								
Interest received	-	-	-	1,696	(33,571)	22,391	-	1,618
Purchase of investments	-	-	-	-	-	-	-	-
Sale of investments	-	-	-	-	-	-	-	-
<b>Net cash provided by (used for) investing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,696</b>	<b>(33,571)</b>	<b>22,391</b>	<b>-</b>	<b>1,618</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-</b>	<b>(1,111,275)</b>	<b>-</b>	<b>(1,711,086)</b>	<b>(71,461)</b>	<b>334,998</b>	<b>-</b>	<b>(1,569,016)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING 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>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,121,809</b>	<b>\$ 4,193,270</b>	<b>\$ -</b>	<b>\$ -</b>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 4,121,809	\$ 4,193,270	\$ -	\$ -
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,121,809</b>	<b>\$ 4,193,270</b>	<b>\$ -</b>	<b>\$ -</b>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021**

Vehicle and Equipment Replacement Fund		Fleet Operations Fund		Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
\$ (94,733)	\$ -	\$ (876,678)	\$ (279,639)	\$ 862,748	\$ (606,809)	\$ 1,517,108	\$2,376,219	\$ 1,364,102	\$ 1,644,272
94,733	-	50,350	52,922	-	-	-	-	515,950	537,119
-	-	(9,433)	(9,163)	(230)	-	(2,539)	(194,325)	(12,202)	(48,413)
-	-	-	-	-	-	-	-	-	-
-	-	61,798	(269,682)	-	-	-	-	61,798	(266,260)
-	-	(1,552)	-	-	-	-	-	(434,257)	106,215
-	-	(251,707)	-	-	-	(86,008)	-	(337,715)	-
6,896	-	26,658	(178,030)	(34,437)	34,854	(30,284)	(42,184)	31,834	(447,615)
-	-	(10,794)	18,978	1,461	(14,351)	(72,711)	(277)	(84,059)	(222,206)
-	-	285,634	-	-	-	-	0	285,634	-
-	-	-	-	-	-	-	(28,599)	-	120,822
-	-	-	-	510,120	(247,685)	52,300	90,700	562,420	(156,985)
-	-	(345,067)	(492,361)	(28,012)	(43,653)	(77,299)	(113,775)	(1,009,913)	(1,359,750)
-	-	12,584	11,610	(566)	850	2,819	2,211	32,469	31,531
-	-	(114,319)	-	-	-	-	-	(114,319)	-
(11,222)	-	6,535	(487)	(173,216)	(59,852)	(111,578)	(38,006)	(252,272)	(112,883)
51,797	-	348,030	541,124	95,262	1,959,037	140,359	176,970	1,196,684	3,388,898
47,471	-	(817,961)	(604,728)	1,233,130	1,022,391	1,332,167	2,228,934	1,806,154	3,214,745
2,519,747	-	40,221	-	5,934	-	9,967	0	2,685,250	17,000
-	-	(4,883)	(4,883)	(44,880)	(44,880)	(32,661)	(32,661)	(244,619)	(4,929,881)
-	-	-	131	-	-	-	-	133,662	152,128
-	-	-	-	-	-	-	-	-	-
2,519,747	-	35,338	(4,752)	(38,946)	(44,880)	(22,694)	(32,661)	2,574,293	(4,760,753)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	1,193
-	-	114,591	-	-	-	-	-	114,591	-
(1,547,493)	-	-	(12,211)	-	-	-	-	(1,677,578)	14,824
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(1,547,493)	-	114,591	(12,211)	-	-	0	0	(1,562,987)	16,017
5,149	-	(2,771)	4,380	142,680	92,123	95,586	60,415	207,073	182,623
-	-	-	-	7,371	(1,299,948)	-	-	7,371	(1,299,948)
-	-	-	-	-	1,299,909	-	-	-	1,299,909
5,149	-	(2,771)	4,380	150,051	92,084	95,586	60,415	214,444	182,584
1,024,874	-	(670,803)	(617,311)	1,344,235	1,069,595	1,405,059	2,256,688	3,031,904	(1,347,407)
-	-	670,803	1,288,114	18,200,046	17,130,451	12,720,847	10,464,159	35,784,966	37,132,373
<u>\$ 1,024,874</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 670,803</u>	<u>\$ 19,544,281</u>	<u>\$ 18,200,046</u>	<u>\$14,125,906</u>	<u>\$12,720,847</u>	<u>\$38,816,870</u>	<u>\$35,784,966</u>
\$ 1,024,874	\$ -	\$ -	\$ 670,803	\$ 19,544,281	\$ 18,200,046	\$14,125,906	\$12,720,847	38,816,870	35,784,966
\$ 1,024,874	\$ -	\$ -	\$ 670,803	\$ 19,544,281	\$ 18,200,046	\$14,125,906	\$12,720,847	\$38,816,870	\$35,784,966



