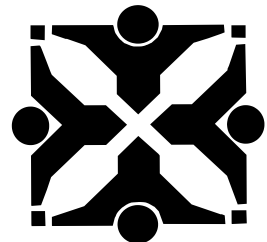


CITY OF COLUMBIA, MISSOURI

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

For the Fiscal Year
October 1, 2019 - March 31, 2020

Department of Finance
Matthew Lue
Director of Finance



**CITY OF COLUMBIA, MISSOURI
TABLE OF CONTENTS**

	<u>Exhibit Number</u>	<u>Page Number</u>
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES		
General Fund		
Comparative Balance Sheet	B-1	5
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-2	7
Detail Schedule of Revenues and Other Financing Sources - Budget and Actual	B-3	8 - 10
Detail Schedule of Expenditures and Other Financing Uses - Budget and Actual	B-4	12 - 16
Special Revenue Funds		
Comparative Combining Balance Sheet	C-1	20 - 22
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance	C-2	24 - 26
Comparative Detail Schedule of Revenues and Expenditures	C-3	27 - 29
Debt Service Funds		
Comparative Combining Balance Sheet	D-1	34
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance	D-2	35
Capital Projects Fund		
Comparative Balance Sheet	E-1	39
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	E-2	40
Schedule of Appropriations, Expenditures and Encumbrances	E-3	41 - 42

**CITY OF COLUMBIA, MISSOURI
TABLE OF CONTENTS**

	<u>Exhibit Number</u>	<u>Page Number</u>
Enterprise Funds		
Comparative Combining Balance Sheet	F-1	46 - 53
Comparative Combining Statement of Revenues, Expenses and Changes in Retained Earnings	F-2	54 - 57
Comparative Combining Statement of Cash Flows	F-3	58 - 64
 <u>Water and Electric Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses - Electric Utility	F-4	66 - 67
Comparative Detail Schedule of Operating Revenues and Expenses - Water Utility	F-5	68 - 69
 <u>Sanitary Sewer Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-6	70
 <u>Regional Airport Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-7	71
 <u>Public Transportation Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-8	72
 <u>Solid Waste Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-9	73
 <u>Parking Facilities Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-10	74
 <u>Recreation Services Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-11	75
 <u>Railroad Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-12	76
 <u>Storm Water Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-13	77
 <u>Transload Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-14	78
Enterprise Funds Capital Projects Schedule	F-15	80 - 83

**CITY OF COLUMBIA, MISSOURI
TABLE OF CONTENTS**

	<u>Table Number</u>	<u>Page Number</u>
Internal Service Funds		
Comparative Combining Balance Sheet	G-1	88 - 89
Comparative Combining Statement of Revenues, Expenses and Changes in Retained Earnings	G-2	91 - 92
Comparative Combining Statement of Cash Flows	G-3	94 - 95
Trust Funds		
Comparative Combining Balance Sheet	H-1	100 - 101
Comparative Statement of Plan Net Assets - Pension Trust Funds	H-2	103
Comparative Statement of Revenues, Expenses and Changes in Fund Balance - Nonexpendable Trust Fund	H-3	104
Comparative Statement of Cash Flows - Nonexpendable Trust Fund	H-4	105
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Expendable Trust Funds	H-5	106
Comparative Detail Schedule of Revenues and Expenditures - Expendable Trust Funds	H-6	107
Comparative Statements of Fiduciary Assets and Liabilities - Agency Funds	H-7	108 - 109
Comparative Statements of Changes in Fiduciary Assets and Liabilities - Agency Funds	H-8	110 - 111
General Fixed Assets Account Group		
Comparative Schedule of General Fixed Assets - By Source	I-1	115
Schedule of General Fixed Assets - By Function and Activity	I-2	116
Schedule of Changes in General Fixed Assets - By Function and Activity	I-3	117
General Long-Term Debt Account Group		
Comparative Schedule of General Long-Term Debt	J-1	121
Comparative Schedule of Changes in General Long-Term Debt	J-2	123
SUPPORTING SCHEDULE		
Schedule of Marketable Securities and Investments	Table 13	127 - 134

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May 14, 2020

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

This Financial Management Information Supplement (FMIS) is presented with account balances as of March 31, 2020 and with revenues and expenditures for the six-month period ending March 31, 2020. The FMIS is not audited and additionally, it is not presented in the governmental reporting model format. The intent of this report is to provide supplemental financial information in an easy to understand format for all funds of the City.

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

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Matthew Lue".

Mr. Matthew Lue
Director of Finance

SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

The supplemental financial presentation contains data beyond what is included in the general purpose financial statements. This data is presented to provide additional financial information in order to better inform the users of the general purpose financial statements.



GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE BALANCE SHEETS
March 31, 2020 and 2019**

ASSETS	2020	2019
Cash and cash equivalents	\$43,245,310	\$40,316,082
Accounts receivable	578,584	158,870
Taxes receivable	3,691,804	3,485,352
Allowance for uncollectible taxes	(49,552)	0
Grants receivable	0	333
Accrued interest	62,848	91,460
Due from other funds	1,426,235	2,240,571
Inventory	174,533	174,533
Prepaid Expenses	755	5,434
Other assets	0	0
TOTAL ASSETS	\$49,130,517	\$46,472,635
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$378,408	\$715,740
Accrued payroll and payroll taxes	0	0
Due to other funds	10,818	10,818
Unearned revenue	38,500	80,488
Other liabilities	4,223,141	3,682,310
TOTAL LIABILITIES	4,650,867	4,489,356
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	43,000	79,000
FUND BALANCE:		
Non Spendable	175,288	179,967
Restricted	0	0
Committed	352,631	5,087,985
Assigned	3,816,716	2,684,396
Unassigned	40,092,015	33,951,931
TOTAL FUND BALANCE	44,436,650	41,904,279
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$49,130,517	\$46,472,635

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
REVENUES:		
General property taxes	\$9,123,022	\$8,537,005
Sales tax	10,338,351	10,055,969
Other local taxes	5,514,822	5,883,193
Licenses and permits	89,410	94,808
Fines	535,257	664,997
Fees and service charges	1,149,587	889,887
Intragovernmental revenue	10,645,547	11,109,366
Revenue from other governmental units	1,562,191	1,039,693
Investment revenue	738,114	887,287
Miscellaneous	736,353	633,514
TOTAL REVENUES	<u>40,432,654</u>	<u>39,795,719</u>
EXPENDITURES:		
Current:		
Policy development and administration	4,509,393	4,898,562
Public safety	22,258,613	21,083,981
Transportation	4,023,227	4,906,051
Health and environment	4,637,791	4,797,234
Personal development	3,661,020	3,736,693
Miscellaneous nonprogrammed activities	159,773	197,742
TOTAL EXPENDITURES	<u>39,249,817</u>	<u>39,620,263</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,182,837</u>	<u>175,456</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	4,630,594	4,448,123
Operating transfers to other funds	(951,584)	(1,014,452)
Contributions from other funds	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,679,010</u>	<u>3,433,671</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	4,861,847	3,609,127
FUND BALANCE, BEGINNING OF YEAR	<u>39,574,803</u>	<u>38,295,152</u>
FUND BALANCE, END OF YEAR	<u>\$44,436,650</u>	<u>\$41,904,279</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

	<u>2020</u>		<u>(Over) Under Budget</u>	<u>2019</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
GENERAL PROPERTY TAXES:				
Real property	\$7,523,973	\$7,585,721	(\$61,748)	\$7,125,262
Individual personal property	1,348,189	1,442,205	(94,016)	1,348,189
Railroad and utility	30,741	26,545	4,196	30,741
Financial institutions	17,435	35,776	(18,341)	17,436
Total	8,920,338	9,090,247	(169,909)	8,521,628
Penalties and interest	36,852	32,775	4,077	15,377
Total General Property Taxes	8,957,190	9,123,022	(165,832)	8,537,005
SALES TAX	22,629,922	10,338,351	12,291,571	10,055,969
OTHER LOCAL TAXES:				
Gasoline tax	2,937,565	1,368,489	1,569,076	1,418,322
Cigarette tax	326,860	199,730	127,130	205,053
Motor vehicle tax	1,394,389	719,793	674,596	634,562
Utilities tax:				
Telephone	2,311,326	970,575	1,340,751	1,221,180
Natural gas	2,328,616	1,534,762	793,854	1,771,026
CATV franchise	288,489	103,352	185,137	114,262
Electric	1,178,415	618,121	560,294	518,788
Total Other Local Taxes	10,765,660	5,514,822	5,250,838	5,883,193
LICENSES AND PERMITS:				
Business licenses	852,200	62,163	790,037	65,820
Alcoholic beverages	198,800	2,982	195,818	5,603
Animal licenses	44,500	24,265	20,235	23,385
Total Licenses and Permits	1,095,500	89,410	1,006,090	94,808
FINES:				
Corporation court fines	470,000	261,177	208,823	244,320
Uniform ticket fines	200,000	42,701	157,299	86,212
Meter fines	616,690	231,179	385,511	334,465
Alarm violations	400	200	200	0
Total Fines	1,287,090	535,257	751,833	664,997
FEES AND SERVICE CHARGES:				
Construction inspection	2,013,431	703,915	1,309,516	502,790
Street maintenance	0	0	0	5,197
Right of way	86,200	15,784	70,416	26,418
Animal control fees	16,950	9,959	6,991	7,327
Health fees	911,505	305,775	605,730	258,200
Miscellaneous	144,800	114,154	30,646	89,955
Total Fees and Service Charges	3,172,886	1,149,587	2,023,299	889,887

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

	2020		(Over) Under Budget	2019
	Budget	Actual		Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$12,685,522	\$5,870,150	\$6,815,372	\$5,975,465
Water	4,989,060	2,237,851	2,751,209	2,246,469
Total	17,674,582	8,108,001	9,566,581	8,221,934
General and Administrative Charges	5,075,091	2,537,546	2,537,545	2,887,432
Total Intragovernmental Revenue	22,749,673	10,645,547	12,104,126	11,109,366
REVENUE FROM OTHER				
GOVERNMENTAL UNITS:				
Federal and State Grants:				
Fire	149,154	0	149,154	0
Missouri Department of Transportation – Highway	222,386	15,140	207,246	17,801
Emergency Shelter		0	0	0
Health, General	797,948	421,608	376,340	411,774
Health-Women-Infants and Children	412,952	186,386	226,566	169,146
Youth at Risk	0	0	0	0
Police Department	344,751	138,702	206,049	81,752
Historic Preservation		121,066	(121,066)	0
Cultural Affairs	12,000	0	12,000	0
Parks and Recreation	0	6,779	(6,779)	6,878
Sustainability Grant	31,000	31,000	0	31,000
Public Works	0	0	0	0
Total	1,970,191	920,681	1,049,510	718,351
Boone County:				
Health Department	1,532,906	542,112	990,794	282,504
Disaster Preparedness	0	0	0	0
Joint Communications	0	0	0	0
Animal Control	236,640	99,398	137,242	38,838
Social Services	0	0	0	0
Total	1,769,546	641,510	1,128,036	321,342
Total Revenue From Other Governmental Units	3,739,737	1,562,191	2,177,546	1,039,693
INVESTMENT REVENUE	1,176,161	738,114	438,047	887,287

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

	<u>2020</u>		<u>2019</u>	
	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>	<u>Actual</u>
MISCELLANEOUS REVENUE:				
Property sales	\$2,000	\$47	\$1,953	\$16,409
Photocopies	18,000	12,175	5,825	0
Other	980,954	724,131	256,823	617,105
Total Miscellaneous Revenue	<u>1,000,954</u>	<u>736,353</u>	<u>264,601</u>	<u>633,514</u>
TOTAL REVENUES	<u>76,574,773</u>	<u>40,432,654</u>	<u>36,142,119</u>	<u>39,795,719</u>
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Airport Fund	616,570	308,285	308,285	30,000
Water	1,179	6,428	(5,249)	589
Electric	151,933	86,446	65,487	68,192
Public Transportation	2,295	1,148	1,147	1,148
Solid Waste	226,866	117,276	109,590	108,976
Fleet	2,295	1,148	1,147	1,148
Transportation Sales Tax Fund	5,845,105	2,922,552	2,922,553	2,999,138
Capital Projects Fund	43,210	43,210	0	47,192
Sewer	0	3,907	(3,907)	0
Storm Water	136,579	68,842	67,737	57,374
Parking	23,565	88,368	(64,803)	11,783
Convention & Visitors Bureau	2,000	1,000	1,000	134,882
Community Development	30,768	15,349	15,419	7,400
Contributions Fund	11,862	11,862	0	14,382
Utility Accounts & Billing	23,500	23,500	0	23,310
Park Sales Tax	1,862,543	931,273	931,270	942,609
Total operating transfers from other funds	<u>8,980,270</u>	<u>4,630,594</u>	<u>4,349,676</u>	<u>4,448,123</u>
Contributions From Other Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
APPROPRIATION OF PRIOR YEAR FUND BALANCE	<u>4,800,626</u>	<u>4,800,626</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES	<u>13,780,896</u>	<u>9,431,220</u>	<u>4,349,676</u>	<u>4,448,123</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u><u>\$90,355,669</u></u>	<u><u>\$49,863,874</u></u>	<u><u>\$40,491,795</u></u>	<u><u>\$44,243,842</u></u>

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

	2020		(Over) Under Budget	2019
	Budget	Actual		Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$54,934	\$28,453	\$26,481	\$28,594
Materials and supplies	44,459	8,915	35,544	12,432
Travel and training	34,120	8,307	25,813	11,092
Intragovernmental	49,524	24,762	24,762	23,849
Utilities, services, and miscellaneous	169,957	52,128	117,829	44,690
Total City Council	<u>352,994</u>	<u>122,565</u>	<u>230,429</u>	<u>120,657</u>
City Clerk:				
Personal services	298,205	128,867	169,338	140,378
Materials and supplies	4,379	292	4,087	270
Travel and training	1,319	0	1,319	0
Intragovernmental	25,887	12,944	12,943	15,525
Utilities, services, and miscellaneous	7,686	1,428	6,258	1,062
Total City Clerk	<u>337,476</u>	<u>143,531</u>	<u>193,945</u>	<u>157,235</u>
City Manager:				
Personal services	937,885	336,672	601,213	601,636
Materials and supplies	49,450	12,178	37,272	27,027
Travel and training	40,050	10,992	29,058	5,739
Intragovernmental	172,639	86,319	86,320	90,386
Utilities, services, and miscellaneous	351,120	98,721	252,399	85,685
Capital additions	0	0	0	0
Total City Manager	<u>1,551,144</u>	<u>544,882</u>	<u>1,006,262</u>	<u>810,473</u>
Office of Sustainability				
Personal services	381,135	177,721	203,414	174,602
Materials and supplies	31,302	908	30,394	6,413
Travel and training	9,776	5,001	4,775	2,902
Intragovernmental	27,001	13,500	13,501	6,314
Utilities, services, and miscellaneous	38,718	6,467	32,251	32,853
Capital additions	0	0	0	0
Total City Manager	<u>487,932</u>	<u>203,597</u>	<u>284,335</u>	<u>223,084</u>
Election:				
Utilities, services, and miscellaneous	118,660	39,632	79,028	74,648
Total General Government	<u>2,848,206</u>	<u>1,054,207</u>	<u>1,793,999</u>	<u>1,386,097</u>
Financial Services:				
Personal services	3,724,646	1,638,631	2,086,015	1,644,006
Materials and supplies	99,254	30,150	69,104	44,696
Travel and training	62,883	20,444	42,439	12,620
Intragovernmental	545,796	272,898	272,898	291,050
Utilities, services, and miscellaneous	341,415	200,780	140,635	226,558
Capital additions	0	0	0	0
Total Financial Services	<u>4,773,994</u>	<u>2,162,903</u>	<u>2,611,091</u>	<u>2,218,930</u>
Human Resources:				
Personal services	781,022	377,717	403,305	358,267
Materials and supplies	30,726	11,723	19,003	13,227
Travel and training	17,407	5,586	11,821	5,383
Intragovernmental	165,809	82,904	82,905	78,933
Utilities, services, and miscellaneous	268,395	80,422	187,973	129,194
Total Human Resources	<u>1,263,359</u>	<u>558,352</u>	<u>705,007</u>	<u>585,004</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

	2020		(Over) Under Budget	2019
	Budget	Actual		Actual
City Counselor:				
Personal services	\$1,034,781	\$465,283	569,498	\$447,513
Materials and supplies	22,091	6,786	15,305	8,691
Travel and training	18,440	985	17,455	8,231
Intragovernmental	114,435	57,217	57,218	57,413
Utilities, services, and miscellaneous	267,687	115,568	152,119	87,987
Capital additions	0	0	0	0
Total City Counselor	<u>1,457,434</u>	<u>645,839</u>	<u>811,595</u>	<u>609,835</u>
Public Works Administration:				
Personal services	142,111	53,642	88,469	62,877
Materials and supplies	13,148	2,468	10,680	2,223
Travel and training	12,800	492	12,308	1,913
Intragovernmental	55,298	27,649	27,649	27,946
Utilities, services, and miscellaneous	11,930	3,841	8,089	3,737
Capital additions	0	0	0	0
Total Public Works Administration	<u>235,287</u>	<u>88,092</u>	<u>147,195</u>	<u>98,696</u>
Total Policy Development and Administration	<u>10,578,280</u>	<u>4,509,393</u>	<u>6,068,887</u>	<u>4,898,562</u>
PUBLIC SAFETY:				
Police:				
Personal services	20,461,721	9,132,722	11,328,999	8,691,357
Materials and supplies	1,710,751	630,954	1,079,797	747,802
Travel and training	269,473	63,122	206,351	96,980
Intragovernmental	2,388,182	1,194,091	1,194,091	1,191,372
Utilities, services, and miscellaneous	1,041,200	506,401	534,799	445,114
Capital additions	753,962	41,962	712,000	137,788
Total Police	<u>26,625,289</u>	<u>11,569,252</u>	<u>15,056,037</u>	<u>11,310,413</u>
City Prosecutor:				
Personal services	558,742	244,965	313,777	220,429
Materials and supplies	22,634	6,798	15,836	4,352
Travel and training	6,026	0	6,026	769
Intragovernmental	80,407	40,203	40,204	41,971
Utilities, services, and miscellaneous	25,172	20,553	4,619	13,771
Capital additions	0	0	0	0
Total City Prosecutor	<u>692,981</u>	<u>312,519</u>	<u>380,462</u>	<u>281,292</u>
Fire:				
Personal services	16,924,017	8,288,193	8,635,824	7,617,446
Materials and supplies	788,265	399,460	388,805	337,835
Travel and training	71,887	36,460	35,427	29,249
Intragovernmental	1,082,586	541,646	540,940	551,563
Utilities, services, and miscellaneous	588,158	217,848	370,310	229,959
Capital additions	35,558	35,558	0	0
Total Fire	<u>19,490,471</u>	<u>9,519,165</u>	<u>9,971,306</u>	<u>8,766,052</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

	2020		(Over) Under Budget	2019
	Budget	Actual		Actual
Animal Control:				
Personal services	\$439,341	\$207,825	\$231,516	\$182,368
Materials and supplies	28,390	8,842	19,548	8,904
Travel and training	3,152	2,060	1,092	0
Intragovernmental	56,705	28,353	28,352	30,713
Utilities, services, and miscellaneous	188,081	135,652	52,429	102,741
Capital additions	0	0	0	0
Total Animal Control	<u>715,669</u>	<u>382,732</u>	<u>332,937</u>	<u>324,726</u>
Municipal Court:				
Personal services	831,495	370,715	460,780	279,390
Materials and supplies	64,311	16,295	48,016	46,050
Travel and training	7,000	1,407	5,593	0
Intragovernmental	121,463	60,731	60,732	62,769
Utilities, services, and miscellaneous	59,767	25,667	34,100	13,310
Capital additions	0	0	0	0
Total Municipal Court	<u>1,084,036</u>	<u>474,815</u>	<u>609,221</u>	<u>401,519</u>
Joint Communications:				
Personal services	0	0	0	0
Materials and supplies	0	0	0	0
Travel and training	0	0	0	0
Intragovernmental	0	0	0	0
Utilities, services, and miscellaneous	0	130	(130)	(21)
Capital additions	0	0	0	0
Total Joint Communications	<u>0</u>	<u>130</u>	<u>(130)</u>	<u>(21)</u>
Total Public Safety	<u>48,608,446</u>	<u>22,258,613</u>	<u>26,349,833</u>	<u>21,083,981</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	3,637,201	1,595,884	2,041,317	1,632,031
Materials and supplies	2,349,713	833,472	1,516,241	739,965
Travel and training	43,963	5,210	38,753	6,653
Intragovernmental	805,122	402,546	402,576	370,675
Utilities, services, and miscellaneous	3,081,055	583,482	2,497,573	1,206,855
Capital additions	561,170	61,455	499,715	338,115
Total Streets and Sidewalks	<u>10,478,224</u>	<u>3,482,049</u>	<u>6,996,175</u>	<u>4,294,294</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

	2020		(Over) Under Budget	2019
	Budget	Actual		Actual
Traffic:				
Personal services	\$747,257	\$335,809	\$411,448	\$338,754
Materials and supplies	561,584	153,016	408,568	203,442
Travel and training	6,820	1,591	5,229	1,254
Intragovernmental	75,945	37,973	37,972	43,005
Utilities, services, and miscellaneous	35,093	12,789	22,304	12,404
Capital additions	0	0	0	12,898
Total Traffic	<u>1,426,699</u>	<u>541,178</u>	<u>885,521</u>	<u>611,757</u>
Total Transportation	<u>11,904,923</u>	<u>4,023,227</u>	<u>7,881,696</u>	<u>4,906,051</u>
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,895,792	1,743,060	2,152,732	1,647,109
Materials and supplies	359,695	126,997	232,698	140,829
Travel and training	58,414	11,976	46,438	15,809
Intragovernmental	610,267	305,334	304,933	321,647
Utilities, services, and miscellaneous	681,030	233,027	448,003	308,183
Capital additions	0	0	0	0
Total Health Services	<u>5,605,198</u>	<u>2,420,394</u>	<u>3,184,804</u>	<u>2,433,577</u>
Planning:				
Personal services	3,347,458	1,547,997	1,799,461	1,527,203
Materials and supplies	146,866	42,834	104,032	37,693
Travel and training	43,004	7,871	35,133	19,720
Intragovernmental	627,007	313,627	313,380	321,885
Utilities, services, and miscellaneous	431,106	71,566	359,540	130,821
Other	12,600	0	12,600	0
Total Planning	<u>4,608,041</u>	<u>1,983,895</u>	<u>2,624,146</u>	<u>2,037,322</u>
Department of Economic Development:				
Personal services	424,363	188,703	235,660	193,507
Materials and supplies	0	0	0	0
Intragovernmental	58,038	29,019	29,019	32,428
Utilities, services, and miscellaneous	20,000	15,780	4,220	100,400
Total Department of Economic Development	<u>502,401</u>	<u>233,502</u>	<u>268,899</u>	<u>326,335</u>
Total Health and Environment	<u>10,715,640</u>	<u>4,637,791</u>	<u>6,077,849</u>	<u>4,797,234</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2020
(WITH COMPARABLE AMOUNTS FOR 2019)

	2020		(Over) Under Budget	2019
	Budget	Actual		Actual
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,724,789	\$1,508,780	\$2,216,009	\$1,554,475
Materials and supplies	817,585	327,503	490,082	315,077
Travel and training	16,822	12,289	4,533	13,055
Intragovernmental	595,248	297,624	297,624	301,190
Utilities, services, and miscellaneous	595,420	268,037	327,383	248,425
Capital additions	231,000	20,200	210,800	0
Total Parks and Recreation	5,980,864	2,434,433	3,546,431	2,432,222
Cultural Affairs:				
Personal services	197,395	94,953	102,442	93,316
Materials and supplies	14,100	1,602	12,498	3,843
Travel and training	7,000	0	7,000	1,345
Intragovernmental	9,639	4,819	4,820	3,701
Utilities, services, and miscellaneous	254,631	186,872	67,759	254,883
Total Cultural Affairs	482,765	288,246	194,519	357,088
Office of Community Services:				
Personal services	540,567	259,576	280,991	246,559
Materials and supplies	74,378	39,748	34,630	35,145
Travel and training	8,097	552	7,545	1,159
Intragovernmental	66,487	33,243	33,244	36,576
Utilities, services, and miscellaneous	127,609	22,872	104,737	36,895
Total Office of Community Services	817,138	355,991	461,147	356,334
Social Assistance:				
Utilities services, and miscellaneous	1,189,437	582,350	607,087	591,049
Total Social Assistance	1,189,437	582,350	607,087	591,049
Total Personal Development	8,470,204	3,661,020	4,809,184	3,736,693
Miscellaneous Nonprogrammed Activities:				
Personal services	293,652	2,697	290,955	13,645
Intragovernmental	314,152	157,076	157,076	151,891
Capital lease payment	0	0	0	0
Utilities, services, and miscellaneous	50,221	0	50,221	32,206
Total Miscellaneous Nonprogrammed Activities:	658,025	159,773	498,252	197,742
TOTAL EXPENDITURES	90,935,518	39,249,817	51,685,701	39,620,263
OPERATING TRANSFERS TO OTHER FUNDS:				
Employee Benefit	0	0	0	69,825
Regional Airport Fund	0	0	0	0
2016 S.So. Bonds	705,777	352,889	352,888	353,926
Recreation Services Fund	1,161,911	580,955	580,956	580,955
Capital Projects Fund	0	0	0	0
Contributions Fund	17,740	17,740	0	9,746
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	1,885,428	951,584	933,844	1,014,452
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$92,820,946	\$40,201,401	\$52,619,545	\$40,634,715

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2020 and 2019

ASSETS	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2020	2019	2020	2019	2020	2019
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$509,354	\$1,505,678
Cash restricted for development charges	0	0	0	0	0	0
Cash restricted for hotel/motel tax	0	0	0	0	0	0
Accounts receivable	0	0	25,000	0	0	6,144
Due from other funds	10,818	10,818	2,970	2,970	0	0
Taxes receivable	0	0	0	0	975,091	922,110
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0
Rehabilitation loans receivable (net)	0	0	0	0	0	0
Accrued interest	0	0	(20)	(32)	791	2,966
Other assets	0	0	0	0	0	0
TOTAL ASSETS	\$10,818	\$10,818	\$27,950	\$2,938	\$1,485,236	\$2,436,898
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	71,139	28,163	9,574	5,593	0	0
Obligations under capital leases – current maturities	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	71,139	28,163	9,574	5,593	0	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	(60,321)	(17,345)	18,376	(2,655)	1,485,236	2,436,898
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	(60,321)	(17,345)	18,376	(2,655)	1,485,236	2,436,898
TOTAL LIABILITIES AND FUND BALANCE	\$10,818	\$10,818	\$27,950	\$2,938	\$1,485,236	\$2,436,898

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2020 and 2019

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2020	2019	2020	2019	2020	2019
\$1,171,125	\$1,065,721	\$25,674	\$0	\$942,559	\$951,792
0	0	0	0	815,550	9,026,730
4,804,633	4,232,330	0	0	0	0
0	0	0	0	0	441
0	0	0	0	0	0
0	0	0	0	41,205	81,627
0	0	0	0	0	0
0	0	113,383	0	0	0
0	0	7,204,844	7,241,025	0	0
8,164	10,871	0	0	2,799	20,770
0	0	53,652	53,652	0	0
<u>\$5,983,922</u>	<u>\$5,308,922</u>	<u>\$7,397,553</u>	<u>\$7,294,677</u>	<u>\$1,802,113</u>	<u>\$10,081,360</u>
\$37,852	\$50,923	\$20,210	\$15,205	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	80,247	0	0
0	0	0	0	0	0
0	0	113,383	0	0	0
39,801	55,957	847	847	0	0
<u>77,653</u>	<u>106,880</u>	<u>134,440</u>	<u>96,299</u>	<u>0</u>	<u>0</u>
37,852	0	0	0	0	0
5,868,417	5,202,042	7,263,113	7,198,378	815,550	9,026,730
0	0	0	0	986,563	1,054,630
0	0	0	0	0	0
0	0	0	0	0	0
<u>5,906,269</u>	<u>5,202,042</u>	<u>7,263,113</u>	<u>7,198,378</u>	<u>1,802,113</u>	<u>10,081,360</u>
<u>\$5,983,922</u>	<u>\$5,308,922</u>	<u>\$7,397,553</u>	<u>\$7,294,677</u>	<u>\$1,802,113</u>	<u>\$10,081,360</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2020 and 2019

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2020	2019	2020	2019	2020	2019	2020	2019
Cash and cash equivalents	\$1,936,117	\$2,967,441	\$181,226	\$126,005	\$1,563,446	\$1,584,753	\$6,329,501	\$8,201,390
Cash restricted for development charges	0	0	0	0	0	0	815,550	9,026,730
Cash restricted for hotel/motel tax	0	0	0	0	0	0	4,804,633	4,232,330
Accounts receivable	0	3,072	0	3,072	0	0	25,000	12,729
Due from other funds	0	0	0	0	0	0	13,788	13,788
Taxes receivable	487,442	461,025	487,442	461,025	0	0	1,991,180	1,925,787
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0	113,383	0
Rehabilitation loans receivable (net)	0	0	0	0	0	0	7,204,844	7,241,025
Accrued interest	1,605	6,347	494	544	2,071	3,165	15,904	44,631
Other assets	0	0	0	0	0	0	53,652	53,652
TOTAL ASSETS	<u>\$2,425,164</u>	<u>\$3,437,885</u>	<u>\$669,162</u>	<u>\$590,646</u>	<u>\$1,565,517</u>	<u>\$1,587,918</u>	<u>\$21,367,435</u>	<u>\$30,752,062</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	58,062	66,128
Interest payable	0	0	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	80,713	114,003
Obligations under capital leases - current maturities	0	0	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0	113,383	0
Other liabilities	0	0	0	0	0	0	40,648	56,804
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>292,806</u>	<u>236,935</u>
FUND BALANCE:								
Non Spendable	0	0	0	0	0	0	37,852	0
Restricted	2,425,164	3,437,885	669,162	590,646	1,565,517	1,587,918	20,050,214	29,460,497
Committed	0	0	0	0	0	0	986,563	1,054,630
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
TOTAL FUND BALANCE	<u>2,425,164</u>	<u>3,437,885</u>	<u>669,162</u>	<u>590,646</u>	<u>1,565,517</u>	<u>1,587,918</u>	<u>\$21,074,629</u>	<u>\$30,515,127</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$2,425,164</u>	<u>\$3,437,885</u>	<u>\$669,162</u>	<u>\$590,646</u>	<u>\$1,565,517</u>	<u>\$1,587,918</u>	<u>\$21,367,435</u>	<u>\$30,752,062</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2020	2019	2020	2019	2020	2019
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	5,043,927	4,994,274
Other local taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0
Revenue from other governmental units	11,342	14,536	50,000	57,771	0	0
Investment revenue	0	0	(51)	(151)	15,820	36,239
Miscellaneous	0	0	0	0	(5,103)	(629)
TOTAL REVENUES	11,342	14,536	49,949	57,620	5,054,644	5,029,884
EXPENDITURES:						
Current:						
Policy development and administration	41,905	9,595	0	0	0	0
Health and environment	0	0	75,036	78,900	0	0
Transportation	0	0	0	0	0	0
Personal development	2,427	7,750	0	0	0	27,220
TOTAL EXPENDITURES	44,332	17,345	75,036	78,900	0	27,220
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(32,990)	(2,809)	(25,087)	(21,280)	5,054,644	5,002,664
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	58,922	57,773	588,600	0
Operating transfers to other funds	0	0	0	0	(6,095,179)	(6,715,370)
Restructuring of financing	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	58,922	57,773	(5,506,579)	(6,715,370)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(32,990)	(2,809)	33,835	36,493	(451,935)	(1,712,706)
FUND BALANCE, BEGINNING OF PERIOD	(27,331)	(14,536)	(15,459)	(39,148)	1,937,171	4,149,604
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	(\$60,321)	(\$17,345)	\$18,376	(\$2,655)	\$1,485,236	\$2,436,898

