

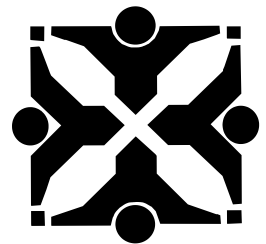
CITY OF COLUMBIA, MISSOURI

Interim Financial Report

Presented on Non-GAAP Basis

October 1, 2018 - December 31, 2018

Department of Finance
Janet Frazier, CPA
Interim Director of Finance



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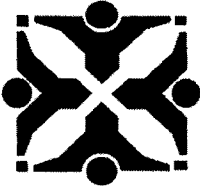
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CITY OF COLUMBIA, MISSOURI

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CITY OF COLUMBIA, MISSOURI

FINANCE DEPARTMENT
ADMINISTRATION

May 3, 2019

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

This Financial Management Information Supplement (FMIS) is presented with account balances as of December 31, 2018 and with revenues and expenditures for the three month period ending December 31, 2018. The FMIS is not audited, and additionally it is not presented in the governmental reporting model format. The intent of this report is to provide supplemental financial information in an easy to understand format for all funds of the city.

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

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

The Financial section contains the 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.

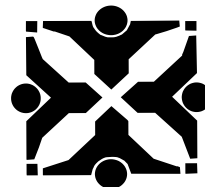
The Proprietary fund types include ten Enterprise Funds and eight Internal Service Funds. The Fiduciary fund types include the Police and Firefighters' Retirement Fund (Pension), Other Postemployment Benefits Fund, Expendable Trust Funds, a Nonexpendable Trust Fund and Agency Funds. Two account groups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

Respectfully submitted,

Janet Frazier, CPA
Interim Director of Finance

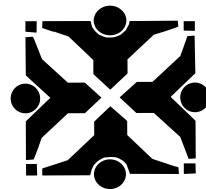
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE BALANCE SHEETS
DECEMBER 31, 2018 and 2017**

ASSETS	2018	2017
Cash and cash equivalents	\$33,858,931	\$35,459,426
Accounts receivable	249,593	244,827
Taxes receivable	9,545,022	8,715,622
Allowance for uncollectible taxes	0	0
Grants receivable	333	0
Accrued interest	84,372	70,683
Due from other funds	2,784,609	1,231,821
Inventory	174,533	341,593
Prepaid Expenses	62	0
Other assets	0	0
TOTAL ASSETS	\$46,697,455	\$46,063,972
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$657,709	\$731,889
Accrued payroll and payroll taxes	0	0
Due to other funds	10,818	153
Unearned revenue	568,759	121,853
Other liabilities	2,882,715	2,783,065
TOTAL LIABILITIES	4,120,001	3,636,960
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	79,000	42,400
FUND BALANCE:		
Non Spendable	174,595	341,593
Restricted	0	0
Committed	6,202,254	6,580,013
Assigned	3,398,787	3,002,652
Unassigned	32,722,818	32,460,354
TOTAL FUND BALANCE	42,498,454	42,384,612
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$46,697,455	\$46,063,972

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
REVENUES:		
General property taxes	\$8,281,193	\$7,998,594
Sales tax	4,239,608	4,614,076
Other local taxes	1,354,092	1,490,831
Licenses and permits	66,590	50,246
Fines	345,068	426,967
Fees and service charges	445,648	817,942
Intragovernmental revenue	5,526,389	5,090,168
Revenue from other governmental units	305,271	537,905
Investment revenue	298,463	240,844
Miscellaneous	<u>437,825</u>	<u>300,857</u>
TOTAL REVENUES	<u>21,300,147</u>	<u>21,568,430</u>
EXPENDITURES:		
Current:		
Policy development and administration	2,353,725	2,333,067
Public safety	9,890,169	9,999,236
Transportation	2,391,260	2,267,362
Health and environment	2,317,665	2,375,524
Personal development	1,794,929	1,595,371
Miscellaneous nonprogrammed activities	<u>97,990</u>	<u>92,474</u>
TOTAL EXPENDITURES	<u>18,845,738</u>	<u>18,663,034</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,454,409</u>	<u>2,905,396</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	2,226,079	2,133,646
Operating transfers to other funds	(477,186)	(476,455)
Contributions from other funds	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,748,893</u>	<u>1,657,191</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	4,203,302	4,562,587
FUND BALANCE, BEGINNING OF YEAR	<u>38,295,152</u>	<u>37,822,025</u>
FUND BALANCE, END OF YEAR	<u><u>\$42,498,454</u></u>	<u><u>\$42,384,612</u></u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018
(WITH COMPARABLE AMOUNTS FOR 2017)

	2018		2017
	Budget	Actual	(Over) Under Budget Actual
GENERAL PROPERTY TAXES:			
Real property	\$7,095,236	\$6,927,642	\$167,594
Individual personal property	1,259,149	1,348,189	(89,040)
Railroad and utility	25,674	0	25,674
Financial institutions	30,709	0	30,709
Total	8,410,768	8,275,831	134,937
Penalties and interest	44,000	5,362	38,638
Total General Property Taxes	8,454,768	8,281,193	173,575
SALES TAX	22,842,396	4,239,608	18,602,788
OTHER LOCAL TAXES:			
Gasoline tax	2,983,251	255,706	2,727,545
Cigarette tax	522,500	74,207	448,293
Motor vehicle tax	1,294,487	224,573	1,069,914
Utilities tax:			
Telephone	2,432,282	405,011	2,027,271
Natural gas	2,153,298	297,827	1,855,471
CATV franchise	253,585	3,408	250,177
Electric	1,210,328	93,360	1,116,968
Total Other Local Taxes	10,849,731	1,354,092	9,495,639
LICENSES AND PERMITS:			
Business licenses	853,500	48,414	805,086
Alcoholic beverages	198,800	3,271	195,529
Animal licenses	42,900	14,905	27,995
Total Licenses and Permits	1,095,200	66,590	1,028,610
FINES:			
Corporation court fines	520,000	127,881	392,119
Uniform ticket fines	200,000	43,387	156,613
Meter fines	900,000	173,800	726,200
Alarm violations	2,400	0	2,400
Total Fines	1,622,400	345,068	1,277,332
FEES AND SERVICE CHARGES:			
Construction inspection	2,019,431	235,438	1,783,993
Street maintenance	0	0	0
Right of way	86,200	12,962	73,238
Animal control fees	12,725	3,971	8,754
Health fees	753,700	136,787	616,913
Miscellaneous	152,268	56,490	95,778
Total Fees and Service Charges	3,024,324	445,648	2,578,676

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018
(WITH COMPARABLE AMOUNTS FOR 2017)

	2018		(Over) Under	2017
	Budget	Actual	Budget	Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$12,858,674	\$2,929,489	\$9,929,185	\$2,854,596
Water	4,726,660	1,153,184	3,573,476	1,031,883
Total	17,585,334	4,082,673	13,502,661	3,886,479
General and Administrative Charges	5,774,864	1,443,716	4,331,148	1,203,689
Total Intragovernmental Revenue	23,360,198	5,526,389	17,833,809	5,090,168
REVENUE FROM OTHER				
GOVERNMENTAL UNITS:				
Federal and State Grants:				
Fire	0	0	0	36
Missouri Department of Transportation – Highway	200,968	0	200,968	0
Emergency Shelter	0	0	0	0
Health, General	806,740	211,843	594,897	373,873
Health-Women-Infants and Children	473,442	45,097	428,345	37,970
Youth at Risk	0	0	0	0
Police Department	400,678	8,462	392,216	14,451
Cultural Affairs	12,000	0	12,000	0
Parks and Recreation	7,000	0	7,000	0
Sustainability Grant	31,000	31,000	0	36,160
Public Works	0	0	0	11,834
Historic Preservation Grant	0	0	0	0
Total	1,931,828	296,402	1,635,426	474,324
Boone County:				
Health Department	1,326,612	8,869	1,317,743	65,206
Disaster Preparedness	0	0	0	0
Joint Communications	0	0	0	(1,625)
Animal Control	238,434	0	238,434	0
Social Services	0	0	0	0
Total	1,565,046	8,869	1,556,177	63,581
Total Revenue From Other Governmental Units	3,496,874	305,271	3,191,603	537,905
INVESTMENT REVENUE	900,000	298,463	601,537	240,844

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018
(WITH COMPARABLE AMOUNTS FOR 2017)

	2018		2017
	Budget	Actual	(Over) Under Budget
			Actual
MISCELLANEOUS REVENUE:			
Property sales	\$0	\$5,031	(\$5,031)
Photocopies	0	0	0
Other	897,050	432,794	464,256
Total Miscellaneous Revenue	897,050	437,825	459,225
TOTAL REVENUES	76,542,941	21,300,147	55,242,794
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS:			
Airport Fund	30,000	30,000	0
Water	1,179	582	597
Electric	136,384	33,809	102,575
Public Transportation	2,295	574	1,721
Solid Waste	217,951	54,488	163,463
Fleet	2,295	574	1,721
Transportation Sales Tax Fund	5,998,276	1,499,569	4,498,707
Capital Projects Fund	47,192	0	47,192
Storm Water	114,748	28,687	86,061
Parking	23,565	5,891	17,674
Convention & Visitors Bureau	219,766	67,441	152,325
Community Development	48,308	7,400	40,908
Contributions Fund	18,282	2,450	15,832
Utility Accounts & Billing	23,310	23,310	0
Park Sales Tax	1,885,218	471,304	1,413,914
Total operating transfers from other funds	8,768,769	2,226,079	6,542,690
Contributions From Other Funds	0	0	0
APPROPRIATION OF PRIOR YEAR FUND BALANCE	0	0	0
TOTAL OTHER FINANCING SOURCES	8,768,769	2,226,079	6,542,690
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$85,311,710</u>	<u>\$23,526,226</u>	<u>\$61,785,484</u>
			<u>\$23,702,076</u>

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018
(WITH COMPARABLE AMOUNTS FOR 2017)**

	2018		2017	
	Budget	Actual	(Over) Under Budget	Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$53,966	\$16,483	\$37,483	\$16,568
Materials and supplies	47,866	6,427	41,439	1,041
Travel and training	107,673	7,924	99,749	17,633
Intragovernmental	47,697	11,924	35,773	11,168
Utilities, services, and miscellaneous	188,808	5,530	183,278	24,564
Total City Council	<u>446,010</u>	<u>48,288</u>	<u>397,722</u>	<u>70,974</u>
City Clerk:				
Personal services	291,705	66,159	225,546	60,434
Materials and supplies	22,309	212	22,097	127
Travel and training	11,319	0	11,319	15
Intragovernmental	31,050	7,762	23,288	6,690
Utilities, services, and miscellaneous	82,350	537	81,813	651
Total City Clerk	<u>438,733</u>	<u>74,670</u>	<u>364,063</u>	<u>67,917</u>
City Manager:				
Personal services	1,087,913	387,873	700,040	227,143
Materials and supplies	70,249	10,273	59,976	6,313
Travel and training	18,122	8,020	10,102	25,918
Intragovernmental	180,772	45,193	135,579	57,593
Utilities, services, and miscellaneous	982,375	53,096	929,279	45,481
Capital additions	0	0	0	0
Total City Manager	<u>2,339,431</u>	<u>504,455</u>	<u>1,834,976</u>	<u>362,448</u>
Office of Sustainability				
Personal services	368,687	78,718	289,969	105,900
Materials and supplies	25,643	2,810	22,833	202
Travel and training	9,260	456	8,804	3,900
Intragovernmental	12,628	3,157	9,471	3,491
Utilities, services, and miscellaneous	213,556	14,728	198,828	5,477
Capital additions	0	0	0	0
Total City Manager	<u>629,774</u>	<u>99,869</u>	<u>529,905</u>	<u>118,970</u>
Election:				
Utilities, services, and miscellaneous	118,660	0	118,660	84,571
Total General Government	<u>3,972,608</u>	<u>727,282</u>	<u>3,245,326</u>	<u>704,880</u>
Financial Services:				
Personal services	3,732,545	747,918	2,984,627	736,486
Materials and supplies	119,623	19,840	99,783	13,314
Travel and training	213,923	11,632	202,291	3,476
Intragovernmental	582,100	145,525	436,575	139,445
Utilities, services, and miscellaneous	411,684	92,963	318,721	114,339
Capital additions	0	0	0	0
Total Financial Services	<u>5,059,875</u>	<u>1,017,878</u>	<u>4,041,997</u>	<u>1,007,060</u>
Human Resources:				
Personal services	738,312	166,479	571,833	156,648
Materials and supplies	58,294	4,534	53,760	10,546
Travel and training	20,559	4,796	15,763	10,089
Intragovernmental	157,566	39,541	118,025	40,123
Utilities, services, and miscellaneous	392,835	45,790	347,045	65,907
Total Human Resources	<u>1,367,566</u>	<u>261,140</u>	<u>1,106,426</u>	<u>283,313</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018
(WITH COMPARABLE AMOUNTS FOR 2017)**