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## TRUST FUNDS

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

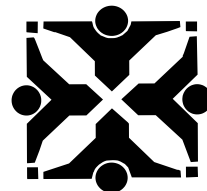
**Police and Firefighters' Retirement Funds** - to account for the accumulation of resources for pension benefit payments to qualified police and firefighter personnel.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2022 AND 2021

**Pension and Other Postemployment Benefits Trust Funds**

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund	
	2022	2021	2022	2021	2022	2021
Cash and cash equivalents	\$ 43,901	\$ 71,423	\$ 26,328	\$ 44,098	\$ 541,322	\$ 541,158
Cash and cash equivalents – Nonexpendable Trust Fund	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Tax bills receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Accrued interest	137,901	155,984	82,702	96,306	-	278
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Investments	93,260,089	111,270,656	55,930,304	68,700,163	3,518,257	4,550,677
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 93,441,891</b>	<b>\$ 111,498,063</b>	<b>\$ 56,039,334</b>	<b>\$ 68,840,567</b>	<b>\$ 4,059,579</b>	<b>\$ 5,092,113</b>
<b>LIABILITIES AND FUND EQUITY</b>						
LIABILITIES:						
Accounts payable	\$ -	\$ 9,292	\$ -	\$ 5,737	\$ -	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Loan Payable	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>9,292</b>	<b>-</b>	<b>5,737</b>	<b>-</b>	<b>-</b>
FUND EQUITY :						
Non Spendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	93,441,891	111,488,771	56,039,334	68,834,830	4,059,579	5,092,113
<b>TOTAL FUND EQUITY</b>	<b>93,441,891</b>	<b>111,488,771</b>	<b>56,039,334</b>	<b>68,834,830</b>	<b>4,059,579</b>	<b>5,092,113</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 93,441,891</b>	<b>\$ 111,498,063</b>	<b>\$ 56,039,334</b>	<b>\$ 68,840,567</b>	<b>\$ 4,059,579</b>	<b>\$ 5,092,113</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2022 AND 2021

ASSETS	Nonexpendable Trust Fund		Expendable Trust Fund		TOTAL	
	Designated Loan and Special Tax Bill Investment Fund		Contributions Fund			
	2022	2021	2022	2021	2022	2021
Cash and cash equivalents	\$ -	\$ -	\$ 579,387	\$ 689,323	\$ 1,190,938	\$ 1,346,002
Cash and cash equivalents – Nonexpendable Trust Fund	7,109,200	6,597,951	-	-	7,109,200	6,597,951
Accounts receivable	-	-	1,354	1,024	1,354	1,024
Tax bills receivable	497,650	629,253	-	-	497,650	629,253
Allowance for uncollectible taxes	(19,148)	(19,148)	-	-	(19,148)	(19,148)
Accrued interest	164,997	167,235	-	346	385,600	420,149
Due from other funds	-	-	-	-	-	-
Advances to other funds	1,605,232	2,066,477	-	-	1,605,232	2,066,477
Other assets	-	-	-	-	-	-
Investments	-	-	-	-	152,708,650	184,521,496
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 9,357,931</b>	<b>\$ 9,441,768</b>	<b>\$ 580,741</b>	<b>\$ 690,693</b>	<b>\$ 163,479,476</b>	<b>\$ 195,563,204</b>
<b>LIABILITIES AND FUND EQUITY</b>						
LIABILITIES:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,029
Accrued payroll and payroll taxes	-	-	4,530	3,862	4,530	3,862
Due to other funds	-	-	-	-	-	-
Loan Payable	-	-	-	-	-	-
Other liabilities	919	919	-	-	919	919
<b>TOTAL LIABILITIES</b>	<b>919</b>	<b>919</b>	<b>4,530</b>	<b>3,862</b>	<b>5,449</b>	<b>19,810</b>
FUND EQUITY :						
Non Spendable	1,500,000	1,500,000	-	-	1,500,000	1,500,000
Restricted	-	-	564,964	580,317	564,964	580,317
Committed	7,857,012	7,940,849	-	-	7,857,012	7,940,849
Assigned	-	-	11,247	106,514	11,247	106,514
Unassigned	-	-	-	-	153,540,804	185,415,714
<b>TOTAL FUND EQUITY</b>	<b>9,357,012</b>	<b>9,440,849</b>	<b>576,211</b>	<b>686,831</b>	<b>163,474,027</b>	<b>195,543,394</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 9,357,931</b>	<b>\$ 9,441,768</b>	<b>\$ 580,741</b>	<b>\$ 690,693</b>	<b>\$ 163,479,476</b>	<b>\$ 195,563,204</b>