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	210,997	429,426
1,197,423	1,216,317	0	0	0	0
0	0	0	0	0	0
0	0	0	0	441,795	257,376
41,860	24,893	569,455	174,082	0	0
97,369	111,606	5,068	5,281	29,883	216,465
12,734	11,423	503	0	(352)	(55)
<u>1,349,386</u>	<u>1,364,239</u>	<u>575,026</u>	<u>179,363</u>	<u>682,323</u>	<u>903,212</u>
1,218,237	1,116,719	0	0	1,000	7,880
0	0	653,781	737,363	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,218,237</u>	<u>1,116,719</u>	<u>653,781</u>	<u>737,363</u>	<u>1,000</u>	<u>7,880</u>
<u>131,149</u>	<u>247,520</u>	<u>(78,755)</u>	<u>(558,000)</u>	<u>681,323</u>	<u>895,332</u>
0	0	0	0	0	0
(639,999)	(169,475)	(107,871)	(13,286)	(9,129,066)	(962,842)
0	0	0	0	0	0
<u>(639,999)</u>	<u>(169,475)</u>	<u>(107,871)</u>	<u>(13,286)</u>	<u>(9,129,066)</u>	<u>(962,842)</u>
(508,850)	78,045	(186,626)	(571,286)	(8,447,743)	(67,510)
6,415,119	5,123,997	7,449,739	7,769,664	10,249,856	10,148,870
0	0	0	0	0	0
<u>\$5,906,269</u>	<u>\$5,202,042</u>	<u>\$7,263,113</u>	<u>\$7,198,378</u>	<u>\$1,802,113</u>	<u>\$10,081,360</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019**

	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
	2020	2019	2020	2019	2020	2019	2020	2019
REVENUES:								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	2,521,772	2,497,019	2,546,771	2,497,516	0	0	10,323,467	10,418,235
Other local taxes	0	0	0	0	0	0	1,197,423	1,216,317
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0	441,795	257,376
Revenue from other governmental units	0	0	0	0	158,319	786,184	830,976	1,057,466
Investment revenue	25,907	70,695	6,803	4,755	30,202	32,468	211,001	477,358
Miscellaneous	(2,552)	(314)	(2,552)	(314)	0	0	2,678	10,111
TOTAL REVENUES	2,545,127	2,567,400	2,551,022	2,501,957	188,521	818,652	13,007,340	13,436,863
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	0	0	1,261,142	1,134,194
Health and environment	0	0	0	0	0	0	728,817	816,263
Transportation	0	0	0	0	0	0	0	0
Personal development	0	84,792	1,000	55,275	0	0	3,427	175,037
TOTAL EXPENDITURES	0	84,792	1,000	55,275	0	0	1,993,386	2,125,494
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,545,127	2,482,608	2,550,022	2,446,682	188,521	818,652	11,013,954	11,311,369
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	1,000,000	0	4,022	3,374	0	0	1,651,544	61,147
Operating transfers to other funds	(3,596,981)	(3,578,154)	(2,627,380)	(2,836,210)	(491,738)	(491,738)	(22,688,214)	(14,767,075)
Restructuring of financing	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(2,596,981)	(3,578,154)	(2,623,358)	(2,832,836)	(491,738)	(491,738)	(21,036,670)	(14,705,928)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(51,854)	(1,095,546)	(73,336)	(386,154)	(303,217)	326,914	(10,022,716)	(3,394,559)
FUND BALANCE, BEGINNING OF PERIOD	2,477,018	4,533,431	742,498	976,800	1,868,734	1,261,004	31,097,345	33,909,686
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$2,425,164	\$3,437,885	\$669,162	\$590,646	\$1,565,517	\$1,587,918	\$21,074,629	\$30,515,127

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

NON MOTORIZED GRANT FUND	2020	2019
REVENUES:		
Revenue from other governmental units – Federal	\$11,342	\$14,536
Investment revenue	0	0
TOTAL REVENUES	11,342	14,536
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	41,905	9,595
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	0
Total	41,905	9,595
Personal Development:		
Personal services	2,427	5,825
Materials and supplies	0	1,925
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	0
Total	2,427	7,750
TOTAL EXPENDITURES	44,332	17,345
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$32,990)	(\$2,809)
MID MO SOLID WASTE DISTRICT FUND		
REVENUES:		
Revenue from other governmental units – State	\$50,000	\$57,771
Investment revenue	(51)	(151)
Miscellaneous revenue	0	0
TOTAL REVENUES	49,949	57,620
EXPENDITURES:		
Current:		
Health and Environment:		
Personal services	60,474	61,196
Materials and supplies	680	733
Travel and Training	100	2,128
Intragovernmental	13,408	14,743
Utilities, services and miscellaneous	374	100
Total	75,036	78,900
TOTAL EXPENDITURES	75,036	78,900
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$25,087)	(\$21,280)

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

TRANSPORTATION SALES TAX FUND	2020	2019
REVENUES:		
Sales tax	\$5,043,927	\$4,994,274
Investment revenue	15,820	36,239
Miscellaneous revenue	<u>(5,103)</u>	<u>(629)</u>
TOTAL REVENUES	<u>5,054,644</u>	<u>5,029,884</u>
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	<u>0</u>	<u>0</u>
Total	<u>0</u>	<u>0</u>
Personal Development:		
Intragovernmental	<u>0</u>	<u>27,220</u>
Total	<u>0</u>	<u>27,220</u>
TOTAL EXPENDITURES	<u>0</u>	<u>27,220</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$5,054,644</u>	<u>\$5,002,664</u>
CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$1,197,423	\$1,216,317
Revenue from other governmental units – State	41,860	24,893
Investment revenue	97,369	111,606
Miscellaneous	<u>12,734</u>	<u>11,423</u>
TOTAL REVENUES	<u>1,349,386</u>	<u>1,364,239</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	373,324	315,267
Materials and supplies	9,748	10,342
Travel and training	10,572	8,587
Intragovernmental	106,378	146,369
Utilities, services and miscellaneous	718,215	636,154
Interest expense	0	0
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>1,218,237</u>	<u>1,116,719</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$131,149</u>	<u>\$247,520</u>
COMMUNITY DEVELOPMENT GRANT FUND		
REVENUES:		
Revenue from federal government	\$569,455	\$174,082
Investment revenue	5,068	5,281
Miscellaneous revenue	<u>503</u>	<u>0</u>
TOTAL REVENUES	<u>575,026</u>	<u>179,363</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	128,389	126,299
Materials and supplies	3,614	1,016
Travel and training	1,883	4,720
Intragovernmental	0	0
Utilities, services, and miscellaneous	519,895	605,328
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>653,781</u>	<u>737,363</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$78,755)</u>	<u>(\$558,000)</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

PUBLIC IMPROVEMENT FUND	2020	2019
REVENUES:		
Sales tax	\$210,997	\$429,426
Development charges	441,795	257,376
Investment revenue	29,883	216,465
Miscellaneous revenue	<u>(352)</u>	<u>(55)</u>
TOTAL REVENUES	<u>682,323</u>	<u>903,212</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	1,000	7,880
Utilities, services, and miscellaneous	0	0
Interest expense	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>1,000</u>	<u>7,880</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$681,323</u>	<u>\$895,332</u>
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$2,521,772	\$2,497,019
Investment revenue	25,907	70,695
Miscellaneous revenue	<u>(2,552)</u>	<u>(314)</u>
TOTAL REVENUES	<u>2,545,127</u>	<u>2,567,400</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	<u>0</u>	<u>84,792</u>
TOTAL EXPENDITURES	<u>0</u>	<u>84,792</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$2,545,127</u>	<u>\$2,482,608</u>
PARK SALES TAX FUND		
Revenues:		
Sales tax	\$2,546,771	\$2,497,516
Investment revenue	6,803	4,755
Miscellaneous revenue	<u>(2,552)</u>	<u>(314)</u>
TOTAL REVENUES	<u>2,551,022</u>	<u>2,501,957</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	1,000	55,275
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>1,000</u>	<u>55,275</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$2,550,022</u>	<u>\$2,446,682</u>
STADIUM TDD'S FUND		
Revenues:		
Revenue from other governmental units - TDD's	\$158,319	\$786,184
Investment revenue	<u>30,202</u>	<u>32,468</u>
TOTAL REVENUES	<u>188,521</u>	<u>818,652</u>
Expenditures:		
Current:		
Transportation:		
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$188,521</u>	<u>\$818,652</u>

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DEBT SERVICE FUNDS

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2020 and 2019

ASSETS	2016 Special Obligation Bonds Debt Service Fund		Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
	2020	2019	2020	2019	2020	2019	2020	2019
	Cash and cash equivalents	\$542,763	\$513,907	\$0	\$0	\$995,043	\$958,420	\$1,537,806
Cash with fiscal agents	0	0	424,452	749,619	0	0	424,452	749,619
Taxes receivable	0	0	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Accrued interest	513	1,073	(20)	(14)	1,363	1,985	1,856	3,044
Restricted assets:								
Cash and cash equivalents	0	0	0	0	0	0	0	0
TOTAL ASSETS	\$543,276	\$514,980	\$424,432	\$749,605	\$996,406	\$960,405	\$1,964,114	\$2,224,990
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other funds	0	0	18,324	12,916	0	0	18,324	12,916
Deferred revenue	0	0	0	0	0	0	0	0
Total Liabilities	0	0	18,324	12,916	0	0	18,324	12,916
FUND BALANCE:								
Nonspendable	0	0	0	0	0	0	0	0
Restricted	0	0	424,452	749,619	0	0	424,452	749,619
Committed	543,276	514,980	(18,344)	(12,930)	996,406	960,405	1,521,338	1,462,455
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
Total fund balance	543,276	514,980	406,108	736,689	996,406	960,405	1,945,790	2,212,074
TOTAL LIABILITIES AND FUND BALANCE	\$543,276	\$514,980	\$424,432	\$749,605	\$996,406	\$960,405	\$1,964,114	\$2,224,990

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	2016 Special Obligation Bonds		Lemone Trust Note		MTFC Loan		Total	
	Debt Service Fund		Debt Service Fund		Debt Service Fund			
	2020	2019	2020	2019	2020	2019	2020	2019
REVENUES:								
General Property Taxes:								
Real estate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest and penalties	0	0	0	0	0	0	0	0
Total General Property Taxes	0	0	0	0	0	0	0	0
Lease revenue	0	0	0	0	0	0	0	0
Investment revenue	21,245	24,574	947	2,935	16,582	20,525	38,774	48,034
TOTAL REVENUES	21,245	24,574	947	2,935	16,582	20,525	38,774	48,034
EXPENDITURES:								
Health and Environment	0	0	0	0	0	0	0	0
Debt Service:								
Redemption of serial bonds	1,295,000	1,265,000	154,766	146,867	446,382	429,777	1,896,148	1,841,644
Interest	248,400	261,050	9,391	17,289	45,356	61,961	303,147	340,300
Fiscal agent fees	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	1,543,400	1,526,050	164,157	164,156	491,738	491,738	2,199,295	2,181,944
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,522,155)	(1,501,476)	(163,210)	(161,221)	(475,156)	(471,213)	(2,160,521)	(2,133,910)
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	886,188	887,226	7,336	15,340	491,738	491,738	1,385,262	1,394,304
Operating transfers to other funds	0	0	0	0	0	0	0	0
Note Proceeds	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	886,188	887,226	7,336	15,340	491,738	491,738	1,385,262	1,394,304
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(635,967)	(614,250)	(155,874)	(145,881)	16,582	20,525	(775,259)	(739,606)
FUND BALANCE, BEGINNING OF PERIOD	1,179,243	1,129,230	561,982	882,570	979,824	939,880	2,721,049	2,951,680
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$543,276	\$514,980	\$406,108	\$736,689	\$996,406	\$960,405	\$1,945,790	\$2,212,074

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CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS
MARCH 31, 2020 AND 2019

ASSETS	2020	2019
Cash and cash equivalents	\$59,505,904	\$43,721,880
Accounts receivable	0	0
Accrued interest	76,632	86,488
Due from other funds	0	0
TOTAL ASSETS	<u>\$59,582,536</u>	<u>\$43,808,368</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$293,115	\$396,532
Deferred Inflows	0	0
Accrued payroll and payroll taxes	0	0
Advances from other funds	0	0
Total liabilities	<u>293,115</u>	<u>396,532</u>
FUND BALANCE:		
Non Spendable	0	0
Restricted	0	0
Committed	1,184,214	1,559,735
Assigned	58,105,207	41,852,101
Unassigned	0	0
Total fund balance	<u>59,289,421</u>	<u>43,411,836</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$59,582,536</u>	<u>\$43,808,368</u>

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

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	0	47,592
State	14,411	2,599,847
Federal	0	676,244
Investment revenue	918,518	859,739
Auction Revenues	0	0
Miscellaneous revenue	626,862	10,766
TOTAL REVENUES	<u>1,559,791</u>	<u>4,194,188</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	295,472	90,707
Public safety	660,606	482,567
Transportation	730,580	1,379,289
Health and environment	0	5,547
Personal development	1,706,892	723,002
TOTAL EXPENDITURES	<u>3,393,550</u>	<u>2,681,112</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,833,759)</u>	<u>1,513,076</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	13,873,242	5,494,213
Operating transfers to other funds	(1,047,038)	(80,567)
Proceeds of certificates of participation	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>12,826,204</u>	<u>5,413,646</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	10,992,445	6,926,722
FUND BALANCE, BEGINNING OF PERIOD	48,296,976	36,485,114
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
FUND BALANCE, END OF PERIOD	<u>\$59,289,421</u>	<u>\$43,411,836</u>

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2020

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Pub Bldgs Major Maint/Ren (00021)	1,101,133	805,677		805,677		295,456
Blind Boone Home (00123)	803,575	803,074		803,074		501
Ent Resource Grp Software (00476)	8,416,411	8,416,411	55	8,416,466		(55)
Walton Bldg Cap Improv (00587)	544,161	442,833		442,833		101,328
Grissum Bldg Renovations (00659)	3,827,690	50,434		50,434		3,777,256
Municipal Service Center South (00632)	2,895,000	4,883	2,790	7,673		2,887,327
CID Gateway (00680)	20,000			-		20,000
Armory Repairs (00764)	175,000		94,588	94,588		80,412
CPD Repairs (00765)	400,000	41,215	76,793	118,008		281,992
Daniel Boone Building Repairs (00766)	130,000	66,000	15,267	81,267	9,985	38,748
Gentry Building Repairs (00767)	110,000	8,450	93,426	101,876	7,850	274
Health Dept Building Repairs (00768)	205,000		3,430	3,430		201,570
Howard Building Repairs (00769)	60,000	2,850	9,123	11,973		48,027
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	18,687,970	10,641,827	295,472	10,937,299	17,835	7,732,836
PUBLIC SAFETY:						
Fire Apparatus Equipment (00195)	724,957	710,809		710,809	5,000	9,148
Records Management System (00498)	1,558,162	1,414,533	5,360	1,419,893	113,304	24,965
Training Academy Repairs (00630)	663,022	404,421	71,509	475,930	2,596	184,496
Major Fire Station Repair (00640)	1,249,144	1,316,626	-67,482	1,249,144		-
Muni Serv Ctr North-PH I (00641)	9,623,891	939,935	160,026	1,099,961	7,791,465	732,465
Percent for Art: Municipal Center (M0641)	61,730	26,235	23,149	49,384		12,346
Percent for Art: Maint Municipal Center (N0641)	10,895			-		10,895
Replace 2003 Quint (00661)	1,026,563		468,044	468,044	457,318	101,201
Replace 2004 Quint (00726)	1,000,000	467,597		467,597	456,881	75,522
Fire Station Sites (40173)	2,007,000	942,650		942,650		1,064,350
TOTAL PUBLIC SAFETY	17,925,364	6,222,806	660,606	6,883,412	8,826,564	2,215,388
TRANSPORTATION:						
Annual Sidewalk Maint. (00148)	317,500	304,155		304,155		13,345
Downtown Sidewalks Improv (00171)	156,510	117,108		117,108		39,402
Annual Brick St Renov (00234)	266,390	205,317		205,317		61,073
Ann Curb & Gutter Restor (00235)	100,000	16,118		16,118		83,882
Gans Rd @ 63 Interchange (00237)	3,306,047	2,943,174		2,943,174		362,873
Vandiver Dr & Paris Rd (00522)	100,000	2,527	11,002	13,529		86,471
Carter Lane Sidewalk (00548)	393,103	167,188	351	167,539		225,564
Audible ADA Crosswalk (00551)	40,000	6,476	135	6,611	33,389	-
Ridgemont Bridge Repair (00568)	101,500	19,070		19,070		82,430
ADA Curb Ramp Install (00600)	1,026,221	858,824	23,537	882,361	7,460	136,400
Discovery Drive South (00612)	1,611,392	928,944		928,944		682,448
North Village Land Purch (00616)	200,000		3,125	3,125		196,875
Fairview/Chapel Hill Int (00618)	130,000	52,049		52,049		77,951
Disc Pkwy:Gans-New Haven (00633)	3,335,484	31,362	1,536	32,898		3,302,586
Forum & Green Meadows Int (00634)	1,407,432	1,078,187	269,135	1,347,322	50	60,060
9th & Elm Ped Scramble (00637)	300,000	50,845		50,845	1,501	247,654
Ballenger-Ria to Mex Grvl (00642)	2,740,000	1,887,170	11,736	1,898,906		841,094
Nifong-Prov to Forum 4 Ln (00643)	14,022,692	1,783,463	193,913	1,977,376	8,833	12,036,483
Sinclair-Nifong Int Imp (00644)	3,140,000	645,984	8,047	654,031	2,185,305	300,664
Vandiver & Parker Roundabout (00645)	1,103,637	932,187	-4,123	928,064		175,573
Annual Traffic Calming (00646)	118,158			-		118,158
Annual Street Recon (00647)	240,000			-		240,000
I70 Dr & Keene Roundabout (00658)	1,073,249	176,721	9,440	186,161	690,019	197,069
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
Lynn Oak Sexton Sidewalk (00685)	174,782	96,125	88,629	184,754		(9,972)
Grace Ln: Richland to Stadium Ext (00700)	144,896	97,332		97,332		47,564
Old McAdams Building Improvements (00702)	109,334			-	(4,402)	113,736
Sinclair Rd - Rt K Intersection Imp (00707)	1,429,775	114,579	18,920	133,499	11,735	1,284,541
Sexton Rd Traffic Calming (00708)	14,925	12,288		12,288		2,637
Sinclair Rd Sidewalk-Nifong Southham (00709)	600,000	26,893	1,721	28,614		571,386
Walnut St Traffic Calming (00711)	2,799	842		842		1,957
McKee Street Sidewalk (00712)	229,945	37,219	31,758	68,977	54	160,914
Providence-Broadway Turn Ln (00713)	160,000	14,863	6,273	21,136	117,892	20,972
William St Traffic Calming (00725)	21,840	3,941		3,941		17,899
3rd Avenue Alley (00734)	180,000	14,605	14,968	29,573	(374)	150,801
Leslie Ln Sidewalk: N Garth-Newton (00736)	214,245	7,704		6,506		200,035
Lenoir Connection (00746)	734,216	2,783	24,048	26,831		707,385
Holly Avenue Traffic Calming (00750)	42,000	70	814	884		41,116
William St/Hinkson Ave Traffic Calming (00751)	74,000	104	5,570	5,674		68,326
Smith Dr Traffic Calming (00752)	151,976		286	286		151,690

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2020

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
4th St Pedestrian Island (00772)	200,000		3,253	3,253		196,747
Annual Streets (40158)	341,967			-		341,967
JT County/State/City Prjct (40161)	396,342	15,500		15,500	16,380	364,462
Annual Sidewalks (40162)	231,971	200,523		200,523		31,448
Street Landscaping (40163)	346,452	286,000		286,000		60,452
TOTAL TRANSPORTATION	41,505,780	13,250,988	730,580	13,981,568	3,067,842	24,456,370
HEALTH & ENVIRONMENT:						
Health Building Improvements (00730)	237,306	7,403		7,403		229,903
TOTAL HEALTH & ENVIRONMENT	237,306	7,403	-	7,403	-	229,903
PERSONAL DEVELOPMENT:						
Annual P&R Maj Maint/Prog (00056)	476			-		476
Park Roads & Parking (00242)	2,322,177	2,015,691	287,104	2,302,795	7,985	11,397
City/School Park Improv (00249)	370,015	286,785		286,785		83,230
S Regional Park Planning (00350)	544,860	522,292	8,455	530,747	8,864	5,249
Capen/Grindstone Trl Imp (00457)	118,000	2,508		2,508		115,492
Parks: ADA Compliance (00484)	632,274	631,617		631,617		657
2010 PST Land Acquisition (00486)	1,060,775	786,677	3,303	789,980	200	270,595
2010 PST Land Neigh Parks (00510)	502,329	490,632	809	491,441		10,888
Jay Dix Park Improvements (00516)	147,128	146,782		146,782		346
S Reg Park Gans Phil PH I (00518)	2,484,123	2,374,600	-3,425	2,371,175	7,539	105,409
GNM Clark Lane West (00570)	1,080,631	957,921		957,921	64,793	57,917
GNM Shepard to Rollins Tr (00572)	2,493,832	229,961	1,155,525	1,385,486	683,239	425,107
Douglas Shelter. Playground (00626)	224,956			-	(329)	225,285
Maplewood Home-Rehab (00638)	176,600	143,236		143,236		33,364
McKee Street Park Improv (00652)	79,918	79,918	101	80,019		(101)
ADA Compliance Phase II (00663)	100,000	67,778	27,256	95,034		4,966
Amer Legion Pk Shelter RR Playgrd (00664)	119,905	118,598		118,598		1,307
Indian Hills Park Improvement (00667)	99,883			-	(353)	100,236
Norma Sutherland Subdivision (00669)	227,627			-	3,681	223,946
Twin Lakes Rec Area Bathhouse Rnv (00670)	25,000			-		25,000
Annual Trails (00673)	450,000	300,973	108,534	409,507	(678)	41,171
Founders Park at Flat Branch (00686)	22,866	11,900		11,900	7,750	3,216
Southeast Regional Park Tennis Complex (00693)	250,000	11,331		11,331		238,669
Cosmo Recreation Area (00696)	35,000		11,115	11,115		23,885
Emergency Phone Replacement (00697)	20,000	20,653	-653	20,000		-
Hinkson Cr Trail:Stadium-E Campus (00698)	800,000	39,004	3,900	42,904	2,462	754,634
Philips Park-Trail & Landscaping (00703)	60,000	47,341		1,888		10,771
Bear Creek Park Improvements (00715)	40,000		37,776	37,776		2,224
Kiwanis Park Improvements (00718)	125,000	72	4,118	4,190	8,621	112,189
Magnolia Falls Park Development (00720)	125,000	68	72	140	25,566	99,294
Oakwood Hills Park Improvement (00721)	125,000	98,661	17,701	116,362		8,638
Stephens Lake Park: Spray Ground (00722)	21,172	18,756		2,416		-
Hinkson Cr Trail: Stephens/Calrk (00728)	950,000	66	24,330	24,396	7,870	917,734
Cosmo-Bethel Park: Small Shelter (00731)	25,000	13,854	1,239	15,093		9,907
Cosmo Tennis Court Improvements (00735)	80,000	29,290	220	29,510	4,700	45,790
Albert-Oakland Park Improvements (00737)	35,000			-	14,831	20,169
Cosmo-Bethel Park Improvements (00739)	125,000	68,648	1,555	70,203		54,797
Memorial/Heritage Bench Replacement (00742)	20,000		70	70		19,930
Strawn Rd Park Develop phase 2 (00743)	200,000		4,563	4,563	10,600	184,837
Worley St Park Improvement (00744)	75,000		539	539		74,461
Indoor Facility Improvement (00773)	24,000		8,381	8,381		15,619
Downtown Improvements (40074)	117,654	81,913		81,913		35,741
TOTAL PERSONAL DEVELOPMENT	16,536,201	9,597,526	1,706,892	11,304,418	857,341	4,374,442
TOTAL CAPITAL PROJECTS	\$94,892,621	\$39,720,550	\$3,393,550	\$43,114,100	\$12,769,582	\$39,008,939

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.

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

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

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

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

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

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

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2020 and 2019

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2020	2019	2020	2019	2020	2019
CURRENT ASSETS:						
Cash and cash equivalents	\$47,459,735	\$35,123,094	\$ 12,617,197	\$ 13,986,791	\$ 1,725,695	\$ 642,326
Accounts receivable	13,820,216	17,490,141	1,183,505	1,331,084	129,531	151,707
Grants receivable	0	0	0	0	0	0
Accrued interest	144,615	173,243	70,943	204,015	8,752	9,884
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0
Loans receivable from other funds	83,926	80,816	0	0	0	0
Inventory	6,120,684	6,464,079	0	9,498	0	0
Other assets	0	0	0	0	0	0
Total Current Assets	67,629,176	59,331,373	13,871,645	15,531,388	1,863,978	803,917
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	8,688,581	8,786,773	4,528,404	4,498,885	0	0
Revenue bond construction account	29,037,742	18,695,050	10,336,221	6,861,991	0	0
Cash and marketable securities restricted for capital projects	25,335,824	22,136,781	14,008,901	13,651,244	7,440,366	7,935,913
Replacement and renewal fund account	1,500,000	1,500,000	53,500	53,500	0	0
Operation and maintenance account	0	0	1,424,677	999,207	0	0
Bond/rent reserve account	12,962,287	13,872,869	2,984,569	3,922,558	0	0
Contingency account	0	0	200,000	200,000	0	0
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	77,524,434	64,991,473	33,536,272	30,187,385	7,440,366	7,935,913
Other:						
Customer security and escrow deposits	5,482,066	5,270,807	1,511,974	1,408,921	0	0
Grants receivable	0	0	0	0	0	0
Net pension asset	2,038,891	3,851,514	1,197,854	1,302,053	231,978	260,349
Net OPEB asset	0	369,488	0	109,420	0	21,879
Total Restricted Assets – Other	7,520,957	9,491,809	2,709,828	2,820,394	231,978	282,228
Total Restricted Assets	85,045,391	74,483,282	36,246,100	33,007,779	7,672,344	8,218,141
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	146,478	230,404	0	0	0	0
Total Other Assets	146,478	230,404	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	545,308,792	532,386,976	327,270,611	324,258,097	46,239,651	45,908,671
Accumulated depreciation	(281,564,907)	(266,035,371)	(89,330,132)	(83,680,022)	(19,548,272)	(18,339,946)
Net Plant in Service	263,743,885	266,351,605	237,940,479	240,578,075	26,691,379	27,568,725
Construction in progress	17,641,317	21,476,791	8,232,144	3,714,023	25,560,712	16,834,334
Net Fixed Assets	281,385,202	287,828,396	246,172,623	244,292,098	52,252,091	44,403,059
TOTAL ASSETS	434,206,247	421,873,455	296,290,368	292,831,265	61,788,413	53,425,117
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pensions	3,615,598	1,961,620	462,849	427,090	\$89,635	85,397
Outflows related to OPEB	335,764	6,404	101,587	1,896	\$19,674	379
Deferred charge on refunding	0	0	0	0	0	0
Loss on refunding of debt	7,013,219	7,951,950	1,529	4,587	0	0
Total deferred outflows of resources	10,964,581	9,919,974	565,965	433,573	109,309	85,776
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$445,170,828	\$431,793,429	\$296,856,333	\$293,264,838	\$61,897,722	\$53,510,893

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2020 and 2019

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2020	2019	2020	2019	2020	2019
\$ 1,298,280	\$ 326,948	\$ 11,920,987	\$ 11,439,731	\$ 1,997,595	\$ 2,766,874
2,451	31,708	1,763,899	1,988,616	72,742	48,696
1,488,339	1,109,800	0	0	0	0
4,722	4,857	31,594	43,404	35,754	159,653
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	631,237	852,483	0	0
74,357	74,357	0	0	0	0
<u>2,868,149</u>	<u>1,547,670</u>	<u>14,347,717</u>	<u>14,324,234</u>	<u>2,106,091</u>	<u>2,975,223</u>
0	0	144,275	146,066	130,884	163,569
0	0	114,448	114,448	0	0
2,161,901	1,624,245	7,259,024	3,479,996	1,746,929	1,664,345
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	621,278	1,692,594
0	0	0	0	0	0
0	0	5,368,436	6,053,166	0	0
<u>2,161,901</u>	<u>1,624,245</u>	<u>12,886,183</u>	<u>9,793,676</u>	<u>2,499,091</u>	<u>3,520,508</u>
0	0	794,804	758,982	0	0
0	0	0	0	0	0
783,029	867,831	1,634,033	1,789,728	140,275	154,366
0	72,930	0	150,403	0	12,972
<u>783,029</u>	<u>940,761</u>	<u>2,428,837</u>	<u>2,699,113</u>	<u>140,275</u>	<u>167,338</u>
<u>2,944,930</u>	<u>2,565,006</u>	<u>15,315,020</u>	<u>12,492,789</u>	<u>2,639,366</u>	<u>3,687,846</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18,502,914	19,713,166	59,905,106	56,890,387	46,752,290	46,523,119
(11,325,535)	(11,063,720)	(30,708,371)	(28,601,364)	(16,211,613)	(15,195,299)
7,177,379	8,649,446	29,196,735	28,289,023	30,540,677	31,327,820
619,647	159,683	2,230,763	734,113	2,802,654	1,751,409
<u>7,797,026</u>	<u>8,809,129</u>	<u>31,427,498</u>	<u>29,023,136</u>	<u>33,343,331</u>	<u>33,079,229</u>
<u>13,610,105</u>	<u>12,921,805</u>	<u>61,090,235</u>	<u>55,840,159</u>	<u>38,088,788</u>	<u>39,742,298</u>
302,562	284,660	631,387	587,052	54,202	50,635
66,407	1,264	138,579	2,607	11,896	225
0	0	0	0	0	0
0	0	11,475	25,245	20,520	45,143
<u>368,969</u>	<u>285,924</u>	<u>781,441</u>	<u>614,904</u>	<u>86,618</u>	<u>96,003</u>
<u>\$13,979,074</u>	<u>\$13,207,729</u>	<u>\$61,871,676</u>	<u>\$56,455,063</u>	<u>\$38,175,406</u>	<u>\$39,838,301</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2020 and 2019

ASSETS	Recreational Services Fund		Railroad Fund	
	2020	2019	2020	2019
CURRENT ASSETS:				
Cash and cash equivalents	\$ 2,690,182	\$2,522,173	\$ 184,277	\$ 393,674
Accounts receivable	1,832	1,832	49,548	39,773
Grants receivable	0	0	0	0
Accrued interest	4,837	16,791	594	944
Due from other funds	0	0	0	0
Advances to other funds	0	0	0	0
Loans receivable from other funds	0	0	0	0
Inventory	56,171	35,674	132,413	131,898
Other assets	0	3,150	0	0
Total Current Assets	2,753,022	2,579,620	366,832	566,289
RESTRICTED ASSETS:				
Cash and Cash Equivalents:				
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0
Revenue bond construction account	0	0	0	0
Cash and marketable securities restricted for Capital Projects	1,001,544	6,038,717	238,796	61,099
Replacement and renewal fund account	0	0	0	0
Operation and maintenance account	0	0	0	0
Bond/rent reserve account	0	0	0	0
Contingency account	0	0	0	0
Closure and postclosure reserve	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	1,001,544	6,038,717	238,796	61,099
Other:				
Customer security and escrow deposits	0	0	0	0
Grants receivable	0	0	0	0
Net pension asset	486,288	519,777	0	0
Net OPEB asset	0	43,680	0	3,872
Total Restricted Assets – Other	486,288	563,457	0	3,872
Total Restricted Assets	1,487,832	6,602,174	238,796	64,971
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0
Total Other Assets	0	0	0	0
FIXED ASSETS:				
Property, plant and equipment	23,986,664	23,812,408	14,631,799	14,339,264
Accumulated depreciation	(13,325,575)	(12,612,329)	(7,972,508)	(7,566,497)
Net Plant in Service	10,661,089	11,200,079	6,659,291	6,772,767
Construction in progress	9,014,218	3,330,224	0	286,212
Net Fixed Assets	19,675,307	14,530,303	6,659,291	7,058,979
TOTAL ASSETS	23,916,161	23,712,097	7,264,919	7,690,239
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pensions	187,900	170,492	0	0
Outflows related to OPEB	0	0	5,682	67
Deferred charge on refunding	0	0	0	0
Loss on refunding of debt	41,241	757	0	0
Total deferred outflows of resources	229,141	171,249	5,682	67
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$24,145,302	\$23,883,346	\$7,270,601	\$7,690,306