	2018		2017	
	Budget	Actual	(Over) Under Budget	Actual
City Counselor:				
Personal services	\$1,010,200	\$204,241	805,959	\$214,487
Materials and supplies	101,179	3,608	97,571	3,518
Travel and training	121,434	8,231	113,203	7,234
Intragovernmental	114,826	28,706	86,120	28,511
Utilities, services, and miscellaneous	281,379	51,264	230,115	27,838
Capital additions	0	0	0	0
Total City Counselor	<u>1,629,018</u>	<u>296,050</u>	<u>1,332,968</u>	<u>281,588</u>
Public Works Administration:				
Personal services	148,580	32,047	116,533	32,674
Materials and supplies	17,780	1,902	15,878	3,079
Travel and training	13,589	1,913	11,676	3,944
Intragovernmental	55,892	13,973	41,919	14,593
Utilities, services, and miscellaneous	42,622	1,540	41,082	1,936
Capital additions	0	0	0	0
Total Public Works Administration	<u>278,463</u>	<u>51,375</u>	<u>227,088</u>	<u>56,226</u>
Total Policy Development and Administration	<u>12,307,530</u>	<u>2,353,725</u>	<u>9,953,805</u>	<u>2,333,067</u>
PUBLIC SAFETY:				
Police:				
Personal services	18,619,821	4,006,514	14,613,307	3,731,066
Materials and supplies	1,424,199	302,445	1,121,754	395,001
Travel and training	261,075	44,622	216,453	61,081
Intragovernmental	2,382,044	595,861	1,786,183	557,856
Utilities, services, and miscellaneous	1,895,254	215,881	1,679,373	315,850
Capital additions	<u>398,616</u>	<u>112,195</u>	<u>286,421</u>	<u>304,913</u>
Total Police	<u>24,981,009</u>	<u>5,277,518</u>	<u>19,703,491</u>	<u>5,365,767</u>
City Prosecutor:				
Personal services	507,578	111,273	396,305	101,784
Materials and supplies	27,118	1,770	25,348	1,080
Travel and training	6,026	435	5,591	0
Intragovernmental	83,942	20,985	62,957	21,344
Utilities, services, and miscellaneous	24,490	1,498	22,992	2,196
Capital additions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total City Prosecutor	<u>649,154</u>	<u>135,961</u>	<u>513,193</u>	<u>126,404</u>
Fire:				
Personal services	15,597,286	3,557,727	12,039,559	3,475,782
Materials and supplies	921,262	188,915	732,347	200,105
Travel and training	91,668	20,596	71,072	19,999
Intragovernmental	1,105,325	275,969	829,356	341,483
Utilities, services, and miscellaneous	601,741	85,202	516,539	117,056
Capital additions	<u>31,121</u>	<u>0</u>	<u>31,121</u>	<u>0</u>
Total Fire	<u>18,348,403</u>	<u>4,128,409</u>	<u>14,219,994</u>	<u>4,154,425</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018
(WITH COMPARABLE AMOUNTS FOR 2017)

	2018		(Over) Under	2017
	Budget	Actual	Budget	Actual
Animal Control:				
Personal services	\$416,978	\$92,359	\$324,619	\$91,774
Materials and supplies	26,014	4,801	21,213	3,280
Travel and training	3,152	0	3,152	(46)
Intragovernmental	61,426	15,356	46,070	24,259
Utilities, services, and miscellaneous	186,867	58,011	128,856	55,631
Capital additions	0	0	0	0
Total Animal Control	<u>694,437</u>	<u>170,527</u>	<u>523,910</u>	<u>174,898</u>
Municipal Court:				
Personal services	650,439	133,629	516,810	131,873
Materials and supplies	116,596	4,566	112,030	4,042
Travel and training	22,025	0	22,025	0
Intragovernmental	123,687	31,847	91,840	31,901
Utilities, services, and miscellaneous	92,162	7,712	84,450	9,469
Capital additions	6,871	0	6,871	0
Total Municipal Court	<u>1,011,780</u>	<u>177,754</u>	<u>834,026</u>	<u>177,285</u>
Joint Communications:				
Personal services	0	0	0	0
Materials and supplies	0	0	0	0
Travel and training	0	0	0	0
Intragovernmental	0	0	0	0
Utilities, services, and miscellaneous	34,202	0	34,202	457
Capital additions	0	0	0	0
Total Joint Communications	<u>34,202</u>	<u>0</u>	<u>34,202</u>	<u>457</u>
Total Public Safety	<u>45,718,985</u>	<u>9,890,169</u>	<u>35,828,816</u>	<u>9,999,236</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	3,723,014	670,906	3,052,108	599,771
Materials and supplies	2,390,066	314,550	2,075,516	410,417
Travel and training	34,213	5,418	28,795	5,820
Intragovernmental	741,263	185,308	555,955	185,311
Utilities, services, and miscellaneous	3,648,835	806,511	2,842,324	727,805
Capital additions	800,788	74,575	726,213	95,463
Total Streets and Sidewalks	<u>11,338,179</u>	<u>2,057,268</u>	<u>9,280,911</u>	<u>2,024,587</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018
(WITH COMPARABLE AMOUNTS FOR 2017)

	2018		2017	
	Budget	Actual	(Over) Under Budget	Actual
Traffic:				
Personal services	\$734,229	\$153,255	\$580,974	\$149,832
Materials and supplies	646,597	135,081	511,516	65,910
Travel and training	11,400	1,254	10,146	783
Intragovernmental	85,984	21,496	64,488	20,249
Utilities, services, and miscellaneous	40,528	10,007	30,521	6,001
Capital additions	18,000	12,899	5,101	0
Total Traffic	1,536,738	333,992	1,202,746	242,775
Total Transportation	12,874,917	2,391,260	10,483,657	2,267,362
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,745,737	736,986	3,008,751	753,387
Materials and supplies	577,140	97,031	480,109	73,333
Travel and training	71,623	6,393	65,230	4,356
Intragovernmental	643,294	160,824	482,470	171,502
Utilities, services, and miscellaneous	744,258	202,486	541,772	143,564
Capital additions	0	0	0	0
Total Health Services	5,782,052	1,203,720	4,578,332	1,146,142
Planning:				
Personal services	3,326,741	705,246	2,621,495	662,380
Materials and supplies	182,613	19,182	163,431	21,770
Travel and training	70,866	2,348	68,518	4,238
Intragovernmental	643,623	160,992	482,631	158,931
Utilities, services, and miscellaneous	530,762	65,194	465,568	281,648
Capital additions	41,799	0	41,799	0
Total Planning	4,796,404	952,962	3,843,442	1,128,967
Department of Economic Development:				
Personal services	426,502	89,689	336,813	84,576
Materials and supplies	8,055	0	8,055	1,675
Intragovernmental	64,856	16,214	48,642	14,124
Utilities, services, and miscellaneous	245,000	55,080	189,920	40
Total Department of Economic Development	744,413	160,983	583,430	100,415
Total Health and Environment	11,322,869	2,317,665	9,005,204	2,375,524

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2018
(WITH COMPARABLE AMOUNTS FOR 2017)**

	2018		2017	
	Budget	Actual	(Over) Under Budget	Actual
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,844,908	\$743,363	\$3,101,545	\$741,608
Materials and supplies	863,828	182,026	681,802	179,408
Travel and training	23,732	4,156	19,576	4,087
Intragovernmental	602,380	150,595	451,785	146,242
Utilities, services, and miscellaneous	587,278	128,466	458,812	79,770
Capital additions	46,010	0	46,010	0
Total Parks and Recreation	<u>5,968,136</u>	<u>1,208,606</u>	<u>4,759,530</u>	<u>1,151,115</u>
Cultural Affairs:				
Personal services	194,451	41,346	153,105	30,392
Materials and supplies	26,608	1,006	25,602	7,276
Travel and training	15,000	1,043	13,957	0
Intragovernmental	7,402	1,851	5,551	1,649
Utilities, services, and miscellaneous	335,083	197,074	138,009	151,582
Capital additions	0	0	0	0
Total Cultural Affairs	<u>578,544</u>	<u>242,320</u>	<u>336,224</u>	<u>190,899</u>
Office of Community Services:				
Personal services	540,956	107,317	433,639	133,708
Materials and supplies	73,306	17,431	55,875	28,155
Travel and training	7,577	0	7,577	0
Intragovernmental	73,152	18,288	54,864	18,018
Utilities, services, and miscellaneous	131,274	10,898	120,376	17,905
Total Office of Community Services	<u>826,265</u>	<u>153,934</u>	<u>672,331</u>	<u>197,786</u>
Social Assistance:				
Utilities services, and miscellaneous	1,280,764	190,069	1,090,695	55,571
Total Social Assistance	<u>1,280,764</u>	<u>190,069</u>	<u>1,090,695</u>	<u>55,571</u>
Total Personal Development	<u>8,653,709</u>	<u>1,794,929</u>	<u>6,858,780</u>	<u>1,595,371</u>
Miscellaneous Nonprogrammed Activities:				
Other	1,163,756	97,990	1,065,766	92,474
Total Miscellaneous Nonprogrammed Activities:	<u>1,163,756</u>	<u>97,990</u>	<u>1,065,766</u>	<u>92,474</u>
TOTAL EXPENDITURES	<u>92,041,766</u>	<u>18,845,738</u>	<u>73,196,028</u>	<u>18,663,034</u>
OPERATING TRANSFERS TO OTHER FUNDS:				
Regional Airport Fund	0	0	0	0
2016 S.So. Bonds	707,852	176,963	530,889	175,713
Recreation Services Fund	1,161,910	290,477	871,433	290,477
Employee Benefit	139,650	0	139,650	0
Contributions Fund	34,746	9,746	25,000	10,265
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>2,044,158</u>	<u>477,186</u>	<u>1,566,972</u>	<u>476,455</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u><u>\$94,085,924</u></u>	<u><u>\$19,322,924</u></u>	<u><u>\$74,763,000</u></u>	<u><u>\$19,139,489</u></u>

SPECIAL REVENUE FUNDS

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

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

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

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

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

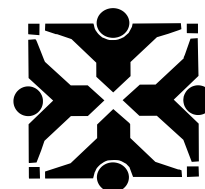
Community Development Grant Fund - to account for all federal monies received by the City and disbursed on Community Development Grant projects.

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

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

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

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



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

**COMPARATIVE COMBINING BALANCE SHEETS
December 31, 2018 and 2017**

ASSETS	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$0	\$0	\$7,770	\$37,002	\$1,847,933	\$4,413,364
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	6,604	8,677
Due from other funds	10,817	0	2,970	0	0	0
Taxes receivable	0	0	0	0	1,067,165	885,582
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0
Rehabilitation loans receivable (net)	0	0	0	0	0	0
Allowance for uncollectible loans	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Accrued interest	0	0	7	71	4,035	8,137
Other assets	0	0	0	0	0	0
TOTAL ASSETS	<u>\$10,817</u>	<u>\$0</u>	<u>\$10,747</u>	<u>\$37,073</u>	<u>\$2,925,737</u>	<u>\$5,315,760</u>
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	19,698	87,838	0	0	0	0
Obligations under capital leases – current maturities	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	<u>19,698</u>	<u>87,838</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	(8,881)	(87,838)	10,747	37,073	2,925,737	5,315,760
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	<u>(8,881)</u>	<u>(87,838)</u>	<u>10,747</u>	<u>37,073</u>	<u>2,925,737</u>	<u>5,315,760</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$10,817</u>	<u>\$0</u>	<u>\$10,747</u>	<u>\$37,073</u>	<u>\$2,925,737</u>	<u>\$5,315,760</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
December 31, 2018 and 2017

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2018	2017	2018	2017	2018	2017
\$1,128,457	\$476,977	\$148,218	\$90,759	\$1,040,604	\$729,048
0	0	0	0	8,904,266	8,207,881
4,106,034	3,954,094	0	0	0	0
0	(11)	0	0	481	658
0	0	0	0	0	0
0	0	0	0	90,809	76,034
0	0	0	0	0	0
0	0	0	0	0	0
0	0	7,402,937	7,438,030	0	0
0	0	0	0	0	0
0	0	0	1,178	0	0
11,574	8,320	0	0	22,187	17,376
0	0	53,652	7,034	0	0
<u>\$5,246,065</u>	<u>\$4,439,380</u>	<u>\$7,604,807</u>	<u>\$7,537,001</u>	<u>\$10,058,347</u>	<u>\$9,030,997</u>
\$50,400	\$43,982	\$1,217	\$47,879	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	12	0	2	0	0
0	0	0	0	0	0
0	0	0	0	0	0
44,344	64,577	847	847	0	0
<u>94,744</u>	<u>108,571</u>	<u>2,064</u>	<u>48,728</u>	<u>0</u>	<u>0</u>
50,400	43,982	0	1,178	0	0
5,100,921	4,286,827	7,602,743	7,487,095	8,904,266	8,207,881
0	0	0	0	1,154,081	823,116
0	0	0	0	0	0
0	0	0	0	0	0
<u>5,151,321</u>	<u>4,330,809</u>	<u>7,602,743</u>	<u>7,488,273</u>	<u>10,058,347</u>	<u>9,030,997</u>
<u>\$5,246,065</u>	<u>\$4,439,380</u>	<u>\$7,604,807</u>	<u>\$7,537,001</u>	<u>\$10,058,347</u>	<u>\$9,030,997</u>

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

**COMPARATIVE COMBINING BALANCE SHEETS
December 31, 2018 and 2017**

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2018	2017	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$3,272,676	\$5,379,872	\$65,172	\$1,199,012	\$1,643,575	\$368,816	\$9,154,405	\$12,694,850
Cash restricted for development charges	0	0	0	0	0	0	8,904,266	8,207,881
Cash restricted for hotel/motel tax	0	0	0	0	0	0	4,106,034	3,954,094
Accounts receivable	3,302	4,338	3,302	4,338	0	0	13,689	18,000
Due from other funds	0	0	0	0	0	0	13,787	0
Taxes receivable	533,564	442,754	533,564	442,754	0	0	2,225,102	1,847,124
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0	0	0
Rehabilitation loans receivable (net)	0	0	0	0	0	0	7,402,937	7,438,030
Allowance for uncollectible loans	0	0	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0	0	1,178
Accrued interest	7,548	10,368	517	2,416	3,439	755	49,307	47,443
Other assets	0	0	0	0	0	0	53,652	7,034
TOTAL ASSETS	\$3,817,090	\$5,837,332	\$602,555	\$1,648,520	\$1,647,014	\$369,571	\$31,923,179	\$34,215,634
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	51,617	91,861
Interest payable	0	0	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	19,698	87,852
Obligations under capital leases – current maturities	0	0	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	45,191	65,424
TOTAL LIABILITIES	0	0	0	0	0	0	116,506	245,137
FUND BALANCE:								
Non Spendable	0	0	0	0	0	0	50,400	45,160
Restricted	3,817,090	5,837,332	602,555	1,648,520	1,647,014	369,571	30,602,192	33,102,221
Committed	0	0	0	0	0	0	1,154,081	823,116
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
TOTAL FUND BALANCE	3,817,090	5,837,332	602,555	1,648,520	1,647,014	369,571	\$31,806,673	\$33,970,497
TOTAL LIABILITIES AND FUND BALANCE	\$3,817,090	\$5,837,332	\$602,555	\$1,648,520	\$1,647,014	\$369,571	\$31,923,179	\$34,215,634

