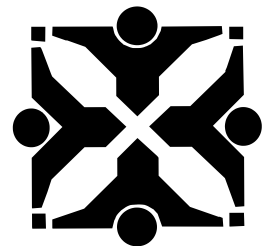


CITY OF COLUMBIA, MISSOURI

Financial Management Information Supplement

For the Fiscal Year
October 1, 2017 - September 30, 2018

Department of Finance
Janet Frazier, CPA
Interim Director of Finance



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

	<u>Exhibit Number</u>	<u>Page Number</u>
GENERAL PURPOSE FINANCIAL STATEMENTS		
Combined Balance Sheet - All Fund Types and Account Groups	A-1	4 - 7
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types and Expendable Trust Funds	A-2	8 - 9
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	A-3	10
Combined Statement of Revenues, Expenses and Changes in Retained Earnings or Fund Balance - All Proprietary Fund Types and Nonexpendable Trust Fund	A-4	11
Combined Statement of Cash Flows - All Proprietary Fund Types and Nonexpendable Trust Fund	A-5	12 - 13
Statement of Changes in Plan Net Assets - Pension and Other Postemployment Trust Funds	A-6	14
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES		
Required Supplementary Information		
Schedule of Changes in the Employers Net OPEB Liability- OPEB Trust Funds	1	20
Schedule of Contributions - OPEB Trust Funds	2	21
Schedule of Investment Returns - OPEB	3	22
Schedule of Changes in the Employers Net Pension Liability- Pension Trust Funds	4	23
Schedule of Contributions - Pension Trust Funds	5	24
Schedule of the Net Pension Liability - Pension Trust Funds	6	25
Schedule of Changes in the Employers Net Pension Liability- Police and Fire Retirement Funds	7	26
Schedule of the Net Pension Liability - Police and Fire Retirement Funds	8	27
Schedule of Contributions - Police and Fire Retirement Funds	9	28
Schedule of Investment Returns - Police and Fire Retirement Funds	10	29
General Fund		
Comparative Balance Sheet	B-1	33
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-2	34
Detail Schedule of Revenues and Other Financing Sources - Budget and Actual	B-3	35 - 37
Detail Schedule of Expenditures and Other Financing Uses - Budget and Actual	B-4	38 - 41
Special Revenue Funds		
Comparative Combining Balance Sheet	C-1	46 - 48
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance	C-2	50 - 52
Comparative Detail Schedule of Revenues and Expenditures	C-3	54 - 57

CITY OF COLUMBIA, MISSOURI

TABLE OF CONTENTS

	<u>Exhibit Number</u>	<u>Page Number</u>
Debt Service Funds		
Comparative Combining Balance Sheet	D-1	62
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance	D-2	63
Capital Projects Fund		
Comparative Balance Sheet	E-1	67
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	E-2	68
Schedule of Appropriations, Expenditures and Encumbrances	E-3	69 - 71
Enterprise Funds		
Comparative Combining Balance Sheet	F-1	76 - 82
Comparative Combining Statement of Revenues, Expenses and Changes in Retained Earnings	F-2	84 - 86
Comparative Combining Statement of Cash Flows	F-3	88 - 94
<u>Water and Electric Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses - Electric Utility	F-4	96 - 97
Comparative Detail Schedule of Operating Revenues and Expenses - Water Utility	F-5	98 - 99
<u>Sanitary Sewer Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-6	100
<u>Regional Airport Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-7	101
<u>Public Transportation Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-8	102
<u>Solid Waste Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-9	103
<u>Parking Facilities Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-10	104

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

	<u>Exhibit Number</u>	<u>Page Number</u>
<u>Recreation Services Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-11	105
<u>Railroad Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-12	106
<u>Storm Water Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-13	107
<u>Transload Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-14	108
Internal Service Funds		
Comparative Combining Balance Sheet	G-1	112 - 114
Comparative Combining Statement of Revenues, Expenses and Changes in Retained Earnings	G-2	116 - 118
Comparative Combining Statement of Cash Flows	G-3	120 - 122
Trust and Agency Funds		
Comparative Combining Balance Sheet	H-1	126 - 127
Comparative Statement of Plan Net Assets - Pension Trust Funds	H-2	129
Comparative Statement of Revenues, Expenses and Changes in Fund Balance - Nonexpendable Trust Fund	H-3	130
Comparative Statement of Cash Flows - Nonexpendable Trust Fund	H-4	131
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Expendable Trust Funds	H-5	132
Comparative Detail Schedule of Revenues and Expenditures - Expendable Trust Funds	H-6	133
Comparative Statements of Fiduciary Assets and Liabilities - Agency Funds	H-7	134 - 135
Comparative Statements of Changes in Fiduciary Assets and Liabilities - Agency Funds	H-8	136 - 137
General Fixed Assets Account Group		
Comparative Schedule of General Fixed Assets - By Source	I-1	141
Schedule of General Fixed Assets - By Function and Activity	I-2	142
Schedule of Changes in General Fixed Assets - By Function and Activity	I-3	143
General Long-Term Debt Account Group		
Comparative Schedule of General Long-Term Debt	J-1	147
Comparative Schedule of Changes in General Long-Term Debt	J-2	149

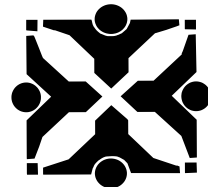
CITY OF COLUMBIA, MISSOURI

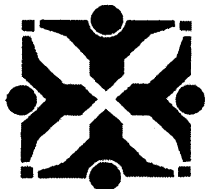
TABLE OF CONTENTS

	<u>Table Number</u>	<u>Page Number</u>
STATISTICAL DATA		
Net Assets by Component – Last Ten Fiscal Years	Table 1	154 - 155
Changes in Net Assets – Last Ten Fiscal Years	Table 2	156 - 157
Fund Balance – Governmental Funds – Last Ten Fiscal Years	Table 3	158 - 159
Changes in Fund Balances – Governmental Funds – Last Ten Fiscal Years	Table 4	160 - 161
Assessed Value and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years	Table 5	163
Property Tax Rates and Tax Levies – Direct and Overlapping Governments – Last Ten Fiscal Years	Table 6	164 - 165
Principal Taxpayers – Current and Nine Years Ago	Table 7	167
General Fund – Property Tax Levies and Tax Collections – Last Ten Fiscal Years	Table 8	168 - 169
Schedule of Electric Service Rates – Last Ten Fiscal Years	Table 9	170 - 171
Schedule of Electric Service Rates – Last Ten Fiscal Years	Table 10	172 - 173
Schedule of Water Service Rates – Last Ten Fiscal Years	Table 11	174 - 175
Schedule of Sanitary Sewer Service Rates – Last Ten Fiscal Years	Table 12	176
Schedule of Marketable Securities and Investments	Table 13	177 - 184
Federal and State Grants	Table 14	185
Taxable Sales by Category	Table 15	186 - 187
Ratios of Outstanding Debt by Type – Last Ten Fiscal Years	Table 16	189
Direct and Overlapping Governmental Activities Debt	Table 17	191
Legal Debt Margin Information – Last Ten Fiscal Years	Table 18	192 - 193
Water and Electric Utility Revenue Bond Coverage – Last Ten Fiscal Years	Table 19	194
Sanitary Sewer Utility Revenue Bond Coverage – Last Ten Fiscal Years	Table 20	195
Property Value, Construction, and Bank Deposits – Last Ten Fiscal Years	Table 21	197
Largest Electric Utility Customers	Table 22	198
Largest Water Utility Customers	Table 23	199
Demographic Statistics – Last Ten Fiscal Years	Table 24	200
Principal Employers - Current and Nine Years Ago	Table 25	201
Full-Time Equivalent City Government Employees by Function/Program – Last Ten Fiscal Years	Table 26	202
Operating Indicators by Function/Program – Last Ten Fiscal Years	Table 27	203
Capital Asset Statistics by Function/Program - Last Nine Fiscal Years	Table 28	205
Insurance in Force	Table 29	206 - 207

GENERAL PURPOSE FINANCIAL STATEMENTS

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





CITY OF COLUMBIA, MISSOURI

FINANCE DEPARTMENT ADMINISTRATION

February 1, 2019

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

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

FINANCIAL SECTION

This section contains the combined and combining financial statements for all funds of the City and certain detail schedules are also included. Governmental fund types include General Fund, Special Revenue Funds, Debt Service Funds and a Capital Projects Fund. The Proprietary fund types include ten Enterprise Funds and eight 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.

STATISTICAL SECTION

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

Respectfully submitted,

Janet Frazier, CPA
Interim Director of Finance

THIS PAGE INTENTIONALLY LEFT BLANK

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2018
(WITH COMPARABLE AMOUNTS FOR 2017)

ASSETS	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
Cash and cash equivalents	\$36,930,899	\$10,063,591	\$2,199,524	\$35,491,502
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0
Accounts receivable	219,618	81,262	0	2,414,134
Taxes receivable	4,625,026	3,807,316	0	0
Allowance for uncollectible taxes	(5,633)	0	0	0
Tax bills receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Grants receivable	261,865	326,949	0	721,087
Rehabilitation loans receivable	0	7,237,788	0	0
Accrued interest	86,481	46,002	4,557	72,098
Due from other funds	1,718,164	13,788	0	0
Due from pension funds	819,538	0	0	0
Advances to other funds	0	0	0	0
Loans receivable from other funds	0	0	0	0
Inventory	174,533	0	0	0
Prepaid expenses	20,094	17,477	0	320
Other assets – current	0	53,652	0	0
Restricted assets—cash and cash equivalents	0	12,566,083	747,599	0
Restricted assets – other	0	0	0	0
Unamortized costs	0	0	0	0
Investments	0	0	0	0
Property, plant and equipment	0	0	0	0
Accumulated depreciation	0	0	0	0
Construction in progress	0	0	0	0
Amount available in Debt Service Funds	0	0	0	0
Amount to be provided for the payment of general long-term debt	0	0	0	0
TOTAL ASSETS	\$44,850,585	\$34,213,908	\$2,951,680	\$38,699,141
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pensions	0	0	0	0
Outflows related to OPEB	0	0	0	0
Loss on refunding of debt	0	0	0	0
Total deferred outflows of resources	0	0	0	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$44,850,585	\$34,213,908	\$2,951,680	\$38,699,141

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

FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2018
(WITH COMPARABLE AMOUNTS FOR 2017)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust Funds	General Fixed Assets	General Long-term Debt	2018	2017
\$ 61,678,264	\$30,108,959	\$1,715,070	\$0	\$0	\$178,187,809	\$163,132,702
0	0	3,322,505	0	0	3,322,505	4,700,836
28,401,702	609,752	18,781	0	0	31,745,249	30,595,842
0	0	0	0	0	8,432,342	8,229,642
0	0	0	0	0	(5,633)	(44,760)
0	0	1,043,761	0	0	1,043,761	1,046,150
0	0	(202,118)	0	0	(202,118)	(202,927)
2,211,996	27,663	0	0	0	3,549,560	2,052,270
0	0	0	0	0	7,237,788	7,458,888
362,380	59,847	487,318	0	0	1,118,683	1,078,512
0	0	0	0	0	1,731,952	1,740,040
0	0	0	0	0	819,538	0
0	0	4,713,355	0	0	4,713,355	3,231,436
350,865	0	0	0	0	350,865	427,219
6,894,751	978,832	0	0	0	8,048,116	7,530,996
181,876	139,930	0	0	0	359,697	335,849
0	0	12,408	0	0	66,060	95,034
130,048,108	0	0	0	0	143,361,790	156,180,324
16,965,955	2,832,939	0	0	0	19,798,894	10,678,510
0	0	0	0	0	0	0
0	1,282,534	142,079,969	0	0	143,362,503	133,665,931
1,074,572,056	10,622,323	0	534,152,888	0	1,619,347,267	1,551,720,154
(437,946,567)	(7,457,942)	0	0	0	(445,404,509)	(421,007,355)
48,042,627	0	0	15,493,077	0	63,535,704	71,837,633
0	0	0	0	2,974,255	2,974,255	3,299,541
0	0	0	0	21,430,130	21,430,130	24,618,201
<u>\$931,764,013</u>	<u>\$39,204,837</u>	<u>\$153,191,049</u>	<u>\$549,645,965</u>	<u>\$24,404,385</u>	<u>\$1,818,925,563</u>	<u>\$1,762,400,668</u>
3,616,370	857,204	0	0	0	4,473,574	10,851,907
13,818	3,805	0	0	0	17,623	0
8,347,904	0	0	0	0	8,347,904	8,988,466
<u>11,978,092</u>	<u>861,009</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,839,101</u>	<u>19,840,373</u>
<u>\$943,742,105</u>	<u>\$40,065,846</u>	<u>\$153,191,049</u>	<u>\$549,645,965</u>	<u>\$24,404,385</u>	<u>\$1,831,764,664</u>	<u>\$1,782,241,041</u>

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2018
(WITH COMPARABLE AMOUNTS FOR 2017)

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
LIABILITIES:				
Accounts payable	\$1,340,993	\$69,303	\$0	\$1,509,957
Interest payable	0	92	0	0
Accrued payroll and payroll taxes	1,656,045	30,112	0	10,003
Accrued sales tax	0	0	0	0
Due to other funds	10,818	65,369	0	0
Advances from other funds	0	0	0	0
Loans payable to other funds – current maturities	0	0	0	0
Obligations under capital leases – current maturities	0	0	0	0
Unearned revenue	91,070	0	0	0
Other liabilities – current	3,372,760	62,221	0	0
Liabilities payable from restricted assets	0	0	0	0
Obligations under capital leases – long-term portion	0	0	0	0
Revenue bonds payable	0	0	0	0
Other liabilities – long-term	0	0	0	0
Loans payable to other funds – long-term	0	0	0	0
Accrued compensated absences	0	0	0	0
Special obligation notes payable	0	0	0	0
Incurred but not reported claims	0	0	0	0
Claims payable	0	0	0	0
Special obligation bonds payable	0	0	0	0
Net pension obligation	0	0	0	0
TOTAL LIABILITIES	6,471,686	227,097	0	1,519,960
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants	4,747	77,125	0	694,067
Unavailable revenue - property taxes	79,000	0	0	0
Unavailable revenue - sales tax	0	0	0	0
Bonds	0	0	0	0
Inflows related to pensions	0	0	0	0
Total deferred inflows of resources	83,747	77,125	0	694,067
FUND EQUITY:				
Contributed capital	0	0	0	0
Investment in general fixed assets	0	0	0	0
Fund balances and retained earnings:				
Fund balances:				
Nonspendable	194,627	17,477	0	0
Restricted	0	32,512,693	747,599	320
Committed	6,202,254	1,379,516	2,204,081	34,621,243
Assigned	2,960,438	0	0	1,863,551
Unassigned	28,937,833	0	0	0
Retained earnings	0	0	0	0
Total fund balances and retained earnings	38,295,152	33,909,686	2,951,680	36,485,114
TOTAL FUND EQUITY AND OTHER CREDITS	38,295,152	33,909,686	2,951,680	36,485,114
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, EQUITY, AND OTHER CREDITS	\$44,850,585	\$34,213,908	\$2,951,680	\$38,699,141

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2018
(WITH COMPARABLE AMOUNTS FOR 2017)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust Funds	General Fixed Assets	General Long-term Debt	2018	2017
\$6,954,747	\$709,669	\$12,520	\$0	\$0	\$10,597,189	\$12,941,048
0	\$0	0	0	0	92	1,170
3,402,334	958,433	0	0	0	6,056,927	5,535,086
565,907	0	0	0	0	565,907	400,332
1,655,765	0	0	0	0	1,731,952	1,740,040
0	0	0	0	0	0	329,000
79,290	0	0	0	0	79,290	76,354
399,525	0	0	0	0	399,525	388,203
411,885	0	0	0	0	502,955	784,370
1,003,243	27,995	1,150,953	0	0	5,617,172	5,513,298
38,960,290	0	0	0	0	38,960,290	38,158,394
4,092,667	0	0	0	0	4,092,667	4,494,013
232,410,236	0	0	0	0	232,410,236	244,644,456
7,434,086	0	0	0	3,187,475	10,621,561	11,181,328
271,575	0	0	0	0	271,575	350,865
0	0	0	0	2,912,876	2,912,876	3,002,242
0	0	0	0	3,174,034	3,174,034	4,529,019
0	797,100	0	0	0	797,100	946,600
0	6,136,067	0	0	0	6,136,067	5,766,650
83,542,320	0	0	0	15,130,000	98,672,320	105,261,608
0	0	0	0	0	0	1,899,192
381,183,870	8,629,264	1,163,473	0	24,404,385	423,599,735	447,943,268
0	0	0	0	0	775,939	226,179
0	0	0	0	0	79,000	42,400
0	0	0	0	0	0	0
115,263	0	0	0	0	115,263	125,923
8,200,687	1,882,069	0	0	0	10,082,756	4,222,351
8,315,950	1,882,069	0	0	0	11,052,958	4,616,853
0	0	0	0	0	0	0
0	0	0	549,645,965	0	549,645,965	539,375,974
0	0	1,500,000	0	0	1,712,104	1,902,070
0	0	467,283	0	0	33,727,895	36,102,927
0	0	7,606,852	0	0	52,013,946	47,026,904
0	0	199,350	0	0	5,023,339	4,994,230
0	0	142,254,091	0	0	171,191,924	163,333,177
554,242,285	29,554,513	0	0	0	583,796,798	536,945,638
554,242,285	29,554,513	152,027,576	0	0	847,466,006	790,304,946
554,242,285	29,554,513	152,027,576	549,645,965	0	1,397,111,971	1,329,680,920
\$943,742,105	\$40,065,846	\$153,191,049	\$549,645,965	\$24,404,385	\$1,831,764,664	\$1,782,241,041

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

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018
 (WITH COMPARABLE AMOUNTS FOR 2017)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
REVENUES:				
General property taxes	\$8,402,709	\$0	\$0	\$0
Sales tax	23,767,086	24,694,602	0	0
Lease revenue	0	0	1,779,204	0
Other local taxes	11,569,758	3,296,867	0	0
Licenses and permits	1,044,527	0	0	0
Fines	1,650,908	0	0	0
Fees and service charges	2,733,690	1,115,087	0	0
Special assessment charges	0	0	0	0
Intragovernmental revenue	21,321,985	0	0	0
Revenue from other governmental units	3,546,635	3,291,539	0	3,192,534
Investment revenue	184,958	158,653	12,139	428,520
Miscellaneous	1,133,834	30,378	0	200,053
TOTAL REVENUES	75,356,090	32,587,126	1,791,343	3,821,107
EXPENDITURES:				
Current:				
Policy development and administration	9,540,883	2,493,082	0	0
Public safety	42,770,359	0	0	0
Transportation	10,089,931	0	0	0
Health and environment	10,275,815	907,629	576,328	0
Personal development	7,911,111	89,173	0	0
Miscellaneous nonprogrammed activities	359,664	0	0	0
Principal-capital lease payment	0	0	0	0
Interest	0	0	0	0
Capital outlay	0	0	0	10,132,457
Debt service:				
Redemption of serial bonds	0	0	3,423,991	0
Interest	0	0	914,741	0
Fiscal agent fees	0	0	790	0
Miscellaneous	0	0	0	0
TOTAL EXPENDITURES	80,947,763	3,489,884	4,915,850	10,132,457
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,591,673)	29,097,242	(3,124,507)	(6,311,350)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	8,541,680	46,353	2,798,798	10,592,853
Operating transfers to other funds	(2,476,880)	(30,509,487)	0	(634,000)
Miscellaneous	0	0	0	0
Lease Proceeds	0	0	0	0
Proceeds of 2016 S.O. Bonds	0	0	0	0
Premium on 2016 S.O. Bonds	0	0	0	0
Payment to refunded bond escrow agent	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	6,064,800	(30,463,134)	2,798,798	9,958,853
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	473,127	(1,365,892)	(325,709)	3,647,503
FUND BALANCES, BEGINNING OF YEAR	37,822,025	35,275,578	3,277,389	32,837,611
FUND BALANCES, END OF YEAR	\$38,295,152	\$33,909,686	\$2,951,680	\$36,485,114

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

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018
 (WITH COMPARABLE AMOUNTS FOR 2017)

FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
Expendable Trust Funds	2018	2017
\$0	\$8,402,709	\$8,124,534
0	48,461,688	47,546,381
0	1,779,204	1,779,151
0	14,866,625	14,374,401
0	1,044,527	1,064,292
0	1,650,908	1,564,041
0	3,848,777	4,235,064
0	0	0
0	21,321,985	20,608,067
0	10,030,708	10,563,840
6,165	790,435	(399,703)
793,549	2,157,814	2,658,909
799,714	114,355,380	112,118,977
290,737	12,324,702	12,344,736
0	42,770,359	40,154,011
0	10,089,931	9,766,328
0	11,759,772	11,142,805
42,144	8,042,428	7,829,331
0	359,664	347,073
0	0	0
0	0	0
0	10,132,457	14,815,679
0	3,423,991	3,294,650
0	914,741	1,048,582
0	790	1,007
0	0	0
332,881	99,818,835	100,744,202
466,833	14,536,545	11,374,775
35,265	22,014,949	18,902,550
(380,114)	(34,000,481)	(26,907,746)
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
(344,849)	(11,985,532)	(8,005,196)
121,984	2,551,013	3,369,579
779,082	109,991,685	106,622,106
\$901,066	\$112,542,698	\$109,991,685

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2017

	2018		2017
	Budget	Actual	(Over) Under Budget
			Actual
REVENUES:			
General property taxes	\$8,193,832	\$8,402,709	(\$208,877)
Sales tax	23,966,892	23,767,086	199,806
Other local taxes	11,480,785	11,569,758	(88,973)
Licenses and permits	1,074,180	1,044,527	29,653
Fines	1,600,500	1,650,908	(50,408)
Fees and service charges	2,960,104	2,733,690	226,414
Intragovernmental revenue	20,939,940	21,321,985	(382,045)
Revenue from other governmental units	3,951,074	3,546,635	404,439
Investment revenue	569,042	184,958	384,084
Miscellaneous revenue	914,005	1,133,834	(219,829)
TOTAL REVENUES	75,650,354	75,356,090	294,264
EXPENDITURES:			
Current:			
Policy development and administration	12,332,426	9,540,883	2,791,543
Public safety	46,182,861	42,770,359	3,412,502
Transportation	12,473,889	10,089,931	2,383,958
Health and environment	11,749,620	10,275,815	1,473,805
Personal development	8,638,453	7,911,111	727,342
Miscellaneous nonprogrammed activities:			
Principal-capital lease payment	0	0	0
Interest	0	0	0
Other	1,438,544	359,664	1,078,880
TOTAL EXPENDITURES	92,815,793	80,947,763	11,868,030
DEFICIENCY OF REVENUES OVER EXPENDITURES	(17,165,439)	(5,591,673)	(11,573,766)
OTHER FINANCING SOURCES (USES):			
Operating transfers from other funds	8,543,394	8,541,680	1,714
Operating transfers to other funds	(2,476,880)	(2,476,880)	0
Lease Proceeds	0	0	0
Appropriation of prior year fund balance	0	0	500,000
TOTAL OTHER FINANCING SOURCES (USES)	6,066,514	6,064,800	1,714
AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(\$11,098,925)	473,127	(\$11,572,052)
Effect of appropriation of prior year fund balance		0	(500,000)
FUND BALANCE, BEGINNING OF PERIOD		37,822,025	34,912,060
FUND BALANCE, END OF PERIOD		\$38,295,152	\$37,822,025

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2018
 (WITH COMPARABLE AMOUNTS FOR 2017)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2018	2017
OPERATING REVENUES:					
Charges for services	\$226,398,141	\$46,946,771	\$0	\$273,344,912	\$256,793,218
Investment revenue	0	0	102,431	102,431	129,431
TOTAL OPERATING REVENUES	226,398,141	46,946,771	102,431	273,447,343	256,922,649
OPERATING EXPENSES:					
Personal services	39,984,280	11,223,324	0	51,207,604	52,554,904
Materials, supplies, and power	83,445,927	5,972,024	0	89,417,951	89,187,216
Travel and training	439,878	174,277	0	614,155	529,893
Intragovernmental	15,471,979	703,654	2,517	16,178,150	15,459,577
Utilities, services, and miscellaneous	18,949,537	23,706,710	(809)	42,655,438	51,982,097
TOTAL OPERATING EXPENSES	158,291,601	41,779,989	1,708	200,073,298	209,713,687
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	68,106,540	5,166,782	100,723	73,374,045	47,208,962
PAYMENT-IN-LIEU-OF-TAX	(16,507,229)	0	0	(16,507,229)	(15,859,317)
DEPRECIATION	(28,069,504)	(444,529)	0	(28,514,033)	(28,337,106)
OPERATING INCOME (LOSS)	23,529,807	4,722,253	100,723	28,352,783	3,012,539
NONOPERATING REVENUES (EXPENSES):					
Revenue from other governmental units	2,317,801	176,668	0	2,494,469	3,047,901
Loss on disposal of fixed assets/ inventory	(375,118)	(13,960)	0	(389,078)	(2,061,087)
Investment revenue	1,689,483	72,864	0	1,762,347	(162,909)
Miscellaneous revenue	2,382,655	230,053	0	2,612,708	3,863,726
Interest expense	(11,780,794)	0	0	(11,780,794)	(11,736,189)
Miscellaneous expense	(279,364)	0	0	(279,364)	(608,704)
TOTAL NONOPERATING REVENUES	(6,045,337)	465,625	0	(5,579,712)	(7,657,262)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	17,484,470	5,187,878	100,723	22,773,071	(4,644,723)
OPERATING TRANSFERS:					
Operating transfers from other funds	13,949,196	852,476	0	14,801,672	16,230,829
Operating transfers to other funds	(1,575,497)	(1,240,643)	0	(2,816,140)	(8,225,633)
TOTAL OPERATING TRANSFERS	12,373,699	(388,167)	0	11,985,532	8,005,196
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	29,858,169	4,799,711	100,723	34,758,603	3,360,473
Capital contributions	11,240,757	0	0	11,240,757	10,603,118
NET INCOME (LOSS)	41,098,926	4,799,711	100,723	45,999,360	13,963,591
AMORTIZATION OF CONTRIBUTED CAPITAL	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS OR FUND BALANCES	41,098,926	4,799,711	100,723	45,999,360	13,963,591
RETAINED EARNINGS OR FUND BALANCES, BEGINNING OF PERIOD	513,143,359	24,754,802	9,006,129	546,904,290	531,988,176
Equity transfers from other funds	0	0	0	0	0
Equity transfers to other funds	0	0	0	0	0
RETAINED EARNINGS OR FUND BALANCES, END OF PERIOD	\$554,242,285	\$29,554,513	\$9,106,852	\$592,903,650	\$545,951,767

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018
(WITH COMPARABLE AMOUNTS FOR 2017)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:					
Operating income (loss)	\$23,529,807	\$4,722,253	\$100,723	\$28,352,783	\$3,012,539
Adjustments to reconcile operating income (loss)					
To net cash provided by (used in) operating activities:					
Depreciation	\$28,069,504	444,529	0	28,514,033	28,337,106
Adjustment to operating income (loss) for investment activity	0	0	(102,431)	(102,431)	(176,929)
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	(1,248,204)	(34,736)	0	(1,282,940)	2,004,464
Decrease (increase) in due from other funds	227	0	0	227	(227)
Decrease (increase) in advances to other funds	0	0	(1,481,919)	(1,481,919)	546,049
Decrease (increase) in loans receivable from other funds	76,354	0	0	76,354	2,279,920
Decrease (increase) in inventory	(805,215)	121,036	0	(684,179)	578,620
Decrease (increase) in prepaid expense	(3,802)	4,314	0	512	(149,984)
Decrease (increase) in other assets	(48,125)	0	0	(48,125)	(12,147)
Increase (decrease) in accounts payable	(1,853,434)	(309,620)	0	(2,163,054)	3,337,759
Increase (decrease) in accrued payroll	198,798	148,550	0	347,348	(448,195)
Increase (decrease) in accrued sales tax	165,611	0	0	165,611	(90,112)
Increase (decrease) in due to other funds	(1,798)	(18)	0	(1,816)	(835,215)
Increase (decrease) in loans payable to other funds	0	0	0	0	(76,851)
Increase (decrease) in net pension obligation	(190,775)	(43,331)	0	(234,106)	2,756,640
Increase (decrease) in net OPEB obligation	(64,309)	(17,713)	0	(82,022)	
Increase (decrease) in other liabilities	(30,897)	(7,238)	0	(38,135)	6,495,323
Increase (decrease) in claims payable	0	219,917	0	219,917	(864,336)
Unrealized gain (loss) on cash equivalents	(3,643,359)	(665,622)	0	(4,308,981)	(2,240,977)
Other non-operating revenue	2,382,655	230,053	0	2,612,708	3,863,726
Net cash provided by (used in) operating activities	46,533,038	4,812,374	(1,483,627)	49,861,785	48,317,173
ACTIVITIES:					
Operating transfers in	13,949,196	852,476	0	14,801,672	16,230,829
Operating transfers out	(1,575,497)	(1,240,643)	0	(2,816,140)	(5,082,397)
Operating grants	1,387,508	184,469	0	1,571,977	4,064,890
Equity transfer	0	0	0	0	0
Net cash provided by noncapital financing activities	13,761,207	(203,698)	0	13,557,509	15,213,322
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Proceeds from bonds and loans	0	0	0	0	21,737,015
Debt service – interest payment	(11,484,192)	0	0	(11,484,192)	(11,769,552)
Debt service – principal and advance refunding payments	(21,865,626)	0	0	(21,865,626)	(16,612,738)
Acquisition and construction of capital assets	(38,537,654)	(354,990)	0	(38,892,644)	(45,149,812)
Decrease in construction contracts	(7,654,311)	0	0	(7,654,311)	(4,853,231)
Fiscal agent fees paid	(279,364)	0	0	(279,364)	(9,127)
Capital contributions received	9,692,725	0	0	9,692,725	6,095,459
Proceeds from advances from other funds	1,810,919	0	0	1,810,919	(546,049)
Other	0	0	0	0	0
Net cash used for capital and related financing activities	(68,317,503)	(354,990)	0	(68,672,493)	(51,108,035)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest received	5,327,343	723,738	103,716	6,154,797	2,143,678
Purchase of investments	0	(3,898,180)	0	(3,898,180)	(1,298,440)
Sale of investments	0	3,914,086	0	3,914,086	1,300,767
Purchase of tax bills	0	0	(26,531)	(26,531)	(42,898)
Sale of tax bills	0	0	28,111	28,111	80,089
Net cash provided by investing activities	5,327,343	739,644	105,296	6,172,283	2,183,196
Net increase in cash and cash equivalents	(2,695,915)	4,993,330	(1,378,331)	919,084	14,605,656
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	201,635,703	25,115,629	4,700,836	231,452,168	216,846,512
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$198,939,788	\$30,108,959	\$3,322,505	\$232,371,252	\$231,452,168

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018
(WITH COMPARABLE AMOUNTS FOR 2017)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2018	2017
RECONCILIATION OF CASH AND CASH EQUIVALENTS:					
Cash and cash equivalents	\$61,678,264	\$30,108,959	\$3,322,505	\$95,109,728	\$81,489,626
Restricted assets – cash and cash equivalents	137,261,524	0	0	137,261,524	149,962,542
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$198,939,788</u>	<u>\$30,108,959</u>	<u>\$3,322,505</u>	<u>\$232,371,252</u>	<u>\$231,452,168</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:					
Contributed sewer lines	\$4,902,293	\$0	\$0	\$4,902,293	\$175,966
Construction contracts payable	1,249,559	0	0	1,249,559	4,032,252
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$6,151,852</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,151,852</u>	<u>\$4,208,218</u>

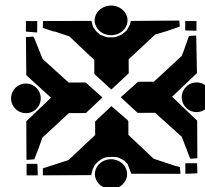
**CITY OF COLUMBIA, MISSOURI
PENSION AND OTHER POSTEMPLOYMENT TRUST FUNDS**

STATEMENT OF CHANGES IN PLAN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2018
(WITH COMPARABLE AMOUNTS FOR 2017)

	Firefighters' Retirement Fund 2018	Police Retirement Fund 2018	OPEB 2018	TOTAL	
				2018	2017
ADDITIONS:					
Contributions:					
Employer	\$5,426,042	\$3,796,494	\$0	\$9,222,536	\$8,155,071
Employee	<u>1,103,253</u>	<u>338,382</u>	<u>0</u>	<u>1,441,635</u>	<u>1,429,554</u>
Total contributions	<u>6,529,295</u>	<u>4,134,876</u>	<u>0</u>	<u>10,664,171</u>	<u>9,584,625</u>
Net investment income:					
Net Investment income	<u>5,719,623</u>	<u>3,779,862</u>	<u>212,588</u>	<u>9,712,073</u>	<u>13,688,241</u>
Net investment income	<u>5,719,623</u>	<u>3,779,862</u>	<u>212,588</u>	<u>9,712,073</u>	<u>13,688,241</u>
Total additions	<u>12,248,918</u>	<u>7,914,738</u>	<u>212,588</u>	<u>20,376,244</u>	<u>23,272,866</u>
DEDUCTIONS:					
Pension benefits	7,086,120	5,253,273	0	12,339,393	11,644,221
Refund of employee's contributions	<u>16,883</u>	<u>77,683</u>	<u>0</u>	<u>94,566</u>	<u>163,623</u>
Total	<u>7,103,003</u>	<u>5,330,956</u>	<u>0</u>	<u>12,433,959</u>	<u>11,807,844</u>
Operating expenses:					
Materials and Supplies	0	0	0	0	0
Travel	2,439	1,611	0	4,050	4,084
Intragovernmental	141,241	93,341	0	234,582	220,411
Utilities, services and miscellaneous	<u>26,787</u>	<u>17,702</u>	<u>1,000</u>	<u>45,489</u>	<u>60,847</u>
Total operating expenses	<u>170,467</u>	<u>112,654</u>	<u>1,000</u>	<u>284,121</u>	<u>285,342</u>
Total deductions	<u>7,273,470</u>	<u>5,443,610</u>	<u>1,000</u>	<u>12,718,080</u>	<u>12,093,186</u>
Net increase (decrease) in plan net assets	4,975,448	2,471,128	211,588	7,658,164	11,179,680
Net assets held in trust for pension benefits:					
Beginning of year	<u>78,463,607</u>	<u>52,261,817</u>	<u>3,636,070</u>	<u>134,361,494</u>	<u>123,181,814</u>
End of year	<u>\$83,439,055</u>	<u>\$54,732,945</u>	<u>\$3,847,658</u>	<u>\$142,019,658</u>	<u>\$134,361,494</u>

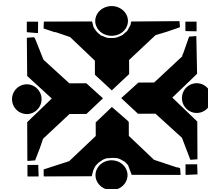
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



CITY OF COLUMBIA, MISSOURI

SUPPLEMENTARY INFORMATION



THIS PAGE INTENTIONALLY LEFT BLANK

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

Fiscal year ending September 30,	<u>2018</u>	<u>2017</u>
Total OPEB Liability		
Service Cost	\$ 121,682	\$ 121,978
Interest on the Total OPEB Liability	126,405	126,530
Changes of Benefit Terms	-	-
Differences Between Expected and Actual Experience	-	-
Changes of Assumptions	-	-
Net Benefits Paid	<u>(158,979)</u>	<u>(463,305)</u>
Net Change in Total OPEB Liability	89,108	(214,797)
Total OPEB Liability - Beginning	<u>1,824,433</u>	<u>2,039,230</u>
Total OPEB Liability - Ending	<u><u>\$ 1,913,541</u></u>	<u><u>\$ 1,824,433</u></u>
 Plan Fiduciary Net Position		
Contributions - Employer	\$ 158,979	\$ 463,305
Contributions - Employee	-	-
Net Investment Income	212,588	441,309
Benefit Payments, Including Refunds of Member Contributions	(158,979)	(463,305)
Administrative Expense	<u>(1,000)</u>	<u>(1,000)</u>
Net Change in Plan Fiduciary Net Position	211,588	440,309
Plan Net Position - Beginning	<u>3,636,070</u>	<u>3,195,761</u>
Plan Net Position - Ending	<u><u>3,847,658</u></u>	<u><u>3,636,070</u></u>
 Employer's Net OPEB Liability	<u><u>(1,934,117)</u></u>	<u><u>(1,811,637)</u></u>
 Plan fiduciary net position as a percentage of the total OPEB liability	201.08%	199.30%
 Covered payroll	\$ 64,695,860	\$ 64,695,860
 Employer's net OPEB liability as a percentage of covered-employee payroll	(2.99%)	(2.80%)

Notes to Schedule:

Changes since prior valuation:

1. Per-Capita claims costs have been updated to reflect recent experience.
2. Healthcare trend has been updated to maintain the same immediate rate. Fixed costs are now assumed to increase with price inflation.
3. Mortality has been updated to reflect headcount-weighted rates, projected generationally with the most recent Scale MP-2016.
4. The assumed plan election for future retirees has changed to reflect the change in eligibility for the \$750 PPO.

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

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

FY Ending September 30,	Actuarially Determined Contribution (a)	Actual Contribution (b)	Contribution Deficiency (Excess) (a)-(b)	Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b)/(c)
2018	158,979	158,979	0	64,695,860	0.25%
2017	463,305	463,305	0	64,695,860	0.72%
2016	(126,898)	345,380	(472,278)	65,437,191	0.53%
2015	0	354,262	(354,262)	65,437,191	0.54%
2014	91,731	18,339	73,392	57,823,146	0.03%
2013	84,272	84,272	0	57,823,146	0.15%
2012	706,338	706,338	0	55,586,129	1.27%
2011	693,540	566,622	126,918	55,586,129	1.02%
2010	602,000	654,611	(52,611)	55,172,868	1.19%
2009	662,000	767,000	(105,000)	51,696,872	1.48%

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

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

Notes to Schedule

Valuation date	October 1, 2016
Actuarial cost method	Individual entry age normal as a level percentage of payroll
Amortization period	10 years
Asset valuation method	Market value
Inflation	2.50%
Healthcare cost trend rates	The immediate trend rates are assumed to decrease to an ultimate trend rate over a period of 5 to 10 years.
Salary increases	3.25%
Investment rate of return	7.00%
Retirement age Police and Fire	20 or more years of continuous service and receipt of pension benefits from the City.
Retirement age non Police and Fire	Age 60 with 5 years of continuous service or age plus years of continuous service greater than or equal to 80.
Mortality	SOA RPH-2014 Headcount-Weighted Mortality, base 2006 rates. Margin for mortality improvements: generational Scale MP-2016.

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

	Fiscal Year	
	2018	2017
Annual Money-Weighted Rate of Return, Net of Investment Expense	5.85%	13.81%

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

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

Fiscal year ending September 30,	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability				
Service Cost	\$ 6,002,025	\$ 5,827,450	\$ 5,688,991	\$ 5,575,446
Interest on the Total Pension Liability	20,097,173	19,338,950	18,155,342	17,515,917
Benefit Changes	-	-	-	-
Differences Between Expected and Actual Experience	(1,668,183)	(1,788,647)	(4,815,293)	(2,949,734)
Changes of Assumptions	-	-	9,162,647	-
Benefit Payments, Including Refunds of Member Contributions	(13,812,555)	(12,225,724)	(11,652,442)	(11,112,523)
Net Change in Total Pension Liability	<u>10,618,460</u>	<u>11,152,029</u>	<u>16,539,245</u>	<u>9,029,106</u>
Total Pension Liability - Beginning	<u>281,039,331</u>	<u>269,887,302</u>	<u>253,348,057</u>	<u>244,318,951</u>
Total Pension Liability - Ending	<u><u>\$ 291,657,791</u></u>	<u><u>\$ 281,039,331</u></u>	<u><u>\$ 269,887,302</u></u>	<u><u>\$ 253,348,057</u></u>
Plan Fiduciary Net Position				
Contributions - Employer	\$ 7,404,891	\$ 7,229,836	\$ 7,633,688	\$ 8,135,287
Contributions - Employee	-	-	14,539	-
Net Investment Income	34,563,469	30,379,870	(340,762)	5,105,889
Benefit Payments, Including Refunds of Member Contributions	(13,812,555)	(12,225,724)	(11,652,442)	(11,112,523)
Administrative Expense	(167,918)	(160,815)	(156,560)	(169,259)
Other	(117,896)	(108,688)	(1,607,091)	(1,830,332)
Net Change in Plan Fiduciary Net Position	<u>27,869,991</u>	<u>25,114,479</u>	<u>(6,108,628)</u>	<u>129,062</u>
Plan Net Position - Beginning	<u>280,752,774</u>	<u>255,638,296</u>	<u>261,746,924</u>	<u>261,617,862</u>
Plan Net Position - Ending	<u><u>308,622,765</u></u>	<u><u>280,752,775</u></u>	<u><u>255,638,296</u></u>	<u><u>261,746,924</u></u>
Employer's Net Pension Liability	<u><u>(16,964,974)</u></u>	<u><u>286,556</u></u>	<u><u>14,249,006</u></u>	<u><u>(8,398,867)</u></u>
Plan fiduciary net position as a percentage of the total pension liability	87.01%	96.31%	97.20%	104.09%
Covered-employee payroll	\$ 49,326,843	\$ 48,988,576	\$ 47,029,728	\$ 45,696,354
Employer's net pension liability as a percentage of covered-employee payroll	(34.39%)	0.58%	30.30%	(18.38%)

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

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

FY Ending September 30,	Actuarially Determined Contribution	Contribution in Relation to the Actuarially Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2018	\$ 7,467,621	\$ 7,467,622	\$ (1)	\$ 50,094,812	14.91%
2017	7,083,699	7,083,700	(1)	49,583,824	14.29%
2016	7,801,471	7,801,471	0	49,814,131	15.66%
2015	8,085,918	8,085,592	326	46,960,661	17.22%
2014	8,384,318	8,037,243	347,075	45,782,304	17.56%
2013	8,422,709	7,909,632	513,077	44,272,221	17.87%
2012	7,996,358	7,196,952	799,406	42,719,889	16.85%
2011	8,024,400	6,716,311	1,308,089	42,389,564	15.84%
2010	6,231,312	6,231,313	(1)	41,986,168	14.84%
2009	6,011,583	6,011,582	1	41,047,618	14.65%

Notes to Schedule of Contributions

Valuation Date: February 28, 2018

Notes: The roll-forward of total pension liability from February 28, 2018 to June 30, 2018 reflects expected service cost and interest reduced by actual benefit payments.

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry-Age Normal and Modified Terminal Funding

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

Remaining amortization period Multiple bases from 11 to 24 years

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

Inflation 3.25% wage inflation; 2.50% price inflation

Salary increases 3.25% to 6.55% including wage inflation

Investment rate of return 7.25%, net of investment expenses

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

Mortality The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females.

Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Other information None

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

FY Ending September 30,	Total Pension Liability	Plan Net Position	Net Pension Liability (Asset)	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll
2015	\$ 253,348,057	\$ 261,746,924	\$ (8,398,867)	103.32%	\$ 45,696,354	(18.38%)
2016	269,887,302	255,638,296	14,249,006	94.72%	47,029,728	30.30%
2017	281,039,331	280,752,775	286,556	96.31%	48,988,576	0.58%
2018	291,657,791	308,622,765	(16,964,974)	87.01%	49,326,843	(34.39%)

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

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

Fiscal year ending September 30,	FIRE				
	2018	2017	2016	2015	2014
Total Pension Liability					
Service Cost	\$ 3,380,500	\$ 3,439,014	\$ 2,915,282	\$ 2,916,326	\$ 2,881,753
Interest on the Total Pension Liability	10,152,552	9,680,687	9,051,984	8,741,128	8,359,275
Benefit Changes	-	-	-	3,649	-
Differences Between Expected and Actual Experience	(3,702,384)	679,208	(67,212)	(410,306)	-
Changes of Assumptions	-	-	12,883,084	-	-
Benefit Payments, Including Refunds of Member Contributions	(7,103,003)	(6,954,439)	(7,930,765)	(6,280,290)	(6,053,587)
Net Change in Total Pension Liability	2,727,665	6,844,470	16,852,373	4,970,507	5,187,441
Total Pension Liability - Beginning	146,897,708	140,053,238	123,200,865	118,230,358	113,042,917
Total Pension Liability - Ending	\$ 149,625,373	\$ 146,897,708	\$ 140,053,238	\$ 123,200,865	\$ 118,230,358
Plan Fiduciary Net Position					
Contributions - Employer	\$ 5,426,042	\$ 4,789,910	\$ 5,226,250	\$ 7,751,496	\$ 4,674,412
Contributions - Member	1,103,253	1,107,316	1,212,139	1,175,671	1,170,726
Net Investment Income	5,719,623	7,957,122	4,266,438	(282,312)	5,395,826
Benefit Payments, Including Refunds of Member Contributions	(7,103,003)	(6,954,439)	(7,930,765)	(6,280,290)	(6,053,587)
Administrative Expense	(143,680)	(134,471)	(31,700)	(34,038)	(31,599)
Other	(26,787)	(35,803)	(37,252)	(565,953)	(265,268)
Net Change in Plan Fiduciary Net Position	4,975,448	6,729,635	2,705,110	1,764,574	4,890,510
Plan Net Position - Beginning	78,463,607	71,733,972	69,028,862	67,264,288	62,373,778
Plan Net Position - Ending	\$ 83,439,055	\$ 78,463,607	\$ 71,733,972	\$ 69,028,862	\$ 67,264,288
Employer's Net Pension Liability	\$ 66,186,318	\$ 68,434,101	\$ 68,319,266	\$ 54,172,003	\$ 50,966,070
POLICE					
Fiscal year ending September 30,	2018	2017	2016	2015	2014
Total Pension Liability					
Service Cost	\$ 1,919,578	\$ 2,053,743	\$ 1,786,078	\$ 1,731,740	\$ 1,815,459
Interest on the Total Pension Liability	6,608,822	6,468,432	6,070,042	5,839,052	5,614,050
Benefit Changes	-	-	-	-	-
Differences Between Expected and Actual Experience	(1,785,163)	(1,357,339)	(58,757)	(113,748)	-
Changes of Assumptions	-	-	8,226,357	-	-
Benefit Payments, Including Refunds of Member Contributions	(5,330,956)	(4,853,405)	(4,517,130)	(4,291,585)	(4,483,636)
Net Change in Total Pension Liability	1,412,281	2,311,431	11,506,590	3,165,459	2,945,873
Total Pension Liability - Beginning	96,117,435	93,806,004	82,299,414	79,133,955	76,188,082
Total Pension Liability - Ending	\$ 97,529,716	\$ 96,117,435	\$ 93,806,004	\$ 82,299,414	\$ 79,133,955
Plan Fiduciary Net Position					
Contributions - Employer	\$ 3,796,494	\$ 3,365,161	\$ 3,812,192	\$ 5,486,784	\$ 3,245,420
Contributions - Member	338,382	322,238	341,495	318,361	303,444
Net Investment Income	3,779,862	5,289,810	2,850,982	(422,604)	4,251,737
Benefit Payments, Including Refunds of Member Contributions	(5,330,956)	(4,853,405)	(4,517,130)	(4,291,585)	(4,483,636)
Administrative Expense	(94,952)	(90,024)	(21,182)	(22,706)	(21,406)
Other	(17,702)	(24,044)	(24,893)	(377,519)	(885,742)
Net Change in Plan Fiduciary Net Position	2,471,128	4,009,736	2,441,464	690,731	2,409,817
Plan Net Position - Beginning	52,261,817	48,252,081	45,810,617	45,119,886	42,710,069
Plan Net Position - Ending	\$ 54,732,945	\$ 52,261,817	\$ 48,252,081	\$ 45,810,617	\$ 45,119,886
Employer's Net Pension Liability	\$ 42,796,771	\$ 43,855,618	\$ 45,553,923	\$ 36,488,797	\$ 34,014,069

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

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

FIRE

FY Ending September 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll
2014	\$ 118,230,358	\$ 67,264,288	\$ 50,966,070	56.89%	\$ 7,539,548	675.98%
2015	123,200,865	69,028,862	54,172,003	56.03%	7,753,834	698.65%
2016	140,053,238	71,733,972	68,319,266	51.22%	8,056,819	847.97%
2017	146,897,708	78,463,607	68,434,101	53.41%	8,605,280	795.26%
2018	149,625,373	83,439,055	66,186,318	55.77%	8,598,788	769.72%

POLICE

FY Ending September 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll
2014	\$ 79,133,955	\$ 45,119,886	\$ 34,014,069	57.02%	\$ 8,276,896	410.95%
2015	82,299,414	45,810,617	36,488,797	55.66%	8,140,637	448.23%
2016	93,806,004	48,252,081	45,553,923	51.44%	8,723,289	522.21%
2017	96,117,435	52,261,817	43,855,618	54.37%	8,947,152	490.16%
2018	97,529,716	54,732,945	42,796,771	56.12%	8,645,882	495.00%

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

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

FIRE

FY Ending September 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2018	\$ 5,426,042	\$ 5,426,042	-	\$ 8,598,788	62.93%
2017	4,789,910	4,789,910	-	8,605,280	56.46%
2016	5,226,250	5,226,250	-	8,056,819	58.91%
2015	4,751,496	7,751,496	(3,000,000)	7,753,834	95.96%
2014	4,674,412	4,674,412	-	7,539,548	62.00%
2013	4,382,296	4,382,296	-	7,209,301	60.79%
2012	3,995,869	3,995,869	-	7,170,923	55.72%
2011	3,598,321	3,598,321	-	7,251,272	49.62%
2010	3,330,409	3,330,409	-	7,216,527	46.15%
2009	3,098,617	3,098,617	-	6,996,192	44.29%

POLICE

FY Ending September 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2018	\$ 3,796,494	\$ 3,796,494	-	\$ 8,645,882	42.98%
2017	3,365,161	3,365,161	-	8,947,152	39.19%
2016	3,812,192	3,812,192	-	8,723,289	41.58%
2015	3,486,784	5,486,784	(2,000,000)	8,140,637	64.28%
2014	3,245,420	3,245,420	-	8,276,896	39.21%
2013	3,243,455	3,243,455	-	8,279,852	39.17%
2012	3,153,367	3,153,367	-	8,475,940	37.20%
2011	3,033,164	3,033,164	-	8,549,787	35.48%
2010	2,693,152	2,693,152	-	8,285,768	32.50%
2009	2,549,967	2,549,967	-	8,198,959	31.10%

Notes to Schedule of Contributions

Methods and assumptions used to determine contribution rates:

Valuation date	September 30, 2016
Actuarial cost method	Entry-Age Normal
Amortization method	Level Percentage of Payroll, Closed
Remaining amortization period	30 years
Asset valuation method	4-year smoothed market; 25% corridor
Inflation	3.25% wage inflation; 2.50% price inflation
Salary increases	0% to 11.75% (including 3.25% wage inflation)
Investment rate of return	7.00%, net of administrative and investment expenses
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females, adjusted for fully generational mortality improvements using Scale MP-2015.