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2020 and 2019

Storm Water Utility Fund		Transload Fund		TOTAL	
2020	2019	2020	2019	2020	2019
\$ 2,219,876	\$ 1,513,031	\$ 278,040	\$ 560,738	\$ 82,391,864	\$ 69,275,380
256,671	220,124	36,470	51,675	17,316,865	21,355,356
0	0	0	0	1,488,339	1,109,800
6,480	7,611	386	1,155	308,677	621,557
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	83,926	80,816
0	0	0	0	6,940,505	7,493,632
0	0	0	0	74,357	77,507
<u>2,483,027</u>	<u>1,740,766</u>	<u>314,896</u>	<u>613,568</u>	<u>108,604,533</u>	<u>100,014,048</u>
0	0	0	0	13,492,144	13,595,293
0	0	0	0	39,488,411	25,671,489
3,529,649	2,250,598	0	0	62,722,934	58,842,938
0	0	0	0	1,553,500	1,553,500
0	0	0	0	1,424,677	999,207
0	0	0	0	16,568,134	19,488,021
0	0	0	0	200,000	200,000
0	0	0	0	5,368,436	6,053,166
<u>3,529,649</u>	<u>2,250,598</u>	<u>0</u>	<u>0</u>	<u>140,818,236</u>	<u>126,403,614</u>
0	0	0	0	7,788,844	7,438,710
0	0	0	0	0	0
141,113	150,680	0	0	6,653,461	8,896,298
0	12,663	0	0	0	797,307
<u>141,113</u>	<u>163,343</u>	<u>0</u>	<u>0</u>	<u>14,442,305</u>	<u>17,132,315</u>
<u>3,670,762</u>	<u>2,413,941</u>	<u>0</u>	<u>0</u>	<u>155,260,541</u>	<u>143,535,929</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	146,478	230,404
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>146,478</u>	<u>230,404</u>
16,060,077	15,955,661	0	0	1,098,657,904	1,079,787,749
(8,841,895)	(8,430,472)	0	0	(478,828,808)	(451,525,020)
7,218,182	7,525,189	0	0	619,829,096	628,262,729
767,173	851,767	0	0	66,868,628	49,138,556
<u>7,985,355</u>	<u>8,376,956</u>	<u>0</u>	<u>0</u>	<u>686,697,724</u>	<u>677,401,285</u>
<u>14,139,144</u>	<u>12,531,663</u>	<u>314,896</u>	<u>613,568</u>	<u>950,709,276</u>	<u>921,181,666</u>
54,526	49,424	0	0	5,398,659	3,616,370
11,967	219	0	0	691,556	13,061
0	0	0	0	0	0
0	0	0	0	7,087,984	8,027,682
<u>66,493</u>	<u>49,643</u>	<u>0</u>	<u>0</u>	<u>13,178,199</u>	<u>11,657,113</u>
<u>\$14,205,637</u>	<u>\$12,581,306</u>	<u>\$314,896</u>	<u>\$613,568</u>	<u>\$963,887,475</u>	<u>\$932,838,779</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2020 and 2019

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2020	2019	2020	2019	2020	2019
CURRENT LIABILITIES:						
Accounts payable	\$1,730,236	\$1,229,169	\$ 185,324	\$ 89,496	\$ 16,617	\$ 28,133
Accrued payroll and payroll taxes	1,191,905	1,146,261	251,712	227,422	61,527	92,534
Accrued sales taxes	327,664	344,747	0	0	37	129
Due to other funds	1,283,323	1,331,922	0	0	0	0
Loans payable to other funds – current maturities	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	25,155	25,155
Unearned revenue	0	0	0	0	205	205
Other liabilities	470,293	578,988	60,287	52,095	6,144	6,144
Total Current Liabilities	5,003,421	4,631,087	497,323	369,013	109,685	152,300
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	372,089	88,164	692,914	377,462	65,826	127,848
Accrued interest	2,923,371	3,066,356	991,182	1,198,046	0	0
Revenue bonds payable – current maturities	7,140,000	7,020,000	5,171,900	5,261,400	0	0
Special obligation bonds payable	3,195,000	3,075,000	610,000	580,000	0	0
Customer security and escrow deposits	6,899,383	5,416,288	1,511,929	1,408,921	0	0
Advances from other funds	0	0	0	0	0	0
Total Current Liabilities (Payable from Restricted Assets)	20,529,843	18,665,808	8,977,925	8,825,829	65,826	127,848
LONG-TERM LIABILITIES:						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	4,284	32,712
Revenue bonds payable	136,422,025	130,170,317	85,568,939	91,437,159	0	0
Other long-term liabilities	0	0	0	0	0	0
OPEB Liability	27,438	0	8,302	0	1,608	0
Special obligation bonds payable	50,523,041	53,874,578	2,523,530	3,168,330	0	0
Total Long-Term Liabilities	186,972,504	184,044,895	88,100,771	94,605,489	5,892	32,712
Total Liabilities	212,505,768	207,341,790	97,576,019	103,800,331	181,403	312,860
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	546,870	109,933	12,171	0	0	0
Inflows related to pension	3,892,704	4,567,523	754,142	937,715	146,048	187,499
Total deferred inflows of resources	4,439,574	4,677,456	766,313	937,715	146,048	187,499
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	0	0	0	0	0	0
County contributions	0	0	0	0	0	0
State contributions	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0
Total Contributed Capital	0	0	0	0	0	0
RETAINED EARNINGS	228,225,486	219,774,183	198,514,001	188,526,792	61,570,271	53,010,534
Total Fund Equity	228,225,486	219,774,183	198,514,001	188,526,792	61,570,271	53,010,534
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$445,170,828	\$431,793,429	\$296,856,333	\$293,264,838	\$61,897,722	\$53,510,893

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2020 and 2019

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2020	2019	2020	2019	2020	2019
\$ -	\$ 5,900	\$ 901,924	\$ 140,012	\$ 6,212	\$ 37,710
94,254	84,974	263,848	250,864	18,785	18,205
0	0	0	0	0	0
0	0	2,970	2,970	0	0
0	0	0	0	0	0
213,596	237,816	0	0	0	0
77,035	77,035	0	0	778,056	604,008
(138)	(138)	25,209	21,273	15,205	15,205
<u>384,747</u>	<u>405,587</u>	<u>1,193,951</u>	<u>415,119</u>	<u>818,258</u>	<u>675,128</u>
2,435	18,058	234,540	37,659	31,801	490,006
0	0	30,292	31,251	46,148	72,583
0	0	0	0	0	0
0	0	625,000	610,000	915,000	965,000
0	0	794,764	758,982	0	0
0	0	1,385,530	1,726,012	0	483,699
<u>2,435</u>	<u>18,058</u>	<u>3,070,126</u>	<u>3,163,904</u>	<u>992,949</u>	<u>2,011,288</u>
0	0	0	0	0	0
1,890,501	2,444,588	0	0	0	0
0	0	0	0	0	0
0	0	7,132,919	7,434,086	0	0
5,427	0	11,324	0	972	0
0	0	5,198,416	5,844,957	15,618,998	17,602,510
<u>1,895,928</u>	<u>2,444,588</u>	<u>12,342,659</u>	<u>13,279,043</u>	<u>15,619,970</u>	<u>17,602,510</u>
<u>2,283,110</u>	<u>2,868,233</u>	<u>16,606,736</u>	<u>16,858,066</u>	<u>17,431,177</u>	<u>20,288,926</u>
0	0	0	0	2,091	0
492,979	624,997	1,028,751	1,288,930	88,314	111,172
<u>492,979</u>	<u>624,997</u>	<u>1,028,751</u>	<u>1,288,930</u>	<u>90,405</u>	<u>111,172</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
11,202,985	9,714,499	44,236,189	38,308,067	20,653,824	19,438,203
<u>11,202,985</u>	<u>9,714,499</u>	<u>44,236,189</u>	<u>38,308,067</u>	<u>20,653,824</u>	<u>19,438,203</u>
<u>\$13,979,074</u>	<u>\$13,207,729</u>	<u>\$61,871,676</u>	<u>\$56,455,063</u>	<u>\$38,175,406</u>	<u>\$39,838,301</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2020 and 2019

LIABILITIES AND FUND EQUITY	Recreation Services Fund		Railroad Fund	
	2020	2019	2020	2019
CURRENT LIABILITIES:				
Accounts payable	\$ 35,159	\$ 37,774	\$ 3,207	\$ 4,569
Accrued payroll and payroll taxes	171,235	179,709	23,330	11,901
Accrued sales taxes	0	0	0	0
Due to other funds	0	0	0	0
Loans payable to other funds – current maturities	0	0	83,926	80,816
Obligations under capital leases	0	0	0	0
Unearned revenue	45,191	42,091	0	0
Other liabilities	(197)	(68)	3,150	3,150
Total Current Liabilities	251,388	259,506	113,613	100,436
CURRENT LIABILITIES (Payable from Restricted Assets):				
Construction contracts payable	278,490	146,852	0	0
Accrued interest	0	0	0	0
Revenue bonds payable – current maturities	0	0	0	0
Special obligation bonds payable	0	0	0	0
Customer security and escrow deposits	0	0	0	0
Advances from other funds	1,472,641	1,887,236	0	0
Total Current Liabilities (Payable from Restricted Assets)	1,751,131	2,034,088	0	0
LONG-TERM LIABILITIES:				
Loans payable to other funds	0	0	146,478	230,404
Obligations under capital leases	0	0	0	0
Revenue bonds payable	0	0	0	0
Other long-term liabilities	0	0	0	0
OPEB Liabilities	3,370	0	464	0
Special obligation bonds payable	0	0	0	0
Total Long-Term Liabilities	3,370	0	146,942	230,404
Total Liabilities	2,005,889	2,293,594	260,555	330,840
DEFERRED INFLOWS OF RESOURCES				
Deferred Gain on Bond Refunding	0	0	0	0
Inflows related to pension	306,156	374,334	0	0
Total deferred inflows of resources	306,156	374,334	0	0
CONTRIBUTED CAPITAL (Net):				
Municipal contributions	0	0	0	0
County contributions	0	0	0	0
State contributions	0	0	0	0
Federal contributions	0	0	0	0
Private contributions	0	0	0	0
Total Contributed Capital	0	0	0	0
RETAINED EARNINGS	21,833,257	21,215,418	7,010,046	7,359,466
Total Fund Equity	21,833,257	21,215,418	7,010,046	7,359,466
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$24,145,302	\$23,883,346	\$7,270,601	\$7,690,306

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2020 and 2019

Storm Water Utility Fund		Transload Fund		TOTAL	
2020	2019	2020	2019	2020	2019
\$ 14,871	\$ 41,559	\$ 2,771	\$ 402	\$ 2,896,321	\$ 1,614,724
17,552	16,304	0	0	2,094,148	2,028,174
0	0	0	0	327,701	344,876
0	0	0	0	1,286,293	1,334,892
0	0	0	0	83,926	80,816
0	0	0	0	238,751	262,971
0	0	0	0	900,487	723,339
5,052	5,052	2,183	2,184	587,188	683,885
37,475	62,915	4,954	2,586	8,414,815	7,073,677
2,247	12,475	0	0	1,680,342	1,298,524
0	0	0	0	3,990,993	4,368,236
0	0	0	0	12,311,900	12,281,400
0	0	0	0	5,345,000	5,230,000
0	0	0	0	9,206,076	7,584,191
0	0	0	0	2,858,171	4,096,947
2,247	12,475	0	0	35,392,482	34,859,298
0	0	0	0	146,478	230,404
0	0	0	0	1,894,785	2,477,300
0	0	0	0	221,990,964	221,607,476
0	0	0	0	7,132,919	7,434,086
978	0	0	0	59,883	0
0	0	0	0	73,863,985	80,490,375
978	0	0	0	305,089,014	312,239,641
40,700	75,390	4,954	2,586	348,896,311	354,172,616
0	0	0	0	561,132	109,933
88,842	108,517	0	0	6,797,936	8,200,687
88,842	108,517	0	0	7,359,068	8,310,620
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
14,076,095	12,397,399	309,942	610,982	607,632,096	570,355,543
14,076,095	12,397,399	309,942	610,982	607,632,096	570,355,543
<u>\$14,205,637</u>	<u>\$12,581,306</u>	<u>\$314,896</u>	<u>\$613,568</u>	<u>\$963,887,475</u>	<u>\$932,838,779</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019**

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2020	2019	2020	2019	2020	2019
OPERATING REVENUES:						
Charges for services	\$71,514,257	\$71,623,487	\$11,810,252	\$11,246,560	\$727,859	\$600,190
OPERATING EXPENSES:						
Personal services	9,614,418	9,419,277	2,327,280	2,374,630	249,595	571,692
Materials, supplies, and power	30,338,100	30,302,869	482,181	549,487	130,958	115,114
Travel and training	113,859	115,839	4,494	7,263	7,755	11,026
Intragovernmental	4,870,052	4,640,706	977,378	1,000,884	149,724	229,277
Utilities, services, and miscellaneous	4,928,245	3,961,942	1,121,958	1,040,451	448,931	561,807
TOTAL OPERATING EXPENSES	49,864,674	48,440,633	4,913,291	4,972,715	986,963	1,488,916
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	21,649,583	23,182,854	6,896,961	6,273,845	(259,104)	(888,726)
Payment-in-lieu-of-tax	(8,108,002)	(8,221,933)	0	0	0	0
Depreciation	(7,932,772)	(7,940,749)	(2,853,873)	(2,821,688)	(528,743)	(535,644)
OPERATING INCOME (LOSS)	5,608,809	7,020,172	4,043,088	3,452,157	(787,847)	(1,424,370)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	1,804,347	1,852,989	842,635	1,127,494	111,082	93,053
Revenue from other governmental units	0	0	0	0	1,719,315	656,279
Miscellaneous revenue	742,429	851,242	29,503	30,846	21,686	18,962
Interest expense	(3,238,112)	(3,585,332)	(1,139,820)	(1,386,854)	(662)	(1,154)
Loss on disposal of fixed assets	(38,558)	(37,114)	(20,674)	(5,754)	(1,800)	0
Miscellaneous expense	(664,156)	(1,015)	(127,460)	(136,456)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(1,394,050)	(919,230)	(415,816)	(370,724)	1,849,621	767,140
INCOME (LOSS) BEFORE OPERATING TRANSFERS	4,214,759	6,100,942	3,627,272	3,081,433	1,061,774	(657,230)
OPERATING TRANSFERS:						
Operating transfers from other funds	0	0	0	0	2,301,098	2,240,952
Operating transfers to other funds	(333,949)	(338,032)	(3,908)	(8,575)	(896,885)	(30,000)
TOTAL OPERATING TRANSFERS	(333,949)	(338,032)	(3,908)	(8,575)	1,404,213	2,210,952
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	3,880,810	5,762,910	3,623,364	3,072,858	2,465,987	1,553,722
Capital contribution	0	0	0	0	0	0
NET INCOME (LOSS)	3,880,810	5,762,910	3,623,364	3,072,858	2,465,987	1,553,722
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	3,880,810	5,762,910	3,623,364	3,072,858	2,465,987	1,553,722
RETAINED EARNINGS, BEGINNING OF PERIOD	224,344,676	214,011,273	194,890,637	185,453,934	59,104,284	51,456,812
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	<u>\$228,225,486</u>	<u>\$219,774,183</u>	<u>\$198,514,001</u>	<u>\$188,526,792</u>	<u>\$61,570,271</u>	<u>\$53,010,534</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2020	2019	2020	2019	2020	2019
\$867,092	\$941,376	\$ 11,152,440	\$ 11,706,688	\$ 2,369,576	\$ 2,694,473
1,659,700	1,787,377	3,103,247	3,022,277	284,045	270,136
446,507	653,206	1,841,512	1,814,945	47,669	22,392
773	1,171	912	4,209	3,475	8,635
654,019	695,045	1,217,972	1,228,423	153,563	165,789
173,046	378,811	1,217,353	1,431,494	162,240	208,459
2,934,045	3,515,610	7,380,996	7,501,348	650,992	675,411
(2,066,953)	(2,574,234)	3,771,444	4,205,340	1,718,584	2,019,062
0	0	0	0	0	0
(555,137)	(640,346)	(1,279,627)	(1,015,283)	(509,025)	(506,626)
(2,622,090)	(3,214,580)	2,491,817	3,190,057	1,209,559	1,512,436
58,926	33,185	386,414	436,499	82,757	259,474
1,547,659	1,152,081	0	(680)	0	0
43,791	3,701	99,540	49,253	2,997	5,161
(19,872)	(66,158)	(106,128)	(116,845)	(251,217)	(446,902)
0	78,069	(11,587)	0	0	0
0	0	(54)	(54)	(289)	(20,789)
1,630,504	1,200,878	368,185	368,173	(165,752)	(203,056)
(991,586)	(2,013,702)	2,860,002	3,558,230	1,043,807	1,309,380
1,630,664	1,540,559	0	0	0	0
(1,148)	(1,148)	(176,198)	(178,999)	(224,367)	(149,007)
1,629,516	1,539,411	(176,198)	(178,999)	(224,367)	(149,007)
637,930	(474,291)	2,683,804	3,379,231	819,440	1,160,373
0	0	0	0	0	0
637,930	(474,291)	2,683,804	3,379,231	819,440	1,160,373
0	0	0	0	0	0
637,930	(474,291)	2,683,804	3,379,231	819,440	1,160,373
10,565,055	10,188,790	41,552,385	34,928,836	19,834,384	18,277,830
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$11,202,985</u>	<u>\$9,714,499</u>	<u>\$44,236,189</u>	<u>\$38,308,067</u>	<u>\$20,653,824</u>	<u>\$19,438,203</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	Recreation Services Fund		Railroad Fund	
	2020	2019	2020	2019
OPERATING REVENUES:				
Charges for services	\$ 1,374,553	\$ 1,636,296	\$ 112,765	\$178,398
OPERATING EXPENSES:				
Personal services	1,464,939	1,493,428	81,508	108,461
Materials, supplies, and power	477,199	327,235	15,330	16,628
Travel and training	5,757	3,397	38	38
Intragovernmental	253,789	347,351	21,407	36,026
Utilities, services, and miscellaneous	443,516	437,902	64,717	74,934
TOTAL OPERATING EXPENSES	2,645,200	2,609,313	183,000	236,087
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(1,270,647)	(973,017)	(70,235)	(57,689)
Payment-in-lieu-of-tax	0	0	0	0
Depreciation	(349,723)	(364,953)	(204,291)	(202,573)
OPERATING INCOME (LOSS)	(1,620,370)	(1,337,970)	(274,526)	(260,262)
NONOPERATING REVENUES (EXPENSES):				
Investment revenue	64,752	182,260	7,164	10,351
Revenue from other governmental units	9,421	81,391	0	148,037
Miscellaneous revenue	26,087	428,260	0	480
Interest expense	(12,038)	(26,249)	(4,521)	(6,046)
Loss on disposal of fixed assets	0	0	0	0
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	88,222	665,662	2,643	152,822
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,532,148)	(672,308)	(271,883)	(107,440)
OPERATING TRANSFERS:				
Operating transfers from other funds	1,235,675	1,686,553	109,308	50,154
Operating transfers to other funds	(194)	0	0	0
TOTAL OPERATING TRANSFERS	1,235,481	1,686,553	109,308	50,154
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(296,667)	1,014,245	(162,575)	(57,286)
Capital contribution	0	0	0	0
NET INCOME (LOSS)	(296,667)	1,014,245	(162,575)	(57,286)
Amortization of contributed capital	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(296,667)	1,014,245	(162,575)	(57,286)
RETAINED EARNINGS, BEGINNING OF PERIOD	22,129,924	20,201,173	7,172,621	7,416,752
Equity transfer from other funds	0	0	0	0
Equity transfer to other funds	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	<u>\$21,833,257</u>	<u>\$21,215,418</u>	<u>\$7,010,046</u>	<u>\$7,359,466</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

Storm Water Utility Fund		Transload Fund		TOTAL	
2020	2019	2020	2019	2020	2019
\$ 1,805,813	\$ 1,481,934	\$ 32,201	\$ 115,983	101,766,808	102,225,385
262,460	254,613	65,786	59,095	19,112,978	19,360,986
42,922	56,907	184	333	33,822,562	33,859,116
210	775	0	0	137,273	152,353
97,593	143,152	1,799	0	8,397,296	8,486,653
102,730	36,339	39,436	28,094	8,702,172	8,160,233
505,915	491,786	107,205	87,522	70,172,281	70,019,341
1,299,898	990,148	(75,004)	28,461	31,594,527	32,206,044
0	0	0	0	(8,108,002)	(8,221,933)
(299,280)	(289,792)	0	0	(14,512,471)	(14,317,654)
1,000,618	700,356	(75,004)	28,461	8,974,054	9,666,457
71,798	72,158	5,886	12,140	3,435,761	4,079,603
0	0	0	0	3,276,395	2,037,108
0	270	0	0	966,033	1,388,175
0	0	0	0	(4,772,370)	(5,635,540)
(20,674)	(4,268)	0	0	(93,293)	30,933
0	0	0	0	(791,959)	(158,314)
51,124	68,160	5,886	12,140	2,020,567	1,741,965
1,051,742	768,516	(69,118)	40,601	10,994,621	11,408,422
0	1,132	0	0	5,276,745	5,519,350
(68,843)	(58,599)	(109,308)	(50,154)	(1,814,800)	(814,514)
(68,843)	(57,467)	(109,308)	(50,154)	3,461,945	4,704,836
982,899	711,049	(178,426)	(9,553)	14,456,566	16,113,258
0	0	0	0	0	0
982,899	711,049	(178,426)	(9,553)	14,456,566	16,113,258
0	0	0	0	0	0
982,899	711,049	(178,426)	(9,553)	14,456,566	16,113,258
13,093,196	11,686,350	488,368	620,535	593,175,530	554,242,285
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$14,076,095</u>	<u>\$12,397,399</u>	<u>\$309,942</u>	<u>\$610,982</u>	<u>607,632,096</u>	<u>570,355,543</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2020	2019	2020	2019	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$5,608,809	\$7,020,172	\$ 4,043,088	\$ 3,452,157	\$ (787,847)	\$ (1,424,370)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	7,932,772	7,940,749	2,853,873	2,821,688	528,743	535,644
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	4,842,331	6,291,802	54,600	510,088	123,809	58,996
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	41,171	39,645	0	0	0	0
Increase (decrease) in accounts payable	(4,625,990)	(4,966,413)	77,802	(30,893)	(34,889)	(27,483)
Increase (decrease) in accrued payroll	(802,633)	(676,144)	(176,353)	(191,191)	(29,464)	(34,703)
Decrease (increase) in inventory	165,067	(194,669)	4,492	(4,651)	0	0
Decrease (increase) in prepaid expenses	36,177	42,695	0	0	0	0
Decrease (increase) in other assets	0	0	140	700	202	631
Increase (decrease) in accrued sales tax	(173,012)	(221,011)	0	0	(6)	4
Increase (decrease) in due to other funds	(319,730)	240,863	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	1,338,951	(120,562)	42,793	36,168	0	0
Unrealized gain (loss) on cash equivalents	387,295	521,314	170,413	277,240	24,359	31,143
Other nonoperating revenue (expense)	742,429	851,242	29,503	30,846	21,686	18,962
Net cash provided by (used for) operating activities	<u>15,173,637</u>	<u>16,769,683</u>	<u>7,100,351</u>	<u>6,902,152</u>	<u>(153,407)</u>	<u>(841,176)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	2,301,098	2,240,952
Operating transfers out	(333,949)	(338,032)	(3,908)	(8,575)	(896,885)	(30,000)
Operating grants	0	0	0	0	1,719,315	677,188
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(333,949)</u>	<u>(338,032)</u>	<u>(3,908)</u>	<u>(8,575)</u>	<u>3,123,528</u>	<u>2,888,140</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	0	0	0	0	0	0
Debt service – interest payments	(2,919,756)	(3,458,718)	(1,104,399)	(1,490,222)	(662)	(1,154)
Debt service – principal and advance refunding payments	(10,057,234)	(7,873,156)	(4,190,100)	(4,087,600)	(14,338)	(13,846)
Acquisition and construction of capital assets	(4,845,720)	(4,019,868)	(3,117,001)	(929,712)	(3,488,891)	(491,108)
Decrease in construction contracts	(327,794)	(1,249,559)	(212,436)	(1,072,818)	(239,534)	(283,386)
Fiscal agent fees payments	(664,156)	(1,015)	(127,460)	(136,456)	0	0
Capital contributions	0	0	0	0	154,258	58,934
Proceeds from advances from other funds	0	0	0	0	0	0
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(18,814,660)</u>	<u>(16,602,316)</u>	<u>(8,751,396)</u>	<u>(7,716,808)</u>	<u>(3,589,167)</u>	<u>(730,560)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	1,454,938	1,304,590	689,112	743,190	89,008	58,856
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>1,454,938</u>	<u>1,304,590</u>	<u>689,112</u>	<u>743,190</u>	<u>89,008</u>	<u>58,856</u>
Net increase (decrease) in cash and cash equivalents	(2,520,034)	1,133,925	(965,841)	(80,041)	(530,038)	1,375,260
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>132,986,269</u>	<u>104,251,449</u>	<u>48,631,284</u>	<u>45,663,138</u>	<u>9,696,099</u>	<u>7,202,979</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$130,466,235</u>	<u>\$105,385,374</u>	<u>\$47,665,443</u>	<u>\$45,583,097</u>	<u>\$9,166,061</u>	<u>\$8,578,239</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2020	2019	2020	2019	2020	2019
\$ (2,622,090)	\$ (3,214,580)	\$ 2,491,817	\$ 3,190,057	\$ 1,209,559	\$ 1,512,436
555,137	640,346	1,279,627	1,015,283	509,025	506,626
120,901	10,150	17,482	121,004	(19,671)	1,597
0	0	0	0	0	0
0	0	0	0	0	0
(34,895)	(6,583)	587,989	(165,613)	(23,456)	(156,804)
(137,442)	(118,243)	(237,482)	(206,489)	(22,633)	(15,565)
0	0	(149,749)	(400,893)	0	0
0	0	0	0	0	0
15,700	60,881	130	2,612	332	0
0	0	0	0	0	0
0	(561,736)	0	0	0	0
0	0	0	0	0	0
0	0	15,463	9,044	556,077	304,215
13,015	13,879	84,230	130,374	17,181	(39,530)
43,791	3,701	99,540	49,253	2,997	5,161
<u>(2,045,883)</u>	<u>(3,172,185)</u>	<u>4,189,047</u>	<u>3,744,632</u>	<u>2,229,411</u>	<u>2,118,136</u>
1,630,664	1,540,559	0	0	0	0
(1,148)	(1,148)	(176,198)	(178,999)	(224,367)	(149,007)
360,267	2,216,884	0	15,804	0	0
0	0	0	0	0	0
<u>1,989,783</u>	<u>3,756,295</u>	<u>(176,198)</u>	<u>(163,195)</u>	<u>(224,367)</u>	<u>(149,007)</u>
0	0	0	0	0	0
(19,872)	(66,158)	(110,972)	(123,396)	(272,464)	(450,432)
(87,054)	(1,738,075)	(610,000)	(590,000)	(895,000)	(712,300)
(38,535)	1,411,009	(3,067,985)	(433,049)	(346,298)	241,648
(30,193)	(5,880)	(84,115)	(953,034)	(407,127)	(481,929)
0	0	(54)	(54)	(289)	(20,789)
372,789	0	0	0	0	0
0	0	(171,355)	(166,930)	0	(66,715)
0	0	0	0	0	0
<u>197,135</u>	<u>(399,104)</u>	<u>(4,044,481)</u>	<u>(2,266,463)</u>	<u>(1,921,178)</u>	<u>(1,490,517)</u>
47,299	17,157	312,133	304,359	67,373	179,562
0	0	0	0	0	0
<u>47,299</u>	<u>17,157</u>	<u>312,133</u>	<u>304,359</u>	<u>67,373</u>	<u>179,562</u>
188,334	202,163	280,501	1,619,333	151,239	658,174
<u>3,271,847</u>	<u>1,749,030</u>	<u>25,321,473</u>	<u>20,373,056</u>	<u>4,345,447</u>	<u>5,629,208</u>
<u>\$3,460,181</u>	<u>\$1,951,193</u>	<u>\$25,601,974</u>	<u>\$21,992,389</u>	<u>\$4,496,686</u>	<u>\$6,287,382</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	Recreation Services Fund		Railroad Fund	
	2020	2019	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$ (1,620,370)	\$ (1,337,970)	(\$274,526)	(\$260,262)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	349,723	364,953	204,291	202,573
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	22,783	3,643	8,419	4,945
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in loans receivable from other funds	0	0	0	0
Increase (decrease) in accounts payable	(24,317)	4,949	(12,252)	(14,726)
Increase (decrease) in accrued payroll	(128,755)	(106,504)	(6,009)	(7,244)
Decrease (increase) in inventory	0	0	(590)	1,332
Decrease (increase) in prepaid expenses	0	0	0	0
Decrease (increase) in other assets	1,050	(3,150)	1,611	0
Increase (decrease) in accrued sales tax	0	(24)	0	0
Increase (decrease) in due to other funds	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	1,585	1,526
Increase (decrease) in other liabilities	5,739	7,171	0	0
Unrealized gain (loss) on cash equivalents	12,998	50,930	1,594	2,866
Other nonoperating revenue (expense)	26,087	428,260	0	480
Net cash provided by (used for) operating activities	<u>(1,355,062)</u>	<u>(587,742)</u>	<u>(75,877)</u>	<u>(68,510)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	1,235,675	1,686,553	109,308	50,154
Operating transfers out	(194)	0	0	0
Operating grants	9,421	81,391	0	148,037
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>1,244,902</u>	<u>1,767,944</u>	<u>109,308</u>	<u>198,191</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from bonds, loans, and capital leases	0	0	0	0
Debt service – interest payments	(12,038)	(26,249)	(4,521)	(6,046)
Debt service – principal and advance refunding payments	0	0	(42,756)	(41,171)
Acquisition and construction of capital assets	(534,686)	(1,269,427)	0	(165,935)
Decrease in construction contracts	(815,095)	(1,240,431)	0	0
Fiscal agent fees payments	0	0	0	0
Capital contributions	0	0	0	0
Proceeds from advances from other funds	(47,962)	(382,763)	0	0
Other	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(1,409,781)</u>	<u>(2,918,870)</u>	<u>(47,277)</u>	<u>(213,152)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –				
Interest received	55,972	134,496	5,689	7,588
Bond investments sold	0	0	0	0
Net cash provided by (used for) investing activities	<u>55,972</u>	<u>134,496</u>	<u>5,689</u>	<u>7,588</u>
Net increase (decrease) in cash and cash equivalents	(1,463,969)	(1,604,172)	(8,157)	(75,883)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>5,155,695</u>	<u>10,165,062</u>	<u>431,230</u>	<u>530,656</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$3,691,726</u></u>	<u><u>\$8,560,890</u></u>	<u><u>\$423,073</u></u>	<u><u>\$454,773</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