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**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

NONEXPENDABLE TRUST FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<b>2022</b>	<b>2021</b>
OPERATING REVENUES:		
Investment revenue	<u>\$48,815</u>	<u>\$85,957</u>
OPERATING EXPENSES:		
Intragovernmental	<u>-</u>	<u>-</u>
Utilities, services, and miscellaneous	<u>132,652</u>	<u>9,954</u>
TOTAL OPERATING EXPENSES	<u>132,652</u>	<u>9,954</u>
OPERATING INCOME (LOSS)	<u>(83,837)</u>	<u>76,003</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	(83,837)	76,003
FUND BALANCE, BEGINNING OF PERIOD	<u>9,440,849</u>	<u>9,364,846</u>
FUND BALANCE, END OF PERIOD	<u><u>\$9,357,012</u></u>	<u><u>\$9,440,849</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

NONEXPENDABLE TRUST FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<b>2022</b>	<b>2021</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Operating income	(\$83,837)	\$76,003
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(48,815)	(85,957)
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	-	-
Decrease (increase) in due from other funds	-	-
Decrease (increase) in advances to other funds	461,245	567,629
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>328,593</u>	<u>557,675</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	\$48,815	85,957
Purchase of tax bills	2,238	(97,993)
Sale of tax bills	<u>131,603</u>	<u>116,375</u>
Net cash provided by (used for) investing activities	<u>182,656</u>	<u>104,339</u>
Net increase (decrease) in cash and cash equivalents	511,249	662,014
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>6,597,951</u>	<u>5,935,937</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$7,109,200</u></u>	<u><u>\$6,597,951</u></u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>		
Cash and cash equivalents	<u>\$7,109,200</u>	<u>\$6,597,951</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$7,109,200</u></u>	<u><u>\$6,597,951</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, 2022 AND 2021

	<b>Contributions Fund</b>	
	<b>2022</b>	<b>2021</b>
REVENUES:		
Investment revenue	\$ (200)	\$ 1,785
Revenue from other governmental units	-	-
Miscellaneous	<u>317,685</u>	<u>90,286</u>
TOTAL REVENUES	<u>317,485</u>	<u>92,071</u>
EXPENDITURES:		
Current:		
Policy development and administration	-	-
Health and environment	-	-
Personal development	-	-
Personal services	124,810	112,967
Materials and supplies	1,027	2,342
Travel and training	-	399
Intragovernmental	3,570	-
Utilities, services and miscellaneous	16,965	1,091
Capital outlay	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>146,372</u>	<u>116,799</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>171,113</u>	<u>(24,728)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	16,959	-
Operating transfers to other funds	<u>(298,692)</u>	<u>(69,730)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(281,733)</u>	<u>(69,730)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(110,620)	(94,458)
FUND BALANCE, BEGINNING OF PERIOD	686,831	781,289
Equity transfers to other funds	<u>-</u>	<u>-</u>
FUND BALANCE, END OF PERIOD	<u><u>\$ 576,211</u></u>	<u><u>\$ 686,831</u></u>