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

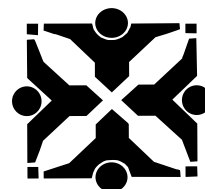
	<u>2018</u>	<u>2017</u>	<u>Fiscal Year</u> <u>2016</u>	<u>2015</u>	<u>2014</u>
Annual Money-Weighted Rate of Return, Net of Investment Expense	7.45%	10.95%	10.67%	(1.40%)	7.49%

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

THIS PAGE INTENTIONALLY LEFT BLANK

GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE BALANCE SHEETS
SEPTEMBER 30, 2018 AND 2017

ASSETS	2018	2017
Cash and cash equivalents	\$36,930,899	\$36,110,292
Restricted Cash for Telecommunication Gross Receipt Settlement	0	0
Accounts receivable	219,618	369,589
Taxes receivable	4,625,026	4,580,048
Allowance for uncollectible taxes	(5,633)	(44,760)
Grants receivable	261,865	236,036
Accrued interest	86,481	68,237
Due from other funds	1,718,164	1,739,527
Due from Pension fund	819,538	0
Prepaid expenses	20,094	60,478
Inventory	174,533	341,592
TOTAL ASSETS	\$44,850,585	\$43,461,039
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$1,340,993	\$953,374
Accrued payroll and payroll taxes	1,656,045	1,488,885
Due to other funds	10,818	439
Unearned revenue	91,070	311,837
Other liabilities	3,372,760	2,777,785
TOTAL LIABILITIES	6,471,686	5,532,320
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	79,000	42,400
Unavailable revenue-sales tax	0	0
Unavailable revenue-grants	4,747	64,294
TOTAL DEFERRED INFLOWS OF RESOURCES	83,747	106,694
FUND BALANCE:		
Non Spendable	194,627	402,070
Restricted	0	0
Committed	6,202,254	6,580,013
Assigned	2,960,438	2,034,877
Unassigned	28,937,833	28,805,065
TOTAL FUND BALANCE	38,295,152	37,822,025
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$44,850,585	\$43,461,039

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
REVENUES:		
General property taxes	\$8,402,709	\$8,124,534
Sales tax	23,767,086	23,306,189
Other local taxes	11,569,758	11,147,263
Licenses and permits	1,044,527	1,064,292
Fines	1,650,908	1,564,041
Fees and service charges	2,733,690	2,915,857
Intragovernmental revenue	21,321,985	20,608,067
Revenue from other governmental units	3,546,635	3,228,182
Investment revenue	184,958	(198,858)
Miscellaneous	1,133,834	1,589,377
TOTAL REVENUES	<u>75,356,090</u>	<u>73,348,944</u>
EXPENDITURES:		
Current:		
Policy development and administration	9,540,883	9,409,164
Public safety	42,770,359	40,154,011
Transportation	10,089,931	9,766,328
Health and environment	10,275,815	9,780,992
Personal development	7,911,111	7,660,634
Miscellaneous nonprogrammed activities	359,664	347,073
Debt Service		
Principal	0	0
Interest	0	0
TOTAL EXPENDITURES	<u>80,947,763</u>	<u>77,118,202</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(5,591,673)</u>	<u>(3,769,258)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	8,541,680	8,820,662
Operating transfers to other funds	(2,476,880)	(2,141,439)
Lease proceeds	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,064,800</u>	<u>6,679,223</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	473,127	2,909,965
FUND BALANCE, BEGINNING OF YEAR	<u>37,822,025</u>	<u>34,912,060</u>
FUND BALANCE, END OF YEAR	<u><u>\$38,295,152</u></u>	<u><u>\$37,822,025</u></u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2017

	2018		2017
	Budget	Actual	(Over) Under Budget Actual
GENERAL PROPERTY TAXES:			
Real property	\$6,777,555	\$6,888,579	(\$111,024)
Individual personal property	1,342,152	1,444,213	(102,061)
Railroad and utility	25,674	1,195	24,479
Financial institutions	12,451	30,710	(18,259)
Total	8,157,832	8,364,697	(206,865)
Penalties and interest	36,000	38,012	(2,012)
Total General Property Taxes	8,193,832	8,402,709	(208,877)
SALES TAX	23,966,892	23,767,086	199,806
OTHER LOCAL TAXES:			
Gasoline tax	2,983,251	2,905,773	77,478
Cigarette tax	541,000	466,574	74,426
Motor vehicle tax	1,438,375	1,485,363	(46,988)
Utilities tax:			
Telephone	3,165,159	2,561,028	604,131
Natural gas	2,005,000	2,609,604	(604,604)
CATV franchise	230,000	269,840	(39,840)
Electric	1,118,000	1,271,576	(153,576)
Total Other Local Taxes	11,480,785	11,569,758	(88,973)
LICENSES AND PERMITS:			
Business licenses	830,680	816,916	13,764
Alcoholic beverages	204,900	183,519	21,381
Animal licenses	38,600	44,092	(5,492)
Total Licenses and Permits	1,074,180	1,044,527	29,653
FINES:			
Corporation court fines	467,000	534,408	(67,408)
Uniform ticket fines	220,000	200,088	19,912
Meter fines	900,000	913,012	(13,012)
Alarm violations	13,500	3,400	10,100
Total Fines	1,600,500	1,650,908	(50,408)
FEES AND SERVICE CHARGES:			
Construction inspection	1,993,461	1,650,645	342,816
Street maintenance	0	0	0
Right of way	85,000	95,109	(10,109)
Animal control fees	13,525	12,520	1,005
Health fees	727,200	811,655	(84,455)
Miscellaneous	140,918	163,761	(22,843)
Total Fees and Service Charges	2,960,104	2,733,690	226,414

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2017

	2018			2017
	Budget	Actual	(Over) Under Budget	Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$12,446,480	\$12,094,745	\$351,735	\$11,878,002
Water	3,676,196	4,412,484	(736,288)	3,981,315
Total	16,122,676	16,507,229	(384,553)	15,859,317
General and Administrative Charges	4,817,264	4,814,756	2,508	4,748,750
Total Intragovernmental Revenue	20,939,940	21,321,985	(382,045)	20,608,067
REVENUE FROM OTHER GOVERNMENTAL UNITS:				
Federal Grants:				
D.O.T. Mass Transit	0	0	0	0
Non-Motorized Grant	0	0	0	0
Fire	0	36	(36)	0
Total	0	36	(36)	0
State Grants:				
Disaster Preparedness	96,892	96,892	0	0
Missouri Department of Transportation – Highway	200,968	132,700	68,268	154,810
Emergency Shelter	0	0	0	0
Health, General	1,161,731	933,311	228,420	953,228
Health-Women-Infants and Children	473,442	452,995	20,447	467,010
Joint Communications	0	0	0	0
Police Department	390,035	429,296	(39,261)	192,623
Historic Preservation	12,000	0	12,000	12,000
Cultural Affairs	12,000	12,477	(477)	13,042
Parks and Recreation	19,500	6,954	12,546	7,259
Homelessness Prevention Grant	0	0	0	0
TRIM Grant	0	0	0	0
Youth at Risk	0	0	0	0
Sustainability	31,000	36,160	(5,160)	25,840
Total	2,397,568	2,100,785	296,783	1,825,812
Boone County:				
Health Department	1,304,513	1,209,697	94,816	1,152,262
Disaster Preparedness	0	0	0	0
Joint Communications	0	0	0	23,635
Animal Control	248,993	236,117	12,876	226,473
Social Services	0	0	0	0
Total	1,553,506	1,445,814	107,692	1,402,370
Total Revenue From Other Governmental Units	3,951,074	3,546,635	404,439	3,228,182

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2017

	2018			2017
	Budget	Actual	(Over) Under Budget	Actual
INVESTMENT REVENUE	569,042	184,958	384,084	(198,858)
MISCELLANEOUS REVENUE:				
Property sales	\$11,000	\$85,227	(\$74,227)	\$63,914
Photocopies	0	0	0	0
REDI	0	0	0	0
Other	903,005	1,048,607	(145,602)	1,525,463
Total Miscellaneous Revenue	914,005	1,133,834	(219,829)	1,589,377
TOTAL REVENUES	75,650,354	75,356,090	294,264	73,348,944
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Water Fund	1,179	1,179	0	1,179
Electric Fund	124,842	124,842	0	119,545
Convention Visitors Bureau	164,205	164,205	0	164,320
Community Development	48,308	55,094	(6,786)	45,211
Solid Waste	215,301	215,301	0	211,375
Fleet Fund	2,295	2,295	0	2,295
Public Transportation	1,530	1,530	0	1,530
Transportation Sales Tax Fund	5,998,276	5,998,276	0	5,968,577
Capital Projects Fund	30,000	30,000	0	351,000
Sewer Utility	0	0	0	0
Storm Water	108,514	108,514	0	103,788
Parking Utility	48,365	48,365	0	123,565
Trans Load	0	0	0	0
Debt Service 2006B SO Bonds	0	0	0	0
Utility Accounts & Billing	15,281	15,281	0	20,593
Park Sales Tax	1,746,684	1,746,684	0	1,666,820
Contributions Fund	38,614	30,114	8,500	40,864
Total operating transfers from other funds	8,543,394	8,541,680	1,714	8,820,662
Lease Proceeds	0	0	0	0
APPROPRIATION OF PRIOR YEAR FUND BALANCE	0	0	0	500,000
Appropriation of Cultural Affairs	0	0	0	0
TOTAL OTHER FINANCING SOURCES	8,543,394	8,541,680	1,714	9,320,662
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$84,193,748</u>	<u>\$83,897,770</u>	<u>\$295,978</u>	<u>\$82,669,606</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2017

	2018		2017	
	Budget	Actual	(Over) Under Budget	Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$54,051	\$54,051	\$0	\$52,826
Materials and supplies	46,747	14,342	32,405	11,718
Travel and training	111,499	29,175	82,324	22,853
Intragovernmental	44,674	44,674	0	50,563
Utilities, services, and miscellaneous	118,550	51,434	67,116	63,227
Total City Council	<u>375,521</u>	<u>193,676</u>	<u>181,845</u>	<u>201,187</u>
City Clerk:				
Personal services	275,130	265,219	9,911	232,310
Materials and supplies	22,309	685	21,624	1,250
Travel and training	11,319	470	10,849	70
Intragovernmental	26,760	26,760	0	26,715
Utilities, services, and miscellaneous	82,350	3,510	78,840	3,295
Total City Clerk	<u>417,868</u>	<u>296,644</u>	<u>121,224</u>	<u>263,640</u>
City Manager:				
Personal services	1,061,160	984,632	76,528	950,826
Materials and supplies	77,590	24,480	53,110	13,146
Travel and training	76,946	61,874	15,072	14,577
Intragovernmental	230,371	230,371	0	250,995
Utilities, services, and miscellaneous	1,130,599	174,858	955,741	631,195
Capital additions	0	0	0	0
Total City Manager	<u>2,576,666</u>	<u>1,476,215</u>	<u>1,100,451</u>	<u>1,860,739</u>
Office of Sustainability:				
Personal services	372,047	367,189	4,858	348,980
Materials and supplies	21,505	8,208	13,297	10,179
Travel and training	9,260	7,274	1,986	4,214
Intragovernmental	13,966	13,966	0	5,068
Utilities, services, and miscellaneous	177,818	25,547	152,271	4,279
Capital additions	0	0	0	0
Total Office of Sustainability	<u>594,596</u>	<u>422,184</u>	<u>172,412</u>	<u>372,720</u>
Election:				
Utilities, services, and miscellaneous	118,660	93,365	25,295	18,634
Total General Government	<u>4,083,311</u>	<u>2,482,084</u>	<u>1,601,227</u>	<u>2,716,920</u>
Financial Services:				
Personal services	3,700,749	3,368,130	332,619	3,114,964
Materials and supplies	135,053	82,638	52,415	93,270
Travel and training	215,547	15,186	200,361	17,691
Intragovernmental	557,779	557,779	0	571,618
Utilities, services, and miscellaneous	375,422	332,137	43,285	386,512
Capital additions	0	0	0	31,365
Total Financial Services	<u>4,984,550</u>	<u>4,355,870</u>	<u>628,680</u>	<u>4,215,420</u>
Human Resources:				
Personal services	721,478	711,971	9,507	663,752
Materials and supplies	79,196	41,904	37,292	12,121
Travel and training	24,407	19,560	4,847	9,620
Intragovernmental	160,492	160,492	0	233,801
Utilities, services, and miscellaneous	338,656	218,073	120,583	190,011
Total Human Resources	<u>1,324,229</u>	<u>1,152,000</u>	<u>172,229</u>	<u>1,109,305</u>
City Counselor:				
Personal services	997,451	960,052	37,399	891,611
Materials and supplies	102,046	16,166	85,880	18,365
Travel and training	114,919	13,625	101,294	7,817
Intragovernmental	114,044	114,044	0	112,078
Utilities, services, and miscellaneous	317,676	214,871	102,805	136,440
Total City Counselor	<u>1,646,136</u>	<u>1,318,758</u>	<u>327,378</u>	<u>1,166,311</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

EXHIBIT B-4, Cont.

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2017

	2018		(Over) Under	2017
	Budget	Actual	Budget	Actual
Public Works Administration:				
Personal services	134,853	131,922	2,931	104,731
Materials and supplies	38,325	23,785	14,540	4,750
Travel and training	19,590	8,960	10,630	4,799
Intragovernmental	58,372	58,372	0	77,311
Utilities, services, and miscellaneous	43,060	9,132	33,928	9,617
Capital additions	0	0	0	0
Total Public Works Administration	<u>294,200</u>	<u>232,171</u>	<u>62,029</u>	<u>201,208</u>
Total Policy Development and Administration	<u>12,332,426</u>	<u>9,540,883</u>	<u>2,791,543</u>	<u>9,409,164</u>
PUBLIC SAFETY:				
Police:				
Personal services	18,142,440	17,502,688	639,752	16,208,866
Materials and supplies	1,638,469	1,122,764	515,705	1,135,683
Travel and training	253,055	217,339	35,716	161,260
Intragovernmental	2,231,724	2,231,724	0	2,171,037
Utilities, services, and miscellaneous	1,901,578	884,479	1,017,099	789,327
Capital additions	870,910	485,237	385,673	343,517
Total Police	<u>25,038,176</u>	<u>22,444,231</u>	<u>2,593,945</u>	<u>20,809,690</u>
City Prosecutor:				
Personal services	495,845	474,490	21,355	395,685
Materials and supplies	28,708	8,000	20,708	6,182
Travel and training	14,026	2,622	11,404	2,429
Intragovernmental	85,377	85,377	0	99,739
Utilities, services, and miscellaneous	24,719	18,287	6,432	17,218
Capital additions	0	0	0	0
Total City Prosecutor	<u>648,675</u>	<u>588,776</u>	<u>59,899</u>	<u>521,253</u>
Fire:				
Personal services	15,628,592	15,628,592	0	14,635,528
Materials and supplies	944,047	641,203	302,844	672,547
Travel and training	103,229	42,989	60,240	24,535
Intragovernmental	1,367,631	1,365,093	2,538	1,406,916
Utilities, services, and miscellaneous	587,650	483,786	103,864	459,715
Capital additions	97,000	65,514	31,486	0
Total Fire	<u>18,728,149</u>	<u>18,227,177</u>	<u>500,972</u>	<u>17,199,241</u>
Animal Control:				
Personal services	\$412,189	\$410,941	\$1,248	\$406,319
Materials and supplies	26,157	24,284	1,873	16,975
Travel and training	3,152	1,573	1,579	2,966
Intragovernmental	97,034	97,034	0	93,976
Utilities, services, and miscellaneous	185,152	178,362	6,790	170,302
Capital additions	0	0	0	0
Total Animal Control	<u>723,684</u>	<u>712,194</u>	<u>11,490</u>	<u>690,538</u>
Municipal Court:				
Personal services	640,767	592,141	48,626	643,467
Materials and supplies	120,687	24,266	96,421	29,710
Travel and training	22,025	5,050	16,975	8,366
Intragovernmental	127,606	127,606	0	183,048
Utilities, services, and miscellaneous	90,596	47,495	43,101	46,448
Capital additions	6,871	0	6,871	0
Total Municipal Court	<u>1,008,552</u>	<u>796,558</u>	<u>211,994</u>	<u>911,039</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

EXHIBIT B-4, Cont.

**DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	2018		(Over) Under	2017
	Budget	Actual	Budget	Actual
Joint Communications:				
Personal services	1,423	1,423	0	0
Materials and supplies	0	0	0	76
Travel and training	0	0	0	0
Intragovernmental	0	0	0	1,154
Utilities, services, and miscellaneous	34,202	0	34,202	21,020
Capital additions	0	0	0	0
Total Joint Communications	<u>35,625</u>	<u>1,423</u>	<u>34,202</u>	<u>22,250</u>
Total Public Safety	<u>46,182,861</u>	<u>42,770,359</u>	<u>3,412,502</u>	<u>40,154,011</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	3,064,353	3,064,353	0	2,989,438
Materials and supplies	1,512,185	1,314,040	198,145	1,910,570
Travel and training	41,793	34,804	6,989	26,645
Intragovernmental	740,249	740,249	0	785,391
Utilities, services, and miscellaneous	4,429,528	3,397,426	1,032,102	2,636,564
Capital additions	1,239,745	460,215	779,530	352,353
Total Streets and Sidewalks	<u>11,027,853</u>	<u>9,011,087</u>	<u>2,016,766</u>	<u>8,700,961</u>
Street Lighting:				
Utilities, services, and miscellaneous	0	0	0	0
Traffic:				
Personal services	\$740,902	\$647,404	\$93,498	\$636,402
Materials and supplies	558,063	305,407	252,656	325,205
Travel and training	3,820	2,855	965	2,803
Intragovernmental	80,997	80,997	0	55,651
Utilities, services, and miscellaneous	44,254	42,181	2,073	25,999
Capital additions	18,000	0	18,000	19,307
Total Traffic	<u>1,446,036</u>	<u>1,078,844</u>	<u>367,192</u>	<u>1,065,367</u>
Total Transportation	<u>12,473,889</u>	<u>10,089,931</u>	<u>2,383,958</u>	<u>9,766,328</u>
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,665,784	3,473,647	192,137	3,404,240
Materials and supplies	520,237	262,956	257,281	319,502
Travel and training	74,670	42,259	32,411	50,897
Intragovernmental	686,009	686,009	0	688,714
Utilities, services, and miscellaneous	1,140,431	792,842	347,589	484,911
Capital additions	0	0	0	0
Total Health Services	<u>6,087,131</u>	<u>5,257,713</u>	<u>829,418</u>	<u>4,948,264</u>
Planning:				
Personal services	3,188,193	3,066,596	121,597	2,859,936
Materials and supplies	215,787	130,327	85,460	94,091
Travel and training	93,004	54,409	38,595	30,626
Intragovernmental	635,779	635,726	53	606,524
Utilities, services, and miscellaneous	738,261	548,186	190,075	761,703
Capital additions	117,504	71,705	45,799	0
Total Planning	<u>4,988,528</u>	<u>4,506,949</u>	<u>481,579</u>	<u>4,352,880</u>
Department of Economic Development:				
Personal services	400,580	394,023	6,557	365,459
Material and supplies	10,283	3,903	6,380	1,400
Intragovernmental	56,498	56,498	0	50,989
Utilities, services, and miscellaneous	206,600	56,729	149,871	62,000
Total Department of Economic Development	<u>673,961</u>	<u>511,153</u>	<u>162,808</u>	<u>479,848</u>
Total Health and Environment	<u>11,749,620</u>	<u>10,275,815</u>	<u>1,473,805</u>	<u>9,780,992</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

EXHIBIT B-4, Cont.

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2017

	2018		2017	
	Budget	Actual	(Over) Under Budget	Actual
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,772,052	\$3,743,291	\$28,761	\$3,588,817
Materials and supplies	845,691	827,052	18,639	809,988
Travel and training	16,822	14,291	2,531	15,153
Intragovernmental	584,967	584,967	0	552,051
Utilities, services, and miscellaneous	616,897	578,422	38,475	544,137
Capital additions	129,586	83,576	46,010	82,040
Total Parks and Recreation	<u>5,966,015</u>	<u>5,831,599</u>	<u>134,416</u>	<u>5,592,186</u>
Cultural Affairs:				
Personal services	220,641	175,186	45,455	176,046
Materials and supplies	28,906	11,760	17,146	16,845
Travel and training	15,000	4,761	10,239	4,081
Intragovernmental	6,597	6,597	0	5,608
Utilities, services, and miscellaneous	310,589	259,279	51,310	277,851
Total Cultural Affairs	<u>581,733</u>	<u>457,583</u>	<u>124,150</u>	<u>480,431</u>
Office of Community Services:				
Personal services	557,094	536,110	20,984	542,547
Materials and supplies	82,222	75,157	7,065	71,963
Travel and training	4,162	3,841	321	4,248
Intragovernmental	72,071	72,071	0	71,777
Utilities, services, and miscellaneous	108,009	47,741	60,268	60,636
Total Office of Community Services	<u>823,558</u>	<u>734,920</u>	<u>88,638</u>	<u>751,171</u>
Social Assistance:				
Utilities services, and miscellaneous	1,267,147	887,009	380,138	836,846
Total Social Assistance	<u>1,267,147</u>	<u>887,009</u>	<u>380,138</u>	<u>836,846</u>
Total Personal Development	<u>8,638,453</u>	<u>7,911,111</u>	<u>727,342</u>	<u>7,660,634</u>
Miscellaneous Nonprogrammed Activities:				
Other	1,438,544	359,664	1,078,880	347,073
Total Miscellaneous Nonprogrammed Activities	<u>1,438,544</u>	<u>359,664</u>	<u>1,078,880</u>	<u>347,073</u>
Debt Service:				
Principal-capital lease payment	0	0	0	0
Interest	0	0	0	0
Total Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>92,815,793</u>	<u>80,947,763</u>	<u>11,868,030</u>	<u>77,118,202</u>
OPERATING TRANSFERS TO OTHER FUNDS:				
2016 SO Refunding Bonds	702,852	702,852	0	707,352
Recreation Services Fund	1,166,910	1,166,910	0	1,203,241
Public Communications Fund	0	0	0	0
Public Transportation	20,000	20,000	0	69,014
Storm Water Utility Fund	0	0	0	0
Capital Projects Fund	551,853	551,853	0	134,271
Special Business District	0	0	0	0
Sanitary Sewer	0	0	0	0
Parking	0	0	0	0
Contributions Fund	35,265	35,265	0	6,855
Airport Fund	0	0	0	20,706
Sustainability Fund	0	0	0	0
Water	0	0	0	0
Electric	0	0	0	0
Convention & Visitors Bureau	0	0	0	0
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>2,476,880</u>	<u>2,476,880</u>	<u>0</u>	<u>2,141,439</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$95,292,673</u>	<u>\$83,424,643</u>	<u>\$11,868,030</u>	<u>\$79,259,641</u>

SPECIAL REVENUE FUNDS

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

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

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

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

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

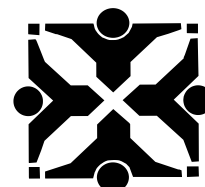
Community Development Grant Fund - to account for all federal monies received by the City and disbursed on Community Development Grant projects.

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

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

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

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



THIS PAGE INTENTIONALLY LEFT BLANK

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2018 AND 2017

ASSETS	Non Motorized Grant Fund		Mid Mo Solid Waste Mgt Dist Fund		Transportation Sales Tax Fund	
	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$2,466,550	\$4,156,496
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	0	0	6,773	8,677
Due from other funds	10,818	0	2,970	0	0	0
Taxes receivable	0	0	0	0	1,671,284	1,643,322
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	17,122	67,640	30,581	21,930	0	0
Rehabilitation loans receivable	0	0	0	0	0	0
Allowance for uncollectible loans	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Other assets	0	0	0	0	0	0
Accrued interest	0	0	0	0	4,997	7,027
TOTAL ASSETS	\$27,940	\$67,640	\$33,551	\$21,930	\$4,149,604	\$5,815,522
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES:						
Accounts payable	\$0	\$5,469	\$206	\$287	\$0	\$0
Interest payable	0	0	92	27	0	0
Accrued payroll and payroll taxes	770	1,329	3,621	984	0	0
Accrued sales tax	0	0	0	0	0	0
Due to other funds	27,170	60,842	38,199	21,146	0	0
Unearned revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	27,940	67,640	42,118	22,444	0	0
DEFERRED INFLOWS OF RESOURCES:						
Unavailable revenue - grants	14,536	65,688	30,581	0	0	0
Unavailable revenue-sales tax	0	0	0	0	0	0
TOTAL DEFERRED INFLOWS OF RESOURCES	14,536	65,688	30,581	0	0	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	(14,536)	(65,688)	(39,148)	(514)	4,149,604	5,815,522
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	(14,536)	(65,688)	(39,148)	(514)	4,149,604	5,815,522
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	\$27,940	\$67,640	\$33,551	\$21,930	\$4,149,604	\$5,815,522

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2018 AND 2017

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Capital Improvement Sales Tax Fund	
2018	2017	2018	2017	2018	2017	2018	2017
\$1,084,359	\$430,267	\$283,269	\$4,100	\$1,214,223	\$507,365	\$3,686,594	\$5,828,710
0	0	0	0	8,769,354	7,676,384	0	0
3,796,729	3,788,455	0	0	0	0	0	0
0	0	0	0	496	658	3,387	4,339
0	0	0	0	0	0	0	0
320,592	222,039	0	0	144,219	141,014	835,632	821,649
0	0	0	0	0	0	0	0
0	48,310	279,246	305,715	0	0	0	0
0	0	7,582,111	7,912,169	0	0	0	0
0	0	(344,323)	(453,281)	0	0	0	0
15,880	0	1,597	1,178	0	0	0	0
0	0	53,652	8,177	0	0	0	0
9,596	6,995	0	0	20,578	14,093	7,818	10,255
<u>\$5,227,156</u>	<u>\$4,496,066</u>	<u>\$7,855,552</u>	<u>\$7,778,058</u>	<u>\$10,148,870</u>	<u>\$8,339,514</u>	<u>\$4,533,431</u>	<u>\$6,664,953</u>
\$22,076	\$94,655	\$47,021	\$19,202	\$0	\$0	\$0	\$0
0	0	0	1,143	0	0	0	0
19,709	16,889	6,012	3,807	0	0	0	0
0	36	0	0	0	0	0	0
0	12	0	2	0	0	0	0
0	0	0	0	0	0	0	0
61,374	59,096	847	847	0	0	0	0
<u>103,159</u>	<u>170,688</u>	<u>53,880</u>	<u>25,001</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	32,008	42,010	0	0	0	0
0	0	0	0	0	0	0	0
0	0	32,008	42,010	0	0	0	0
15,880	0	1,597	0	0	0	0	0
5,108,117	4,325,378	7,768,067	7,711,047	8,769,354	7,676,384	4,533,431	6,664,953
0	0	0	0	1,379,516	663,130	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>5,123,997</u>	<u>4,325,378</u>	<u>7,769,664</u>	<u>7,711,047</u>	<u>10,148,870</u>	<u>8,339,514</u>	<u>4,533,431</u>	<u>6,664,953</u>
<u>\$5,227,156</u>	<u>\$4,496,066</u>	<u>\$7,855,552</u>	<u>\$7,778,058</u>	<u>\$10,148,870</u>	<u>\$8,339,514</u>	<u>\$4,533,431</u>	<u>\$6,664,953</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2018 AND 2017

ASSETS	Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$137,185	\$1,395,683	\$1,191,411	\$192,846	\$10,063,591	\$12,515,467
Cash restricted for development charges	0	0	0	0	8,769,354	7,676,384
Cash restricted for hotel/motel tax	0	0	0	0	3,796,729	3,788,455
Accounts receivable	3,387	4,338	67,219	68,013	81,262	86,025
Due from other funds	0	0	0	0	13,788	0
Taxes receivable	835,589	821,570	0	0	3,807,316	3,649,594
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	0	0	0	0	326,949	443,595
Rehabilitation loans receivable	0	0	0	0	7,582,111	7,912,169
Allowance for uncollectible loans	0	0	0	0	(344,323)	(453,281)
Prepaid expenses	0	0	0	0	17,477	1,178
Other assets	0	0	0	0	53,652	8,177
Accrued interest	639	2,605	2,374	311	46,002	41,286
TOTAL ASSETS	\$976,800	\$2,224,196	\$1,261,004	\$261,170	\$34,213,908	\$35,669,049
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$69,303	\$119,613
Interest payable	0	0	0	0	92	1,170
Accrued payroll and payroll taxes	0	0	0	0	30,112	23,009
Accrued sales tax	0	0	0	0	0	36
Due to other funds	0	0	0	0	65,369	82,002
Deferred revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	62,221	59,943
TOTAL LIABILITIES	0	0	0	0	227,097	285,773
DEFERRED INFLOWS OF RESOURCES:						
Unavailable revenue - grants	0	0	0	0	77,125	107,698
Unavailable revenue-sales tax	0	0	0	0	0	0
TOTAL DEFERRED INFLOWS OF RESOURCES	0	0	0	0	77,125	107,698
FUND BALANCE:						
Non Spendable	0	0	0	0	17,477	0
Restricted	976,800	2,224,196	1,261,004	261,170	32,512,693	34,612,448
Committed	0	0	0	0	1,379,516	663,130
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	976,800	2,224,196	1,261,004	261,170	33,909,686	35,275,578
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	\$976,800	\$2,224,196	\$1,261,004	\$261,170	\$34,213,908	\$35,669,049

THIS PAGE INTENTIONALLY LEFT BLANK

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

	Non Motorized Grant Fund		Mid Mo Solid Waste Mgt Dist Fund		Transportation Sales Tax Fund	
	2018	2017	2018	2017	2018	2017
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	11,839,437	11,622,394
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	98,675	94,589	72,265	88,419	0	0
Investment revenue	0	0	814	349	47,351	(22,585)
Miscellaneous	0	0	0	0	0	0
TOTAL REVENUES	98,675	94,589	73,079	88,768	11,886,788	11,599,809
EXPENDITURES:						
Current:						
Policy development and administration	31,154	91,437	158,066	140,263	0	0
Transportation	0	0	0	0	0	0
Health and environment	0	0	0	0	0	0
Personal development	16,369	63,928	0	0	22,042	24,006
TOTAL EXPENDITURES	47,523	155,365	158,066	140,263	22,042	24,006
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	51,152	(60,776)	(84,987)	(51,495)	11,864,746	11,575,803
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	46,353	46,697	0	0
Operating transfers to other funds	0	0	0	0	(13,530,664)	(11,007,396)
TOTAL OTHER FINANCING SOURCES (USES)	0	0	46,353	46,697	(13,530,664)	(11,007,396)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	51,152	(60,776)	(38,634)	(4,798)	(1,665,918)	568,407
FUND BALANCE, BEGINNING OF PERIOD	(65,688)	(4,912)	(514)	4,284	5,815,522	5,247,115
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	(\$14,536)	(\$65,688)	(\$39,148)	(\$514)	\$4,149,604	\$5,815,522

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Capital Improvement Sales Tax Fund	
2018	2017	2018	2017	2018	2017	2017	2016
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	1,015,949	995,859	5,919,548	5,811,016
3,296,867	3,227,138	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	1,115,087	1,319,207	0	0
						0	0
61,585	123,984	1,074,442	1,260,685	0	0	0	0
13,266	(25,122)	12,219	11,222	28,752	(44,603)	41,921	(36,948)
29,978	41,431	400	20,700	0	0	0	0
<u>3,401,696</u>	<u>3,367,431</u>	<u>1,087,061</u>	<u>1,292,607</u>	<u>2,159,788</u>	<u>2,270,463</u>	<u>5,961,469</u>	<u>5,774,068</u>
2,194,301	2,293,260	0	0	109,561	132,891	0	0
0	0	0	0	0	0	0	0
0	0	907,629	844,865	0	0	0	0
0	0	0	0	0	0	21,991	23,573
<u>2,194,301</u>	<u>2,293,260</u>	<u>907,629</u>	<u>844,865</u>	<u>109,561</u>	<u>132,891</u>	<u>21,991</u>	<u>23,573</u>
<u>1,207,395</u>	<u>1,074,171</u>	<u>179,432</u>	<u>447,742</u>	<u>2,050,227</u>	<u>2,137,572</u>	<u>5,939,478</u>	<u>5,750,495</u>
0	4,000	0	0	0	0	0	0
(408,776)	(1,222,320)	(120,815)	(81,563)	(240,871)	(1,902,286)	(8,071,000)	(3,396,500)
<u>(408,776)</u>	<u>(1,218,320)</u>	<u>(120,815)</u>	<u>(81,563)</u>	<u>(240,871)</u>	<u>(1,902,286)</u>	<u>(8,071,000)</u>	<u>(3,396,500)</u>
798,619	(144,149)	58,617	366,179	1,809,356	235,286	(2,131,522)	2,353,995
4,325,378	4,469,527	7,711,047	7,344,868	8,339,514	8,104,228	6,664,953	4,310,958
0	0	0	0	0	0	0	0
<u>\$5,123,997</u>	<u>\$4,325,378</u>	<u>\$7,769,664</u>	<u>\$7,711,047</u>	<u>\$10,148,870</u>	<u>\$8,339,514</u>	<u>\$4,533,431</u>	<u>\$6,664,953</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

	Park Sales Tax Fund		Stadium TDD's Fund		Total	
	2018	2017	2018	2017	2018	2017
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	5,919,668	5,810,923	0	0	24,694,602	24,240,192
Other local taxes	0	0	0	0	3,296,867	3,227,138
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	0	0	1,115,087	1,319,207
Revenue from other governmental units	0	0	1,984,572	994,786	3,291,539	2,562,463
Investment revenue	15,592	(8,904)	(1,262)	(920)	158,653	(127,511)
Miscellaneous	0	0	0	0	30,378	62,131
TOTAL REVENUES	5,935,260	5,802,019	1,983,310	993,866	32,587,126	31,283,620
EXPENDITURES:						
Current:						
Policy development and administration	0	0	0	0	2,493,082	2,657,851
Transportation	0	0	0	0	0	0
Health and environment	0	0	0	0	907,629	844,865
Personal development	28,771	38,862	0	0	89,173	150,369
TOTAL EXPENDITURES	28,771	38,862	0	0	3,489,884	3,653,085
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,906,489	5,763,157	1,983,310	993,866	29,097,242	27,630,535
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	0	0	46,353	50,697
Operating transfers to other funds	(7,153,885)	(5,529,021)	(983,476)	(983,476)	(30,509,487)	(24,122,562)
TOTAL OTHER FINANCING SOURCES (USES)	(7,153,885)	(5,529,021)	(983,476)	(983,476)	(30,463,134)	(24,071,865)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,247,396)	234,136	999,834	10,390	(1,365,892)	3,558,670
FUND BALANCE, BEG OF PERIOD	2,224,196	1,990,060	261,170	250,780	35,275,578	31,716,908
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$976,800	\$2,224,196	\$1,261,004	\$261,170	\$33,909,686	\$35,275,578

THIS PAGE INTENTIONALLY LEFT BLANK

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

NON MOTORIZED GRANT FUND	2018	2017
REVENUES:		
Revenue from other governmental units – Federal	\$98,675	\$94,589
Investment revenue	0	0
TOTAL REVENUES	\$98,675	\$94,589
EXPENDITURES:		
Current:		
Policy Development & Admin		
Personal services	23,276	77,317
Materials and supplies	4,668	4,095
Travel and training	0	50
Intragovernmental	0	0
Utilities, services, and miscellaneous	3,210	9,975
Capital outlay	0	0
Total	31,154	91,437
Personal Development		
Personal services	13,823	44,163
Materials and supplies	2,546	15,768
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	3,997
Capital outlay	0	0
Total	16,369	63,928
TOTAL EXPENDITURES	47,523	155,365
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$51,152	(\$60,776)
 MID MO SOLID WASTE MGT DIST FUND		
REVENUES:		
Revenue from Other Governmental Units	\$72,265	\$88,419
Investment Revenue	814	349
TOTAL REVENUES	73,079	88,768
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	125,420	104,713
Materials and supplies	2,428	4,008
Travel and training	1,623	1,205
Intragovernmental	26,313	28,041
Utilities, services, and miscellaneous	2,282	2,296
TOTAL EXPENDITURES	158,066	140,263
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$84,987)	(\$43,987)

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

TRANSPORTATION SALES TAX FUND		2018	2017
REVENUES:			
Sales tax		\$11,839,437	\$11,622,394
Revenue from other governmental units - County		0	0
Investment revenue (Loss)		47,351	(22,585)
Miscellaneous revenue			0
TOTAL REVENUES		\$11,886,788	\$11,599,809
EXPENDITURES:			
Current:			
Personal Development:			
Intragovernmental		22,042	24,006
Utilities, services and miscellaneous		0	0
TOTAL EXPENDITURES		22,042	24,006
EXCESS OF REVENUES OVER EXPENDITURES		\$11,864,746	\$11,575,803
CONVENTION AND TOURISM FUND			
REVENUES:			
Other local taxes:			
Gross receipts tax		\$3,296,867	\$3,227,138
Revenue from other governmental units – State		61,585	123,984
Investment revenue (Loss)		13,266	(25,122)
Miscellaneous		29,978	41,431
TOTAL REVENUES		3,401,696	3,367,431
EXPENDITURES:			
Current:			
Policy development and administration:			
Personal services		681,053	616,906
Materials and supplies		36,432	42,824
Travel and training		18,327	16,017
Intragovernmental		228,141	217,729
Utilities, services and miscellaneous		1,230,348	1,399,784
Interest expense		0	0
Capital outlay		0	0
TOTAL EXPENDITURES		2,194,301	2,293,260
EXCESS OF REVENUES OVER EXPENDITURES		\$1,207,395	\$1,074,171
COMMUNITY DEVELOPMENT GRANT FUND			
REVENUES:			
Revenue from federal government		\$1,074,442	\$1,260,685
Investment revenue		12,219	11,222
Miscellaneous revenue		400	20,700
TOTAL REVENUES		1,087,061	1,292,607
EXPENDITURES:			
Current:			
Health and environment:			
Personal services		240,588	243,311
Materials and supplies		1,619	2,188
Travel and training		7,507	6,057
Intragovernmental		0	0
Utilities, services, and miscellaneous		657,915	593,309
Capital outlay		0	0
TOTAL EXPENDITURES		907,629	844,865
EXCESS OF REVENUES OVER EXPENDITURES		\$179,432	\$447,742

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

PUBLIC IMPROVEMENT FUND		2018	2017
REVENUES:			
Sales tax		\$1,015,949	\$995,859
Development charges		1,115,087	1,319,207
Investment revenue (Loss)		28,752	(44,603)
Miscellaneous revenue		0	0
TOTAL REVENUES		2,159,788	2,270,463
EXPENDITURES:			
Policy development and administration:			
Intragovernmental		109,561	132,891
Utilities, services and miscellaneous		0	0
TOTAL EXPENDITURES		109,561	132,891
EXCESS OF REVENUES OVER EXPENDITURES		\$2,050,227	\$2,137,572
CAPITAL IMPROVEMENT SALES TAX FUND			
Revenues:			
Sales tax		\$5,919,548	\$5,811,016
Investment revenue (Loss)		41,921	(36,948)
Miscellaneous revenue		0	0
TOTAL REVENUES		\$5,961,469	\$5,774,068
EXPENDITURES:			
Personal Development:			
Intragovernmental		21,991	23,573
Utilities, services and miscellaneous		0	0
TOTAL EXPENDITURES		21,991	23,573
EXCESS OF REVENUES OVER EXPENDITURES		\$5,939,478	\$5,750,495
PARK SALES TAX FUND			
Revenues:			
Sales tax		\$5,919,668	\$5,810,923
Investment revenue (Loss)		15,592	(8,904)
Miscellaneous revenue		0	0
TOTAL REVENUES		5,935,260	5,802,019
Expenditures:			
Current:			
Personal development:			
Intragovernmental		28,771	38,862
Utilities, services, and miscellaneous		0	0
Interest expense		0	0
TOTAL EXPENDITURES		28,771	38,862
EXCESS OF REVENUES OVER EXPENDITURES		\$5,906,489	\$5,763,157

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

STADIUM TDD'S FUND	2018	2017
Revenues:		
Revenue from other governmental units – TDD's	\$1,984,572	\$994,786
Investment revenue (Loss)	(1,262)	(920)
TOTAL REVENUES	\$1,983,310	\$993,866
Expenditures:		
Current:		
Transportation:		
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
Interest expense	0	0
TOTAL EXPENDITURES	0	0
EXCESS OF REVENUES OVER EXPENDITURES	\$1,983,310	\$993,866

THIS PAGE INTENTIONALLY LEFT BLANK

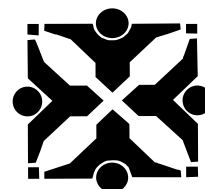
DEBT SERVICE FUNDS

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

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

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

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



THIS PAGE INTENTIONALLY LEFT BLANK

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2018 AND 2017

ASSETS	2016 Special Obligation Bonds Debt Service Fund		Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
	2018	2017	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$1,126,767	\$1,122,946	\$134,794	\$134,942	\$937,963	\$933,782	\$2,199,524	\$2,191,670
Cash with fiscal agents	0	0	747,599	1,082,288	0	0	747,599	1,082,288
Taxes receivable	0	0	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0	0	0
Accrued interest	2,463	2,081	177	147	1,917	1,627	4,557	3,855
Restricted assets:								
Cash and cash equivalents	0	0	0	0	0	0	0	0
TOTAL ASSETS	\$1,129,230	\$1,125,027	\$882,570	\$1,217,377	\$939,880	\$935,409	\$2,951,680	\$3,277,813
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Accounts payable	\$0	\$424	\$0	\$0	\$0	\$0	\$0	\$424
Bonds payable	0	0	0	0	0	0	0	0
Interest payable	0	0	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0	0	0
Total Liabilities	0	424	0	0	0	0	0	424
FUND BALANCE:								
Non Spendable	0	0	0	0	0	0	0	0
Restricted	0	0	747,599	1,082,288	0	0	747,599	1,082,288
Committed	1,129,230	1,124,603	134,971	135,089	939,880	935,409	2,204,081	2,195,101
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
Total fund balance	1,129,230	1,124,603	882,570	1,217,377	939,880	935,409	2,951,680	3,277,389
TOTAL LIABILITIES AND FUND BALANCE	\$1,129,230	\$1,125,027	\$882,570	\$1,217,377	\$939,880	\$935,409	\$2,951,680	\$3,277,813

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

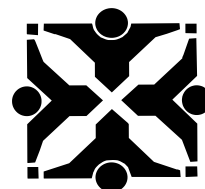
**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

	2016 Special Obligation Bonds Debt Service Fund		Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
	2018	2017	2018	2017	2018	2017	2018	2017
REVENUES:								
General Property Taxes:								
Real estate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Personal property	0	0	0	0	0	0	0	0
Railroad and utility	0	0	0	0	0	0	0	0
Financial institutions	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
Revenue from other governmental units	0	0	0	0	0	188,773	0	188,773
Lease revenue	0	0	1,779,204	1,779,151	0	0	1,779,204	1,779,151
Investment revenue (Loss)	5,416	(5,733)	2,252	1,108	4,471	(4,259)	12,139	(8,884)
TOTAL REVENUES	5,416	(5,733)	1,781,456	1,780,259	4,471	184,514	1,791,343	1,959,040
EXPENDITURES:								
Health and Environment	0	0	576,328	516,948	0	0	576,328	516,948
Transportation	0	0	0	0	0	0	0	0
Debt Service:								
Redemption of serial bonds	1,235,000	1,215,000	1,354,985	1,277,400	834,006	802,250	3,423,991	3,294,650
Interest	534,450	558,950	230,821	308,406	149,470	181,226	914,741	1,048,582
Fiscal agent fees	790	1,007	0	0	0	0	790	1,007
Miscellaneous	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	1,770,240	1,774,957	2,162,134	2,102,754	983,476	983,476	4,915,850	4,861,187
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,764,824)	(1,780,690)	(380,678)	(322,495)	(979,005)	(798,962)	(3,124,507)	(2,902,147)
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	1,769,451	1,773,951	45,871	60,286	983,476	983,476	2,798,798	2,817,713
Operating transfers to other funds	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
Proceeds of 2016 S.O. Bonds	0	0	0	0	0	0	0	0
Premium on 2016 S.O. Bonds	0	0	0	0	0	0	0	0
Lemone Trust note proceeds	0	0	0	0	0	0	0	0
MTFC Loan Proceeds	0	0	0	0	0	0	0	0
Payment to refunded bond escrow agent	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	1,769,451	1,773,951	45,871	60,286	983,476	983,476	2,798,798	2,817,713
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	4,627	(6,739)	(334,807)	(262,209)	4,471	184,514	(325,709)	(84,434)
FUND BALANCE, BEGINNING OF PERIOD	1,124,603	1,131,342	1,217,377	1,479,586	935,409	750,895	3,277,389	3,361,823
FUND BALANCE, END OF PERIOD	\$1,129,230	\$1,124,603	\$882,570	\$1,217,377	\$939,880	\$935,409	\$2,951,680	\$3,277,389