Storm Water Utility Fund		Transload Fund		TOTAL	
2020	2019	2020	2019	2020	2019
\$ 1,000,618	\$ 700,356	\$ (75,004)	\$ 28,461	\$ 8,974,054	\$ 9,666,457
299,280	289,792	0	0	14,512,471	14,317,654
(21,811)	23,753	12,598	20,368	5,161,441	7,046,346
0	0	0	0	0	0
0	0	0	0	41,171	39,645
1,544	25,145	2,365	(1,602)	(4,086,099)	(5,340,023)
(21,897)	(15,090)	(5,221)	(2,987)	(1,567,889)	(1,374,160)
0	0	0	0	19,220	(598,881)
0	0	0	0	36,177	42,695
0	0	0	0	19,165	61,674
0	0	0	0	(173,018)	(221,031)
0	0	0	0	(319,730)	(320,873)
0	0	0	0	1,585	1,526
0	0	0	0	1,959,023	236,036
17,346	22,824	1,027	3,522	729,458	1,014,562
0	270	0	0	966,033	1,388,175
<u>1,275,080</u>	<u>1,047,050</u>	<u>(64,235)</u>	<u>47,762</u>	<u>26,273,062</u>	<u>25,959,802</u>
0	1,132	0	0	5,276,745	5,519,350
(68,843)	(58,599)	(109,308)	(50,154)	(1,814,800)	(814,514)
0	0	0	0	2,089,003	3,139,304
0	0	0	0	0	0
<u>(68,843)</u>	<u>(57,467)</u>	<u>(109,308)</u>	<u>(50,154)</u>	<u>5,550,948</u>	<u>7,844,140</u>
0	0	0	0	0	0
0	0	0	0	(4,444,684)	(5,622,375)
0	0	0	0	(15,896,482)	(15,056,148)
(54,442)	(64,924)	0	0	(15,493,558)	(5,721,366)
(1,792)	(29,176)	0	0	(2,118,086)	(5,316,213)
0	0	0	0	(791,959)	(158,314)
0	0	0	0	527,047	58,934
0	0	0	0	(219,317)	(616,408)
0	0	0	0	0	0
<u>(56,234)</u>	<u>(94,100)</u>	<u>0</u>	<u>0</u>	<u>(38,437,039)</u>	<u>(32,431,890)</u>
55,693	47,470	5,254	8,596	2,782,471	2,805,864
0	0	0	0	0	0
<u>55,693</u>	<u>47,470</u>	<u>5,254</u>	<u>8,596</u>	<u>2,782,471</u>	<u>2,805,864</u>
1,205,696	942,953	(168,289)	6,204	(3,830,558)	4,177,916
<u>4,543,829</u>	<u>2,820,676</u>	<u>446,329</u>	<u>554,534</u>	<u>234,829,502</u>	<u>198,939,788</u>
<u>\$5,749,525</u>	<u>\$3,763,629</u>	<u>\$278,040</u>	<u>\$560,738</u>	<u>\$230,998,944</u>	<u>\$203,117,704</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	<u>Water and Electric Utility Fund</u>		<u>Sanitary Sewer Utility Fund</u>		<u>Regional Airport Fund</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$47,459,735	\$35,123,094	\$12,617,197	\$13,986,791	\$1,725,695	\$642,326
Restricted assets – cash and cash equivalents	<u>83,006,500</u>	<u>70,262,280</u>	<u>35,048,246</u>	<u>31,596,306</u>	<u>7,440,366</u>	<u>7,935,913</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$130,466,235</u>	<u>\$105,385,374</u>	<u>\$47,665,443</u>	<u>\$45,583,097</u>	<u>\$9,166,061</u>	<u>\$8,578,239</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>372,089</u>	<u>88,164</u>	<u>692,914</u>	<u>377,462</u>	<u>65,826</u>	<u>127,848</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$372,089</u>	<u>\$88,164</u>	<u>\$692,914</u>	<u>\$377,462</u>	<u>\$65,826</u>	<u>\$127,848</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2020	2019	2020	2019	2020	2019	2020	2019
\$1,298,280	\$326,948	\$11,920,987	\$11,439,731	\$1,997,595	\$2,766,874	\$ 2,690,182	\$2,522,173
<u>2,161,901</u>	<u>1,624,245</u>	<u>13,680,987</u>	<u>10,552,658</u>	<u>2,499,091</u>	<u>3,520,508</u>	<u>1,001,544</u>	<u>6,038,717</u>
<u>\$3,460,181</u>	<u>\$1,951,193</u>	<u>\$25,601,974</u>	<u>\$21,992,389</u>	<u>\$4,496,686</u>	<u>\$6,287,382</u>	<u>\$3,691,726</u>	<u>\$8,560,890</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>2,435</u>	<u>18,058</u>	<u>234,540</u>	<u>37,659</u>	<u>31,801</u>	<u>490,006</u>	<u>278,490</u>	<u>146,852</u>
<u>\$2,435</u>	<u>\$18,058</u>	<u>\$234,540</u>	<u>\$37,659</u>	<u>\$31,801</u>	<u>\$490,006</u>	<u>\$278,490</u>	<u>\$146,852</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	<u>Railroad Fund</u>		<u>Storm Water Utility Fund</u>		<u>Transload Fund</u>		<u>TOTAL</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$184,277	\$393,674	\$ 2,219,876	\$ 1,513,031	\$ 278,040	\$ 560,738	\$ 82,391,864	\$ 69,275,380
Restricted assets – cash and cash equivalents	<u>238,796</u>	<u>61,099</u>	<u>3,529,649</u>	<u>2,250,598</u>	<u>0</u>	<u>0</u>	<u>148,607,080</u>	<u>133,842,324</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$423,073</u>	<u>\$454,773</u>	<u>\$5,749,525</u>	<u>\$3,763,629</u>	<u>\$278,040</u>	<u>\$560,738</u>	<u>\$ 230,998,944</u>	<u>\$ 203,117,704</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$ -	\$ -
Construction contracts payable	<u>0</u>	<u>0</u>	<u>2,247</u>	<u>12,475</u>	<u>0</u>	<u>0</u>	<u>1,680,342</u>	<u>1,298,524</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$0</u>	<u>\$0</u>	<u>\$2,247</u>	<u>\$12,475</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 1,680,342</u>	<u>\$ 1,298,524</u>

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

ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Residential sales	\$25,627,861	\$26,636,290
Commercial and industrial sales	26,234,549	25,980,543
Intragovernmental sales	618,868	612,345
Street lighting and traffic signs	4,441	4,401
Sales to public authorities	6,498,115	6,429,621
Sales for resale	421,798	248,166
Miscellaneous	<u>1,012,056</u>	<u>968,647</u>
TOTAL OPERATING REVENUES	<u>60,417,688</u>	<u>60,880,013</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	456,450	561,495
Steam expenses	293,758	274,337
Electrical expenses	224,998	154,777
Miscellaneous steam power expenses	125,398	151,723
Fuel – coal	0	0
Fuel – gas and biomass	<u>988,972</u>	<u>1,155,682</u>
Total Operations	<u>2,089,576</u>	<u>2,298,014</u>
Maintenance		
Supervision and engineering	47,282	142,858
Maintenance of structures	0	0
Maintenance of boiler plants	64,398	40,830
Maintenance of electrical plant	39,309	67,871
Maintenance – other	<u>495,262</u>	<u>241,830</u>
Total Maintenance	<u>646,251</u>	<u>493,389</u>
Other:		
Purchased power	27,138,775	27,104,488
Fuel	230,557	202,932
Transportation	<u>0</u>	<u>0</u>
Total Other	<u>27,369,332</u>	<u>27,307,420</u>
Total Production	<u>30,105,159</u>	<u>30,098,823</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	420,197	321,215
Load dispatching	696,008	707,627
Station	134,059	175,481
Overhead line	306,666	304,924
Underground line	139,929	117,469
Street lighting and signal system	6,441	4,423
Meter services	76,275	60,243
Customer installation	0	2,748
Miscellaneous distribution	568,023	525,772
Transportation	179,441	190,643
Storeroom	0	1,647
Rents	0	0
Transmission of electricity	<u>73,498</u>	<u>51,021</u>
Total Operations	<u>2,600,537</u>	<u>2,463,213</u>

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

ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	2020	2019
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures	47,175	55,001
Maintenance of station equipment	349,499	280,269
Maintenance of overhead lines	2,563,487	2,096,566
Maintenance of underground lines	432,100	388,204
Maintenance of line transformer	3,043	2,057
Maintenance of street lights and signal system	139,291	105,526
Maintenance of meters	182,810	200,280
Maintenance of miscellaneous distribution plant	327,474	316,520
Total Maintenance	4,044,879	3,444,423
Total Transmission and Distribution	6,645,416	5,907,636
Accounting and Collection:		
Meter reading	176,251	137,384
Customer records and collection	2,951,554	2,850,804
Uncollectible accounts	175,781	178,201
Total Accounting and Collection	3,303,586	3,166,389
Administrative and General:		
Salaries	1,166,783	1,064,087
Property insurance	554,933	607,841
Office supplies and expense	243,228	246,128
Communication services	0	0
Maintenance of communication equipment	0	0
Outside services employed	617,415	244,827
Miscellaneous general expense	1,829	1,009
Merchandise/jobbing and contract work	0	45,921
Demonstrating and selling	97,699	55,721
Injuries and damages	0	89,106
Energy conservation	554,464	636,476
Total Administrative and General	3,236,351	2,991,116
TOTAL OPERATING EXPENSES	43,290,512	42,163,964
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	\$17,127,176	\$18,716,049

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Residential sales	\$7,560,266	\$7,555,324
Commercial and industrial sales	3,259,923	2,878,852
Miscellaneous	<u>276,380</u>	<u>309,298</u>
TOTAL OPERATING REVENUES	<u>11,096,569</u>	<u>10,743,474</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	0	0
Operating labor and expense	121,277	120,953
Purchase of water for resale	12,096	4,561
Maintenance of wells	288,523	50,146
Miscellaneous	<u>0</u>	<u>0</u>
Total Source of Supply	<u>421,896</u>	<u>175,660</u>
Power and Pumping		
Supervision and engineering	0	0
Operating labor and expense	105,940	120,480
Maintenance of structures and improvements	18,223	16,209
Maintenance of pumping equipment	84,621	80,074
Power purchased	2,286	2,353
Miscellaneous	<u>873,914</u>	<u>622,836</u>
Total Power and Pumping	<u>1,084,984</u>	<u>841,952</u>
Purification:		
Supplies and expense	78,365	34,553
Labor	235,801	285,610
Chemicals	389,268	334,511
Maintenance of purification equipment	<u>50,522</u>	<u>57,991</u>
Total Purification	<u>753,956</u>	<u>712,665</u>
Total Production	<u>2,260,836</u>	<u>1,730,277</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	272,947	249,727
Maps and records	222,699	263,917
Transmission and distributions lines	55,640	89,594
Meter	<u>2,566</u>	<u>18,133</u>
Total Operations	<u>553,852</u>	<u>621,371</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	2020	2019
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures and improvements	0	0
Maintenance of transmission/distribution lines	942,487	1,034,057
Maintenance of distribution reservoirs	710	4,334
Maintenance of services	534,219	490,002
Maintenance of meters	27,711	95,669
Maintenance of hydrants	85,941	54,921
Maintenance of miscellaneous plants	0	0
Total Maintenance	1,591,068	1,678,983
Other:		
Stores	0	1,098
Transportation	145,858	160,577
Total Other	145,858	161,675
Total Transmission and Distribution	2,290,778	2,462,029
Accounting and Collection:		
Meter reading	104,984	113,250
Billing and accounting	1,070,766	1,131,587
Uncollectible accounts	55,908	54,140
Total Accounting and Collection	1,231,658	1,298,977
Administrative and General:		
General office salaries	484,757	453,205
Insurance	206,466	217,197
Special service	0	0
Office supplies and expense	95,999	113,359
Rent	0	0
Injuries and damages	0	0
Miscellaneous	1,767	0
Energy conservation	1,901	1,625
Merchandise/jobbing and contract work	0	0
Total Administrative and General	790,890	785,386
TOTAL OPERATING EXPENSES	6,574,162	6,276,669
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	\$4,522,407	\$4,466,805

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$11,810,252</u>	<u>\$11,246,560</u>
OPERATING EXPENSES:		
Administration:		
Personal services	661,462	611,653
Materials and supplies	14,489	21,491
Travel and training	2,567	3,074
Intragovernmental	724,153	758,176
Utilities, services, and miscellaneous	<u>132,995</u>	<u>142,519</u>
Total Administration	<u>1,535,666</u>	<u>1,536,913</u>
Treatment Plant:		
Personal services	1,103,528	1,124,095
Materials and supplies	370,360	415,811
Travel and training	843	1,070
Intragovernmental	122,790	112,245
Utilities, services and miscellaneous	<u>835,352</u>	<u>804,296</u>
Total Treatment Plant	<u>2,432,873</u>	<u>2,457,517</u>
Pump Stations:		
Personal services	78,604	77,281
Materials and supplies	12,279	6,811
Travel and training	0	0
Intragovernmental	3,408	1,476
Utilities, services, and miscellaneous	<u>120,996</u>	<u>58,320</u>
Total Pump Stations	<u>215,287</u>	<u>143,888</u>
Maintenance:		
Personal services	483,686	561,601
Materials and supplies	85,053	105,374
Travel and training	1,084	3,119
Intragovernmental	127,027	128,987
Utilities, services, and miscellaneous	<u>32,615</u>	<u>35,316</u>
Total Maintenance	<u>729,465</u>	<u>834,397</u>
TOTAL OPERATING EXPENSES	<u>4,913,291</u>	<u>4,972,715</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$6,896,961</u>	<u>\$6,273,845</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 182,162	\$ 120,884
Rentals	138,362	118,233
Landing fees	98,700	87,181
Law enforcement fees	57,304	59,522
Passenger facility charges	238,314	201,218
Miscellaneous	<u>13,017</u>	<u>13,152</u>
TOTAL OPERATING REVENUES	<u>727,859</u>	<u>600,190</u>
OPERATING EXPENSES:		
Administration:		
Personal services	127,060	129,185
Materials and supplies	2,133	3,401
Travel and training	6,585	4,476
Intragovernmental	114,892	193,346
Utilities, services, and miscellaneous	<u>298,656</u>	<u>432,498</u>
Total Administration	<u>549,326</u>	<u>762,906</u>
Airfield Areas:		
Personal services	103,277	140,792
Materials and supplies	82,532	87,573
Travel and training	866	0
Intragovernmental	14,995	17,371
Utilities, services, and miscellaneous	<u>72,646</u>	<u>54,220</u>
Total Airfield Areas	<u>274,316</u>	<u>299,956</u>
Terminal Areas:		
Personal services	18,668	26,426
Materials and supplies	8,182	8,299
Intragovernmental	4,271	4,668
Utilities, services, and miscellaneous	<u>71,889</u>	<u>70,537</u>
Total Terminal Areas	<u>103,010</u>	<u>109,930</u>
Public Safety:		
Personal services	0	274,115
Materials and supplies	33,183	11,515
Travel and training	304	6,550
Intragovernmental	15,566	13,892
Utilities, services, and miscellaneous	<u>5,740</u>	<u>4,314</u>
Total Public Safety	<u>54,793</u>	<u>310,386</u>
Snow Removal:		
Personal services	0	0
Materials and supplies	0	23
Intragovernmental	0	0
Utilities, services, and miscellaneous	<u>0</u>	<u>238</u>
Total Snow Removal	<u>0</u>	<u>261</u>
Concessions:		
Personal services	590	1,174
Materials and supplies	4,928	4,303
Intragovernmental	0	0
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
Total Concessions	<u>5,518</u>	<u>5,477</u>
TOTAL OPERATING EXPENSES	<u>986,963</u>	<u>1,488,916</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$259,104)</u>	<u>(\$888,726)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 43,524	\$ 64,851
School passes	5,750	6,950
Specials	35,216	60,641
University of Missouri Shuttle reimbursement	748,755	748,755
Paratransit	33,847	60,179
Miscellaneous	0	0
TOTAL OPERATING REVENUES	<u>867,092</u>	<u>941,376</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	880,898	1,056,495
Materials and supplies	230,834	402,970
Travel and training	773	1,171
Intragovernmental	496,217	531,715
Utilities, services, and miscellaneous	112,519	260,567
Total General Operations	<u>1,721,241</u>	<u>2,252,918</u>
University of Missouri Shuttle Service:		
Personal services	203,864	298,028
Materials and supplies	159,917	124,632
Travel and training	0	0
Intragovernmental	117,074	128,540
Utilities, services, and miscellaneous	41,899	61,357
Total University of Missouri Shuttle Service	<u>522,754</u>	<u>612,557</u>
Paratransit:		
Personal services	574,938	432,854
Materials and supplies	55,756	125,604
Travel and training	0	0
Intragovernmental	40,728	34,790
Utilities, services, and miscellaneous	18,628	56,887
Total Paratransit	<u>690,050</u>	<u>650,135</u>
FastCAT:		
Personal services	0	0
Materials and supplies	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>2,934,045</u>	<u>3,515,610</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$2,066,953)</u>	<u>(\$2,574,234)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 8,795,317	\$ 8,771,979
Landfill fees	1,761,062	2,061,847
Bag sales	2,520	6,312
Compost sales	0	7,792
Miscellaneous	593,541	858,758
	<u>11,152,440</u>	<u>11,706,688</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Administration:		
Personal services	471,909	400,254
Materials and supplies	19,811	14,860
Travel and training	218	4,159
Intragovernmental	645,500	726,580
Utilities, services, and miscellaneous	107,101	78,787
	<u>1,244,539</u>	<u>1,224,640</u>
Total Administration		
Commercial:		
Personal services	585,042	682,601
Materials and supplies	410,224	515,053
Travel and training	104	0
Intragovernmental	154,179	123,026
Utilities, services, and miscellaneous	159,856	221,565
	<u>1,309,405</u>	<u>1,542,245</u>
Total Commercial		
Residential:		
Personal services	581,855	482,048
Materials and supplies	400,467	412,216
Travel and training	104	0
Intragovernmental	213,768	180,947
Utilities, services, and miscellaneous	445,813	355,464
	<u>1,642,007</u>	<u>1,430,675</u>
Total Residential		
Landfill:		
Personal services	499,994	459,962
Materials and supplies	306,553	395,208
Travel and training	79	0
Intragovernmental	68,988	55,487
Utilities, services, and miscellaneous	404,525	634,006
	<u>1,280,139</u>	<u>1,544,663</u>
Total Landfill		
Recycling:		
Personal services	964,447	997,412
Materials and supplies	704,457	477,608
Travel and training	407	50
Intragovernmental	135,537	142,383
Utilities, services, and miscellaneous	100,058	141,672
	<u>1,904,906</u>	<u>1,759,125</u>
Total Recycling		
TOTAL OPERATING EXPENSES	<u>7,380,996</u>	<u>7,501,348</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$3,771,444</u>	<u>\$4,205,340</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 839,383	\$ 958,612
Garages	1,139,932	1,356,521
Reserved lots	276,639	266,518
Other	<u>113,622</u>	<u>112,822</u>
 TOTAL OPERATING REVENUES	 <u>2,369,576</u>	 <u>2,694,473</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	284,045	270,136
Materials and supplies	47,669	22,392
Travel and training	3,475	8,635
Intragovernmental	153,563	165,789
Utilities, services, and miscellaneous	<u>162,240</u>	<u>208,459</u>
 TOTAL OPERATING EXPENSES	 <u>650,992</u>	 <u>675,411</u>
 OPERATING INCOME BEFORE DEPRECIATION	 <u>\$1,718,584</u>	 <u>\$2,019,062</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Fees and admissions	\$ 1,006,252	\$ 1,264,089
Facility user charges	35,338	38,528
Youth capital improvement fees	15,777	17,033
Golf course improvement fees	12,924	12,536
Miscellaneous	<u>304,262</u>	<u>304,110</u>
TOTAL OPERATING REVENUES	<u>1,374,553</u>	<u>1,636,296</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	636,630	696,772
Materials and supplies	177,011	119,879
Travel and training	3,775	1,922
Intragovernmental	140,613	185,419
Utilities, services, and miscellaneous	<u>111,189</u>	<u>110,907</u>
Total Recreation Services	<u>1,069,218</u>	<u>1,114,899</u>
Maintenance:		
Personal services	318,656	295,082
Materials and supplies	220,069	125,212
Travel and training	980	0
Intragovernmental	35,966	44,118
Utilities, services, and miscellaneous	<u>192,927</u>	<u>180,949</u>
Total Maintenance	<u>768,598</u>	<u>645,361</u>
Activity and Recreation Center:		
Personal services	509,653	501,574
Materials and supplies	80,119	82,144
Travel and training	1,002	1,475
Intragovernmental	77,210	117,814
Utilities, services, and miscellaneous	<u>139,400</u>	<u>146,046</u>
Total Activity and Recreation Center	<u>807,384</u>	<u>849,053</u>
TOTAL OPERATING EXPENSES	<u>2,645,200</u>	<u>2,609,313</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$1,270,647)</u></u>	<u><u>(\$973,017)</u></u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Switching fees	\$ 104,550	\$ 173,680
Miscellaneous	8,215	4,718
TOTAL OPERATING REVENUES	<u>112,765</u>	<u>178,398</u>
OPERATING EXPENSES:		
Administration:		
Personal services	81,508	108,461
Materials and supplies	15,330	16,628
Travel and training	38	38
Intragovernmental	21,407	36,026
Utilities, services, and miscellaneous	64,717	74,934
Total Administration	<u>183,000</u>	<u>236,087</u>
Transportation:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
Total Transportation	<u>0</u>	<u>0</u>
Maintenance of Way:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
Total Maintenance of Way	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>183,000</u>	<u>236,087</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$70,235)</u></u>	<u><u>(\$57,689)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	2020	2019
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 1,805,813	\$ 1,481,934
OPERATING EXPENSES:		
General Operations:		
Personal services	135,099	104,947
Materials and supplies	1,038	12,973
Travel and training	65	340
Intragovernmental	70,915	110,920
Utilities, services, and miscellaneous	37,256	20,907
Total General Operations	244,373	250,087
Field Operations:		
Personal services	127,361	149,666
Materials and supplies	41,884	43,934
Travel and training	145	435
Intragovernmental	26,678	32,232
Utilities, services, and miscellaneous	65,474	15,432
Total Field Operations	261,542	241,699
TOTAL OPERATING EXPENSES	505,915	491,786
OPERATING INCOME BEFORE DEPRECIATION	\$1,299,898	\$990,148

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 32,201	\$ 115,983
OPERATING EXPENSES:		
General operations:		
Personal services	65,786	59,095
Materials and supplies	184	333
Travel and training	0	0
Intragovernmental	1,799	0
Utilities, services, and miscellaneous	39,436	28,094
Total General Operations	<u>107,205</u>	<u>87,522</u>
 TOTAL OPERATING EXPENSES	 <u>107,205</u>	 <u>87,522</u>
 OPERATING INCOME BEFORE DEPRECIATION	 <u>\$ (75,004)</u>	 <u>\$ 28,461</u>

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CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
MARCH 31, 2020

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
SEWER:						
Sewer Main Rehab (SW100)	\$ 5,105,200	5,101,977		5,101,977	3,223	-
Sm Trunks 80 Acre Point (SW111)	700,000	-		-		700,000
Private Common Collector (SW112)	905,410	1,865		1,865		903,545
Annual Sewer Improvements (SW183)	2,322,133	19,825		19,825		2,302,308
SRF WWTP Improvement (SW194)	64,776,025	63,072,344		63,072,344		1,703,681
PCCE #3 Stewart/Ridge/Med (SW198)	1,304,030	234,841	93,530	328,371	151,112	824,547
Upper Hinkson Ext Ph I (SW213)	10,015,174	10,010,077		10,010,077		5,097
N Grindstone Ext Ph III (SW214)	1,300,000	124,907		124,907		1,175,093
PCCE #8 Thilly Lathrop (SW221)	2,270,970	1,795,234	290,213	2,085,447	11,689	173,834
SD 170 S Bethel Church Rd (SW232)	268,380	248,640		248,640		19,740
PCCE #16 Bingham/W Ridgel (SW240)	1,545,000	618,960	225,852	844,812	34,590	665,598
PCCE #18 Spring Valley Rd (SW241)	149,000	14,052		14,052		134,948
Upper Merideth Br Stabil (SW245)	573,000	517,774		517,774		55,226
Woodrail Sewer Replacemnt (SW247)	281,049	19,933		19,933		261,116
Annual Inflow/Infil Program (SW251)	142,000	-		-		142,000
PCCE #27 Grace Ellen (SW254)	128,000	22,590	10,111	32,701	148	95,151
Henderson Branch SW Ext (SW255)	4,007,597	261,026		261,026	42,984	3,703,587
SD #171 Crites Lane (SW263)	10,950	-		-		10,950
PCCE #22 Shannon Place (SW502)	109,000	9,629		9,629		99,371
PCCE #25 Glenwood/Redbud (SW504)	377,200	38,907	216	39,123	(90)	338,167
Court & Hickory Street (SW505)	507,207	6,769	63	6,832	63	500,312
SD #172-Northland Drive (SW506)	250,000	-		-		250,000
PCCE #21-Stanford (SW507)	110,000	-	7,911	7,911	89	102,000
WWTP Digester Complex Impr (SW508)	7,156,516	696,271	2,018,022	2,714,293	4,442,223	-
N Garth Sewer Replacemnt (SW511)	150,000	15		15		149,985
Tupelo-Iarch Sewer Replacemnt (SW513)	150,000	14,942	900	15,842		134,158
Columbia Country Club (SW515)	85,000	5,611	78,704	84,315		685
Hwy 63 Connector south of I-70 (SW516)	225,000	-		-	7,000	218,000
FY18 Sewer Main & Manhole Rehab (SW518)	2,700,000	671,801	453,561	1,125,362	1,281,833	292,805
5th to Wilkes Relief (SW525)	150,000	-	5,113	5,113	4,577	140,310
S Providence Sewer Replacement (SW526)	45,000	-	7,757	7,757	243	37,000
TOTAL SEWER	\$ 107,818,841	\$ 83,507,990	\$ 3,191,953	\$ 86,699,943	\$ 5,979,684	\$ 15,139,214
AIRPORT:						
Airport Gen Improvements (AP008)	\$ 258,580	\$ 12,902		\$ 12,902	\$	\$ 245,678
Realign RT H (AP090)	2,159,531	1,921,472		1,921,472		238,059
New Airport Terminal (AP111)	4,823,865	478,094	825,917	1,304,011	419,230	3,100,624
Terminal Master Plan (AP112)	882,079	851,752		851,752		30,327
13-31 (S500X100) & TW B (AP115)	12,493,116	12,225,465	95,284	12,320,749		172,367
1500 ARFF Truck (AP117)	705,745	607,827		607,827		97,918
Taxiway C & Pavement Mgmt (AP122)	3,284,574	2,947,056	39,841	2,986,897	4,555	293,122
Route H (AP123)	3,715,283	386,226	1,694,245	2,080,471	248,904	1,385,908
RW 2-20 & TW A North Ext (AP125)	1,751,108	396,979	130,530	527,509	113,813	1,109,786
Runway 2-20 Isolated Pavement Remed (AP126)	6,809,478	4,677,776	616,636	5,294,412	86,273	1,428,793
Apron Expansion & TW Recon 350 (AP130)	2,534,631	62,104	19,067	81,171		2,453,460
Hangar 350 Apron & Extension (AP140)	2,034,888	-	101,455	101,455	67,231	1,866,202
Percent for Art Terminal (M0111)	150,550	-		-		150,550
Maintenance Percent for Art Terminal (N0111)	38,320	-	286	286		38,034
TOTAL AIRPORT:	\$ 41,641,748	\$ 24,567,653	\$ 3,523,261	\$ 28,090,914	\$ 940,006	\$ 12,610,828

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
MARCH 31, 2020**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
PARKING:						
8th & Cherry-Energy Effic (PK058)	300,000	241,907	\$	241,907	\$	58,093
Garages Gate Arm/Pymt System (PK059)	1,220,575	865,384	62,944	928,328	128,418	163,829
Parking Infra Upgrades/Maint (PK062)	343,085	267,069	3,819	270,888	424	71,773
MM-10th Cherry Parking Structure (PK064)	470,000	447,595	38	447,633	2,517	19,850
Camera System Replacement (PK065)	550,000	248,999		248,999	485	300,516
MM-Plaza Garage (PK066)	350,000	284,183	57,814	341,997	8,075	(72)
5th/Walnut Repair (PK068)	360,000	73,081	228,048	301,129	39,114	19,757
Elevator Upgrade (PK069)	329,504			-	26,100	303,404
Short Stree Garage (PK070)	30,000			-	3,500	26,500
City Hall Alley-Parking Lot (PK072)	70,000		25,436	25,436		44,564
TOTAL PARKING:	\$ 4,023,164	\$ 2,428,218	\$ 378,099	\$ 2,806,317	\$ 208,633	\$ 1,008,214
RECREATION SERVICES:						
LOW Driving Range (RS085)	123,713	119,533		119,533	(1,108)	5,288
Antimi Sports Complex Imp (RS087)	479,585	478,418	687	479,105	(4,381)	4,861
Clary-Shy Community Park Imp (RS089)	3,003,270	2,679,273	27,329	2,706,602	136,647	160,021
Sports Field House (RS090)	5,592,919	4,943,788	648,668	5,592,456	315	148
Sports Field House % for Art (M0090)	42,764	34,209	8,555	42,764		-
Sports Field House % for Art Maintenance (N0090)	7,546		73	73		7,473
Philips Park Improvement (RS092)	815,000	3,108	10,568	13,676	18,500	782,824
Cosmo LED Lighting (RS094)	30,000	22,975	5,943	28,918	1,082	-
LA Nickell Driving Range (RS096)	50,000		1,022	1,022		48,978
TOTAL RECREATION SERVICES:	\$ 10,144,797	\$ 8,281,304	\$ 702,845	\$ 8,984,149	\$ 151,055	\$ 1,009,593
PUBLIC TRANSPORTATION:						
Annual Transit Projects (PT050)	1,414,131	220,300		220,300		1,193,831
Annual Bus Shelters (PT058)	226,900			-		226,900
LONO Electric Bus (PT061)	2,006,300	109,065		109,065	23,382	1,873,853
Replace 6 PT Vans/1 40' Bus (PT062)	1,315,458	431,062		431,062		884,396
Bus Shelters (PT063)	100,000	38,250	59,852	98,102	17,587	(15,689)
TOTAL PUBLIC TRANSPORTATION:	\$ 5,062,789	\$ 578,377	\$ 59,852	\$ 638,229	\$ 40,969	\$ 2,969,460
SOLID WASTE:						
Methane Gas Extract Wells (RF031)	1,695,947	1,454,969		1,454,969		240,978
Leachate Handling & Stor (RF051)	716,672	683,209	(25,230)	657,979		58,693
MRF Phase I (RF055)	400,000	-		-		400,000
Landfill Cell 6 (RF059)	5,820,155	5,756,498		5,756,498		63,657
Landfill Fuel Station Pump Add (RF060)	120,000	26,901		26,901		93,099
Landfill Expansion Permitting (RF061)	1,973,736	240,023	9,501	249,524	981,826	742,386
Landfill Fuel Station Facility Ph2 (RF062)	450,000	-	9,998	9,998		440,002
Landfill Ops Center Bldg Imp (RF063)	200,000	-		-		200,000
Landfill Security Gate (RF066)	140,000	9,549		9,549		130,451
CID Special Project (RF067)	105,000	34,871	4,201	39,072		65,928
912 East Walnut (RF068)	690,000	677,852	1,285	679,137		10,863
TOTAL SOLID WASTE:	\$ 12,311,510	\$ 8,883,872	\$ (245)	\$ 8,883,627	\$ 981,826	\$ 2,446,057