**CITY OF COLUMBIA, MISSOURI  
CUSTODIAL FUNDS**

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

	<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>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
Cash and cash equivalents	\$ 10,170	\$ 4,073	\$ 45,916	\$ 44,932	\$ 2,086	\$ 2,086	\$ 30,764	\$ 42,297
Accounts receivable	3,125	2,975	4,500	7,417	-	-	-	-
Grants receivable	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Total Assets	<u>13,295</u>	<u>7,048</u>	<u>50,416</u>	<u>52,349</u>	<u>2,086</u>	<u>2,086</u>	<u>30,764</u>	<u>42,297</u>
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ 2,746	\$ -	\$ 6,288	\$ -	\$ -	\$ -	\$ 11,533
Due to other entities	8,898	2,746	8,871	6,288	-	-	-	11,533
Other liabilities	-	-	35,000	35,000	-	65,000	-	-
Total Liabilities	<u>8,898</u>	<u>5,492</u>	<u>43,871</u>	<u>47,576</u>	<u>-</u>	<u>65,000</u>	<u>-</u>	<u>23,066</u>
<b>NET POSITION</b>								
Restricted for others	<u>4,397</u>	<u>1,556</u>	<u>6,545</u>	<u>4,773</u>	<u>2,086</u>	<u>(62,914)</u>	<u>30,764</u>	<u>19,231</u>
Total net position	<u>\$ 4,397</u>	<u>\$ 1,556</u>	<u>\$ 6,545</u>	<u>\$ 4,773</u>	<u>\$ 2,086</u>	<u>\$ (62,914)</u>	<u>\$ 30,764</u>	<u>\$ 19,231</u>

**CITY OF COLUMBIA, MISSOURI  
CUSTODIAL FUNDS**

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

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		TOTAL	
2022	2021	2022	2021	2022	2021	2022	2021
\$ 18,406	\$ 29,087	\$ 715,905	\$ 756,212	\$ 811	\$ 2,976	\$ 824,058	\$ 881,663
-	-	-	-	-	-	7,625	10,392
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
18,406	29,087	715,905	756,212	811	2,976	831,683	892,055
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,567
-	-	-	50,578	-	-	17,769	71,145
-	16,294	-	-	-	-	35,000	116,294
-	16,294	-	50,578	-	-	52,769	208,006
18,406	12,793	715,905	705,634	811	2,976	778,914	684,049
<u>\$ 18,406</u>	<u>\$ 12,793</u>	<u>\$ 715,905</u>	<u>\$ 705,634</u>	<u>\$ 811</u>	<u>\$ 2,976</u>	<u>\$ 778,914</u>	<u>\$ 684,049</u>

CITY OF COLUMBIA, MISSOURI  
CUSTODIAL FUNDS

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

	Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		MO Foundation For Health Fund	
	2022	2021	2022	2021	2022	2021	2022	2021
<b>ADDITIONS</b>								
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collections for other Entities:								
Sales tax revenue	114,657	99,695	222,873	187,026	-	-	-	-
Miscellaneous collection	-	-	-	-	65,000	-	11,533	54,721
<b>Total Additions</b>	<u>114,657</u>	<u>99,695</u>	<u>222,873</u>	<u>187,026</u>	<u>65,000</u>	<u>-</u>	<u>11,533</u>	<u>54,721</u>
<b>DEDUCTIONS</b>								
Distributions	111,816	104,397	221,101	183,682	-	-	-	-
Utilities, services and misc	-	-	-	-	-	-	-	208,918
<b>Total Deductions</b>	<u>111,816</u>	<u>104,397</u>	<u>221,101</u>	<u>183,682</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>208,918</u>
<b>Net increase (decrease) in     fiduciary net position</b>	2,841	(4,702)	1,772	3,344	65,000	-	11,533	(154,197)
NET POSITION, BEGINNING OF YEAR	1,556	6,258	4,773	1,429	(62,914)	(62,914)	19,231	173,428
NET POSITION, END OF YEAR	<u>\$ 4,397</u>	<u>\$ 1,556</u>	<u>\$ 6,545</u>	<u>\$ 4,773</u>	<u>\$ 2,086</u>	<u>\$ (62,914)</u>	<u>\$ 30,764</u>	<u>\$ 19,231</u>

**CITY OF COLUMBIA, MISSOURI  
CUSTODIAL FUNDS**

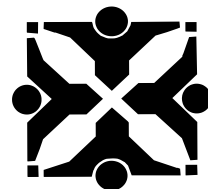
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020

Flexible Spending Fund		Evidence Holding Fund		Show Me Courts Fund		Balance September 30	
2022	2021	2022	2021	2022	2021	2022	2021
\$ 276,037	\$ 167,929	\$ -	\$ -	\$ -	\$ -	\$ 276,037	\$ 167,929
-	-	-	-	-	-	337,530	286,721
		948,315	87,876	396,600	181,944	1,421,448	324,541
<u>276,037</u>	<u>167,929</u>	<u>948,315</u>	<u>87,876</u>	<u>396,600</u>	<u>181,944</u>	<u>2,035,015</u>	<u>779,191</u>
270,424	172,415	938,044	146,047	398,765	178,968	1,940,150	785,509
-	-	-	-	-	-	-	208,918
<u>270,424</u>	<u>172,415</u>	<u>938,044</u>	<u>146,047</u>	<u>398,765</u>	<u>178,968</u>	<u>1,940,150</u>	<u>994,427</u>
5,613	(4,486)	10,271	(58,171)	(2,165)	2,976	94,865	(215,236)
<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>\$ 18,406</u>	<u>\$ 12,793</u>	<u>\$ 715,905</u>	<u>\$ 705,634</u>	<u>\$ 811</u>	<u>\$ 2,976</u>	<u>\$ 778,914</u>	<u>\$ 684,049</u>