THIS PAGE INTENTIONALLY LEFT BLANK

CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS
SEPTEMBER 30, 2018 AND 2017

ASSETS	2018	2017
Cash and cash equivalents	\$35,491,502	\$32,727,712
Accounts receivable	2,414,134	2,410,848
Grants receivable	721,087	55,472
Accrued interest	72,098	57,697
Prepaid expenses	320	0
Due from other funds	0	286
TOTAL ASSETS	<u>\$38,699,141</u>	<u>\$35,252,015</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$1,509,957	\$2,021,426
Accrued payroll and payroll taxes	10,003	9,773
Advances from other funds	0	329,000
Due to other funds	0	18
Unearned revenue	0	0
TOTAL LIABILITIES	<u>1,519,960</u>	<u>2,360,217</u>
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenues-grants	694,067	54,187
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>694,067</u>	<u>54,187</u>
FUND BALANCE:		
Non Spendable	320	0
Restricted	34,621,243	30,082,531
Committed	1,863,551	2,755,080
Assigned	0	0
Unassigned	0	0
TOTAL FUND BALANCE	<u>36,485,114</u>	<u>32,837,611</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$38,699,141</u>	<u>\$35,252,015</u>

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

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	2,326,818	2,310,158
State	199,503	0
Federal	666,213	2,274,264
Investment revenue (Loss)	428,520	(58,728)
Miscellaneous revenue	<u>200,053</u>	<u>541,483</u>
TOTAL REVENUES	<u>3,821,107</u>	<u>5,067,177</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	654,721	4,047,647
Public safety	3,699,547	2,286,742
Transportation	3,448,172	7,308,807
Health and environment	1,856	
Personal development	<u>2,328,161</u>	<u>1,172,483</u>
TOTAL EXPENDITURES	<u>10,132,457</u>	<u>14,815,679</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(6,311,350)</u>	<u>(9,748,502)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	10,592,853	7,206,623
Operating transfers to other funds	(634,000)	(542,566)
Proceeds of certificates of participation	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>9,958,853</u>	<u>6,664,057</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	3,647,503	(3,084,445)
FUND BALANCE, BEGINNING OF PERIOD	32,837,611	35,922,056
Equity transfers from other funds	0	0
Equity transfers to other funds	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u>\$36,485,114</u>	<u>\$32,837,611</u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Pub Bldgs Major Maint/Ren (00021)	1,441,715	718,251	0	718,251	74,926	648,538
Satellite Loc SW Columbia (00077)	155,000	0	0	0	0	155,000
Mun Building Expansion (00099)	24,666,419	24,471,593	0	24,471,593	0	194,826
Blind Boone Home (00123)	803,575	802,901	0	802,901	0	674
Downtown Special Projects (00140)	576,261	314,708	0	314,708	0	261,553
Ent Resource Grp Software (00476)	9,130,019	8,067,358	332,818	8,400,176	29,500	700,343
Disaster Recovery Facil (00538)	146,000	146,000	0	146,000	0	0
Site: New Day/Room @ Inn (00543)	126,741	118,900	7,841	126,741	0	0
Disabilities Comm Project (00544)	2,000	2,000	0	2,000	0	0
Walton Bldg Cap Improv (00587)	488,802	346,886	84,026	430,912	0	57,890
Proximity Locks (00599)	346,823	169,224	177,599	346,823	0	0
Ent Resource Grp-Payroll (00614)	50,000	25,645	2,003	27,648	0	22,352
Grissum Bldg Renovations (00659)	827,690	0	50,434	50,434	44,816	732,440
CID Gateway (00680)	20,000	0	0	0	0	20,000
Contingency (40138)	1,503,296	53,878	0	53,878	0	1,449,418
Prelim Project Studies (40140)	21,219	11,600	0	11,600	0	9,619
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	40,305,560	35,248,944	654,721	35,903,665	149,242	4,252,653
PUBLIC SAFETY:						
Fire Apparatus Equipment (00195)	724,957	415,118	177,272	592,390	31,152	101,415
P & F Priority Dispatch (00425)	130,000	125,839	0	125,839	0	4,161
Records Manangement System (00498)	1,569,950	1,139,364	224,268	1,363,632	196,300	10,018
CPD Training Center Renov (00566)	6,516	0	0	0	0	6,516
Replace Front Line Pumper (00582)	757,189	757,189	0	757,189	0	0
Downtown Police Bldg Ren (00609)	992,311	208,170	779,491	987,661	4,650	0
Replace 2001 Quint (00628)	517,696	517,695	0	517,695	0	1
Replace 2001 Quint (00629)	807,278	408,095	399,183	807,278	0	0
Training Academy Repairs (00630)	468,828	0	352,596	352,596	116,232	0
Major Fire Stn Repairs (00640)	1,316,626	135,312	775,547	910,859	249,619	156,148
Muni Serv Ctr North-PH I (00641)	9,617,375	577,650	362,285	939,935	601,850	8,075,590
Percent for Art: Municipal Center (N0641)	10,895	0	0	0	0	10,895
Percent for Art: Municipal Center (M0641)	61,730	0	3,086	3,086	0	58,644
Replace 2001 Ladder Truck (00692)	1,332,572	630,190	625,819	1,256,009	0	76,563
Fire Station Sites (40173)	1,007,000	942,650	0	942,650	0	64,350
TOTAL PUBLIC SAFETY	19,320,923	5,857,272	3,699,547	9,556,819	1,199,803	8,564,301
TRANSPORTATION:						
Adopt A Spot (00100)	97,500	91,324	0	91,324	0	6,176
Eighth St Plan Ave of Col (00126)	2,374,334	2,374,344	0	2,374,344	0	(10)
Annual Sidewalk Maint. (00148)	392,500	304,155	0	304,155	0	88,345
Downtown Sidewalks Improv (00171)	139,877	117,108	0	117,108	0	22,769
Traffic Island Old 63-Statd (00213)	1,960,323	1,372,889	371,140	1,744,029	0	216,294
Annual Brick St Renov (00234)	266,390	205,317	0	205,317	0	61,073
Ann Curb & Gutter Restor (00235)	100,000	16,118	0	16,118	0	83,882
Gans Rd @ 63 Interchange (00237)	3,306,047	2,943,174	0	2,943,174	0	362,873
Non-Motorized Trans Grant (00271)	382,962	0	0	0	0	382,962
Scott - Vawter to KK III (00274)	11,068,487	11,068,287	156	11,068,443	0	44
Burnham/Rollins/Prov Int (00290)	4,228,102	3,717,894	510,316	4,228,210	0	(108)
Scott Vawter To MKT Ph II (00319)	6,236,601	6,236,212	388	6,236,600	0	1
Brn Stn Rd - Starke/Rt B (00409)	0	0	0	0	0	0
Prov Rd SW Blue Ridge TDD (00485)	7,318	14,635	0	14,635	0	(7,317)
GNM Bike Blvd MKT/Bs Loop (00521)	670,840	63,111	448,992	512,103	105,914	52,823
Vandiver Dr & Paris Rd (00522)	100,000	2,452	98	2,550	0	97,450
Carter Lane Sidewalk (00548)	393,113	20,916	28,349	49,265	0	343,848
Audible ADA Crosswalk (00551)	40,000	0	6,476	6,476	0	33,524
Ridgemont Bridge Repair (00568)	101,500	19,070	0	19,070	0	82,430
ADA Curb Ramp Install (00600)	850,939	604,095	126,993	731,088	0	119,851
Discovery Drive South (00612)	953,000	928,012	932	928,944	0	24,056
North Village Land Purch (00616)	200,000	0	0	0	0	200,000
Fairview/Chapel Hill Int (00618)	130,000	52,049	0	52,049	0	77,951
Disc Pkwy:Gans-New Haven (00633)	540,000	22,178	7,469	29,647	618	509,735
Forum & Green Meadows Int (00634)	745,000	83,893	110,422	194,315	28,056	522,629
9th & Elm Ped Scramble (00637)	300,000	44,535	253	44,788	0	255,212
Providence Road Sidewalk (00639)	98,288	98,337	(49)	98,288	0	0
Ballenger-Ria to Mex Grvl (00642)	2,740,000	71,549	48,971	120,520	0	2,619,480
Nifong-Prov to Forum 4 Ln (00643)	4,792,692	358,020	493,196	851,216	85,512	3,855,964
Sinclair-Nifong Int Imp (00644)	3,140,000	125,081	122,794	247,875	190,995	2,701,130
Vandiver & Parker Roundabout (00645)	1,103,637	44,050	273,071	317,121	588,992	197,524
Annual Traffic Calming (00646)	72,158	0	0	0	0	72,158

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Annual Street Recon (00647)	240,000	0	0	0	0	240,000
Waco-Rt N Inter Impr (00650)	347,472	46,950	300,522	347,472	0	0
Forum -Green Meadows-Nifong (00653)	21,505	17,961	3,544	21,505	0	0
I70 Dr & Keene Roundabout (00658)	1,073,249	22,504	55,708	78,212	825	994,212
Oakland Gravel Sidewalk (00660)	139,970	20,961	98,266	119,227	852	19,891
Urban Forestry Master Pln (00677)	105,000	54,826	34,749	89,575	0	15,425
Paris Road Resurfacing (00682)	370,000	23,173	0	23,173	0	346,827
W Ctrl Neighborhood Traffic Calming (00683)	62,000	13,037	23,143	36,180	2,563	23,257
Chapel Hill Sidewalk Scott Blvd (00684)	54,205	5,327	48,878	54,205	0	0
Lynn Oak Sexton Sidewalk (00685)	292,781	11,759	24,334	36,093	2,717	253,971
Grace Ln: Richland to Stadium Ext (00700)	97,303	27,274	70,029	97,303	0	0
Old McAdams Building Demo (00702)	109,334	12,814	96,520	109,334	4,402	(4,402)
Rollins Rd Traffic Calming (00705)	59,216	2,248	22,508	24,756	0	34,460
Sinclair Rd Sidewalk-Murfield Dr (00706)	51,480	0	51,480	51,480	0	0
Sinclair Rd - Rt K Intersection Imp (00707)	807,911	0	26,059	26,059	0	781,852
Sexton Rd Traffic Calming (00708)	25,000	0	11,520	11,520	0	13,480
Sinclair Rd Sidewalk-Nifong Southham (00709)	30,000	0	15,566	15,566	0	14,434
Walnut St Traffic Calming (00711)	20,842	0	842	842	0	20,000
McKee Street Sidewalk (00712)	175,340	0	10,075	10,075	0	165,265
Providence-Broadway Turn Ln (00713)	30,000	0	1,726	1,726	0	28,274
Primrose Dr Traffic Calming (00723)	5,000	0	483	483	0	4,517
Rain Forest Pkwy Traffic Calming (00724)	33,529	0	1,446	1,446	0	32,083
William St Traffic Calming (00725)	11,840	0	657	657	0	11,183
3rd Avenue Alley (00734)	180,000	0	150	150	0	179,850
Annual Streets (40158)	471,957	0	0	0	0	471,957
Traffic Safety (40159)	499,225	264,292	0	264,292	0	234,933
JT County/State/City Prjct (40161)	760,642	15,500	0	15,500	0	745,142
Annual Sidewalks (40162)	231,971	200,523	0	200,523	0	31,448
Street Landscaping (40163)	340,276	286,000	0	286,000	0	54,276
TOTAL TRANSPORTATION	54,178,656	32,023,954	3,448,172	35,472,126	1,011,446	17,695,084
HEALTH & ENVIRONMENT:						
Health Building Improvements (00730)	237,306	0	1,856	1,856	0	235,450
TOTAL HEALTH & ENVIRONMENT	237,306	0	1,856	1,856	0	235,450
PERSONAL DEVELOPMENT:						
Annual P&R Maj Maint/Prog (00056)	50,476	0	0	0	0	50,476
Park Roads & Parking (00242)	2,172,177	1,774,580	110,363	1,884,943	12,750	274,484
City/School Park Improv (00249)	350,015	236,785	50,000	286,785	0	63,230
S Regional Park Planning (00350)	544,860	354,473	102,499	456,972	77,844	10,044
Capen/Grindstone Trl Imp (00457)	118,000	2,508	0	2,508	0	115,492
Scotts Branch PH II (00461)	50,535	50,535	0	50,535	0	0
Parks: ADA Compliance (00484)	632,274	549,435	52,263	601,698	707	29,869
2010 PST Land Acquisition (00486)	1,060,775	781,009	5,260	786,269	0	274,506
2010 PST Land Neigh Parks (00510)	502,329	166,135	254,875	421,010	0	81,319
Jay Dix Park Improvements (00516)	147,128	138,818	7,668	146,486	0	642
Nat Area Open Space Plan (00517)	165,000	157,000	8,000	165,000	0	0
S Reg Park Gans Phil PH I (00518)	2,170,397	1,863,293	173,271	2,036,564	1,223	132,610
Norma Suth Park Dev: PH I (00559)	400,000	300,591	53,973	354,564	160	45,276
Strawn Rd Pk Dev:Phase I (00560)	160,095	158,231	1,300	159,531	0	564
2010 Annual Trail Program (00561)	259,146	256,532	1,788	258,320	0	826
GNM Clark Lane West (00570)	1,080,631	270,540	483,859	754,399	266,738	59,494
GNM Shepard to Rollins Tr (00572)	2,110,870	186,145	19,238	205,383	7,447	1,898,040
Kim Scholl Memorial Bench (00619)	7,654	6,775	0	6,775	0	879
Douglas:Shltr,Plgnd, Skate (00626)	224,956	193,554	31,402	224,956	329	(329)
Maplewood Home-Rehab (00638)	176,600	143,236	0	143,236	0	33,364
ADA Compliance Phase II (00663)	75,000	0	0	0	0	75,000
Amer Legion Pk Shelter RR Playgrd (00664)	116,236	75,508	40,597	116,105	0	131
Cosmo Rec Area Athletic Field Lights (00665)	230,420	206,270	23,942	230,212	0	208
Cosmo Rec Area Bocce Courts (00666)	25,000	0	20,973	20,973	0	4,027
Indian Hills Park Improvements (00667)	99,883	64,448	35,434	99,882	353	(352)
Norma Sutherland Smith Pk Ph II (00669)	227,626	176,866	31,090	207,956	0	19,670
Twin Lakes Rec Area Bathhouse Rnv (00670)	25,000	0	0	0	0	25,000
Valleyview Park Improvements (00671)	60,094	2,661	57,433	60,094	0	0
Waters House Renovations (00672)	51,405	49,217	2,188	51,405	0	0
Annual Trails (00673)	350,000	11,141	114,882	126,023	7,052	216,925
MKT Bridge Replacements (00674)	711,059	82,916	615,340	698,256	4,685	8,118
Albert Oakland Park Improvements (00676)	103,433	106,877	(3,444)	103,433	0	0
Atkins Black Field Improv (00681)	150,000	149,868	132	150,000	0	0
Clyde Wilson Park Improvements (00695)	50,000	0	3,270	3,270	6,132	40,598
Emergency Phone Replacement (00697)	20,000	0	12,181	12,181	0	7,819
Hinkson Cr Trail:Stadium-E Campus (00698)	800,000	0	15,406	15,406	20,186	764,408
Downtown Improvements (40074)	117,654	58,472	4,621	63,093	7,628	46,933

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Greenbelt (40113)	631,919	631,093	(1,643)	629,450	0	2,469
				0	0	0
TOTAL PERSONAL DEVELOPMENT	<u>16,228,647</u>	<u>9,205,512</u>	<u>2,328,161</u>	<u>11,533,673</u>	<u>413,234</u>	<u>4,281,740</u>
TOTAL CAPITAL PROJECTS	<u>\$130,271,092</u>	<u>\$82,335,682</u>	<u>\$10,132,457</u>	<u>\$92,468,139</u>	<u>\$2,773,725</u>	<u>\$35,029,228</u>

THIS PAGE INTENTIONALLY LEFT BLANK

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.

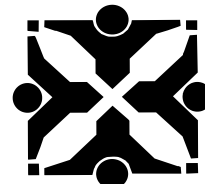
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

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.



THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2018 AND 2017

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2018	2017	2018	2017	2018	2017
CURRENT ASSETS:						
Cash and cash equivalents	\$29,960,398	\$27,594,169	\$ 14,030,616	\$ 10,877,622	\$ 781,124	\$ 1,595,205
Accounts receivable	23,781,943	22,050,956	1,841,172	1,810,242	210,703	211,857
Grants receivable	0	0	0	0	20,909	0
Accrued interest	146,158	152,110	96,951	103,738	6,830	5,791
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	79,290	76,354	0	0	0	0
Inventory	6,269,410	5,628,569	4,847	6,617	0	0
Prepaid expenses	42,695	26,094	700	40	631	2,235
Other assets	0	0	0	0	0	0
Total Current Assets	60,279,894	55,528,252	15,974,286	12,798,259	1,020,197	1,815,088
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	11,577,448	11,401,507	5,747,478	5,597,088	0	0
Revenue bond construction account	20,883,224	26,684,387	14,279,897	22,939,615	0	0
Cash and marketable securities restricted for capital projects	21,328,867	23,444,894	5,080,159	7,722,395	6,421,855	884,855
Replacement and renewal fund account	1,500,000	1,500,000	53,500	53,500	0	0
Operation and maintenance account	0	0	999,207	967,535	0	0
Bond/rent reserve account	13,872,869	13,872,869	3,922,558	3,922,558	0	0
Contingency and revenue guarantee 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	69,162,408	76,903,657	30,282,799	41,402,691	6,421,855	884,855
Other:						
Customer security and escrow deposits	5,128,643	4,417,307	1,349,723	1,237,669	0	0
Grants receivable	0	0	0	0	58,934	3,413,195
Net pension asset	3,851,514	0	1,302,053	159,423	260,349	33,015
Net OPEB asset	369,488	346,090	109,420	102,491	21,879	20,493
Total Restricted Assets – Other	9,349,645	4,763,397	2,761,196	1,499,583	341,162	3,466,703
Total Restricted Assets	78,512,053	81,667,054	33,043,995	42,902,274	6,763,017	4,351,558
OTHER ASSETS:						
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	271,575	350,865	0	0	0	0
Total Other Assets	271,575	350,865	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	531,827,322	517,559,924	324,060,546	296,748,619	45,908,671	45,253,584
Accumulated depreciation	(258,366,829)	(243,062,074)	(80,866,069)	(76,929,962)	(17,804,302)	(16,839,126)
Net Plant in Service	273,460,493	274,497,850	243,194,477	219,818,657	28,104,369	28,414,458
Construction in progress	18,237,734	14,418,739	2,617,889	16,842,022	16,215,378	10,634,386
Net Fixed Assets	291,698,227	288,916,589	245,812,366	236,660,679	44,319,747	39,048,844
TOTAL ASSETS	430,761,749	426,462,760	294,830,647	292,361,212	52,102,961	45,215,490
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	\$1,961,620	\$4,931,152	427,090	1,008,478	85,397	208,849
Outflows related to OPEB	6,404	0	1,896	0	379	0
Loss on refunding of debt	8,251,739	8,851,315	6,115	9,173	0	0
Total deferred outflows of resources	10,219,763	13,782,467	435,101	1,017,651	85,776	208,849
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$440,981,512	\$440,245,227	\$295,265,748	\$293,378,863	\$52,188,737	\$45,424,339

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2018 AND 2017

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2018	2017	2018	2017	2018	2017	2018	2017
\$ -	\$ 754,116	\$ 10,059,325	\$ 5,175,561	\$ 2,011,086	\$ 1,205,804	\$ 2,448,067	\$2,362,618
41,858	186,843	2,109,620	2,528,718	50,293	65,232	5,475	4,470
2,174,603	1,118,595	16,484	163,108	0	0	0	0
2,708	5,355	41,638	35,861	40,211	39,191	19,957	8,264
0	0	0	0	0	227	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	451,590	289,495	0	0	35,674	28,050
135,238	87,113	2,612	14,366	0	0	0	101
0	0	0	0	0	0	0	0
<u>2,354,407</u>	<u>2,152,022</u>	<u>12,681,269</u>	<u>8,207,109</u>	<u>2,101,590</u>	<u>1,310,454</u>	<u>2,509,173</u>	<u>2,403,503</u>
0	0	440,400	419,342	631,254	619,219	0	0
0	0	758,179	5,508,000	0	0	0	0
1,749,030	1,943,260	2,326,936	2,467,927	1,294,274	2,137,591	7,716,995	2,646,617
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	1,692,594	1,692,594	0	0
0	0	0	0	0	0	0	0
0	0	6,053,166	5,497,052	0	0	0	0
<u>1,749,030</u>	<u>1,943,260</u>	<u>9,578,681</u>	<u>13,892,321</u>	<u>3,618,122</u>	<u>4,449,404</u>	<u>7,716,995</u>	<u>2,646,617</u>
0	0	735,050	674,369	0	0	0	0
0	0	0	0	0	0	0	0
867,831	107,300	1,789,728	214,923	154,366	19,069	519,777	63,261
72,930	68,311	150,403	140,878	12,972	12,151	43,680	40,914
<u>940,761</u>	<u>175,611</u>	<u>2,675,181</u>	<u>1,030,170</u>	<u>167,338</u>	<u>31,220</u>	<u>563,457</u>	<u>104,175</u>
<u>2,689,791</u>	<u>2,118,871</u>	<u>12,253,862</u>	<u>14,922,491</u>	<u>3,785,460</u>	<u>4,480,624</u>	<u>8,280,452</u>	<u>2,750,792</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
21,621,818	22,308,021	50,663,116	49,295,817	46,517,807	46,363,415	23,677,326	23,545,447
(10,857,761)	(10,324,845)	(27,586,081)	(27,076,584)	(14,688,673)	(13,647,583)	(12,247,375)	(11,520,875)
10,764,057	11,983,176	23,077,035	22,219,233	31,829,134	32,715,832	11,429,951	12,024,572
300	60,122	6,490,676	370,584	1,508,363	296,129	2,049,026	74,138
<u>10,764,357</u>	<u>12,043,298</u>	<u>29,567,711</u>	<u>22,589,817</u>	<u>33,337,497</u>	<u>33,011,961</u>	<u>13,478,977</u>	<u>12,098,710</u>
<u>15,808,555</u>	<u>16,314,191</u>	<u>54,502,842</u>	<u>45,719,417</u>	<u>39,224,547</u>	<u>38,803,039</u>	<u>24,268,602</u>	<u>17,253,005</u>
284,660	678,760	587,052	1,359,559	50,635	120,629	170,492	400,173
1,264	0	2,607	0	225	0	757	0
0	0	32,130	45,899	57,920	82,079	0	0
<u>285,924</u>	<u>678,760</u>	<u>621,789</u>	<u>1,405,458</u>	<u>108,780</u>	<u>202,708</u>	<u>171,249</u>	<u>400,173</u>
<u>\$16,094,479</u>	<u>\$16,992,951</u>	<u>\$55,124,631</u>	<u>\$47,124,875</u>	<u>\$39,333,327</u>	<u>\$39,005,747</u>	<u>\$24,439,851</u>	<u>\$17,653,178</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2018 AND 2017

ASSETS	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2018	2017	2018	2017	2018	2017	2018	2017
CURRENT ASSETS:								
Cash and cash equivalents	\$ 451,660	\$ 314,950	\$ 1,381,454	\$ 1,295,218	\$ 554,534	\$ 497,898	\$ 61,678,264	\$ 51,673,161
Accounts receivable	44,718	63,372	243,877	184,085	72,043	47,723	28,401,702	27,153,498
Grants receivable	0	0	0	0	0	0	2,211,996	1,281,703
Accrued interest	1,047	810	5,747	4,905	1,133	856	362,380	356,881
Due from other funds	0	0	0	0	0	0	0	227
Advances to other funds	0	0	0	0	0	0	0	0
Loans receivable from other funds	0	0	0	0	0	0	79,290	76,354
Inventory	133,230	136,805	0	0	0	0	6,894,751	6,089,536
Prepaid expenses	0	0	0	0	0	0	181,876	129,949
Other assets	0	0	0	0	0	0	0	0
Total Current Assets	630,655	515,937	1,631,078	1,484,208	627,710	546,477	99,810,259	86,761,309
RESTRICTED ASSETS:								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	0	0	18,396,580	18,037,156
Revenue bond construction account	0	0	0	0	0	0	35,921,300	55,132,002
Cash and marketable securities restricted for Capital Projects	78,996	157,805	1,439,222	1,352,587	0	0	47,436,334	42,757,931
Replacement and renewal fund account	0	0	0	0	0	0	1,553,500	1,553,500
Operation and maintenance account	0	0	0	0	0	0	999,207	967,535
Bond/rent reserve account	0	0	0	0	0	0	19,488,021	19,488,021
Contingency and revenue guarantee acct.	0	0	0	0	0	0	200,000	200,000
Closure and postclosure reserve	0	0	0	0	0	0	6,053,166	5,497,052
Total Restricted Assets – Cash and Cash Equivalents	78,996	157,805	1,439,222	1,352,587	0	0	130,048,108	143,633,197
Other:								
Customer security and escrow deposits	0	0	0	0	0	0	7,213,416	6,329,345
Grants receivable	0	0	0	0	0	0	58,934	3,413,195
Net pension asset	0	0	150,680	14,819	0	0	8,896,298	611,810
Net OPEB asset	3,872	3,627	12,663	11,861	0	0	797,307	746,816
Total Restricted Assets – Other	3,872	3,627	163,343	26,680	0	0	16,965,955	11,101,166
Total Restricted Assets	82,868	161,432	1,602,565	1,379,267	0	0	147,014,063	154,734,363
OTHER ASSETS:								
Investments	0	0	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	0	0	271,575	350,865
Total Other Assets	0	0	0	0	0	0	271,575	350,865
FIXED ASSETS:								
Property, plant and equipment	14,339,264	14,244,512	15,956,186	14,213,130	0	0	1,074,572,056	1,029,532,469
Accumulated depreciation	(7,363,925)	(6,900,997)	(8,165,552)	(7,584,118)	0	0	(437,946,567)	(413,886,164)
Net Plant in Service	6,975,339	7,343,515	7,790,634	6,629,012	0	0	636,625,489	615,646,305
Construction in progress	120,278	120,278	802,983	1,443,875	0	0	48,042,627	44,260,273
Net Fixed Assets	7,095,617	7,463,793	8,593,617	8,072,887	0	0	684,668,116	659,906,578
TOTAL ASSETS	7,809,140	8,141,162	11,827,260	10,936,362	627,710	546,477	931,764,013	901,753,115
DEFERRED OUTFLOWS OF RESOURCES								
Outflows related to pensions	0	0	49,424	93,742	\$0	\$0	3,616,370	8,801,342
Outflows related to OPEB	67	0	219	0	0	0	13,818	0
Loss on refunding of debt	0	0	0	0	0	0	8,347,904	8,988,466
Total deferred outflows of resources	67	0	49,643	93,742	0	0	11,978,092	17,789,808
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$7,809,207	\$8,141,162	\$11,876,903	\$11,030,104	\$627,710	\$546,477	\$943,742,105	\$919,542,923

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2018 AND 2017

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2018	2017	2018	2017	2018	2017
CURRENT LIABILITIES:						
Accounts payable	\$6,195,582	\$7,538,012	\$ 120,389	\$ 213,669	\$ 55,616	\$ 34,510
Accrued payroll and payroll taxes	1,822,405	1,735,168	418,613	413,498	127,237	117,710
Accrued sales taxes	565,758	400,230	0	0	125	54
Due to other funds	1,091,059	1,657,539	0	0	0	1
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	858,550	1,048,770	76,275	53,131	6,144	606,144
Total Current Liabilities	10,533,354	12,379,719	615,277	680,298	214,482	783,779
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	1,249,559	1,422,183	1,072,818	3,480,608	283,386	1,907,195
Accrued interest	3,239,531	3,380,256	1,237,438	1,256,143	0	0
Revenue bonds payable – current maturities	6,715,000	6,450,000	5,173,900	5,155,000	0	0
Special obligation bonds payable	3,025,000	2,900,000	565,000	540,000	0	0
Customer security and escrow deposits	5,257,288	4,408,304	1,348,573	1,237,374	0	0
Advances from other funds	0	0	0	0	0	0
Total Current Liabilities (Payable from Restricted Assets)	19,486,378	18,560,743	9,397,729	11,669,125	283,386	1,907,195
LONG-TERM LIABILITIES:						
Pension Liability	0	1,899,192	0	0	0	0
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	46,558	73,534
Revenue bonds payable	137,314,874	144,278,988	95,095,362	100,365,468	0	0
Closure Post-Closure Liability	0	0	0	0	0	0
Special obligation bonds payable	54,952,847	58,134,385	3,765,731	4,365,531	0	0
Total Long-Term Liabilities	192,267,721	204,312,565	98,861,093	104,730,999	46,558	73,534
Total Liabilities	222,287,453	235,253,027	108,874,099	117,080,422	544,426	2,764,508
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	115,263	125,923	0			
Inflows related to pension	4,567,523	1,826,992	937,715	407,999	187,499	84,494
Total deferred inflows of resources	4,682,786	1,952,915	937,715	407,999	187,499	84,494
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 AS RESTATED	214,011,273	203,039,285	185,453,934	175,890,442	51,456,812	42,575,337
Total Fund Equity	214,011,273	203,039,285	185,453,934	175,890,442	51,456,812	42,575,337
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$440,981,512	\$440,245,227	\$295,265,748	\$293,378,863	\$52,188,737	\$45,424,339

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2018 AND 2017

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2018	2017	2018	2017	2018	2017	2018	2017
\$ 12,483	\$ 138,779	\$ 305,625	\$ 799,684	\$ 194,514	\$ 8,791	\$ 32,825	\$ 38,525
203,217	196,403	457,353	401,227	33,770	29,595	286,213	253,421
0	0	0	0	0	0	24	12
561,736	9	2,970	6	0	0	0	0
0	0	0	0	0	0	0	0
374,370	363,048	0	0	0	0	0	0
77,035	108,235	0	0	299,793	332,840	34,852	31,253
(138)	(138)	36,821	538,548	15,205	15,205	0	0
<u>1,228,703</u>	<u>806,336</u>	<u>802,769</u>	<u>1,739,465</u>	<u>543,282</u>	<u>386,431</u>	<u>353,914</u>	<u>323,211</u>
5,880	4,300	953,034	251,280	481,929	490,264	1,240,431	6,232
0	0	33,917	36,526	75,685	78,650	0	0
0	0	0	0	0	0	0	0
0	0	590,000	575,000	935,000	910,000	0	0
0	0	734,390	674,394	0	0	0	0
0	0	1,892,942	2,220,328	550,414	682,108	2,269,999	0
<u>5,880</u>	<u>4,300</u>	<u>4,204,283</u>	<u>3,757,528</u>	<u>2,043,028</u>	<u>2,161,022</u>	<u>3,510,430</u>	<u>6,232</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
4,046,109	4,420,479	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	7,434,086	7,159,847	0	0	0	0
0	0	6,465,727	7,077,267	18,358,015	19,319,425	0	0
<u>4,046,109</u>	<u>4,420,479</u>	<u>13,899,813</u>	<u>14,237,114</u>	<u>18,358,015</u>	<u>19,319,425</u>	<u>0</u>	<u>0</u>
<u>5,280,692</u>	<u>5,231,115</u>	<u>18,906,865</u>	<u>19,734,107</u>	<u>20,944,325</u>	<u>21,866,878</u>	<u>3,864,344</u>	<u>329,443</u>
624,997	274,606	1,288,930	550,037	111,172	48,803	374,334	161,898
<u>624,997</u>	<u>274,606</u>	<u>1,288,930</u>	<u>550,037</u>	<u>111,172</u>	<u>48,803</u>	<u>374,334</u>	<u>161,898</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
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0
<u>10,188,790</u>	<u>11,487,230</u>	<u>34,928,836</u>	<u>26,840,731</u>	<u>18,277,830</u>	<u>17,090,066</u>	<u>20,201,173</u>	<u>17,161,837</u>
<u>10,188,790</u>	<u>11,487,230</u>	<u>34,928,836</u>	<u>26,840,731</u>	<u>18,277,830</u>	<u>17,090,066</u>	<u>20,201,173</u>	<u>17,161,837</u>
<u>\$16,094,479</u>	<u>\$16,992,951</u>	<u>\$55,124,631</u>	<u>\$47,124,875</u>	<u>\$39,333,327</u>	<u>\$39,005,747</u>	<u>\$24,439,851</u>	<u>\$17,653,178</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2018 AND 2017

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2018	2017	2018	2017	2018	2017	2018	2017
CURRENT LIABILITIES:								
Accounts payable	\$ 19,295	\$ 2,484	\$ 16,414	\$ 31,777	\$ 2,004	\$ 1,950	\$ 6,954,747	\$ 8,808,181
Accrued payroll and payroll taxes	19,145	24,974	31,394	28,288	2,987	3,252	3,402,334	3,203,536
Accrued sales taxes	0	0	0	0	0	0	565,907	400,296
Due to other funds	0	0	0	8	0	0	1,655,765	1,657,563
Loans payable to other funds – current maturities	79,290	76,354	0	0	0	0	79,290	76,354
Obligations under capital leases	0	0	0	0	0	0	399,525	388,203
Unearned revenue	0	0	0	0	0	0	411,885	472,533
Other liabilities	3,150	3,150	5,052	5,052	2,184	984	1,003,243	2,270,846
Total Current Liabilities	120,880	106,962	52,860	65,125	7,175	6,186	14,472,696	17,277,512
CURRENT LIABILITIES (Payable from Restricted Assets):								
Construction contracts payable	0	24,734	29,176	67,515	0	0	5,316,213	7,654,311
Accrued interest	0	0	0	0	0	0	4,586,571	4,751,575
Revenue bonds payable – current maturities	0	0	0	0	0	0	11,888,900	11,605,000
Special obligation bonds payable	0	0	0	0	0	0	5,115,000	4,925,000
Customer security and escrow deposits	0	0	0	0	0	0	7,340,251	6,320,072
Advances from other funds	0	0	0	0	0	0	4,713,355	2,902,436
Total Current Liabilities (Payable from Restricted Assets)	0	24,734	29,176	67,515	0	0	38,960,290	38,158,394
LONG-TERM LIABILITIES:								
Pension Liability	0	0	0	0	0	0	0	1,899,192
Loans payable to other funds	271,575	350,865	0	0	0	0	271,575	350,865
Obligations under capital leases	0	0	0	0	0	0	4,092,667	4,494,013
Revenue bonds payable	0	0	0	0	0	0	232,410,236	244,644,456
Closure Post-Closure Liability	0	0	0	0	0	0	7,434,086	7,159,847
Special obligation bonds payable	0	0	0	0	0	0	83,542,320	88,896,608
Total Long-Term Liabilities	271,575	350,865	0	0	0	0	327,750,884	347,444,981
Total Liabilities	392,455	482,561	82,036	132,640	7,175	6,186	381,183,870	402,880,887
DEFERRED INFLOWS OF RESOURCES								
Inflows related to pensions	0	0	108,517	37,925	0	0	115,263	125,923
Total deferred inflows of resources	0	0	108,517	37,925	0	0	8,200,687	3,392,754
CONTRIBUTED CAPITAL (Net):								
Municipal contributions	0	0	0	0	0	0	0	0
County contributions	0	0	0	0	0	0	0	0
State contributions	0	0	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0	0	0
Total Contributed Capital	0	0	0	0	0	0	0	0
RETAINED EARNINGS	7,416,752	7,658,601	11,686,350	10,859,539	620,535	540,291	554,242,285	513,143,359
Total Fund Equity	7,416,752	7,658,601	11,686,350	10,859,539	620,535	540,291	554,242,285	513,143,359
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$7,809,207	\$8,141,162	\$11,876,903	\$11,030,104	\$627,710	\$546,477	\$943,742,105	\$919,542,923

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2018	2017	2018	2017	2018	2017
OPERATING REVENUES:						
Charges for services	\$161,576,967	\$151,130,589	\$24,018,005	\$24,446,433	\$1,328,421	\$962,110
OPERATING EXPENSES:						
Personal services	19,423,821	20,613,804	4,809,377	4,991,566	1,187,179	1,297,082
Materials, supplies, and power	75,306,911	74,875,395	1,080,717	1,153,289	214,964	180,205
Travel and training	364,420	280,191	9,960	6,826	24,881	21,628
Intragovernmental	8,424,435	7,799,596	1,920,032	1,758,934	381,811	401,553
Utilities, services, and miscellaneous	10,739,043	14,191,385	1,940,518	3,299,175	858,030	708,256
TOTAL OPERATING EXPENSES	114,258,630	117,760,371	9,760,604	11,209,790	2,666,865	2,608,724
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	47,318,337	33,370,218	14,257,401	13,236,643	(1,338,444)	(1,646,614)
Payment-in-lieu-of-tax	(16,507,229)	(15,859,317)	0	0	0	0
Depreciation	(15,704,438)	(15,608,709)	(5,195,203)	(5,226,145)	(1,066,064)	(1,016,857)
OPERATING INCOME (LOSS)	15,106,670	1,902,192	9,062,198	8,010,498	(2,404,508)	(2,663,471)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	660,897	(278,807)	627,498	193,326	6,653	(12,442)
Revenue from other governmental units	4,000	0	0	0	(14,460)	193,880
Miscellaneous revenue	1,866,123	2,465,336	85,269	171,766	39,203	27,727
Interest expense	(7,590,165)	(7,798,825)	(2,903,929)	(2,710,589)	(3,024)	(3,951)
Loss on disposal of fixed assets	(63,065)	(1,785,623)	(105,992)	(50,383)	(11,209)	0
Miscellaneous expense	(2,284)	(8,320)	(275,942)	(498,173)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(5,124,494)	(7,406,239)	(2,573,096)	(2,894,053)	17,163	205,214
INCOME (LOSS) BEFORE OPERATING TRANSFERS	9,982,176	(5,504,047)	6,489,102	5,116,445	(2,387,345)	(2,458,257)
OPERATING TRANSFERS:						
Operating transfers from other funds	0	3,143,236	0	0	4,930,356	2,306,318
Operating transfers to other funds	(793,331)	(3,161,192)	(44,760)	(49,924)	0	0
TOTAL OPERATING TRANSFERS	(793,331)	(17,956)	(44,760)	(49,924)	4,930,356	2,306,318
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	9,188,845	(5,522,003)	6,444,342	5,066,521	2,543,011	(151,939)
Capital contribution	1,783,143	175,966	3,119,150	2,422,450	6,338,464	7,884,424
NET INCOME (LOSS)	10,971,988	(5,346,037)	9,563,492	7,488,971	8,881,475	7,732,485
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	10,971,988	(5,346,037)	9,563,492	7,488,971	8,881,475	7,732,485
RETAINED EARNINGS, BEGINNING OF PERIOD AS RESTATED	203,039,285	208,385,322	175,890,442	168,401,471	42,575,337	34,842,852
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	\$214,011,273	\$203,039,285	\$185,453,934	\$175,890,442	\$51,456,812	\$42,575,337

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2018	2017	2018	2017	2018	2017	2018	2017
\$1,719,586	\$1,877,796	\$ 25,646,707	\$ 21,751,762	\$4,601,210	4,444,758	\$ 4,487,942	\$ 4,599,854
3,649,823	3,933,537	5,985,577	6,098,852	526,782	577,901	3,560,188	3,528,097
1,445,574	1,455,830	3,881,811	3,716,481	288,516	640,580	1,044,774	1,076,995
2,000	2,977	18,451	8,715	6,236	6,268	10,881	6,869
1,258,485	1,167,016	2,271,527	2,395,176	240,828	278,484	662,742	720,729
700,228	874,412	2,850,040	7,288,120	384,373	339,007	1,152,024	1,038,561
7,056,110	7,433,772	15,007,406	19,507,344	1,446,735	1,842,240	6,430,609	6,371,251
(5,336,524)	(5,555,976)	10,639,301	2,244,418	3,154,475	2,602,518	(1,942,667)	(1,771,397)
0	0	0	0	0	0	0	0
(1,282,237)	(1,244,212)	(2,121,608)	(2,116,825)	(1,007,839)	(1,008,355)	(726,500)	(719,449)
(6,618,761)	(6,800,188)	8,517,693	127,593	2,146,636	1,594,163	(2,669,167)	(2,490,846)
22,586	(5,176)	110,407	(85,853)	263,547	199,177	(23,589)	(33,772)
2,220,640	2,449,647	20,999	115,958	0	0	6,622	7,328
145,691	101,313	134,139	354,400	11,174	10,148	84,359	536,105
(105,259)	(76,783)	(250,713)	(181,897)	(912,676)	(945,315)	0	(928)
(56,684)	(21,560)	(138,168)	(85,002)	0	(90,000)	0	0
0	0	(584)	(101,469)	(554)	(742)	0	0
2,226,974	2,447,441	(123,920)	16,137	(638,509)	(826,732)	67,392	508,733
(4,391,787)	(4,352,747)	8,393,773	143,730	1,508,127	767,431	(2,601,775)	(1,982,113)
3,094,877	3,264,037	0	0	0	0	5,641,111	4,593,872
(1,530)	(4,630)	(305,668)	(307,443)	(320,363)	(420,649)	0	0
3,093,347	3,259,407	(305,668)	(307,443)	(320,363)	(420,649)	5,641,111	4,593,872
(1,298,440)	(1,093,340)	8,088,105	(163,713)	1,187,764	346,782	3,039,336	2,611,759
0	0	0	0	0	0	0	0
(1,298,440)	(1,093,340)	8,088,105	(163,713)	1,187,764	346,782	3,039,336	2,611,759
0	0	0	0	0	0	0	0
(1,298,440)	(1,093,340)	8,088,105	(163,713)	1,187,764	346,782	3,039,336	2,611,759
11,487,230	12,580,570	26,840,731	27,004,444	17,090,066	16,743,284	17,161,837	14,550,078
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$10,188,790</u>	<u>\$11,487,230</u>	<u>\$34,928,836</u>	<u>\$26,840,731</u>	<u>\$18,277,830</u>	<u>\$17,090,066</u>	<u>\$20,201,173</u>	<u>\$17,161,837</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2018	2017	2018	2017	2018	2017	2018	2017
OPERATING REVENUES:								
Charges for services	\$ 368,089	\$ 464,536	\$ 2,387,544	\$ 1,966,084	\$ 263,670	\$ 322,922	\$ 226,398,141	\$ 211,966,844
OPERATING EXPENSES:								
Personal services	256,970	258,233	477,827	452,058	106,736	99,067	39,984,280	41,850,197
Materials, supplies, and power	39,271	45,466	142,835	136,560	554	1,521	83,445,927	83,282,322
Travel and training	0	0	3,049	1,027	0	0	439,878	334,501
Intragovernmental	57,148	59,168	254,426	254,874	545	0	15,471,979	14,835,530
Utilities, services, and miscellaneous	118,590	123,701	129,035	120,117	77,656	68,542	18,949,537	28,051,276
TOTAL OPERATING EXPENSES	471,979	486,568	1,007,172	964,636	185,491	169,130	158,291,601	168,353,826
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(103,890)	(22,032)	1,380,372	1,001,448	78,179	153,792	68,106,540	43,613,018
Payment-in-lieu-of-tax	0	0	0	0	0	0	(16,507,229)	(15,859,317)
Depreciation	(428,078)	(451,073)	(537,537)	(533,408)	0	0	(28,069,504)	(27,925,033)
OPERATING INCOME (LOSS)	(531,968)	(473,105)	842,835	468,040	78,179	153,792	23,529,807	(171,332)
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	1,683	(2,453)	17,736	(12,958)	2,065	(2,939)	1,689,483	(41,897)
Revenue from other governmental units	80,000	0	0	0	0	0	2,317,801	2,766,813
Miscellaneous revenue	6,333	(804)	10,364	42,664	0	0	2,382,655	3,708,655
Interest expense	(15,028)	(17,854)	0	0	0	0	(11,780,794)	(11,736,142)
Loss on disposal of fixed assets	0	0	0	(14,893)	0	0	(375,118)	(2,047,461)
Miscellaneous expense	0	0	0	0	0	0	(279,364)	(608,704)
TOTAL NONOPERATING REVENUES (EXPENSES)	72,988	(21,111)	28,100	14,813	2,065	(2,939)	(6,045,337)	(7,958,736)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(458,980)	(494,216)	870,935	482,853	80,244	150,853	17,484,470	(8,130,068)
OPERATING TRANSFERS:								
Operating transfers from other funds	217,131	347,223	65,721	3,100	0	2,206,390	13,949,196	15,864,176
Operating transfers to other funds	0	0	(109,845)	(103,788)	0	(3,143,236)	(1,575,497)	(7,190,862)
TOTAL OPERATING TRANSFERS	217,131	347,223	(44,124)	(100,688)	0	(936,846)	12,373,699	8,673,314
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(241,849)	(146,993)	826,811	382,165	80,244	(785,993)	29,858,169	543,246
Capital contribution	0	120,278	0	0	0	0	11,240,757	10,603,118
NET INCOME (LOSS)	(241,849)	(26,715)	826,811	382,165	80,244	(785,993)	41,098,926	11,146,364
Amortization of contributed capital	0	0	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(241,849)	(26,715)	826,811	382,165	80,244	(785,993)	41,098,926	11,146,364
RETAINED EARNINGS, BEGINNING OF PERIOD	7,658,601	7,685,316	10,859,539	10,477,374	540,291	1,326,284	513,143,359	501,996,995
Equity transfer from other funds	0	0	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	<u>\$7,416,752</u>	<u>\$7,658,601</u>	<u>\$11,686,350</u>	<u>\$10,859,539</u>	<u>\$620,535</u>	<u>\$540,291</u>	<u>\$554,242,285</u>	<u>\$513,143,359</u>