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017**

	Non Motorized Grant Fund		Mid MO Solid Waste District 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	2,132,275	2,324,712
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	14,536	0	30,581	0	0	0
Investment revenue	0	0	17	179	15,493	24,347
Miscellaneous	0	0	0	0	(169)	0
TOTAL REVENUES	14,536	0	30,598	179	2,147,599	2,349,059
EXPENDITURES:						
Current:						
Policy development and administration	5,701	12,188	0	0	0	0
Health and environment	0	0	38,476	8,945	0	0
Transportation	0	0	0	0	0	0
Personal development	3,180	9,962	0	0	13,610	5,510
TOTAL EXPENDITURES	8,881	22,150	38,476	8,945	13,610	5,510
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,655	(22,150)	(7,878)	(8,766)	2,133,989	2,343,549
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	57,773	46,353	0	0
Operating transfers to other funds	0	0	0	0	(3,357,856)	(2,843,311)
Restructuring of financing	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	57,773	46,353	(3,357,856)	(2,843,311)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	5,655	(22,150)	49,895	37,587	(1,223,867)	(499,762)
FUND BALANCE, BEGINNING OF PERIOD	(14,536)	(65,688)	(39,148)	(514)	4,149,604	5,815,522
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	(\$8,881)	(\$87,838)	\$10,747	\$37,073	\$2,925,737	\$5,315,760

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017**

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2018	2017	2018	2017	2018	2017
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	180,760	197,265
591,422	721,486	0	0	0	0
0	0	0	0	0	0
0	0	0	0	134,911	529,021
0	0	151,284	42,938	0	0
39,722	25,146	2,665	2,929	79,182	52,808
6,275	5,349	0	400	(14)	0
<u>637,419</u>	<u>751,981</u>	<u>153,949</u>	<u>46,267</u>	<u>394,839</u>	<u>779,094</u>
520,061	479,178	0	0	3,940	27,390
0	0	312,212	256,543	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>520,061</u>	<u>479,178</u>	<u>312,212</u>	<u>256,543</u>	<u>3,940</u>	<u>27,390</u>
<u>117,358</u>	<u>272,803</u>	<u>(158,263)</u>	<u>(210,276)</u>	<u>390,899</u>	<u>751,704</u>
0	0	0	0	0	0
(90,034)	(267,372)	(8,658)	(12,498)	(481,422)	(60,221)
0	0	0	0	0	0
<u>(90,034)</u>	<u>(267,372)</u>	<u>(8,658)</u>	<u>(12,498)</u>	<u>(481,422)</u>	<u>(60,221)</u>
27,324	5,431	(166,921)	(222,774)	(90,523)	691,483
5,123,997	4,325,378	7,769,664	7,711,047	10,148,870	8,339,514
0	0	0	0	0	0
<u>\$5,151,321</u>	<u>\$4,330,809</u>	<u>\$7,602,743</u>	<u>\$7,488,273</u>	<u>\$10,058,347</u>	<u>\$9,030,997</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017**

	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
	2018	2017	2018	2017	2018	2017	2018	2017
REVENUES:								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	1,066,118	1,162,314	1,066,615	1,162,310	0	0	4,445,768	4,846,601
Other local taxes	0	0	0	0	0	0	591,422	721,486
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0	134,911	529,021
Revenue from other governmental units	0	0	0	0	375,205	106,391	571,606	149,329
Investment revenue	27,673	33,316	1,593	7,689	10,805	2,010	177,150	148,424
Miscellaneous	(84)	0	(84)	0	0	0	5,924	5,749
TOTAL REVENUES	1,093,707	1,195,630	1,068,124	1,169,999	386,010	108,401	5,926,781	6,400,610
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	0	0	529,702	518,756
Health and environment	0	0	0	0	0	0	350,688	265,488
Transportation	0	0	0	0	0	0	0	0
Personal development	42,396	5,498	27,638	7,193	0	0	86,824	28,163
TOTAL EXPENDITURES	42,396	5,498	27,638	7,193	0	0	967,214	812,407
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,051,311	1,190,132	1,040,486	1,162,806	386,010	108,401	4,959,567	5,588,203
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	3,375	0	0	0	61,148	46,353
Operating transfers to other funds	(1,767,652)	(2,017,753)	(1,418,106)	(1,738,482)	0	0	(7,123,728)	(6,939,637)
Restructuring of financing	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(1,767,652)	(2,017,753)	(1,414,731)	(1,738,482)	0	0	(7,062,580)	(6,893,284)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(716,341)	(827,621)	(374,245)	(575,676)	386,010	108,401	(2,103,013)	(1,305,081)
FUND BALANCE, BEGINNING OF PERIOD	4,533,431	6,664,953	976,800	2,224,196	1,261,004	261,170	33,909,686	35,275,578
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$3,817,090	\$5,837,332	\$602,555	\$1,648,520	\$1,647,014	\$369,571	\$31,806,673	\$33,970,497

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

**COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017**

NON MOTORIZED GRANT FUND	2018	2017
REVENUES:		
Revenue from other governmental units – Federal	\$14,536	\$0
Investment revenue	0	0
TOTAL REVENUES	14,536	0
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	5,701	10,201
Materials and supplies	0	1,025
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	962
Total	5,701	12,188
Personal Development:		
Personal services	3,180	7,735
Materials and supplies	0	2,227
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	0
Total	3,180	9,962
TOTAL EXPENDITURES	8,881	22,150
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$5,655	(\$22,150)
MID MO SOLID WASTE DISTRICT FUND		
REVENUES:		
Revenue from other governmental units – State	\$30,581	\$0
Investment revenue	17	179
Miscellaneous revenue	0	0
TOTAL REVENUES	30,598	179
EXPENDITURES:		
Current:		
Health and Environment:		
Personal services	28,621	1,562
Materials and supplies	306	445
Travel and training	2,128	0
Intragovernmental	7,421	6,938
Utilities, services and miscellaneous	0	0
TOTAL EXPENDITURES	38,476	8,945
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$7,878)	(\$8,766)

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

**COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017**

TRANSPORTATION SALES TAX FUND	2018	2017
REVENUES:		
Sales tax	\$2,132,275	\$2,324,712
Investment revenue	15,493	24,347
Miscellaneous revenue	(169)	0
TOTAL REVENUES	2,147,599	2,349,059
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	0	0
Total	0	0
Personal Development:		
Intragovernmental	13,610	5,510
Total	13,610	5,510
TOTAL EXPENDITURES	13,610	5,510
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$2,133,989</u>	<u>\$2,343,549</u>
CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$591,422	\$721,486
Revenue from other governmental units – State	0	0
Investment revenue	39,722	25,146
Miscellaneous	6,275	5,349
TOTAL REVENUES	637,419	751,981
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	140,215	142,064
Materials and supplies	5,230	11,701
Travel and training	9,318	11,048
Intragovernmental	71,205	61,641
Utilities, services and miscellaneous	294,093	252,724
Interest expense	0	0
Capital outlay	0	0
TOTAL EXPENDITURES	520,061	479,178
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$117,358</u>	<u>\$272,803</u>
COMMUNITY DEVELOPMENT GRANT FUND		
REVENUES:		
Revenue from federal government	\$151,284	\$42,938
Investment revenue	2,665	2,929
Miscellaneous revenue	0	400
TOTAL REVENUES	153,949	46,267
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	57,774	45,790
Materials and supplies	454	575
Travel and training	1,651	1,246
Intragovernmental	0	0
Utilities, services, and miscellaneous	252,333	208,932
Capital outlay	0	0
TOTAL EXPENDITURES	312,212	256,543
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$158,263)</u>	<u>(\$210,276)</u>

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

**COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017**

	2018	2017
PUBLIC IMPROVEMENT FUND		
REVENUES:		
Sales tax	\$180,760	\$197,265
Development charges	134,911	529,021
Investment revenue	79,182	52,808
Miscellaneous revenue	(14)	0
TOTAL REVENUES	<u>394,839</u>	<u>779,094</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	3,940	27,390
Utilities, services, and miscellaneous	0	0
Interest expense	0	0
TOTAL EXPENDITURES	<u>3,940</u>	<u>27,390</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$390,899</u></u>	<u><u>\$751,704</u></u>
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$1,066,118	\$1,162,314
Investment revenue	27,673	33,316
Miscellaneous revenue	(84)	0
TOTAL REVENUES	<u>1,093,707</u>	<u>1,195,630</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	42,396	5,498
TOTAL EXPENDITURES	<u>42,396</u>	<u>5,498</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$1,051,311</u></u>	<u><u>\$1,190,132</u></u>
PARK SALES TAX FUND		
Revenues:		
Sales tax	\$1,066,615	\$1,162,310
Investment revenue	1,593	7,689
Miscellaneous revenue	(84)	0
TOTAL REVENUES	<u>1,068,124</u>	<u>1,169,999</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	27,638	7,193
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	<u>27,638</u>	<u>7,193</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$1,040,486</u></u>	<u><u>\$1,162,806</u></u>
STADIUM TDD'S FUND		
Revenues:		
Revenue from other governmental units - TDD's	\$375,205	\$106,391
Investment revenue	10,805	2,010
TOTAL REVENUES	<u>386,010</u>	<u>108,401</u>
Expenditures:		
Current:		
Transportation:		
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$386,010</u></u>	<u><u>\$108,401</u></u>

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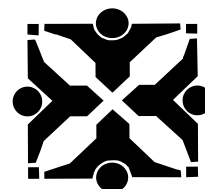
DEBT SERVICE FUNDS

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

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

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

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



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

**COMPARATIVE COMBINING BALANCE SHEETS
DECEMBER 31, 2018 and 2017**

ASSETS	2016 Special Obligation Bonds		Lemone Trust Note		MTFC Loan		Total	
	Debt Service Fund		Debt Service Fund		Debt Service Fund			
	2018	2017	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$1,580,934	\$1,572,853	\$61,155	\$64,978	\$945,231	\$939,289	\$2,587,320	\$2,577,120
Cash with fiscal agents	0	0	748,557	1,082,708	0	0	748,557	1,082,708
Taxes receivable	0	0	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Accrued interest	3,706	3,202	148	137	2,094	1,809	5,948	5,148
Restricted assets:								
Cash and cash equivalents	0	0	0	0	0	0	0	0
TOTAL ASSETS	<u>\$1,584,640</u>	<u>\$1,576,055</u>	<u>\$809,860</u>	<u>\$1,147,823</u>	<u>\$947,325</u>	<u>\$941,098</u>	<u>\$3,341,825</u>	<u>\$3,664,976</u>
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	0	0
Due to other funds	0	0	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0	0	0
Total Liabilities	0	0	0	0	0	0	0	0
FUND BALANCE:								
Nonspendable	0	0	0	0	0	0	0	0
Restricted	0	0	748,557	1,082,708	0	0	748,557	1,082,708
Committed	1,584,640	1,576,055	61,303	65,115	947,325	941,098	2,593,268	2,582,268
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
Total fund balance	1,584,640	1,576,055	809,860	1,147,823	947,325	941,098	3,341,825	3,664,976
TOTAL LIABILITIES AND FUND BALANCE	<u>\$1,584,640</u>	<u>\$1,576,055</u>	<u>\$809,860</u>	<u>\$1,147,823</u>	<u>\$947,325</u>	<u>\$941,098</u>	<u>\$3,341,825</u>	<u>\$3,664,976</u>

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

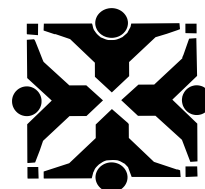
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017

	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
Interest and penalties	0	0	0	0	0	0	0	0
Total General Property Taxes	0	0	0	0	0	0	0	0
Lease revenue	0	0	0	0	0	0	0	0
Investment revenue	11,797	9,089	1,698	1,056	7,445	5,689	20,940	15,834
TOTAL REVENUES	11,797	9,089	1,698	1,056	7,445	5,689	20,940	15,834
EXPENDITURES:								
Health and Environment	0	0	0	0	0	0	0	0
Debt Service:								
Redemption of serial bonds	0	0	72,953	69,229	0	0	72,953	69,229
Interest	0	0	9,125	12,849	0	0	9,125	12,849
Fiscal agent fees	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	82,078	82,078	0	0	82,078	82,078
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,797	9,089	(80,380)	(81,022)	7,445	5,689	(61,138)	(66,244)
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	443,613	442,363	7,670	11,468	0	0	451,283	453,831
Operating transfers to other funds	0	0	0	0	0	0	0	0
Note Proceeds	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	443,613	442,363	7,670	11,468	0	0	451,283	453,831
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	455,410	451,452	(72,710)	(69,554)	7,445	5,689	390,145	387,587
FUND BALANCE, BEGINNING OF PERIOD	1,129,230	1,124,603	882,570	1,217,377	939,880	935,409	2,951,680	3,277,389
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$1,584,640	\$1,576,055	\$809,860	\$1,147,823	\$947,325	\$941,098	\$3,341,825	\$3,664,976

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CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS
DECEMBER 31, 2018 AND 2017

ASSETS	2018	2017
Cash and cash equivalents	\$40,123,126	\$33,688,070
Accounts receivable	0	0
Accrued interest	86,225	66,273
Due from other funds	0	0
TOTAL ASSETS	<u>\$40,209,351</u>	<u>\$33,754,343</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$347,376	\$276,666
Deferred Inflows	0	0
Due to other funds	0	18
Accrued payroll and payroll taxes	0	0
Advances from other funds	0	0
Total liabilities	<u>347,376</u>	<u>276,684</u>
FUND BALANCE:		
Non Spendable	0	0
Restricted	0	0
Committed	1,672,617	2,206,239
Assigned	38,189,358	31,271,420
Unassigned	0	0
Total fund balance	<u>39,861,975</u>	<u>33,477,659</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$40,209,351</u>	<u>\$33,754,343</u>