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# **GENERAL FIXED ASSETS ACCOUNT GROUP**

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



## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE  
SEPTEMBER 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
GENERAL FIXED ASSETS:		
Land	52,974,633	51,828,680
Buildings	78,758,657	78,677,691
Improvements other than buildings	67,006,477	63,479,918
Infrastructure	379,087,141	371,961,264
Furniture, fixtures, and equipment	42,432,880	42,579,630
Construction in progress	<u>4,561,025</u>	<u>5,155,372</u>
TOTAL GENERAL FIXED ASSETS	<u>\$624,820,813</u>	<u>\$613,682,555</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	161,469,290	161,675,337
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>294,306,254</u>	<u>282,961,949</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$624,820,813</u>	<u>\$613,682,555</u>



## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
SEPTEMBER 30, 2022

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	-	-	-	-	-
City Clerk	13,104	-	-	-	13,104
City Manager	155,841	-	-	126,741	29,100
Finance	5,531,733	-	-	212,263	5,319,470
Human Resources	23,267	-	-	-	23,267
City Counselor	0	-	-	-	-
Public Works Administration	34,128	-	-	-	34,128
Public Works Engineering	277,809	-	-	-	277,809
Public Works Public Buildings	58,230,438	3,145,204	52,832,197	2,013,784	239,253
Convention and Tourism	906,058	157,604	652,508	95,946	-
Cultural Affairs	1,060,366	-	-	1,050,366	10,000
Community Relations	605,066	-	-	-	605,066
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>66,837,810</u>	<u>3,302,808</u>	<u>53,484,705</u>	<u>3,499,100</u>	<u>6,551,197</u>
PUBLIC SAFETY:					
Police	20,597,799	1,348,536	9,034,852	5,804,079	4,410,332
Fire	28,890,803	1,455,111	9,878,180	2,089,723	15,467,789
Animal Control	57,384	-	-	-	57,384
Municipal Court	160,243	-	-	-	160,243
Joint Communications	-	-	-	-	-
Civil Defense	-	-	-	-	-
City Prosecutor	-	-	-	-	-
TOTAL PUBLIC SAFETY	<u>49,706,229</u>	<u>2,803,647</u>	<u>18,913,032</u>	<u>7,893,802</u>	<u>20,095,748</u>
TRANSPORTATION:					
Streets	396,053,783	5,457,572	3,073,575	377,976,584	9,546,052
Traffic	889,982	-	-	-	889,982
TOTAL TRANSPORTATION	<u>396,943,765</u>	<u>5,457,572</u>	<u>3,073,575</u>	<u>377,976,584</u>	<u>10,436,034</u>
HEALTH AND ENVIRONMENT:					
Health Services	199,415	-	7,195	-	192,220
Community Development	3,441,384	-	-	2,973,755	467,629
CDBG	0	-	-	-	0
TOTAL HEALTH AND ENVIRONMENT	<u>3,640,799</u>	<u>-</u>	<u>7,195</u>	<u>2,973,755</u>	<u>659,849</u>
PERSONAL DEVELOPMENT:					
Parks and Recreation	103,131,185	41,410,606	3,280,150	53,750,377	4,690,052
Community Services	-	-	-	-	-
Contributions	-	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	<u>103,131,185</u>	<u>41,410,606</u>	<u>3,280,150</u>	<u>53,750,377</u>	<u>4,690,052</u>
Total General Fixed Assets Allocated to Functions	620,259,788	<u>\$52,974,633</u>	<u>\$78,758,657</u>	<u>\$446,093,618</u>	<u>\$42,432,880</u>
CONSTRUCTION IN PROGRESS	<u>4,561,025</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$624,820,813</u>				