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2018	2017	2018	2017	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$15,106,670	\$1,902,192	\$ 9,062,198	\$ 8,010,498	\$ (2,404,508)	\$ (2,663,471)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	15,704,438	15,608,709	5,195,203	5,226,145	1,066,064	1,016,857
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	(1,730,987)	2,291,359	(30,930)	(19,632)	1,154	(132,360)
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	76,354	2,279,920	0	0	0	0
Increase (decrease) in accounts payable	(1,342,430)	3,430,562	(93,280)	(38,366)	21,106	(93,221)
Increase (decrease) in accrued payroll	87,237	(276,974)	5,115	15,500	9,527	(21,535)
Decrease (increase) in inventory	(640,841)	683,766	1,770	960	0	0
Decrease (increase) in prepaid expenses	(16,601)	(11,821)	(660)	(35)	1,604	(1,185)
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accrued sales tax	165,528	(89,976)	0	0	71	(122)
Increase (decrease) in due to other funds	(566,480)	(372,657)	0	0	(1)	1
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	658,764	789,175	134,343	154,425	(600,000)	600,000
Increase/(decrease) in net pension obligation	(40,643)	1,255,558	(31,526)	346,811	(877)	81,466
Increase/(decrease) in net OPEB obligation	(29,802)	0	(8,825)	0	(1,765)	0
Unrealized gain (loss) on cash equivalents	(1,628,968)	(1,040,967)	(998,447)	(588,316)	(81,063)	(31,001)
Other nonoperating revenue (expense)	1,866,123	2,465,336	85,269	171,766	39,203	27,727
Net cash provided by (used for) operating activities	<u>27,668,362</u>	<u>28,914,182</u>	<u>13,320,230</u>	<u>13,279,756</u>	<u>(1,949,485)</u>	<u>(1,216,844)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	3,143,236	0	0	4,930,356	2,306,318
Operating transfers out	(793,331)	(3,161,192)	(44,760)	(49,924)	0	0
Operating grants	4,000	0	0	0	(35,369)	193,880
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(789,331)</u>	<u>(17,956)</u>	<u>(44,760)</u>	<u>(49,924)</u>	<u>4,894,987</u>	<u>2,500,198</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	0	0	0	16,174,289	0	0
Debt service – interest payments	(7,131,314)	(7,949,209)	(3,050,582)	(2,610,306)	(3,024)	(3,951)
Debt service – principal and advance refunding payments	(9,766,312)	(7,476,312)	(5,695,000)	(5,430,858)	(26,976)	(26,049)
Acquisition and construction of capital assets	(15,516,439)	(19,986,643)	(10,260,914)	(8,713,191)	(6,064,790)	(7,544,211)
Decrease in construction contracts	(1,422,183)	(2,170,814)	(3,480,608)	(1,151,672)	(1,907,195)	(361,632)
Fiscal agent fees payments	(2,284)	591,257	(275,942)	(498,173)	0	0
Capital contributions	0	175,966	0	0	9,692,725	5,777,199
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>(33,838,532)</u>	<u>(36,815,755)</u>	<u>(22,763,046)</u>	<u>(2,229,911)</u>	<u>1,690,740</u>	<u>(2,158,644)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	2,295,817	782,110	1,632,732	747,834	86,677	18,583
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>2,295,817</u>	<u>782,110</u>	<u>1,632,732</u>	<u>747,834</u>	<u>86,677</u>	<u>18,583</u>
Net increase (decrease) in cash and cash equivalents	(4,663,684)	(7,137,419)	(7,854,844)	11,747,755	4,722,919	(856,707)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>108,915,133</u>	<u>116,052,552</u>	<u>53,517,982</u>	<u>41,770,227</u>	<u>2,480,060</u>	<u>3,336,767</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$104,251,449</u></u>	<u><u>\$108,915,133</u></u>	<u><u>\$45,663,138</u></u>	<u><u>\$53,517,982</u></u>	<u><u>\$7,202,979</u></u>	<u><u>\$2,480,060</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2018	2017	2018	2017	2018	2017	2018	2017
\$ (6,618,761)	\$ (6,800,188)	\$ 8,517,693	\$ 127,593	\$ 2,146,636	\$ 1,594,163	\$ (2,669,167)	\$ (2,490,846)
1,282,237	1,244,212	2,121,608	2,116,825	1,007,839	1,008,355	726,500	719,449
144,985	153,651	419,098	(232,922)	14,939	11,887	(1,005)	1,779
0	0	0	0	227	(227)	0	0
0	0	0	0	0	0	0	0
(126,296)	87,552	(494,059)	(19,812)	185,723	(31,188)	(5,700)	(24,820)
6,814	(27,188)	56,126	(49,601)	4,175	(2,631)	32,792	(54,091)
0	0	(162,095)	60,305	0	0	(7,624)	(917)
0	0	11,754	(13,766)	0	0	101	1,775
(48,125)	(12,747)	0	0	0	0	0	0
0	0	0	0	0	0	12	(14)
561,727	(462,591)	2,964	6	0	0	0	0
0	0	0	0	0	0	0	0
(31,200)	14,487	(167,492)	5,020,420	(33,047)	(75,627)	3,599	495
(16,040)	153,829	(63,405)	374,890	(2,934)	30,124	(14,399)	125,423
(5,883)	0	(12,132)	0	(1,046)	0	(3,523)	0
(31,074)	(31,729)	(461,978)	(235,835)	(131,973)	(69,975)	(221,750)	(53,465)
145,691	101,313	134,139	354,400	11,174	10,148	84,359	536,105
(4,735,925)	(5,579,399)	9,902,221	7,502,503	3,201,713	2,475,029	(2,075,805)	(1,239,127)
3,094,877	3,264,037	0	0	0	0	5,641,111	4,593,872
(1,530)	(4,630)	(305,668)	(307,443)	(320,363)	(420,649)	0	0
1,164,632	3,590,700	167,623	14,098	0	0	6,622	7,328
0	0	0	0	0	0	0	0
4,257,979	6,850,107	(138,045)	(293,345)	(320,363)	(420,649)	5,647,733	4,601,200
0	0	0	5,562,726	0	0	0	0
(105,259)	(76,783)	(261,093)	(160,567)	(917,892)	(949,907)	0	(928)
(4,813,048)	(267,412)	(575,000)	(308,753)	(910,000)	(884,997)	0	0
4,395,900	(43,674)	(8,284,636)	(6,620,200)	(851,446)	198,634	(866,336)	(288,619)
(4,300)	(1,100)	(251,280)	(635,528)	(490,264)	(481,929)	(6,232)	(30,150)
0	0	(584)	(101,469)	(554)	(742)	0	0
0	22,016	0	0	0	0	0	0
0	0	(327,386)	(318,947)	(131,694)	(129,411)	2,269,999	(97,691)
0	0	0	0	0	0	0	0
(526,707)	(366,953)	(9,699,979)	(2,582,738)	(3,301,850)	(2,248,352)	1,397,431	(417,388)
56,307	23,340	566,608	138,931	394,500	268,784	186,468	14,007
0	0	0	0	0	0	0	0
56,307	23,340	566,608	138,931	394,500	268,784	186,468	14,007
(948,346)	927,095	630,805	4,765,351	(26,000)	74,812	5,155,827	2,958,692
2,697,376	1,770,281	19,742,251	14,976,900	5,655,208	5,580,396	5,009,235	2,050,543
<u>\$1,749,030</u>	<u>\$2,697,376</u>	<u>\$20,373,056</u>	<u>\$19,742,251</u>	<u>\$5,629,208</u>	<u>\$5,655,208</u>	<u>\$10,165,062</u>	<u>\$5,009,235</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2018	2017	2018	2017	2018	2017	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:								
Operating income (loss)	\$ (531,968)	\$ (473,105)	\$ 842,835	\$ 468,040	\$ 78,179	\$ 153,792	\$ 23,529,807	\$ (171,332)
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	428,078	451,073	537,537	533,408	0	0	28,069,504	27,925,033
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	18,654	(4,507)	(59,792)	(52,473)	(24,320)	106,968	(1,248,204)	2,123,750
Decrease (increase) in due from other funds	0	0	0	0	0	0	227	(227)
Decrease (increase) in loans receivable from other funds	0	0	0	0	0	0	76,354	2,279,920
Increase (decrease) in accounts payable	16,811	(10,052)	(15,363)	(8,872)	54	223	(1,853,434)	3,292,006
Increase (decrease) in accrued payroll	(5,829)	2,102	3,106	(10,029)	(265)	(4,387)	198,798	(428,834)
Decrease (increase) in inventory	3,575	11,111	0	0	0	0	(805,215)	755,225
Decrease (increase) in prepaid expenses	0	0	0	0	0	0	(3,802)	(25,032)
Decrease (increase) in other assets	0	0	0	0	0	0	(48,125)	(12,747)
Increase (decrease) in accrued sales tax	0	0	0	0	0	0	165,611	(90,112)
Increase (decrease) in due to other funds	0	0	(8)	8	0	0	(1,798)	(835,233)
Increase (decrease) in loans payable to other funds	0	0	0	0	0	(79,676)	0	(79,676)
Increase (decrease) in other liabilities	2,936	2,825	0	0	1,200	0	(30,897)	6,506,200
Increase/(decrease) in net pension obligation	0	0	(20,951)	37,064	0	38,418	(190,775)	2,443,583
Increase/(decrease) in net OPEB obligation	(312)	0	(1,021)	0	0	0	(64,309)	0
Unrealized gain (loss) on cash equivalents	(11,538)	(5,282)	(63,943)	(31,952)	(12,625)	(5,845)	(3,643,359)	(2,094,367)
Other nonoperating revenue (expense)	6,333	(804)	10,364	42,664	0	0	2,382,655	3,708,655
Net cash provided by (used for) operating activities	(73,260)	(26,639)	1,232,764	977,858	42,223	209,493	46,533,038	45,296,812
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	217,131	347,223	65,721	3,100	0	2,206,390	13,949,196	15,864,176
Operating transfers out	0	0	(109,845)	(103,788)	0	0	(1,575,497)	(4,047,626)
Operating grants	80,000	0	0	0	0	0	1,387,508	3,806,006
Equity transfer	0	0	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	297,131	347,223	(44,124)	(100,688)	0	2,206,390	13,761,207	15,622,556
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:								
Proceeds from bonds, loans, and capital leases	0	0	0	0	0	0	0	21,737,015
Debt service – interest payments	(15,028)	(17,854)	0	0	0	0	(11,484,192)	(11,769,505)
Debt service – principal and advance refunding payments	(79,290)	(76,355)	0	0	0	(2,126,714)	(21,865,626)	(16,597,450)
Acquisition and construction of capital assets	(59,902)	(251,909)	(1,029,091)	(1,371,956)	0	0	(38,537,654)	(44,621,769)
Decrease in construction contracts	(24,734)	(852)	(67,515)	(19,554)	0	0	(7,654,311)	(4,853,231)
Fiscal agent fees payments	0	0	0	0	0	0	(279,364)	(9,127)
Capital contributions	0	120,278	0	0	0	0	9,692,725	6,095,459
Proceeds from advances from other funds	0	0	0	0	0	0	1,810,919	(546,049)
Other	0	0	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	(178,954)	(226,692)	(1,096,606)	(1,391,510)	0	(2,126,714)	(68,317,503)	(50,564,657)
CASH FLOWS FROM INVESTING ACTIVITIES –								
Interest received	12,984	2,635	80,837	19,268	14,413	2,380	5,327,343	2,017,872
Bond investments sold	0	0	0	0	0	0	0	0
Net cash provided by (used for) investing activities	12,984	2,635	80,837	19,268	14,413	2,380	5,327,343	2,017,872
Net increase (decrease) in cash and cash equivalents	57,901	96,527	172,871	(495,072)	56,636	291,549	(2,695,915)	12,372,583
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	472,755	376,228	2,647,805	3,142,877	497,898	206,349	201,635,703	189,263,120
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$530,656	\$472,755	\$2,820,676	\$2,647,805	\$554,534	\$497,898	\$198,939,788	\$201,635,703

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2018	2017	2018	2017	2018	2017
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$29,960,398	\$27,594,169	\$14,030,616	\$10,877,622	\$781,124	\$1,595,205
Restricted assets – cash and cash equivalents	<u>74,291,051</u>	<u>81,320,964</u>	<u>31,632,522</u>	<u>42,640,360</u>	<u>6,421,855</u>	<u>884,855</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$104,251,449</u></u>	<u><u>\$108,915,133</u></u>	<u><u>\$45,663,138</u></u>	<u><u>\$53,517,982</u></u>	<u><u>\$7,202,979</u></u>	<u><u>\$2,480,060</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	\$1,783,143	\$175,966	\$3,119,150	\$2,422,450	\$0	\$0
Construction contracts payable	<u>1,249,559</u>	<u>1,422,183</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$3,032,702</u></u>	<u><u>\$1,598,149</u></u>	<u><u>\$3,119,150</u></u>	<u><u>\$2,422,450</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2018	2017	2018	2017	2018	2017	2018	2017
\$0	\$754,116	\$10,059,325	\$5,175,561	\$2,011,086	\$1,205,804	\$2,448,067	\$2,362,618
<u>1,749,030</u>	<u>1,943,260</u>	<u>10,313,731</u>	<u>14,566,690</u>	<u>3,618,122</u>	<u>4,449,404</u>	<u>7,716,995</u>	<u>2,646,617</u>
<u><u>\$1,749,030</u></u>	<u><u>\$2,697,376</u></u>	<u><u>\$20,373,056</u></u>	<u><u>\$19,742,251</u></u>	<u><u>\$5,629,208</u></u>	<u><u>\$5,655,208</u></u>	<u><u>\$10,165,062</u></u>	<u><u>\$5,009,235</u></u>
\$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><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2018	2017	2018	2017	2018	2017	2018	2017
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$451,660	\$314,950	\$1,381,454	\$1,295,218	\$554,534	\$497,898	\$61,678,264	\$51,673,161
Restricted assets – cash and cash equivalents	<u>78,996</u>	<u>157,805</u>	<u>1,439,222</u>	<u>1,352,587</u>	<u>0</u>	<u>0</u>	<u>137,261,524</u>	<u>149,962,542</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$530,656</u></u>	<u><u>\$472,755</u></u>	<u><u>\$2,820,676</u></u>	<u><u>\$2,647,805</u></u>	<u><u>\$554,534</u></u>	<u><u>\$497,898</u></u>	<u><u>\$198,939,788</u></u>	<u><u>\$201,635,703</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed electric, water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$4,902,293	\$2,598,416
Construction contracts payable	<u>0</u>	<u>852</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,249,559</u>	<u>1,423,035</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$0</u></u>	<u><u>\$852</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$6,151,852</u></u>	<u><u>\$4,021,451</u></u>

THIS PAGE INTENTIONALLY LEFT BLANK

**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 YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Residential sales	\$56,986,027	\$50,330,730
Commercial and industrial sales	58,118,254	57,448,378
Intragovernmental sales	1,374,701	1,412,819
Street lighting and traffic signs	7,601	7,402
Sales to public authorities	14,434,361	13,610,247
Sales for resale	878,743	832,964
Miscellaneous	<u>2,836,188</u>	<u>2,192,897</u>
TOTAL OPERATING REVENUES	<u>134,635,875</u>	<u>125,835,437</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	1,133,139	774,495
Steam expenses	1,123,917	1,057,653
Electrical expenses	609,723	3,903,934
Miscellaneous steam power expenses	482,946	396,710
Fuel – coal	0	0
Fuel – gas and biomass	<u>1,769,918</u>	<u>198,516</u>
Total Operations	<u>5,119,643</u>	<u>6,331,308</u>
Maintenance		
Supervision and engineering	420,612	362,487
Maintenance of structures	0	0
Maintenance of boiler plants	126,897	162,325
Maintenance of electrical plant	160,008	108,446
Maintenance – other	<u>494,583</u>	<u>96,599</u>
Total Maintenance	<u>1,202,100</u>	<u>729,857</u>
Other:		
Purchased power	68,429,220	69,533,630
Fuel	701,399	828,564
Transportation and other production	<u>0</u>	<u>0</u>
Total Other	<u>69,130,619</u>	<u>70,362,194</u>
Total Production	<u>75,452,362</u>	<u>77,423,359</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	800,167	870,652
Load dispatching	1,679,617	1,442,525
Station	446,654	761,543
Overhead line	446,175	1,480,562
Underground line	265,541	169,328
Street lighting and signal system	0	4,178
Meter services	188,189	184,194
Customer installation	251	0
Miscellaneous distribution	1,245,249	2,483,607
Transportation	418,909	348,331
Storeroom	9,137	8,841
Rents	0	0
Transmission of electricity	<u>111,645</u>	<u>133,910</u>
Total Operations	<u>5,611,534</u>	<u>7,887,671</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 YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures	282,909	279,106
Maintenance of station equipment	304,343	157,668
Maintenance of overhead lines	4,322,540	3,749,508
Maintenance of underground lines	887,538	849,896
Maintenance of line transformer	26,846	8,555
Maintenance of street lights and signal system	304,225	475,775
Maintenance of meters	653,538	698,924
Maintenance of miscellaneous distribution plant	695,152	680,753
Total Maintenance	<u>7,477,091</u>	<u>6,900,185</u>
Total Transmission and Distribution	<u>13,088,625</u>	<u>14,787,856</u>
Accounting and Collection:		
Meter reading	283,193	344,657
Customer records and collection	4,898,944	5,272,246
Uncollectible accounts	393,878	374,876
Total Accounting and Collection	<u>5,576,015</u>	<u>5,991,779</u>
Administrative and General:		
Salaries	1,977,554	1,757,277
Property insurance	1,087,623	1,031,755
Office supplies and expense	499,721	483,799
Communication services	0	0
Maintenance of communication equipment	0	0
Outside services employed	420,383	8,737
Miscellaneous general expense	450	0
Merchandise/jobbing and contract work	0	265,890
Demonstrating and selling	232,337	124,709
Rents	0	0
Energy conservation	1,287,649	1,560,527
Total Administrative and General	<u>5,505,717</u>	<u>5,232,694</u>
TOTAL OPERATING EXPENSES	<u>99,622,719</u>	<u>103,435,688</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$35,013,156</u>	<u>\$22,399,749</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 YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Residential sales	\$18,502,948	\$16,924,232
Commercial and industrial sales	7,767,128	7,084,081
Miscellaneous	<u>671,016</u>	<u>1,286,839</u>
TOTAL OPERATING REVENUES	<u>26,941,092</u>	<u>25,295,152</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	0	22,128
Operating labor and expense	248,111	3,309
Purchase of water for resale	14,447	13,922
Maintenance of wells	379,416	218,267
Miscellaneous	<u>192</u>	<u>237</u>
Total Source of Supply	<u>642,166</u>	<u>257,863</u>
Power and Pumping		
Supervision and engineering	0	46,017
Operating labor and expense	244,354	520,896
Maintenance of structures and improvements	13,160	1,771
Maintenance of pumping equipment	246,473	101,716
Power purchased	6,994	1,345,134
Miscellaneous	<u>1,400,290</u>	<u>6,500</u>
Total Power and Pumping	<u>1,911,271</u>	<u>2,022,034</u>
Purification:		
Supplies and expense	131,067	117,206
Labor	555,264	425,607
Chemicals	825,855	694,277
Maintenance of purification equipment	<u>803,881</u>	<u>1,233,412</u>
Total Purification	<u>2,316,067</u>	<u>2,470,502</u>
Total Production	<u>4,869,504</u>	<u>4,750,399</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	474,281	341,939
Maps and records	529,069	880,643
Transmission and distributions lines	309,072	161,991
Meter	<u>42,947</u>	<u>9,796</u>
Total Operations	<u>1,355,369</u>	<u>1,394,369</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 YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures and improvements	0	0
Maintenance of transmission/distribution lines	2,265,933	2,053,782
Maintenance of distribution reservoirs	0	85,920
Maintenance of services	1,195,774	1,256,069
Maintenance of meters	322,554	310,103
Maintenance of hydrants	137,385	220,222
Maintenance of miscellaneous plants	0	0
Total Maintenance	<u>3,921,646</u>	<u>3,926,096</u>
Other:		
Stores	6,092	5,894
Transportation	<u>473,802</u>	<u>338,252</u>
Total Other	<u>479,894</u>	<u>344,146</u>
Total Transmission and Distribution	<u>5,756,909</u>	<u>5,664,611</u>
Accounting and Collection:		
Meter reading	241,213	313,701
Billing and accounting	2,264,678	2,109,735
Uncollectible accounts	<u>135,582</u>	<u>124,455</u>
Total Accounting and Collection	<u>2,641,473</u>	<u>2,547,891</u>
Administrative and General:		
General office salaries	762,306	805,433
Insurance	422,103	394,186
Special service	0	0
Office supplies and expense	179,762	159,438
Rent	0	0
Miscellaneous	0	0
Energy conservation	3,854	2,725
Merchandise/jobbing and contract work	<u>0</u>	<u>0</u>
Total Administrative and General	<u>1,368,025</u>	<u>1,361,782</u>
TOTAL OPERATING EXPENSES	<u>14,635,911</u>	<u>14,324,683</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$12,305,181</u></u>	<u><u>\$10,970,469</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$ 24,018,005</u>	<u>\$ 24,446,433</u>
OPERATING EXPENSES:		
Administration:		
Personal services	1,216,664	1,529,634
Materials and supplies	36,722	38,837
Travel and training	7,223	4,387
Intragovernmental	1,441,831	1,323,842
Utilities, services, and miscellaneous	<u>380,382</u>	<u>1,147,452</u>
Total Administration	<u>3,082,822</u>	<u>4,044,152</u>
Treatment Plant:		
Personal services	2,304,209	2,203,280
Materials and supplies	829,969	839,935
Travel and training	1,199	2,109
Intragovernmental	265,354	218,027
Utilities, services and miscellaneous	<u>1,241,106</u>	<u>1,749,478</u>
Total Treatment Plant	<u>4,641,837</u>	<u>5,012,829</u>
Pump Stations:		
Personal services	142,886	131,426
Materials and supplies	11,889	17,769
Travel and training	180	240
Intragovernmental	4,028	6,120
Utilities, services, and miscellaneous	<u>129,010</u>	<u>128,352</u>
Total Pump Stations	<u>287,993</u>	<u>283,907</u>
Maintenance:		
Personal services	1,145,618	1,127,226
Materials and supplies	202,137	256,748
Travel and training	1,358	90
Intragovernmental	208,819	210,945
Utilities, services, and miscellaneous	<u>190,020</u>	<u>273,893</u>
Total Maintenance	<u>1,747,952</u>	<u>1,868,902</u>
TOTAL OPERATING EXPENSES	<u>9,760,604</u>	<u>11,209,790</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$14,257,401</u></u>	<u><u>\$13,236,643</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 259,684	\$ 135,932
Rentals	280,405	238,306
Landing fees	156,349	138,188
Law enforcement fees	99,072	69,792
Passenger facility charges	488,390	36,401
Concessions	44,521	343,491
TOTAL OPERATING REVENUES	<u>1,328,421</u>	<u>962,110</u>
OPERATING EXPENSES:		
Administration:		
Personal services	321,623	251,346
Materials and supplies	11,156	7,362
Travel and training	8,366	7,158
Intragovernmental	300,412	322,846
Utilities, services, and miscellaneous	<u>617,331</u>	<u>484,256</u>
Total Administration	<u>1,258,888</u>	<u>1,072,968</u>
Airfield Areas:		
Personal services	253,204	262,146
Materials and supplies	95,093	63,363
Travel and training	381	2,717
Intragovernmental	29,982	28,044
Utilities, services, and miscellaneous	<u>105,792</u>	<u>73,493</u>
Total Airfield Areas	<u>484,452</u>	<u>429,763</u>
Terminal Areas:		
Personal services	50,220	47,729
Materials and supplies	26,289	30,321
Intragovernmental	8,242	9,085
Utilities, services, and miscellaneous	<u>109,786</u>	<u>121,617</u>
Total Terminal Areas	<u>194,537</u>	<u>208,752</u>
Public Safety:		
Personal services	535,592	658,084
Materials and supplies	31,149	42,770
Travel and training	16,134	11,753
Intragovernmental	27,552	26,502
Utilities, services, and miscellaneous	<u>11,008</u>	<u>13,249</u>
Total Public Safety	<u>621,435</u>	<u>752,358</u>
Snow Removal:		
Personal services	7,145	7,623
Materials and supplies	28,361	18,300
Intragovernmental	15,623	15,076
Utilities, services, and miscellaneous	<u>13,873</u>	<u>10,946</u>
Total Snow Removal	<u>65,002</u>	<u>51,945</u>
Concessions:		
Personal services	19,395	70,154
Materials and supplies	22,916	18,089
Utilities, services and miscellaneous	<u>240</u>	<u>4,695</u>
Total Concession	<u>42,551</u>	<u>92,938</u>
TOTAL OPERATING EXPENSES	<u>2,666,865</u>	<u>2,608,724</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$1,338,444)</u></u>	<u><u>(\$1,646,614)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 176,640	\$ 220,108
School passes	13,600	34,340
Specials	142,744	215,952
University of Missouri Shuttle reimbursement	1,247,925	1,247,925
Paratransit	138,677	159,471
FastCAT	0	0
	<u>1,719,586</u>	<u>1,877,796</u>
TOTAL OPERATING REVENUES	<u>1,719,586</u>	<u>1,877,796</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	2,209,286	2,722,700
Materials and supplies	957,224	960,308
Travel and training	2,000	2,977
Intragovernmental	987,620	999,282
Utilities, services, and miscellaneous	509,711	687,437
	<u>4,665,841</u>	<u>5,372,704</u>
Total General Operations	<u>4,665,841</u>	<u>5,372,704</u>
University of Missouri Shuttle Service:		
Personal services	592,230	520,091
Materials and supplies	243,085	280,263
Travel and training	0	0
Intragovernmental	212,002	99,042
Utilities, services, and miscellaneous	91,996	95,629
	<u>1,139,313</u>	<u>995,025</u>
Total University of Missouri Shuttle Service	<u>1,139,313</u>	<u>995,025</u>
Paratransit:		
Personal services	848,307	690,746
Materials and supplies	245,265	215,259
Travel and training	0	0
Intragovernmental	58,863	68,692
Utilities, services, and miscellaneous	98,521	91,346
	<u>1,250,956</u>	<u>1,066,043</u>
Total Paratransit	<u>1,250,956</u>	<u>1,066,043</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 FastCAT	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>7,056,110</u>	<u>7,433,772</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$5,336,524)</u></u>	<u><u>(\$5,555,976)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 17,043,355	\$ 15,755,214
Landfill fees	6,874,378	3,963,946
Bag sales	118,806	33,594
Mosquito control	11,839	10,310
Miscellaneous	1,598,329	1,988,698
TOTAL OPERATING REVENUES	<u>25,646,707</u>	<u>21,751,762</u>
OPERATING EXPENSES:		
Administration:		
Personal services	800,592	729,732
Materials and supplies	22,078	23,900
Travel and training	11,696	4,035
Intragovernmental	1,337,873	1,423,281
Utilities, services, and miscellaneous	169,916	157,462
Total Administration	<u>2,342,155</u>	<u>2,338,410</u>
Commercial:		
Personal services	1,385,844	1,259,593
Materials and supplies	1,238,451	1,029,431
Travel and training	707	949
Intragovernmental	216,482	231,264
Utilities, services, and miscellaneous	405,631	431,070
Total Commercial	<u>3,247,115</u>	<u>2,952,307</u>
Residential:		
Personal services	908,386	1,367,915
Materials and supplies	1,035,462	949,849
Travel and training	525	410
Intragovernmental	333,338	316,610
Utilities, services, and miscellaneous	451,194	360,120
Total Residential	<u>2,728,905</u>	<u>2,994,904</u>
Landfill:		
Personal services	962,741	940,305
Materials and supplies	682,127	847,476
Travel and training	2,218	1,780
Intragovernmental	114,326	117,784
Utilities, services, and miscellaneous	1,574,665	6,034,988
Total Landfill	<u>3,336,077</u>	<u>7,942,333</u>
Recycling:		
Personal services	1,928,014	1,801,307
Materials and supplies	903,693	865,825
Travel and training	3,305	1,541
Intragovernmental	269,508	306,237
Utilities, services, and miscellaneous	248,634	304,480
Total Recycling	<u>3,353,154</u>	<u>3,279,390</u>
TOTAL OPERATING EXPENSES	<u>15,007,406</u>	<u>19,507,344</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$10,639,301</u>	<u>\$2,244,418</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 2,057,393	\$ 2,078,171
Garages	1,990,984	1,827,676
Reserved lots	354,988	342,089
Other	<u>197,845</u>	<u>196,822</u>
TOTAL OPERATING REVENUES	<u>4,601,210</u>	<u>4,444,758</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	526,782	577,901
Materials and supplies	288,516	640,580
Travel and training	6,236	6,268
Intragovernmental	240,828	278,484
Utilities, services, and miscellaneous	<u>384,373</u>	<u>339,007</u>
TOTAL OPERATING EXPENSES	<u>1,446,735</u>	<u>1,842,240</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$3,154,475</u></u>	<u><u>\$2,602,518</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Fees and admissions	\$ 3,080,735	\$ 3,191,828
Facility user charges	124,677	130,774
Youth capital improvement fees	31,938	32,998
Golf course improvement fees	54,616	56,338
Miscellaneous	<u>1,195,976</u>	<u>1,187,916</u>
TOTAL OPERATING REVENUES	<u>4,487,942</u>	<u>4,599,854</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,770,230	1,814,911
Materials and supplies	420,360	429,323
Travel and training	9,158	3,545
Intragovernmental	370,021	400,016
Utilities, services, and miscellaneous	<u>298,440</u>	<u>316,580</u>
Total Recreation Services	<u>2,868,209</u>	<u>2,964,375</u>
Maintenance:		
Personal services	670,311	634,251
Materials and supplies	417,609	381,912
Travel and training	318	1,135
Intragovernmental	118,792	122,694
Utilities, services, and miscellaneous	<u>563,575</u>	<u>435,725</u>
Total Maintenance	<u>1,770,605</u>	<u>1,575,717</u>
Activity and Recreation Center:		
Personal services	1,119,647	1,078,935
Materials and supplies	206,805	265,760
Travel and training	1,405	2,189
Intragovernmental	173,929	198,019
Utilities, services, and miscellaneous	<u>290,009</u>	<u>286,256</u>
Total Activity and Recreation Center	<u>1,791,795</u>	<u>1,831,159</u>
TOTAL OPERATING EXPENSES	<u>6,430,609</u>	<u>6,371,251</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$1,942,667)</u></u>	<u><u>(\$1,771,397)</u></u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Switching fees	\$ 266,988	\$ 308,146
Miscellaneous	<u>101,101</u>	<u>156,390</u>
TOTAL OPERATING REVENUES	<u>368,089</u>	<u>464,536</u>
OPERATING EXPENSES:		
Administration:		
Personal services	256,970	258,233
Materials and supplies	39,271	45,466
Travel and training	0	0
Intragovernmental	57,148	59,168
Utilities, services, and miscellaneous	<u>118,590</u>	<u>123,701</u>
Total Administration	<u>471,979</u>	<u>486,568</u>
Transportation:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
Total Transportation	<u>0</u>	<u>0</u>
Maintenance of Way:		
Personal services	0	0
Materials and supplies	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
Total Maintenance of Way	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>471,979</u>	<u>486,568</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>(\$103,890)</u></u>	<u><u>(\$22,032)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 2,387,544</u>	<u>\$ 1,966,084</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	184,103	54,542
Materials and supplies	16,383	28,542
Travel and training	2,631	1,027
Intragovernmental	192,166	192,353
Utilities, services, and miscellaneous	<u>63,997</u>	<u>97,805</u>
Total General Operations	<u>459,280</u>	<u>374,269</u>
Field Operations:		
Personal services	293,724	397,516
Materials and supplies	126,452	108,018
Travel and training	418	0
Intragovernmental	62,260	62,521
Utilities, services, and miscellaneous	<u>65,038</u>	<u>22,312</u>
Total Field Operations	<u>547,892</u>	<u>590,367</u>
TOTAL OPERATING EXPENSES	<u>1,007,172</u>	<u>964,636</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$1,380,372</u></u>	<u><u>\$1,001,448</u></u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 263,670	\$ 322,922
TOTAL OPERATING REVENUES	<u>263,670</u>	<u>322,922</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	106,736	99,067
Materials and supplies	554	1,521
Travel and training	0	0
Intragovernmental	545	0
Utilities, services, and miscellaneous	<u>77,656</u>	<u>68,542</u>
TOTAL OPERATING EXPENSES	<u>185,491</u>	<u>169,130</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ 78,179</u>	<u>\$ 153,792</u>

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.

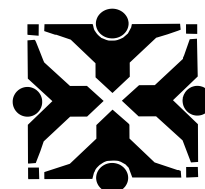
Community Relations Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments, and cable television operations.

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.

GIS Fund - to account for the provision of geospatial technologies like computer mapping, geographic information systems, global positioning systems, remote sensing and the accompanying spatial data to all City departments. In FY18 GIS became a division of the Information Technology Fund.

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



THIS PAGE INTENTIONALLY LEFT BLANK

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2018 AND 2017

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2018	2017	2018	2017	2018	2017
CURRENT ASSETS:						
Cash and cash equivalents	\$1,359,506	\$1,456,456	\$1,882,916	\$1,501,589	\$3,930,778	\$3,286,936
Accounts receivable	0	0	28,664	2,840	5,592	5,592
Grants receivable	0	0	0	0	27,663	0
Accrued interest	3,043	2,680	4,066	2,746	8,606	5,983
Due from other funds	0	0	0	0	0	0
Inventory	0	17,306	0	0	0	0
Prepaid expenses	0	12	10,847	0	128,695	137,323
Other assets	0	0	0	0	0	0
Total Current Assets	1,362,549	1,476,454	1,926,493	1,507,175	4,101,334	3,435,834
RESTRICTED ASSETS:						
Net pension asset	212,273	33,338	314,109	36,431	811,768	74,190
Net OPEB asset	17,839	16,709	26,397	24,725	68,218	63,898
Total Restricted Assets	230,112	50,047	340,506	61,156	879,986	138,088
OTHER ASSETS:						
Investments	0	0	0	0	0	0
Total Other Assets	0	0	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	395,102	438,882	0	0	6,149,617	5,807,529
Accumulated depreciation	(184,620)	(209,371)	0	0	(5,276,870)	(4,988,201)
Net Plant in Service	210,482	229,511	0	0	872,747	819,328
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	210,482	229,511	0	0	872,747	819,328
TOTAL ASSETS	\$1,803,143	\$1,756,012	\$2,266,999	\$1,568,331	\$5,854,067	\$4,393,250
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	69,628	210,890	103,032	230,455	266,269	469,311
Outflows related to OPEB	309		457		1,182	
Total deferred outflows of resources	69,937	210,890	103,489	230,455	267,451	469,311
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	1,873,080	1,966,902	2,370,488	1,798,786	6,121,518	4,862,561
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$45,968	\$49,189	\$62,994	\$47,880	150,914	\$334,516
Interest payable	\$0	0	0	0	0	0
Accrued payroll and payroll taxes	64,927	46,248	60,294	53,587	411,685	305,064
Due to other funds	0	0	0	0	0	7
Advances from other funds	0	0	0	0	0	0
Obligations under capital leases						
current maturities	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	110,895	95,437	123,288	101,467	562,599	639,587
LONG-TERM LIABILITIES:						
Obligations under capital leases	0	0	0	0	0	0
Claims payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
Net pension liability	0	0	0	0	0	0
Total Long-Term Liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	110,895	95,437	123,288	101,467	562,599	639,587
DEFERRED INFLOWS OF RESOURCES						
Infloes related to pension	152,876	85,320	226,216	93,235	584,620	189,869
Total deferred inflows of resources	152,876	85,320	226,216	93,235	584,620	189,869
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	263,771	180,757	349,504	194,702	1,147,219	829,456
FUND EQUITY:						
Contributed capital	0	0	0	0	0	0
Retained earnings (deficit)	1,609,309	1,786,145	2,020,984	1,604,084	4,974,299	4,033,105
TOTAL FUND EQUITY	1,609,309	1,786,145	2,020,984	1,604,084	4,974,299	4,033,105
LIABILITIES AND FUND EQUITY	\$1,873,080	\$1,966,902	\$2,370,488	\$1,798,786	\$6,121,518	\$4,862,561

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2018 AND 2017

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2018	2017	2018	2017	2018	2017	2018	2017
\$1,527,537	\$1,658,165	\$1,372,319	\$1,092,520	15,327,571	\$13,144,096	\$0	\$449,034
122,373	122,875	16,600	35,236	2,637	0	0	1,500
0	0	0	0	0	0	0	35,464
3,431	3,078	2,155	1,371	31,662	23,057	0	819
0	0	0	0	0	0	0	0
5,815	3,030	973,017	1,079,532	0	0	0	0
388	6,887	0	22	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,659,544</u>	<u>1,794,035</u>	<u>2,364,091</u>	<u>2,208,681</u>	<u>15,361,870</u>	<u>13,167,153</u>	<u>0</u>	<u>486,817</u>
463,100	57,587	633,286	78,231	50,687	6,262	0	23,245
38,917	36,453	53,219	49,849	4,260	3,990		
<u>502,017</u>	<u>94,040</u>	<u>686,505</u>	<u>128,080</u>	<u>54,947</u>	<u>10,252</u>	<u>0</u>	<u>23,245</u>
0	0	0	0	1,282,534	1,298,440	0	0
0	0	0	0	1,282,534	1,298,440	0	0
1,183,067	1,183,067	2,894,537	2,908,907	0	33,350	0	5,649
(974,551)	(906,690)	(1,021,901)	(970,637)	0	(33,350)	0	(1,255)
208,516	276,377	1,872,636	1,938,270	0	0	0	4,394
0	0	0	0	0	0	0	0
<u>208,516</u>	<u>276,377</u>	<u>1,872,636</u>	<u>1,938,270</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,394</u>
<u>\$2,370,077</u>	<u>\$2,164,452</u>	<u>\$4,923,232</u>	<u>\$4,275,031</u>	<u>\$16,699,351</u>	<u>\$14,475,845</u>	<u>\$0</u>	<u>\$514,456</u>
151,902	364,285	207,726	494,876	16,627	39,610	0	147,035
674		922		74			
<u>152,576</u>	<u>364,285</u>	<u>208,648</u>	<u>494,876</u>	<u>16,701</u>	<u>39,610</u>	<u>0</u>	<u>147,035</u>
<u>2,522,653</u>	<u>2,528,737</u>	<u>5,131,880</u>	<u>4,769,907</u>	<u>16,716,052</u>	<u>14,515,455</u>	<u>0</u>	<u>661,491</u>
29,296	\$32,207	344,352	\$283,978	12,528	\$96,918	\$0	\$6,609
0	0	0	0	0	0	0	0
120,314	111,787	199,777	161,160	31,207	29,312	0	43,080
0	1	0	10	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
<u>149,610</u>	<u>143,995</u>	<u>544,129</u>	<u>445,148</u>	<u>43,735</u>	<u>126,230</u>	<u>0</u>	<u>49,689</u>
0	0	0	0	0	0	0	0
0	0	0	0	6,136,067	5,766,650	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	6,136,067	5,766,650	0	0
<u>149,610</u>	<u>143,995</u>	<u>544,129</u>	<u>445,148</u>	<u>6,179,802</u>	<u>5,892,880</u>	<u>0</u>	<u>49,689</u>
333,516	147,379	456,081	200,212	36,504	16,025	0	59,486
<u>333,516</u>	<u>147,379</u>	<u>456,081</u>	<u>200,212</u>	<u>36,504</u>	<u>16,025</u>	<u>0</u>	<u>59,486</u>
483,126	291,374	1,000,210	645,360	6,216,306	5,908,905	0	109,175
0	0	0	0	0	0	0	0
2,039,527	2,237,363	4,131,670	4,124,547	10,499,746	8,606,550	0	552,316
2,039,527	2,237,363	4,131,670	4,124,547	10,499,746	8,606,550	0	552,316
<u>\$2,522,653</u>	<u>\$2,528,737</u>	<u>\$5,131,880</u>	<u>\$4,769,907</u>	<u>\$16,716,052</u>	<u>\$14,515,455</u>	<u>\$0</u>	<u>\$661,491</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2018 AND 2017

ASSETS	Employee Benefit Fund		TOTAL	
	2018	2017	2018	2017
CURRENT ASSETS:				
Cash and cash equivalents	\$4,708,332	\$2,526,833	\$30,108,959	\$25,115,629
Accounts receivable	433,886	406,973	609,752	575,016
Grants receivable	0	0	27,663	35,464
Accrued interest	6,884	5,365	59,847	45,099
Due from other funds	0	0	0	0
Inventory	0	0	978,832	1,099,868
Prepaid expenses	0	0	139,930	144,244
Other assets	0	0	0	0
Total Current Assets	5,149,102	2,939,171	31,924,983	27,015,320
RESTRICTED ASSETS:				
Net pension asset	128,101	14,876	2,613,324	324,160
Net OPEB asset	10,765	10,083	219,615	205,707
Total Other Assets	138,866	24,959	2,832,939	529,867
OTHER ASSETS:				
Investments	0	0	1,282,534	1,298,440
Total Other Assets	0	0	1,282,534	1,298,440
FIXED ASSETS:				
Property, plant, and equipment	0	0	10,622,323	10,377,384
Accumulated depreciation	0	0	(7,457,942)	(7,109,504)
Net Plant in Service	0	0	3,164,381	3,267,880
Construction in progress	0	0	0	0
Net Fixed Assets	0	0	3,164,381	3,267,880
TOTAL ASSETS	\$5,287,968	\$2,964,130	\$39,204,837	\$32,111,507
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pensions	42,020	94,103	857,204	2,050,565
Outflows related to OPEB	187		3,805	0
Total deferred outflows of resources	42,207	94,103	861,009	2,050,565
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	5,330,175	3,058,233	40,065,846	34,162,072
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$63,617	\$167,992	\$709,669	\$1,019,289
Interest payable	0	0	0	0
Accrued payroll and payroll taxes	70,229	59,645	958,433	809,883
Due to other funds	0	0	0	18
Advances from other funds	0	0	0	0
Obligations under capital leases				
current maturities	0	0	0	0
Other liabilities	27,995	35,233	27,995	35,233
Total Current Liabilities	161,841	262,870	1,696,097	1,864,423
LONG-TERM LIABILITIES:				
Obligations under capital leases	0	0	0	0
Claims payable	0	0	6,136,067	5,766,650
Incurred but not reported claims	797,100	946,600	797,100	946,600
Net pension liability	0	0	0	0
Total Long-Term Liabilities	797,100	946,600	6,933,167	6,713,250
TOTAL LIABILITIES	958,941	1,209,470	8,629,264	8,577,673
DEFERRED INFLOWS OF RESOURCES				
Infloes related to pensions	92,256	38,071	1,882,069	829,597
Total deferred inflows of resources	92,256	38,071	1,882,069	829,597
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	1,051,197	1,247,541	10,511,333	9,407,270
FUND EQUITY:				
Contributed capital	0	0	0	0
Retained earnings (deficit)	4,278,978	1,810,692	29,554,513	24,754,802
TOTAL FUND EQUITY	4,278,978	1,810,692	29,554,513	24,754,802
LIABILITIES AND FUND EQUITY	\$5,330,175	\$3,058,233	\$40,065,846	\$34,162,072

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2018	2017	2018	2017	2018	2017
OPERATING REVENUES:						
Charges for services and other benefits	\$1,492,586	\$1,783,579	\$2,653,625	\$2,384,700	\$7,760,319	\$6,554,607
OPERATING EXPENSES:						
Personal services	749,638	762,534	929,673	919,628	4,453,060	3,378,572
Materials and supplies	201,481	182,479	110,334	48,244	752,126	673,456
Travel and training	3,565	4,925	5,972	1,919	126,305	113,210
Intragovernmental	59,480	46,184	423,121	357,437	34,310	9,010
Utilities, services, and miscellaneous	580,171	480,787	673,948	616,259	1,953,374	1,654,857
TOTAL OPERATING EXPENSES	1,594,335	1,476,909	2,143,048	1,943,487	7,319,175	5,829,105
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(101,749)	306,670	510,577	441,213	441,144	725,502
Depreciation	(13,140)	(15,633)	0	0	(300,049)	(256,931)
OPERATING INCOME (LOSS)	(114,889)	291,037	510,577	441,213	141,095	468,571
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	176,668	145,205
Investment revenue	7,881	(7,809)	4,671	(8,417)	4,191	(17,863)
Miscellaneous revenue	1,161	0	(8,192)	(21,900)	32,812	11,458
Interest expense	0	0	0	0	0	(47)
Loss on disposal of fixed assets	(5,889)	0	0	0	(3,295)	(9,514)
Miscellaneous expense	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	3,153	(7,809)	(3,521)	(30,317)	210,376	129,239
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(111,736)	283,228	507,056	410,896	351,471	597,810
OPERATING TRANSFERS						
operating transfers from other funds	0	150,000	50,558	0	751,918	141,566
operating transfers to other funds	(65,100)	(65,100)	(140,714)	(108,000)	(162,195)	(232,195)
TOTAL OPERATING TRANSFERS	(65,100)	84,900	(90,156)	(108,000)	589,723	(90,629)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(176,836)	368,128	416,900	302,896	941,194	507,181
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	(176,836)	368,128	416,900	302,896	941,194	507,181
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	1,786,145	1,418,017	1,604,084	1,301,188	4,033,105	3,525,924
Equity transfers from other funds	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$1,609,309	\$1,786,145	\$2,020,984	\$1,604,084	\$4,974,299	\$4,033,105

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2018	2017	2018	2017	2018	2017	2018	2017
\$2,527,761	\$2,517,470	\$7,117,542	\$7,306,478	\$6,220,365	\$6,220,365	\$0	\$1,012,122
1,844,686	1,605,102	2,369,038	2,301,339	261,749	275,024	0	875,438
326,885	340,695	4,467,256	4,588,432	24,016	1,795	0	18,762
5,994	11,094	6,125	2,801	3,398	2,365	0	30,125
19,990	21,104	144,269	180,476	19,782	354	0	3,879
281,918	224,295	111,490	78,800	4,059,192	4,164,581	0	66,237
2,479,473	2,202,290	7,098,178	7,151,848	4,368,137	4,444,119	0	994,441
48,288	315,180	19,364	154,630	1,852,228	1,776,246	0	17,681
(67,861)	(71,339)	(63,479)	(66,915)	0	0	0	(1,255)
(19,573)	243,841	(44,115)	87,715	1,852,228	1,776,246	0	16,426
0	0	0	0	0	0	0	135,883
8,260	(9,787)	(1,546)	(7,180)	41,831	(54,129)	0	(2,559)
1,371	243	62,443	64,336	44,017	42,314	0	4,160
0	0	0	0	0	0	0	0
0	0	(4,776)	0	0	0	0	(4,112)
0	0	0	0	0	0	0	0
9,631	(9,544)	56,121	57,156	85,848	(11,815)	0	133,372
(9,942)	234,297	12,006	144,871	1,938,076	1,764,431	0	149,798
50,000	50,000	0	0	0	25,087	0	0
(237,894)	(237,894)	(4,883)	(314,041)	(44,880)	(44,880)	(552,316)	0
(187,894)	(187,894)	(4,883)	(314,041)	(44,880)	(19,793)	(552,316)	0
(197,836)	46,403	7,123	(169,170)	1,893,196	1,744,638	(552,316)	149,798
0	0	0	0	0	0	0	0
(197,836)	46,403	7,123	(169,170)	1,893,196	1,744,638	(552,316)	149,798
2,237,363	2,190,960	4,124,547	4,293,717	8,606,550	6,861,912	552,316	402,518
0	0	0	0	0	0	0	0
<u>\$2,039,527</u>	<u>\$2,237,363</u>	<u>\$4,131,670</u>	<u>\$4,124,547</u>	<u>\$10,499,746</u>	<u>\$8,606,550</u>	<u>\$0</u>	<u>\$552,316</u>