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
MARCH 31, 2020

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
STORMWATER:						
Annual Projects (SS017)	\$ 313,535	\$ -	\$ -	\$ -	\$ -	\$ 313,535
Garth at Oak Tower (SS110)	685,000	39,789	-	39,789	-	645,211
Forum Nature Area (SS113)	50,000	41,031	-	41,031	3,333	5,636
Annual CAM Projects (SS114)	69,135	100	-	100	-	69,035
Annual Downtown Tree Plnt (SS115)	50,054	-	-	-	-	50,054
Annual Property Acquis (SS118)	100,000	-	4,224	4,224	-	95,776
Aldeah & Ash Stm Pipe Rhb (SS123)	35,000	-	3,333	3,333	-	31,667
Sinclair Culv at Mill Creek (SS131)	660,000	566,563	-	566,563	-	93,437
Annual Mitigation Bank Prog (SS133)	90,000	-	-	-	-	90,000
Hickman/6th and 7th (SS134)	35,000	-	-	-	11,901	23,099
Mill Creek 307 W Ahlambra (SS136)	200,000	19,559	-	19,559	6,055	174,386
Greenwood South (SS140)	135,000	6,510	-	6,510	32,983	95,507
Lynn St Cottages (SS141)	200,000	66,852	-	66,852	-	133,148
Hirth Avenue (SS142)	75,000	39,169	-	39,169	-	35,831
Quail Drive (SS143)	600,000	16,257	-	16,257	2,418	581,325
TOTAL STORMWATER:	\$ 3,297,724	\$ 795,830	\$ 7,557	\$ 803,387	\$ 56,690	\$ 2,437,647
VEHICLE MAINTENANCE:						
TOTAL VEHICLE MAINTENANCE:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
RAILROAD:						
Annual Tie Program (R0012)	\$ 1,459,949	\$ 1,409,949	\$ -	\$ 1,409,949	\$ -	\$ 50,000
Surfacing Program (R0013)	464,183	417,857	-	417,857	-	46,326
Rail Replacement Program (R0014)	481,850	431,533	-	431,533	-	50,317
Capital Maintenance (R0045)	800,086	710,900	-	710,900	-	89,186
MT Zion Church Road Crossing (R0073)	170,012	145,069	-	145,069	-	24,943
TOTAL RAILROAD:	\$ 3,376,080	\$ 3,115,308	-	\$ 3,115,308	-	\$ 260,772
WATER UTILITY:						
CIP Ent. Revenue Contingency (W0003)	\$ 505,769	\$ -	\$ -	\$ -	\$ -	\$ 505,769
New and Replacement of Mains Under Hwy (W0119)	650,000	-	-	-	-	650,000
Installation of New Mains to Create Loops (W0123)	2,040,755	1,842,257	2,696	1,844,953	-	195,802
Main Relocation for Streets and Highways (W0125)	3,898,116	2,726,203	42,565	2,768,768	315	1,129,033
Fire Hydrant and Valve Replacement (W0127)	2,515,000	2,396,566	67,351	2,463,917	3,289	47,794
New and Replace Service Lines (W0128)	10,998,915	10,339,197	181,937	10,521,134	30,000	447,781
Water Main Replacements (W0130)	3,487,721	2,257,057	-	2,257,057	-	1,230,664
Refurbish Deep Well for Emerge (W0140)	100,000	-	-	-	-	100,000
Differential Payments (W0143)	367,387	267,387	-	267,387	-	100,000
West Ash Pump Station Upgrade (W0145)	3,300,000	-	-	-	-	3,300,000
Back Up Generators (W0150)	800,000	-	-	-	-	800,000
Business Loop Phase 6 Main Replacement (W0200)	1,057,561	37,561	-	37,561	-	1,020,000
Replumb Influent at WTP (W0211)	1,501,763	-	-	-	-	1,501,763
Brown Station RT B Peabody (W0230)	340,000	-	-	-	-	340,000
Meter Replacement Project (W0231)	5,839,220	5,758,841	-	5,758,841	15,000	65,379
Lime Soft Discharge Pipe (W0234)	300,000	188,467	-	188,467	14,778	96,755
Thilly and Westmount 6" Main (W0235)	490,913	394,913	-	394,913	-	96,000
Water Treatment plant Upgrade Phase 1 (W0236)	3,000,000	-	-	-	-	3,000,000
Deep Well Abandonment (W0249)	110,550	10,550	-	10,550	-	100,000
Nifong Blvd Improvements (W0256)	250,000	7	-	7	-	249,993
Storeroom and Enc. Equipments (W0263)	1,000,000	-	452,952	452,952	-	547,048
Well and Pump Station Control (W0264)	563,352	237,016	3,280	240,296	71,576	251,480
Crown Point Loop Spring Valley (W0267)	420,000	83,101	246,850	329,951	354	89,695
Country Club Drive S/E Walnut Phase 2 (W0273)	560,000	13,918	-	13,918	-	546,082
Well Field Valve Upgrades (W0274)	283,700	-	-	-	-	283,700
WTP Scada Upgrades (W0278)	500,000	401,721	52,835	454,556	19,020	26,424
New Southeast Pump Station (W0280)	3,500,000	-	-	-	-	3,500,000
Annual Tower & Reservoir Maint (W0282)	300,000	-	-	-	-	300,000
Fiber to Water Facilities (W0283)	125,000	-	-	-	-	125,000
New Elevated Storage Project (W0286)	3,000,000	-	-	-	-	3,000,000
Riback RD & Blackberry WT Main (W0287)	120,000	-	-	-	-	120,000
S. Glenwood Ave & CT WT Main (W0288)	143,000	-	-	-	-	143,000
Woodbine Dr. WT Main Replacemt (W0289)	124,000	-	-	-	-	124,000
Old63, Gordon & Charles ST M (W0290)	300,000	-	-	-	-	300,000
Ridgemont RD & Highridge WT Main (W0291)	542,000	-	-	-	-	542,000
Sinclair RD, Nifong Southampton Court (W0292)	440,000	-	-	-	-	440,000
Providence RT Turn LN Broadway LN (W0294)	54,000	-	-	-	-	54,000
Walnut, Melburn ST-William ST Lo (W0295)	150,000	-	-	-	-	150,000
Ridgemont RD-College PK-Highrge (W0296)	71,000	-	-	-	-	71,000
Leslie LN-Garth-Providence LOC (W0297)	252,000	-	-	-	-	252,000
TOTAL WATER UTILITY:	\$ 54,001,722	\$ 26,954,762	\$ 1,050,466	\$ 28,005,228	\$ 154,332	\$ 25,842,162

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
MARCH 31, 2020

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
ELECTRIC UTILITY:						
CIP Ent. Rev Contingency (E0003)	\$ 461,360	\$ -	\$ -	\$ -	\$ -	461,360
New & Replace Transformaer & Capacitors (E0021)	21,065,081	20,493,162	191,979	20,685,141	95,835	284,105
Conversion of Overhead to Underground (E0027)	12,019,432	10,994,209	4,662	10,998,871	-	1,020,561
Street Light Addition & Replacements (E0052)	5,006,651	4,802,227	60,748	4,862,975	-	143,676
Secondary Electric System for New Serv. (E0053)	19,597,298	18,132,352	270,191	18,402,543	297,055	897,700
Fiber Optic System Additions (E0082)	3,399,166	3,074,871	84,951	3,159,822	-	239,344
161 & 69 kV Transmission System Repl. (E0101)	3,620,000	2,886,514	283,394	3,169,908	10,880	439,212
13.8 kV Underground System Repl. (E0107)	3,080,000	2,769,303	272,408	3,041,711	-	38,289
New 13.8 kV Substation Feeder Additions (E0115)	8,147,294	7,464,530	8,045	7,472,575	759	673,960
13.8 kV System - New Residential Services (E0116)	9,135,000	8,174,144	111,135	8,285,279	-	849,721
13.8 kV System - New Commercial Services (E0117)	12,306,442	11,368,452	400,869	11,769,321	4,584	532,537
13.8 kV Overhead System Replacement (E0118)	9,808,000	9,281,370	342,277	9,623,647	-	184,353
New Southside Substation (E0121)	7,044,497	3,661,051	-	3,661,051	-	3,383,446
69 kV Relay Replacement (E0145)	763,815	609,548	14,322	623,870	145	139,800
Mill Creek Sub Trans Connection (E0148)	7,910,165	2,676,791	-	2,676,791	-	5,233,374
Power Plant Substation Upgrade (E0151)	1,500,000	73,607	-	73,607	-	1,426,393
Replace 69 & 161 kV Circuit Breakers (E0153)	1,219,000	708,456	3,896	712,352	73,196	433,452
Replace Measurement & Data Acqn Sys. (E0159)	100,000	93,355	-	93,355	-	6,645
Replace Underground Keene & Lansing (E0168)	575,000	307,239	98,122	405,361	457	169,182
Building New Lab Power Plant (E0174)	276,606	276,606	-	276,606	-	-
Landfill Generator Unit 4 (E0175)	1,350,000	7,500	574	8,074	18,807	1,323,119
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)	402,000	106,392	-	106,392	-	295,608
Mercury Vapor Street Lights (E0182)	250,000	23,425	286	23,711	-	226,289
Boiler 8 Upgrades (E0183)	3,902,825	3,902,824	-	3,902,824	-	1
Future Substation Transformer (E0184)	700,000	-	-	-	-	700,000
CEC-Distribution Control System (E0186)	2,625,000	2,610,273	-	2,610,273	-	14,727
Power Plant Control Center (E0190)	375,479	375,479	-	375,479	-	-
161 & 69 kV Transformer Replacement (E0192)	1,071,000	471,000	-	471,000	-	600,000
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)	1,250,000	976,201	135,675	1,111,876	-	138,124
13.8 kV System Automation (E0200)	646,637	322,545	-	322,545	-	324,092
Reconfiguring Substation Feeder (E0201)	2,850,000	158,520	-	158,520	-	2,691,480
Moore's Lake Restoration (E0204)	6,300,000	5,172,506	69,197	5,241,703	422,902	635,395
Truman Solat Feeder (E0205)	1,450,000	106,472	458	106,930	6,821	1,336,249
MPP Decommissioning (E0208)	300,000	-	248,186	248,186	3,542	48,272
Harmony Transformer & Switchgear (E0209)	1,079,000	268,734	802,861	1,071,595	664	6,741
Sewer Conn to Municipal Power Plant (E0211)	50,000	-	-	-	-	50,000
Nifong & Bethel Relocation (E0212)	230,000	-	-	-	-	230,000
Millcreek & Vawater Sch. Relocation (E0213)	120,000	-	-	-	-	120,000
TOTAL ELECTRIC UTILITY:	\$ 154,156,774	\$ 122,698,662	\$ 3,404,236	\$ 126,102,898	\$ 935,647	\$ 27,118,229
TOTAL CAPITAL PROJECTS	\$ 395,835,149	\$ 281,811,976	\$ 12,318,024	\$ 294,130,001	\$ 9,448,842	\$ 90,842,176

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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.

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.

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.

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2020 and 2019

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund		Community Relations Fund	
	2020	2019	2020	2019	2020	2019	2020	2019
CURRENT ASSETS:								
Cash and cash equivalents	\$1,292,035	\$1,296,570	\$1,932,225	\$1,922,109	\$4,248,668	\$3,237,371	\$1,644,419	\$1,553,554
Accounts receivable	0	0	76,815	29,446	5,592	5,592	113,809	119,367
Grants receivable	0	0	0	0	0	0	0	0
Accrued interest	1,659	2,638	2,764	3,881	6,309	6,232	2,288	3,138
Due from other funds	0	0	0	0	0	0	0	0
Inventory	0	0	0	0	0	0	3,577	5,815
Other assets	0	0	0	0	33,945	36,867	0	0
Total Current Assets	1,293,694	1,299,208	2,011,804	1,955,436	4,294,514	3,286,062	1,764,093	1,681,874
RESTRICTED ASSETS:								
Net pension asset	206,854	212,273	243,563	314,109	778,145	811,768	462,700	463,100
Net OPEB asset	0	17,839	0	26,397	0	68,218	0	38,917
Total Restricted Assets	206,854	230,112	243,563	340,506	778,145	879,986	462,700	502,017
OTHER ASSETS:								
Unamortized costs	0	0	0	0	0	0	0	0
Investments	0	0	0	0	0	0	0	0
Total Other Assets	0	0	0	0	0	0	0	0
FIXED ASSETS:								
Property, plant, and equipment	447,529	395,102	0	0	7,184,677	6,825,260	1,087,173	1,183,067
Accumulated depreciation	(216,268)	(190,440)	0	0	(5,936,203)	(5,483,883)	(954,799)	(998,513)
Net Plant in Service	231,261	204,662	0	0	1,248,474	1,341,377	132,374	184,554
Construction in progress	0	0	0	0	19,480	0	0	0
Net Fixed Assets	231,261	204,662	0	0	1,267,954	1,341,377	132,374	184,554
TOTAL ASSETS	1,731,809	1,733,982	2,255,367	2,295,942	6,340,613	5,507,425	2,359,167	2,368,445
DEFERRED OUTFLOWS OF RESOURCES								
Outflows related to pension	79,928	69,628	94,113	103,032	300,673	266,269	178,786	151,902
Outflows related to OPEB	17,543	309	20,656	457	65,993	1,182	39,241	674
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$1,829,280	\$1,803,919	\$2,370,136	\$2,399,431	\$6,707,279	\$5,774,876	\$2,577,194	\$2,521,021
LIABILITIES AND FUND EQUITY								
CURRENT LIABILITIES:								
Accounts payable	\$17,853	\$1,533	\$3,090	\$34,826	\$125,903	\$76,821	\$8,611	\$71,965
Interest payable	0	0	0	0	0	0	0	0
Accrued payroll and payroll taxes	47,583	36,395	24,390	32,272	276,041	280,621	79,225	70,374
Due to other funds	0	0	0	0	0	0	0	0
Advances from other funds	0	0	0	0	0	0	0	0
Obligations under capital leases current maturities	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0	0
Total Current Liabilities	65,436	37,928	27,480	67,098	401,944	357,442	87,836	142,339
LONG-TERM LIABILITIES:								
Obligations under capital leases	0	0	0	0	0	0	0	0
Claims payable	0	0	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0	0	0
Net Pension Liability	1,434	0	1,688	0	5,393	0	3,207	0
Total Long-Term Liabilities	1,434	0	1,688	0	5,393	0	3,207	0
TOTAL LIABILITIES	66,870	37,928	29,168	67,098	407,337	357,442	91,043	142,339
DEFERRED INFLOWS OF RESOURCES								
InfloWS related to pension	130,232	152,876	153,342	226,216	489,902	584,620	291,305	333,516
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	197,102	190,804	182,510	293,314	897,239	942,062	382,348	475,855
FUND EQUITY:								
Retained earnings (deficit)	1,632,178	1,613,115	2,187,626	2,106,117	5,810,040	4,832,814	2,194,846	2,045,166
TOTAL FUND EQUITY	1,632,178	1,613,115	2,187,626	2,106,117	5,810,040	4,832,814	2,194,846	2,045,166
LIABILITIES AND FUND EQUITY	\$1,829,280	\$1,803,919	\$2,370,136	\$2,399,431	\$6,707,279	\$5,774,876	\$2,577,194	\$2,521,021

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2020 and 2019

Fleet Operations Fund		Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2020	2019	2020	2019	2020	2019	2020	2019
\$879,039	\$1,306,570	\$16,116,337	\$15,962,575	\$7,721,637	\$5,685,864	\$33,834,360	\$30,964,613
14,968	16,930	8,101	8,501	385,937	443,194	605,222	623,030
0	0	0	0	0	0	0	0
1,298	1,711	22,373	33,491	11,158	13,059	47,849	64,150
0	0	0	0	0	0	0	0
1,241,120	1,058,983	0	0	0	0	1,244,697	1,064,798
0	0	0	0	0	0	33,945	36,867
<u>2,136,425</u>	<u>2,384,194</u>	<u>16,146,811</u>	<u>16,004,567</u>	<u>8,118,732</u>	<u>6,142,117</u>	<u>35,766,073</u>	<u>32,753,458</u>
575,478	633,286	46,061	50,687	116,408	128,101	2,429,209	2,613,324
0	53,219	0	4,260	0	10,765	0	219,615
<u>575,478</u>	<u>686,505</u>	<u>46,061</u>	<u>54,947</u>	<u>116,408</u>	<u>138,866</u>	<u>2,429,209</u>	<u>2,832,939</u>
0	0	0	0	0	0	0	0
0	0	1,312,024	1,299,274	0	0	1,312,024	1,299,274
0	0	1,312,024	1,299,274	0	0	1,312,024	1,299,274
2,725,856	2,770,999	0	0	0	0	11,445,235	11,174,428
(953,714)	(944,308)	0	0	0	0	(8,060,984)	(7,617,144)
1,772,142	1,826,691	0	0	0	0	3,384,251	3,557,284
0	0	0	0	0	0	19,480	0
<u>1,772,142</u>	<u>1,826,691</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,403,731</u>	<u>3,557,284</u>
4,484,045	4,897,390	17,504,896	17,358,788	8,235,140	6,280,983	42,911,037	40,442,955
222,363	207,726	17,798	16,627	44,980	42,020	938,641	857,204
48,805	922	3,906	74	9,872	187	206,016	3,805
<u>\$4,755,213</u>	<u>\$5,106,038</u>	<u>\$17,526,600</u>	<u>\$17,375,489</u>	<u>\$8,289,992</u>	<u>\$6,323,190</u>	<u>\$44,055,694</u>	<u>\$41,303,964</u>
\$428,113	\$248,949	\$36,639	\$90	\$62,058	(\$70,035)	\$682,267	\$364,149
0	0	0	0	0	0	0	0
100,756	103,874	29,285	22,980	22,134	23,770	579,414	570,286
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	27,714	21,757	27,714	21,757
<u>528,869</u>	<u>352,823</u>	<u>65,924</u>	<u>23,070</u>	<u>111,906</u>	<u>(24,508)</u>	<u>1,289,395</u>	<u>956,192</u>
0	0	0	0	0	0	0	0
0	0	5,578,573	6,136,067	0	0	5,578,573	6,136,067
0	0	0	0	863,900	797,100	863,900	797,100
3,988	0	319	0	807	0	16,836	0
<u>3,988</u>	<u>0</u>	<u>5,578,892</u>	<u>6,136,067</u>	<u>864,707</u>	<u>797,100</u>	<u>6,459,309</u>	<u>6,933,167</u>
532,857	352,823	5,644,816	6,159,137	976,613	772,592	7,748,704	7,889,359
362,308	456,081	28,999	36,504	73,288	92,256	1,529,376	1,882,069
895,165	808,904	5,673,815	6,195,641	1,049,901	864,848	9,278,080	9,771,428
3,860,048	4,297,134	11,852,785	11,179,848	7,240,091	5,458,342	34,777,614	31,532,536
3,860,048	4,297,134	11,852,785	11,179,848	7,240,091	5,458,342	34,777,614	31,532,536
<u>\$4,755,213</u>	<u>\$5,106,038</u>	<u>\$17,526,600</u>	<u>\$17,375,489</u>	<u>\$8,289,992</u>	<u>\$6,323,190</u>	<u>\$44,055,694</u>	<u>\$41,303,964</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund		Community Relations Fund	
	2020	2019	2020	2019	2020	2019	2020	2019
OPERATING REVENUES:								
Charges for services	\$815,667	\$792,132	\$1,209,798	\$1,302,639	\$4,059,111	\$4,146,743	\$1,231,278	\$1,333,351
OPERATING EXPENSES:								
Personal services	435,929	410,547	454,584	468,289	2,261,509	2,128,809	872,060	935,052
Materials and supplies	70,093	74,665	79,133	61,192	377,793	552,079	106,508	178,403
Travel and training	4,888	4,624	14,350	18,983	122,145	120,613	302	3,914
Intragovernmental	27,154	22,569	267,514	323,580	14,993	17,044	8,534	8,990
Utilities, services, and miscellaneous	301,568	267,985	377,338	328,577	1,245,561	1,257,972	85,963	117,856
TOTAL OPERATING EXPENSES	839,632	780,390	1,192,919	1,200,621	4,022,001	4,076,517	1,073,367	1,244,215
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(23,965)	11,742	16,879	102,018	37,110	70,226	157,911	89,136
Depreciation	(7,214)	(5,821)	0	0	(237,171)	(207,020)	(17,615)	(23,962)
OPERATING INCOME (LOSS)	(31,179)	5,921	16,879	102,018	(200,061)	(136,794)	140,296	65,174
NONOPERATING REVENUES (EXPENSES):								
Revenue from other governmental units	0	0	0	0	14,208	13,998	0	0
Investment revenue	22,229	28,163	34,810	40,176	71,551	62,332	27,953	32,993
Miscellaneous revenue	398	2,272	154,673	9,953	8,069	77	1,033	1,419
Interest expense	0	0	0	0	0	0	0	0
Loss on disposal of fixed assets	0	0	0	0	0	0	0	0
Miscellaneous expense	0	0	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	22,627	30,435	189,483	50,129	93,828	76,407	28,986	34,412
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(8,552)	36,356	206,362	152,147	(106,233)	(60,387)	169,282	99,586
OPERATING TRANSFERS								
Operating transfers from other funds	0	0	0	0	129,500	0	25,000	25,000
Operating transfers to other funds	(32,550)	(32,550)	(196,704)	(67,014)	(81,098)	(81,098)	(118,947)	(118,947)
TOTAL OPERATING TRANSFERS	(32,550)	(32,550)	(196,704)	(67,014)	48,402	(81,098)	(93,947)	(93,947)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(41,102)	3,806	9,658	85,133	(57,831)	(141,485)	75,335	5,639
Contributed capital	0	0	0	0	0	0	0	0
NET INCOME (LOSS)	(41,102)	3,806	9,658	85,133	(57,831)	(141,485)	75,335	5,639
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	1,673,280	1,609,309	2,177,968	2,020,984	5,867,871	4,974,299	2,119,511	2,039,527
Equity transfers from other funds	0	0	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$1,632,178	\$1,613,115	\$2,187,626	\$2,106,117	\$5,810,040	\$4,832,814	\$2,194,846	\$2,045,166

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

Fleet Operations Fund		Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2020	2019	2020	2019	2020	2019	2020	2019
<u>\$3,098,382</u>	<u>\$3,681,086</u>	<u>\$3,047,980</u>	<u>\$3,110,183</u>	<u>\$7,759,572</u>	<u>\$7,789,227</u>	<u>\$21,221,788</u>	<u>\$22,155,361</u>
1,100,398	1,150,932	133,755	134,507	310,435	295,790	5,568,670	5,523,926
2,261,262	2,251,778	522	183	35,088	36,391	2,930,399	3,154,691
1,188	1,792	(1,119)	696	15,120	13,895	156,874	164,517
100,669	83,359	2,892	3,177	1,642	1,678	423,398	460,397
<u>37,139</u>	<u>38,801</u>	<u>3,347,222</u>	<u>2,645,839</u>	<u>7,580,702</u>	<u>6,515,856</u>	<u>12,975,493</u>	<u>11,172,886</u>
<u>3,500,656</u>	<u>3,526,662</u>	<u>3,483,272</u>	<u>2,784,402</u>	<u>7,942,987</u>	<u>6,863,610</u>	<u>22,054,834</u>	<u>20,476,417</u>
(402,274)	154,424	(435,292)	325,781	(183,415)	925,617	(833,046)	1,678,944
<u>(26,018)</u>	<u>(31,320)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(288,018)</u>	<u>(268,123)</u>
<u>(428,292)</u>	<u>123,104</u>	<u>(435,292)</u>	<u>325,781</u>	<u>(183,415)</u>	<u>925,617</u>	<u>(1,121,064)</u>	<u>1,410,821</u>
0	0	0	0	0	123,725	14,208	137,723
17,275	18,443	291,923	376,761	133,890	125,467	599,631	684,335
7,061	40,984	0	0	33,137	20,886	204,371	75,591
0	0	0	0	0	0	0	0
0	(14,625)	0	0	0	0	0	(14,625)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>24,336</u>	<u>44,802</u>	<u>291,923</u>	<u>376,761</u>	<u>167,027</u>	<u>270,078</u>	<u>818,210</u>	<u>883,024</u>
<u>(403,956)</u>	<u>167,906</u>	<u>(143,369)</u>	<u>702,542</u>	<u>(16,388)</u>	<u>1,195,695</u>	<u>(302,854)</u>	<u>2,293,845</u>
0	0	0	0	0	0	154,500	25,000
<u>(2,442)</u>	<u>(2,442)</u>	<u>(22,440)</u>	<u>(22,440)</u>	<u>(16,331)</u>	<u>(16,331)</u>	<u>(470,512)</u>	<u>(340,822)</u>
<u>(2,442)</u>	<u>(2,442)</u>	<u>(22,440)</u>	<u>(22,440)</u>	<u>(16,331)</u>	<u>(16,331)</u>	<u>(316,012)</u>	<u>(315,822)</u>
(406,398)	165,464	(165,809)	680,102	(32,719)	1,179,364	(618,866)	1,978,023
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(406,398)	165,464	(165,809)	680,102	(32,719)	1,179,364	(618,866)	1,978,023
4,266,446	4,131,670	12,018,594	10,499,746	7,272,810	4,278,978	35,396,480	29,554,513
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$3,860,048</u>	<u>\$4,297,134</u>	<u>\$11,852,785</u>	<u>\$11,179,848</u>	<u>\$7,240,091</u>	<u>\$5,458,342</u>	<u>34,777,614</u>	<u>31,532,536</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund		Community Relations Fund	
	2020	2019	2020	2019	2020	2019	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:								
Operating income (loss)	(\$31,179)	\$5,921	\$16,879	\$102,018	(\$200,061)	(\$136,794)	\$140,296	\$65,174
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:								
Depreciation	7,214	5,821	0	0	237,171	207,020	17,615	23,962
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	0	0	(34,913)	(782)	0	0	7,511	3,006
Decrease (increase) in due from other funds	0	0	0	0	0	0	0	0
Decrease (increase) in inventory	0	0	0	0	0	0	0	0
Decrease (increase) in other assets	0	0	8,501	10,847	53,946	91,828	334	388
Increase (decrease) in accounts payable	10,510	(44,435)	(64,717)	(28,168)	(8,270)	(74,093)	(5,167)	42,669
Increase (decrease) in accrued payroll	(31,790)	(28,532)	(31,202)	(28,022)	(170,292)	(131,064)	(69,532)	(49,940)
Increase (decrease) in due to other funds	0	0	0	0	0	0	0	0
Increase (decrease) in other liabilities	7,106	0	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	4,473	8,016	7,462	11,706	16,811	18,182	6,138	9,567
Other nonoperating revenue	398	2,272	154,673	9,953	8,069	77	1,033	1,419
Net cash provided by (used for) operating activities	<u>(33,268)</u>	<u>(50,937)</u>	<u>56,683</u>	<u>77,552</u>	<u>(62,626)</u>	<u>(24,844)</u>	<u>98,228</u>	<u>96,245</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	0	0	0	0	129,500	0	25,000	25,000
Operating transfers out	(32,550)	(32,550)	(196,704)	(67,014)	(81,098)	(81,098)	(118,947)	(118,947)
Operating grants	0	0	0	0	41,152	41,661	0	0
Net cash provided by (used for) noncapital financing activities	<u>(32,550)</u>	<u>(32,550)</u>	<u>(196,704)</u>	<u>(67,014)</u>	<u>89,554</u>	<u>(39,437)</u>	<u>(93,947)</u>	<u>(93,947)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:								
Debt service – interest	18,663	20,552	0	0	0	0	0	0
Debt service – principal	0	0	0	0	0	0	0	0
Acquisition and construction of capital assets	(26,424)	(1)	0	0	(232,943)	(675,650)	0	0
Contributed capital	0	0	0	0	0	0	0	0
Proceeds from advances from other funds	0	0	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing act.	<u>(7,761)</u>	<u>20,551</u>	<u>0</u>	<u>0</u>	<u>(232,943)</u>	<u>(675,650)</u>	<u>0</u>	<u>0</u>
CASH FLOWS FROM INVESTING ACTIVITIES:								
Interest received	0	0	28,288	28,655	56,719	46,524	22,579	23,719
Purchase of investments	0	0	0	0	0	0	0	0
Sale of investments	0	0	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>0</u>	<u>0</u>	<u>28,288</u>	<u>28,655</u>	<u>56,719</u>	<u>46,524</u>	<u>22,579</u>	<u>23,719</u>
Net increase (decrease) in cash and cash equivalents	(73,579)	(62,936)	(111,733)	39,193	(149,296)	(693,407)	26,860	26,017
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>1,365,614</u>	<u>1,359,506</u>	<u>2,043,958</u>	<u>1,882,916</u>	<u>4,397,964</u>	<u>3,930,778</u>	<u>1,617,559</u>	<u>1,527,537</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$1,292,035</u>	<u>\$1,296,570</u>	<u>\$1,932,225</u>	<u>\$1,922,109</u>	<u>\$4,248,668</u>	<u>\$3,237,371</u>	<u>\$1,644,419</u>	<u>\$1,553,554</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	<u>\$1,292,035</u>	<u>\$1,296,570</u>	<u>\$1,932,225</u>	<u>\$1,922,109</u>	<u>\$4,248,668</u>	<u>\$3,237,371</u>	<u>\$1,644,419</u>	<u>\$1,553,554</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$1,292,035</u>	<u>\$1,296,570</u>	<u>\$1,932,225</u>	<u>\$1,922,109</u>	<u>\$4,248,668</u>	<u>\$3,237,371</u>	<u>\$1,644,419</u>	<u>\$1,553,554</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

Fleet Operations Fund		Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2020	2019	2020	2019	2020	2019	2020	2019
(\$428,292)	\$123,104	(\$435,292)	\$325,781	(\$183,415)	\$925,617	(\$1,121,064)	\$1,410,821
26,018	31,320	0	0	0	0	288,018	268,123
(7,951)	(330)	150	(5,864)	23,482	(9,308)	(11,721)	(13,278)
0	0	0	0	0	0	0	0
(116,817)	(85,966)	0	0	0	0	(116,817)	(85,966)
0	0	0	0	0	0	62,781	103,063
(2,373)	(95,403)	(13,090)	(12,438)	34,035	(133,652)	(49,072)	(345,520)
(85,514)	(95,903)	(10,111)	(8,227)	(64,191)	(46,459)	(462,632)	(388,147)
0	0	0	0	0	0	0	0
0	0	0	0	(6,053)	(6,238)	1,053	(6,238)
3,544	5,192	(63,368)	(197,153)	(28,971)	45,809	(53,911)	(98,681)
7,061	40,984	0	0	33,137	20,886	204,371	75,591
(604,324)	(77,002)	(521,711)	102,099	(191,976)	796,655	(1,258,994)	919,768
0	0	0	0	0	0	154,500	25,000
(2,442)	(2,442)	(22,440)	(22,440)	(16,331)	(16,331)	(470,512)	(340,822)
0	0	0	0	0	123,725	41,152	165,386
(2,442)	(2,442)	(22,440)	(22,440)	(16,331)	107,394	(274,860)	(150,436)
0	0	0	0	0	0	18,663	20,552
0	0	0	0	0	0	0	0
(1)	0	0	0	0	0	(259,368)	(675,651)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(1)	0	0	0	0	0	(240,705)	(655,099)
14,344	13,695	362,245	572,085	162,734	73,483	646,909	758,161
0	0	(13,220)	(16,740)	0	0	(13,220)	(16,740)
0	0	0	0	0	0	0	0
14,344	13,695	349,025	555,345	162,734	73,483	633,689	741,421
(592,423)	(65,749)	(195,126)	635,004	(45,573)	977,532	(1,140,870)	855,654
1,471,462	1,372,319	16,311,463	15,327,571	7,767,210	4,708,332	34,975,230	30,108,959
<u>\$879,039</u>	<u>\$1,306,570</u>	<u>\$16,116,337</u>	<u>\$15,962,575</u>	<u>\$7,721,637</u>	<u>\$5,685,864</u>	<u>33,834,360</u>	<u>30,964,613</u>
\$879,039	\$1,306,570	\$16,116,337	\$15,962,575	\$7,721,637	\$5,685,864	33,834,360	30,964,613
<u>\$879,039</u>	<u>\$1,306,570</u>	<u>\$16,116,337</u>	<u>\$15,962,575</u>	<u>\$7,721,637</u>	<u>\$5,685,864</u>	<u>33,834,360</u>	<u>30,964,613</u>

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.

REDI Trust Fund - to account for all Regional Economic Development, Inc. transactions.

Agency Funds - To report funds held for The Tiger Hotel, Regency Hotel, Broadway Hotel Phase 2, and Missouri Foundation for Health Fund. As of FY18, Boone County is managing funds for the Daniel Boone Regional Library.