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

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE THREE MONTHS ENDED DECEMBER 31, 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	47,593	0
State	1,800,972	0
Federal	0	0
Investment revenue	298,444	204,714
Auction Revenues	0	0
Miscellaneous revenue	<u>10,176</u>	<u>111,039</u>
TOTAL REVENUES	<u>2,157,185</u>	<u>315,753</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	89,907	116,443
Public safety	205,263	711,656
Transportation	757,464	1,108,292
Health and environment	5,547	0
Personal development	<u>447,803</u>	<u>272,077</u>
TOTAL EXPENDITURES	<u>1,505,984</u>	<u>2,208,468</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>651,201</u>	<u>(1,892,715)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	2,729,035	2,532,763
Operating transfers to other funds	(3,375)	0
Proceeds of certificates of participation	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,725,660</u>	<u>2,532,763</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	3,376,861	640,048
FUND BALANCE, BEGINNING OF PERIOD	36,485,114	32,837,611
Equity transfers from other funds	0	0
Equity transfers to other funds	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u><u>\$39,861,975</u></u>	<u><u>\$33,477,659</u></u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Pub Bldgs Major Maint/Ren (00021)	1,441,715	718,251	74,926	793,177		648,538
Satellite Loc SW Columbia (00077)	155,000	0		0		155,000
Mun Building Expansion (00099)	24,666,419	24,471,593		24,471,593		194,826
Blind Boone Home (00123)	803,575	802,901		802,901		674
Downtown Special Projects (00140)	576,261	314,708		314,708		261,553
Ent Resource Grp Software (00476)	9,082,827	8,400,176	13,133	8,413,309	61,965	607,553
Disaster Recovery Facil (00538)	146,000	146,000		146,000		0
Site: New Day/Room @ Inn (00543)	126,741	126,741		126,741		0
Disabilities Comm Project (00544)	2,000	2,000		2,000		0
Walton Bldg Cap Improv (00587)	488,802	430,912		430,912		57,890
Proximity Locks (00599)	346,823	346,823		346,823		0
Ent Resource Grp-Payroll (00614)	50,000	27,648	1,848	29,496		20,504
Grissum Bldg Renovations (00659)	827,690	50,434		50,434	44,816	732,440
CID Gateway (00680)	20,000	0		0		20,000
Contingency (40138)	1,503,296	53,878		53,878		1,449,418
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	40,237,149	35,892,065	89,907	35,981,972	106,781	4,148,396
PUBLIC SAFETY:						
Fire Apparatus Equipment (00195)	724,957	592,390	31,162	623,552	5,696	95,709
P & F Priority Dispatch (00425)	130,000	125,839		125,839		4,161
Records Manangement System (00498)	1,568,870	1,183,580	3,467	1,187,047	174,558	207,265
CPD Training Center Renov (00566)	6,516	0		0		6,516
Replace Front Line Pumper (00582)	757,189	757,189		757,189		0
Downtown Police Bldg Ren (00609)	992,311	987,661		987,661	4,650	0
Replace 2001 Quint (00628)	517,696	517,695		517,695		1
Replace 2001 Quint (00629)	807,278	807,278		807,278		0
Training Academy Repairs (00630)	468,828	352,596	53,820	406,416	62,412	0
Major Fire Stn Repairs (00640)	1,316,626	910,859	114,486	1,025,345	135,467	155,814
Muni Serv Ctr North-PH I (00641)	9,617,375	939,935	2,262	942,197	601,850	8,073,328
Percent for Art: Municipal Center (N0641)	10,895	0	66	66		10,829
Percent for Art: Municipal Center (M0641)	61,730	3,086		3,086		58,644
Replace 2001 Ladder Truck (00692)	1,332,572	1,256,009		1,256,009		76,563
Fire Station Sites (40173)	1,007,000	942,650		942,650		64,350
TOTAL PUBLIC SAFETY	19,319,843	9,376,767	205,263	9,582,030	984,633	8,753,180
TRANSPORTATION:						
Adopt A Spot (00100)	97,500	91,324		91,324		6,176
Annual Sidewalk Maint. (00148)	392,500	304,155		304,155		88,345
Downtown Sidewalks Improv (00171)	139,877	117,108		117,108		22,769
Traffic Island Old 63-Std (00213)	1,960,323	1,744,029		1,744,029		216,294
Annual Brick St Renov (00234)	266,390	205,317	18,070	223,387		43,003
Ann Curb & Gutter Restor (00235)	100,000	16,118		16,118		83,882
Gans Rd @ 63 Interchange (00237)	3,306,047	2,943,174		2,943,174		362,873
Non-Motorized Trans Grant (00271)	382,962	0		0		382,962
Burnham/Rollins/Prov Int (00290)	4,228,102	4,228,210		4,228,210		(108)
Prov Rd SW Blue Ridge TDD (00485)	7,318	14,635		14,635		(7,317)
GNM Bike Blvd MKT/Bs Loop (00521)	670,840	512,103	99,494	611,597	6,420	52,823
Vandiver Dr & Paris Rd (00522)	100,000	2,550	17	2,567		97,433
Carter Lane Sidewalk (00548)	393,103	49,265	2,493	51,758		341,345
Audible ADA Crosswalk (00551)	40,000	6,476		6,476		33,524
Ridgmont Bridge Repair (00568)	101,500	19,070		19,070		82,430
ADA Curb Ramp Install (00600)	850,939	731,088	9,496	740,584	(217)	110,572
Discovery Drive South (00612)	953,000	928,944		928,944		24,056
North Village Land Purch (00616)	200,000	0		0		200,000
Fairview/Chapel Hill Int (00618)	130,000	52,049		52,049		77,951
Disc Pkwy:Gans-New Haven (00633)	540,000	29,647	255	29,902	618	509,480
Forum & Green Meadows Int (00634)	745,000	194,315	61,361	255,676	5,189	484,135
9th & Elm Ped Scramble (00637)	300,000	44,788	5,999	50,787	1,501	247,712
Ballenger-Ria to Mex Grvl (00642)	2,740,000	120,520	16,709	137,229		2,602,771
Nifong-Prov to Forum 4 Ln (00643)	4,792,692	851,216	33,733	884,949	69,112	3,838,631
Sinclair-Nifong Int Imp (00644)	3,140,000	247,875	111,861	359,736	83,735	2,696,529
Vandiver & Parker Roundabout (00645)	1,103,637	317,121	354,142	671,263	241,838	190,536
Annual Traffic Calming (00646)	72,158	0		0		72,158
Annual Street Recon (00647)	240,000	0		0		240,000

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
I70 Dr & Keene Roundabout (00658)	1,073,249	78,212	13,028	91,240	898	981,111
Oakland Gravel Sidewalk (00660)	139,970	119,227	787	120,014	852	19,104
Urban Forestry Master Pln (00677)	105,000	89,575		89,575		15,425
Paris Road Resurfacing (00682)	370,000	23,173		23,173		346,827
W Ctrl Neighborhood Traffic Calming (00683)	62,000	36,180		36,180	2,563	23,257
Lynn Oak Sexton Sidewalk (00685)	174,781	36,093	9,845	45,938	2,590	126,253
Grace Ln: Richland to Stadium Ext (00700)	144,896	97,303		97,303		47,593
Rollins Rd Traffic Calming (00705)	59,216	24,756		24,756		34,460
Sinclair Rd - Rt K Intersection Imp (00707)	807,911	26,059	8,298	34,357	95,504	678,050
Sexton Rd Traffic Calming (00708)	25,000	11,520	3,405	14,925		10,075
Sinclair Rd Sidewalk-Nifong Southham (00709)	30,000	15,566	1,725	17,291		12,709
Walnut St Traffic Calming (00711)	20,842	842	75	917		19,925
McKee Street Sidewalk (00712)	159,945	10,075	3,921	13,996		145,949
Providence-Broadway Turn Ln (00713)	30,000	1,726	46	1,772		28,228
Primrose Dr Traffic Calming (00723)	5,000	483	432	915		4,085
Rain Forest Pkwy Traffic Calming (00724)	33,529	1,446	185	1,631		31,898
William St Traffic Calming (00725)	11,840	657	144	801		11,039
3rd Avenue Alley (00734)	180,000	150	1,943	2,093		177,907
Annual Streets (40158)	471,957	0		0		471,957
Traffic Safety (40159)	499,225	264,292		264,292		234,933
JT County/State/City Prjct (40161)	760,642	15,500		15,500		745,142
Annual Sidewalks (40162)	231,971	200,523		200,523		31,448
Street Landscaping (40163)	340,276	286,000		286,000		54,276
TOTAL TRANSPORTATION	33,731,138	15,110,455	757,464	15,867,919	510,603	17,352,616
HEALTH & ENVIRONMENT:						
Health Building Improvements (00730)	237,306	1,856	5,547	7,403	625	229,278
TOTAL HEALTH & ENVIRONMENT	237,306	1,856	5,547	7,403	625	229,278
PERSONAL DEVELOPMENT:						
Annual P&R Maj Maint/Prog (00056)	476	0		0		476
Park Roads & Parking (00242)	2,172,177	1,884,943	7,419	1,892,362		279,815
City/School Park Improv (00249)	350,015	286,785		286,785		63,230
S Regional Park Planning (00350)	544,860	456,972	12,737	469,709	65,364	9,787
Capen/Grindstone Trl Imp (00457)	118,000	2,508		2,508		115,492
Parks: ADA Compliance (00484)	632,274	601,698	5,175	606,873	707	24,694
2010 PST Land Acquisition (00486)	1,060,775	786,269	75	786,344		274,431
2010 PST Land Neigh Parks (00510)	502,329	421,010	332	421,342		80,987
Jay Dix Park Improvements (00516)	147,128	146,486	296	146,782		346
S Reg Park Gans Phil PH I (00518)	2,170,397	2,036,564	84,511	2,121,075	(376)	49,698
Norma Suth Park Dev: PH I (00559)	400,000	354,564	31,581	386,145	(19,640)	33,495
2010 Annual Trail Program (00561)	259,146	258,319		258,319		827
GNM Clark Lane West (00570)	1,080,631	754,399	189,476	943,875	78,239	58,517
GNM Shepard to Rollins Tr (00572)	2,110,870	205,383	120	205,503	7,448	1,897,919
Kim Scholl Memorial Bench (00619)	7,654	6,775		6,775		879
Maplewood Home-Rehab (00638)	176,600	143,236		143,236		33,364
ADA Compliance Phase II (00663)	75,000	0		0		75,000
Amer Legion Pk Shelter RR Playgrd (00664)	119,905	116,105		116,105		3,800
Cosmo Rec Area Bocce Courts (00666)	25,000	20,973	4,027	25,000		0
Lions Stephens Park Improvements (00668)	100,000	0	280	280	2,267	97,453
Norma Sutherland Smith Pk Ph II (00669)	227,626	207,956		207,956		19,670
Twin Lakes Rec Area Bathhouse Rnv (00670)	25,000	0		0		25,000
Annual Trails (00673)	350,000	126,023	86,806	212,829	(7,717)	144,888
MKT Bridge Replacements (00674)	711,059	698,256		698,256	4,685	8,118
Founders Park at Flat Branch (00686)	21,666	0		0		21,666
Southeast Regional Park Tennis Complex (00693)	250,000	0		0		250,000
Clyde Wilson Park Improvements (00695)	50,000	3,270	14,089	17,359		32,641
Emergency Phone Replacement (00697)	20,000	12,181		12,181		7,819
Hinkson Cr Trail:Stadium-E Campus (00698)	800,000	15,406	1,595	17,001	5,157	777,842
Philips Park-Trail & Landscaping (00703)	60,000	0		0		60,000
Oakwood Hills Park Improvement (00721)	125,000	0	1,656	1,656		123,344
Downtown Improvements (40074)	117,654	63,093	7,628	70,721		46,933
TOTAL PERSONAL DEVELOPMENT	14,811,242	9,609,174	447,803	10,056,977	136,134	4,618,131
TOTAL CAPITAL PROJECTS	\$108,336,678	\$69,990,317	\$1,505,984	\$71,496,301	1,738,776	\$35,101,601

ENTERPRISE FUNDS

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

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

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

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

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

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

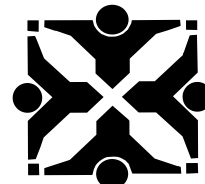
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
DECEMBER 31, 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	\$29,195,762	\$20,634,291	\$ 11,775,159	\$ 11,202,025	\$ 500,194	\$ 1,696,510
Accounts receivable	17,238,750	13,270,437	1,298,256	807,157	117,380	145,123
Grants receivable	0	0	0	0	20,909	0
Accrued interest	179,589	161,158	155,867	160,485	8,776	4,924
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	80,053	77,089	0	0	0	0
Inventory	6,415,783	6,280,756	11,530	8,827	0	0
Prepaid expenses	0	0	0	0	0	0
Other assets	0	0	0	0	0	0
Total Current Assets	<u>53,109,937</u>	<u>40,423,731</u>	<u>13,240,812</u>	<u>12,178,494</u>	<u>647,259</u>	<u>1,846,557</u>
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	5,028,985	5,026,756	6,148,128	6,184,443	0	0
Revenue bond construction account	19,264,256	24,741,228	15,711,960	19,568,843	0	0
Cash and marketable securities restricted for capital projects	25,803,627	31,251,910	5,520,419	6,522,948	7,258,840	268,465
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	<u>65,469,737</u>	<u>76,392,763</u>	<u>32,555,772</u>	<u>37,419,826</u>	<u>7,258,840</u>	<u>268,465</u>
Other:						
Customer security and escrow deposits	5,292,431	4,576,258	1,402,279	1,288,816	0	0
Grants receivable	0	0	0	0	0	46,558
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	<u>9,513,433</u>	<u>4,922,348</u>	<u>2,813,752</u>	<u>1,550,730</u>	<u>282,228</u>	<u>100,066</u>
Total Restricted Assets	<u>74,983,170</u>	<u>81,315,111</u>	<u>35,369,524</u>	<u>38,970,556</u>	<u>7,541,068</u>	<u>368,531</u>
OTHER ASSETS:						
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	250,990	331,043	0	0	0	0
Total Other Assets	<u>250,990</u>	<u>331,043</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FIXED ASSETS:						
Property, plant, and equipment	532,558,194	517,948,277	324,144,552	301,680,554	45,908,671	45,861,411
Accumulated depreciation	<u>(262,343,670)</u>	<u>(246,931,562)</u>	<u>(82,275,934)</u>	<u>(78,215,469)</u>	<u>(18,072,124)</u>	<u>(17,105,115)</u>
Net Plant in Service	270,214,524	271,016,715	241,868,618	223,465,085	27,836,547	28,756,296
Construction in progress	20,231,044	17,882,923	3,026,409	14,966,957	16,723,791	13,669,416
Net Fixed Assets	<u>290,445,568</u>	<u>288,899,638</u>	<u>244,895,027</u>	<u>238,432,042</u>	<u>44,560,338</u>	<u>42,425,712</u>
TOTAL ASSETS	<u>418,789,665</u>	<u>410,969,523</u>	<u>293,505,363</u>	<u>289,581,092</u>	<u>52,748,665</u>	<u>44,640,800</u>
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	8,101,845	8,701,421	5,351	8,409	0	0
Total deferred outflows of resources	<u>10,069,869</u>	<u>13,632,573</u>	<u>434,337</u>	<u>1,016,887</u>	<u>85,776</u>	<u>208,849</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$428,859,534</u>	<u>\$424,602,096</u>	<u>\$293,939,700</u>	<u>\$290,597,979</u>	<u>\$52,834,441</u>	<u>\$44,849,649</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
DECEMBER 31, 2018 and 2017**