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	Employee Benefit Fund		TOTAL	
	2018	2017	2018	2017
OPERATING REVENUES:				
Charges for services and other benefits	\$19,174,573	\$17,047,053	\$46,946,771	\$44,826,374
OPERATING EXPENSES:				
Personal services	615,480	587,070	11,223,324	10,704,707
Materials and supplies	89,926	51,031	5,972,024	5,904,894
Travel and training	22,918	28,953	174,277	195,392
Intragovernmental	2,702	2,950	703,654	621,394
Utilities, services, and miscellaneous	16,046,617	16,585,597	23,706,710	23,871,413
TOTAL OPERATING EXPENSES	16,777,643	17,255,601	41,779,989	41,297,800
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	2,396,930	(208,548)	5,166,782	3,528,574
Depreciation	0	0	(444,529)	(412,073)
OPERATING INCOME (LOSS)	2,396,930	(208,548)	4,722,253	3,116,501
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	176,668	281,088
Investment revenue	7,576	(13,268)	72,864	(121,012)
Miscellaneous revenue	96,441	54,460	230,053	155,071
Interest expense	0	0	0	(47)
Loss on disposal of fixed assets	0	0	(13,960)	(13,626)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	104,017	41,192	465,625	301,474
INCOME (LOSS) BEFORE OPERATING TRANSFERS	2,500,947	(167,356)	5,187,878	3,417,975
OPERATING TRANSFERS				
operating transfers from other funds	0	0	852,476	366,653
operating transfers to other funds	(32,661)	(32,661)	(1,240,643)	(1,034,771)
TOTAL OPERATING TRANSFERS	(32,661)	(32,661)	(388,167)	(668,118)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	2,468,286	(200,017)	4,799,711	2,749,857
Contributed capital	0	0	0	0
NET INCOME (LOSS)	2,468,286	(200,017)	4,799,711	2,749,857
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	1,810,692	2,010,709	24,754,802	22,004,945
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$4,278,978	\$1,810,692	29,554,513	24,754,802

THIS PAGE INTENTIONALLY LEFT BLANK

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2018	2017	2018	2017	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	(\$114,889)	\$291,037	\$510,577	\$441,213	\$141,095	\$468,571
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	13,140	15,633	0	0	300,049	256,931
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	(25,824)	(56,684)	0	751
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	17,306	(3,102)	0	0	0	0
Decrease (increase) in prepaid expenses	12	(12)	(10,847)	15	8,628	(117,709)
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accounts payable	(3,221)	3,881	15,114	(54,898)	(183,602)	113,934
Increase (decrease) in accrued payroll	18,679	(5,696)	6,707	(14,281)	106,621	198
Increase (decrease) in due to other funds	0	0	0	0	(7)	7
Increase (decrease) in other liabilities	0	0	0	0	0	0
Increase (decrease) in claims payable	0	0	0	0	0	0
Increase/(decrease) in net pension obligation	29,883	66,097	(17,274)	59,422	(139,785)	97,147
Increase/(decrease) in net OPEB obligation	(1,439)		(2,129)		(5,502)	
Unrealized gain (loss) on cash equivalents	(33,881)	(17,312)	(45,050)	(17,885)	(94,834)	(39,238)
Other nonoperating revenue	1,161	0	(8,192)	(21,900)	32,812	11,458
Net cash provided by (used for) operating activities	<u>(73,249)</u>	<u>350,526</u>	<u>423,082</u>	<u>335,002</u>	<u>165,475</u>	<u>792,050</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	150,000	50,558	0	751,918	141,566
Operating transfers out	(65,100)	(65,100)	(140,714)	(108,000)	(162,195)	(232,195)
Operating grant	0	0	0	0	149,005	145,205
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(65,100)</u>	<u>84,900</u>	<u>(90,156)</u>	<u>(108,000)</u>	<u>738,728</u>	<u>54,576</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from capital lease	0	0	0	0	0	0
Debt service – interest	0	0	0	0	0	(47)
Debt service – principal	0	0	0	0	0	(10,132)
Acquisition and construction of capital assets	0	0	0	0	(356,763)	(491,056)
Contributed capital	0	0	0	0	0	0
Proceeds from advances from other funds	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing act.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(356,763)</u>	<u>(501,235)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	41,399	8,483	48,401	8,793	96,402	20,162
Purchase of investments	0	0	0	0	0	0
Sale of investments	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>41,399</u>	<u>8,483</u>	<u>48,401</u>	<u>8,793</u>	<u>96,402</u>	<u>20,162</u>
Net increase (decrease) in cash and cash equivalents	<u>(96,950)</u>	<u>443,909</u>	<u>381,327</u>	<u>235,795</u>	<u>643,842</u>	<u>365,553</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>1,456,456</u>	<u>1,012,547</u>	<u>1,501,589</u>	<u>1,265,794</u>	<u>3,286,936</u>	<u>2,921,383</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$1,359,506</u></u>	<u><u>\$1,456,456</u></u>	<u><u>\$1,882,916</u></u>	<u><u>\$1,501,589</u></u>	<u><u>\$3,930,778</u></u>	<u><u>\$3,286,936</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$1,359,506</u>	<u>\$1,456,456</u>	<u>\$1,882,916</u>	<u>\$1,501,589</u>	<u>\$3,930,778</u>	<u>\$3,286,936</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$1,359,506</u></u>	<u><u>\$1,456,456</u></u>	<u><u>\$1,882,916</u></u>	<u><u>\$1,501,589</u></u>	<u><u>\$3,930,778</u></u>	<u><u>\$3,286,936</u></u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2018	2017	2018	2017	2018	2017	2018	2017
(\$19,573)	\$243,841	(\$44,115)	\$87,715	\$1,852,228	\$1,776,246	\$0	\$16,426
67,861	71,339	63,479	66,915	0	0	0	1,255
502	15,890	18,636	(23,294)	(2,637)	0	1,500	(1,500)
0	0	0	0	0	0	0	0
(2,785)	1,022	106,515	(174,525)	0	0	0	0
6,499	(6,637)	22	(9)	0	0	0	0
0	0	0	0	0	0	0	0
(2,911)	22,806	60,374	(101,120)	(84,390)	94,831	(6,609)	(81)
8,527	24,363	38,617	(26,579)	1,895	1,414	(43,080)	(7,932)
(1)	1	(10)	10	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	369,417	(735,226)	0	0
(6,993)	(37,578)	(12,036)	116,687	(963)	25,221	110,794	(30,626)
(3,138)		(4,292)		(344)			
(38,084)	(19,903)	(23,922)	(13,768)	(351,169)	(26,976)	0	(5,258)
1,371	243	62,443	64,336	44,017	42,314	0	4,160
11,275	315,387	265,711	(3,632)	1,828,054	1,177,824	62,605	(23,556)
50,000	50,000	0	0	0	25,087	0	0
(237,894)	(237,894)	(4,883)	(314,041)	(44,880)	(44,880)	(552,316)	0
0	0	0	0	0	0	35,464	113,679
0	0	0	0	0	0	0	0
(187,894)	(187,894)	(4,883)	(314,041)	(44,880)	(19,793)	(516,852)	113,679
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	(5,156)	0	0	0	0
0	(31,337)	(2,621)	0	0	0	4,394	(5,650)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	(31,337)	(2,621)	(5,156)	0	0	4,394	(5,650)
45,991	9,602	21,592	7,594	384,395	(31,021)	819	2,463
0	0	0	0	(3,898,180)	(1,298,440)	0	0
0	0	0	0	3,914,086	1,300,767	0	0
45,991	9,602	21,592	7,594	400,301	(28,694)	819	2,463
(130,628)	105,758	279,799	(315,235)	2,183,475	1,129,337	(449,034)	86,936
1,658,165	1,552,407	1,092,520	1,407,755	13,144,096	12,014,759	449,034	362,098
<u>\$1,527,537</u>	<u>\$1,658,165</u>	<u>\$1,372,319</u>	<u>\$1,092,520</u>	<u>\$15,327,571</u>	<u>\$13,144,096</u>	<u>\$0</u>	<u>\$449,034</u>
<u>\$1,527,537</u>	<u>\$1,658,165</u>	<u>\$1,372,319</u>	<u>\$1,092,520</u>	<u>\$15,327,571</u>	<u>\$13,144,096</u>	<u>\$0</u>	<u>\$449,034</u>
<u>\$1,527,537</u>	<u>\$1,658,165</u>	<u>\$1,372,319</u>	<u>\$1,092,520</u>	<u>\$15,327,571</u>	<u>\$13,144,096</u>	<u>\$0</u>	<u>\$449,034</u>

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	Employee Benefit Fund		TOTAL	
	2018	2017	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$2,396,930	(\$208,548)	\$4,722,253	\$3,116,501
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	444,529	412,073
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	(26,913)	(54,449)	(34,736)	(119,286)
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	121,036	(176,605)
Decrease (increase) in prepaid expenses	0	0	4,314	(124,352)
Decrease (increase) in other assets	0	0	0	0
Increase (decrease) in accounts payable	(104,375)	(33,600)	(309,620)	45,753
Increase (decrease) in accrued payroll	10,584	9,152	148,550	(19,361)
Increase (decrease) in due other funds	0	0	(18)	18
Increase (decrease) in other liabilities	(7,238)	(8,052)	(7,238)	(8,052)
Increase (decrease) in claims payable	(149,500)	(129,110)	219,917	(864,336)
Increase/(decrease) in net pension obligation	(6,957)	16,687	(43,331)	313,057
Increase/(decrease) in net OPEB obligation	(869)		(17,713)	0
Unrealized gain (loss) on cash equivalents	(78,682)	(6,270)	(665,622)	(146,610)
Other nonoperating revenue	96,441	54,460	230,053	155,071
Net cash provided by (used for) operating activities	2,129,421	(359,730)	4,812,374	2,583,871
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	852,476	366,653
Operating transfers out	(32,661)	(32,661)	(1,240,643)	(1,034,771)
Operating grant	0	0	184,469	258,884
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	(32,661)	(32,661)	(203,698)	(409,234)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from capital lease	0	0	0	0
Debt service – interest	0	0	0	(47)
Debt service – principal	0	0	0	(15,288)
Acquisition and construction of capital assets	0	0	(354,990)	(528,043)
Contributed capital	0	0	0	0
Proceeds from advances from other funds	0	0	0	0
Net cash provided by (used for) capital and related financing act.	0	0	(354,990)	(543,378)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	84,739	(7,511)	723,738	18,565
Purchase of investments	0	0	(3,898,180)	(1,298,440)
Sale of investments	0	0	3,914,086	1,300,767
Net cash provided by (used for) investing activities	84,739	(7,511)	739,644	20,892
Net increase (decrease) in cash and cash equivalents	2,181,499	(399,902)	4,993,330	1,652,151
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	2,526,833	2,926,735	25,115,629	23,463,478
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$4,708,332	\$2,526,833	30,108,959	25,115,629
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	\$4,708,332	\$2,526,833	30,108,959	25,115,629
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$4,708,332	\$2,526,833	30,108,959	25,115,629

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.

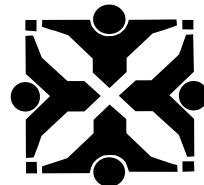
Other Post Employment Benefit Trust Fund - to account for the accumulation of resources for post employment benefits to qualified plan participants.

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.



THIS PAGE INTENTIONALLY LEFT BLANK

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2018 AND 2017

Pension and Other Postemployment Benefits Trust Funds

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund	
	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$0	\$728,749	\$0	\$485,417	\$505,108	\$507,894
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0
Accrued interest	153,037	162,687	100,386	108,360	1,096	927
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0
Other assets	0	0	0	0	0	0
Investments	83,781,161	77,572,190	54,957,354	51,668,052	3,341,454	3,127,249
Property, plant, and equipment	0	7,015	0	4,672	0	0
Accumulated depreciation	0	(7,015)	0	(4,672)	0	0
TOTAL ASSETS	\$83,934,198	\$78,463,626	\$55,057,740	\$52,261,829	\$3,847,658	\$3,636,070
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$242	\$19	\$158	\$12	\$0	\$0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0
Loan Payable	0	0	0	0	0	0
Other liabilities	494,901	0	324,637	0	0	0
TOTAL LIABILITIES	495,143	19	324,795	12	0	0
FUND EQUITY :						
Non Spendable	0	0	0	0	0	0
Restricted	0	0	0	0	0	0
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	83,439,055	78,463,607	54,732,945	52,261,817	3,847,658	3,636,070
TOTAL FUND EQUITY	83,439,055	78,463,607	54,732,945	52,261,817	3,847,658	3,636,070
TOTAL LIABILITIES AND FUND EQUITY	\$83,934,198	\$78,463,626	\$55,057,740	\$52,261,829	\$3,847,658	\$3,636,070

CITY OF COLUMBIA, MISSOURI
TRUST AND AGENCY FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
 SEPTEMBER 30, 2018 AND 2017

	Nonexpendable Trust Fund		Expendable Trust Fund					
	Designated Loan and Special Tax Bill Investment Fund		Contributions Fund		REDI Trust Fund		TOTAL	
ASSETS	2018	2017	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$0	\$0	\$665,059	\$616,407	\$544,903	\$460,304	\$1,715,070	\$2,798,771
Cash and cash equivalents – Nonexpendable Trust Fund	3,322,505	4,700,836	0	0	0	0	3,322,505	4,700,836
Accounts receivable	0	0	1,281	866	17,500	0	18,781	866
Tax bills receivable	1,043,761	1,046,150	0	0	0	0	1,043,761	1,046,150
Allowance for uncollectible taxes	(202,118)	(202,927)	0	0	0	0	(202,118)	(202,927)
Accrued interest	230,268	231,553	1,400	1,114	1,131	816	487,318	505,457
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	4,713,355	3,231,436	0	0	0	0	4,713,355	3,231,436
Other assets	0	0	0	0	12,408	86,857	12,408	86,857
Investments	0	0	0	0	0	0	142,079,969	132,367,491
Property, plant, and equipment	0	0	0	0	0	0	0	11,687
Accumulated depreciation	0	0	0	0	0	0	0	(11,687)
TOTAL ASSETS	\$9,107,771	\$9,007,048	\$667,740	\$618,387	\$575,942	\$547,977	\$153,191,049	\$144,534,937
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$0	\$1,107	\$5,923	\$11,013	\$12,787	\$12,520	\$18,741
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	0	0
Loan Payable	0	0	0	0	330,496	368,492	330,496	368,492
Other liabilities	919	919	0	0	0	80	820,457	999
TOTAL LIABILITIES	919	919	1,107	5,923	341,509	381,359	1,163,473	388,232
FUND EQUITY :								
Non Spendable	1,500,000	1,500,000	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	467,283	408,191	0	0	467,283	408,191
Committed	7,606,852	7,506,129	0	0	0	0	7,606,852	7,506,129
Assigned	0	0	199,350	204,273	0	0	199,350	204,273
Unassigned	0	0	0	0	234,433	166,618	142,254,091	134,528,112
TOTAL FUND EQUITY	9,106,852	9,006,129	666,633	612,464	234,433	166,618	152,027,576	144,146,705
TOTAL LIABILITIES AND FUND EQUITY	\$9,107,771	\$9,007,048	\$667,740	\$618,387	\$575,942	\$547,977	\$153,191,049	\$144,534,937

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF COLUMBIA, MISSOURI
TRUST FUNDSPENSION TRUST AND AGENCY FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2018	2017	2018	2017	2018	2017	2018	2017
CURRENT ASSETS:								
Cash and cash equivalents	\$0	\$728,749	\$0	\$485,417	\$505,108	\$507,894	\$505,108	\$1,722,060
Receivables:								
Accrued interest	153,037	162,687	100,386	108,360	1,096	927	254,519	271,974
Due from other funds	0	0	0	0	0	0	0	0
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	83,781,161	77,572,190	54,957,354	51,668,052	3,341,454	3,127,249	142,079,969	132,367,491
Total Current Assets	83,934,198	78,463,626	55,057,740	52,261,829	3,847,658	3,636,070	142,839,596	134,361,525
FIXED ASSETS:								
Property, plant, and equipment	0	7,015	0	4,672	0	0	0	11,687
Accumulated depreciation	0	(7,015)	0	(4,672)	0	0	0	(11,687)
Net Fixed Assets	0	0	0	0	0	0	0	0
TOTAL ASSETS	83,934,198	78,463,626	55,057,740	52,261,829	3,847,658	3,636,070	142,839,596	134,361,525
LIABILITIES								
Accounts payable	242	19	158	12	0	0	400	31
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	0	0
Other liabilities	494,901	0	324,637	0	0	0	819,538	0
Total Liabilities	495,143	19	324,795	12	0	0	819,938	31
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS *	<u>\$83,439,055</u>	<u>\$78,463,607</u>	<u>\$54,732,945</u>	<u>\$52,261,817</u>	<u>\$3,847,658</u>	<u>\$3,636,070</u>	<u>\$142,019,658</u>	<u>\$134,361,494</u>

* A schedule of contributions for each plan is presented on page 29.

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	Designated Loan and Special Tax Bill Investment Fund	
	2018	2017
OPERATING REVENUES:		
Investment revenue	<u>\$102,431</u>	<u>\$129,431</u>
OPERATING EXPENSES:		
Intragovernmental	2,517	2,653
Utilities, services, and miscellaneous	<u>(809)</u>	<u>59,408</u>
TOTAL OPERATING EXPENSES	<u>1,708</u>	<u>62,061</u>
OPERATING INCOME (LOSS)	<u>100,723</u>	<u>67,370</u>
NONOPERATING REVENUES (EXPENSES)		
Miscellaneous Revenue	<u>0</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>0</u>	<u>0</u>
OPERATING TRANSFERS		
Operating transfers from	<u>0</u>	<u>0</u>
TOTAL OPERATING TRANSFERS	0	0
NET INCOME	100,723	67,370
FUND BALANCE, BEGINNING OF PERIOD	<u>9,006,129</u>	<u>8,938,759</u>
FUND BALANCE, END OF PERIOD	<u><u>\$9,106,852</u></u>	<u><u>\$9,006,129</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	Designated Loan and Special Tax Bill Investment Fund	
	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$100,723	\$67,370
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(102,431)	(176,929)
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	0	0
Decrease (increase) in due from other funds	0	0
Decrease (increase) in advances to other funds	(1,481,919)	546,049
Increase (decrease) in due to other funds	0	0
Increase (decrease) in other liabilities	0	0
Total other non operating revenue	0	0
Net cash provided by (used for) operating activities	(1,483,627)	436,490
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Operating transfers in	0	0
Net cash provided by (used for) non capital financing activities	0	0
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	103,716	107,241
Purchase of tax bills	(26,531)	(42,898)
Sale of tax bills	28,111	80,089
Net cash provided by (used for) investing activities	105,296	144,432
Net increase (decrease) in cash and cash equivalents	(1,378,331)	580,922
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	4,700,836	4,119,914
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$3,322,505</u>	<u>\$4,700,836</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	<u>\$3,322,505</u>	<u>\$4,700,836</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$3,322,505</u>	<u>\$4,700,836</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	Contributions Fund		REDI Trust Fund		TOTAL	
	2018	2017	2018	2017	2018	2017
REVENUES:						
Investment revenue	\$3,082	(\$3,107)	\$3,083	(\$2,615)	\$6,165	(\$5,722)
Revenue from other governmental units	0	0	0	0	0	0
Miscellaneous	<u>438,080</u>	<u>104,539</u>	<u>355,469</u>	<u>361,379</u>	<u>793,549</u>	<u>465,918</u>
TOTAL REVENUES	<u>441,162</u>	<u>101,432</u>	<u>358,552</u>	<u>358,764</u>	<u>799,714</u>	<u>460,196</u>
EXPENDITURES:						
Current:						
Policy development and administration	0	0	290,737	277,721	290,737	277,721
Health and environment	0	0	0	0	0	0
Personal development	<u>42,144</u>	<u>18,328</u>	<u>0</u>	<u>0</u>	<u>42,144</u>	<u>18,328</u>
TOTAL EXPENDITURES	<u>42,144</u>	<u>18,328</u>	<u>290,737</u>	<u>277,721</u>	<u>332,881</u>	<u>296,049</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>399,018</u>	<u>83,104</u>	<u>67,815</u>	<u>81,043</u>	<u>466,833</u>	<u>164,147</u>
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	35,265	6,855	0	0	35,265	6,855
Operating transfers to other funds	<u>(380,114)</u>	<u>(101,179)</u>	<u>0</u>	<u>0</u>	<u>(380,114)</u>	<u>(101,179)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(344,849)</u>	<u>(94,324)</u>	<u>0</u>	<u>0</u>	<u>(344,849)</u>	<u>(94,324)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	54,169	(11,220)	67,815	81,043	121,984	69,823
FUND BALANCE, BEGINNING OF PERIOD	612,464	623,684	166,618	85,575	779,082	709,259
Equity transfers to other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u>\$666,633</u>	<u>\$612,464</u>	<u>\$234,433</u>	<u>\$166,618</u>	<u>\$901,066</u>	<u>\$779,082</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

CONTRIBUTIONS FUND	2018	2017
REVENUES:		
Investment revenue	\$3,082	(\$3,107)
Revenue from other governmental units	0	0
Miscellaneous	438,080	104,539
TOTAL REVENUES	441,162	101,432
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	4,120	2,386
Travel and training	(49)	767
Intragovernmental	551	566
Utilities, services, and miscellaneous	37,522	14,609
Capital Outlay	0	0
TOTAL EXPENDITURES	42,144	18,328
EXCESS OF REVENUES OVER EXPENDITURES	\$399,018	\$83,104
 REDI TRUST FUND		
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	187,575	173,100
Contributions – City	46,000	46,000
Contributions – County	35,000	35,000
Contributions – University	35,000	35,000
Investment revenue	3,083	(2,615)
Miscellaneous	51,894	72,279
TOTAL REVENUES	358,552	358,764
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	30,311	36,762
Travel and training	45,526	36,525
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	199,784	191,997
Interest Expense	15,116	12,437
TOTAL EXPENDITURES	290,737	277,721
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$67,815	\$81,043

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

EXHIBIT H-7

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$0	\$3,708	\$0	\$50,940	\$0	\$19,691
Accounts receivable	0	0	0	0	0	0
Taxes receivable, net	0	24,949	0	38,138	0	0
Accrued interest	0	2,425	0	259	0	80
Total Assets	<u>0</u>	<u>31,082</u>	<u>0</u>	<u>89,337</u>	<u>0</u>	<u>19,771</u>
LIABILITIES						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	21,800	0	33,300	0	0
Other liabilities	0	9,282	0	56,037	0	19,771
Total Liabilities	<u>0</u>	<u>31,082</u>	<u>0</u>	<u>89,337</u>	<u>0</u>	<u>19,771</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		Mo Foundation for Health Fund		TOTAL	
2018	2017	2018	2017	2018	2017	2018	2017	2018	2017
\$16,889	\$16,889	\$23,535	\$46,644	\$5,172	\$26,275	(\$16,466)	\$28,862	\$29,130	\$193,009
33,083	58,530	1,967	8,007	0	0	0	0	35,050	66,537
0	0	0	0	0	0	0	0	0	63,087
0	0	0	0	0	0	0	0	0	2,764
<u>49,972</u>	<u>75,419</u>	<u>25,502</u>	<u>54,651</u>	<u>5,172</u>	<u>26,275</u>	<u>(16,466)</u>	<u>28,862</u>	<u>64,180</u>	<u>325,397</u>
\$0	\$0	\$2,622	\$0	\$3,086	\$7,147	\$15,625	\$0	\$21,333	\$7,147
0	0	0	0	0	0	0	0	0	55,100
<u>49,972</u>	<u>75,419</u>	<u>22,880</u>	<u>54,651</u>	<u>2,086</u>	<u>19,128</u>	<u>(32,091)</u>	<u>28,862</u>	<u>42,847</u>	<u>263,150</u>
<u>49,972</u>	<u>75,419</u>	<u>25,502</u>	<u>54,651</u>	<u>5,172</u>	<u>26,275</u>	<u>(16,466)</u>	<u>28,862</u>	<u>64,180</u>	<u>325,397</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	Balance October 1		Additions		Deductions		Balance September 30	
	2017	2016	2018	2017	2018	2017	2018	2017
LIBRARY DEBT FUND								
ASSETS								
Cash and cash equivalents	\$3,708	\$1,623,851	\$49,145	\$1,625,477	\$52,853	\$3,245,620	\$0	\$3,708
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	24,949	1,536,025	18,844	0	43,793	1,511,076	0	24,949
Accrued interest	2,425	2,679	833	33,052	3,258	33,306	0	2,425
Total Assets	<u>31,082</u>	<u>3,162,555</u>	<u>68,822</u>	<u>1,658,529</u>	<u>99,904</u>	<u>4,790,002</u>	<u>0</u>	<u>31,082</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	21,800	1,533,003	0	0	21,800	1,511,203	0	21,800
Other liabilities	9,282	1,629,552	95,890	1,585,971	105,172	3,206,241	0	9,282
Total Liabilities	<u>31,082</u>	<u>3,162,555</u>	<u>95,890</u>	<u>1,585,971</u>	<u>126,972</u>	<u>4,717,444</u>	<u>0</u>	<u>31,082</u>
LIBRARY OPERATING FUND								
ASSETS								
Cash and cash equivalents	\$50,940	\$3,739,890	\$432,176	\$2,595,503	\$483,116	\$6,284,453	\$0	\$50,940
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	38,138	2,419,079	343,054	0	381,192	2,380,941	0	38,138
Accrued interest	259	6,186	2,908	54,978	3,167	60,905	0	259
Total Assets	<u>89,337</u>	<u>6,165,155</u>	<u>778,138</u>	<u>2,650,481</u>	<u>867,475</u>	<u>8,726,299</u>	<u>0</u>	<u>89,337</u>
LIABILITIES								
Accounts payable	\$0	\$237,602	\$0	\$0	\$0	\$237,602	\$0	\$0
Due to other entities	33,300	2,416,686	0	0	33,300	2,383,386	0	33,300
Other liabilities	56,037	3,510,867	911,096	2,520,728	967,133	5,975,558	0	56,037
Total Liabilities	<u>89,337</u>	<u>6,165,155</u>	<u>911,096</u>	<u>2,520,728</u>	<u>1,000,433</u>	<u>8,596,546</u>	<u>0</u>	<u>89,337</u>
LIBRARY BUILDING FUND								
ASSETS								
Cash and cash equivalents	\$19,691	\$119,205	\$14,508	\$3,291	\$34,199	\$102,805	\$0	\$19,691
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	80	215	357	2,470	437	2,605	0	80
Total Assets	<u>19,771</u>	<u>119,420</u>	<u>14,865</u>	<u>5,761</u>	<u>34,636</u>	<u>105,410</u>	<u>0</u>	<u>19,771</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	19,771	119,420	48,686	351	68,457	100,000	0	19,771
Total Liabilities	<u>19,771</u>	<u>119,420</u>	<u>48,686</u>	<u>351</u>	<u>68,457</u>	<u>100,000</u>	<u>0</u>	<u>19,771</u>
TIGER HOTEL TIF FUND								
ASSETS								
Cash and cash equivalents	\$16,889	\$19,754	\$65,676	\$68,149	\$65,676	\$71,014	\$16,889	\$16,889
Accounts receivable	58,530	79,324	129	0	25,576	20,794	33,083	58,530
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	29	0	203	0	232	0	0
Total Assets	<u>75,419</u>	<u>99,107</u>	<u>65,805</u>	<u>68,352</u>	<u>91,252</u>	<u>92,040</u>	<u>49,972</u>	<u>75,419</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	75,419	99,107	99,584	0	125,031	23,688	49,972	75,419
Total Liabilities	<u>75,419</u>	<u>99,107</u>	<u>99,584</u>	<u>0</u>	<u>125,031</u>	<u>23,688</u>	<u>49,972</u>	<u>75,419</u>
REGENCY TIF FUND								
ASSETS								
Cash and cash equivalents	\$46,644	\$43,754	\$176,860	\$166,832	\$199,969	\$163,942	\$23,535	\$46,644
Accounts receivable	8,007	47,582	3,692	20,327	9,732	59,902	1,967	8,007
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	68	0	319	0	387	0	0
Total Assets	<u>54,651</u>	<u>91,404</u>	<u>180,552</u>	<u>187,478</u>	<u>209,701</u>	<u>224,231</u>	<u>25,502</u>	<u>54,651</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$197,591	\$0	\$194,969	\$0	\$2,622	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	54,651	91,404	202,591	62,172	234,362	98,925	22,880	54,651
Total Liabilities	<u>54,651</u>	<u>91,404</u>	<u>400,182</u>	<u>62,172</u>	<u>429,331</u>	<u>98,925</u>	<u>25,502</u>	<u>54,651</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

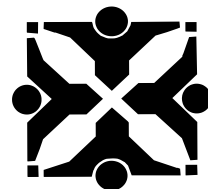
**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

	Balance October 1		Additions		Deductions		Balance September 30	
	2017	2016	2018	2017	2018	2017	2018	2017
BROADWAY HOTEL PHASE 2 TIF FUND								
ASSETS								
Cash and cash equivalents	\$26,275	\$0	\$25,000	\$40,000	\$46,103	\$13,725	\$5,172	\$26,275
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>26,275</u>	<u>0</u>	<u>25,000</u>	<u>40,000</u>	<u>46,103</u>	<u>13,725</u>	<u>5,172</u>	<u>26,275</u>
LIABILITIES								
Accounts payable	\$7,147	\$0	\$29,023	\$7,147	\$33,084	\$0	\$3,086	\$7,147
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	19,128	0	67,043	40,000	84,085	20,872	2,086	19,128
Total Liabilities	<u>26,275</u>	<u>0</u>	<u>96,066</u>	<u>47,147</u>	<u>117,169</u>	<u>20,872</u>	<u>5,172</u>	<u>26,275</u>
MO FOUNDATION FOR HEALTH FUND								
ASSETS								
Cash and cash equivalents	\$28,862	\$0	\$28,862	\$28,862	\$74,190	\$0	(\$16,466)	\$28,862
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>28,862</u>	<u>0</u>	<u>28,862</u>	<u>28,862</u>	<u>74,190</u>	<u>0</u>	<u>(16,466)</u>	<u>28,862</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$64,815	\$0	\$49,190	\$0	\$15,625	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	28,862	0	0	28,862	60,953	0	(32,091)	28,862
Total Liabilities	<u>28,862</u>	<u>0</u>	<u>64,815</u>	<u>28,862</u>	<u>110,143</u>	<u>0</u>	<u>(16,466)</u>	<u>28,862</u>
TOTAL AGENCY FUNDS								
ASSETS								
Cash and cash equivalents	\$193,009	\$5,546,454	\$792,227	\$4,528,114	\$956,106	\$9,881,559	\$29,130	\$193,009
Accounts receivable	66,537	126,906	3,821	20,327	35,308	80,696	35,050	66,537
Taxes receivable, net	63,087	3,955,104	361,898	0	424,985	3,892,017	0	63,087
Accrued interest	2,764	9,177	4,098	91,022	6,862	97,435	0	2,764
Total Assets	<u>325,397</u>	<u>9,637,641</u>	<u>1,162,044</u>	<u>4,639,463</u>	<u>1,423,261</u>	<u>13,951,707</u>	<u>64,180</u>	<u>325,397</u>
LIABILITIES								
Accounts payable	\$7,147	\$237,602	\$291,429	\$7,147	\$277,243	\$237,602	\$21,333	\$7,147
Due to other entities	55,100	3,949,689	0	0	55,100	3,894,589	0	55,100
Other liabilities	263,150	5,450,350	1,424,890	4,238,084	1,645,193	9,425,284	42,847	263,150
Total Liabilities	<u>325,397</u>	<u>9,637,641</u>	<u>1,716,319</u>	<u>4,245,231</u>	<u>1,977,536</u>	<u>13,557,475</u>	<u>64,180</u>	<u>325,397</u>

THIS PAGE INTENTIONALLY LEFT BLANK

GENERAL FIXED ASSETS ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
SEPTEMBER 30, 2018 AND 2017

	2018	2017
GENERAL FIXED ASSETS:		
Land	48,680,860	48,680,860
Buildings	73,335,351	73,335,351
Improvements other than buildings	46,318,177	41,683,762
Infrastructure	320,270,392	309,022,440
Furniture, fixtures, and equipment	45,548,108	39,076,201
Construction in progress	15,493,077	27,577,360
TOTAL GENERAL FIXED ASSETS	<u>\$549,645,965</u>	<u>\$539,375,974</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	142,184,989	142,032,785
Special Revenue Funds	25,414,793	25,414,793
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	113,432,178	113,432,178
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	11,336,168	11,336,168
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	238,415,708	228,297,921
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$549,645,965</u>	<u>\$539,375,974</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
SEPTEMBER 30, 2018

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improve- ments Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	\$0	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	0	13,104
City Manager	166,499	0	0	47,758	118,741
Finance	3,984,935	0	0	66,263	3,918,672
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	287,936	0	0	0	287,936
Public Works Public Buildings	56,514,900	3,145,204	52,832,197	491,962	45,537
Convention and Tourism	914,489	157,604	652,508	84,026	20,351
Cultural Affairs	862,901	0	0	852,901	10,000
REDI	5,695	0	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>62,827,351</u>	<u>3,302,808</u>	<u>53,484,705</u>	<u>1,542,910</u>	<u>4,496,928</u>
PUBLIC SAFETY:					
Police	7,681,402	501,436	1,583,593	110,193	5,486,180
Fire	29,167,692	1,106,584	11,790,675	919,839	15,350,594
Animal Control	57,384	0	0	0	57,384
Municipal Court	153,637	0	0	0	153,637
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	<u>42,240,600</u>	<u>1,608,020</u>	<u>13,383,988</u>	<u>1,084,677</u>	<u>26,163,915</u>
TRANSPORTATION:					
Streets	337,955,997	5,457,572	3,073,575	320,858,080	8,566,770
Traffic	1,046,131	0	0	0	1,046,131
TOTAL TRANSPORTATION	<u>339,002,128</u>	<u>5,457,572</u>	<u>3,073,575</u>	<u>320,858,080</u>	<u>9,612,901</u>
HEALTH AND ENVIRONMENT:					
Health Services	305,598	0	7,195	0	298,403
Community Development	530,126	0	0	73,500	456,626
CDBG	23,033	0	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	<u>858,757</u>	<u>0</u>	<u>7,195</u>	<u>73,500</u>	<u>778,062</u>
PERSONAL DEVELOPMENT:					
Parks and Recreation	89,224,052	38,312,460	3,385,888	43,029,402	4,496,302
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	<u>89,224,052</u>	<u>38,312,460</u>	<u>3,385,888</u>	<u>43,029,402</u>	<u>4,496,302</u>
Total General Fixed Assets Allocated to Functions	534,152,888	<u>\$48,680,860</u>	<u>\$73,335,351</u>	<u>\$366,588,569</u>	<u>\$45,548,108</u>
CONSTRUCTION IN PROGRESS	<u>15,493,077</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$549,645,965</u>				

CITY OF COLUMBIA, MISSOURI

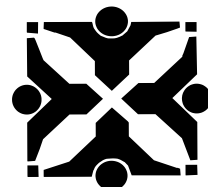
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	General Fixed Assets October 1, 2017	Additions	Deductions	General Fixed Assets September 30, 2018
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	13,104
City Manager	166,499	0	0	166,499
Finance	234,884	3,750,051	0	3,984,935
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	219,768	68,168	0	287,936
Public Works Public Buildings	56,318,077	196,823	0	56,514,900
Convention and Tourism	830,463	84,026	0	914,489
Cultural Affairs	60,000	802,901	0	862,901
REDI	5,695	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	57,925,382	4,901,969	0	62,827,351
PUBLIC SAFETY:				
Police	7,546,824	485,237	350,659	7,681,402
Fire	27,043,050	2,646,497	521,855	29,167,692
Animal Control	57,384	0	0	57,384
Municipal Court	153,637	0	0	153,637
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	39,981,380	3,131,734	872,514	42,240,600
TRANSPORTATION:				
Streets	326,299,785	11,760,274	104,062	337,955,997
Traffic	1,046,131	0	0	1,046,131
TOTAL TRANSPORTATION	327,345,916	11,760,274	104,062	339,002,128
HEALTH AND ENVIRONMENT:				
Health services	305,598	0	0	305,598
Community Development	472,839	71,705	14,418	530,126
CDBG	23,033	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	801,470	71,705	14,418	858,757
PERSONAL DEVELOPMENT:				
Parks and Recreation	85,744,466	3,557,537	77,951	89,224,052
Community Services	0	0	0	0
Contributions	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	85,744,466	3,557,537	77,951	89,224,052
CONSTRUCTION IN PROGRESS	27,577,360	10,118,175	22,202,458	15,493,077
TOTAL GENERAL FIXED ASSETS	<u>\$539,375,974</u>	<u>\$33,541,394</u>	<u>\$23,271,403</u>	<u>\$549,645,965</u>

THIS PAGE INTENTIONALLY LEFT BLANK

GENERAL LONG-TERM DEBT ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT
SEPTEMBER 30, 2018 AND 2017

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2018	2017
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	0	0
Amount to be provided	0	0
Special Obligation Bonds 2008B		
Amount available in Debt Service Funds	0	0
Amount to be provided	0	0
Special Obligation Bonds 2016B		
Amount available in Debt Service Funds	1,129,230	1,136,653
Amount to be provided	14,000,770	15,228,347
Lemone Note		
Amount available in Debt Service Funds	882,570	1,218,854
Amount to be provided	2,291,465	3,310,165
MTFC Loan		
Amount available in Debt Service Funds	939,880	944,458
Amount to be provided	2,247,594	3,077,023
Accrued Compensated Absences:		
Amount to be provided	2,912,876	3,002,242
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$24,404,385</u>	<u>\$27,917,742</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special obligation bonds payable 2006B	0	0
Special obligation bonds payable 2008B	0	0
Special Obligation Bonds 2016B	15,130,000	16,365,000
Lemone Note	3,174,034	4,529,019
MTFC Loan	3,187,475	4,021,481
Accrued compensated absences	2,912,876	3,002,242
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$24,404,385</u>	<u>\$27,917,742</u>

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2018	2017	2018	2017	2018	2017
BALANCE, BEGINNING OF PERIOD	\$3,299,964	\$3,361,823	\$24,617,778	\$28,647,372	\$27,917,742	\$32,009,195
Additions:						
Increase in accrued compensated absences	0	0			0	0
Special obligation bonds	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	1,354,985	1,277,401	1,354,985	1,277,401
Obligations under capital leases	0	0	0	0	0	0
Special obligation bonds	0	0	1,235,000	1,215,000	1,235,000	1,215,000
Special Obligation Notes	0	0	0	0	0	0
MTFC Loan	0	0	834,006	802,250	834,006	802,250
Decrease in accrued compensated absences	0	0	89,366	796,802	89,366	796,802
Total Deductions	0	0	3,513,357	4,091,453	3,513,357	4,091,453
Increase (decrease) in fund balance of Debt Service Funds	(325,709)	(62,282)	325,709	62,282	0	0
BALANCE, END OF PERIOD	\$2,974,255	\$3,299,541	\$21,430,130	\$24,618,201	\$24,404,385	\$27,917,742

THIS SHEET INTENTIONALLY LEFT BLANK

STATISTICAL SECTION

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

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

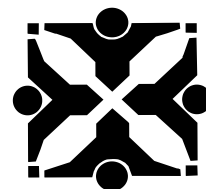
Revenue Capacity Information - is intended to assist users in understanding and assessing the factors affecting the City's ability to generate its own-source revenues, sales tax and property tax.

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

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

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

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



THIS PAGE INTENTIONALLY LEFT BLANK

Table 1

City of Columbia, Missouri

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS

(accrual basis of accounting)

	Fiscal Year				
	2018	2017	2016	2015	2014
Governmental Activities					
Net investment in capital assets	\$ 388,362,305	\$ 388,381,461	\$ 379,291,016	\$ 359,339,161	\$ 349,384,646
Restricted for:					
Debt service	747,599	1,082,288	1,360,739	8,680,140	9,528,532
Capital projects	34,621,243	30,082,531	33,388,328	39,096,016	39,307,829
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	7,606,852	7,506,129	7,438,759	7,306,884	7,103,402
Other purposes	33,245,764	35,488,911	31,952,096	27,745,796	24,767,118
Unrestricted	(35,640,810)	(37,168,142)	(32,197,643)	(30,096,448)	47,015,313
Total governmental activities net position	<u>\$ 430,442,953</u>	<u>\$ 426,873,178</u>	<u>\$ 422,733,295</u>	<u>\$ 413,571,549</u>	<u>\$ 478,606,840</u>
Business-type activities					
Net investment in capital assets	\$ 402,741,531	\$ 377,696,071	\$ 365,793,592	\$ 352,395,872	\$ 325,322,206
Restricted for:					
Debt service	19,366,402	16,289,267	18,153,670	14,741,447	14,853,938
Capital projects	58,934	3,413,195	1,327,986	2,907,774	2,900,865
Other purposes	-	2,521,035	2,507,115	2,490,080	2,450,472
Unrestricted	135,170,004	114,876,798	115,251,104	108,107,836	105,185,789
Total business-type activities net position	<u>\$ 557,336,871</u>	<u>\$ 514,796,366</u>	<u>\$ 503,033,467</u>	<u>\$ 480,643,009</u>	<u>\$ 450,713,270</u>
Primary government					
Net investment in capital assets	\$ 791,103,836	\$ 766,077,532	\$ 745,084,608	\$ 711,735,033	\$ 674,706,852
Restricted for:					
Debt service	20,114,001	17,371,555	19,514,409	23,421,587	24,382,470
Capital projects	34,680,177	33,495,726	34,716,314	42,003,790	42,208,694
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	7,606,852	7,506,129	7,438,759	7,306,884	7,103,402
Other purposes	33,245,764	38,009,946	34,459,211	30,235,876	27,217,590
Unrestricted	99,529,194	77,708,656	83,053,461	78,011,388	152,201,102
Total primary government net position	<u>\$ 987,779,824</u>	<u>\$ 941,669,544</u>	<u>\$ 925,766,762</u>	<u>\$ 894,214,558</u>	<u>\$ 929,320,110</u>

Table 1, cont.