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2020 and 2019

ASSETS	Pension and Other Postemployment Benefits Trust Funds						Nonexpendable Trust Fund	
	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		Designated Loan and Special Tax Bill Investment Fund	
	2020	2019	2020	2019	2020	2019	2020	2019
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$537,745	\$516,805	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	5,607,795	4,095,854
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	779,285	1,022,804
Allowance for uncollectible taxes	0	0	0	0	0	0	(19,148)	(202,118)
Accrued interest	145,972	159,999	94,236	104,954	779	1,135	71,428	231,878
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,858,172	4,096,947
Other assets	0	0	0	0	0	0	0	0
Investments	77,300,014	82,883,264	49,902,605	54,368,406	2,944,997	2,970,827	0	0
Property, plant, and equipment	0	0	0	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0	0	0	0
TOTAL ASSETS	\$77,445,986	\$83,043,263	\$49,996,841	\$54,473,360	\$3,483,521	\$3,488,767	\$9,297,532	\$9,245,365
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	26,664	500,255	17,214	328,149	0	0	0	0
Other liabilities	821,359	751,399	530,245	492,890	0	0	919	919
TOTAL LIABILITIES	848,023	1,251,654	547,459	821,039	0	0	919	919
FUND EQUITY:								
Fund Balance:								
Nonspendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	7,796,613	7,744,446
Assigned	0	0	0	0	0	0	0	0
Unassigned	76,597,963	81,791,609	49,449,382	53,652,321	3,483,521	3,488,767	0	0
TOTAL FUND EQUITY	76,597,963	81,791,609	49,449,382	53,652,321	3,483,521	3,488,767	9,296,613	9,244,446
TOTAL LIABILITIES AND FUND EQUITY	\$77,445,986	\$83,043,263	\$49,996,841	\$54,473,360	\$3,483,521	\$3,488,767	\$9,297,532	\$9,245,365

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2020 and 2019

ASSETS	Expendable Trust Funds					
	Contributions Fund		REDI Trust Fund		TOTAL	
	2020	2019	2020	2019	2020	2019
Cash and cash equivalents	\$693,732	\$684,065	\$0	\$0	\$1,231,477	\$1,200,870
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	5,607,795	4,095,854
Accounts receivable	947	1,193	0	0	947	1,193
Tax bills receivable	0	0	0	0	779,285	1,022,804
Allowance for uncollectible taxes	0	0	0	0	(19,148)	(202,118)
Accrued interest	988	1,461	0	0	313,403	499,427
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	2,858,172	4,096,947
Other assets	0	0	0	0	0	0
Investments	0	0	0	0	130,147,616	140,222,497
Property, plant, and equipment	0	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0	0
TOTAL ASSETS	<u>\$695,667</u>	<u>\$686,719</u>	<u>\$0</u>	<u>\$0</u>	<u>\$140,919,547</u>	<u>\$150,937,474</u>
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	43,878	828,404
Other liabilities	0	0	0	0	1,352,523	1,245,208
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,396,401</u>	<u>2,073,612</u>
FUND EQUITY:						
Fund Balance:						
Nonspendable	0	0	0	0	1,500,000	1,500,000
Restricted	467,812	413,131	0	0	467,812	413,131
Committed	0	0	0	0	7,796,613	7,744,446
Assigned	227,855	273,588	0	0	227,855	273,588
Unassigned	0	0	0	0	129,530,866	138,932,697
TOTAL FUND EQUITY	<u>695,667</u>	<u>686,719</u>	<u>0</u>	<u>0</u>	<u>139,523,146</u>	<u>148,863,862</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$695,667</u>	<u>\$686,719</u>	<u>\$0</u>	<u>\$0</u>	<u>\$140,919,547</u>	<u>\$150,937,474</u>

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

PENSION TRUST FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2020	2019	2020	2019	2020	2019	2020	2019
CURRENT ASSETS:								
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$537,745	\$516,805	\$537,745	\$516,805
Receivables:								
Accrued interest	145,972	159,999	94,236	104,954	779	1,135	240,987	266,088
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	77,300,014	82,883,264	49,902,605	54,368,406	2,944,997	2,970,827	130,147,616	140,222,497
Total Current Assets	77,445,986	83,043,263	49,996,841	54,473,360	3,483,521	3,488,767	127,442,827	137,516,623
FIXED ASSETS:								
Property, plant, and equipment	0	0	0	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0	0	0	0
Net Fixed Assets	0	0	0	0	0	0	0	0
TOTAL ASSETS	77,445,986	83,043,263	49,996,841	54,473,360	3,483,521	3,488,767	130,926,348	141,005,390
LIABILITIES								
Accounts payable	0	0	0	0	0	0	0	0
Other liabilities	848,023	1,251,654	547,459	821,039	0	0	1,395,482	2,072,693
Total Liabilities	848,023	1,251,654	547,459	821,039	0	0	1,395,482	2,072,693
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS	\$76,597,963	\$81,791,609	\$49,449,382	\$53,652,321	\$3,483,521	\$3,488,767	\$129,530,866	\$138,932,697

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Investment revenue	<u>\$126,248</u>	<u>\$140,356</u>
OPERATING EXPENSES:		
Intragovernmental	0	2,765
Utilities, services, and miscellaneous	<u>0</u>	<u>(3)</u>
TOTAL OPERATING EXPENSES	<u>0</u>	<u>2,762</u>
NET INCOME	126,248	137,594
FUND BALANCE, BEGINNING OF PERIOD	<u>9,170,365</u>	<u>9,106,852</u>
FUND BALANCE, END OF PERIOD	<u><u>\$9,296,613</u></u>	<u><u>\$9,244,446</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	Designated Loan and Special Tax Bill Investment Fund	
	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$126,248	\$137,594
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(126,248)	(140,356)
Changes in assets and liabilities:		
Decrease (increase) in loans receivable	0	0
Decrease (increase) in due from other funds	0	0
Decrease (increase) in advances to other funds	219,316	616,408
Increase (decrease) in other liabilities	0	0
	219,316	613,646
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	127,756	138,746
Purchase of tax bills	(34,585)	(615)
Sale of tax bills	39,911	21,572
	133,082	159,703
Net increase (decrease) in cash and cash equivalents	352,398	773,349
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	5,255,397	3,322,505
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$5,607,795	\$4,095,854
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	\$5,607,795	\$4,095,854
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$5,607,795	\$4,095,854

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	Contributions		REDI Trust		TOTAL	
	Fund	Fund	Fund	Fund	Fund	Fund
	2020	2019	2020	2019	2020	2019
REVENUES:						
Investment revenue	\$11,847	\$15,222	\$0	\$0	\$11,847	\$15,222
Miscellaneous	39,152	66,494	0	0	39,152	66,494
TOTAL REVENUES	50,999	81,716	0	0	50,999	81,716
EXPENDITURES:						
Current:						
Policy development and administration	0	0	0	234,433	0	234,433
Health and environment	0	0	0	0	0	0
Personal development	21,292	13,194	0	0	21,292	13,194
TOTAL EXPENDITURES	21,292	13,194	0	234,433	21,292	247,627
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	29,707	68,522	0	(234,433)	29,707	(165,911)
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	17,739	9,746	0	0	17,739	9,746
Operating transfers to other funds	(17,482)	(58,182)	0	0	(17,482)	(58,182)
Loan Proceeds	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	257	(48,436)	0	0	257	(48,436)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	29,964	20,086	0	(234,433)	29,964	(214,347)
FUND BALANCE, BEGINNING OF PERIOD	665,703	666,633	0	234,433	665,703	901,066
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$695,667	\$686,719	\$0	\$0	\$695,667	\$686,719

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

CONTRIBUTIONS FUND	2020	2019
REVENUES:		
Investment revenue	\$11,847	\$15,222
Miscellaneous	39,152	66,494
TOTAL REVENUES	<u>50,999</u>	<u>81,716</u>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	2,647	1,660
Travel and training	253	720
Intragovernmental	0	253
Utilities, services, and miscellaneous	18,392	10,561
Capital Outlay	0	0
TOTAL EXPENDITURES	<u>21,292</u>	<u>13,194</u>
Operating transfer from other funds	17,739	9,746
Operating transfer to other funds	<u>(17,482)</u>	<u>(58,182)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$29,964</u></u>	<u><u>\$20,086</u></u>
REDI TRUST FUND		
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	0	0
Contributions – City	0	0
Contributions – County	0	0
Contributions – University	0	0
Investment revenue	0	0
Miscellaneous	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	0	0
Travel and training	0	0
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	0	234,433
Capital outlay	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>234,433</u>
Operating transfer to other funds	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$0</u></u>	<u><u>(\$234,433)</u></u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund		Tiger Hotel TIF Fund	
	2020	2019	2020	2019	2020	2019	2020	2019
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$0	\$0	\$1,487	\$16,889
Accounts receivable	0	0	0	0	0	0	330	25,960
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,817</u>	<u>42,849</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	1,817	42,849
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,817</u>	<u>42,849</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		Mo Foundation for Health Fund		TOTAL	
2020	2019	2020	2019	2020	2019	2020	2019
\$31,740	\$25,666	\$2,086	\$2,086	\$76,747	\$28,690	\$112,060	\$73,331
3,347	4,064	0	0	0	0	3,677	30,024
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>35,087</u>	<u>29,730</u>	<u>2,086</u>	<u>2,086</u>	<u>76,747</u>	<u>28,690</u>	<u>115,737</u>	<u>103,355</u>
\$0	\$0	\$0	\$0	\$19,993	\$0	\$19,993	\$0
0	0	0	0	0	0	0	0
<u>35,087</u>	<u>29,730</u>	<u>2,086</u>	<u>2,086</u>	<u>56,754</u>	<u>28,690</u>	<u>95,744</u>	<u>103,355</u>
<u>35,087</u>	<u>29,730</u>	<u>2,086</u>	<u>2,086</u>	<u>76,747</u>	<u>28,690</u>	<u>115,737</u>	<u>103,355</u>

CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS

COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	Balance April 1		Additions		Deductions		Balance March 31	
	2019	2018	2020	2019	2020	2019	2020	2019
LIBRARY DEBT FUND								
ASSETS								
Cash and cash equivalents	\$0	\$1,501	\$0	\$0	\$0	\$1,501	\$0	\$0
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	20,339	0	1,004	0	21,343	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>0</u>	<u>21,840</u>	<u>0</u>	<u>1,004</u>	<u>0</u>	<u>22,844</u>	<u>0</u>	<u>0</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	21,800	0	0	0	21,800	0	0
Other liabilities	0	40	0	53,987	0	54,027	0	0
Total Liabilities	<u>0</u>	<u>21,840</u>	<u>0</u>	<u>53,987</u>	<u>0</u>	<u>75,827</u>	<u>0</u>	<u>0</u>
LIBRARY OPERATING FUND								
ASSETS								
Cash and cash equivalents	\$0	\$26,003	\$0	\$0	\$0	\$26,003	\$0	\$0
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	30,983	0	1,343	0	32,326	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>0</u>	<u>56,986</u>	<u>0</u>	<u>1,343</u>	<u>0</u>	<u>58,329</u>	<u>0</u>	<u>0</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	33,300	0	0	0	33,300	0	0
Other liabilities	0	23,686	0	485,366	0	509,052	0	0
Total Liabilities	<u>0</u>	<u>56,986</u>	<u>0</u>	<u>485,366</u>	<u>0</u>	<u>542,352</u>	<u>0</u>	<u>0</u>
LIBRARY BUILDING FUND								
ASSETS								
Cash and cash equivalents	\$0	\$1,215	\$0	\$0	\$0	\$1,215	\$0	\$0
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>0</u>	<u>1,215</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,215</u>	<u>0</u>	<u>0</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	0	1,215	0	34,189	0	35,404	0	0
Total Liabilities	<u>0</u>	<u>1,215</u>	<u>0</u>	<u>34,189</u>	<u>0</u>	<u>35,404</u>	<u>0</u>	<u>0</u>
TIGER HOTEL TIF FUND								
ASSETS								
Cash and cash equivalents	\$16,889	\$16,889	\$70,331	\$65,676	\$85,733	\$65,676	\$1,487	\$16,889
Accounts receivable	25,960	49,994	5,082	129	30,712	24,163	330	25,960
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>42,849</u>	<u>66,883</u>	<u>75,413</u>	<u>65,805</u>	<u>116,445</u>	<u>89,839</u>	<u>1,817</u>	<u>42,849</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	42,849	66,883	71,289	17,018	112,321	41,052	1,817	42,849
Total Liabilities	<u>42,849</u>	<u>66,883</u>	<u>71,289</u>	<u>17,018</u>	<u>112,321</u>	<u>41,052</u>	<u>1,817</u>	<u>42,849</u>
REGENCY TIF FUND								
ASSETS								
Cash and cash equivalents	\$25,666	\$27,816	\$233,343	\$175,164	\$227,269	\$177,314	\$31,740	\$25,666
Accounts receivable	4,064	0	36,253	12,842	36,970	8,778	3,347	4,064
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>29,730</u>	<u>27,816</u>	<u>269,596</u>	<u>188,006</u>	<u>264,239</u>	<u>186,092</u>	<u>35,087</u>	<u>29,730</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	29,730	27,816	242,086	212,222	236,729	210,308	35,087	29,730
Total Liabilities	<u>29,730</u>	<u>27,816</u>	<u>242,086</u>	<u>212,222</u>	<u>236,729</u>	<u>210,308</u>	<u>35,087</u>	<u>29,730</u>

CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS

COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	Balance April 1		Additions		Deductions		Balance March 31	
	2019	2018	2020	2019	2020	2019	2020	2019
BROADWAY HOTEL PHASE 2 TIF FUND								
ASSETS								
Cash and cash equivalents	\$2,086	(\$11,532)	\$0	\$25,000	\$0	\$11,382	\$2,086	\$2,086
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>2,086</u>	<u>(11,532)</u>	<u>0</u>	<u>25,000</u>	<u>0</u>	<u>11,382</u>	<u>2,086</u>	<u>2,086</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$6,921	\$0	\$6,921	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	2,086	(11,532)	0	67,042	0	53,424	2,086	2,086
Total Liabilities	<u>2,086</u>	<u>(11,532)</u>	<u>0</u>	<u>73,963</u>	<u>0</u>	<u>60,345</u>	<u>2,086</u>	<u>2,086</u>
MO FOUNDATION FOR HEALTH FUND								
ASSETS								
Cash and cash equivalents	\$28,690	\$30,533	\$175,696	\$100,696	\$127,639	\$102,539	\$76,747	\$28,690
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>28,690</u>	<u>30,533</u>	<u>175,696</u>	<u>100,696</u>	<u>127,639</u>	<u>102,539</u>	<u>76,747</u>	<u>28,690</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$147,632	\$77,538	\$127,639	\$77,538	\$19,993	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	28,690	30,533	452,088	190,511	424,024	192,354	56,754	28,690
Total Liabilities	<u>28,690</u>	<u>30,533</u>	<u>599,720</u>	<u>268,049</u>	<u>551,663</u>	<u>269,892</u>	<u>76,747</u>	<u>28,690</u>
TOTAL AGENCY FUNDS								
ASSETS								
Cash and cash equivalents	\$73,331	\$92,425	\$479,370	\$366,536	\$440,641	\$385,630	\$112,060	\$73,331
Accounts receivable	30,024	49,994	41,335	12,971	67,682	32,941	3,677	30,024
Taxes receivable, net	0	51,322	0	2,347	0	53,669	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>103,355</u>	<u>193,741</u>	<u>520,705</u>	<u>381,854</u>	<u>508,323</u>	<u>472,240</u>	<u>115,737</u>	<u>103,355</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$147,632	\$84,459	\$127,639	\$84,459	\$19,993	\$0
Due to other entities	0	55,100	0	0	0	55,100	0	0
Other liabilities	103,355	138,641	765,463	1,060,335	773,074	1,095,621	95,744	103,355
Total Liabilities	<u>103,355</u>	<u>193,741</u>	<u>913,095</u>	<u>1,144,794</u>	<u>900,713</u>	<u>1,235,180</u>	<u>115,737</u>	<u>103,355</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
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
GENERAL FIXED ASSETS:		
Land	\$48,680,860	\$48,680,860
Buildings	73,335,350	73,335,350
Improvements other than buildings	53,402,107	46,318,177
Infrastructure	345,341,754	320,270,392
Furniture, fixtures, and equipment	46,735,842	46,009,170
Construction in progress	<u>14,650,215</u>	<u>15,493,077</u>
TOTAL GENERAL FIXED ASSETS	<u>\$582,146,128</u>	<u>\$550,107,026</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	166,742,989	142,646,050
Special Revenue Funds	25,414,793	25,414,793
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	113,432,179	113,432,178
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>246,357,870</u>	<u>238,415,708</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$582,146,128</u>	<u>\$550,107,026</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2020

	TOTAL	Land	Buildings	Improve- ments Other than Buildings	Furniture, Fixtures and Equipment
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	\$0	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	0	13,104
City Manager	293,240	0	0	174,499	118,741
Finance	5,629,775	0	0	212,263	5,417,512
Human Resources	23,267	0	0	0	23,267
City Counselor	19,497	0	0	0	19,497
Public Works Administration	34,128	0	0	0	34,128
Public Works Engineering	283,574	0	0	0	283,574
Public Works Public Buildings	56,602,326	3,145,203	52,832,197	579,389	45,537
Convention and Tourism	926,410	157,604	652,508	95,946	20,352
Cultural Affairs	863,074	0	0	853,074	10,000
REDI	5,695	0	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	64,694,090	3,302,807	53,484,705	1,915,171	5,991,407
PUBLIC SAFETY:					
Police	8,742,343	501,436	1,583,593	1,113,212	5,544,102
Fire	29,784,246	1,106,584	11,790,675	2,236,465	14,650,522
Animal Control	57,384	0	0	0	57,384
Municipal Court	160,242	0	0	0	160,242
Joint Communications	3,893,032	0	9,720	54,645	3,828,667
Civil Defense	1,287,453	0	0	0	1,287,453
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	43,924,700	1,608,020	13,383,988	3,404,322	25,528,370
TRANSPORTATION:					
Streets	365,512,555	5,457,573	3,073,575	348,027,822	8,953,585
Traffic	880,843	0	0	0	880,843
TOTAL TRANSPORTATION	366,393,398	5,457,573	3,073,575	348,027,822	9,834,428
HEALTH AND ENVIRONMENT:					
Health Services	289,273	0	7,194	0	282,079
CDBG	8,530	0	0	0	8,530
Community Development	541,129	0	0	73,500	467,629
TOTAL HEALTH AND ENVIRONMENT	838,932	0	7,194	73,500	758,238
PERSONAL DEVELOPMENT:					
Parks and Recreation	91,644,792	38,312,460	3,385,888	45,323,045	4,623,399
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	91,644,792	38,312,460	3,385,888	45,323,045	4,623,399
Total General Fixed Assets Allocated to Functions	567,495,912	<u>\$48,680,860</u>	<u>\$73,335,350</u>	<u>\$398,743,860</u>	<u>\$46,735,842</u>
CONSTRUCTION IN PROGRESS	<u>14,650,215</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$582,146,128</u>				

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2020

	General Fixed Assets Oct. 1, 2019	Additions	Deductions	General Fixed Assets March 31, 2020
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	13,104
City Manager	293,240	0	0	293,240
Finance	5,629,775	0	0	5,629,775
Human Resources	23,267	0	0	23,267
City Counselor	19,497	0	0	19,497
Public Works Administration	34,128	0	0	34,128
Public Works Engineering	243,745	39,829	0	283,574
Public Works Public Buildings	56,602,326	0	0	56,602,326
Convention and Tourism	926,410	0	0	926,410
Cultural Affairs	863,074	0	0	863,074
REDI	5,695	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	64,654,261	39,829	0	64,694,090
PUBLIC SAFETY:				
Police	8,700,381	41,962	0	8,742,343
Fire	30,459,568	35,558	(710,880)	29,784,246
Animal Control	57,384	0	0	57,384
Municipal Court	160,242	0	0	160,242
Joint Communications	3,893,032	0	0	3,893,032
Civil Defense	1,287,453	0	0	1,287,453
City Prosecutor	0	0	0	0
TOTAL PUBLIC SAFETY	44,558,060	77,520	(710,880)	43,924,700
TRANSPORTATION:				
Streets	365,490,930	21,625	0	365,512,555
Traffic	880,843	0	0	880,843
TOTAL TRANSPORTATION	366,371,773	21,625	0	366,393,398
HEALTH AND ENVIRONMENT:				
Health services	289,273	0	0	289,273
CDBG	8,530	0	0	8,530
Community development	541,129	0	0	541,129
TOTAL HEALTH AND ENVIRONMENT	838,932	0	0	838,932
PERSONAL DEVELOPMENT:				
Parks and Recreation	91,624,592	20,200	0	91,644,792
TOTAL PERSONAL DEVELOPMENT	91,624,592	20,200	0	91,644,792
CONSTRUCTION IN PROGRESS	14,650,216	0	0	14,650,216
TOTAL GENERAL FIXED ASSETS	\$582,697,834	\$159,174	(\$710,880)	\$582,146,128

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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
March 31, 2020 and 2019

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2020	2019
Special Obligation Bonds 2016:		
Amount available in Debt Service Funds	543,276	514,980
Amount to be provided	12,026,724	13,350,020
Lemone Note		
Amount available in Debt Service Funds	424,432	749,605
Amount to be provided	561,365	1,715,967
MTFC Loan		
Amount available in Debt Service Funds	996,406	960,405
Amount to be provided	877,667	1,797,293
Accrued Compensated Absences:		
Amount to be provided	3,134,556	2,912,876
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$18,564,426</u>	<u>\$22,001,146</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2016:	12,570,000	13,865,000
Lemone Note	985,797	2,465,572
MTFC Loan	1,874,073	2,757,698
Accrued compensated absences	3,134,556	2,912,876
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$18,564,426</u>	<u>\$22,001,146</u>

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CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE SIX MONTHS ENDED MARCH 31, 2020 AND 2019

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2020	2019	2020	2019	2020	2019
BALANCE, BEGINNING OF PERIOD	\$2,721,049	\$2,951,680	\$18,335,744	\$21,452,705	\$21,056,793	\$24,404,385
Additions:						
Increase in accrued compensated absences	0	0	0	0	0	0
Lemone Trust	0	0	0	0	0	0
MTFC Loan	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0
Deductions:						
Maturities:						
Lemone Trust	0	0	750,985	708,462	750,985	708,462
Special Obligation Bonds 2016	0	0	1,295,000	1,265,000	1,295,000	1,265,000
MTFC Loan	0	0	446,382	429,777	446,382	429,777
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	2,492,367	2,403,239	2,492,367	2,403,239
Increase (decrease) in fund balance of Debt Service Funds	(775,259)	(739,606)	775,259	739,606	0	0
BALANCE, END OF PERIOD	\$1,945,790	\$2,212,074	\$16,618,636	\$19,789,072	\$18,564,426	\$22,001,146

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CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	03/31/20
POOLED CASH:						
U. S. Government and Agency Securities:						
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	4,466	1,560
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	237,085	159,127
FGG 11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	0	3,909
GNMA PL 783440X - 36241LZD1	07/18/17	25,000,000	12/15/20	5.000%	35,482	14,523
FGJ15115 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	198,016	65,666
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	168,691	11,443
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	25,289	1,230
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	33,411	2,509
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,191,811
FHLMC PL G12334 - 3128M1PT0	various	109,369,361	09/01/21	5.000%	493,394	382,942
FHLMC CTF5 J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	0	11,153
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	0	358
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	2,057,320
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	14,519	496
GNR 2010-160 - 38377RLG8	11/03/17	5,826,000	01/20/22	4.500%	1,285,208	1,187,006
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	105,125	6,293
FNMA PL 995529 - 31416B4N5	various	52,857,005	11/01/22	5.500%	673,971	533,521
FNMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	916,923	936,449
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	107,345	43,935
FHLMC C90787 GOLD - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	0	46,222
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	62,677	41,791
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	293,597	142,996
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	144,692	53,580
FHLMC PL J09639 - 3128PMV80	various	245,000,000	04/01/24	4.000%	3,215,107	2,916,259
FNMA PL 930852 - 31412PEZ0	03/16/17	21,337,000	04/01/24	4.500%	708,273	646,173
GNMA PL 004404M - 36202E3M9	06/19/17	1,000,000	04/20/24	4.000%	53,910	49,085
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	0	38,673
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	211,026	99,447
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	260,917	115,701
FHR 3559 BL - 31398EZ56	03/20/18	11,111,111	08/15/24	5.000%	1,885,502	1,797,440
FNMA PL 931875 - 31412QUJ4	06/19/17	30,000,000	09/01/24	4.500%	2,309,293	2,130,380
FHLMC CTF5 J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	116,166	58,672
FHLMC PL G16325 - 3128MFHA9	11/08/17	1,392,115	12/01/24	5.500%	462,302	399,242
FHLMC PL G15718 - 3128MESF9	05/03/19	26,500,000	12/01/24	5.500%	3,845,620	3,781,449
GNMA PL 728923X - 3620AFYU5	06/19/17	4,480,800	12/15/24	4.000%	305,399	281,640
FHR 3612 JB - 31398LKQ0	01/11/19	4,000,000	12/15/24	4.500%	2,107,408	2,131,404
GNMA PL 711060X - 36297F5V0	06/19/17	5,100,000	01/15/25	4.000%	406,243	381,816
FNMA PL AL9580 - 3138RUE8	12/19/17	11,265,000	03/01/25	4.000%	4,057,405	3,946,823
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	268,102	153,980
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	293,614	165,995
GNMA PL 784163X - 3622A2TU6	01/23/17	6,000,000	04/15/25	4.000%	2,117,270	1,936,462
FHR 2970 - 31395TVS0	12/26/18	5,000,000	05/15/25	5.500%	657,081	651,873
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	1,110,028	1,068,375
FNMA PL AL7636 - 3138EQPW6	03/16/17	2,300,000	09/01/25	5.500%	354,595	282,043
GNMA PL 783100X - 36241LNR3	05/16/17	4,000,000	09/15/25	4.500%	308,605	281,598
GNR 2010-111 WG - 38377JP72	06/06/18	43,798,263	09/20/25	4.000%	3,223,633	3,276,021
FNMA 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	350,089	221,728
FNMA 890265 - 31410LCA8	04/19/17	37,195,782	11/01/25	4.500%	3,175,953	2,898,073
FNMA AE0879 - 31419A6R3	04/19/17	46,000,000	11/01/25	4.000%	2,111,332	1,948,676
FNMA PL AL6469 - 3138EPFK5	03/29/19	42,537,703	11/01/25	5.500%	4,267,644	4,178,064
GNMA PL 004943M - 36202FP42	06/19/17	4,700,000	02/20/26	4.000%	378,755	354,536
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	378,134	382,424
FHR 3827 - 3137A7YC8	11/16/17	16,800,000	03/15/26	3.500%	563,343	548,971
FNR 2011-20 - 31397QS74	10/20/17	1,565,374	03/25/26	3.500%	660,057	637,441
GNMA PL 005013M - 36202FSA5	06/19/17	3,000,000	04/20/26	4.000%	260,438	242,521
FHLMC PL J15482 - 3128PVC75	03/16/17	6,000,000	05/01/26	4.000%	537,933	503,935
GNMA PL 738281X - 3620ASFV4	08/24/17	8,013,000	05/15/26	4.000%	902,118	849,972
GNMA PL 763534X - 36176EBB6	09/18/17	18,400,000	09/18/26	3.500%	1,942,561	1,872,916
FHLMC PL G14159 - 3128MCZY4	06/19/17	3,065,000	06/01/26	4.000%	250,194	235,666
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	3.500%	1,151,871	1,105,055
FHR 4395 - 3137BEWGS	01/16/18	13,000,000	07/15/26	4.500%	2,731,057	2,635,741
GNMA PL 005107M - 36202FU87	various	32,197,400	07/20/26	4.000%	2,867,115	2,853,111
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	488,296	422,130
FNMA PL AJ1758 - 3138ASSU2	03/16/17	18,955,000	09/01/26	3.500%	2,054,292	1,960,383
FHLMC PL G16744 - 3128MFW06	02/19/19	4,835,000	09/01/26	4.500%	3,121,945	3,154,780
FHR 1885 L - 31337W7D7	05/10/02	2,000,000	09/15/26	7.000%	97,727	26,279
FNMA AL2661 - 3138EJSX2	04/19/17	7,089,000	10/01/26	4.000%	1,074,586	1,004,584
FHLMC PL J16939 - 3128PWW88	12/24/18	12,850,000	10/01/26	4.000%	1,764,141	1,785,394
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	109,668	66,353
FNMA PL A9746 - 3138ERZL7	02/16/17	5,000,000	01/01/27	4.500%	2,021,841	1,792,060
FNMA PL AL1953 - 3138EJE38	03/16/17	12,805,575	01/01/27	4.500%	1,078,169	974,519
FNMA PL AL9971 - 3138ESCH9	03/16/17	5,000,000	01/01/27	4.500%	2,086,051	1,894,719
FHLMC PL J31961 - 31307NFA7	03/16/17	9,189,618	03/01/27	3.500%	3,070,005	2,949,257
FNR 2007-13 - 31396PK67	12/24/18	5,000,000	03/25/27	5.500%	1,822,625	1,801,100
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,200,000	04/25/27	1.750%	436,720	404,939
FNR 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	172,859	72,000
FNMA PL MA3061 - 31418CMK7	various	8,948,803	07/01/27	3.000%	4,890,221	4,982,087
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	556,871	526,460
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	585,555	573,173
FHLMC CTF5 D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	34,976	54,617
FHLMC G91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	130,939	65,184
FNMA GTD MTG 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	18,772	57,059
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	689,001	638,940
FHLMC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	23,421	36,678
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	256,733	290,485
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	34,178	1,750
FNMA PL 89074 - 31410LRZ7	06/06/18	1,175,000	09/01/28	3.000%	447,675	467,349
FNMA PL AL4189 - 3138RELUP6	02/16/17	7,900,000	10/01/28	3.500%	2,849,665	2,768,643
FNMA PL BM4389 - 3140J82X0	08/27/18	5,000,000	12/01/28	4.500%	3,130,474	3,157,717
FHLMC PL G16274 - 3128MFFP8	09/18/17	4,983,614	01/01/29	4.000%	2,598,560	2,458,485
GNMA PL 783878X - 3622A2JX1	05/16/17	1,500,000	04/15/29	4.000%	337,843	313,841
FNMA PL AL9742 - 3138ERZG8	03/16/17	4,000,000	07/01/29	4.000%	1,645,424	1,522,145
FHLMC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	307,428	197,679
FHLMC G16108 - 3128MFAH1	04/19/17	6,000,000	08/01/30	4.000%	2,810,737	2,620,444
FNR 2013-128 A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	520,477	438,068
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	478,086	372,049
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	461,292	401,536
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	340,553	293,256
FNMA PL BM1231 - 3140J5LM9	10/06/17	5,000,000	11/01/31	3.500%	2,584,927	2,524,359
FNMA PL BM4993 - 3140J9RP8	01/17/19	5,000,000	03/01/32	3.500%	3,556,122	3,653,779
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	302,489	251,298
FHLMC PL G16544 - 3128MFFP1	08/17/18	4,652,136	05/01/32	4.000%	2,760,667	2,778,270
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	268,741	207,650
FNMA PL MB3808 - 3140J8GS6	04/27/18	4,000,000	08/01/32	4.000%	2,300,551	2,310,426
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	1,103,160	1,025,885
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	809,665	807,761