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2018	2017	2018	2017	2018	2017	2018	2017
\$ -	\$ 345,285	\$ 9,959,322	\$ 6,623,859	\$ 1,986,039	\$ 2,295,108	\$ 2,704,274	\$2,929,221
(2,896)	23,871	1,650,037	1,315,268	765,451	324,197	1,832	1,832
2,154,762	1,068,955	4,554	163,108	0	0	0	0
1,648	4,492	44,720	42,353	102,513	103,471	19,516	11,105
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	1,031,856	211,139	0	0	35,674	28,050
0	0	0	0	0	0	0	0
74,357	74,357	0	0	0	0	0	0
<u>2,227,871</u>	<u>1,516,960</u>	<u>12,690,489</u>	<u>8,355,727</u>	<u>2,854,003</u>	<u>2,723,003</u>	<u>2,761,296</u>	<u>2,970,208</u>
0	0	638,775	628,129	1,087,934	1,077,295	0	0
0	0	970,453	6,244,072	1,753,319	2,382,894	0	0
1,719,089	1,870,999	2,911,359	2,805,308	0	0	6,365,190	3,194,147
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>1,719,089</u>	<u>1,870,999</u>	<u>10,573,753</u>	<u>15,174,561</u>	<u>4,533,847</u>	<u>5,152,783</u>	<u>6,365,190</u>	<u>3,194,147</u>
0	0	758,574	690,677	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>2,698,705</u>	<u>1,046,478</u>	<u>167,338</u>	<u>31,220</u>	<u>563,457</u>	<u>104,175</u>
<u>2,659,850</u>	<u>2,046,610</u>	<u>13,272,458</u>	<u>16,221,039</u>	<u>4,701,185</u>	<u>5,184,003</u>	<u>6,928,647</u>	<u>3,298,322</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	51,121,934	49,424,221	46,523,119	46,363,415	23,788,720	23,566,009
(11,178,185)	(10,646,284)	(28,092,661)	(27,389,872)	(14,942,325)	(13,899,039)	(12,429,281)	(11,701,725)
10,443,633	11,661,737	23,029,273	22,034,349	31,580,794	32,464,376	11,359,439	11,864,284
50,868	196,860	6,477,364	530,619	1,733,905	1,158,414	2,907,674	232,964
<u>10,494,501</u>	<u>11,858,597</u>	<u>29,506,637</u>	<u>22,564,968</u>	<u>33,314,699</u>	<u>33,622,790</u>	<u>14,267,113</u>	<u>12,097,248</u>
<u>15,382,222</u>	<u>15,422,167</u>	<u>55,469,584</u>	<u>47,141,734</u>	<u>40,869,887</u>	<u>41,529,796</u>	<u>23,957,056</u>	<u>18,365,778</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	28,687	42,457	51,764	76,078	0	0
285,924	678,760	618,346	1,402,016	102,624	196,707	171,249	400,173
<u>\$15,668,146</u>	<u>\$16,100,927</u>	<u>\$56,087,930</u>	<u>\$48,543,750</u>	<u>\$40,972,511</u>	<u>\$41,726,503</u>	<u>\$24,128,305</u>	<u>\$18,765,951</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCOMPARATIVE COMBINING BALANCE SHEETS
DECEMBER 31, 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	\$ 412,143	\$ 299,456	\$ 891,789	\$ 824,272	\$ 579,577	\$ 513,686	\$ 58,004,259	\$ 47,363,713
Accounts receivable	50,363	66,322	245,585	138,068	52,300	54,505	21,417,058	16,146,780
Grants receivable	0	0	0	0	0	0	2,180,225	1,232,063
Accrued interest	1,096	832	7,045	5,531	1,276	991	522,046	495,342
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	80,053	77,089
Inventory	135,099	137,331	0	0	0	0	7,629,942	6,666,103
Prepaid expenses	0	0	0	0	0	0	74,357	74,357
Other assets	0	0	0	0	0	0	0	0
Total Current Assets	598,701	503,941	1,144,419	967,871	633,153	569,182	89,907,940	72,055,674
RESTRICTED ASSETS:								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	0	0	12,903,822	12,916,623
Revenue bond construction account	0	0	0	0	0	0	37,699,988	52,937,037
Cash and marketable securities restricted for Capital Projects	59,396	128,440	2,383,391	2,106,361	0	0	52,021,311	48,148,577
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	59,396	128,440	2,383,391	2,106,361	0	0	130,919,015	141,708,345
Other:								
Customer security and escrow deposits	0	0	0	0	0	0	7,453,284	6,555,751
Grants receivable	0	0	0	0	0	0	0	46,558
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	17,146,889	7,960,935
Total Restricted Assets	63,268	132,067	2,546,734	2,133,041	0	0	148,065,904	149,669,280
OTHER ASSETS:								
Investments	0	0	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	0	0	250,990	331,043
Total Other Assets	0	0	0	0	0	0	250,990	331,043
FIXED ASSETS:								
Property, plant and equipment	14,339,264	14,244,512	15,956,186	14,213,130	0	0	1,075,962,458	1,035,609,550
Accumulated depreciation	(7,465,221)	(7,010,812)	(8,310,303)	(7,717,783)	0	0	(445,109,704)	(420,617,661)
Net Plant in Service	6,874,043	7,233,700	7,645,883	6,495,347	0	0	630,852,754	614,991,889
Construction in progress	279,947	159,602	806,516	1,484,892	0	0	52,237,518	50,282,647
Net Fixed Assets	7,153,990	7,393,302	8,452,399	7,980,239	0	0	683,090,272	665,274,536
TOTAL ASSETS	7,815,959	8,029,310	12,143,552	11,081,151	633,153	569,182	921,315,106	887,330,533
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	8,187,647	8,828,365
Total deferred outflows of resources	67	0	49,643	93,742	0	0	11,817,835	17,629,707
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$7,816,026	\$8,029,310	\$12,193,195	\$11,174,893	\$633,153	\$569,182	\$933,132,941	\$904,960,240

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
DECEMBER 31, 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	\$1,603,290	\$2,000,873	\$ 62,048	\$ 280,008	\$ 51,496	\$ 42,707
Accrued payroll and payroll taxes	1,146,261	1,179,915	227,422	236,915	92,534	85,816
Accrued sales taxes	340,734	241,131	0	0	333	155
Due to other funds	1,334,764	1,231,821	0	0	0	0
Loans payable to other funds – current maturities	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	25,155	25,155
Unearned revenue	0	0	0	0	205	205
Other liabilities	868,889	932,765	39,891	24,418	6,144	606,144
Total Current Liabilities	5,293,938	5,586,505	329,361	541,341	175,867	760,182
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	104,379	1,068,374	230,630	914,174	328,912	590,069
Accrued interest	1,832,319	1,945,506	975,368	1,267,014	0	0
Revenue bonds payable – current maturities	7,020,000	6,715,000	5,223,900	4,530,000	0	0
Special obligation bonds payable	3,075,000	2,945,000	565,000	545,000	0	0
Customer security and escrow deposits	5,423,126	4,678,662	1,401,128	1,288,521	0	0
Advances from other funds	0	0	0	0	0	0
Total Current Liabilities (Payable from Restricted Assets)	17,454,824	17,352,542	8,396,026	8,544,709	328,912	590,069
LONG-TERM LIABILITIES:						
Pension Liability	0	1,899,192	0	0	0	0
Loans payable to other funds	0	0	0	0	39,665	66,878
Obligations under capital leases	0	0	0	0	0	0
Revenue bonds payable	130,232,596	137,501,710	93,526,310	99,411,416	0	0
Closure Post-Closure Liability	0	0	0	0	0	0
Special obligation bonds payable	53,913,713	57,145,250	3,587,031	4,186,831	0	0
Total Long-Term Liabilities	184,146,309	196,546,152	97,113,341	103,598,247	39,665	66,878
Total Liabilities	206,895,071	219,485,199	105,838,728	112,684,297	544,444	1,417,129
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	112,598	123,258	0	0	0	0
Inflows related to pension	4,567,523	1,826,992	937,715	407,999	187,499	84,494
Total deferred inflows of resources	4,680,121	1,950,250	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	217,284,342	203,166,647	187,163,257	177,505,683	52,102,498	43,348,026
Total Fund Equity	217,284,342	203,166,647	187,163,257	177,505,683	52,102,498	43,348,026
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	<u>\$428,859,534</u>	<u>\$424,602,096</u>	<u>\$293,939,700</u>	<u>\$290,597,979</u>	<u>\$52,834,441</u>	<u>\$44,849,649</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
DECEMBER 31, 2018 and 2017

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2018	2017	2018	2017	2018	2017	2018	2017
\$ 6,242	\$ 53,942	\$ 276,096	\$ 1,073,333	\$ 4,701	\$ 16,201	\$ 23,191	\$ 18,926
84,974	87,923	250,864	246,575	18,205	15,573	179,709	164,952
\$ -	\$ -	0	0	0	0	0	0
1,171,651	9	2,970	5	0	0	0	0
0	0	0	0	0	0	0	0
\$ 377,273	\$ 365,836	0	0	0	0	0	0
77,035	77,035	0	0	778,719	1,159,040	42,249	40,192
(138)	(138)	19,107	7,475	15,205	15,205	0	0
<u>1,717,037</u>	<u>584,607</u>	<u>549,037</u>	<u>1,327,388</u>	<u>816,830</u>	<u>1,206,019</u>	<u>245,149</u>	<u>224,070</u>
4,085	0	310,596	324,307	562,714	1,317,616	350,775	64,001
0	0	84,792	91,313	298,615	309,225	0	0
0	0	0	0	0	0	0	0
0	0	590,000	575,000	935,000	910,000	0	0
0	0	757,914	690,702	0	0	0	0
0	0	1,809,750	2,139,282	517,129	649,400	2,246,696	574,565
<u>4,085</u>	<u>0</u>	<u>3,553,052</u>	<u>3,820,604</u>	<u>2,313,458</u>	<u>3,186,241</u>	<u>2,597,471</u>	<u>638,566</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
3,950,694	4,327,966	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	6,460,342	7,071,882	18,351,412	19,312,823	0	0
<u>3,950,694</u>	<u>4,327,966</u>	<u>13,894,428</u>	<u>14,231,729</u>	<u>18,351,412</u>	<u>19,312,823</u>	<u>0</u>	<u>0</u>
<u>5,671,816</u>	<u>4,912,573</u>	<u>17,996,517</u>	<u>19,379,721</u>	<u>21,481,700</u>	<u>23,705,083</u>	<u>2,842,620</u>	<u>862,636</u>
0	0	0	0	0	0	0	0
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>
<u>9,371,333</u>	<u>10,913,748</u>	<u>36,802,483</u>	<u>28,613,992</u>	<u>19,379,639</u>	<u>17,972,617</u>	<u>20,911,351</u>	<u>17,741,417</u>
<u>9,371,333</u>	<u>10,913,748</u>	<u>36,802,483</u>	<u>28,613,992</u>	<u>19,379,639</u>	<u>17,972,617</u>	<u>20,911,351</u>	<u>17,741,417</u>
<u>\$15,668,146</u>	<u>\$16,100,927</u>	<u>\$56,087,930</u>	<u>\$48,543,750</u>	<u>\$40,972,511</u>	<u>\$41,726,503</u>	<u>\$24,128,305</u>	<u>\$18,765,951</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
DECEMBER 31, 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	\$ 12,151	\$ 3,064	\$ 11,950	\$ 13,908	\$ 454	\$ 3,022	\$ 2,051,619	\$ 3,505,984
Accrued payroll and payroll taxes	11,968	17,978	16,304	14,560	0	0	2,028,241	2,050,207
Accrued sales taxes	0	0	0	0	0	0	341,067	241,286
Due to other funds	0	0	0	8	0	0	2,509,385	1,231,843
Loans payable to other funds – current maturities	80,053	72,231	0	0	0	0	80,053	72,231
Obligations under capital leases	0	0	0	0	0	0	402,428	390,991
Unearned revenue	0	0	0	0	0	0	898,208	1,276,472
Other liabilities	3,150	3,150	5,052	5,052	2,183	984	959,483	1,595,055
Total Current Liabilities	107,322	96,423	33,306	33,528	2,637	4,006	9,270,484	10,364,069
CURRENT LIABILITIES (Payable from Restricted Assets):								
Construction contracts payable	140,069	35,016	792	59,786	0	0	2,032,952	4,373,343
Accrued interest	0	0	0	0	0	0	3,191,094	3,613,058
Revenue bonds payable – current maturities	0	0	0	0	0	0	12,243,900	11,245,000
Special obligation bonds payable	0	0	0	0	0	0	5,165,000	4,975,000
Customer security and escrow deposits	0	0	0	0	0	0	7,582,168	6,657,885
Advances from other funds	0	0	0	0	0	0	4,573,575	3,363,247
Total Current Liabilities (Payable from Restricted Assets)	140,069	35,016	792	59,786	0	0	34,788,689	34,227,533
LONG-TERM LIABILITIES:								
Pension Liability	0	0	0	0	0	0	0	1,899,192
Loans payable to other funds	250,990	335,900	0	0	0	0	290,655	402,778
Obligations under capital leases	0	0	0	0	0	0	3,950,694	4,327,966
Revenue bonds payable	0	0	0	0	0	0	223,758,906	236,913,126
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	82,312,498	87,716,786
Total Long-Term Liabilities	250,990	335,900	0	0	0	0	317,746,839	338,419,695
Total Liabilities	498,381	467,339	34,098	93,314	2,637	4,006	361,806,012	383,011,297
DEFERRED INFLOWS OF RESOURCES								
Deferred Gain on Bond Refunding	0	0	0	0	0	0	112,598	123,258
Inflows related to pensions	0	0	108,517	37,925	0	0	8,200,687	3,392,754
Total deferred inflows of resources	0	0	108,517	37,925	0	0	8,313,285	3,516,012
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	7,317,645	7,561,971	12,050,580	11,043,654	630,516	565,176	563,013,644	518,432,931
Total Fund Equity	7,317,645	7,561,971	12,050,580	11,043,654	630,516	565,176	563,013,644	518,432,931
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$7,816,026	\$8,029,310	\$12,193,195	\$11,174,893	\$633,153	\$569,182	\$933,132,941	\$904,960,240