## CITY OF COLUMBIA, MISSOURI

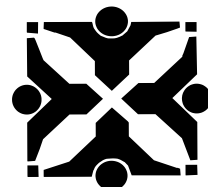
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<b>General Fixed Assets October 1, 2021</b>	<b>Additions</b>	<b>Deductions</b>	<b>General Fixed Assets September 30, 2022</b>
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	-	-	-	-
City Clerk	13,104	-	-	13,104
City Manager	155,841	-	-	155,841
Finance	5,531,733	-	-	5,531,733
Human Resources	23,267	-	-	23,267
City Counselor	0	-	-	-
Public Works Administration	34,128	-	-	34,128
Public Works Engineering	277,809	-	-	277,809
Public Works Public Buildings	57,619,972	610,466	-	58,230,438
Convention and Tourism	906,058	-	-	906,058
Cultural Affairs	1,060,366	-	-	1,060,366
Community Relations	605,066.00	-	-	605,066
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	66,227,344	610,466	0	66,837,810
PUBLIC SAFETY:				
Police	20,627,051	3,526,984	3,556,236	20,597,799
Fire	28,859,448	4,448,961	4,417,606	28,890,803
Animal Control	57,384	-	-	57,384
Municipal Court	160,243	-	-	160,243
Joint Communications	0	-	-	-
Civil Defense	0	-	-	-
City Prosecutor	-	-	-	-
TOTAL PUBLIC SAFETY	49,704,126	7,975,945	7,973,842	49,706,229
TRANSPORTATION:				
Streets	389,753,707	7,191,699	891,623	396,053,783
Traffic	889,982	-	-	889,982
TOTAL TRANSPORTATION	390,643,689	7,191,699	891,623	396,943,765
HEALTH AND ENVIRONMENT:				
Health services	199,415	-	-	199,415
Community Development	541,129	2,923,057.00	22,802	3,441,384
CDBG	0	-	-	-
TOTAL HEALTH AND ENVIRONMENT	740,544	2,923,057.00	22,802	3,640,799
PERSONAL DEVELOPMENT:				
Parks and Recreation	101,211,479	3,270,917	1,351,211	103,131,185
Community Services	-	-	-	-
Contributions	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	101,211,479	3,270,917	1,351,211	103,131,185
CONSTRUCTION IN PROGRESS	5,155,372	11,344,305	11,938,652	4,561,025
TOTAL GENERAL FIXED ASSETS	<u>\$613,682,554</u>	<u>\$33,316,389</u>	<u>\$22,178,130</u>	<u>\$624,820,813</u>

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

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



## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT  
SEPTEMBER 30, 2022 AND 2021

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2022	2021
Special Obligation Bonds 2016B		
Amount available in Debt Service Funds	1,205,822	1,207,269
Amount to be provided	8,599,178	10,012,731
Lemone Note		
Amount available in Debt Service Funds	0	0
Amount to be provided	0	0
MTFC Loan		
Amount available in Debt Service Funds	0	0
Amount to be provided	0	0
Accrued Compensated Absences:		
Amount to be provided	3,861,969	3,807,287
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$13,666,969</u>	<u>\$15,027,287</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2016B	9,805,000	11,220,000
Lemone Note	0	0
MTFC Loan	0	0
Accrued compensated absences	3,861,969	3,807,287
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$13,666,969</u>	<u>\$15,027,287</u>

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## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT  
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2022	2021	2022	2021	2022	2021
BALANCE, BEGINNING OF PERIOD	1,230,506	1,506,319	13,796,781	14,780,849	15,027,287	16,287,168
Additions:						
Increase in accrued compensated absences	-	-	-	-	-	-
Special obligation bonds	-	-	-	-	-	-
Lemone Trust	-	-	-	-	-	-
MTFC Loan	-	-	-	-	-	-
Total Additions	-	-	-	-	-	-
Deductions:						
Maturities:						
Lemone Trust	-	-	-	212,445	-	212,445
Obligations under capital leases	-	-	-	-	-	-
Special obligation bonds	-	-	1,415,000	1,350,000	1,415,000	1,350,000
Special Obligation Notes	-	-	-	-	-	-
MTFC Loan	-	-	-	-	-	-
Decrease in accrued compensated absences	-	-	(54,682)	(302,564)	(54,682)	(302,564)
Total Deductions	-	-	1,360,318	1,259,881	1,360,318	1,259,881
Increase (decrease) in fund balance of Debt Service Funds	(1,447)	(299,050)	1,447	299,050	-	-
BALANCE, END OF PERIOD	1,229,059	1,207,269	12,437,910	13,820,018	13,666,969	15,027,287

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