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	03/31/20
FNMA SER 03-43 CL YA - 31393ASB9	10/29/10	5,500,000	03/25/33	4.000%	70,278	22,890
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	215,686	187,589
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	33,697	43,859
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	21,210	15,403
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	310,771	212,824
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	229,407	129,629
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	1,721,655	1,829,156
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	315,049	160,248
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	45,451	49,564
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	24,193	23,278
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	148,194	55,329
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	58,911	61,034
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	125,584	117,615
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	28,973	53,640
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	270,169	108,103
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	280,899	258,707
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	113,917	67,912
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	88,095	8,581
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	234,508	84,414
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	115,287	42,787
FHR 4383 JA - 3137BDSX5	04/12/16	5,000,000	10/15/37	2.500%	1,175,601	1,118,382
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	317,966	173,995
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	0	33,941
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	188,405	110,160
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	103,993	60,453
GNR 2009-100 PM - 38376JZW7	01/15/19	6,250,000	03/20/39	5.000%	1,701,211	1,677,738
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	314,462	290,917
FHR 4479 HA - 3137BJV75	01/16/20	14,900,000	05/15/39	3.750%	4,956,057	5,105,075
FHR 3796 LA - 3137ASZA5	07/10/12	2,200,000	06/15/39	2.000%	263,771	237,861
GNMA 4461M - 36202ESW5	11/18/10	2,050,000	06/20/39	4.500%	118,570	30,070
GNR 10-125 TC - 38377JD83	01/22/14	3,000,000	06/20/39	2.500%	25,219	39,899
GNR 2017-104 - 38380FD45	11/01/17	7,088,489	06/20/39	3.000%	2,556,273	2,511,206
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	147,926	63,162
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	268,707	124,836
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	142,856	89,416
GNMA 2012-27 CL A - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	882,796	854,470
GNR 2009-58 AC - 38375SD3D8	03/16/11	3,000,000	07/20/39	4.000%	202,937	156,251
GNR 2010-30 BP - 38376XZC0	04/23/14	5,645,000	07/20/39	3.500%	529,039	420,323
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	62,481	8,452
FHR 3753 PG - 3137A3ME6	07/18/13	4,000,000	09/15/39	2.500%	478,630	545,928
GNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	599,250	524,584
GNMA REMIC 09-09 HB - 38376KXX8	10/30/09	2,000,000	09/20/39	3.000%	69,782	69,747
FNR 2011-27 JQ - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	134,088	17,458
FHR 3795 EB - 3137A3MK7	11/26/14	3,500,000	10/15/39	2.500%	499,209	478,554
GNR 10-117 GD - 38377JZ48	08/06/13	2,429,000	10/20/39	3.000%	232,921	220,352
FHR 3725 PD - 3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	548,967	532,932
GNR 2015-57 GA - 38379LLU8	07/22/15	2,050,000	01/20/40	2.500%	115,905	67,436
GNR 2015-57 GH - 38379LKU9	07/31/18	21,000,000	01/20/40	4.000%	747,257	692,438
FNR 2010-57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	258,479	158,115
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	164,260	114,784
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	362,036	354,833
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	372,633	412,381
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	335,907	274,336
FNR 2010-87 PJ - 31398TZJ3	05/24/11	2,000,000	06/25/40	3.500%	109,824	84,235
FNR 2014-19 HA - 3136AJP65	04/21/14	2,000,000	06/25/40	2.000%	211,401	203,147
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	351,363	300,169
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	364,946	355,080
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	232,205	221,473
GNR 2010-134 YA - 38377LTS7	various	9,200,000	10/20/40	2.500%	1,237,524	1,255,653
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	416,699	503,163
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	168,925	102,686
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	264,385	230,702
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	493,697	484,542
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	97,000	4,207
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	612,535	595,571
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	553,372	521,954
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	443,824	391,610
FHR 4019 JD - 3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	484,901	478,800
GNR 2015-88 GC - 38379PP27	07/21/15	2,000,000	05/20/41	2.500%	373,637	359,099
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	101,949	76,046
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	579,230	554,577
FHR 4000 PJ - 3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	914,450	887,101
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	393,208	275,182
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	786,374	798,854
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	577,786	563,179
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	839,580	838,676
FNR 2014-46 PG - 3136AKUZ4	09/03/14	2,000,000	01/25/43	3.000%	293,149	243,546
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	766,814	739,941
FHR 4314 LE - 3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	438,727	433,780
FHR 4314 PE - 3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	512,599	510,548
FNR 2014-68 GM - 3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	888,495	873,534
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	1,089,994	1,064,659
FHR 4474 JA - 3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	1,062,411	1,042,928
FNR 2018-44 PA - 3136B13P7	11/06/19	16,400,000	06/25/44	3.500%	9,975,263	10,008,243
Total U. S. Government and Agency Securities					<u>165,050,785</u>	<u>156,166,710</u>
Municipal Securities						
NEW YORK ST DORM AUTH RE - 649907XW7	10/26/17	1,185,000	12/01/23	3.740%	1,283,340	1,270,071
Total Municipal Securities					<u>\$ 1,283,340</u>	<u>\$ 1,270,071</u>
Miscellaneous Securities						
UBS Select Treasury	various	222,655,945	-	-	<u>222,655,945</u>	<u>222,655,945</u>

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	03/31/20
Total Miscellaneous Securities					\$ 222,655,945	\$ 222,655,945
Total Pooled Cash Marketable Securities					\$ 388,990,070	\$ 380,092,726
SELF INSURANCE FUND:						
U. S. Government and Agency Securities:						
US Treasury Note-912796PG8	12/16/19	1,309,000	05/31/20	1.500%	\$ 1,308,386	\$ 1,312,024
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
AmFds Euro Pacfc	various	6,417	—	—	\$ 190,056	\$ 270,455
BlkRkEq Divd Inv	various	31,837	—	—	285,085	500,795
FidAdv New Insights A	various	24,211	—	—	281,708	633,852
Gdmmscs Strat Inc A	various	12,044	—	—	108,729	102,252
JPM EmrgMrk Eq A	various	4,679	—	—	95,028	115,768
JPM SmCap Eq A	various	4,877	—	—	95,028	178,738
Loomis Bd Admn	various	19,516	—	—	190,057	234,189
LrdAbtGr Oppr A	various	10,290	—	—	95,028	199,107
Okmrk Intl II	various	14,313	—	—	190,057	222,713
Prudntl Ttl Rtn Bd A	various	34,970	—	—	411,126	487,128
Total Mutual Funds					\$ 1,941,902	\$ 2,944,997
Total Post Employment Health Fund					\$ 1,941,902	\$ 2,944,997
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
FIAT Chrysler - 31562QAC1	various	110,000	04/15/20	4.500%	\$ 112,646	\$ 109,680
EMC Corp - 268648AQ5	various	35,000	06/01/20	2.650%	33,819	34,801
AERCAP - 00772BAQ4	various	105,000	10/30/20	4.625%	109,015	101,855
CNH Intl - 12592BAE4	various	105,000	11/06/20	4.375%	107,150	104,012
GE Cptl Intl Fndg - 36164QMS4	11/14/18	40,000	11/15/20	2.342%	38,434	39,328
Santander UK Group - 80281LAD7	01/08/16	45,000	01/08/21	3.125%	44,994	44,895
Morgan Stanley - 61747WAF6	12/09/19	100,000	01/25/21	5.750%	104,163	102,642
Nustar Logistics - 67059TAD7	04/28/16	15,000	02/01/21	6.750%	14,850	11,925
AES Corp - 00130HBZ7	various	120,000	03/15/21	4.000%	120,819	117,780
Navigent Corp - 63938CAC2	various	55,000	03/25/21	5.875%	57,263	53,697
Verizon Communications - 92343VAX2	03/25/20	20,000	04/01/21	4.600%	19,918	20,511
Aleo Inc - 013817AV3	02/13/17	110,000	04/15/21	5.400%	117,610	109,049
Bk of Nova Scotia NTS - 06416CAC2	12/09/19	230,000	04/26/21	1.875%	230,131	230,120
Capital One Financial - 14040HBY0	12/09/19	50,000	04/30/21	3.450%	50,926	50,087
Fifth Third Bank NTS - 31677QBQ3	12/09/19	200,000	06/14/21	2.250%	201,046	200,186
Discovery Comm LLC - 25470DAE9	12/09/19	25,000	06/15/21	4.375%	25,851	25,395
SMBBC Aviation - 78448TAA0	07/17/17	55,000	07/15/21	2.650%	54,579	54,524
Teva Pharmaceutical - 88167AAC5	02/15/19	3,000	07/21/21	2.200%	2,850	2,866
Mitsubishi UFJ - 606822AW4	07/26/18	85,000	07/26/21	3.535%	85,033	85,734
Navigent Corp - 63938CAD0	various	65,000	07/26/21	6.625%	69,063	66,625
Associated BK Green Bay - 04550KAA9	08/15/18	70,000	08/06/21	3.500%	69,966	71,294
Dominion Energy Inc - 25746UDA4	06/27/19	25,000	08/15/21	2.000%	25,006	24,635
Cigna Corp - 125523AE0	12/09/19	65,000	09/17/21	3.400%	66,520	66,220
Sprint Spectrum/Spec 1 - 85208NAA8	10/27/16	175,000	09/20/21	3.360%	67,656	76,180
ADT Corp - 00101JAK2	various	115,000	10/15/21	6.250%	125,820	112,413
Sumitomo Mitsui Finl - 86562MAH3	10/19/16	80,000	10/19/21	2.442%	80,188	79,955
Suntrust Bank - 86787EBA4	10/26/18	35,000	10/26/21	3.525%	35,000	35,065
Antero Resources - 03674PAL7	various	110,000	11/01/21	5.375%	112,588	80,025
DAE Funding LLC - 23371DAD6	various	32,000	11/15/21	5.250%	32,388	29,200
Morgan Stanley - 61746BED4	12/09/19	65,000	11/17/21	2.625%	65,740	65,243
Citigroup Inc - 172967LC3	12/09/19	53,000	12/08/21	2.900%	53,826	53,408
Starwood Ppty Tr Inc - 85571BAG0	various	115,000	12/15/21	5.000%	119,525	105,225
Ford Motor Credit Co - 345397ZM8	12/19/19	25,000	01/07/22	5.96%	26,322	24,188
Lenmar Corp - 526057BY9	various	65,000	01/15/22	4.125%	66,859	64,513
ICAHN Enterprises - 451102BJ5	various	110,000	02/01/22	6.250%	113,187	110,275
Limited Brands Inc - 532716AU1	07/23/19	15,000	02/15/22	5.625%	15,725	13,950
Ball Corp - 058498AR7	various	105,000	03/15/22	5.000%	108,256	106,050
Delta Air Lines Inc - 247361ZJ0	various	80,000	03/15/22	3.625%	76,287	73,886
DCP Midstream Op - 23311VAB3	04/09/19	100,000	04/01/22	4.950%	103,369	82,000
MUFJ Union Bk - 90520EAH4	12/09/19	250,000	04/01/22	3.150%	256,278	249,795
SLM Corp - 78442PGC4	various	50,000	04/05/22	5.125%	50,488	43,000
T-Mobile USA Inc - 87264AAR6	various	120,000	04/15/22	4.000%	120,129	120,300
Centene Corp Nts - 15135BAD3	various	120,000	05/15/22	4.750%	122,890	120,600
Motorola Inc - 620076BB4	03/11/15	65,000	05/15/22	3.750%	65,064	65,019
Manuf & Traders Trust Co - 55279HAL4	12/09/19	250,000	05/18/22	2.500%	253,485	241,995
Group 1 Automotive - 398905AK5	09/29/17	105,000	06/01/22	5.000%	108,288	96,600
Hyundai Cptl Amer - 44891ABA4	07/11/19	100,000	06/20/22	3.000%	100,089	97,151
Sumitomo Mitsui Finl - 86562MAQ3	10/16/17	40,000	07/12/22	2.784%	40,134	39,874
Wells Fargo & Co - 95000U2B8	02/21/20	90,000	07/22/22	2.625%	91,715	90,292
Synchrony Finl - 87165BAQ6	07/25/19	25,000	07/25/22	2.850%	24,984	23,737
Huntington Natl Bk - 44644AAB3	12/09/19	250,000	08/07/22	2.500%	252,970	250,672
CIT Group Inc - 125581GQ5	various	115,000	08/15/22	5.000%	116,303	111,550
Intl Lease Fin Corp - 459745GN9	08/09/16	50,000	08/15/22	5.875%	56,875	46,027
Level 3 Fing Inc - 527298BD4	various	101,000	08/15/22	5.375%	102,312	101,505
Park Aerospace Hldg - 70014LAA8	various	12,000	08/15/22	5.250%	12,295	10,843
Williams Partners LP - 96950FAJ3	05/15/19	95,000	08/15/22	3.350%	95,787	90,928
Inter Amern Devel Bk - 4581X0CZ9	12/09/19	185,000	09/14/22	1.750%	185,568	190,537
CCO Hldgs LLC - 1248EPAY9	various	115,000	09/30/22	5.250%	117,974	112,987
Synovus Financial Corp - 87161CAL9	various	55,000	11/01/22	3.125%	53,296	55,116
Albermarle Corp - 012653AB7	11/25/19	30,000	11/15/22	0.000%	30,000	28,567
Lenmar Corp - 526057BN3	various	50,000	11/15/22	5.375%	52,656	49,000
Genl Motors Finl - 37045XCF1	02/13/18	25,000	01/05/23	3.250%	24,586	22,681
Bank of Amer Corp - 06051GEU9	12/09/19	110,000	01/11/23	3.300%	113,937	113,964
Crown Amer Cap Corp - 228189AB2	08/17/18	105,000	01/15/23	4.500%	105,652	106,050
Sunoco LP - 86765LAJ6	various	115,000	01/15/23	4.875%	114,787	109,825
Statoil ASA - 85771PAG7	12/09/19	150,000	01/17/23	2.450%	152,326	152,163
JPMorgan Chase & Co - 46625HJH4	12/09/19	85,000	01/25/23	3.200%	87,924	87,445
Bk of NY Mellon Corp - 06406RAE7	12/09/19	90,000	01/29/23	2.950%	92,669	92,011
Clearwater Paper - 18538RAG8	various	50,000	02/01/23	4.500%	47,900	45,500

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	03/31/20
Freeport-McMoran Copper - 35671DAZ8	03/31/20	45,000	03/15/23	3.875%	42,075	42,525
PolyOne Corp - 73179PAK2	various	105,000	03/15/23	5.250%	106,650	99,750
Springleaf Finance Corp - 85172FAL3	various	65,000	03/15/23	5.625%	66,462	62,725
BB&T Corp - 05531FBJ1	12/09/19	70,000	03/16/23	2.200%	70,316	70,043
SSM Health Care - 784710AB1	05/08/18	50,000	03/31/23	3.688%	50,000	50,785
Banco Santander SA - 05964HAG0	02/26/19	45,000	04/12/23	3.848%	45,448	45,230
HCA Inc - 404121AGO	03/13/20	70,000	05/01/23	5.875%	74,915	72,975
Level 3 Fing Inc - 527298BF9	01/07/20	20,000	05/01/23	5.125%	20,210	19,650
Targa Res Partners - 87612BAM4	various	115,000	05/01/23	5.250%	116,105	98,900
Dynegy Inc - 26817RAB4	various	110,000	06/01/23	5.875%	112,404	109,725
EMC Corp - 268648AN2	11/29/19	80,000	06/01/23	3.370%	81,400	78,776
Seagate HDD Cayman - 81180WAH4	12/10/19	105,000	06/01/23	4.750%	112,089	105,154
Berry Plastics - 085790AY9	various	25,000	07/15/23	5.125%	25,737	25,055
BGC Partners Inc - 05541TAK7	various	125,000	07/24/23	5.375%	124,712	124,887
Ford Motor Crdt Co - 345397WK5	11/25/19	50,000	08/06/23	4.375%	51,502	45,455
Sprint Corp - 85207UAF2	01/15/15	9,000	09/15/23	7.875%	9,697	9,878
Reliance Stand Life II - 75951AAJ7	09/19/18	40,000	09/19/23	3.850%	39,978	43,009
American Medical College - 04609QAD1	01/29/20	65,000	10/01/23	2.027%	65,000	64,885
United Mexican States - 91086QBC15	01/14/15	66,000	10/02/23	4.000%	69,201	67,320
Wells Fargo - 949746SJ1	04/01/19	25,000	10/31/23	3.974%	25,422	23,852
GLP Cap LP - 361841AF6	03/30/20	20,000	11/01/23	5.375%	18,900	18,253
Targa Res Partners LP - 87612BAP7	various	13,000	11/15/23	4.250%	12,250	11,189
Macquarie Group Ltd - 55608JAH1	11/28/17	25,000	11/28/23	3.189%	25,000	25,617
Sempra Energy - 816851AU3	02/21/19	50,000	12/01/23	4.050%	50,368	50,884
Marathon Petroleum - 56585ABA9	10/13/17	90,000	12/15/23	4.750%	97,422	85,223
Bank of Amer Corp - 06051GGV5	12/20/17	76,000	12/20/23	3.004%	84,606	77,535
Mercer Intl Inc - 588056AU5	various	50,000	02/01/24	5.875%	51,587	42,500
Acrisure LLC - 00489LAC7	10/25/19	15,000	02/15/24	8.125%	15,900	14,611
NXP BV/NXP Funding LLC - 62947QAZ1	12/06/18	55,000	03/01/24	4.875%	56,908	58,714
Seagate HDD - 81180WAT8	02/09/17	45,000	03/01/24	4.875%	44,550	44,838
Bank of Amer Corp - 06051GHE2	04/26/18	50,000	03/05/24	2.814%	49,949	46,824
Kinross Gold Corp - 496902AN7	various	50,000	03/15/24	5.950%	54,001	50,500
Springleaf Finance Corp - 85172FAP4	various	40,000	03/15/24	6.125%	40,095	39,402
AMC Networks Inc - 00164VAD5	various	105,000	04/01/24	5.000%	108,369	100,800
Kennedy-Wilson Inc - 489399AG0	01/21/20	110,000	04/01/24	5.875%	113,024	98,417
Midwest Connect 144A - 59833CAA0	03/15/19	90,000	04/01/24	3.900%	90,638	84,017
QVC Inc - 747262AS2	various	110,000	04/01/24	4.850%	115,485	95,150
JPMC - 46647PAO9	04/01/19	55,000	04/23/24	3.502%	54,623	51,751
Cantor Fitzgerald - 138616AE7	04/29/19	40,000	05/01/24	4.875%	40,658	39,894
El Paso Pipeline Part - 28370TAG4	07/02/19	65,000	05/01/24	4.300%	69,127	65,279
MGM Growth/MGM Fin - 55303XAC9	various	45,000	05/01/24	5.625%	49,124	43,200
JPMorgan Chase & Co - 46625HJX9	02/07/20	90,000	05/13/24	3.625%	96,282	93,847
Santander Holdings USA - 80282KAW6	06/07/19	25,000	06/07/24	3.500%	24,978	24,401
AT&T Inc - 00206RGD8	08/22/18	30,000	06/12/24	3.955%	30,000	27,861
Albertsons Cos LLC - 013093AB5	various	110,000	06/15/24	6.625%	115,551	111,650
NRG Energy Inc - 629377CK6	05/28/19	25,000	06/15/24	3.750%	25,022	24,525
Athene Glob Fndg 2015-1 - 04685AJ29	06/25/19	55,000	06/25/24	2.750%	55,115	55,046
Davita Healthcare Partners - 23918KAQ1	01/14/19	15,000	07/15/24	5.125%	14,569	14,955
Tenet Healthcare Corp - 88033GCS7	various	115,000	07/15/24	4.625%	118,426	109,825
JP Morgan Chase - 46647PAU0	07/23/18	80,000	07/23/24	3.797%	79,969	83,735
Murphy Oil Corp - 626717AH5	02/02/17	9,000	08/15/24	6.875%	9,675	5,333
Crown Castle Intl - 22822VAG6	08/01/17	95,000	09/01/24	3.200%	95,293	94,704
Hilton Domestic Oper - 432833AB7	various	50,000	09/01/24	4.250%	50,475	46,750
Arrow Electronics Inc - 042735BG4	09/08/17	55,000	09/08/24	3.250%	54,642	50,907
Simon Ppty Group LP - 828807DG9	12/09/19	95,000	09/13/24	2.000%	94,711	91,475
Georgia Power Co - 373334KK6	09/10/19	20,000	09/15/24	2.200%	19,984	18,761
Istar Financial Inc - 45031UCF6	various	110,000	10/01/24	4.750%	111,812	92,400
Broadcom Corp - 11135FAD3	04/05/19	15,000	10/15/24	3.625%	14,883	14,761
Ford Motor Credit Co - 345397ZX4	various	35,000	11/01/24	4.063%	35,625	31,762
Tri-State Generation - 89566EAG3	12/13/19	50,000	11/01/24	3.700%	52,408	51,612
Dish DBS Corp - 25470XAW5	07/30/19	10,000	11/15/24	5.875%	9,675	9,725
Abbvie Inc - 00287YBQ1	11/21/19	30,000	11/21/24	2.600%	29,973	30,290
Alibaba Group - 01609WAQ5	08/22/17	60,000	11/28/24	3.600%	62,583	63,314
Canadian Imperial Bank - 13607GLZ5	01/28/20	55,000	01/28/25	2.250%	54,995	54,348
Eqt Corp NTS - 26884LAH2	01/21/20	5,000	02/01/25	6.125%	5,000	3,850
T-Mobile USA - 87264AAN5	various	17,000	03/01/25	6.375%	17,332	17,362
TC Pipelines - 87233QAB4	05/24/17	50,000	03/13/25	4.375%	52,275	50,233
Centene Corp Note - 15135BAL5	03/22/17	10,000	04/01/25	5.250%	10,000	10,050
Comcast Corp - 20030NDJ7	03/27/20	75,000	04/01/25	3.100%	74,962	79,667
Florida Pwr & Light Co - 341081FZ5	03/27/20	55,000	04/01/25	2.850%	54,944	57,343
Target Corp - 87612EBL9	03/31/20	15,000	04/15/25	2.250%	14,975	15,303
Alexandria Real Estate - 015271AL3	various	85,000	04/30/25	3.450%	84,346	86,565
Levi Strauss & Co - 52736RBB6	10/16/18	10,000	05/01/25	5.000%	9,950	9,450
SM Energy - 78454LAL4	12/22/16	5,000	06/01/25	5.625%	4,869	1,363
AMC Networks Inc - 00164VAE3	07/03/19	10,000	08/01/25	4.750%	10,275	9,725
Aviation Cptl Group - 05369AAD3	08/01/18	85,000	08/01/25	4.125%	83,881	73,127
Bayer US Fin - 07274NAY9	06/08/16	65,000	08/15/25	5.500%	75,167	70,892
Comcast Corp - 20030NCS8	10/05/18	20,000	10/15/25	3.950%	19,975	21,747
Valent Pharmaceuticals - 91911KAN2	05/10/18	15,000	11/01/25	5.500%	15,050	15,154
DowDupont Inc - 26078JAC4	11/28/18	50,000	11/15/25	4.493%	50,000	53,847
Hawaiian Airlines - 419838AA5	01/15/15	65,000	01/15/26	3.900%	44,123	41,788
Morgan Stanley NTS - 61746BDZ6	12/19/19	55,000	01/27/26	3.875%	59,201	58,747
Wells Fargo & Co - 95000U2K8	02/11/20	30,000	02/11/26	2.164%	30,155	29,390
CFX Escrow Corp - 15723RAC8	06/04/19	10,000	02/15/26	6.375%	10,475	9,850
Prudential Finl Inc - 74432QCH6	03/10/20	5,000	03/10/26	1.500%	4,979	4,692
Avolon Holdings Fnd - 05401AAG6	04/16/19	45,000	05/01/26	4.375%	44,751	36,007
Aircastle Ltd - 00928QAS0	06/13/19	35,000	06/15/26	4.250%	34,830	30,299
Crown Castle Intl Corp - 22822VAC5	various	30,000	06/15/26	3.700%	28,777	30,654
Berry Global Escrow Corp - 085770AA3	06/05/19	10,000	07/15/26	4.875%	10,000	10,100
Gray Television Inc - 389375AJ5	01/06/17	7,000	07/15/26	5.875%	7,000	6,740
Citizens Financial Group - 174610AR6	07/25/19	30,000	07/27/26	2.850%	29,938	29,254
Diamond Sports NTS - 25277LAA4	08/02/19	10,000	08/15/26	5.375%	10,000	8,125
BAT Capital Corp - 05526DBJ3	09/06/19	25,000	09/06/26	3.215%	25,460	23,772
Dell Intl LLC - 24703DAZ4	03/20/19	25,000	10/01/26	4.900%	24,936	24,605
Paypal Holdings Inc - 70450YAD5	09/26/19	20,000	10/01/26	2.650%	20,093	19,579
Broadcom Corp - 11134LAH2	01/19/17	45,000	01/15/27	3.875%	45,234	42,992
Mednax Inc - 58502BAC0	02/21/19	5,000	01/15/27	6.250%	4,987	4,012
Genl Motors Finl - 37045XBT2	02/03/17	65,000	01/17/27	4.350%	64,506	51,979
Goldman Sachs Group Inc - 38141GWB6	various	56,000	01/26/27	3.850%	56,041	57,740
Level 3 Financing Inc - 527298BP7	11/29/19	45,000	03/01/27	3.400%	44,901	42,833
Enable Midstream - 292480AK6	various	90,000	03/15/27	4.400%	91,224	54,976
Pepsico Inc - 713448ER5	03/19/20	15,000	03/19/27	2.625%	14,923	15,746
Morgan Stanley - 61761JZN2	various	50,000	04/23/27	3.950%	50,822	52,657
Telesat Canada - 87952VAP1	12/06/19	15,000	06/01/27	4.875%	15,000	14,322
Boardwalk Pipelines - 096630AF5	01/12/17	75,000	07/15/27	4.450%	75,181	56,227

City of Columbia, Missouri

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March 31, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	03/31/20
Nexstar Escrow Inc - 65343HAA9	11/22/19	10,000	07/15/27	5.625%	10,487	9,775
Taylor Morrison Hom - 87724RAG7	07/09/19	5,000	07/15/27	6.625%	5,000	4,500
Transdigm Inc - 893647BJ5	11/21/19	15,000	11/15/27	5.500%	15,000	13,462
Boyd Gaming Corp - 103304BR1	12/03/19	10,000	12/01/27	4.750%	10,012	8,250
JP Morgan Chase - 46625HRX0	various	85,000	12/01/27	3.625%	86,069	89,508
Univar Solutions USA Inc - 91337CAA4	11/22/19	10,000	12/01/27	5.125%	10,000	9,100
Moog Inc - 615394AM5	12/13/19	5,000	12/15/27	4.250%	5,000	4,513
Arrow Electronics Inc - 042735BF6	06/12/17	85,000	01/12/28	3.875%	85,280	79,382
Bausch Health COS - 071734AH0	02/18/20	10,000	01/30/28	5.000%	10,250	9,467
Capital One Fincl Corp - 14040HBW4	04/26/19	30,000	01/31/28	3.800%	29,648	29,388
Genesis Energy LP - 37185LAL6	01/16/20	10,000	02/01/28	7.750%	10,000	6,962
Holly Energy Partners LP - 435765AH5	02/04/20	15,000	02/01/28	5.000%	15,000	12,563
M/I Homes Inc - 55305BAR2	01/22/20	5,000	02/01/28	4.950%	5,000	4,244
American Homes 4 Rent - 02666TAB3	09/03/19	30,000	02/15/28	4.250%	32,611	29,729
Open Text Corp - 683715AC0	02/18/20	10,000	02/15/28	3.875%	10,000	9,400
AG Issuer LLC - 00119LAA9	02/13/20	15,000	03/01/28	6.250%	15,131	12,600
Bank of Amer Corp - 06051GGL7	04/25/17	60,000	04/24/28	3.705%	59,995	61,348
Altria Group Inc - 02209SBD4	02/14/19	27,000	02/14/29	4.800%	27,795	28,100
Glencore Fndg - 378272AV0	06/28/19	85,000	03/12/29	4.875%	89,778	81,893
Brookfield Fin Inc - 11271LAD4	01/29/19	45,000	03/29/29	4.850%	45,281	47,742
Goldman Sachs - 38141GWV2	01/23/18	50,000	04/23/29	3.814%	50,000	51,641
Boardwalk Pipelines LLC - 096630AG3	05/03/19	25,000	05/03/29	4.800%	24,978	18,837
Discovery Communications - 25470DBF5	10/22/19	30,000	05/15/29	4.125%	32,038	29,045
LifeStorage LP - 53227JAB0	06/03/19	25,000	06/15/29	4.000%	24,869	25,384
Tegna Inc - 87901JAC9	09/13/19	15,000	09/15/29	5.000%	15,000	13,542
Black Hills Corp - 092113AR0	09/26/19	35,000	10/15/29	3.050%	34,880	33,201
Global AT:AMTOC - 37959GAA5	09/30/19	50,000	10/15/29	4.400%	49,913	43,915
Baker Hughes - 05723KAG5	11/07/19	25,000	11/07/29	3.138%	25,000	22,093
Ascension B/E - 04352EAA3	10/23/19	30,000	11/15/29	2.532%	30,000	31,007
CyrusOne LP - 23283PAR5	various	65,000	11/15/29	3.450%	66,682	57,376
Hasbro Inc - 418056AZ0	02/13/20	35,000	11/19/29	3.900%	36,519	31,232
JBS USA/Food/Finance - 46590XAB2	08/06/19	10,000	01/15/30	5.500%	10,000	10,325
Spirit Realty LP - 84861TAF5	09/16/19	5,000	01/15/30	3.400%	4,988	4,296
Union Pac Corp - 907818FH6	01/31/20	35,000	02/05/30	2.400%	34,864	33,998
Discover BK - 25466AAR2	02/06/20	10,000	02/06/30	2.700%	9,979	8,624
Centene Corp - 15135BAU5	02/13/20	15,000	02/15/30	3.375%	15,000	13,950
Amgen Inc - 031162CU2	02/21/20	10,000	02/21/30	2.450%	9,996	9,835
Oshkosh Corp - 688225AH4	02/26/20	25,000	03/01/30	3.100%	24,906	24,201
Verizon Communications - 92343VFE9	various	35,000	03/22/30	3.150%	35,383	37,700
Kimberly-Clark Corp - 494368CB7	03/26/20	10,000	03/26/30	3.100%	9,992	10,818
Baxter Intl Inc - 071813BWS	03/26/20	10,000	04/01/30	3.950%	9,963	10,722
Nvidia Corp - 67066GAF1	03/31/20	10,000	04/01/30	2.850%	9,963	10,436
United Parcel Service - 911312BY1	03/24/20	25,000	04/01/30	4.450%	24,906	28,290
3M Co - 88579YBN0	03/27/20	10,000	04/15/30	3.050%	9,968	10,418
Huntington Ingalls Inds - 446413AP1	03/30/20	45,000	05/01/30	4.200%	44,998	46,643
McDonalds Corp - 58013MFQ2	03/27/20	10,000	07/01/30	3.600%	4,963	5,250
Match Group Inc - 57665RAL0	02/13/20	10,000	08/01/30	4.125%	10,000	8,937
CCO Holdings - 1248EPCE1	02/18/20	10,000	08/15/30	4.500%	10,000	9,800
Alexandria Real Estate - 015271AU3	03/26/20	35,000	12/15/30	4.900%	34,977	37,980
CitiGroup Inc - 172967ML2	01/29/20	45,000	01/29/31	2.666%	45,027	43,629
CitiGroup Inc - 172967MP3	03/31/20	70,000	03/31/31	4.412%	70,000	76,908
Morgan Stanley - 6174468P7	03/31/20	20,000	04/01/31	3.622%	20,000	20,919
Wells Fargo & Co - 95000U2L6	03/30/20	35,000	04/04/31	4.478%	35,000	39,618
United Air 2019 - 90931EAA2	02/11/19	15,000	08/25/31	4.550%	11,759	13,374
Jetblue Airways Corp - 477143AH4	11/12/19	45,000	05/15/32	2.750%	45,000	39,368
Bank Montreal Que PFD - 06368BGS1	12/12/17	55,000	12/15/32	3.803%	54,248	53,422
Amerada Hess Corp - 023551AM6	05/16/18	45,000	03/15/33	7.125%	52,967	36,162
AT&T Inc - 00206RCP5	11/05/19	40,000	05/15/35	4.500%	44,042	42,631
General Motors Co - 37045VAK6	01/10/19	35,000	04/01/36	6.600%	34,215	30,437
Genl Elec Cap Corp - 36962G3P7	01/14/20	20,000	01/14/38	5.875%	24,549	23,043
CVS Health Corp - 126650CY4	various	55,000	03/25/38	4.780%	56,994	60,816
Charter Comm Opt LLC - 161175BMS5	02/25/20	30,000	04/01/38	5.375%	35,318	32,347
Goldman Sachs Group Inc - 38148YAA6	various	75,000	10/31/38	4.017%	72,064	75,237
Cameron LNG LLC - 133434AD2	12/13/19	75,000	01/15/39	3.701%	75,616	66,457
Altria Group Inc - 02209SBE2	03/21/19	45,000	02/14/39	5.800%	46,248	49,262
United Health Group Inc - 91324PDT6	07/25/19	10,000	08/15/39	3.500%	9,902	10,784
Abbvie Inc - 00287YBR9	various	35,000	11/21/39	4.050%	34,719	36,001
Motiva Enterprises - 61980AAD5	12/06/16	35,000	01/15/40	6.850%	41,095	32,139
Genl Dynamics Corp - 369550BH0	03/25/20	35,000	04/01/40	4.250%	34,590	41,757
Abbvie Inc - 00287YAM1	11/15/19	45,000	11/06/42	4.400%	46,805	49,946
Anheuser-Busch Inbev Fin - 035242AB2	01/07/19	45,000	01/17/43	4.000%	37,396	39,903
Motorola Solutions - 620076BE8	various	35,000	09/01/44	5.500%	35,107	35,284
Tri-State Generation - 89566EAH1	11/05/19	45,000	11/01/44	4.700%	52,695	54,002
Plains All Amer Pipeline - 72650RBH4	02/18/20	50,000	02/15/45	4.900%	51,151	33,719
Sunoco Logistics Partner - 86765BAQ2	04/11/19	40,000	05/15/45	5.350%	39,664	31,369
AT&T Inc - 00206RBK7	01/30/20	36,000	06/15/45	4.350%	40,004	38,017
Abbvie Inc - 00287YAW9	03/27/20	15,000	05/14/46	4.450%	15,399	15,920
Diamond 1/ Diamond 2 - 25272KAR4	11/10/17	65,000	07/15/46	8.350%	83,887	77,171
Kroger Co - 501044DG3	11/06/17	90,000	02/01/47	4.450%	86,025	96,724
Southern Calif Edison - 842400GG2	03/27/17	75,000	04/01/47	4.000%	75,414	78,117
Brighthouse Finl - 10922NAD5	06/22/17	80,000	06/22/47	4.700%	79,834	62,378
Commonwealth Edison Co - 202795JM3	11/14/19	15,000	03/01/48	4.000%	16,670	16,833
Southern Calif Edison Co - 842400GK3	06/04/18	30,000	03/01/48	4.125%	26,029	31,985
CVS Health Corp - 126650CZ1	various	90,000	03/25/48	5.050%	94,903	102,828
Axa Equitable Holdings - 054561AM7	04/20/18	25,000	04/20/48	5.000%	24,927	23,592
Electricite de France - 268317AT1	09/28/18	50,000	09/21/48	5.000%	49,010	56,403
Interpublic Group of Cos - 460690BQ2	07/23/19	25,000	10/01/48	5.400%	28,450	26,885
Boeing Co - 097023CB9	05/02/19	55,000	11/01/48	3.850%	53,765	49,526
MPLX LP - 55336VAT7	04/01/19	80,000	02/15/49	5.500%	85,566	67,467
Amer Movil SAB - 02364WBG9	04/22/19	50,000	04/22/49	4.375%	50,094	56,450
Discovery Communications - 25470DBG3	various	40,000	05/15/49	5.300%	43,473	40,469
Simon Ppty Group - 828807DH7	09/13/19	20,000	09/13/49	3.250%	19,792	16,089
Peco Energy Co - 693304AX5	09/10/19	30,000	09/15/49	3.000%	29,856	28,743
Comcast Corp - 20030NCZ2	11/05/19	25,000	02/01/50	3.450%	24,917	27,390
Pacificorp - 695114CV8	03/01/19	40,000	02/15/50	4.150%	39,963	44,918
Amgen Inc - 031162CS7	02/21/20	35,000	02/21/50	3.375%	34,987	36,479
KLA Instruments Corp - 482480AJ9	02/28/20	35,000	03/01/50	3.300%	35,041	32,791
Intel Corp - 458140BM1	03/25/20	10,000	03/25/50	4.750%	9,989	13,428
Mastercard Inc - 57636QAA7	03/26/20	25,000	03/26/50	1.000%	24,894	30,636
Nike Inc - 654106AM5	03/27/20	20,000	03/27/50	1.100%	19,933	21,818
McDonald's Corp - 58013MFR0	03/27/20	11,000	04/01/50	4.200%	10,874	12,304
Nvidia Corp - 67066GAH7	03/31/20	35,000	04/01/50	3.500%	34,910	38,057
Hartford Healthcare Corp - 41652PAC3	01/29/20	35,000	07/01/54	3.447%	35,219	33,180
Pacific Life Ins - 69448FAA9	various	50,000	10/24/67	4.300%	47,199	42,678
Total Corporate Bonds					\$ 14,862,095	\$ 14,264,331