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE THREE MONTHS ENDED DECEMBER 31, 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	\$33,256,362	\$30,177,028	\$5,632,731	\$5,572,966	\$275,767	\$209,817
OPERATING EXPENSES:						
Personal services	4,211,924	4,281,087	1,065,523	1,039,226	251,625	249,683
Materials, supplies, and power	12,831,626	12,532,373	295,718	383,098	48,936	62,006
Travel and training	55,144	75,343	4,923	3,523	6,144	14,631
Intragovernmental	2,320,353	2,106,109	500,441	480,477	114,638	94,082
Utilities, services, and miscellaneous	1,715,275	2,096,584	405,460	415,460	287,796	227,776
TOTAL OPERATING EXPENSES	21,134,322	21,091,496	2,272,065	2,321,784	709,139	648,178
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	12,122,040	9,085,532	3,360,666	3,251,182	(433,372)	(438,361)
Payment-in-lieu-of-tax	(4,082,673)	(3,886,479)	0	0	0	0
Depreciation	(3,976,841)	(3,912,659)	(1,409,864)	(1,285,507)	(267,822)	(265,988)
OPERATING INCOME (LOSS)	4,062,526	1,286,394	1,950,802	1,965,675	(701,194)	(704,349)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	690,343	555,218	435,160	400,073	29,146	21,662
Revenue from other governmental units	0	1,000	0	0	226,894	609,941
Miscellaneous revenue	468,809	381,104	26,096	224	800	10,119
Interest expense	(1,792,666)	(1,899,204)	(701,772)	(741,032)	(607)	(844)
Loss on disposal of fixed assets	0	(7,618)	0	0	0	0
Miscellaneous expense	(1,015)	(750)	(963)	(878)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(634,529)	(970,250)	(241,479)	(341,613)	256,233	640,878
INCOME (LOSS) BEFORE OPERATING TRANSFERS	3,427,997	316,144	1,709,323	1,624,062	(444,961)	(63,471)
OPERATING TRANSFERS:						
Operating transfers from other funds	0	0	0	0	1,120,647	836,160
Operating transfers to other funds	(154,928)	(188,782)	0	(8,821)	(30,000)	0
TOTAL OPERATING TRANSFERS	(154,928)	(188,782)	0	(8,821)	1,090,647	836,160
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	3,273,069	127,362	1,709,323	1,615,241	645,686	772,689
Capital contribution	0	0	0	0	0	0
NET INCOME (LOSS)	3,273,069	127,362	1,709,323	1,615,241	645,686	772,689
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	3,273,069	127,362	1,709,323	1,615,241	645,686	772,689
RETAINED EARNINGS, BEGINNING OF PERIOD	214,011,273	203,039,285	185,453,934	175,890,442	51,456,812	42,575,337
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	<u>\$217,284,342</u>	<u>\$203,166,647</u>	<u>\$187,163,257</u>	<u>\$177,505,683</u>	<u>\$52,102,498</u>	<u>\$43,348,026</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2018	2017	2018	2017	2018	2017	2018	2017
\$463,201	\$519,046	\$ 5,735,592	\$ 5,273,005	\$1,817,838	1,663,140	\$ 805,694	\$ 813,256
838,850	818,145	1,374,260	1,243,299	119,961	119,125	689,595	673,683
327,177	341,311	807,630	697,771	11,985	30,786	184,297	226,488
93	0	4,209	3,158	2,956	563	870	3,340
347,422	314,773	614,436	568,001	83,007	60,285	173,676	165,685
204,208	127,172	563,143	390,297	60,258	94,326	234,507	181,850
1,717,750	1,601,401	3,363,678	2,902,526	278,167	305,085	1,282,945	1,251,046
(1,254,549)	(1,082,355)	2,371,914	2,370,479	1,539,671	1,358,055	(477,251)	(437,790)
0	0	0	0	0	0	0	0
(320,424)	(321,440)	(506,580)	(575,739)	(253,652)	(251,455)	(181,905)	(180,850)
(1,574,973)	(1,403,795)	1,865,334	1,794,740	1,286,019	1,106,600	(659,156)	(618,640)
8,294	15,782	156,096	126,738	110,652	102,132	70,041	32,493
22,421	67,678	(680)	0	0	0	81,391	0
(14,678)	12,082	25,240	55,932	3,922	420	422,325	9,697
(30,797)	(42,568)	(60,028)	(66,087)	(224,842)	(232,910)	(6,697)	0
0	0	0	(29,161)	0	0	0	0
0	0	(54)	0	(51)	0	0	0
(14,760)	52,974	120,574	87,422	(110,319)	(130,358)	567,060	42,190
(1,589,733)	(1,350,821)	1,985,908	1,882,162	1,175,700	976,242	(92,096)	(576,450)
772,850	777,722	0	0	0	0	802,274	1,156,030
(574)	(383)	(112,261)	(108,901)	(73,891)	(93,691)	0	0
772,276	777,339	(112,261)	(108,901)	(73,891)	(93,691)	802,274	1,156,030
(817,457)	(573,482)	1,873,647	1,773,261	1,101,809	882,551	710,178	579,580
0	0	0	0	0	0	0	0
(817,457)	(573,482)	1,873,647	1,773,261	1,101,809	882,551	710,178	579,580
0	0	0	0	0	0	0	0
(817,457)	(573,482)	1,873,647	1,773,261	1,101,809	882,551	710,178	579,580
10,188,790	11,487,230	34,928,836	26,840,731	18,277,830	17,090,066	20,201,173	17,161,837
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$9,371,333</u>	<u>\$10,913,748</u>	<u>\$36,802,483</u>	<u>\$28,613,992</u>	<u>\$19,379,639</u>	<u>\$17,972,617</u>	<u>\$20,911,351</u>	<u>\$17,741,417</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE THREE MONTHS ENDED DECEMBER 31, 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	\$ 110,605	\$ 88,683	\$ 733,360	\$ 543,252	\$ 69,427	\$ 68,146	\$ 48,900,577	\$ 44,928,339
OPERATING EXPENSES:								
Personal services	57,482	60,052	106,925	106,962	24,394	28,111	8,740,539	8,619,373
Materials, supplies, and power	6,960	5,967	22,304	30,619	333	16	14,536,966	14,310,435
Travel and training	0	0	435	418	0	0	74,774	100,976
Intragovernmental	18,013	14,287	71,576	63,606	0	136	4,243,562	3,867,441
Utilities, services, and miscellaneous	52,071	48,454	19,589	14,119	14,083	18,072	3,556,390	3,614,110
TOTAL OPERATING EXPENSES	134,526	128,760	220,829	215,724	38,810	46,335	31,152,231	30,512,335
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(23,921)	(40,077)	512,531	327,528	30,617	21,811	17,748,346	14,416,004
Payment-in-lieu-of-tax	0	0	0	0	0	0	(4,082,673)	(3,886,479)
Depreciation	(101,296)	(109,815)	(144,751)	(133,665)	0	0	(7,163,135)	(7,037,118)
OPERATING INCOME (LOSS)	(125,217)	(149,892)	367,780	193,863	30,617	21,811	6,502,538	3,492,407
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	4,056	2,736	23,749	16,845	4,441	3,074	1,531,978	1,276,753
Revenue from other governmental units	0	0	0	0	0	0	330,026	678,619
Miscellaneous revenue	0	0	256	535	0	0	932,770	470,113
Interest expense	(3,023)	(3,757)	0	0	0	0	(2,820,432)	(2,986,402)
Loss on disposal of fixed assets	0	0	0	0	0	0	0	(36,779)
Miscellaneous expense	0	0	0	0	0	0	(2,083)	(1,628)
TOTAL NONOPERATING REVENUES (EXPENSES)	1,033	(1,021)	24,005	17,380	4,441	3,074	(27,741)	(599,324)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(124,184)	(150,913)	391,785	211,243	35,058	24,885	6,474,797	2,893,083
OPERATING TRANSFERS:								
Operating transfers from other funds	25,077	54,283	1,132	0	0	0	2,721,980	2,824,195
Operating transfers to other funds	0	0	(28,687)	(27,128)	(25,077)	0	(425,418)	(427,706)
TOTAL OPERATING TRANSFERS	25,077	54,283	(27,555)	(27,128)	(25,077)	0	2,296,562	2,396,489
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(99,107)	(96,630)	364,230	184,115	9,981	24,885	8,771,359	5,289,572
Capital contribution	0	0	0	0	0	0	0	0
NET INCOME (LOSS)	(99,107)	(96,630)	364,230	184,115	9,981	24,885	8,771,359	5,289,572
Amortization of contributed capital	0	0	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(99,107)	(96,630)	364,230	184,115	9,981	24,885	8,771,359	5,289,572
RETAINED EARNINGS, BEGINNING OF PERIOD	7,416,752	7,658,601	11,686,350	10,859,539	620,535	540,291	554,242,285	513,143,359
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>\$7,317,645</u>	<u>\$7,561,971</u>	<u>\$12,050,580</u>	<u>\$11,043,654</u>	<u>\$630,516</u>	<u>\$565,176</u>	<u>\$563,013,644</u>	<u>\$518,432,931</u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE THREE MONTHS ENDED DECEMBER 31, 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)	\$4,062,526	\$1,286,394	\$ 1,950,802	\$ 1,965,675	\$ (701,194)	\$ (704,349)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	3,976,841	3,912,659	1,409,864	1,285,507	267,822	265,988
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	6,543,193	8,780,519	542,916	1,003,085	93,323	66,734
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	19,822	19,087	4,847	0	0	0
Increase (decrease) in accounts payable	(4,592,292)	(5,537,139)	(58,341)	66,339	(4,120)	8,197
Increase (decrease) in accrued payroll	(676,144)	(555,253)	(191,191)	(176,583)	(34,703)	(31,894)
Decrease (increase) in inventory	(146,373)	(652,187)	(10,830)	(2,210)	0	0
Decrease (increase) in prepaid expenses	42,695	26,094	0	40	0	0
Decrease (increase) in other assets	0	0	0	0	631	2,235
Increase (decrease) in accrued sales tax	(225,024)	(159,099)	0	0	208	101
Increase (decrease) in due to other funds	243,705	(425,718)	0	0	0	(1)
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	176,177	154,353	16,171	22,434	0	0
Increase/(decrease) in net pension obligation	0	0	0	0	0	0
Increase/(decrease) in net OPEB obligation	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	(6,704)	0	(3,461)	0	(302)	0
Other nonoperating revenue (expense)	468,809	381,104	26,096	224	800	10,119
Net cash provided by (used for) operating activities	<u>9,887,231</u>	<u>7,230,814</u>	<u>3,686,873</u>	<u>4,164,511</u>	<u>(377,535)</u>	<u>(382,870)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	1,120,647	836,160
Operating transfers out	(154,928)	(188,782)	0	(8,821)	(30,000)	0
Operating grants	0	1,000	0	0	226,894	609,941
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(154,928)</u>	<u>(187,782)</u>	<u>0</u>	<u>(8,821)</u>	<u>1,317,541</u>	<u>1,446,101</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	0	0	0	0	0	0
Debt service – interest payments	(3,049,984)	(3,184,060)	(995,799)	(762,149)	(607)	(844)
Debt service – principal and advance refunding payments	(7,769,077)	(7,459,078)	(1,665,031)	(1,720,000)	(6,893)	(6,656)
Acquisition and construction of capital assets	(2,619,803)	(2,834,952)	(261,895)	(2,142,696)	(179,501)	(3,052,787)
Decrease in construction contracts	(1,249,559)	(1,422,183)	(1,072,818)	(3,480,608)	(283,386)	(1,907,195)
Fiscal agent fees payments	(1,015)	(750)	(963)	(878)	0	0
Capital contributions	0	0	0	0	58,934	3,366,637
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>(14,689,438)</u>	<u>(14,901,023)</u>	<u>(3,996,506)</u>	<u>(8,106,331)</u>	<u>(411,453)</u>	<u>(1,600,845)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	663,616	546,170	379,705	343,326	27,502	22,529
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>663,616</u>	<u>546,170</u>	<u>379,705</u>	<u>343,326</u>	<u>27,502</u>	<u>22,529</u>
Net increase (decrease) in cash and cash equivalents	(4,293,519)	(7,311,821)	70,072	(3,607,315)	556,055	(515,085)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>104,251,449</u>	<u>108,915,133</u>	<u>45,663,138</u>	<u>53,517,982</u>	<u>7,202,979</u>	<u>2,480,060</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$99,957,930</u></u>	<u><u>\$101,603,312</u></u>	<u><u>\$45,733,210</u></u>	<u><u>\$49,910,667</u></u>	<u><u>\$7,759,034</u></u>	<u><u>\$1,964,975</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017**