City of Columbia, Missouri

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

Fiscal Year				
2013	2012	2011	2010	2009
\$ 327,336,088	\$ 314,263,826	\$ 302,588,445	\$ 282,847,173	\$ 260,097,787
12,833,301	10,065,860	9,177,970	8,918,365	5,778,995
40,032,818	39,254,648	40,660,673	41,106,562	46,490,295
1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
7,008,119	7,097,129	6,906,079	6,710,867	6,446,329
21,302,056	20,267,861	16,508,073	20,758,215	20,157,428
41,994,312	41,149,606	39,060,566	38,429,987	35,215,173
<u>\$ 452,006,694</u>	<u>\$ 433,598,930</u>	<u>\$ 416,401,806</u>	<u>\$ 400,271,169</u>	<u>\$ 375,686,007</u>
\$ 326,634,842	\$ 311,717,270	\$ 307,497,810	\$ 310,054,260	\$ 283,331,995
16,074,387	11,181,154	12,411,147	11,165,691	11,478,081
3,581,753	9,745,060	9,279,147	2,988,585	290,464
2,448,634	2,352,238	2,274,042	2,253,899	2,210,713
97,168,643	102,009,020	87,614,040	75,790,214	85,495,521
<u>\$ 445,908,259</u>	<u>\$ 437,004,742</u>	<u>\$ 419,076,186</u>	<u>\$ 402,252,649</u>	<u>\$ 382,806,774</u>
\$ 653,970,930	\$ 625,981,096	\$ 610,086,255	\$ 592,901,433	\$ 543,429,782
28,907,688	21,247,014	21,589,117	20,084,056	17,257,076
43,614,571	48,999,708	49,939,820	44,095,147	46,780,759
1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
7,008,119	7,097,129	6,906,079	6,710,867	6,446,329
23,750,690	22,620,099	18,782,115	23,012,114	22,368,141
139,162,955	143,158,626	126,674,606	114,220,201	120,710,694
<u>\$ 897,914,953</u>	<u>\$ 870,603,672</u>	<u>\$ 835,477,992</u>	<u>\$ 802,523,818</u>	<u>\$ 758,492,781</u>

Table 2

City of Columbia, Missouri

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

	Fiscal Year					
	2018	2017	2016	2015	2014	2013
Expenses						
Governmental activities:						
Policy development and administration	\$ 25,877,075	\$ 30,047,298	\$ 30,623,152	\$ 24,465,111	\$ 22,486,499	\$ 21,764,609
Public safety	42,403,495	40,070,036	42,145,164	42,482,569	39,965,212	38,674,243
Transportation	16,385,096	15,985,305	14,525,441	15,600,627	18,362,328	15,977,709
Health and environment	11,402,985	10,919,252	10,931,589	10,769,579	9,248,764	9,376,511
Personal development	8,998,785	8,778,524	8,971,813	8,968,495	8,086,860	7,717,775
Interest on long-term debt	882,601	1,017,221	978,720	1,710,708	1,995,213	2,288,306
Total governmental activities expenses	<u>105,950,037</u>	<u>106,817,636</u>	<u>108,175,879</u>	<u>103,997,089</u>	<u>100,144,876</u>	<u>95,799,153</u>
Business-type activities:						
Electric utility	117,087,123	125,954,010	116,326,371	115,496,885	120,262,601	116,439,978
Water Utility	20,261,787	25,364,177	19,797,334	18,045,445	18,396,775	18,107,142
Sanitary Sewer Utility	18,168,681	24,497,891	18,488,108	17,651,612	17,166,301	14,209,805
Regional Airport	3,747,162	962,110	3,776,315	3,469,327	3,153,606	2,548,916
Public Transportation	8,500,290	1,877,796	8,202,880	7,830,577	7,161,194	6,739,903
Solid Waste Utility	17,433,149	21,802,704	19,864,870	15,844,537	15,405,338	15,197,074
Parking Facilities	3,367,804	4,444,758	3,220,290	3,244,277	3,248,368	2,764,438
Recreation Services	7,157,109	4,599,854	7,255,936	6,859,026	7,103,597	7,126,020
Railroad	915,085	464,536	1,027,458	983,603	1,043,610	1,020,846
Transload	185,491	322,922	339,835	582,750	949,642	1,156,798
Storm Water Utility	1,535,405	1,972,328	1,429,937	1,544,375	1,351,708	1,277,435
Total business-type activities expenses	<u>198,359,086</u>	<u>212,263,086</u>	<u>199,729,335</u>	<u>191,552,414</u>	<u>195,242,740</u>	<u>186,588,355</u>
Total primary government expenses	<u>\$ 304,309,123</u>	<u>\$ 319,080,722</u>	<u>\$ 307,905,214</u>	<u>\$ 295,549,503</u>	<u>\$ 295,387,616</u>	<u>\$ 282,387,508</u>
Program Revenues						
Governmental Activities:						
Charges for services:						
Policy Development and Administration	\$ 13,501,332	\$ 13,486,988	\$ 13,138,620	\$ 12,649,708	\$ 11,808,239	\$ 12,359,753
Public Safety	1,760,452	1,913,985	2,041,378	1,945,204	2,787,804	2,306,281
Transportation	95,109	51,934	56,135	477,064	412,006	75,890
Health and Environment	4,245,167	4,291,343	4,748,558	4,013,382	4,474,509	4,111,601
Personal Development	-	-	-	353,182	7,074	-
Operating grants and contributions	6,631,253	4,510,167	5,585,621	7,049,014	6,582,168	5,733,896
Capital grants and contributions	4,266,976	6,922,477	8,419,494	5,301,736	15,186,759	14,054,726
Total governmental activities program revenues	<u>30,500,289</u>	<u>31,176,894</u>	<u>33,989,806</u>	<u>31,789,290</u>	<u>41,258,559</u>	<u>38,642,147</u>
Business-type activities:						
Charges for services:						
Electric utility	134,763,016	125,954,010	129,693,077	125,161,680	125,045,630	121,764,673
Water Utility	27,014,738	25,364,177	26,050,798	23,364,440	24,345,239	23,568,147
Sanitary Sewer Utility	24,072,624	24,497,891	22,771,018	20,738,058	19,527,300	19,512,333
Regional Airport	1,313,961	962,110	712,502	694,012	540,540	555,715
Public Transportation	1,719,586	1,877,796	2,031,376	2,073,373	2,300,558	2,080,065
Solid Waste Utility	25,700,376	21,802,704	20,031,354	18,161,089	17,303,865	16,959,850
Parking Facilities	4,601,210	4,444,758	4,154,260	4,044,297	3,551,116	2,977,159
Recreation Services	4,487,942	4,599,854	4,243,961	4,145,589	4,205,270	4,429,863
Railroad	368,089	464,536	331,815	431,885	726,641	696,640
Transload	263,670	322,922	256,693	328,724	984,884	965,853
Storm Water Utility	2,394,568	1,972,328	1,626,994	1,290,235	1,396,700	1,355,150
Operating grants and contributions	2,332,261	2,766,813	2,557,913	2,479,657	2,602,538	2,436,134
Capital grants and contributions	11,240,757	10,603,118	9,029,170	8,119,011	3,479,133	10,200,801
Total business-type activities program revenues	<u>240,272,798</u>	<u>225,633,017</u>	<u>223,490,931</u>	<u>211,032,050</u>	<u>206,009,414</u>	<u>207,502,383</u>
Total primary government program revenues	<u>\$ 270,773,087</u>	<u>\$ 256,809,911</u>	<u>\$ 257,480,737</u>	<u>\$ 242,821,340</u>	<u>\$ 247,267,973</u>	<u>\$ 246,144,530</u>
Net (Expense)/Revenue						
Governmental activities	\$ (75,449,748)	\$ (75,640,742)	\$ (74,186,073)	\$ (72,207,799)	\$ (58,886,317)	\$ (57,157,006)
Business-type activities	41,913,712	13,369,931	23,761,596	19,479,636	10,766,674	20,914,028
Total primary government net expense	<u>\$ (33,536,036)</u>	<u>\$ (62,270,811)</u>	<u>\$ (50,424,477)</u>	<u>\$ (52,728,163)</u>	<u>\$ (48,119,643)</u>	<u>\$ (36,242,978)</u>
General Revenues and Other Changes in Net Position						
Governmental activities:						
Taxes						
Property taxes	\$ 8,360,309	\$ 8,056,734	\$ 7,898,843	\$ 7,572,050	\$ 7,319,211	\$ 7,228,203
Sales tax	48,461,688	47,546,381	47,165,825	47,174,773	45,730,160	44,150,547
Other taxes	15,473,100	14,966,229	14,864,794	15,559,138	15,861,990	15,059,833
Investment revenue (loss)	957,976	(380,252)	2,744,200	3,462,509	1,974,801	(1,380,683)
Miscellaneous	1,802,345	2,297,530	2,270,770	1,737,308	2,263,437	1,821,115
Transfers	4,223,686	7,294,003	8,403,387	7,743,778	12,355,827	8,916,183
Total governmental activities	<u>79,279,104</u>	<u>79,780,625</u>	<u>83,347,819</u>	<u>83,249,556</u>	<u>85,505,426</u>	<u>75,795,198</u>
Business-type activities						
Investment revenue (loss)	1,694,154	(50,314)	4,433,709	5,209,590	3,474,081	(778,591)
Miscellaneous	2,382,655	3,709,459	2,598,540	2,157,488	2,920,083	2,385,748
Transfers	(4,223,686)	(7,294,003)	(8,403,387)	(7,743,778)	(12,355,827)	(8,916,183)
Total business-type activities	<u>(146,877)</u>	<u>(3,634,858)</u>	<u>(1,371,138)</u>	<u>(376,700)</u>	<u>(5,961,663)</u>	<u>(7,309,026)</u>
Total primary government	<u>\$ 79,132,227</u>	<u>\$ 76,145,767</u>	<u>\$ 81,976,681</u>	<u>\$ 82,872,856</u>	<u>\$ 79,543,763</u>	<u>\$ 68,486,172</u>
Change in Net Position						
Governmental activities	\$ 3,829,356	\$ 4,139,883	\$ 9,161,746	\$ 11,041,757	\$ 26,619,109	\$ 18,638,192
Business-type activities	41,766,835	9,735,073	22,390,458	19,102,936	4,805,011	13,605,002
Total primary government	<u>\$ 45,596,191</u>	<u>\$ 13,874,956</u>	<u>\$ 31,552,204</u>	<u>\$ 30,144,693</u>	<u>\$ 31,424,120</u>	<u>\$ 32,243,194</u>

Table 2, cont.

City of Columbia, Missouri

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

Fiscal Year			
2012	2011	2010	2009
\$ 21,918,164	\$ 19,240,568	\$ 18,810,092	\$ 14,427,609
38,674,200	39,177,408	38,075,595	38,011,371
12,646,608	12,782,598	12,129,815	11,198,089
8,663,673	10,376,671	9,209,905	8,903,255
7,410,779	6,724,219	11,004,972	10,344,600
2,303,076	2,375,909	1,985,817	2,149,871
<u>91,616,500</u>	<u>90,677,373</u>	<u>91,216,196</u>	<u>85,034,795</u>
104,978,962	111,974,736	107,836,042	99,694,306
18,085,072	15,850,805	14,559,336	16,021,650
14,490,560	12,738,819	12,507,201	12,030,951
2,500,780	2,471,114	2,488,947	2,232,666
6,588,233	5,974,604	5,547,130	5,382,338
15,194,469	14,282,699	14,131,288	13,747,082
2,630,624	2,358,564	1,748,966	1,295,897
6,987,907	6,884,213	6,863,924	6,823,710
1,118,697	1,085,623	878,449	941,661
-	-	-	-
1,256,360	1,254,303	1,284,941	1,654,512
<u>173,831,664</u>	<u>174,875,480</u>	<u>167,846,224</u>	<u>159,824,773</u>
<u>\$ 265,448,164</u>	<u>\$ 265,552,853</u>	<u>\$ 259,062,420</u>	<u>\$ 244,859,568</u>
\$ 11,966,490	\$ 11,181,841	\$ 12,020,506	\$ 7,931,919
2,512,573	2,446,392	2,324,632	1,781,033
233,412	191,711	186,584	243,700
3,188,325	2,623,846	1,087,198	1,026,327
-	-	-	-
6,173,618	6,891,283	8,754,370	7,410,843
7,082,525	10,716,352	13,187,432	15,608,834
<u>31,156,943</u>	<u>34,051,425</u>	<u>37,560,722</u>	<u>34,002,656</u>
119,260,514	127,546,900	120,448,779	110,753,285
24,206,711	20,331,142	17,354,581	15,876,107
17,219,234	14,523,432	12,275,136	10,654,076
642,170	684,631	599,804	481,984
1,873,872	1,671,933	1,517,701	1,447,616
16,834,253	16,635,234	15,045,374	14,074,055
2,688,403	2,038,935	1,796,627	1,737,094
4,373,766	4,136,896	4,079,714	4,120,606
738,185	828,593	824,472	662,749
-	-	-	-
1,316,160	1,233,891	1,138,804	1,229,374
2,163,513	1,844,800	1,723,698	2,026,465
4,232,060	3,176,929	9,376,080	2,476,997
<u>195,548,842</u>	<u>194,653,317</u>	<u>186,180,770</u>	<u>165,540,408</u>
<u>\$ 226,705,785</u>	<u>\$ 228,704,742</u>	<u>\$ 223,741,492</u>	<u>\$ 199,543,064</u>
\$ (60,459,557)	\$ (56,625,948)	\$ (53,655,474)	\$ (51,032,139)
21,717,178	19,777,837	18,334,546	5,715,635
<u>\$ (38,742,379)</u>	<u>\$ (36,848,111)</u>	<u>\$ (35,320,928)</u>	<u>\$ (45,316,504)</u>
\$ 7,099,442	\$ 7,026,844	\$ 10,849,831	\$ 10,703,734
42,514,771	40,538,522	38,296,731	37,615,054
14,597,936	14,274,548	14,148,024	13,557,057
1,692,935	2,717,257	4,598,349	6,163,536
1,904,434	2,873,628	2,998,383	2,753,039
9,847,163	9,275,101	7,349,318	6,110,870
<u>77,656,681</u>	<u>76,705,900</u>	<u>78,240,636</u>	<u>76,903,290</u>
3,231,938	4,344,222	6,680,164	6,760,213
2,826,603	1,976,579	1,780,483	2,061,999
(9,847,163)	(9,275,101)	(7,349,318)	(6,110,870)
(3,788,622)	(2,954,300)	1,111,329	2,711,342
<u>\$ 73,868,059</u>	<u>\$ 73,751,600</u>	<u>\$ 79,351,965</u>	<u>\$ 79,614,632</u>
\$ 17,197,124	\$ 20,079,952	\$ 24,585,162	\$ 25,871,151
17,928,556	16,823,537	19,445,875	8,426,977
<u>\$ 35,125,680</u>	<u>\$ 36,903,489</u>	<u>\$ 44,031,037</u>	<u>\$ 34,298,128</u>

Table 3

City of Columbia, Missouri

FUND BALANCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

Post-GASB 54

Fiscal Year

	2018	2017	2016	2015
General Fund				
Nonspendable	\$ 194,627	\$ 402,070	\$ 376,794	\$ 487,935
Restricted	-	-	-	-
Committed	6,202,254	6,580,013	2,995,787	3,198,964
Assigned	2,960,438	2,034,877	2,293,515	2,658,081
Unassigned	28,937,833	28,805,065	29,245,964	24,159,086
Total general fund	<u>\$ 38,295,152</u>	<u>\$ 37,822,025</u>	<u>\$ 34,912,060</u>	<u>\$ 30,504,066</u>
All Other Governmental Funds				
Nonspendable	\$ 1,517,797	\$ 1,500,000	\$ 1,503,018	\$ 1,503,473
Restricted	68,402,502	66,251,660	66,321,351	34,214,232
Committed	13,054,000	13,119,440	12,530,669	11,877,429
Assigned	199,350	204,273	213,104	38,468,675
Unassigned	(53,684)	(66,202)	(4,912)	(128,473)
Total all other governmental funds	<u>\$ 83,119,965</u>	<u>\$ 81,009,171</u>	<u>\$ 80,563,230</u>	<u>\$ 85,935,336</u>

Note: Nine years of data available for GASB 54 compliance which was adopted in 2011.

Pre-GASB 54

Fiscal Year

2009

General Fund	
Reserved	\$ 4,110,859
Unreserved	21,548,968
Total general fund	<u>\$ 25,659,827</u>
All Other Governmental Funds	
Reserved	\$ 42,977,342
Unreserved, reported in:	
Transportation sales tax fund	-
Capital projects fund	32,708,733
Special revenue funds	15,113,454
Debt service funds	1,022,995
Permanent fund	5,080,931
Total all other governmental funds	<u>\$ 96,903,455</u>

Table 3, cont.

City of Columbia, Missouri

FUND BALANCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

Post-GASB 54

		Fiscal Year			
2014	2013	2012	2011	2010	
\$ 291,512	\$ 477,210	\$ 412,902	\$ 421,250	\$ 550,483	
-	-	-	-	400,827	
1,582,948	431,529	911,186	737,491	503,067	
3,081,251	2,418,592	2,541,869	3,099,217	6,391,299	
28,889,505	26,350,897	25,955,804	23,660,321	18,759,242	
<u>\$ 33,845,216</u>	<u>\$ 29,678,228</u>	<u>\$ 29,821,761</u>	<u>\$ 27,918,279</u>	<u>\$ 26,604,918</u>	
\$ 1,504,875	\$ 1,519,505	\$ 1,503,709	\$ 1,502,053	\$ 1,503,064	
32,282,999	32,202,132	28,320,670	25,486,928	32,812,393	
11,711,098	11,657,749	10,951,115	10,755,442	11,531,443	
38,162,062	38,844,822	38,530,941	39,227,961	36,047,628	
(6,166)	(79,311)	-	-	-	
<u>\$ 83,654,868</u>	<u>\$ 84,144,897</u>	<u>\$ 79,306,435</u>	<u>\$ 76,972,384</u>	<u>\$ 81,894,528</u>	

Table 4

City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year			
	2018	2017	2016	2015
REVENUES				
General property taxes	\$ 8,402,709	\$ 8,124,534	\$ 7,898,843	\$ 7,572,050
Sales tax	48,461,688	47,546,381	47,667,737	46,672,861
Other local taxes	14,866,625	14,374,401	14,197,554	14,860,992
Licenses and permits	1,044,527	1,064,292	1,031,218	1,012,346
Fines	1,650,908	1,564,041	1,805,859	2,081,131
Fees and service charges	3,848,777	4,235,064	4,926,206	3,687,353
Intragovernmental revenue	4,814,756	4,748,750	4,407,469	4,247,354
Revenue from other governmental units	10,030,708	10,563,840	14,388,115	12,155,793
Lease revenue	1,779,204	1,779,151	1,755,731	1,893,255
Investment revenue (loss)	889,783	(267,657)	2,342,939	3,040,800
Miscellaneous	1,802,345	2,297,530	2,270,770	1,737,308
Total Revenues	<u>97,592,030</u>	<u>96,030,327</u>	<u>102,692,441</u>	<u>98,961,243</u>
EXPENDITURES				
Current:				
Policy development and administration	12,035,673	12,097,711	12,673,307	11,933,061
Public safety	42,219,608	39,810,494	40,664,606	40,931,976
Transportation	9,629,716	9,394,668	7,722,901	9,091,369
Health and environment	11,688,067	11,142,805	10,904,104	10,648,858
Personal development	7,958,852	7,747,291	7,848,024	7,878,973
Misc. nonprogrammed activities	359,664	347,073	272,656	5,642,247
Capital outlay	11,298,704	15,644,261	22,734,914	13,935,589
Debt service:				
Principal	3,423,991	3,294,650	8,508,973	6,032,862
Interest	915,531	1,049,589	1,209,593	1,866,517
Bond issuance and other costs	-	-	237,281	-
Total Expenditures	<u>99,529,806</u>	<u>100,528,542</u>	<u>112,776,359</u>	<u>107,961,452</u>
Excess (Deficiency) of Revenues over Expenditures	(1,937,776)	(4,498,215)	(10,083,918)	(9,000,209)
OTHER FINANCING SOURCES (USES)				
Transfers in	38,522,178	34,761,867	47,046,810	37,405,837
Transfers out	(34,000,481)	(26,907,746)	(38,167,357)	(29,466,210)
Issuance of Lemone Trust Note	-	-	-	-
MTFC Note Proceeds	-	-	-	-
Capital lease proceeds	-	-	-	-
Proceeds of 2017B S.O. Bonds	-	-	17,580,000	-
Premium on 2017B S.O. Bonds	-	-	1,699,838	-
Payment to refunded bond escrow agent	-	-	(19,039,585)	-
Total Other Financing Sources (Uses)	<u>4,521,697</u>	<u>7,854,121</u>	<u>9,119,706</u>	<u>7,939,627</u>
Net Change in Fund Balances	<u>\$ 2,583,921</u>	<u>\$ 3,355,906</u>	<u>\$ (964,212)</u>	<u>\$ (1,060,582)</u>
Debt service as a percentage of noncapital expenditures	4.92%	5.12%	10.79%	8.40%

Table 4, cont.

City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

Fiscal Year					
2014	2013	2012	2011	2010	2009
\$ 7,319,211	\$ 7,228,203	\$ 7,099,442	\$ 7,026,844	\$ 10,849,831	\$ 10,703,734
45,730,160	44,150,547	42,514,771	40,538,522	38,296,731	37,615,054
15,170,622	14,415,576	13,938,135	13,614,566	13,504,093	13,199,548
965,309	921,132	883,815	864,719	835,864	842,850
1,883,631	1,970,138	2,184,075	2,049,392	1,900,869	1,457,963
4,776,008	4,584,151	3,323,319	2,916,163	2,214,818	1,917,453
3,944,617	3,931,555	4,130,138	4,139,602	4,200,389	4,025,046
11,380,966	12,683,976	11,205,817	15,717,748	17,624,734	17,295,161
1,786,851	1,828,913	1,740,808	1,267,667	-	-
1,744,574	(1,175,168)	1,552,235	2,447,870	4,258,602	5,789,199
2,263,437	1,821,115	1,904,434	2,873,628	2,998,383	2,753,039
96,965,386	92,360,138	90,476,989	93,456,721	96,684,314	95,599,047
10,243,414	9,910,193	9,679,187	11,268,430	12,143,800	12,013,837
38,329,749	37,839,647	37,426,056	37,847,252	36,661,665	35,970,659
12,123,055	10,421,314	7,280,684	7,821,261	7,775,001	7,092,854
9,277,074	9,373,336	8,748,990	10,411,813	9,170,450	8,824,133
7,160,184	6,922,477	6,612,768	5,998,949	10,206,251	9,719,922
4,785,017	5,006,410	4,775,185	815,943	921,771	1,238,802
16,237,557	15,067,900	18,195,526	32,825,543	36,014,773	42,008,951
5,838,116	5,595,733	5,113,954	5,089,434	3,580,000	3,205,000
2,147,444	2,397,462	2,391,766	2,427,400	2,081,731	2,242,906
-	-	661	661	661	661
106,141,610	102,534,472	100,224,777	114,506,686	118,556,103	122,317,725
(9,176,224)	(10,174,334)	(9,747,788)	(21,049,965)	(21,871,789)	(26,718,678)
39,741,645	37,409,252	37,677,752	50,570,961	37,063,260	33,106,245
(26,869,499)	(28,239,989)	(26,427,431)	(40,960,187)	(29,255,307)	(26,939,792)
-	-	-	11,779,723	-	-
-	5,700,000	2,500,000	-	-	-
-	-	235,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
12,872,146	14,869,263	13,985,321	21,390,497	7,807,953	6,166,453
\$ 3,695,922	\$ 4,694,929	\$ 4,237,533	\$ 340,532	\$ (14,063,836)	\$ (20,552,225)
8.88%	9.14%	9.15%	9.20%	6.86%	6.78%

THIS PAGE INTENTIONALLY LEFT BLANK

Table 5

City of Columbia, Missouri

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

Fiscal Year Ended	Real Property	Personal Property	State Assessed Value	Total Assessed Value	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value	Total Direct Tax Rate
2009	1,347,522,235	275,394,049	5,522,897	1,628,439,181	6,785,163,254	24.0%	0.93
2010	1,379,654,147	254,289,515	5,451,561	1,639,395,223	6,830,813,429	24.0%	0.93
2011	1,400,192,298	250,581,100	5,140,761	1,655,914,159	6,899,642,329	24.0%	0.93
2012	1,413,996,612	264,972,925	4,354,717	1,683,324,254	7,013,851,058	24.0%	0.93
2013	1,423,905,462	293,420,631	4,138,118	1,721,464,211	7,172,767,546	24.0%	0.94
2014	1,449,632,179	298,129,549	4,108,905	1,751,870,633	7,299,460,971	24.0%	0.95
2015	1,506,138,234	303,450,790	4,095,085	1,813,684,109	7,557,017,121	24.0%	0.95
2016	1,553,310,919	317,367,258	4,193,727	1,874,871,904	7,811,966,267	24.0%	0.93
2017	1,609,807,143	322,717,239	5,370,122	1,937,894,504	8,074,560,433	24.0%	0.92
2018	1,729,001,613	332,516,357	4,353,048	2,065,871,018	8,607,795,908	24.0%	0.41

Source: Certified Copy of Order, Boone County Court.

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

Table 6

City of Columbia, Missouri

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
CITY TAX RATES:					
General Fund	\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
Library Funds	<u>0.52</u>	<u>0.52</u>	<u>0.52</u>	<u>0.52</u>	<u>0.53</u>
Total City Tax Rate	<u>0.93</u>	<u>0.93</u>	<u>0.93</u>	<u>0.93</u>	<u>0.94</u>
LIBRARY	0.00	0.00	0.00	0.00	0.00
SCHOOL DISTRICT	<u>4.73</u>	<u>4.77</u>	<u>4.85</u>	<u>4.88</u>	<u>5.40</u>
COUNTY TAX RATES:					
County	0.12	0.12	0.12	0.12	0.12
Group Homes (b)	0.11	0.11	0.11	0.11	0.11
Highway	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
Total County Tax Rates (c)	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
STATE	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
TOTAL TAX RATIO FOR ALL OVERLAPPING GOVERNMENTS	<u>\$5.97</u>	<u>\$6.01</u>	<u>\$6.09</u>	<u>\$6.12</u>	<u>\$6.65</u>

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

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

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

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

Source: Certified Copy of Order, Boone County Court.

Table 6, cont.

City of Columbia, Missouri

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

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
\$0.41	\$0.41	\$0.41	\$0.41	\$0.41	
<u>0.54</u>	<u>0.54</u>	<u>0.52</u>	<u>0.51</u>	<u>0.00</u>	*
<u>0.95</u>	<u>0.95</u>	<u>0.93</u>	<u>0.92</u>	<u>0.41</u>	
0.00	0.00	0.00	0.00	0.31	
<u>5.42</u>	<u>5.49</u>	<u>5.47</u>	<u>6.04</u>	<u>6.06</u>	
0.12	0.12	0.12	0.12	0.12	
0.11	0.11	0.11	0.11	0.11	
<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	
<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	
<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	
<u><u>\$6.68</u></u>	<u><u>\$6.75</u></u>	<u><u>\$6.71</u></u>	<u><u>\$7.27</u></u>	<u><u>\$7.09</u></u>	

THIS PAGE INTENTIONALLY LEFT BLANK

Table 7

City of Columbia, Missouri

PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS AGO

Taxpayer	Type of Business	2018			2009		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Union Electric	Utility	\$ 33,670,144	1	1.63%	--		--
Shelter Insurance/Shelter Enterprises	Insurance	16,556,757	2	0.80%	4,985,290	4	0.34%
3M Company	Manufacturer	11,986,976	3	0.58%	--		--
Hubbell Power Systems	Manufacturer	10,062,662	4	0.49%	--		--
TKG Biscayne LLC	Property/Developer	9,778,083	5	0.47%	--		--
JDM II SF National (formerly State Farm)	Insurance	7,807,371	6	0.38%	7,807,371	1	0.53%
Broadway Crossings II	Property/Developer	7,267,634	7	0.35%	--		--
Breckenridge Group	Property/Developer	7,220,000	8	0.35%	--		--
The Links	Property/Developer	6,839,287	9	0.33%	--		--
Columbia Mall Limited Partnership	Property/Developer	6,816,886	10	0.33%	--		--
Boone Crossing	Property/Developer	--		--	5,969,059	2	0.40%
Spicer Axle Inc	Manufacturer	--		--	6,001,387	3	0.41%
COG Leasing Company LLP	Health Services	--		--	4,002,304	5	0.27%
Rayman Columbia Center Trust	Property/Developer	--		--	3,935,232	6	0.27%
Rusk Rehabilitation Center LLC	Health Services	--		--	3,783,072	7	0.26%
Broadway-Fairview Venture LLC	Property/Developer	--		--	3,896,005	8	0.26%
Square D	Manufacturer	--		--	4,125,147	9	0.28%
Hubbell Power Systems	Manufacturer	--		--	3,555,916	10	0.24%
		<u>\$ 118,005,800</u>		<u>5.71%</u>	<u>\$ 48,060,783</u>		<u>3.26%</u>

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

Table 8

City of Columbia, Missouri

GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS
LAST TEN FISCAL YEARS

<u>Fiscal Year Ended</u>	<u>Net Current Tax Levy (a)</u>	<u>Current Tax Collections</u>	<u>Percent Of Levy Collected</u>	<u>Delinquent Tax Collections</u>
2009	\$ 6,749,498 (b)	\$ 6,506,350	96.40%	\$ 83,791
2010	\$ 6,783,852 (b)	\$ 6,615,594	97.52%	\$ 114,785
2011	\$ 6,615,690 (b)	\$ 6,425,234	97.12%	\$ 80,029
2012	\$ 6,780,699 (b)	\$ 6,635,787	97.86%	\$ 88,841
2013	\$ 6,862,793 (b)	\$ 6,783,993	98.85%	\$ 66,532
2014	\$ 7,086,610 (b)	\$ 6,973,354	98.40%	\$ 82,535
2015	\$ 7,293,515 (b)	\$ 7,221,899	99.02%	\$ 73,600
2016	\$ 7,674,533 (b)	\$ 7,571,408	98.66%	\$ 68,331
2017	\$ 7,872,752 (b)	\$ 7,760,472	98.57%	\$ 67,118
2018	\$ 6,543,022 (b)	\$ 6,357,847	97.17%	\$ 107,581

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

(b) Includes unearned property tax revenue.

Table 8, cont.

City of Columbia, Missouri

GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS
LAST TEN FISCAL YEARS

<u>Total Tax Collections</u>	<u>Total Collections As A Percent Of Net Current Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Outstanding Delinquent As A Percent Net Current Tax Levy</u>
\$ 6,590,141	97.64%	\$ 31,012	0.46%
\$ 6,730,379	99.21%	\$ 33,325	0.49%
\$ 6,505,263	98.33%	\$ 33,053	0.50%
\$ 6,724,628	99.17%	\$ 33,168	0.49%
\$ 6,850,525	99.82%	\$ 33,551	0.49%
\$ 7,055,889	99.57%	\$ 29,816	0.42%
\$ 7,295,499	100.03%	\$ 33,755	0.46%
\$ 7,639,739	99.55%	\$ 37,041	0.48%
\$ 7,827,590	99.43%	\$ 34,796	0.44%
\$ 6,465,428	98.81%	\$ 29,228	0.45%

Table 9

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

<u>RESIDENTIAL SERVICE RATE (per kilowatt hour)</u>		<u>FY 2017-2018</u>
Customer charge	per month	\$15.91
Energy charge first 300 kWh all season	¢ per KWH	7.670
Energy charge next 450 kWh all season	¢ per KWH	10.0000
Energy charge next 1,250 kWh summer	¢ per KWH	13.6300
Energy charge All remaining kWh summer	¢ per KWH	14.7400
Energy charge All remaining kWh nonsummer	¢ per KWH	11.5500
Electric Heating (October through May) First 300 kWh	¢ per KWH	7.670
Electric Heating (October through May) Next 450 kWh	¢ per KWH	10.000
Electric Heating (October through May) all remaining kWh	¢ per KWH	9.610
Heat Pump (October through May) First 300 kWh	¢ per KWH	7.670
Heat Pump (October through May) next 450 kWh	¢ per KWH	10.000
Heat Pump (October through May) all remaining kWh	¢ per KWH	9.1100
<u>SMALL GENERAL SERVICE RATE (per kilowatt hour)</u>		
Customer charge (single-phase)	per month	\$15.91
Customer charge (three-phase)	per month	\$26.22
Energy charge first 500 kWh all season	¢ per KWH	8.160
Energy charge next 1,000 kWh summer	¢ per KWH	10.400
Energy charge All remaining kWh summer	¢ per KWH	14.350
Energy charge All remaining kWh nonsummer	¢ per KWH	10.400
Electric Heating (October through May) First 500 kWh	¢ per KWH	8.160
Electric Heating (October through May) Next 1,000 kWh	¢ per KWH	10.400
Electric Heating (October through May) all remaining kWh	¢ per KWH	9.590
Heat Pump (October through May) First 500 kWh	¢ per KWH	8.160
Heat Pump (October through May) next 1,000 kWh	¢ per KWH	10.400
Heat Pump (October through May) all remaining kWh	¢ per KWH	9.0400
<u>SPECIAL OUTDOOR LIGHTING</u>		
Customer Charge	per month	\$56.10
Cost per KWH	¢ per KWH	12.740
<u>RESIDENTIAL SERVICE RATE (per kilowatt hour)</u>		<u>FY 2013-2014</u>
Customer charge	per month	\$8.45
All kWh winter, first 750 kWh summer	¢ per KWH	9.440
Next 1,250 kWh summer	¢ per KWH	12.7700
Electric Heating (October through May) All kWh	¢ per KWH	9.440
Electric Heating (October through May) Over 750 kWh	¢ per KWH	8.307
Heat Pump (October through May) All kWh	¢ per KWH	8.450
Heat Pump (October through May) Over 750 kWh	¢ per KWH	8.0240
<u>SMALL GENERAL SERVICE RATE (per kilowatt hour)</u>		
Customer charge (single-phase)	per month	\$8.45
Customer charge (three-phase)	per month	\$10.85
All kWh winter, first 1,500 kWh summer	¢ per KWH	9.440
Over 1,500 kWh summer	¢ per KWH	12.7700
Electric Heating (October through May) All k Wh	¢ per KWH	9.440
Electric Heating (October through May) Over 1,500 kWh	¢ per KWH	8.4960
Heat pump (October through May) All k Wh	¢ per KWH	9.440
Heat pump (October through May) over 1,500 kWh	¢ per KWH	8.0240
<u>PRIVATE STREET AND OUTDOOR AREA LIGHTING RATE</u>		
100 Watt Mercury Vapor (M.V.)	per month	\$4.00
100 Watt High Pressure Sodium (H.P.S.)	per month	\$4.38
175 Watt M.V.	per month	\$5.04
250 Watt M.V.	per month	\$7.13
250 Watt H.P.S.	per month	\$12.97
310 Watt H.P.S.	per month	n/a
400 Watt H.P.S.	per month	\$15.57
400 Watt M.V.	per month	\$10.10
700 Watt M.V.	per month	\$20.75
1,000 Watt M.V.	per month	n/a
100 Watt H.P.S. PTL	per month	\$9.78
175 Watt H.P.S. PTL	per month	\$9.72
<u>SPECIAL OUTDOOR LIGHTING</u>		
Customer Charge	per month	\$50.00
Cost per KWH	¢ per KWH	11.000
<u>69 KV SERVICE RATE</u>		
Demand charge (All KW of billing demand)	per KW	n/a
Energy charge (All KWH)	¢ per KWH	n/a

* Rate structure was changed as of October 1, 2014 and the FY2017-2018 column reflects the rates in effect as of October 1, 2017. The electric service rates for residential service, small general service, and the energy charge portion for large general service and industrial services are increased or decreased by a fuel adjustment allowance. The fuel adjustment allowance is computed annually based on the energy costs estimate (purchased power and fuel) per kilowatt hour.

Table 9, cont.

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

FY 2016-2017	FY 2015-2016	FY 2014-2015		
\$15.91	\$15.60	\$15.60		
7.670	7.520	7.520		
10.0000	9.8000	9.8000		
13.6300	13.3600	13.3600		
14.7400	14.4500	14.4500		
11.5500	11.3200	11.3200		
7.670	7.520	7.520		
10.000	9.800	9.800		
9.610	9.420	9.420		
7.670	7.520	7.520		
10.000	9.800	9.800		
9.1100	8.9300	8.9300		
\$15.91	\$15.60	\$15.60		
\$26.22	\$25.70	\$25.70		
8.160	8.000	8.000		
10.400	10.200	10.200		
14.350	14.070	14.070		
10.400	10.200	10.200		
8.160	8.000	8.000		
10.400	10.200	10.200		
9.590	9.400	9.400		
8.160	8.000	8.000		
10.400	10.200	10.200		
9.0400	8.8600	8.8600		
\$56.10	\$55.00	\$55.00		
12.740	12.490	12.490		
FY 2012-2013	FY 2011-2012	FY 2010-2011	FY2009-2010	FY2008-2009
\$8.45	\$7.20	\$7.20	\$6.95	\$6.56
9.440	9.440	9.440	9.275	8.750
12.7700	12.7700	12.7700	12.6370	11.8100
9.440	9.440	9.440	9.275	8.750
8.307	8.040	8.040	7.350	7.000
8.450	7.200	7.200	6.950	6.560
8.0240	7.5680	7.5680	6.8880	6.560
\$8.45	\$7.20	\$7.20	\$6.95	\$6.56
\$10.85	\$9.58	\$9.58	\$9.30	\$8.85
9.440	9.300	9.300	9.036	8.453
12.7700	11.7470	11.7470	11.7470	10.9890
9.440	9.300	9.300	9.036	8.453
8.4960	8.3700	8.3700	8.1300	8.0300
9.440	9.300	9.300	9.036	8.453
8.0240	7.9050	7.9050	7.6800	6.7630
\$4.00	\$4.00	\$4.00	\$4.65	\$4.65
\$4.38	\$4.38	\$4.17	\$5.00	\$5.00
\$5.04	\$5.04	\$4.80	\$5.76	\$5.76
\$7.13	\$7.13	\$6.79	\$8.15	\$8.15
\$12.97	\$12.97	\$12.35	\$14.82	\$14.82
n/a	n/a	n/a	\$16.18	\$16.18
\$15.57	\$15.57	\$14.83	\$17.80	\$17.80
\$10.10	\$10.10	\$9.62	\$11.55	\$11.55
\$20.75	\$20.75	\$20.75	\$21.87	\$21.87
n/a	n/a	n/a	\$29.27	\$29.27
\$9.78	\$9.78	\$9.31	\$11.18	\$11.18
\$9.72	\$9.72	\$9.26	\$11.11	\$11.11
\$50.00	\$50.00	\$50.00	\$44.80	\$44.80
11.000	11.000	11.000	10.875	10.875
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a

Table 10

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

		FY 2017 - 2018		FY 2016 - 2017	
		Summer	Nonsummer	Summer	Nonsummer
<u>LARGE GENERAL SERVICE RATE</u>					
Customer charge:	per month	\$45.90	\$45.90	\$45.90	\$45.90
Demand charge:					
First 25 KW or less billing demand		\$367.20	\$275.40	\$367.20	\$275.40
Additional KW	per KW	\$15.91	\$12.75	\$15.91	\$12.75
Energy charge:					
All KW	¢ per KWH	5.740	5.000	5.740	5.000
<u>INDUSTRIAL SERVICE RATE</u>					
Customer charge:	per month	\$153.00	\$153.00	\$153.00	\$153.00
Demand charge:					
First 750 KW or less billing demand		\$15,835.50	\$12,622.50	\$15,835.50	\$12,622.50
All additional KW	per KW	\$21.11	\$16.83	\$21.11	\$16.83
Energy charge (All KWH)	¢ per KWH	4.820	4.120	4.820	4.120
		FY 2012 - 2013		FY 2011 - 2012	
		Summer	Nonsummer	Summer	Nonsummer
<u>LARGE GENERAL SERVICE RATE</u>					
Customer charge:		n/a	n/a	n/a	n/a
Demand charge:					
First 25 KW or less billing demand	per KW	\$382.25	\$305.50	\$376.50	\$301.00
Additional KW	per KW	\$15.29	\$12.22	\$15.06	\$12.04
Energy charge:					
All KW	¢ per KWH	5.555	4.828	5.50	4.780
First 360 KWH per KW of billing demand	¢ per KWH	n/a	n/a	n/a	n/a
All additional KWH	¢ per KWH	n/a	n/a	n/a	n/a
<u>INDUSTRIAL SERVICE RATE</u>					
Customer charge:		n/a	n/a	n/a	n/a
Demand charge:					
First 750 KW or less billing demand		\$14,962.50	\$11,970.00	\$14,887.50	\$11,910.00
All additional KW	per KW	\$19.95	\$15.96	\$19.85	\$15.88
Energy charge (All KWH)	¢ per KWH	4.456	3.819	4.434	3.800

* The rates shown in this table are those in effect at October 1, 2017. The electric service rates for residential service, small general service, and the energy charge portion for large general service and industrial services are increased or decreased by a fuel adjustment allowance. The fuel adjustment allowance is computed annually based on the energy costs estimate (purchased power and fuel) per kilowatt hour.

Table 10, cont.

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

FY 2015 - 2016		FY 2014 - 2015		FY 2013 - 2014	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$45.00	\$45.00	\$45.00	\$45.00	n/a	n/a
\$360.00	\$270.00	\$360.00	\$270.00	\$382.25	\$305.50
\$15.60	\$12.50	\$15.60	\$12.50	\$15.29	\$12.22
5.630	4.900	5.630	4.900	5.555	4.828
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$150.00	\$150.00	\$150.00	\$150.00	n/a	n/a
\$15,525.00	\$12,375.00	\$15,525.00	\$12,375.00	\$14,962.50	\$11,970.00
\$20.70	\$16.50	\$20.70	\$16.50	\$19.95	\$15.96
4.730	4.040	4.730	4.040	4.456	3.819
FY 2010 - 2011		FY 2009 - 2010		FY 2008 - 2009	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
n/a	n/a	n/a	n/a	n/a	n/a
\$376.50	\$301.00	\$369.75	\$295.75	\$360.75	\$288.50
\$15.06	\$12.04	\$14.79	\$11.83	\$14.43	\$11.54
5.50	4.780	5.40	4.697	5.22	4.54
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
n/a	n/a	n/a	n/a	n/a	n/a
\$14,887.50	\$11,910.00	\$14,595.00	\$11,677.50	\$14,100.00	\$11,280.00
\$19.85	\$15.88	\$19.46	\$15.57	\$18.80	\$15.04
4.434	3.800	4.347	3.728	4.200	3.60

Table 11

City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES *
LAST TEN FISCAL YEARS

		2017-2018		2016-2017	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$2.790	\$3.910	\$2.790	\$3.910
Commercial*: All CCF	per 100 CCF	\$2.630	\$3.500	\$2.630	\$3.500
Large Commercial*: All CCF	per 100 CCF	\$2.450	\$3.710	\$2.450	\$3.710
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 100% average for nonsummer use)	per 100 CCF	\$3.910	\$5.200	\$3.910	\$5.200
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits- Residential	Limits- Residential	Limits- Residential	Limits- Residential
<u>Meter Size</u>					
5/8 inch and 3/4 inch		\$9.75	\$12.97	\$8.85	\$11.77
1 inch		\$14.04	\$18.67	\$10.52	\$13.99
1 1/2 inch		\$28.25	\$37.57	\$17.09	\$22.73
2 inch		\$42.00	\$55.86	\$18.51	\$24.62
3 inch		\$147.00	\$195.51	\$34.01	\$45.23
4 inch		\$325.00	\$432.25	\$50.42	\$67.06
6 inch		\$700.00	\$931.00	\$96.95	\$128.94
8 inch		\$1,200.00	\$1,596.00	\$0.00	\$0.00

		2012-2013		2011-2012	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$2.720	\$3.620	\$2.590	\$3.450
Commercial*: All CCF	per 100 CCF	\$2.520	\$3.350	\$2.400	\$3.190
Large Commercial*: All CCF	per 100 CCF	\$2.360	\$3.140	\$2.250	\$2.990
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 100% average for nonsummer use)	per 100 CCF	\$3.810	\$5.070	\$3.630	\$4.830
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
<u>Minimum Charge Per Month</u>					
<u>Meter Size</u>					
5/8 inch and 3/4 inch		\$7.90	\$10.50	\$7.52	\$10.00
1 inch		\$8.31	\$11.05	\$7.91	\$10.51
1 1/2 inch		\$12.22	\$16.26	\$11.64	\$15.48
2 inch		\$12.81	\$17.04	\$12.20	\$16.23
3 inch		\$21.59	\$28.71	\$20.56	\$27.35
4 inch		\$32.01	\$42.58	\$30.49	\$40.55
6 inch		\$61.55	\$81.86	\$58.62	\$77.97

The rates shown in this table are those in effect at October 1, 2017.

Table 11, cont.

City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES
LAST TEN FISCAL YEARS

2015-2016		2014-2015		2013-2014	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$2.790	\$3.710	\$2.790	\$3.710	\$2.790	\$3.710
\$2.600	\$3.460	\$2.600	\$3.460	\$2.600	\$3.460
\$2.430	\$3.230	\$2.430	\$3.230	\$2.430	\$3.230
\$3.910	\$5.200	\$3.910	\$5.200	\$3.910	\$5.200
Minimum Charge Per Month		Minimum Charge Per Month		Minimum Charge Per Month	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$8.30	\$11.04	\$8.30	\$11.04	\$8.30	\$11.04
\$8.73	\$11.61	\$8.73	\$11.61	\$8.73	\$11.61
\$12.84	\$17.08	\$12.84	\$17.08	\$12.84	\$17.08
\$13.46	\$17.90	\$13.46	\$17.90	\$13.46	\$17.90
\$22.67	\$28.71	\$21.59	\$28.71	\$21.59	\$28.71
\$33.61	\$42.58	\$32.01	\$42.58	\$32.01	\$42.58
\$64.63	\$81.86	\$61.55	\$81.86	\$61.55	\$81.86
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2010-2011		2009-2010		2008-2009	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$2.400	\$3.190	\$2.182	\$2.902	\$1.980	\$2.630
\$2.222	\$2.955	\$2.020	\$2.687	\$1.830	\$2.430
\$2.084	\$2.772	\$1.894	\$2.519	\$1.720	\$2.290
\$3.360	\$4.470	\$3.055	\$4.063	\$2.772	\$3.687
Minimum Charge Per Month		Minimum Charge Per Month		Minimum Charge Per Month	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$6.33	\$8.42	\$5.86	\$7.79	\$5.40	\$7.18
\$6.64	\$8.83	\$6.15	\$8.18	\$5.80	\$7.71
\$8.60	\$11.44	\$7.96	\$10.59	\$7.85	\$10.44
\$9.07	\$12.06	\$8.40	\$11.17	\$8.29	\$11.03
\$19.04	\$25.32	\$17.63	\$23.45	\$17.45	\$23.21
\$28.23	\$37.55	\$26.14	\$34.77	\$25.89	\$34.43
\$54.28	\$72.19	\$50.26	\$66.85	\$47.84	\$63.63

Table 12

City of Columbia, Missouri

SCHEDULE OF SANITARY SEWER SERVICE RATES
LAST TEN FISCAL YEARS

Residential: (a)		<u>2017-2018</u>	<u>2016-2017</u>	<u>2015-2016</u>	<u>2014-2015</u>	<u>2013-2014</u>
Base Charge	per month	\$12.25	\$11.56	\$11.01	\$11.01	\$7.30
All Volume	per 100 cu. ft.	\$2.520	\$2.380	\$2.270	\$2.270	\$2.414
Non-Residential: (a)						
	<u>Meter size</u>			<u>Base Charge per month</u>		
	5/8 inch	\$12.25	\$11.56	\$11.01	\$11.01	\$7.30
	3/4 inch	\$18.39	\$17.35	\$16.52	\$16.52	\$12.17
	1 inch	\$30.64	\$28.91	\$27.53	\$27.53	\$24.33
	1 1/2 inch	\$61.27	\$57.80	\$55.05	\$55.05	\$48.67
	2 inch	\$98.03	\$92.48	\$88.08	\$88.08	\$77.87
	3 inch	\$196.07	\$184.97	\$176.16	\$176.16	\$155.73
	4 inch	\$306.35	\$289.01	\$275.25	\$275.25	\$243.34
	6 inch*	\$612.71	\$578.03	\$550.50	\$550.50	\$1,460.04
	8 inch*	\$980.33	\$924.84	\$880.80	\$880.80	\$1,946.72
	10 inch*	\$1,409.22	\$1,329.46	\$1,266.15	\$1,266.15	\$2,676.74
	12 inch*	\$2,634.64	\$2,485.51	\$2,367.15	\$2,367.15	\$3,650.10
All Volume	per 100 cu. ft.	\$2.520	\$2.270	\$2.270	\$2.270	\$2.414
Residential: (a)		<u>2012-2013</u>	<u>2011-2012</u>	<u>2010-2011</u>	<u>2009-2010</u>	<u>2008-2009</u>
Base Charge	per month	\$7.30	\$6.35	\$7.00	\$6.09	\$5.30
All Volume	per 100 cu. ft.	\$2.414	\$2.099	\$1.660	\$1.440	\$1.250
	<u>Meter size</u>	<u>Base Charge per Month</u>				
	5/8 inch	\$7.30	\$6.35			
	3/4 inch	\$12.17	\$10.58			
	1 inch	\$24.33	\$21.16			
	1 1/2 inch	\$48.67	\$42.32			
	2 inch	\$77.87	\$67.71			
	3 inch	\$155.73	\$135.42			
	4 inch	\$243.34	\$211.60			
	6 inch*	\$1,460.04	\$1,269.60			
	8 inch*	\$1,946.72	\$1,692.80			
	10 inch*	\$2,676.74	\$2,327.60			
	12 inch*	\$3,650.10	\$3,174.00			
All Volume	per 100 cu. ft.	\$2.414	\$2.099			

The rates shown in this table are those in effect at October 1, 2017.