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	03/31/20
Stock and Mutual Funds:						
Common/Preferred Stock	various	1,877,488	—	—	\$ 69,192,086	\$ 67,871,891
UBS Cash/Money Market Funds	various	4,944,630	—	—	4,944,630	4,944,630
SPDR S&P 500 ETF TR - 78462F103	various	46,311	—	—	12,701,390	11,936,660
Total Stock and Mutual Funds					\$ 86,838,106	\$ 84,753,181
U. S. Government and Agency Securities:						
US Tsy Note - 912828XM7	various	10,000	07/31/20	1.625%	\$ 10,004	\$ 10,050
US Tsy Note - 9128285G1	01/07/19	30,000	10/31/20	2.875%	30,221	30,477
US Tsy Note - 9128283L2	12/22/17	25,000	12/15/20	1.875%	24,927	25,316
US Tsy Note - 912828Q78	various	85,000	04/30/21	1.375%	85,880	86,132
US Tsy Note - 912828S76	12/09/19	160,000	07/31/21	1.125%	158,644	162,037
US Tsy Note - 912828S44	10/09/18	55,000	09/15/21	2.750%	54,673	57,028
US Tsy Note - 912828F21	10/14/14	70,000	09/30/21	2.125%	70,558	72,024
US Tsy Note - 912828YN4	various	425,000	10/31/21	1.860%	425,628	426,224
US Tsy Note - 912828S78	02/08/19	5,000	01/15/22	2.500%	5,000	5,204
US Tsy Note - 912828Z60	various	710,000	01/31/22	1.375%	713,820	725,087
US Tsy Note - 912828J43	various	605,000	02/28/22	1.750%	606,836	622,678
US Tsy Note - 912828L57	various	565,000	09/30/22	1.750%	566,316	586,035
US Tsy Note - 912828YK0	various	630,000	10/15/22	1.375%	625,967	647,766
US Tsy Note - 912828M80	various	85,000	11/30/22	2.000%	84,370	88,881
US Tsy Note - 912828Z86	03/03/20	20,000	02/15/23	1.375%	20,276	20,634
US Tsy Note - 9128284H0	12/10/19	180,000	04/15/23	0.625%	188,550	188,280
US Tsy Note - 912828VM9	12/10/19	250,000	07/15/23	0.375%	279,126	278,683
US Tsy Note - 912828T26	01/14/20	160,000	09/30/23	1.375%	159,069	165,938
US Tsy Note - 9128286N5	12/10/19	135,000	04/15/24	0.500%	139,407	140,062
US Tsy Note - 9128286R6	05/03/19	270,000	04/30/24	2.250%	269,388	290,874
US Tsy Note - 912828XT2	06/19/19	265,000	05/31/24	2.000%	266,843	283,115
US Tsy Note - 912828D56	12/09/19	400,000	08/15/24	2.375%	413,672	434,952
US Tsy Note - 912828YE4	09/06/19	5,000	08/31/24	1.250%	4,954	5,197
US Tsy Note - 912828YH7	10/02/19	160,000	09/30/24	1.500%	159,600	168,125
US Tsy Note - 912828G38	various	660,000	11/15/24	2.250%	677,169	716,668
US Tsy Note - 9128283P3	03/01/19	30,000	12/31/24	2.250%	29,528	32,638
US Tsy Note - 912828Z52	various	181,000	01/31/25	1.375%	181,739	189,619
US Tsy Note - 912828K74	02/06/19	65,000	08/15/25	2.000%	62,613	70,380
US Tsy Note - 9128286L9	04/11/19	180,000	03/31/26	2.250%	178,605	198,682
US Tsy Note - 9128286S4	05/13/19	45,000	04/30/26	2.375%	45,083	50,038
US Tsy Note - 912828Y9	11/04/19	95,000	09/30/26	1.625%	95,100	101,679
US Tsy Note - 912828YQ7	12/03/19	190,000	10/31/26	1.625%	188,709	203,382
US Tsy Note - 912828YU8	01/03/20	290,000	11/30/26	1.625%	286,624	310,596
US Tsy Note - 912828YX2	02/03/20	260,000	12/31/26	1.750%	265,515	280,810
US Tsy Note - 912828Z78	various	535,000	01/31/27	1.500%	542,907	569,149
US Tsy Note - 912828X88	various	95,000	05/15/27	2.375%	96,164	107,165
US Tsy Note - 9128283F5	various	275,000	11/15/27	2.250%	265,032	309,204
US Tsy Note - 9128283W8	02/16/18	215,000	02/15/28	2.750%	211,388	250,643
US Tsy Note - 912828YB0	various	35,000	08/15/29	1.625%	34,699	37,987
US Tsy Note - 912828Z94	various	647,000	02/15/30	1.500%	671,755	696,612
US Tsy Bond - 912810QA9	05/06/19	80,000	02/15/39	3.500%	88,853	113,975
US Tsy Bond - 912810QB7	03/21/16	175,000	05/15/39	4.250%	227,698	272,193
US Tsy Bond - 912810RM2	various	120,000	05/15/45	3.000%	120,609	163,463
US Tsy Bond - 912810RQ3	various	50,000	02/15/46	2.500%	52,266	63,031
US Tsy Bond - 912810RS9	various	50,000	05/15/46	2.500%	48,953	63,080
US Tsy Bond - 912810RU4	01/11/17	55,000	11/15/46	2.875%	53,462	74,411
US Tsy Bond - 912810RX8	various	50,000	05/15/47	3.000%	51,634	69,308
US Tsy Bond - 912810RY6	12/05/17	180,000	08/15/47	2.750%	177,823	238,486
US Tsy Bond - 912810RZ3	various	130,000	11/15/47	2.750%	120,550	172,439
US Tsy Bond - 912810SA7	08/10/18	45,000	02/15/48	3.000%	44,007	62,473
US Tsy Bond - 912810SC3	09/28/18	165,000	05/15/48	3.125%	162,725	233,765
US Tsy Bond - 912810SD1	11/26/18	145,000	08/15/48	3.000%	142,681	201,414
US Tsy Bond - 912810SE9	various	30,000	11/15/48	3.375%	32,477	44,511
US Tsy Bond - 912810SF6	06/14/19	100,000	02/15/49	3.000%	111,024	139,324
US Tsy Bond - 912810SH2	10/15/19	5,000	05/15/49	2.875%	5,781	6,822
US Tsy Bond - 912810SK5	03/04/20	646,000	11/15/49	2.375%	757,637	804,826
US Tsy Bond - 912810SL3	03/11/20	300,000	02/15/50	2.000%	385,980	347,544
Total U. S. Government and Agency					\$ 11,780,519	\$ 12,717,116
Asset-Backed Securities						
FNMA PL 468958 - 31381R5T7	01/17/20	25,000	09/01/21	3.770%	\$ 25,313	\$ 25,780
FHLMC K-016 - 3137B1BS0	various	100,000	11/25/22	2.510%	101,322	102,913
FNR 2012-M17 - 3136A96F0	12/16/19	125,000	11/25/22	2.184%	89,196	90,457
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	18,132	1,337
CCIT 2014-A1 - 17305EFM2	12/13/19	100,000	01/23/23	2.880%	101,109	100,868
FHR K-027 - 3137B1UG5	12/09/19	125,000	01/25/23	2.637%	127,515	129,236
FNR 2013-M6 - 3136AC7J4	12/26/19	125,000	03/25/23	2.521%	55,111	55,720
AMOT 2018-2 - 02005AGU6	12/09/19	25,000	05/15/23	3.290%	25,440	25,248
AMCAR 17-3 - 03065HAG3	08/16/17	70,000	07/18/23	3.180%	69,993	69,482
FREMF 2013-K35 - 30291VAG1	11/28/18	72,000	08/25/23	4.075%	71,123	69,530
CNH 2018-B - 12596EAC8	12/09/19	50,000	11/15/23	3.190%	50,816	49,798
VZOT 2019-B - 92349GAC5	06/12/19	73,000	12/20/23	2.400%	72,995	71,249
TAOT 2019-D - 89233MAD5	03/16/20	55,000	01/16/24	1.920%	55,404	54,884
Ameri 2018-1 - 03066HAF4	05/23/18	28,000	01/18/24	3.500%	27,999	27,414
Kabba 2019-1 - 48283PAF8	03/15/19	90,000	03/15/24	4.071%	89,999	87,053
Synct 2018-1 - 87165LCA7	03/20/18	39,000	03/15/24	3.170%	38,999	39,101
AMERI 2018-1 - 03066HAG2	05/23/18	40,000	03/18/24	3.820%	39,995	38,769
SYNCT 2016-2 - 87165LBB6	12/16/19	125,000	05/15/24	2.210%	125,488	124,663
Fannie Mae NTS - 3135G0V75	12/09/19	185,000	07/02/24	1.750%	185,860	193,499
GMCAR 2019-4 - 36258MAD6	03/16/20	55,000	07/18/24	1.750%	55,206	55,404
Comet 2019-2 - 14041NFU0	12/13/19	41,000	08/15/24	1.720%	40,718	41,395
World 2017-C - 981464GJ3	various	80,000	08/15/24	2.660%	78,546	79,598
AMCAR - 03066MAF3	11/21/18	39,000	10/18/24	3.740%	38,988	38,970
AMCAR 2018-3 - 03066MAG1	11/21/18	90,000	11/18/24	4.040%	89,981	90,824
WOART 2018-D - 98162WAF4	04/01/19	155,000	12/16/24	3.670%	160,014	162,973
FHR K-047 - 3137BKRH5	01/29/20	50,000	12/25/24	2.827%	37,786	38,691
FREMF 2015-K42 - 30262SAS7	06/11/19	50,000	12/25/24	3.851%	50,984	46,907
CRVNA 2019-2A - 14686UAF2	06/27/19	120,000	01/15/25	3.280%	120,037	112,922
SYNCT 2019-1 - 87166PAE1	12/16/19	100,000	03/15/25	2.950%	101,875	101,241
EART 2019-2A - 30167LAG4	04/24/19	75,000	03/17/25	3.710%	74,995	63,673
Wlake 20-1A - 96042KAE3	03/17/20	100,000	04/15/25	2.520%	99,987	90,043
AMCAR 2019-2 - 03066KAG5	06/12/19	39,000	04/18/25	2.740%	38,993	37,794
CarMX 2020-1 - 14315XAD0	01/22/20	45,000	06/16/25	2.030%	44,984	45,013
CARVA 19-4A - 14686YAG2	12/27/19	45,000	07/15/25	3.070%	44,999	40,241
SDART 2018-4 - 80285MAH2	08/22/18	70,000	12/15/25	3.980%	69,998	69,998

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	03/31/20
GNR 2010-158 - 38377RED3	12/17/19	1,000,000	12/16/25	2.500%	77,355	78,935
DRIVE 2018-4 - 26209BAG4	09/19/18	130,000	01/15/26	4.090%	130,295	130,221
DRIVE 2018-5 - 26208MAG1	11/20/18	50,000	04/15/26	4.300%	49,998	49,420
SCLP 2017 3 - 83404JAB2	05/18/17	35,000	05/25/26	3.850%	34,989	31,336
SCLP 2017 4 - 83405JAB1	07/05/17	120,000	05/26/26	3.590%	119,994	108,779
DRIVE 19-1 - 26208NAG9	01/23/19	70,000	06/15/26	4.090%	70,489	69,354
DRIVE 2019-2 - 26208RAG0	03/20/19	75,000	08/17/26	3.690%	75,120	71,965
SCLP 17 5 - 83405LAC4	various	90,000	09/25/26	3.690%	90,085	78,513
DRIVE 2019-3 - 26209WAG8	06/19/19	60,000	10/15/26	3.180%	59,992	57,696
GNMA PL 005276M - 36202F2H8	12/17/19	300,000	01/20/27	3.000%	47,874	48,614
DRIVE 2019-4 - 26209AAG6	09/18/19	40,000	02/16/27	2.700%	39,999	37,150
SCLP 2018-1A C - 83405RAD9	02/02/18	80,000	02/25/27	3.970%	80,000	65,578
SCLP 2018-2 C - 78471WAD7	04/13/18	125,000	04/26/27	4.250%	124,714	116,193
US A1 2013-1 - 90346WAA1	01/15/15	100,000	05/15/27	3.950%	68,877	65,197
DRIVE 2020-1 - 26208QAG2	01/22/20	95,000	05/17/27	2.700%	95,375	79,386
SCLP 2018-3 - 83405XAD6	08/07/18	90,000	08/25/27	4.670%	89,991	79,344
FNMA PL MA3159 - 31418CQM9	12/17/19	133,000	10/01/27	3.000%	79,432	80,787
FHLMC PL J21423 - 31306YSL6	02/11/20	255,000	11/01/27	2.500%	78,311	79,816
SCLP 18-4 - 83406HAD0	11/09/18	95,000	11/26/27	4.760%	94,970	83,218
FHR 4145 - 3137AWVA0	12/09/19	325,000	12/15/27	1.500%	90,788	93,800
GNMA PL MA0825M - 36179M4J6	01/17/20	255,000	03/20/28	2.500%	75,570	77,325
FNR 2017 - 3136AWWFO	05/31/17	160,000	04/25/29	3.303%	161,211	177,366
FHLMC PL SA0009 - 3132CJAJ2	01/31/20	55,000	09/01/29	3.000%	48,074	48,914
BX 2020-BXL - 05607QAR9	02/06/20	50,000	12/15/29	3.000%	50,000	44,493
FNR 2012-98 - 3136A8BP4	12/10/19	335,000	08/25/31	0.000%	89,043	91,560
FHLMC - 3128MMVQ3	12/19/16	200,000	11/01/31	2.500%	130,142	132,548
FNMA PL MA1138 - 31418AHQ4	08/13/19	43,000	08/01/32	3.500%	13,468	13,843
BRITI 2018-1A - 11043HAA6	various	50,000	03/20/33	4.125%	46,067	53,663
Hudso 2015-HBS - 44422PBN1	07/20/18	70,000	08/05/34	4.155%	69,106	68,825
FHLMC - 3128P8AR2	03/12/15	104,000	03/01/35	3.500%	54,004	51,922
FHLMC - 3128P8AV3	03/12/15	104,000	03/01/35	3.500%	54,834	52,820
FHLMC - 3128P8A68	04/07/15	24,000	04/01/35	3.500%	13,523	13,025
BX 2019-XL - 056054AG4	various	75,000	10/15/36	3.190%	71,718	64,121
FHLMC - 3128P8D65	various	270,000	04/01/37	3.500%	184,871	186,266
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.000%	43,651	19,080
FNMA - 3140H5GR6	01/23/18	21,000	01/01/38	3.500%	16,543	17,011
FHLMC - 3128P8GA3	06/21/18	16,000	05/01/38	3.500%	11,764	12,469
FHLMC PL ZA2510 - 31329KYF5	10/31/19	36,000	06/01/38	3.500%	26,383	26,897
FNMA PL MA3491 - 31418CZ26	03/22/19	42,000	10/01/38	3.500%	30,578	31,842
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	51,865	33,391
SCML 2018-SBC7 - 86934NAA7	11/09/18	90,000	05/25/39	4.720%	47,660	40,013
HY 2019-30H A - 44421GAA1	07/16/19	65,000	07/10/39	3.228%	66,945	68,637
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	49,290	27,847
GNR 2010-15 - 38376WA62	12/20/19	1,740,115	10/20/39	4.000%	54,535	55,350
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	65,793	46,289
FNR 2013-19 - 3136ACPC9	12/12/19	300,000	05/25/40	2.500%	87,834	90,532
FHR 4387 - 3137BDZN9	12/16/19	235,000	06/15/40	3.000%	56,125	56,727
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	13,592	8,747
GNR 2010-112 - 38377KT91	12/20/19	350,000	09/16/40	2.500%	53,495	55,351
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	29,181	27,104
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	87,749	57,657
FNMA PL A11886 - 3138AFY4	09/13/12	70,000	05/01/41	4.500%	18,617	14,107
FNR 2012-96 - 3136A75E8	02/11/20	180,000	07/25/41	2.000%	34,170	35,104
FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	29,536	24,863
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	25,209	25,598
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	24,016	24,205
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	28,180	20,471
FNMA - 3138Y63W2	various	460,000	01/01/42	4.000%	231,158	212,794
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	31,805	26,531
GNMA PL 005333C - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	28,136	20,502
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	61,939	57,334
GNR 2014-20 - 38379AKS8	12/17/19	315,000	07/20/42	3.000%	64,557	66,529
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	46,096	42,872
FHR 4165 - 3137AYSH5	01/21/20	150,000	12/15/42	1.750%	46,145	46,993
SFAVE - 78413MAA6	various	130,000	01/05/43	3.872%	130,854	120,121
FHR 4667 - 3137BWK7	03/31/17	190,000	01/15/43	3.500%	107,119	106,979
CSMC 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	57,262	58,638
FNMA AB9345 - 31417GL38	11/13/14	425,000	05/01/43	3.000%	188,857	194,943
HARLE 2018-1 - 41284LAA2	05/14/18	110,000	05/15/43	5.682%	103,462	92,948
FNMA AB9558 - 31417GTQ9	10/22/14	425,000	06/01/43	3.000%	210,139	214,740
FHLMC Q20576 - 3132JMT90	11/13/14	425,000	08/01/43	3.000%	212,657	222,251
CBSLT 18-AGS - 20269DAC9	03/16/18	40,000	02/25/44	3.580%	39,983	40,910
FHR4791 - 3137F4ZV7	04/30/18	50,000	05/15/44	4.000%	28,913	28,748
FNMA PL BC 5090 - 3140F0UQ5	04/13/16	33,000	10/01/44	4.000%	14,245	12,897
GS MO 2012-GC A-3 - 36192BAY3	12/13/19	100,000	01/10/45	3.482%	101,605	100,946
UBSC 2011 - 90268TAS3	03/10/17	60,000	01/10/45	6.250%	58,294	53,644
FNMA PL AS4370 - 3138WD2C4	07/14/15	150,000	02/01/45	4.000%	87,615	85,141
SEMT 2015-2 - 81733YAU3	08/08/17	140,000	05/25/45	3.500%	43,553	41,254
FHLMC - 3128MJWV8	05/14/18	265,000	08/01/45	3.500%	122,705	131,476
CBSLT 18-BGS - 20268MAC0	08/02/18	110,000	09/25/45	3.990%	107,824	111,333
WFRBS 2012-C10 - 92890NAW9	02/23/18	67,000	12/15/45	3.241%	65,631	65,566
MSBAM 2013-C7 A-4 - 61690KAE2	12/16/19	100,000	02/15/46	2.918%	101,813	100,307
GNMA PL - 36179R4E6	06/20/18	165,000	03/20/46	3.500%	73,274	77,701
CGCMT 2013-GCJ - 17320DAQ1	05/29/18	41,000	04/10/46	3.732%	40,795	40,408
MSBAM 2013-C9 - 61762DAZ4	06/04/18	81,000	05/15/46	3.708%	80,543	79,651
PREMF 2013-K28 C - 30291HAG2	03/17/20	50,000	06/25/46	3.490%	51,104	48,062
FNMA PL BC - 3138WHMS8	11/22/16	66,000	07/01/46	4.500%	31,754	28,264
PREMF 2013-K31 - 30291MAQ9	12/17/18	60,000	07/25/46	3.743%	58,800	57,717
FNMA PL AS7838 - 3138WHV82	11/13/18	100,000	08/01/46	3.000%	64,795	72,731
GNMA PL - 36179SL54	12/21/16	165,000	09/20/46	3.500%	96,953	96,324
FNMA PL - 3138WJB31	10/31/16	136,000	10/01/46	4.500%	77,767	69,588
FHLMC - 3128MJZB9	12/13/16	370,000	11/01/46	3.000%	269,688	282,019
BAMLL 2014-FRR - 05525HAU1	04/09/18	70,000	01/27/47	2.673%	61,184	56,578
FHLMC - 3132WK6R4	09/22/17	101,000	02/01/47	3.500%	71,154	71,768
WFRBS 2014-C19 - 92938VAS4	02/14/19	22,000	03/15/47	4.271%	22,815	22,580
JPMBB 2014-C19 - 46641WAG2	01/23/20	100,000	04/15/47	4.835%	103,160	84,482
CGCMT 2014-GC21 - 17322MAA4	09/10/18	135,000	05/10/47	5.089%	122,730	115,062
FNMA PL - 3140FPDGI	various	93,000	06/01/47	4.000%	64,625	65,479
MSBAM 2014-C16 - 61763MAH3	05/23/19	31,000	06/15/47	4.094%	32,338	31,636
FHLMC - 3128MJ2E9	06/13/17	120,000	07/01/47	4.500%	76,656	72,912
FHLMC - 3132WPTK3	07/18/17	22,000	07/01/47	4.000%	17,187	17,145
DPABS 2017-1 - 25755TAG5	01/10/19	60,000	07/25/47	0.000%	57,069	56,617
JIMMY 2017-1A - 47760QAA1	07/07/17	104,000	07/30/47	3.610%	101,400	100,154
FNMA PL BH5119 - 3140GTVM9	10/30/18	430,000	08/01/47	3.500%	322,493	350,150
FNMA PL MA3088 - 31418CNE0	02/13/18	90,000	08/01/47	4.000%	60,041	61,706
JPMMT 17-3 - 46647SAE0	08/30/17	110,000	08/25/47	3.500%	65,368	64,329
FNMA MA3143 - 31418CP57	12/13/17	55,000	09/01/47	3.000%	44,525	47,064
FHLMC - 3132XTPU6	01/11/18	167,000	10/01/47	4.000%	116,433	117,862

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	03/31/20
CGCMT 2014-GC2 - 17322YAF7	10/23/18	65,000	10/10/47	4.017%	65,216	66,238
FSMT 2017-2 - 33850RAE2	10/31/17	118,000	10/25/47	3.500%	55,402	53,091
SEMT 2017-CH1 - 81746HAA9	09/28/17	100,000	10/25/47	4.000%	50,853	48,669
JPMMT 2017-4 - 46648UAD6	10/31/17	120,000	11/25/47	3.000%	70,343	70,822
JPMMT 2017-4 - 46648UAE4	10/31/17	200,000	11/25/47	3.500%	101,974	97,896
FNMA PL 890813 - 31410LVE9	11/13/18	95,000	12/01/47	3.500%	74,449	81,898
JPMMT 2017-5 - 46590YAM6	11/30/17	60,000	12/15/47	3.000%	29,936	28,649
JPMMT 2017-5 - 46590YAN4	11/30/17	75,000	12/15/47	3.753%	76,895	69,002
FNMA PL MA3238 - 31418CS47	02/13/18	100,000	01/01/48	3.500%	77,130	80,676
FREMF 2015 C - 30292NAK9	09/08/17	100,000	01/25/48	3.810%	98,563	93,129
FNMA PL - 3140Q8K87	03/19/18	36,000	02/01/48	4.500%	24,358	24,452
FNMA PL - 3140Q8Q81	03/13/18	80,000	03/01/48	4.000%	60,730	62,870
FNMA PL MA3305 - 31418CU77	05/14/18	355,000	03/01/48	3.500%	275,936	295,073
GNMA PL MA5076C - 36179TT96	06/13/18	90,000	03/20/48	3.000%	68,957	75,611
FREMF 2015-K45 - 30292PAG3	01/30/18	55,000	04/25/48	3.591%	53,150	50,970
JPMMT 18-3 - 46649TAE6	03/29/18	85,000	04/25/48	3.500%	57,168	57,535
FNMA PL - 3140HBF52	08/09/18	30,000	05/01/48	4.000%	20,374	21,238
FNMA PL - 3140Q83V5	05/18/18	120,000	05/01/48	4.500%	84,219	85,787
HNGRY 2018-1 - 411707AB8	06/20/18	60,000	06/20/48	4.250%	57,944	56,724
JPMMT 2018-1 A3 - 46648RAC5	01/31/18	40,000	06/25/48	3.500%	27,960	28,287
JPMMT 2018-1 A5 - 46648RAE1	01/31/18	40,000	06/25/48	3.500%	25,118	24,750
JPMBB 2015-C28 - 46644FAX9	03/20/19	60,000	10/15/48	3.721%	52,530	46,442
JPMMT 2018-4 A15 - 46649CAQ6	04/30/18	70,000	10/25/48	3.500%	37,656	37,734
JPMBB 2015-C32 - 46590JAT4	12/19/19	100,000	11/15/48	2.816%	80,822	80,737
CSAIL 2015-C4 - 12635RBB3	10/29/19	24,000	11/18/48	4.174%	25,969	24,686
FNMA PL BN0340 - 3140JGLW3	03/21/19	195,000	12/01/48	4.500%	126,103	127,140
FREMF 2016-K55 B - 30289HAE1	03/17/20	100,000	04/25/49	4.163%	105,801	97,960
FNMA PL FM1090 - 3140X4F84	various	38,000	05/01/49	4.000%	34,253	34,684
FNMA PL BN7664 - 3140JQOS5	08/12/19	122,000	07/01/49	4.000%	114,790	116,799
FNMA PL BO1766 - 3140JV6C1	08/20/19	106,000	07/01/49	4.500%	95,051	95,946
FNMA PL CA3804 - 3140QBG2	08/21/19	332,000	07/01/49	2.500%	315,104	325,024
FREMF 2017-K72 - 35708TAS6	02/11/20	50,000	07/25/49	4.108%	52,922	49,296
FHLMC PL QA2142 - 31334YLYX3	08/30/19	78,000	08/01/49	3.500%	72,912	74,358
FNMA PL FM1567 - 3140X4W51	10/10/19	150,000	08/01/49	3.500%	133,556	141,553
FHLMC PL QA3869 - 31339UJN1	12/18/19	238,000	10/01/49	3.500%	234,958	240,496
CFMT 2019-NRM - 147279AA1	10/30/19	55,000	11/25/49	0.000%	46,467	50,050
FREMF 2017-K72 C - 30306HAU4	03/16/20	45,000	11/25/49	3.675%	45,202	42,022
PFMT 2019-1 A3 - 74387LAE1	12/05/19	100,000	12/25/49	3.000%	98,713	97,604
FNMA PL BO6164 - 3140K1Z66	01/29/20	224,000	01/01/50	1.000%	227,680	233,461
FNMA PL BO7242 - 3140K3BL5	01/14/20	118,000	01/01/50	1.000%	118,851	122,437
FNMA PL BO7504 - 3140K3KS0	01/14/20	118,000	01/01/50	3.000%	119,324	122,645
FNMA PL BO8662 - 3140K4TU4	02/28/20	235,000	03/01/50	3.000%	241,695	246,083
FHLMC PL SD8055 - 3132DV5Q4	03/18/20	246,474	04/01/50	2.500%	251,481	255,362
WFCM 2015-LC2 A-2 - 94989EAB3	12/10/19	75,000	04/15/50	2.678%	41,133	41,149
UBS Conl Mtg 2018-C9 - 90291JBB2	04/02/18	92,000	03/15/51	5.051%	91,075	75,477
GSMS 2019-GC4 - 36257UALL1	09/27/19	20,000	09/01/52	3.001%	20,600	20,746
FREMF 2020-K73 - 30300SAU6	01/31/20	25,000	01/25/53	3.301%	24,723	20,272
FREMF 20-K105 B - 30297SBE6	03/12/20	45,000	03/25/53	3.530%	47,379	39,767
FREMF 20-K105 C - 30297SBG1	03/12/20	60,000	03/25/53	3.530%	61,103	61,103
TPMT 2015-1 - 89171DAE7	07/05/17	60,000	10/25/53	3.521%	62,273	55,573
GNR 2015 - 38379KEK0	03/29/17	90,000	01/16/57	3.168%	88,590	93,253
CIM Trust 2018-R3 - 12553WAB1	04/25/18	90,000	09/25/57	4.000%	89,167	89,167
TPMT 2015-2 - 89171YAF8	09/17/18	80,000	11/25/60	3.633%	80,536	74,713
FASST 2019-JR2 - 31739GAA5	06/18/19	100,000	06/25/69	2.000%	95,111	97,521
FASST 2019-JR3 - 31739LAA4	10/01/19	100,000	09/25/69	2.000%	99,480	98,364
Total Asset-Backed Securities					\$ 15,499,593	\$ 15,221,350
Municipal Securities						
Sales Tax Securitization Tax - 79467BDB8	01/30/20	65,000	01/01/23	2.128%	\$ 65,000	\$ 66,377
North Miami Beach FL Wt Tax - 661046BU5	01/29/20	55,000	08/01/23	1.925%	55,000	55,647
Michigan Fin Auth Rev Tax - 59447TXN8	12/18/19	75,000	12/01/23	2.208%	75,000	76,262
					\$ 195,000	\$ 198,286
Miscellaneous Securities						
CoBank Ser F Callable	12/18/17	500		6.250%	\$ 54,625	\$ 48,355
Total Police and Firefighters' Investments					\$ 129,229,938	\$ 127,202,619
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 521,470,296	\$ 511,552,366