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2018	2017	2018	2017	2018	2017	2018	2017
\$ (1,574,973)	\$ (1,403,795)	\$ 1,865,334	\$ 1,794,740	\$ 1,286,019	\$ 1,106,600	\$ (659,156)	\$ (618,640)
320,424	321,440	506,580	575,739	253,652	251,455	181,905	180,850
44,754	162,972	459,583	1,213,450	(715,158)	(258,965)	3,643	2,638
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(6,241)	(84,837)	(29,529)	273,649	(189,813)	7,410	(9,634)	(19,599)
(118,243)	(108,480)	(206,489)	(154,652)	(15,565)	(14,022)	(106,504)	(88,469)
0	0	(580,266)	78,356	0	0	0	0
0	0	0	0	0	0	0	101
60,881	12,756	2,612	14,366	0	0	0	0
0	0	0	0	0	0	(24)	(12)
609,915	0	0	(1)	0	0	0	0
0	0	0	0	0	0	0	0
0	(31,200)	5,810	(514,765)	478,926	826,200	7,397	8,939
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(106)	0	(1,578)	0	(520)	0	(717)	0
(14,678)	12,082	25,240	55,932	3,922	420	422,325	9,697
(678,267)	(1,119,062)	2,047,297	3,336,814	1,101,463	1,919,098	(160,765)	(524,495)
772,850	777,722	0	0	0	0	802,274	1,156,030
(574)	(383)	(112,261)	(108,901)	(73,891)	(93,691)	0	0
42,262	117,318	11,250	0	0	0	81,391	0
0	0	0	0	0	0	0	0
814,538	894,657	(101,011)	(108,901)	(73,891)	(93,691)	883,665	1,156,030
0	0	0	0	0	0	0	0
(30,797)	(42,568)	(11,095)	(13,243)	(2,359)	(2,936)	(6,697)	0
(92,512)	(89,725)	0	0	0	0	0	0
(46,483)	(136,739)	(134,910)	(255,744)	331,860	455,332	(619,266)	(115,387)
(5,880)	(4,300)	(953,034)	(251,280)	(481,929)	(490,264)	(1,240,431)	(6,232)
0	0	(54)	0	(51)	0	0	0
0	0	0	0	0	0	0	0
0	0	(83,192)	(81,046)	(33,285)	(32,708)	(23,303)	574,565
0	0	0	0	0	0	0	0
(175,672)	(273,332)	(1,182,285)	(601,313)	(185,764)	(70,576)	(1,889,697)	452,946
9,460	16,645	154,592	120,246	48,870	37,852	71,199	29,652
0	0	0	0	0	0	0	0
9,460	16,645	154,592	120,246	48,870	37,852	71,199	29,652
(29,941)	(481,092)	918,593	2,746,846	890,678	1,792,683	(1,095,598)	1,114,133
1,749,030	2,697,376	20,373,056	19,742,251	5,629,208	5,655,208	10,165,062	5,009,235
<u>\$1,719,089</u>	<u>\$2,216,284</u>	<u>\$21,291,649</u>	<u>\$22,489,097</u>	<u>\$6,519,886</u>	<u>\$7,447,891</u>	<u>\$9,069,464</u>	<u>\$6,123,368</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE THREE MONTHS ENDED DECEMBER 31, 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)	\$ (125,217)	\$ (149,892)	\$ 367,780	\$ 193,863	\$ 30,617	\$ 21,811	\$ 6,502,538	\$ 3,492,407
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	101,296	109,815	144,751	133,665	0	0	7,163,135	7,037,118
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	(5,645)	(2,950)	(1,708)	46,017	19,743	(6,782)	6,984,644	11,006,718
Decrease (increase) in due from other funds	0	0	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	0	0	0	0	0	0	24,669	19,087
Increase (decrease) in accounts payable	(7,144)	580	(4,464)	(17,869)	(1,550)	1,072	(4,903,128)	(5,302,197)
Increase (decrease) in accrued payroll	(7,177)	(6,996)	(15,090)	(13,728)	(2,987)	(3,252)	(1,374,093)	(1,153,329)
Decrease (increase) in inventory	(1,869)	(526)	0	0	0	0	(739,338)	(576,567)
Decrease (increase) in prepaid expenses	0	0	0	0	0	0	42,695	26,235
Decrease (increase) in other assets	0	0	0	0	0	0	64,124	29,357
Increase (decrease) in accrued sales tax	0	0	0	0	0	0	(224,840)	(159,010)
Increase (decrease) in due to other funds	0	0	0	0	0	0	853,620	(425,720)
Increase (decrease) in loans payable to other funds	763	(4,123)	0	0	0	0	763	(4,123)
Increase (decrease) in other liabilities	0	0	0	0	(1)	0	684,480	465,961
Increase/(decrease) in net pension obligation	0	0	0	0	0	0	0	0
Increase/(decrease) in net OPEB obligation	0	0	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	(43)	0	(232)	0	(45)	0	(13,708)	0
Other nonoperating revenue (expense)	0	0	256	535	0	0	932,770	470,113
Net cash provided by (used for) operating activities	(45,036)	(54,092)	491,293	342,483	45,777	12,849	15,998,331	14,926,050
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	25,077	54,283	1,132	0	0	0	2,721,980	2,824,195
Operating transfers out	0	0	(28,687)	(27,128)	(25,077)	0	(425,418)	(427,706)
Operating grants	0	0	0	0	0	0	361,797	728,259
Equity transfer	0	0	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	25,077	54,283	(27,555)	(27,128)	(25,077)	0	2,658,359	3,124,748
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:								
Proceeds from bonds, loans, and capital leases	0	0	0	0	0	0	0	0
Debt service – interest payments	(3,023)	(3,757)	0	0	0	0	(4,100,361)	(4,009,557)
Debt service – principal and advance refunding payments	(20,585)	(14,965)	0	0	0	0	(9,554,098)	(9,290,424)
Acquisition and construction of capital assets	(19,600)	(4,308)	(2,741)	18,769	0	0	(3,552,339)	(8,068,512)
Decrease in construction contracts	0	(24,734)	(29,176)	(67,515)	0	0	(5,316,213)	(7,654,311)
Fiscal agent fees payments	0	0	0	0	0	0	(2,083)	(1,628)
Capital contributions	0	0	0	0	0	0	58,934	3,366,637
Proceeds from advances from other funds	0	0	0	0	0	0	(139,780)	460,811
Other	0	0	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	(43,208)	(47,764)	(31,917)	(48,746)	0	0	(22,605,940)	(25,196,984)
CASH FLOWS FROM INVESTING ACTIVITIES –								
Interest received	4,050	2,714	22,683	16,219	4,343	2,939	1,386,020	1,138,292
Bond investments sold	0	0	0	0	0	0	0	0
Net cash provided by (used for) investing activities	4,050	2,714	22,683	16,219	4,343	2,939	1,386,020	1,138,292
Net increase (decrease) in cash and cash equivalents	(59,117)	(44,859)	454,504	282,828	25,043	15,788	(2,563,230)	(6,007,894)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	530,656	472,755	2,820,676	2,647,805	554,534	497,898	198,939,788	201,635,703
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$471,539	\$427,896	\$3,275,180	\$2,930,633	\$579,577	\$513,686	\$196,376,558	\$195,627,809

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE THREE MONTHS ENDED DECEMBER 31, 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	\$29,195,762	\$20,634,291	\$11,775,159	\$11,202,025	\$500,194	\$1,696,510
Restricted assets – cash and cash equivalents	<u>70,762,168</u>	<u>80,969,021</u>	<u>33,958,051</u>	<u>38,708,642</u>	<u>7,258,840</u>	<u>268,465</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$99,957,930</u>	<u>\$101,603,312</u>	<u>\$45,733,210</u>	<u>\$49,910,667</u>	<u>\$7,759,034</u>	<u>\$1,964,975</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>104,379</u>	<u>1,068,374</u>	<u>230,630</u>	<u>914,174</u>	<u>328,912</u>	<u>590,069</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$104,379</u>	<u>\$1,068,374</u>	<u>\$230,630</u>	<u>\$914,174</u>	<u>\$328,912</u>	<u>\$590,069</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE THREE MONTHS ENDED DECEMBER 31, 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	\$345,285	\$9,959,322	\$6,623,859	\$1,986,039	\$2,295,108	\$2,704,274	\$2,929,221
<u>1,719,089</u>	<u>1,870,999</u>	<u>11,332,327</u>	<u>15,865,238</u>	<u>4,533,847</u>	<u>5,152,783</u>	<u>6,365,190</u>	<u>3,194,147</u>
<u><u>\$1,719,089</u></u>	<u><u>\$2,216,284</u></u>	<u><u>\$21,291,649</u></u>	<u><u>\$22,489,097</u></u>	<u><u>\$6,519,886</u></u>	<u><u>\$7,447,891</u></u>	<u><u>\$9,069,464</u></u>	<u><u>\$6,123,368</u></u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>4,085</u>	<u>0</u>	<u>310,596</u>	<u>324,307</u>	<u>562,714</u>	<u>1,317,616</u>	<u>350,775</u>	<u>64,001</u>
<u><u>\$4,085</u></u>	<u><u>\$0</u></u>	<u><u>\$310,596</u></u>	<u><u>\$324,307</u></u>	<u><u>\$562,714</u></u>	<u><u>\$1,317,616</u></u>	<u><u>\$350,775</u></u>	<u><u>\$64,001</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE THREE MONTHS ENDED DECEMBER 31, 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	\$412,143	\$299,456	\$891,789	\$824,272	\$579,577	\$513,686	\$58,004,259	\$47,363,713
Restricted assets – cash and cash equivalents	59,396	128,440	2,383,391	2,106,361	0	0	138,372,299	148,264,096
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$471,539</u>	<u>\$427,896</u>	<u>\$3,275,180</u>	<u>\$2,930,633</u>	<u>\$579,577</u>	<u>\$513,686</u>	<u>\$196,376,558</u>	<u>\$195,627,809</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed electric, water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	140,069	0	792	59,786	0	0	2,032,952	4,338,327
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$140,069</u>	<u>\$0</u>	<u>\$792</u>	<u>\$59,786</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,032,952</u>	<u>\$4,338,327</u>

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

**ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017**

	2018	2017
OPERATING REVENUES:		
Residential sales	\$11,114,190	\$9,384,218
Commercial and industrial sales	12,547,316	10,837,508
Intragovernmental sales	293,676	353,191
Street lighting and traffic signs	2,224	2,410
Sales to public authorities	3,083,594	3,402,562
Sales for resale	116,346	260,330
Miscellaneous	498,072	418,506
TOTAL OPERATING REVENUES	27,655,418	24,658,725
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	263,734	228,182
Steam expenses	124,713	347,800
Electrical expenses	88,137	267,752
Miscellaneous steam power expenses	75,008	85,221
Fuel – coal	0	0
Fuel – gas and biomass	23,660	0
Total Operations	575,252	928,955
Maintenance		
Supervision and engineering	80,792	83,258
Maintenance of structures	0	0
Maintenance of boiler plants	13,713	32,229
Maintenance of electrical plant	35,517	28,404
Maintenance – other	116,117	121,239
Total Maintenance	246,139	265,130
Other:		
Purchased power	11,849,963	11,487,671
Fuel	77,954	53,991
Transportation and other production	0	0
Total Other	11,927,917	11,541,662
Total Production	12,749,308	12,735,747
Transmission and Distribution:		
Operations:		
Supervision and engineering	137,591	180,597
Load dispatching	310,679	408,134
Station	31,806	96,256
Overhead line	145,805	109,566
Underground line	31,926	61,253
Street lighting and signal system	4,343	0
Meter services	22,786	43,815
Customer installation	446	0
Miscellaneous distribution	199,359	289,832
Transportation	85,221	84,249
Storeroom	1,647	1,965
Rents	0	0
Transmission of electricity	1,646	16,689
Total Operations	973,255	1,292,356