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

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

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2018

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/18
POOLED CASH:						
U. S. Government and Agency Securities:						
FNMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	1,369	129
FNMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	39,936	2,209
GNMA PL 782103X - 36241KKQ0	various	67,342,669	01/15/19	4.000%	15,929	2,721
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	23,534	453
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	1,805,846
GNMA PL 782102X - 36241KKP2	various	76,721,575	12/15/19	4.500%	162,459	140,200
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	12,705	10,020
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	22,140	38
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	1,472,591	1,413,462
FGG 11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	13,222	26,635
GNMA PL 783440X - 36241LZD1	07/18/17	25,000,000	12/15/20	5.000%	194,045	179,377
FGJ15115 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	377,770	243,499
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	248,244	91,859
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	27,466	3,603
FHR 11161	11/30/98	505,000	08/15/21	5.500%	-	922
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	37,964	7,072
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,193,119
FHLMC PL G12334 - 3128M1PT0	various	109,369,361	09/01/21	5.000%	1,685,922	1,568,055
FHLMC CTF5 J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	-	22,688
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	-	1,667
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	1,933,300
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	15,360	1,387
GNR 2010-160 - 38377RLG8	11/03/17	5,826,000	01/20/22	4.500%	2,180,941	2,073,287
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	115,976	17,407
FNMA PL 995529 - 31416B4N5	various	52,857,005	11/01/22	5.500%	1,401,569	1,279,251
FNMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	1,524,552	1,507,267
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	140,813	77,960
FHLMC C90787 GOLD - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	-	72,153
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	89,544	68,939
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	391,641	238,698
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	186,911	95,104
FHLMC PL J09639 - 3128PMV80	various	245,000,000	04/01/24	4.000%	5,240,392	4,912,694
FNMA PL 930852 - 31412PEZ0	03/16/17	21,337,000	04/01/24	4.500%	1,135,069	1,077,783
GNMA PL 004404M - 36202E3M9	06/19/17	1,000,000	04/20/24	4.000%	97,539	91,903
FHLMC CALLABLE - 3134G8ZT9	04/26/16	3,000,000	04/26/24	1.500%	3,000,000	2,921,220
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	12,436	62,920
FHLB CALLABLE - 3130AIRQ3	05/14/14	2,000,000	05/14/24	2.000%	2,000,000	1,991,120
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	280,571	167,934
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	328,765	181,267
FHR 3559 BL - 31398EZ56	03/20/18	11,111,111	08/15/24	5.000%	3,415,251	3,340,011
FNMA PL 931875 - 31412QJU4	06/19/17	30,000,000	09/01/24	4.500%	3,482,611	3,312,504
FHLMC CTF5 J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	150,148	91,899
FHLMC PL G16325 - 3128MFHA9	11/08/17	1,392,115	12/01/24	5.500%	983,620	930,469
GNMA PL 728923X - 3620AFYU5	06/19/17	4,480,800	12/15/24	4.000%	479,294	450,563
GNMA PL 711060X - 36297F5V0	06/19/17	5,100,000	01/15/25	4.000%	584,612	552,343
FHLB BOND STEP UP CALLABLE - 3130A43T7	02/27/15	2,000,000	02/27/25	1.000%	2,000,000	2,002,440
FNMA PL AL9580 - 3138ERUE8	12/19/17	11,265,000	03/01/25	4.000%	6,722,702	6,552,207
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	375,303	254,125
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	400,933	271,350
GNMA PL 784163X - 3622A2TU6	01/23/17	6,000,000	04/15/25	4.000%	3,291,214	3,075,827
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	1,371,477	1,276,761
FNMA PL AL7636 - 3138EQPW6	03/16/17	2,300,000	09/01/25	5.500%	699,037	631,300
GNMA PL 783100X - 36241LNR3	05/16/17	4,000,000	09/15/25	4.500%	464,437	442,834
GNR 2010-111 WG - 38377JP72	06/06/18	43,798,263	09/20/25	4.000%	4,986,893	4,909,669
FN 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	466,315	333,863
FNMA 890265 - 31410LCA8	04/19/17	37,195,782	11/01/25	4.500%	4,747,187	4,454,820
FNMA AE0879 - 31419A6R3	04/19/17	46,000,000	11/01/25	4.000%	3,396,382	3,202,986
GNMA PL 004943M - 36202FP42	06/19/17	4,700,000	02/20/26	4.000%	561,380	531,512
FNR 2011-58 KA - 31397UZT9	08/15/11	2,500,000	02/25/26	3.500%	121,781	7,209
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	486,696	471,809
FHR 3827 - 3137A7YC8	11/16/17	16,800,000	03/15/26	3.500%	898,902	864,480
FNR 2011-20 - 31397QS74	10/20/17	1,565,374	03/25/26	3.500%	1,057,643	1,009,180
GNMA PL 005013M - 36202FSA5	06/19/17	3,000,000	04/20/26	4.000%	380,556	359,499
FHLMC PL J15482 - 3128PVC75	03/16/17	6,000,000	05/01/26	4.000%	787,554	745,009
GNMA PL 738281X - 3620ASFW4	08/24/17	8,013,000	05/15/26	4.000%	1,292,144	1,222,121
GNMA PL 763534X - 36176EBB6	09/18/17	18,400,000	05/15/26	3.500%	2,798,124	2,683,908
FHLMC PL G14159 - 3128MCZY4	06/19/17	3,065,000	06/01/26	4.000%	364,577	345,838
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	3.500%	1,376,943	1,281,639
FHR 4395 - 3137BEWG5	01/16/18	13,000,000	07/15/26	4.500%	4,296,138	4,154,568
GNMA PL 005107M - 36202FU87	05/16/17	7,060,000	07/20/26	4.000%	956,361	899,959
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	682,966	592,989
FNMA PL AJ1758 - 3138ASSU2	03/16/17	18,955,000	09/01/26	3.500%	2,980,267	2,803,418
FHR 1883 L - 3133T7WD7	05/10/02	2,000,000	09/15/26	7.000%	115,664	44,346
FNMA AL2661 - 3138EJ5X2	04/19/17	7,089,000	10/01/26	4.000%	1,574,603	1,484,173
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	134,507	92,107
FNMA PL A9746 - 3138ERZL7	02/16/17	5,000,000	01/01/27	4.500%	3,243,878	3,025,701
FNMA PL AL1953 - 3138EJE38	03/16/17	12,805,575	01/01/27	4.500%	1,663,845	1,556,362
FNMA PL AL9971 - 3138ESCH9	03/16/17	5,000,000	01/01/27	4.500%	3,313,975	3,121,693
FHLMC PL J31961 - 31307NFA7	03/16/17	9,189,618	03/01/27	3.500%	4,317,867	4,069,127
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,200,000	04/25/27	1.750%	644,301	575,340
FNR 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	197,372	96,286
FNMA PL MA3061 - 31418CMK7	various	8,948,803	07/01/27	3.000%	7,265,440	7,086,109
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	785,418	698,184
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	811,174	752,608
FHLMC CTF5 D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	42,433	61,065
FHLMC C91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	155,104	88,908
FNMA GTD MTG 257154 - 3137INTK1	03/28/08	2,294,345	03/01/28	4.500%	39,370	76,218
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	989,741	880,397
FHLMC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	38,139	51,205
FHLB BOND STEP UP CALLABLE - 3130A7P41	04/28/16	3,000,000	04/28/28	2.000%	3,000,000	2,841,840
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	427,912	432,805
GNMA POOL 002633M - 36202CAS9	08/24/98	1,000,000	08/20/28	8.000%	34,567	2,127
FNMA PL 89074 - 31410LRZ7	06/06/18	1,175,000	09/01/28	3.000%	647,992	642,107
FNMA PL AL4189 - 3138ELUP6	02/16/17	7,900,000	10/01/28	3.500%	3,924,492	3,728,677
FNMA PL BM4389 - 3140J82X0	08/27/18	5,000,000	12/01/28	4.500%	5,039,539	5,061,106

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2018

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/18
FHLMC PL G16274 - 3128MFFP8	09/18/17	4,983,614	01/01/29	4.000%	3,979,419	3,804,703
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	275,160	81,088
GNMA PL 783878X - 3622A2JX1	05/16/17	1,500,000	04/15/29	4.000%	504,835	474,682
FNMA PL AL9742 - 3138ERZG8	03/16/17	4,000,000	07/01/29	4.000%	2,651,423	2,504,550
FHLMC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	370,817	253,149
FHLMC G16108 - 3128MFAH1	04/19/17	6,000,000	08/01/30	4.000%	4,260,386	4,032,508
FNR 2013-128 A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	709,618	606,886
FNMA CALLABLE - 3136G3JC0	04/28/16	2,000,000	04/28/31	2.000%	1,998,000	1,855,780
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	594,612	471,610
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	572,327	487,727
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	429,374	358,799
FNMA PL BM1231 - 3140J5LM9	10/06/17	5,000,000	11/01/31	3.500%	3,728,655	3,571,943
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	372,761	304,916
FHLMC PL G16544 - 3128MFFP51	08/17/18	4,653,136	05/01/32	4.000%	4,427,596	4,403,451
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	351,760	279,762
FNMA PL MB3808 - 3140J8GS6	04/27/18	4,000,000	08/01/32	4.000%	3,661,244	3,626,154
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	1,464,318	1,302,289
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	6,287	9,195
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	1,056,410	997,549
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	103,412	55,745
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	279,538	244,357
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	53,254	66,125
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	27,842	22,672
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	372,262	265,713
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	261,031	158,137
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	1,861,858	1,923,667
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	360,375	202,170
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	86,203	93,356
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	25,839	25,749
FNMA ARM 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	-	18,182
FHR 2881 AE - 3139J5C56	03/24/09	5,080,000	08/15/34	5.000%	191,714	98,316
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	108,415	114,015
FHR 2942 LA - 3139J5PHQ8	08/13/09	2,250,000	03/15/35	5.000%	167,857	151,744
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	65,535	89,227
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	300,362	135,670
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	341,268	291,702
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	132,579	84,808
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	99,180	19,425
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	257,862	105,521
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	126,763	54,304
FHR 4385 JA - 3137BDSX5	04/12/16	5,000,000	10/15/37	2.500%	1,821,632	1,686,670
GNMA 2012-07 PH - 38378CQF7	08/28/13	2,000,000	01/20/38	2.750%	245,492	223,989
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	364,911	215,836
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	-	65,820
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	46,693	3,155
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	222,235	138,008
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	117,167	70,303
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	504,478	464,504
FHR 3796 LA - 3137A5ZA5	07/10/12	2,200,000	06/15/39	2.000%	400,650	359,581
GNMA 4461M - 36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	133,933	44,856
GNR 10-125 TC - 38377JD83	01/22/14	3,000,000	06/20/39	2.500%	217,478	230,606
GNR 2017-104 - 38380FD45	11/01/17	7,088,489	06/20/39	3.000%	4,648,627	4,502,440
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	168,364	80,741
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	339,593	192,206
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	193,489	137,379
GNMA 2012-27 CL A - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	957,976	903,933
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	244,766	185,381
GNR 2010-30 BP - 38376XZC0	04/23/14	5,645,000	07/20/39	3.500%	795,071	659,357
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	133,980	79,998
GNR 2012-39 MP - 38378DPL3	09/13/12	2,000,000	08/20/39	2.000%	244,245	192,107
FHR 3753 PG - 3137A3ME6	07/18/13	4,000,000	09/15/39	2.500%	712,452	740,457
GNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	765,868	659,394
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	95,297	90,398
FNR 2011-27 JQ - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	240,628	124,566
FHR 3795 EB - 3137A5MK7	11/26/14	3,500,000	10/15/39	2.500%	778,939	728,792
GNR 10-117 GD - 38377JZ48	08/06/13	2,429,000	10/20/39	3.000%	357,884	334,670
FHR 3725 PD - 3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	765,114	708,125
GNR 2015-57 GA - 38379LLU8	07/22/15	2,050,000	01/20/40	2.500%	480,873	424,325
GNR 2015-57 GH - 38379LKU9	07/31/18	21,000,000	01/20/40	4.000%	4,485,953	4,464,610
FNR 2010-57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	334,534	226,690
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	292,778	236,702
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	570,089	536,128
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	533,312	536,414
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	489,551	416,369
FNR 2010-87 PJ - 31398TJZ3	05/24/11	2,000,000	06/25/40	3.500%	150,209	121,456
FNR 2014-19 HA - 3136AJP65	04/21/14	2,000,000	06/25/40	2.000%	326,422	298,520
FNMA 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	451,774	375,719
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	464,758	421,663
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	322,082	295,387
GNR 2010-134 YA - 38377LT57	various	9,200,000	10/20/40	2.500%	1,687,379	1,589,912
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	589,884	636,062
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	219,608	144,452
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	329,789	275,662
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	529,220	482,581
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	99,142	6,164
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	865,922	793,701
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	751,980	686,787
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	570,005	484,179
FHR 4019 JD - 3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	585,201	547,439
GNR 2015-88 GC - 38379PP27	07/21/15	2,000,000	05/20/41	2.500%	741,327	701,620
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	203,455	173,467
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	802,986	728,836
FHR 4000 PJ - 3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	1,167,661	1,050,075
FNR 2012-20 TD - 3136AAJR1	05/25/12	2,000,000	02/25/42	4.500%	450,996	321,110
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	1,054,891	1,010,056
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	823,535	758,201
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	1,088,920	1,002,679

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2018

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/18
FNR 2014-46 PG - 3136AKUZ4	09/03/14	2,000,000	01/25/43	3.000%	414,757	350,871
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	975,418	887,927
FHR 4314 LE - 3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	594,042	548,688
FHR 4314 PE - 3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	701,116	654,557
FNR 2014-68 GM - 3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	1,149,995	1,067,833
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	1,392,993	1,279,923
FHR 4474 JA - 3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	1,372,436	1,253,131
US Government and Municipal Securities						
ST LOUIS CO MO ROCKWOOD - 791434XA6	12/08/17	600,000	02/01/19	5.000%	624,138	606,240
NEW YORK ST DORM AUTH RE - 649907XW7	10/26/17	1,185,000	12/01/23	3.740%	1,283,340	1,207,953
Total U. S. Government and Agency Securities					\$ 206,607,163	\$ 192,087,547
Miscellaneous Securities						
UBS Select Treasury	various	116,853,433	-	-	\$ 116,853,433	\$ 116,853,433
Total Pooled Cash Marketable Securities					\$ 323,460,596	\$ 308,940,980
SELF-INSURANCE RESERVE:						
US Treasury Note 912828JR2	08/17/18	1,280,000	11/15/18	3.750%	\$ 1,284,950	\$ 1,282,534
Total U. S. Government and Agency Securities					\$ 1,284,950	\$ 1,282,534
Total Self-Insurance Reserve					\$ 1,284,950	\$ 1,282,534
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
AmFds Euro Pacfc	various	230,237	—	—	\$ 230,237	\$ 316,185
BlkRkEq Divd Inv	various	498,935	—	—	498,935	593,738
FidAdv New Insights A	various	467,696	—	—	467,696	713,281
Gdmnscs Strat Inc A	various	119,147	—	—	119,147	106,597
JPM EmrgMrk Eq A	various	97,752	—	—	97,752	120,682
JPM SmCap Eq A	various	158,395	—	—	158,395	237,381
Loomis Bd Admn	various	262,397	—	—	262,397	248,702
LrdAbtGr Oppr A	various	175,560	—	—	175,560	209,708
Okmrk Intl II	various	244,078	—	—	244,078	347,608
Pgim Ttl Rtn Bd A	various	463,714	—	—	463,714	447,572
Total Mutual Funds					\$ 2,717,911	\$ 3,341,454
Total Post Employment Health Fund					\$ 2,717,911	\$ 3,341,454

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2018

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/18
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Stanley Black & Decker - 854502AB7	03/09/16	775,000	11/17/18	4.250%	\$ 783,827	\$ 774,651
SLM Corp - 78442FER5	various	110,000	01/15/19	5.500%	113,206	110,550
MGM Resorts Intl - 552953BW0	various	120,000	02/01/19	8.625%	131,046	121,800
Walmart - 931142CP6	various	600,000	02/01/19	4.125%	599,394	603,246
Unilever Cptl Corp NTS - 904764AK3	various	510,000	02/15/19	4.800%	557,381	514,080
Whirlpool Corp NTS B/E - 963320AQ9	various	500,000	03/01/19	2.400%	502,105	499,110
DCP Midstream Op - 23311VAE7	various	110,000	04/01/19	2.700%	109,719	109,830
Lowe's Cos Inc - 548661DL8	various	440,000	04/15/19	1.150%	436,221	436,106
Lyondellbasell - 552081AG6	06/21/13	13,000	04/15/19	5.000%	14,395	13,065
Toyota Motor Credit - 89236TDE2	07/05/17	530,000	05/20/19	1.400%	527,249	525,903
Home Depot Inc NTS - 737076BE1	06/06/16	555,000	06/15/19	2.000%	567,032	552,974
Target Corp - 87612EBB1	various	510,000	06/26/19	2.300%	516,146	508,511
American Honda Fin Nts - 02665WAH4	08/08/16	550,000	08/15/19	2.250%	566,269	547,454
Gannett Co Inc - 364725BD2	12/23/15	58,000	10/15/19	5.125%	60,030	58,037
Amer Movil SAB - 02364WAX3	various	130,000	10/16/19	5.000%	140,957	132,565
Lennar Corp - 526057BU7	various	110,000	11/15/19	4.500%	114,638	110,825
Targa Res Partners - 87612BAR3	various	110,000	11/15/19	4.125%	110,844	109,588
Alibaba Group - 01609WAC6	09/23/16	50,000	11/28/19	2.500%	50,967	49,740
AirCastle Ltd - 00928QAK7	various	115,000	12/01/19	6.250%	125,500	118,611
Costco Whsl Corp - 22160KAF2	various	455,000	12/15/19	1.700%	461,592	448,858
Airlease Corp - 00912XAU8	various	60,000	01/15/20	2.125%	59,804	59,055
JP Morgan Chase - 46625HKA7	02/05/15	240,000	01/23/20	2.250%	240,730	237,545
Medtronic Inc - 585055BG0	04/26/18	650,000	03/15/20	2.500%	646,796	645,671
Hyundai Cptl Amer Inc - 44891AAB3	11/09/17	40,000	03/20/20	2.600%	39,877	39,419
FIAT Chrysler - 31562QAC1	various	110,000	04/15/20	4.500%	112,646	110,550
CIT Group Inc - 125581GN2	various	105,000	05/15/20	5.375%	112,963	107,898
EMC Corp - 268648AQ5	various	115,000	06/01/20	2.650%	110,594	112,908
Gannett Co Inc - 364725BA8	06/21/18	45,000	07/15/20	5.125%	45,534	45,338
ICAHN Enterprises - 451102AX5	08/30/16	110,000	08/01/20	6.000%	108,075	111,999
Arcelormittal - 03938LAQ7	various	45,000	08/05/20	5.750%	45,548	46,326
Istar Financial Inc - 45031UCC3	various	115,000	09/15/20	4.625%	116,994	114,713
Tenet Healthcare Corp - 87243QAB2	various	110,000	10/01/20	6.000%	117,731	113,614
Energy Transfer Partners - 29273VAC4	various	110,000	10/15/20	7.500%	123,584	117,700
AERCAP - 00772BAQ4	various	105,000	10/30/20	4.625%	109,015	107,002
CNH Indl - 12592BAE4	various	105,000	11/06/20	4.375%	107,150	106,355
Santander UK Group - 80281LAD7	01/08/16	45,000	01/08/21	3.125%	44,994	44,386
Nustar Logistics - 67059TAD7	04/28/16	15,000	02/01/21	6.750%	14,850	15,713
Sabra Health Care L P - 78572XAE1	01/08/18	105,000	02/01/21	5.500%	107,894	106,838
Sabine Pass - 785592AE6	various	110,000	02/02/21	5.625%	118,006	114,417
Centene Corp Nts - 15135BAF8	various	110,000	02/15/21	5.625%	114,244	111,925
Cisco Systems Inc - 17275RBD3	06/22/18	565,000	02/28/21	2.200%	554,424	553,231
Arcelormittal - 03938LAU8	various	70,000	03/01/21	6.500%	73,449	72,640
Thermo Fisher - 883556AX0	05/23/18	415,000	03/01/21	4.500%	430,189	426,060
Hyundai Capital - 44891AAS6	03/12/18	35,000	03/12/21	3.450%	34,984	34,605
AES Corp - 00130HBZ7	various	110,000	03/15/21	4.000%	110,638	109,725
Alcoa Inc - 013817AV3	02/13/17	110,000	04/15/21	5.400%	117,610	113,163
GLP CAP L P / GLP Fing- 361841AG4	various	115,000	04/15/21	4.375%	117,572	115,863
Genl Dynamics Corp	05/23/18	430,000	05/11/21	3.000%	427,528	427,700
WEC Energy Group Inc - 92939UAA4	06/07/18	25,000	06/15/21	3.375%	24,990	25,006
SMBC Aviation - 78448TAA0	07/17/17	55,000	07/15/21	2.650%	54,579	53,005
Mitsubishi UFJ - 606822AW4	07/26/18	85,000	07/26/21	3.535%	85,033	85,066
Associated BK Green Bay - 04550KAA9	08/15/18	70,000	08/06/21	3.500%	69,966	69,649
Sprint Spectrum/Spec 1 - 85208NAA8	10/27/16	175,000	09/20/21	3.360%	133,281	130,758
Pitney Bowes Inc - 724479AK6	various	95,000	10/01/21	3.625%	91,736	90,606
Steel Dynamics Inc - 858119BC3	various	110,000	10/01/21	5.125%	113,108	111,210
ADT Corp - 00101IAK2	various	110,000	10/15/21	6.250%	120,487	115,391
Sumitomo Mitsui Finl - 86562MAH3	10/19/16	80,000	10/20/21	2.442%	80,188	77,411
Antero Resources - 03674PAL7	various	120,000	11/01/21	5.375%	122,900	121,536
Starwood Ppty Tr Inc - 85571BAG0	various	110,000	12/15/21	5.000%	114,950	110,825
Equinix Inc - 29444UAN6	various	105,000	01/01/22	5.375%	110,187	108,413
Oasis Petroleum - 674215AG3	12/22/16	15,000	03/15/22	6.875%	15,338	15,262
Southwestern Energy - 845467AH2	12/27/16	12,000	03/15/22	4.100%	11,340	11,955
Ball Corp - 058498AR7	various	105,000	03/15/22	5.000%	108,256	108,439
HCA Inc - 404121AE5	various	105,000	03/15/22	5.875%	111,487	111,300
Ruby Pipeline LLC - 781172AB7	12/11/17	60,000	04/01/22	6.000%	56,632	55,112
SLM Corp - 78442PGC4	various	50,000	04/05/22	5.125%	50,488	49,750
T-Mobile USA Inc - 87264AAR6	various	100,000	04/15/22	4.000%	99,806	99,563
Motorola Inc - 620076BB4	03/11/15	115,000	05/15/22	3.750%	115,722	114,024
Hertz Equipment - 42806LAA9	12/27/16	9,000	06/01/22	7.500%	9,461	9,518
Group 1 Automotive - 398905AK5	09/29/17	115,000	06/01/22	5.000%	118,650	114,425
Sumitomo Mitsui Finl - 86562MAQ3	10/16/17	40,000	07/12/22	2.784%	40,134	38,721
SBA Comm Corp - 78388IAT3	12/23/16	19,000	07/15/22	4.875%	19,309	19,182
Comcast Corp - 20030NBD2	07/20/18	440,000	07/15/22	3.125%	435,516	434,658
Intl Lease Fin Corp - 459745GN9	08/09/16	50,000	08/15/22	5.875%	56,875	52,892
Park Aerospace Hldg - 70014LAA8	various	12,000	08/15/22	5.250%	12,295	12,105
Level 3 Fing Inc - 527298BD4	various	120,000	08/15/22	5.375%	121,584	121,258
Entertainment Prop - 29380TAT2	08/23/18	70,000	08/15/22	5.750%	73,989	73,093
CCO Hldgs LLC - 1248EPAY9	various	115,000	09/30/22	5.250%	118,056	116,258
Synovus Financial Corp - 87161CAL9	various	45,000	11/01/22	3.125%	43,574	43,621
Dynegy Inc - 26817RAN8	various	100,000	11/01/22	7.375%	104,916	103,875
Lin Television - 532776AZ4	various	15,000	11/15/22	5.875%	15,324	15,225
Genl Motors Finl - 37045XCF1	02/13/18	25,000	01/05/23	3.250%	24,586	24,108
Crown Amer Cap Corp - 228189AB2	08/17/18	105,000	01/15/23	4.500%	105,652	105,473
Kinder Morgan - 49456BAM3	08/10/17	31,000	01/15/23	3.150%	30,945	30,157
Wells Fargo - 949746SK8	various	25,000	01/24/23	3.069%	25,036	24,401
Cptl One Bank NA - 140420NB2	04/30/18	40,000	02/15/23	3.375%	38,864	38,919
Amazon Com Inc - 023135AW6	04/24/18	25,000	02/22/23	2.400%	24,021	24,053
PolyOne Corp - 73179PAK2	05/29/18	45,000	03/15/23	5.250%	45,994	46,576
SSM Health Care - 784710AB1	05/08/18	50,000	03/31/23	3.688%	50,000	50,047
Antero Resources - 03674XAF3	12/23/16	14,000	06/01/23	5.625%	14,420	14,333
Marvell Technology - 57385LAA6	06/22/18	25,000	06/22/23	4.200%	24,949	24,878
AK Steel Corp - 001546AT7	12/22/16	17,000	07/15/23	7.500%	18,679	17,893
Berry Plastics - 085790AY9	various	25,000	07/15/23	5.125%	25,738	25,125
EQT Midstream Ptnrs LP - 26885BAD2	06/26/18	50,000	07/15/23	4.750%	49,881	50,739

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2018

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/18
BGC Partners Inc - 05541TAK7	07/24/18	25,000	07/24/23	5.375%	24,879	24,998
CNH Indl - 12594KAA0	03/01/18	50,000	08/15/23	4.500%	51,079	50,770
Can Imperial Bank - 13607RAD2	09/13/18	55,000	09/13/23	3.500%	54,905	54,657
Sprint Corp - 85207UAF2	01/15/15	9,000	09/15/23	7.875%	9,698	9,709
Reliance Stand Life II - 75951AAJ7	09/19/18	40,000	09/20/23	3.850%	39,978	39,885
Aircastle Ltd - 00928QAR2	09/25/18	50,000	09/25/23	4.400%	49,916	50,007
Tallgrass 144A - 87470LAE1	09/26/18	16,000	10/01/23	4.750%	16,000	15,995
United Mexican States - 91086QBC15	01/14/15	66,000	10/02/23	4.000%	69,201	66,434
Rose Rock Midstream - 77714TAB7	08/23/18	10,000	11/15/23	5.625%	9,688	9,725
Macquarie Group Ltd - 55608JAH1	11/28/17	25,000	11/28/23	3.189%	25,000	23,996
Andeavor - 03349MAC9	10/13/17	90,000	12/15/23	4.750%	97,422	92,907
Bank of Amer Corp - 06051GGV5	12/20/17	76,000	12/20/23	3.004%	84,606	73,753
CCO Holdings - 1248EPBE2	01/15/15	28,000	01/15/24	5.750%	28,252	28,455
First Data Corp - 32008DAB2	01/03/17	19,000	01/15/24	5.750%	19,641	19,309
Apple Inc Nts - 037833CG3	02/09/17	25,000	02/09/24	3.000%	24,989	24,508
Meritor Inc B/E - 59001KAD2	08/08/17	11,000	02/15/24	6.250%	11,688	11,206
Seagate HDD - 81180WAT8	02/09/17	45,000	03/01/24	4.875%	44,550	44,353
Bank of Amer Corp - 06051GHE2	04/26/18	50,000	03/05/24	2.814%	49,950	49,967
Kinross Gold Corp - 496902AN7	05/02/18	35,000	03/15/24	5.950%	36,531	35,700
Wabtec - 960386AN0	09/14/18	25,000	03/15/24	4.150%	24,951	24,824
JPMC - 46647PAP1	04/25/18	50,000	04/23/24	3.559%	49,645	49,479
CSC Holdings - 126307AH0	12/22/16	16,000	06/01/24	5.250%	15,475	15,640
US Concrete Inc - 90333LAP7	01/09/17	15,000	06/01/24	6.375%	15,863	15,176
AT&T Inc - 00206RGD8	08/22/18	60,000	06/12/24	0.000%	60,000	60,270
Sirius XM Holdings Inc - 82967NAS7	05/03/16	13,000	07/15/24	6.000%	13,780	13,471
JP Morgan Chase - 46647PAU0	07/23/18	80,000	07/23/24	3.797%	79,969	79,890
Murphy Oil Corp - 626717AH5	02/02/17	9,000	08/15/24	6.875%	9,675	9,528
Novelis Corp - 670001AA4	12/27/16	14,000	08/15/24	6.250%	14,753	14,333
Crown Castle Intl - 22822VAG6	08/01/17	95,000	09/01/24	3.200%	95,293	90,276
Arrow Electronics Inc - 042735BG4	09/08/17	55,000	09/08/24	3.250%	54,643	51,984
Credit Suisse NY - 22546QAP2	07/17/17	250,000	09/09/24	3.625%	258,948	246,396
Trinity Industries - 896522AH2	10/22/15	40,000	10/01/24	4.550%	40,229	38,809
Diamondback Energy Inc - 25278XAC3	09/26/18	7,000	11/01/24	4.750%	6,983	7,009
United Rentals North - 911365BB9	01/15/15	23,000	11/15/24	5.750%	23,457	23,662
Alibaba Group - 01609WAQ5	08/22/17	60,000	11/28/24	3.600%	62,583	58,996
Tesoro Logistics - 88160QAN3	11/02/17	50,000	01/15/25	5.250%	53,000	51,209
Nabors Industries - 62957HAD7	01/23/18	10,000	02/15/25	5.750%	9,975	9,587
T-Mobile USA - 87264AAN5	various	17,000	03/01/25	6.375%	17,333	17,711
TC Pipelines - 87233QAB4	05/24/17	50,000	03/13/25	4.375%	52,275	49,657
Albertsons Cos LLC - 013093AD1	08/10/16	13,000	03/15/25	5.750%	13,211	11,700
Beazer Homes Inc - 07556QBM6	04/06/18	8,000	03/15/25	6.750%	7,960	7,408
Wellcare Health Plans - 94946TAC0	03/22/17	15,000	04/01/25	5.250%	15,000	15,244
Alexandria Real Estate - 015271AL3	various	85,000	04/30/25	3.450%	84,346	81,280
ESH Hospitality - 26907YAA2	12/27/16	11,000	05/01/25	5.250%	10,918	10,643
Tenet Healthcare Corp - 88033GCU2	06/20/17	10,000	05/01/25	5.125%	10,000	9,850
Zayo Group - 989194AL9	various	13,000	05/15/25	6.375%	13,769	13,491
SM Energy - 78454LAL4	12/22/16	15,000	06/01/25	5.625%	14,606	14,944
Enervizer Spino Inc - 29273AAA4	04/27/16	10,000	06/15/25	5.500%	10,075	9,950
MGM Resorts - 552953CE9	06/18/18	10,000	06/15/25	5.750%	10,000	10,038
Aviation Cptl Group - 05369AAD3	08/01/18	85,000	08/01/25	4.125%	83,881	83,494
Bayer US Fin - 07274NAY9	06/08/16	75,000	08/15/25	5.500%	86,731	78,217
CRC Escrow - 12652AAA1	09/29/17	15,000	10/15/25	5.250%	15,000	14,288
Valiant Pharmaceuticals - 91911KAN2	05/10/18	15,000	11/01/25	5.500%	15,050	15,000
Halfmoon Parent Inc - 40573LAQ9	09/18/18	50,000	11/15/25	4.125%	49,959	49,858
Hawaiian Airlines - 419838AA5	01/15/15	65,000	01/15/26	3.900%	48,792	47,829
Western Digital Corp - 958102AM7	02/14/18	6,000	02/15/26	4.750%	6,000	5,802
Crown Castle Intl Corp - 22822VAC5	various	55,000	06/15/26	3.700%	52,770	52,564
Diamond 1/Diamond 2 - 25272KAK9	11/08/17	25,000	06/15/26	6.020%	27,123	26,721
Gray Television Inc - 389375AJ5	01/06/17	23,000	07/15/26	5.875%	23,000	22,799
Eagle Materials - 26969PAA6	various	25,000	08/01/26	4.500%	26,105	24,932
Boyd Gaming Corp - 103304BN0	06/25/18	5,000	08/15/26	6.000%	5,000	5,038
Buckeye Partners - 118230AQ4	07/24/18	60,000	12/01/26	3.950%	54,904	55,319
Penn Natl Gaming - 707569AS8	01/19/17	16,000	01/15/27	5.625%	16,060	15,435
Broadcom Corp - 11134LAH2	01/19/17	90,000	01/15/27	3.875%	90,468	84,730
Genl Motors Finl - 37045XBT2	02/03/17	70,000	01/17/27	4.350%	69,468	66,876
Goldman Sachs Group Inc - 38141GWB6	various	56,000	01/26/27	3.850%	56,041	54,331
Tech Data Corp - 878237AH9	01/31/17	85,000	02/15/27	4.950%	85,201	82,874
AT&T Inc - 00206RDQ2	02/09/17	40,000	03/01/27	4.250%	40,137	39,483
Mercury Genl Corp - 589400AB6	03/08/17	25,000	03/15/27	4.400%	24,962	24,075
Physicians Realty LP - 71951QAA0	03/07/17	50,000	03/15/27	4.300%	48,764	48,159
Enable Midstream - 292480AK6	various	90,000	03/15/27	4.400%	91,224	86,374
Glencore Fndg - 378272AN8	various	80,000	03/27/27	4.000%	78,295	75,090
Wyndham Worldwide - 98310WAN8	03/21/17	15,000	04/01/27	4.500%	14,966	14,138
Morgan Stanley - 61761JZN2	various	50,000	04/23/27	3.950%	50,822	47,991
Seagate HDD - 81180WAR2	02/22/17	30,000	06/01/27	4.875%	28,088	28,068
Brighthouse Fincl - 10922NAC7	various	30,000	06/22/27	3.700%	28,648	26,632
Santander Hldgs Inc - 80282KAP1	07/13/17	55,000	07/13/27	4.400%	55,015	52,630
Boardwalk Pipelines - 096630AF5	01/12/17	85,000	07/15/27	4.450%	85,204	81,648
Citigroup Inc - 172967KA8	various	45,000	09/29/27	4.450%	47,334	44,480
Eqt Corp NTS - 26884LAF6	various	30,000	10/01/27	3.900%	29,340	28,110
Hudson Pacific Prop - 44409MAA4	09/25/17	75,000	11/01/27	3.950%	75,013	69,824
JP Morgan Chase - 46625HRX0	various	85,000	12/01/27	3.625%	86,069	80,164
Citigroup Inc - 172967LD1	03/10/17	55,000	01/10/28	3.887%	55,642	53,396
Arrow Electronics Inc - 042735BF6	06/12/17	85,000	01/12/28	3.875%	85,280	79,175
Toll Bros Fin Corp - 88947EAT7	01/22/18	18,000	02/15/28	4.350%	18,000	16,520
Store Cap Corp - 862121AA8	03/19/18	25,000	03/15/28	4.500%	24,879	24,397
Bank of Amer Corp - 06051GGL7	04/25/17	60,000	04/24/28	3.705%	59,995	57,755
Enable Midstream Part - 292480AL4	05/10/18	25,000	05/15/28	4.950%	24,799	24,809
Vodafone Group PLC - 92857WBK5	05/30/18	45,000	05/30/28	4.375%	44,415	44,335
Morgan Stanley - 61744YAK4	07/24/17	25,000	07/22/28	3.591%	25,000	23,720
Interpublic Group of Cos - 460690BP4	09/21/18	25,000	10/01/28	4.650%	24,917	25,038
Goldman Sachs - 38141GWV2	01/23/18	50,000	04/23/29	3.814%	50,000	47,696
Amerada Hess Corp - 023551AF1	various	15,000	10/01/29	7.875%	18,418	18,132
Toronto Dominion Bank - 891160MJ9	various	25,000	09/15/31	3.625%	24,933	23,496
Bank Montreal Que PFD - 06368BGS1	12/12/17	30,000	12/15/32	3.803%	30,000	28,030
Amerada Hess Corp - 023551AM6	05/16/18	50,000	03/15/33	7.125%	58,875	57,354
Verizon Communications - 92343VCV4	06/28/18	70,000	01/15/36	4.272%	63,892	66,709

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2018

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/18
Plains All Amer Pipeline - 72650RAR3	10/23/17	45,000	01/15/37	6.650%	51,491	49,767
AT&T Inc - 00206RDR0	02/09/17	47,000	03/01/37	5.250%	47,198	46,843
Time Warner Cable - 88732JAJ7	various	22,000	05/01/37	6.550%	26,556	23,865
Polar Tankers Inc - 73102QAA4	04/11/18	20,000	05/10/37	5.951%	23,297	22,377
Discovery Comm - 25470DAS8	09/21/17	25,000	09/20/37	5.000%	24,408	24,377
CVS Health Corp - 126650CY4	03/09/18	30,000	03/25/38	4.780%	29,583	29,856
Energy Transfer - 29278NAD5	07/02/18	35,000	06/15/38	5.800%	34,506	36,356
Goldman Sachs Group Inc - 38148YAA6	various	75,000	10/31/38	4.017%	72,064	69,519
Cenovus Energy - 15135UAF6	08/01/17	80,000	11/15/39	6.750%	85,802	90,218
Motiva Enterprises - 61980AAD5	12/06/16	55,000	01/15/40	6.850%	64,578	61,560
Domtar Corp - 257559AK0	10/20/17	55,000	02/15/44	6.750%	62,049	57,448
Motorola Solutions - 620076BE8	various	65,000	09/01/44	5.500%	65,489	61,030
Albemarle Corp - 012725AD9	03/09/18	25,000	12/01/44	5.450%	26,801	26,096
Anheuser Busch InBev Fin - 035242AN6	01/25/16	30,000	02/01/46	4.900%	30,625	30,625
Tri-State Generation - 89566EAK4	05/23/16	25,000	06/01/46	4.250%	24,799	22,760
Voya Finl Inc - 929089AC4	06/13/16	75,000	06/15/46	4.800%	75,381	73,973
Diamond 1/ Diamond 2 - 25272KAR4	11/10/17	65,000	07/15/46	8.350%	83,887	80,909
Kroger Co - 501044DG3	11/06/17	90,000	02/01/47	4.450%	86,025	82,409
Southern Calif Edison - 842400GG2	03/27/17	75,000	04/01/47	4.000%	75,414	70,448
Crown Castle Intl - 22822VAF8	05/04/17	45,000	05/15/47	4.750%	44,993	42,662
Enel Fin Intl - 29278GAC2	05/26/17	90,000	05/25/47	4.750%	90,287	81,457
American Fin Grp - 025932AL8	06/02/17	75,000	06/15/47	4.500%	75,021	69,959
Brighthouse Finl - 10922NAD5	06/22/17	90,000	06/22/47	4.700%	89,813	74,482
ONEOK INC - 682680AT0	10/16/17	88,000	07/13/47	4.950%	89,582	87,439
UnitedHealth Group Inc - 91324PDF6	10/25/17	50,000	10/15/47	3.750%	49,795	46,488
Westlake Chemical Corp - 960413AU6	11/28/17	30,000	11/15/47	4.375%	29,694	26,651
Celgene Corp - 151020AW4	11/09/17	75,000	11/15/47	4.350%	75,065	67,139
Southern Calif Edison Co - 842400GK3	06/04/18	55,000	03/01/48	4.125%	53,682	52,575
CVS Health Corp - 126650CZ1	various	90,000	03/25/48	5.050%	94,903	92,056
Securian Finl Group Inc - 81373PAA1	04/05/18	25,000	04/15/48	4.800%	24,921	24,545
Axa Equitable Holdings - 05456IAK1	04/20/18	25,000	04/20/48	5.000%	24,927	23,353
City of Hope - 17858PAB7	05/16/18	25,000	08/15/48	4.378%	25,000	24,504
Electricite de France - 268317AT1	09/28/18	50,000	09/21/48	5.000%	49,010	48,681
Energy Transfer - 29278NAA1	11/16/17	11,000	02/15/65	6.250%	11,000	10,588
Enlink Midstream - 29336UAH0	06/14/18	7,000	12/15/65	6.000%	6,125	6,328
DCP Midstream Partners - 23311PAA8	11/20/17	10,000	06/15/66	7.375%	10,000	9,950
Pacific Life Ins - 69448FAA9	10/24/17	25,000	10/24/67	4.300%	24,979	22,480
Enbridge Inc - 29250NAW5	03/01/18	25,000	03/01/78	6.250%	25,000	24,161
Total Corporate Bonds					\$ 20,175,766	\$ 19,721,911
Stock and Mutual Funds:						
Common/Preferred Stock	various	1,982,611	---	---	\$ 70,334,885	\$ 87,960,582
UBS Cash/Money Market Funds	various	3,325,805	---	---	3,325,805	3,325,805
PNC Small Cap Fund Class I - PPCIX	various	219,004	---	---	4,219,836	5,724,772
Total Stock and Mutual Funds					\$ 77,880,526	\$ 97,011,159
U. S. Government and Agency Securities:						
FHLMC - 3137EAEB1	various	1,300,000	07/19/19	0.875%	\$ 1,280,814	\$ 1,282,892
FNMA - 3135G0A78	12/15/17	1,300,000	01/21/20	1.625%	1,288,771	1,281,501
US Tsy Note - 9128283T5	07/13/18	166,000	01/31/20	1.767%	165,987	165,993
US Tsy Note - 912828V64	08/18/17	5,000	01/31/20	0.000%	5,013	5,004
US Tsy Note - 912828K58	various	30,000	04/30/20	1.375%	29,708	29,350
US Tsy Note - 912828XCM7	various	110,000	07/31/20	1.625%	110,079	107,671
US Tsy Note - 912828L32	various	80,000	08/31/20	1.375%	79,724	77,856
US Tsy Note - 912828TN0	10/10/14	120,000	08/31/20	1.000%	116,297	118,224
US Tsy Note - 9128285B2	09/25/18	385,000	09/30/20	2.750%	384,412	384,412
US Tsy Note - 912828L65	10/23/15	95,000	09/30/20	1.375%	94,968	92,335
US Tsy Note - 912828U32	various	200,000	11/15/20	1.000%	197,528	196,274
US Tsy Note - 912828G61	12/15/14	160,000	11/30/20	1.500%	159,231	157,806
US Tsy Note - 9128283L2	12/22/17	25,000	12/15/20	1.875%	24,927	24,485
US Tsy Note - 912828Q78	various	780,000	04/30/21	1.375%	787,918	751,241
US Tsy Note - 912828R77	various	150,000	05/31/21	1.375%	151,041	144,258
US Tsy Note - 9128285A4	09/27/18	500,000	09/15/21	2.750%	498,537	498,537
US Tsy Note - 912828F21	10/14/14	70,000	09/30/21	2.125%	70,558	68,469
US Tsy Note - 9128282S8	various	24,000	08/31/22	1.625%	23,689	22,849
US Tsy Note - 912828M80	various	340,000	11/30/22	2.000%	338,008	327,583
US Tsy Note - 9128284L1	05/09/18	75,000	04/30/23	2.750%	74,865	74,382
US Tsy Note - 9128284S6	various	136,000	05/31/23	2.750%	135,679	134,901
US Tsy Note - 9128284R8	06/19/18	249,000	05/31/25	2.875%	248,922	246,938
US Tsy Note - 912828X88	various	240,000	05/15/27	2.375%	241,871	227,858
US Tsy Note - 9128282L3	10/27/17	202,000	07/15/27	0.375%	199,132	198,798
US Tsy Note - 9128283F5	various	365,000	11/15/27	2.250%	352,574	341,647
US Tsy Note - 9128283W8	02/16/18	195,000	02/15/28	2.750%	193,710	190,117
US Tsy Note - 9128284V9	various	850,000	08/15/28	2.875%	852,644	836,919
US Tsy Bond - 912810QB7	03/21/16	175,000	05/15/39	4.250%	227,698	204,080
US Tsy Bond - 912810RM2	various	120,000	05/15/45	3.000%	120,609	115,790
US Tsy Bond - 912810RQ3	various	50,000	02/15/46	2.500%	52,266	43,637
US Tsy Bond - 912810RS9	various	50,000	05/15/46	2.500%	48,953	43,602
US Tsy Bond - 912810RU4	01/11/17	55,000	11/15/46	2.875%	53,462	51,726
US Tsy Bond - 912810RX8	various	50,000	05/15/47	3.000%	51,634	48,157
US Tsy Bond - 912810RY6	12/05/17	195,000	08/15/47	2.750%	192,792	178,585
US Tsy Bond - 912810RZ3	various	200,000	11/15/47	2.750%	185,546	183,086
US Tsy Bond - 912810SA7	08/10/18	45,000	02/15/48	3.000%	44,007	43,307
US Tsy Bond - 912810SC3	various	451,000	05/15/48	3.125%	457,746	445,364
Total U. S. Government and Agency Securities					\$ 9,541,320	\$ 9,345,634
Asset-Backed Securities						
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	9,890	648
CarMX 2016-3 - 14314EAE1	05/03/18	100,000	04/15/22	1.900%	97,277	97,421
SDART - 80284TAK1	02/28/17	33,000	05/16/22	2.580%	32,999	32,782
AMCAR 2016 - 03065TAF9	02/08/17	30,000	07/08/22	2.410%	29,888	29,609
GMALT 2018-3 - 36256GAF6	09/26/18	41,000	07/20/22	3.480%	40,999	40,977
SDART 2016 - 80284RAG4	10/12/16	100,000	08/15/22	2.800%	99,968	98,873

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2018

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/18
AMCAR - 03065FAF9	02/28/17	35,000	08/18/22	2.710%	34,993	34,528
DRIVE 2017 B - 26208DAF3	09/25/17	65,000	10/17/22	3.720%	65,449	65,235
Hart 2016-B - 44891EAF6	04/27/18	68,000	11/15/22	2.190%	66,311	66,431
SDART 2017-3 - 80284YAF1	09/20/17	41,000	12/15/22	2.930%	40,997	40,510
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	26,085	9,505
AMOT 2018-2 - 02005AGU6	05/30/18	82,000	05/15/23	3.290%	81,999	82,029
Wlake 2018-1A - 96042NAL1	01/24/18	60,000	05/15/23	3.410%	60,150	59,525
EART 2017 3 - 30165YAE3	09/20/17	90,000	07/17/23	3.680%	89,992	89,616
AMCAR 17-3 - 03065HAG3	08/16/17	70,000	07/18/23	3.180%	69,993	68,884
SDART 2016-2 - 80285CAA9	07/11/18	110,000	09/15/23	4.380%	110,855	111,229
ACAR 2017 3 - 02527TAG1	09/07/17	80,000	10/10/23	3.430%	79,964	79,594
WLAKE 2018-3 - 96042GAJ1	various	88,000	10/16/23	3.610%	88,015	88,039
DRIVE 2017 3 - 26207KAG6	12/07/17	175,000	12/15/23	3.530%	175,834	174,389
Wlake 2018-2 - 96042FAE4	05/17/18	44,000	01/16/24	3.500%	43,992	43,946
Ameri 2018-1 - 03066HAF4	05/23/18	28,000	01/18/24	3.500%	27,999	27,888
Hertz 2018-1A - 42806DBS7	01/24/18	70,000	02/25/24	4.390%	69,985	68,287
Hertz 2018-1B - 42806DBR9	08/24/18	50,000	02/25/24	3.600%	49,396	48,590
Synct 2018-1 - 87165LCA7	03/20/18	39,000	03/15/24	3.170%	38,999	38,699
EART 2018-2A - 30167BAD3	04/25/18	75,000	03/15/24	4.040%	74,991	74,710
AMERI 2018-1 - 03066HAG2	05/23/18	40,000	03/18/24	3.820%	39,995	39,921
DRIVE 2017 A - 26208CAN8	09/25/17	100,000	05/15/24	4.160%	101,902	100,999
WOART 2018-B - 98162QAD2	04/11/18	90,000	06/17/24	3.200%	89,997	89,270
World 2017-C - 981464GJ3	07/31/18	30,000	08/15/24	2.660%	29,488	29,470
DRIVE 2018-2 - 26208JAG8	05/23/18	50,000	08/15/24	4.140%	49,994	50,185
Comet 2016-7A - 14041NFI5	various	79,000	09/16/24	1.744%	79,302	79,671
WFNMT 2016 - 981464FK1	07/27/16	42,000	04/15/25	2.330%	41,993	40,315
DCENT 2018-1 - 254683CD5	06/14/18	50,000	08/15/25	3.030%	49,594	49,452
Synct 2017-2 - 87165LBU4	11/21/17	101,000	10/15/25	2.620%	101,600	97,889
SDART 2018-4 - 80285MAH2	08/22/18	70,000	12/15/25	3.980%	69,998	69,756
DRIVE 2018-4 - 26209BAG4	09/19/18	40,000	01/15/26	4.090%	39,989	40,116
SCLP 2017 3 - 83404JAB2	05/18/17	35,000	05/25/26	3.850%	34,989	34,770
SCLP 2017 4 - 83405JAB1	07/05/17	120,000	05/26/26	3.590%	119,994	116,369
SCLP 17 5 - 83405LAC4	various	90,000	09/25/26	3.690%	90,085	88,948
SCLP 2018-1 B - 83405RAC1	02/02/18	70,000	02/25/27	3.650%	69,956	69,030
SCLP 2018-1A C - 83405RAD9	02/02/18	80,000	02/25/27	3.970%	80,000	78,693
SCLP 2018-2 C - 78471WAD7	04/13/18	125,000	04/26/27	4.250%	124,714	123,896
US AI 2013-1 - 90346WAA1	01/15/15	100,000	05/15/27	3.950%	78,008	73,661
SCLP 2018-3 - 83405XAD6	08/07/18	90,000	08/25/27	4.670%	89,991	90,083
CAALT 2018-3A - 22534DAE0	08/23/18	60,000	12/15/27	4.040%	59,979	59,641
OneMain 2018-1A - 68268XAD3	07/24/18	70,000	01/14/28	4.400%	69,999	69,916
FNR 2017 - 3136AWWF0	05/31/17	160,000	04/25/29	3.303%	161,211	152,328
FHLMC - 3128MMVQ3	12/19/16	200,000	11/01/31	2.500%	163,999	155,800
BRITI 2018-1A - 11043HAA6	03/26/18	30,000	03/20/33	4.125%	29,998	29,632
Hudso 2015-HBS - 44422PBN1	07/20/18	70,000	08/05/34	4.155%	69,106	68,559
FHLMC - 3128P8AR2	03/12/15	104,000	03/01/35	3.500%	67,103	61,460
FHLMC - 3128P8AV3	03/12/15	104,000	03/01/35	3.500%	66,321	60,885
FHLMC - 3128P8A68	04/07/15	24,000	04/01/35	3.500%	16,854	15,458
BBCMS 2015-SRCH B - 05547HAJ0	12/15/15	100,000	08/10/35	4.498%	102,996	102,062
BBCMS 2018-TALL - 05548WAE7	03/28/18	110,000	03/15/37	2.898%	109,338	110,000
FHLMC - 3128P8D65	various	238,000	04/01/37	3.500%	213,107	204,137
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	50,340	25,457
FNMA - 3140H5GR6	01/23/18	21,000	01/01/38	3.500%	20,804	20,106
FHLMC - 3128P8GA3	06/21/18	16,000	05/01/38	3.500%	15,588	15,450
FHLMC PL G06085 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	62,754	44,005
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	57,664	35,554
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	76,247	55,724
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	15,797	10,790
SOFI 2017-D - 78471CAB5	08/10/17	100,000	09/25/40	2.650%	99,975	96,894
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	34,878	30,930
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	109,192	76,791
FNMA PL AI1886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	22,385	17,319
FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	36,861	30,857
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	30,453	28,806
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	28,170	26,446
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	34,208	25,451
FNMA - 3138Y63W2	various	460,000	01/01/42	4.000%	282,190	252,243
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	39,375	32,685
GNMA PL 005333C - 3620F4S2	02/19/13	135,000	03/20/42	4.500%	34,105	25,773
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	71,416	61,579
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	52,509	45,368
SFAVE - 78413MAA6	various	105,000	01/05/43	3.872%	105,288	99,555
FHR 4667 - 3137BWK7	03/31/17	190,000	01/15/43	3.500%	156,955	151,434
VDC 2018-1A - 92211MAC7	02/16/18	70,000	02/16/43	4.072%	69,726	69,865
CSMC 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	71,069	71,333
FNMA AB9345 - 31417GL38	11/13/14	425,000	05/01/43	3.000%	231,156	218,800
HARLE 2018-1 - 41284LAA2	05/14/18	110,000	05/15/43	5.682%	109,020	108,624
FNMA AB9558 - 31417GTQ9	10/22/14	425,000	06/01/43	3.000%	254,645	239,005
FHLMC Q20576 - 3132JMT90	11/13/14	425,000	08/01/43	3.000%	251,534	240,576
CBSLT 18-AGS - 20269DAC9	03/16/18	40,000	02/25/44	3.580%	39,983	39,520
GSMS 2011-GC3 D - 36248FAQ5	04/05/18	55,000	03/10/44	5.645%	56,309	56,415
FHR4791 - 3137F4ZV7	04/30/18	50,000	05/15/44	4.000%	47,835	47,367
FNMA PL BC 5090 - 3140F0UQ5	04/13/16	33,000	10/01/44	4.000%	19,072	16,985
UBSC 2011 - 90268TAS3	03/10/17	90,000	01/10/45	6.250%	87,441	86,691
FNMA PL AS4370 - 3138WD2C4	07/14/15	150,000	02/01/45	4.000%	104,465	96,082
SEMT 2015-2 - 81733YAU3	08/08/17	140,000	05/25/45	3.500%	68,844	66,092
FHLMC - 3128MJWV8	05/14/18	265,000	08/01/45	3.500%	158,888	157,599
CBSLT 18-BGS - 20268MAC0	08/02/18	110,000	09/25/45	3.990%	109,961	109,756
FHLMC - 3132L7MC0	05/31/16	57,000	12/01/45	4.000%	41,100	37,602
COMM 2012-C - 12623SAU4	05/22/18	45,000	12/10/45	4.320%	42,221	42,595
WFRBS 2012-C10 - 92890NAW9	02/23/18	63,000	12/15/45	3.241%	62,060	61,931
GNMA PL - 36179R4E6	06/20/18	165,000	03/20/46	3.500%	100,677	100,143
CGCMT 2013-GCJ - 17320DAQ1	05/29/18	41,000	04/10/46	3.732%	40,795	40,145
MSBAM 2013-C9 - 61762DAZ4	06/04/18	81,000	05/15/46	3.708%	80,543	79,969
FNMA PL BC - 3138WHMS8	11/22/16	66,000	07/01/46	4.500%	44,274	39,732
FHLMC PL - 3128MUY53	01/18/17	26,000	08/01/46	4.500%	18,949	17,850
FHLMC PL - 31335AX86	09/14/16	125,000	09/01/46	4.000%	103,279	95,047
GNMA PL - 36179SLS4	12/21/16	165,000	09/20/46	3.500%	129,849	122,403

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2018

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/18
FNMA PL - 3138WJB31	10/31/16	136,000	10/01/46	4.500%	103,708	92,692
FHLMC - 3128MJZB9	12/13/16	370,000	11/01/46	3.000%	324,510	309,191
BAMLL 2014-FRR - 05525HAU1	04/09/18	70,000	01/27/47	2.673%	61,184	61,106
FHLMC - 31335A5S3	02/07/17	63,000	02/01/47	4.000%	51,429	48,694
FHLMC - 3132WK6R4	09/22/17	101,000	02/01/47	3.500%	93,515	88,749
FHLMC - 3128MJZ60	05/11/17	282,000	05/01/47	4.500%	235,715	220,574
CGCMT 2014-GC21 - 17322MAA4	09/10/18	135,000	05/10/47	5.089%	122,921	123,808
FNMA PL - 3140FPDGI	various	46,000	06/01/47	4.000%	42,138	41,005
FHLMC - 3132WPTK3	07/18/17	22,000	07/01/47	4.000%	20,948	19,944
FHLMC - 3128MJ2E9	06/13/17	120,000	07/01/47	4.500%	108,186	101,976
JIMMY 2017-1A - 47760QAA1	07/07/17	104,000	07/30/47	3.610%	102,960	101,638
FNMA PL MA3088 - 31418CNE0	02/13/18	90,000	08/01/47	4.000%	82,241	80,568
COMM 2014 - 12592GAG8	various	110,000	08/10/47	4.873%	90,998	99,341
JPMMT 17-3 - 46647SAE0	08/30/17	110,000	08/25/47	3.500%	93,108	88,139
FHLMC - 3132XS6V7	01/11/18	56,000	09/01/47	4.500%	53,270	51,454
FNMA MA3143 - 31418CP57	12/13/17	55,000	09/01/47	3.000%	51,964	49,911
GS MT 2014-GC2 - 36253GAM4	12/04/17	55,000	09/10/47	4.662%	55,044	53,710
FHLMC - 3132XTPU6	01/11/18	167,000	10/01/47	4.000%	159,065	154,311
FSMT 2017-2 - 33850RAE2	10/31/17	118,000	10/25/47	3.500%	100,374	96,971
SEMT 2017-CH1 - 81746HAA9	09/28/17	100,000	10/25/47	4.000%	82,739	80,002
JPMMT 2017-4 - 46648UAE4	10/31/17	200,000	11/25/47	3.500%	172,755	166,686
JPMMT 2017-4 - 46648UAD6	10/31/17	120,000	11/25/47	3.000%	104,318	99,589
JPMMT 2017-5 - 46590YAM6	11/30/17	60,000	12/15/47	3.000%	49,647	48,767
JPMMT 2017-5 - 46590YAN4	11/30/17	75,000	12/15/47	3.753%	76,895	73,120
FNMA PL MA3238 - 31418CS47	02/13/18	100,000	01/01/48	3.500%	96,084	93,905
FREMF 2015 C - 30292NAK9	09/08/17	100,000	01/25/48	3.810%	98,563	93,962
FNMA PL - 3140Q8K87	03/19/18	36,000	02/01/48	4.500%	35,476	34,971
FNMA PL - 3140Q8Q81	03/13/18	80,000	03/01/48	4.000%	79,729	78,569
FNMA PL MA3305 - 31418CU77	05/14/18	355,000	03/01/48	3.500%	339,422	337,740
GNMA PL MA5076C - 36179TT96	06/13/18	90,000	03/20/48	3.000%	85,907	85,236
CGCMT 2015-GC2 - 17323VAZ8	04/20/18	49,000	04/10/48	3.192%	48,087	47,761
FREMF 2015-K45 - 30292PAG3	01/30/18	55,000	04/25/48	3.591%	53,150	51,567
FREMF 2015-K46 - 30292RAL8	03/26/18	45,000	04/25/48	3.696%	42,495	42,751
JPMMT 18-3 - 46649TAE6	03/29/18	85,000	04/25/48	3.500%	80,261	79,216
FNMA PL - 3140Q83V5	05/18/18	120,000	05/01/48	4.500%	122,673	121,798
FNMA PL - 3140HBFS2	08/09/18	30,000	05/01/48	4.000%	29,941	29,759
HNGRY 2018-1 - 411707AB8	06/20/18	35,000	06/20/48	4.250%	35,000	34,957
JPMMT 2018-1 A5 - 46648RAE1	01/31/18	40,000	06/25/48	3.500%	37,001	36,075
JPMMT 2018-1 A3 - 46648RAC5	01/31/18	40,000	06/25/48	3.500%	37,467	36,202
FLAGS 2018-4 - 33851LAD6	06/28/18	100,000	07/25/48	4.000%	97,491	97,346
CSAIL 2015 - 12635FBA1	08/25/15	45,000	08/15/48	3.508%	35,401	36,345
FREMF 2015-K48 - 30293HAG0	07/23/18	50,000	08/25/48	3.762%	47,137	46,534
FREMF 2015-K51 - 30293XAJ9	06/27/18	50,000	10/25/48	4.088%	49,734	49,030
JPMMT 2018-4 A15 - 46649CAQ6	04/30/18	70,000	10/25/48	3.500%	65,709	65,596
FREMF 2016-K52 - 30294DAQ6	06/29/18	75,000	01/25/49	4.057%	72,079	70,967
COMM 2016-CR28 - 12593YBN2	02/09/18	50,000	02/10/49	3.897%	46,547	46,419
FREMF 2016-K55 - 30289HAG6	07/03/17	60,000	04/25/49	4.160%	58,317	57,349
FREMF 2016-K56 - 30289UAU6	10/16/17	140,000	06/25/49	4.072%	134,925	132,626
FREMF 2016-K57 - 30295DAJ1	01/30/18	65,000	08/25/49	3.919%	63,441	61,368
FREMF 2017-K72B - 30306HAS9	03/09/18	110,000	11/25/49	3.675%	107,611	106,420
WFCM 2017-C39 - 95000XAL1	03/05/18	100,000	09/15/50	4.118%	97,703	95,947
UBS Coml Mtg 2017-C7 - 90276WAX5	12/27/17	86,000	12/15/50	4.588%	85,278	84,725
UBS Coml Mtg 2018-C9 - 90291JBB2	04/02/18	92,000	03/15/51	5.051%	91,075	93,570
GNR 2018-045 - 38380JXE3	07/23/18	125,000	09/16/52	2.600%	109,585	108,973
TPMT 2015-1 - 89171DAE7	07/05/17	60,000	10/25/53	3.521%	62,273	60,260
SCRT 2017-2 - 35563PBC2	various	103,000	08/25/56	3.000%	97,173	92,124
GNR 2015 - 38379KEK0	03/29/17	90,000	01/16/57	3.168%	88,590	81,298
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	80,178
Total Asset-Backed Securities					\$ 13,140,128	\$ 12,608,310
Miscellaneous Securities						
CoBank Ser F Callable	12/18/17	500		6.250%	54,625	51,500
Total Police and Firefighters' Investments					\$ 120,792,364	\$ 138,738,515
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 448,255,821	\$ 452,303,483

Table 14

City of Columbia, Missouri

FEDERAL AND STATE GRANTS REVENUE
SEPTEMBER 30, 2018Policy Development and Administration:

Sustainability	\$	36,160	
Convention & Tourism Grants		<u>61,585</u>	
Total Policy Development and Administration	\$		97,745

Public Safety:

Police		429,296	
FEMA		96,892	
Fire		<u>36</u>	
Total Public Safety			526,224

Transportation:

Planning		308,248	
Street Construction		354,005	
Non Motorized Transportation Projects		356,482	
Transportation Alternatives Program (TAP)		24,503	
Airport		6,324,004	
Railroad		80,000	
Public Transportation		<u>2,187,876</u>	
Total Transportation			9,635,118

Health and Environment:

Health Department		1,116,923	
Health Building Improvements		181,375	
CDBG/HOME		1,074,442	
Mid Missouri Solid Waste		72,265	
Electric Grant		4,000	
Solid Waste		<u>20,999</u>	
Total Health and Environment			2,470,004

Personal Development:

Social Services		88,007	
Trails Grants		175,000	
Non Motorized projects		54,402	
Cultural Affairs		12,477	
Parks & Recreation		<u>13,576</u>	
Total Personal Development			343,462

Total Federal and State Grants Revenue

\$	<u><u>13,072,553</u></u>
----	--------------------------

Table 15

City of Columbia, Missouri

TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS

	2009	2010	2011	2012
Accommodation and Food Services	\$ -	\$ -	\$ -	-
Administrative and Support and Waste Management and Remediation Services	-	-	-	-
Agriculture, forestry, fishing and hunting	3,654,970	4,034,939	4,295,651	4,748,854
Arts, Entertainment, and Recreation	-	-	-	-
Construction	6,189,123	8,391,340	10,159,262	12,643,956
Educational Services	-	-	-	-
Finance and Insurance	1,601,141	1,731,830	1,841,365	5,079,871
Health Care and Social Assistance	-	-	-	-
Information	-	-	-	-
Management and Companies and Enterprises	-	-	-	-
Manufacturing	8,563,491	8,441,526	8,051,895	8,234,983
Mining	-	-	-	-
Other Services (except Public Administration)	-	-	-	-
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	88,902,385	82,485,976	85,873,365	86,717,860
Real Estate Rental and Leasing	-	-	-	-
Retail Trade	1,422,599,321	1,442,787,676	1,510,185,437	1,606,167,451
Services	110,831,173	113,318,121	118,984,696	122,788,745
Transportation, communications, utilities	200,652,089	208,104,657	215,221,024	191,522,423
Transportation and warehousing	-	-	-	-
Utilities	-	-	-	-
Unclassified Establishments	100,260,458	121,366,211	134,314,994	148,464,570
Wholesale Trade	-	-	-	-
	<u>\$ 1,943,254,151</u>	<u>\$ 1,990,662,276</u>	<u>\$ 2,088,927,689</u>	<u>\$ 2,186,368,713</u>

Source: State of Missouri Department of Revenue; numbers reported on cash basis as of 1/8/2019

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

City Direct Sales Tax Rates

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

Table 15, cont

City of Columbia, Missouri

TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS

2013	2014	2015	2016	2017	2018*
\$ -	\$ -	\$ -	\$ -	369,955,152	\$ 375,484,229
-	-	-	-	14,128,490	20,227,055
5,188,990	4,734,225	4,668,042	5,014,000	250,700	134,193
-	-	-	-	22,352,077	21,756,520
15,538,571	16,433,648	21,627,716	21,413,051	10,184,071	11,724,458
-	-	-	-	45,952,172	44,903,176
4,905,322	5,205,207	6,037,059	7,148,456	22,120,290	13,789,218
-	-	-	-	8,906,807	9,291,380
-	-	-	-	53,888,365	252,572,577
-	-	-	-	61,850,146	61,685,829
8,726,021	8,915,018	8,601,704	8,765,696	37,912,422	39,525,436
-	-	-	-	13,834,334	12,931,090
-	-	-	-	24,581,476	25,361,653
-	-	-	-	26,030,249	18,828,221
85,805,115	92,559,596	89,097,753	79,964,202	217,621,831	74,622
-	-	-	-	15,718,960	23,132,674
1,674,651,789	1,691,111,569	1,744,558,358	1,651,751,410	1,189,836,255	1,194,560,657
129,228,043	140,249,397	149,348,423	139,698,126	-	-
197,173,582	210,383,766	207,297,428	183,599,792	-	-
-	-	-	-	640,237	813,439
-	-	-	-	157,961,140	173,199,261
157,478,983	185,187,848	205,208,943	238,282,424	-	-
-	-	-	-	157,682,154	155,398,438
\$ 2,278,696,416	\$ 2,354,780,274	\$ 2,436,445,426	\$ 2,335,637,157	\$ 2,451,407,328	\$ 2,455,394,126

City Direct Sales Tax Rates, cont.

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

THIS PAGE INTENTIONALLY LEFT BLANK

Table 16

City of Columbia, Missouri

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Governmental Activities							
Fiscal Year Ended	Capital Lease Obligations	Notes and Loans Payable	Special Obligation Bonds	Special Obligation Notes			
2018	\$ -	\$ 3,187,475	\$ 16,506,929	\$ 3,174,034			
2017	-	4,021,481	17,888,152	4,529,020			
2016	10,132	4,823,731	19,249,375	5,806,420			
2015	34,133	5,594,844	24,291,421	7,009,780			
2014	57,697	6,337,186	28,575,582	8,145,301			
2013	106,198	7,051,261	32,656,417	9,215,859			
2012	209,447	2,056,161	36,580,582	10,225,183			
2011	-	-	40,339,747	11,175,289			
2010	-	-	43,948,910	995,000			
2009	-	-	46,693,075	1,950,000			
Business-Type Activities							
Fiscal Year Ended	Capital Lease Obligations	Special Obligation Bonds	Water & Electric Bonds	Sewer Bonds	Total Government	Percentage of Per Capita Personal Income ^a	Per Capita ^a
2018	\$ 4,492,192	\$ 88,657,320	\$ 144,029,874	\$ 100,269,262	\$ 360,317,086	n/a %	n/a
2017	4,980,959	93,821,608	150,728,988	105,520,468	381,490,676	4.78 %	3,134
2016	725,677	91,569,509	156,668,102	94,350,720	373,203,666	4.88 %	3,133
2015	797,893	96,831,150	162,612,216	99,367,324	396,538,761	5.36 %	3,329
2014	174,183	100,644,111	135,699,854	84,374,663	364,008,577	5.09 %	3,056
2013	197,639	93,821,039	140,617,441	88,772,182	372,438,036	5.32 %	3,117
2012	220,290	100,490,422	145,824,435	86,871,118	382,477,638	5.74 %	3,318
2011	242,163	93,208,599	151,238,623	56,589,896	352,794,317	5.37 %	3,138
2010	-	94,857,956	82,023,648	33,207,073	255,032,587	4.05 %	2,293
2009	-	96,437,311	86,066,307	28,357,275	259,503,968	4.31 %	2,624

n/a = information not available for current year

^a See Table 24 for personal income and population data

THIS PAGE INTENTIONALLY LEFT BLANK

Table 17

City of Columbia, Missouri

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2018

<u>Jurisdiction</u>	<u>Governmental Debt Outstanding</u>	<u>Amount Available Debt Service Funds</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to City of Columbia (a)</u>	<u>Amount Applicable to City of Columbia</u>
Columbia School District	\$ 331,682,000	\$ 60,436,533	\$ 271,245,467	83.8%	\$ 227,377,725
Boone County	15,585,611	650,769	14,934,842	72.8%	10,878,607
Subtotal, overlapping debt					238,256,332
City direct debt	\$22,868,438	\$2,951,680	\$19,916,758	100.0%	\$19,916,758
Total direct and overlapping debt					\$ 258,173,090

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

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

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

Table 18

City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Assessed value (2017)				<u>\$2,065,871,018</u> *
Constitutional debt limit **				\$413,174,204
(20% assessed value)				
Total bonded debt			\$239,495,700	
Less:				
Water and Electric Utility Bonds		\$140,780,000		
Sanitary Sewer Utility Bonds		98,715,700	<u>239,495,700</u>	
Total amount of debt applicable to debt limit				<u>0</u>
Legal debt margin				<u>\$413,174,204</u>

	Fiscal Year			
	2009	2010	2011	2012
Debt limit	\$328,051,141	\$329,972,141	\$334,950,607	\$342,349,711
Total net debt applicable to limit	\$0	\$0	\$0	\$0
Legal debt margin	\$328,051,141	\$329,972,141	\$334,950,607	\$342,349,711
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

* All tangible property.

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

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

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

Table 18, cont.

City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Fiscal Year					
2013	2014	2015	2016	2017	2018
\$348,567,093	\$360,946,391	\$373,258,227	\$385,794,355	\$399,647,937	\$413,174,204
\$0	\$0	\$0	\$0	\$0	\$0
\$348,567,093	\$360,946,391	\$373,258,227	\$385,794,355	\$399,647,937	\$413,174,204
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 19

City of Columbia, Missouri

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

Fiscal Year Ended	WATER AND ELECTRIC UTILITY REVENUE / REFUNDING BONDS (c)						Revenue Bond Coverage
	Operating Revenue (d)	Operating Expenses	Net Revenue	Principal	Interest (b)	Total	
2009 \$	132,415,953	\$ 99,094,026	\$ 33,321,927	\$ 3,875,000	\$ 6,125,758	\$ 10,000,758	3.33
2010	142,829,724	104,960,352	37,869,372	4,020,000	6,206,577	10,226,577	3.70
2011	151,526,817	107,813,998	43,712,819	4,175,000	6,354,157	10,529,157	4.15
2012	147,075,417	100,038,432	47,036,985	5,360,000	8,714,110	14,074,110	3.34
2013	146,188,407	111,187,318	35,001,089	6,545,000	8,501,203	15,046,203	2.33
2014	152,473,820	116,235,925	36,237,895	6,665,000	7,798,291	14,463,291	2.51
2015	152,500,629	110,335,849	42,164,780	6,745,000	7,174,035	13,919,035	3.03
2016	159,378,641	112,365,801	47,012,840	7,668,750	7,415,763	15,084,513	3.12
2017	151,130,589	117,760,371	33,370,218	7,060,000	7,848,750	14,908,750	2.24
2018	164,107,987	114,258,630	49,849,357	9,350,000	7,547,625	16,897,625	2.95

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

(b) Interest payments made in the fiscal year.

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

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

Table 20

City of Columbia, Missouri

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

Fiscal Year Ended	SANITARY SEWER SYSTEM REVENUE BONDS (d)						Revenue Bond Coverage
	Operating Revenue (c)	Operating Expenses	Net Revenue	Principal	Interest (b)	Total	
2009	11,645,980	7,637,179	\$ 4,008,801	\$ 1,765,000	\$ 1,256,537	\$ 3,021,537	1.33
2010	13,536,909	7,576,703	5,960,206	1,805,000	1,520,655	3,325,655	1.79
2011	15,430,156	7,850,327	7,579,829	1,875,000	1,911,364	3,786,364	2.00
2012	17,973,980	9,145,955	8,828,025	1,915,000	2,121,660	4,036,660	2.19
2013	19,672,456	8,750,941	10,921,515	3,521,500	2,562,275	6,083,775	1.80
2014	20,320,219	9,069,426	11,250,793	4,840,600	2,395,108	7,235,708	1.55
2015	21,897,787	9,221,642	12,676,145	4,900,545	2,324,637	7,225,182	1.75
2016	23,874,520	10,407,206	13,467,314	5,500,300	2,798,051	8,298,351	1.62
2017	24,639,759	11,209,790	13,429,969	5,557,000	2,713,817	8,270,817	1.62
2018	24,730,772	9,760,604	14,970,168	5,155,000	3,052,866	8,207,866	1.82

- (a) Revenue bonds and their related interest are payable solely from the revenues derived from the operation of the enterprise owned by the City. The taxing power of the City is not pledged to secure payment of the bonds and interest.
- (b) Interest payments made during the fiscal year.
- (c) Includes investment revenue and miscellaneous revenue.
- (d) This includes Special Obligation Bonds Series 2001A, Special Obligation Bonds Series 2006A, and Special Obligation Refunding Bonds Series 2012B which are to be treated as sewer system revenue bond issues.

THIS PAGE INTENTIONALLY LEFT BLANK

Table 21

City of Columbia, Missouri

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

Fiscal Year	Commercial Construction (a)		Residential Construction (a)		Bank Deposits (in thousands)	Estimated Property Value
	Number of Permits	Value	Number of Permits	Value		
2009	42	90,871,538	355	55,436,649	2,702,000 (b)	6,785,163,254
2010	32	15,776,890	374	69,360,630	2,890,000 (b)	6,830,813,429
2011	33	20,508,272	424	112,250,462	3,005,000 (b)	6,899,642,329
2012	34	64,741,303	411	94,993,740	3,174,000 (b)	7,013,851,058
2013	42	55,728,531	953	214,609,987	3,108,000 (b)	7,172,767,546
2014	36	59,173,040	577	209,135,925	3,239,000 (b)	7,299,460,971
2015	48	38,720,198	493	157,889,702	3,464,000 (b)	7,557,017,121
2016	64	71,368,438	611	242,584,577	3,937,000 (b)	7,811,966,267
2017	63	118,588,435	446	127,036,408	3,745,731 (b)	8,074,560,433
2018	66	60,396,060	310	146,223,835	4,171,886 (b)	8,607,795,908

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

(b) Source: FDIC Summary of Deposits

Table 22

City of Columbia, Missouri

LARGEST ELECTRIC UTILITY CUSTOMERS
SEPTEMBER 30, 2018

Customer	Billed kWh	Billed Revenue
Boone Hospital Center	29,529,247	\$ 2,468,142
Columbia Foods	28,746,905	2,378,974
3-M Company	26,733,942	1,963,291
VA Hospital	19,590,119	1,688,321
Quaker Oats	15,363,202	1,290,696
Gates Rubber	12,755,178	1,190,606
University of Missouri Regional Hospital	11,238,636	941,158
PW Eagle	9,461,246	780,960
City of Columbia Sewer	9,148,383	711,033
Shelter Insurance	6,871,964	606,976
	<u>169,438,822</u>	<u>\$ 14,020,158</u>

Table 23

City of Columbia, Missouri

LARGEST WATER UTILITY CUSTOMERS
SEPTEMBER 30, 2018

Customer	Billed CCF	Billed Revenue
Columbia Foods	223,808	\$ 667,276
3M Company	56,345	163,539
Boone Hospital Center	52,707	190,177
VA Hospital	52,046	163,285
University of MO	31,653	105,443
PW Eagle Inc	30,442	92,606
State Farm Insurance	27,417	106,473
Beyond Meat Inc	23,402	68,437
Executive Center	19,443	70,014
Best Men LLC	18,926	56,113
	<u>536,189</u>	<u>\$ 1,683,363</u>

Table 24

City of Columbia, Missouri

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Estimated Population [*]	Personal Income ^a	Per Capita Personal Income ^a	Median Age	Unemployment Rate ^c
2017	121,717 ^e	\$7,986,000 ^b	\$44,797 ^b	27.4 ^e	2.6% ^c
2016	120,612 ^e	7,645,037 ^b	43,292 ^b	26.9 ^e	2.6%
2015	119,108 ^e	7,401,758	42,302	26.6 ^d	2.8%
2014	119,476 ^c	7,153,637	41,418	26.6	3.5%
2013	115,276	7,006,491	41,028	26.9	3.7%
2012	112,414	6,667,000	39,557	29.8	4.7%
2011	111,213	6,567,000	37,350	26.5	5.9%
2010	98,893	6,293,000	35,875	26.5	6.2%
2009	97,403	6,025,000	36,241	28.2	5.1%
2008	96,093	5,521,000	33,604	31.8	4.4%

*Based on updated census population data

^a Columbia is reported as a Metropolitan Statistical Area (MSA) which includes Boone and Howard Counties
Source: US Department of Commerce, Bureau of Economic Analysis.

^b Bureau of Economic Analysis preliminary information

^c City of Columbia Annual Budget adopted October 1, 2018

^d US Census American Community Survey (ACS) 1 year estimate 2014

^e US Census Bureau Quick Facts

Table 25

City of Columbia, Missouri

**PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO**

Employer	2018			2009		
	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**
University of Missouri - Columbia	8,310	1	8.75%	9,082	1	10.38%
University Hospital and Clinics	4,831	2	5.09%	4,567	2	5.22%
Columbia Public Schools	2,530	3	2.66%	2,186	3	2.50%
Veterans United Home Loans	1,817	4	1.91%	n/a	n/a	n/a
Truman Veterans Hospital	1,602	5	1.69%	1,299	5	1.43%
City of Columbia	1,369	6	1.44%	1,252	6	1.48%
Boone Hospital Center	1,175	7	1.24%	1,542	4	1.76%
Shelter Insurance	1,175	8	1.24%	1,097	9	1.25%
MBS Textbook Exchange	746	9	0.79%	1,242	7	n/a
Columbia College	697	10	0.73%	n/a	n/a	1.42%
State Farm	n/a	n/a	n/a	1,130	8	1.29%
State of Missouri	n/a	n/a	n/a	806	10	0.92%

Note: Information from Columbia Regional Economic Development Inc.

**information from the US Bureau of Labor Statistics-2017 annual

Table 26

City of Columbia, Missouri

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

Function/Program	Full-time Equivalent Employees as of September 30									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Governmental Activities										
General Administrative										
City Clerk and Elections	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00
City Manager	9.10	8.60	11.50	11.30	11.30	10.00	7.00	7.00	8.00	9.00
Finance (incl. Risk Management)	55.50	55.40	55.40	51.35	48.20	46.20	47.00	42.25	41.25	41.25
Human Resources	9.66	9.16	9.16	8.95	8.85	8.85	8.85	9.00	9.00	9.00
Law	16.75	15.75	16.75	15.50	15.50	14.75	12.00	12.50	13.50	9.00
Public Works Administration	0.95	0.95	1.30	2.10	-	-	-	-	-	-
*Neighborhood Services	-	-	-	-	-	-	-	-	-	2.25
Convention & Tourism	9.65	9.65	9.25	8.25	8.25	8.00	8.00	9.00	9.00	9.00
Public Safety										
Police	210.40	207.40	200.00	197.00	194.00	191.00	191.00	192.00	191.00	190.00
Fire	145.00	145.00	145.00	141.00	140.00	141.00	136.00	136.00	140.00	140.00
Municipal Court	8.75	11.00	12.00	12.00	12.00	12.00	12.00	12.00	13.00	9.00
Emergency Mgmt & Comm	0.00	0.00	0.00	0.00	27.75	34.75	34.75	35.75	33.75	32.75
Health & Environment										
Health and Human Services	68.00	68.00	69.00	66.15	64.60	62.25	62.00	62.35	62.35	63.35
*Planning (incl. CDBG)	-	-	-	-	-	-	-	-	-	12.50
*Community Development	46.25	46.25	46.25	46.00	41.75	39.50	40.00	41.58	34.00	0.00
Economic Development	3.50	3.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Mid Mo Solid Waste Mgt Dist	2.00	2.00	2.00	-	-	-	-	-	-	-
Office of Sustainability	5.00	5.00	0.00	0.00	0.00	1.00	1.25	1.00	1.00	-
Cultural Affairs	2.50	2.75	3.00	3.00	3.00	3.00	3.00	2.75	2.75	2.75
Parks & Recreation	47.56	47.06	47.41	48.16	47.50	46.50	47.50	43.50	43.50	43.50
Public Works										
Admin & Engineering	-	-	-	-	17.92	17.51	22.10	23.85	33.15	30.30
Non-Motorized Grants	2.20	3.20	4.80	5.10	4.90	4.95	2.35	1.10	2.00	2.00
Streets and Engineering	55.05	55.60	51.90	51.46	-	-	-	-	-	-
Streets & Sidewalks	-	-	-	-	40.81	40.92	40.35	39.35	39.30	40.30
Parking Enforcement	13.05	13.05	13.10	12.01	5.01	4.02	4.00	4.00	4.00	4.00
*Building and Site Development	-	-	-	-	-	-	-	-	-	17.75
Custodial & Maintenance	13.82	17.57	17.57	16.56	16.39	16.43	16.00	16.25	13.25	13.25
Fleet Operations	41.23	41.23	38.23	38.43	37.43	33.51	31.50	31.45	28.40	28.40
GIS Fund	0.00	12.25	6.26	5.31	5.31	4.40	4.50	3.50	-	-
Employee Benefit	8.34	7.84	6.84	7.05	6.15	6.15	5.15	4.00	4.00	4.00
Information Technology	52.85	39.10	35.20	34.20	32.20	32.00	28.00	27.00	28.00	26.00
Community Relations	30.15	30.35	18.50	14.40	13.40	10.90	8.75	10.75	10.75	11.75
Business-Type Activities										
Railroad	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	5.00
Transload	0.00	0.00	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00
Water & Electric	286.25	283.60	286.29	282.75	271.75	266.75	259.60	252.60	249.60	246.60
Recreation Services	33.84	33.34	33.34	34.59	34.25	34.25	34.25	34.25	34.25	36.25
Public Works										
Public Transportation	56.50	56.55	51.95	52.36	41.36	40.67	39.20	37.80	37.75	37.75
Airport	16.95	17.40	18.65	18.15	17.15	17.40	17.25	17.20	17.20	17.20
Sanitary Sewer	84.77	84.02	86.42	83.02	80.52	81.39	80.35	76.97	73.10	64.47
Parking Facilities	10.05	10.05	9.45	9.57	9.27	9.29	7.85	7.85	6.80	6.80
Solid Waste	116.52	113.27	109.27	106.21	94.71	93.02	92.90	87.95	85.90	84.73
Stormwater Utility	9.81	7.81	8.41	8.47	6.47	6.49	6.40	6.40	6.40	11.55
Utility Customer Services	20.45	19.20	18.20	15.40	14.30	14.30	14.00	12.00	12.00	12.00
Total	1,498.40	1,488.90	1,454.40	1,417.80	1,385.00	1,366.15	1,334.85	1,310.95	1,297.95	1,278.45

Note: Information from City of Columbia Annual Budget adopted October 1, 2018

*Community Development department includes:

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

Table 27

City of Columbia, Missouri

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Police										
Traffic Accidents Investigated	1,234	1,210	1,306	1,274	1,282	1,288	1,362	1,442	1,810	2,554
Traffic Tickets Issued	4,317	3,312	3,395	4,615	7,507	7,790	7,727	10,662	13,738	11,636
Warning Tickets Issued	*** n/a	n/a	n/a	n/a	2,814	4,534	5,048	4,006	7,902	11,589
Driving While Intoxicated Arrests	520	405	303	376	462	297	438	446	485	337
Fire										
Fire Calls (All Types)	449	403	365	338	317	343	579	337	360	331
Rescue Calls	8,005	7,750	7,912	7,423	6,696	6,228	7,027	6,642	6,350	6,021
Sanitary Sewer Utility										
Average daily flow (millions of gallons)	14.4	15.6	16.5	17.3	15.4	14.1	12.7	15.4	19.7	15.5
Solid Waste Utility										
Tons of waste collected	247,724	190,525	176,250	167,171	163,872	165,254	161,629	161,573	162,257	146,289
Tons of recyclables collected	15,591	14,904	16,070	13,173	10,671	10,433	10,347	10,388	9,482	9,025
Public Transportation										
Total Vehicle Miles-Fixed Route	749,184	872,483	888,938	821,838	800,897	740,369	736,078	693,548	653,955	640,736
Total Vehicle Miles-Paratransit	265,918	282,043	337,158	394,628	200,728	293,972	274,602	186,311	168,153	167,968
Airport										
Number of Enplaned Passengers	117,079	77,961	63,292	62,489	48,778	43,108	38,319	38,478	32,072	24,843
Parking Facilities										
Parking permits issued (surface & structures)	2,635	2,573	2,523	2,584	2,503	2,089	1,976	2,046	1,427	1,635
Metered & hourly spaces	2,381	2,325	2,342	2,253	2,178	2,483	2,215	2,441	2,170	2,128
Other Public Works										
Street Segments Resurfaced/Repaired	* 91	93	72	101	215	165	205	164	523	545
Number of Permits Issued	1,228	1,170	1,532	1,352	2,221	2,333	1,997	3,033	5,326	2,528
Parks and Recreation										
Number of Athletic Fields Maintained	68	68	63	56	55	47	47	46	48	47
Total Sq feet of Landscape Beds Maintained	715,164	708,958	691,025	657,052	640,263	625,223	595,562	592,672	518,344	523,000
Railroad										
Carloads	781	779	724	772	1,320	1,218	1,226	1,403	1,539	1,217
Water										
Fire hydrants installed	89	44	81	26	82	80	13	79	75	36
Services/meters installed	277	814	727	1,643	1,317	1,010	234	81	279	219
Electric										
New Distribution Transformers Installed	88	271	416	234	353	181	59	81	52	86
Electric Meters Installed	452	2,965	1,805	717	875	1,396	506	642	432	361
Miles of Underground Lines Installed	13	5	14	10	21	14	7	6.65	4.02	8.13
Health & Environment										
Birth Certificates issued	8,240	8,302	7,729	7,712	8,038	8,316	7,548	8,542	8,842	n/a
Death Certificates issued	** 8,787	7,840	6,994	9,173	9,037	10,526	10,585	11,716	10,755	n/a
Immunizations	21,051	19,876	19,349	20,514	19,544	16,796	19,431	22,641	34,990	23,156
WIC Visits	27,289	28,178	29,976	29,742	31,290	30,615	31,169	28,906	30,132	29,744
Inspections	8,887	9,698	8,778	9,230	15,040	11,067	7,347	15,064	19,761	21,320

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

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

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

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

n/a-information not available

THIS PAGE INTENTIONALLY LEFT BLANK

Table 28

City of Columbia, Missouri

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal year									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Substations	5	5	5	5	5	4	4	4	4	7
Vehicles	104	104	106	107	100	97	97	98	111	103
Fire										
Stations	9	9	9	9	9	9	9	9	9	8
Vehicles	38	38	38	38	38	38	38	38	39	40
Sanitary Sewer Utility										
Collection system (total miles)	733	720	714	707	697	695	698	684	683	665
Solid Waste Utility										
Collection vehicles	56	55	50	48	45	45	45	44	44	44
Public Transportation										
Buses-General Fixed Route	16	17	19	11	19	25	25	21	17	19
Buses-Campus Fixed Route	11	10	12	17	11	9	9	9	13	10
Buses-Paratransit	8	8	8	8	17	11	11	12	11	9
Airport										
Pavement Surface (Square yards)	497,893	497,893	473,449	473,449	470,949	468,020	464,950	464,950	464,950	464,950
Parking Facilities										
Parking Structures	6	6	6	6	6	6	5	5	4	4
Surface Lots (includes permit and metered parking)	7	7	-	-	-	-	-	-	-	-
* Surface Lots-Permit	-	-	5	5	5	4	5	6	7	7
* Surface Lots-Meter	-	-	4	5	5	5	4	4	5	7
Other Public Works										
** Streets (miles)	1,351	1,339	1,339	1,338	551	515	507	507	465	465
Signalized Intersections	48	47	47	47	47	45	43	42	39	40
Parks and Recreation										
Pools	5	5	5	5	5	5	5	5	5	5
Golf Courses (18 hole)	2	2	2	2	2	2	2	2	2	2
Athletic fields with lights and/or irrigation systems	44	44	44	41	40	35	33	32	30	25
Rec/Nature Centers	2	2	2	2	2	2	2	2	2	2
Railroad										
Locomotives	2	2	2	2	2	2	2	2	2	2
Miles of main track	21	21	21	21	21	21	21	21.3	21.31	21.34
Water										
Water mains (miles)	708	703	700	695	689	682	671	668.57	664.25	662
Electric										
Circuit Miles of Distribution Lines	864	852	848	836	827	808	796	791.26	787.7	782

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

* Combined into one line starting in 2017

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

City of Columbia, Missouri

INSURANCE IN FORCE
SEPTEMBER 30, 2018

City of Columbia - Property/Casualty Insurance Program
Policy Period - October 1, 2017 to October 1, 2018

I. Property/Inland Marine/Boiler and Machinery Coverages

- A. Insurance Provider – Factory Mutual Insurance Company (FM Global)
- B. Best's Rating is A+ XV and Admitted in Missouri
- C. Policy # – 1017909
- D. Annual Premium is \$773,788, plus \$29,093 TRIA Premium - Total Premium is \$802,881, less \$82,302 membership credit.
- E. Coverages and Limits:
 - 1. \$550,000,000 Blanket Property Limit excess \$100,000 Retention
 - a. Power Plant Retention - \$250,000
 - b. Columbia Energy Center Retention - \$525,000
 - 2. Earth Movement - \$100,000,000 Aggregate Limit excess \$100,000 Retention; \$5,000,000 for Vehicles and Mobile Equipment
 - 3. Flood - \$100,000,000 Aggregate Limit excess \$100,000 Retention (excludes Zones A, B, and V);
 - a. \$500,000 Retention for locations 0002-WWTP, 0017-Hinkson Creek Substations, 0105-Production Wells #1-15 and 0127 Wetlands Effluent Pump Station
 - b. \$5,000,000 Limit for Vehicles and Mobile Equipment
 - c. \$1,000,000 Limit for Infrastructure property
 - 4. Debris Removal - \$5,000,000 Limit or 25% of the loss, whichever is greater, excess \$100,000 Retention
 - 5. Licensed Vehicles (Including Mobile Equipment) - \$10,000,000 Limit excess \$100,000 Retention (while on premises) - Flood and Earthquake limit is \$5,000,000
 - 6. EDP Equipment and Media - \$10,000,000 Limit excess \$100,000 Retention
 - 7. Extra Expense - \$5,000,000 Limit excess \$100,000 Retention
 - 8. Newly Acquired Property - \$10,000,000 Limit excess \$100,000 Retention
 - 9. Includes Boiler and Machinery Coverages
 - 10. Infrastructure property - \$5,000,000 not to exceed \$2,000,000 for bridges

II. Excess Workers' Compensation

- A. Insurance Provider - Safety National Casualty Corporation
- B. Best's Rating is A+ XIII and Admitted in Missouri
- C. Policy # - SP4057603
- D. Annual Premium is \$309,022
- E. Work Comp-Statutory Limits
- F. Employers Liability Limit - \$1,000,000
- G. \$500,000 Self-Insured Retention, except \$750,000 SIR for Police, Fire and Electrical Workers

III. Package Liability Program

- A. Insurance Provider - States Risk Retention Group
- B. Administered by Berkley Risk - W.R. Berkley and admitted in Missouri
- C. Policy # - 3000030-1
- D. Annual Premium is \$243,300
- E. Coverages and Limits:
 - 1. \$3,000,000 Public Entity (Coverage A) limit of liability for any one occurrence covered under the policy
 - 2. \$3,000,000 Management Practices Liability (Coverage B) for any one occurrence covered under the policy
 - 3. \$6,000,000 maximum limit of liability (A and B) for damages for all occurrences covered under this policy
 - 4. Self-insurance retention of \$500,000 per occurrence applicable to Coverage A and B.
- F. Coverages include General Liability, Public Officials Liability, Police Professional Liability, Products/Completed Operations Liability, Employment Practices Liability, Sexual Abuse Liability, Employee Benefits Liability, and Automobile Liability.

IV. Crime Coverages

- A. Insurance Company – National Union Fire Ins Co of Pittsburgh, PA (AIG)
- B. Best's Rating is A XV and Admitted in Missouri
- C. Policy # – 019109208
- D. Annual Premium is \$17,736
- E. Coverages include:
 - 1. Employee Dishonesty (Theft) - \$3,000,000 Limit
 - 2. Forgery or Alteration - \$3,000,000 Limit
 - 3. Inside the Premises - Theft of Money and Securities - \$3,000,000 Limit
 - 4. Inside the Premises - Robbery or Safe Burglary of Other Property - \$3,000,000 Limit
 - 5. Outside the Premises - \$3,000,000 Limit
 - 6. Computer Fraud - \$3,000,000 Limit
 - 7. Fund Transfer Fraud (including Impersonation Fraud) - \$3,000,000 limit
 - 8. Money Orders and Counterfeit Fraud - \$3,000,000 Limit
- F. Deductible: \$50,000

City of Columbia, Missouri

INSURANCE IN FORCE
SEPTEMBER 30, 2018

V. Aviation Ground Operations Liability

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

VI. Health Department Professional Liability

- A. Insurance Company – Darwin Select Ins Co (AWAC)
- B. Best's Rating is A XIV and Non-Admitted in Missouri
- C. Policy # – 0309-7988
- D. Annual Premium is \$7,500
- E. Limits -
 - 1. Professional Liability - \$1,000,000 Each Claim/\$3,000,000 Aggregate
 - 2. Sexual Misconduct Liability - \$1,000,000 Each Claim/\$3,000,000 Aggregate
- F. Deductible - \$5,000 Each Claim

VII. Railroad Liability

- A. Insurance Company –Liberty Surplus Insurance Corporation
- B. Best's Rating is A XV and Non-Admitted in Missouri
- C. Policy # – RRHV290905-6
- D. Annual Premium is \$25,500 (No TRIA)
- E. Limits are \$5,000,000 Any One Incident/\$10,000,000 Aggregate
- F. \$25,000 Retention Per Claim
- G. Claims-Made Policy

VIII. Railroad Rolling Stock

- A. Insurance Company – Hanover Insurance Company
- B. Best's Rating is A XIV and Admitted in Missouri
- C. Policy # – IHH968366505
- D. Annual Premium is \$3,348 (No TRIA)
- E. Coverages:
 - 1. \$400,000 Limit All Covered Property-Any One Occurrence-\$1,000 Deductible
 - a. SW120 Electromotive Div. GM Corp. 1200 HP Diesel – Electric RR Eng, S#4278-1-COLT
 - b. EMD Model GP-10, 1952 – HP: 1,750: Axles 4

IX. Network Security & Privacy

- A. Insurance Company – National Union Fire Ins. Co. of Pittsburgh, PA (AIG)
- B. Best's Rating is A XV and Admitted in Missouri
- C. Policy # – 01-974-16-10
- D. Annual Premium is \$22,350
- E. Claims Made Coverage
- F. Retroactive Date: 10/1/2014
- F. Coverages and Limits:
 - 1. Media Content - \$2,000,000, Retention \$25,000
 - 2. Security & Privacy Liability - \$2,000,000, Retention \$25,000
 - a. Regulatory Action Sublimit of Liability - \$2,000,000
 - 3. Network Interruption Insurance - \$2,000,000, Retention \$25,000
 - 4. Event Management - \$2,000,000, Retention \$50,000
 - 5. Cyber Extortion - \$2,000,000, Retention \$25,000
 - 6. Reputation Guard - \$100,000, Retention 0

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