**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 THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures	18,317	77,719
Maintenance of station equipment	104,166	64,219
Maintenance of overhead lines	809,026	616,276
Maintenance of underground lines	168,681	167,196
Maintenance of line transformer	1,141	1,949
Maintenance of street lights and signal system	51,489	80,975
Maintenance of meters	83,026	145,356
Maintenance of miscellaneous distribution plant	126,781	131,228
Total Maintenance	<u>1,362,627</u>	<u>1,284,918</u>
Total Transmission and Distribution	<u>2,335,882</u>	<u>2,577,274</u>
Accounting and Collection:		
Meter reading	64,599	74,265
Customer records and collection	1,410,000	1,195,696
Uncollectible accounts	80,934	86,090
Total Accounting and Collection	<u>1,555,533</u>	<u>1,356,051</u>
Administrative and General:		
Salaries	488,163	468,274
Property insurance	369,251	364,160
Office supplies and expense	126,743	146,339
Communication services	0	0
Maintenance of communication equipment	0	0
Outside services employed	121,186	74,337
Miscellaneous general expense	459	0
Merchandise/jobbing and contract work	5,695	0
Demonstrating and selling	38,784	97,153
Rents	0	0
Energy conservation	295,287	285,673
Total Administrative and General	<u>1,445,568</u>	<u>1,435,936</u>
TOTAL OPERATING EXPENSES	<u>18,086,291</u>	<u>18,105,008</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$9,569,127</u>	<u>\$6,553,717</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 THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Residential sales	\$3,802,640	\$3,598,328
Commercial and industrial sales	1,604,346	1,678,945
Miscellaneous	193,958	241,030
TOTAL OPERATING REVENUES	<u>5,600,944</u>	<u>5,518,303</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	0	0
Operating labor and expense	52,842	51,129
Purchase of water for resale	2,224	2,116
Maintenance of wells	22,008	79,511
Miscellaneous	0	0
Total Source of Supply	<u>77,074</u>	<u>132,756</u>
Power and Pumping		
Supervision and engineering	0	0
Operating labor and expense	52,841	50,311
Maintenance of structures and improvements	11,835	0
Maintenance of pumping equipment	39,571	64,652
Power purchased	873	1,619
Miscellaneous	279,622	281,329
Total Power and Pumping	<u>384,742</u>	<u>397,911</u>
Purification:		
Supplies and expense	16,650	15,198
Labor	121,000	112,238
Chemicals	178,299	182,361
Maintenance of purification equipment	21,024	50,536
Total Purification	<u>336,973</u>	<u>360,333</u>
Total Production	<u>798,789</u>	<u>891,000</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	124,169	85,602
Maps and records	124,262	135,340
Transmission and distributions lines	51,163	61,727
Meter	3,292	4,784
Total Operations	<u>302,886</u>	<u>287,453</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 THREE MONTHS ENDED DECEMBER 31, 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	496,488	427,304
Maintenance of distribution reservoirs	4,334	0
Maintenance of services	250,075	253,597
Maintenance of meters	61,370	66,237
Maintenance of hydrants	33,289	35,219
Maintenance of miscellaneous plants	0	0
Total Maintenance	<u>845,556</u>	<u>782,357</u>
Other:		
Stores	1,098	1,310
Transportation	<u>91,122</u>	<u>66,002</u>
Total Other	<u>92,220</u>	<u>67,312</u>
Total Transmission and Distribution	<u>1,240,662</u>	<u>1,137,122</u>
Accounting and Collection:		
Meter reading	50,977	58,575
Billing and accounting	556,577	508,649
Uncollectible accounts	<u>27,907</u>	<u>31,600</u>
Total Accounting and Collection	<u>635,461</u>	<u>598,824</u>
Administrative and General:		
General office salaries	197,574	172,199
Insurance	108,599	105,526
Special service	0	29,355
Office supplies and expense	66,320	51,447
Rent	0	0
Miscellaneous	0	0
Energy conservation	626	1,015
Merchandise/jobbing and contract work	<u>0</u>	<u>0</u>
Total Administrative and General	<u>373,119</u>	<u>359,542</u>
TOTAL OPERATING EXPENSES	<u>3,048,031</u>	<u>2,986,488</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$2,552,913</u></u>	<u><u>\$2,531,815</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$ 5,632,731</u>	<u>\$ 5,572,966</u>
OPERATING EXPENSES:		
Administration:		
Personal services	271,572	263,658
Materials and supplies	7,250	7,817
Travel and training	734	1,266
Intragovernmental	379,088	360,927
Utilities, services, and miscellaneous	<u>86,906</u>	<u>78,966</u>
Total Administration	<u>745,550</u>	<u>712,634</u>
Treatment Plant:		
Personal services	509,967	485,507
Materials and supplies	212,423	318,464
Travel and training	1,070	799
Intragovernmental	56,122	66,338
Utilities, services and miscellaneous	<u>298,834</u>	<u>256,309</u>
Total Treatment Plant	<u>1,078,416</u>	<u>1,127,417</u>
Pump Stations:		
Personal services	34,645	30,415
Materials and supplies	3,593	4,819
Travel and training	0	100
Intragovernmental	738	1,007
Utilities, services, and miscellaneous	<u>6,578</u>	<u>11,008</u>
Total Pump Stations	<u>45,554</u>	<u>47,349</u>
Maintenance:		
Personal services	249,339	259,646
Materials and supplies	72,452	51,998
Travel and training	3,119	1,358
Intragovernmental	64,493	52,205
Utilities, services, and miscellaneous	<u>13,142</u>	<u>69,177</u>
Total Maintenance	<u>402,545</u>	<u>434,384</u>
TOTAL OPERATING EXPENSES	<u>2,272,065</u>	<u>2,321,784</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$3,360,666</u></u>	<u><u>\$3,251,182</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 71,134	\$ 47,521
Rentals	71,646	62,875
Landing fees	43,767	25,998
Law enforcement fees	35,405	24,955
Passenger facility charges	46,982	37,990
Concessions	6,833	10,478
	<u>275,767</u>	<u>209,817</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Administration:		
Personal services	58,915	64,595
Materials and supplies	1,661	597
Travel and training	1,886	4,832
Intragovernmental	96,673	75,103
Utilities, services, and miscellaneous	234,453	193,727
	<u>393,588</u>	<u>338,854</u>
Total Administration		
Airfield Areas:		
Personal services	57,549	59,665
Materials and supplies	28,328	40,119
Travel and training	0	369
Intragovernmental	8,685	7,496
Utilities, services, and miscellaneous	24,299	14,474
	<u>118,861</u>	<u>122,123</u>
Total Airfield Areas		
Terminal Areas:		
Personal services	11,554	9,976
Materials and supplies	5,221	3,726
Intragovernmental	2,334	2,060
Utilities, services, and miscellaneous	22,820	16,921
	<u>41,929</u>	<u>32,683</u>
Total Terminal Areas		
Public Safety:		
Personal services	123,036	110,739
Materials and supplies	9,136	9,803
Travel and training	4,258	5,524
Intragovernmental	6,946	6,888
Utilities, services, and miscellaneous	2,738	2,654
	<u>146,114</u>	<u>135,608</u>
Total Public Safety		
Snow Removal:		
Personal services	0	0
Materials and supplies	2,535	1,861
Travel and training	0	3,906
Intragovernmental	0	2,535
Utilities, services, and miscellaneous	3,486	0
	<u>6,021</u>	<u>8,302</u>
Total Snow Removal		
Concessions:		
Personal services	571	4,708
Materials and supplies	2,055	5,900
Utilities, services and miscellaneous	0	0
	<u>2,626</u>	<u>10,608</u>
Total Concession		
TOTAL OPERATING EXPENSES	<u>709,139</u>	<u>648,178</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$433,372)</u>	<u>(\$438,361)</u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 32,568	\$ 67,949
School passes	2,600	600
Specials	24,095	52,968
University of Missouri Shuttle reimbursement	374,378	374,378
Paratransit	29,560	23,151
FastCAT	0	0
	<u>463,201</u>	<u>519,046</u>
TOTAL OPERATING REVENUES	<u>463,201</u>	<u>519,046</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	503,054	515,926
Materials and supplies	226,472	242,704
Travel and training	93	0
Intragovernmental	265,757	247,056
Utilities, services, and miscellaneous	166,725	89,074
	<u>1,162,101</u>	<u>1,094,760</u>
Total General Operations	<u>1,162,101</u>	<u>1,094,760</u>
University of Missouri Shuttle Service:		
Personal services	139,488	130,982
Materials and supplies	41,807	56,657
Travel and training	0	0
Intragovernmental	64,270	53,001
Utilities, services, and miscellaneous	16,233	19,622
	<u>261,798</u>	<u>260,262</u>
Total University of Missouri Shuttle Service	<u>261,798</u>	<u>260,262</u>
Paratransit:		
Personal services	196,308	171,237
Materials and supplies	58,898	41,950
Travel and training	0	0
Intragovernmental	17,395	14,716
Utilities, services, and miscellaneous	21,250	18,476
	<u>293,851</u>	<u>246,379</u>
Total Paratransit	<u>293,851</u>	<u>246,379</u>
TOTAL OPERATING EXPENSES	<u>1,717,750</u>	<u>1,601,401</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$1,254,549)</u></u>	<u><u>(\$1,082,355)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017**

	2018	2017
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 4,282,857	\$ 3,846,759
Landfill fees	1,019,724	1,014,748
Bag sales	6,312	31,815
Mosquito control	4,232	731
Miscellaneous	422,467	378,952
TOTAL OPERATING REVENUES	5,735,592	5,273,005
OPERATING EXPENSES:		
Administration:		
Personal services	180,966	156,839
Materials and supplies	7,561	11,394
Travel and training	4,159	2,753
Intragovernmental	363,365	334,578
Utilities, services, and miscellaneous	32,833	35,194
Total Administration	588,884	540,758
Commercial:		
Personal services	313,366	264,106
Materials and supplies	221,725	240,539
Travel and training	0	0
Intragovernmental,	61,563	54,121
Utilities, services, and miscellaneous	53,965	45,385
Total Commercial	650,619	604,151
Residential:		
Personal services	215,573	188,869
Materials and supplies	201,588	145,632
Travel and training	0	0
Intragovernmental	90,474	83,334
Utilities, services, and miscellaneous	175,344	57,704
Total Residential	682,979	475,539
Landfill:		
Personal services	212,473	194,691
Materials and supplies	214,476	173,329
Travel and training	0	405
Intragovernmental	27,793	28,653
Utilities, services, and miscellaneous	256,805	222,739
Total Landfill	711,547	619,817
Recycling:		
Personal services	451,882	438,794
Materials and supplies	162,280	126,877
Travel and training	50	0
Intragovernmental	71,241	67,315
Utilities, services, and miscellaneous	44,196	29,275
Total Recycling	729,649	662,261
TOTAL OPERATING EXPENSES	3,363,678	2,902,526
OPERATING INCOME BEFORE DEPRECIATION	\$2,371,914	\$2,370,479

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 525,702	\$ 604,425
Garages	1,004,025	752,622
Reserved lots	210,274	219,660
Other	<u>77,837</u>	<u>86,433</u>
TOTAL OPERATING REVENUES	<u>1,817,838</u>	<u>1,663,140</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	119,961	119,125
Materials and supplies	11,985	30,786
Travel and training	2,956	563
Intragovernmental	83,007	60,285
Utilities, services, and miscellaneous	<u>60,258</u>	<u>94,326</u>
TOTAL OPERATING EXPENSES	<u>278,167</u>	<u>305,085</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$1,539,671</u></u>	<u><u>\$1,358,055</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Fees and admissions	\$ 586,104	\$ 604,174
Facility user charges	14,901	18,332
Youth capital improvement fees	8,144	8,373
Golf course improvement fees	7,580	7,359
Miscellaneous	<u>188,965</u>	<u>175,018</u>
TOTAL OPERATING REVENUES	<u>805,694</u>	<u>813,256</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	315,753	321,660
Materials and supplies	54,375	40,019
Travel and training	530	2,875
Intragovernmental	92,710	92,505
Utilities, services, and miscellaneous	<u>60,954</u>	<u>49,380</u>
Total Recreation Services	<u>524,322</u>	<u>506,439</u>
Maintenance:		
Personal services	148,960	128,023
Materials and supplies	87,017	137,422
Travel and training	0	0
Intragovernmental	22,059	29,698
Utilities, services, and miscellaneous	<u>96,604</u>	<u>69,372</u>
Total Maintenance	<u>354,640</u>	<u>364,515</u>
Activity and Recreation Center:		
Personal services	224,882	224,000
Materials and supplies	42,905	49,047
Travel and training	340	465
Intragovernmental	58,907	43,482
Utilities, services, and miscellaneous	<u>76,949</u>	<u>63,098</u>
Total Activity and Recreation Center	<u>403,983</u>	<u>380,092</u>
TOTAL OPERATING EXPENSES	<u>1,282,945</u>	<u>1,251,046</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$477,251)</u></u>	<u><u>(\$437,790)</u></u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Switching fees	\$ 106,933	\$ 57,819
Miscellaneous	<u>3,672</u>	<u>30,864</u>
TOTAL OPERATING REVENUES	<u>110,605</u>	<u>88,683</u>
OPERATING EXPENSES:		
Administration:		
Personal services	57,482	60,052
Materials and supplies	6,960	5,967
Travel and training	0	0
Intragovernmental	18,013	14,287
Utilities, services, and miscellaneous	<u>52,071</u>	<u>48,454</u>
Total Administration	<u>134,526</u>	<u>128,760</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>134,526</u>	<u>128,760</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>(\$23,921)</u></u>	<u><u>(\$40,077)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 733,360</u>	<u>\$ 543,252</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	43,359	25,555
Materials and supplies	1,656	3,636
Travel and training	0	0
Intragovernmental	55,460	48,041
Utilities, services, and miscellaneous	<u>11,016</u>	<u>11,017</u>
Total General Operations	<u>111,491</u>	<u>88,249</u>
Field Operations:		
Personal services	63,566	81,407
Materials and supplies	20,648	26,983
Travel and training	435	418
Intragovernmental	16,116	15,565
Utilities, services, and miscellaneous	<u>8,573</u>	<u>3,102</u>
Total Field Operations	<u>109,338</u>	<u>127,475</u>
TOTAL OPERATING EXPENSES	<u>220,829</u>	<u>215,724</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$512,531</u></u>	<u><u>\$327,528</u></u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 69,427</u>	<u>\$ 68,146</u>
TOTAL OPERATING REVENUES	<u>69,427</u>	<u>68,146</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	24,394	28,111
Materials and supplies	333	16
Travel and training	0	0
Intragovernmental	0	136
Utilities, services, and miscellaneous	<u>14,083</u>	<u>18,072</u>
TOTAL OPERATING EXPENSES	<u>38,810</u>	<u>46,335</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$ 30,617</u></u>	<u><u>\$ 21,811</u></u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
DECEMBER 31, 2018**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
SEWER:						
Sewer Main Rehab (SW100)	\$ 6,009,142	5,101,977		5,101,977	3,223	903,942
Sm Trunks 80 Acre Point (SW111)	560,000	-		-		560,000
Private Common Collector (SW112)	1,621,310	1,865		1,865		1,619,445
Annual Sewer Improvements (SW183)	1,572,133	19,825		19,825		1,552,308
SRF WWTP Improvement (SW194)	63,557,991	63,167,915		63,167,915		390,076
PCCE #3 Stewart/Ridge/Med (SW198)	1,104,030	234,818	23	234,841		869,189
Hominy Br Outfall Relief (SW210)	3,861,664	3,861,670		3,861,670		(6)
Upper Hinkson Ext Ph I (SW213)	10,015,174	10,010,077		10,010,077		5,097
N Grindstone Ext Ph III (SW214)	160,000	124,907		124,907		35,093
PCCE #8 Thilly Lathrop (SW221)	1,980,970	1,255,974	125,166	1,381,140	191,968	407,862
Ridgeway Cottages (SW222)	10,000			-		10,000
Haystack Acres Pump Stn (SW230)	24,045	24,044		24,044		1
SD 170 S Bethel Church Rd (SW232)	268,380	248,640		248,640		19,740
PCCE #16 Bingham/W Ridgel (SW240)	1,245,000	131,450	136,609	268,059	320,170	656,771
PCCE #18 Spring Valley Rd (SW241)	149,000	13,968	84	14,052		134,948
N Grindstone Bank Stabil (SW244)	23,215	23,215		23,215		-
Upper Merideth Br Stabil (SW245)	573,000	165,478		165,478		407,522
Woodrail Sewer Replacemnt (SW247)	281,049	19,101		19,101		261,948
PCCE #20 Ridgemont (SW248)	397,142	397,143		397,143		(1)
Annual Inflow/Infil Program (SW251)	142,000	-		-		142,000
PCCE #27 Grace Ellen (SW254)	128,000	22,590		22,590		105,410
Henderson Branch SW Ext (SW255)	4,007,597	260,769		260,769	42,984	3,703,844
FBSR-Elm to 6th St (SW257)	2,328,036	2,148,072		2,148,072	115,775	64,189
SD #171 Crites Lane (SW263)	10,950	-		-		10,950
WWTP Eng Offices & Parking (SW264)	87,411	87,411		87,411		-
PCCE #22 Shannon Place (SW502)	109,000	8,895		8,895		100,105
PCCE #25 Glenwood/Redbud (SW504)	50,000	2,889	15,579	18,468	21,033	10,499
Court & Hickory Street (SW505)	57,207	6,769		6,769		50,438
SD #172-Northland Drive (SW506)	250,000	-		-		250,000
PCCE #21-Stanford (SW507)	15,000	-		-		15,000
WWTP Digester Complex Impr (SW508)	6,450,000	280,120	130,983	411,103	341,811	5,697,086
Again St Prop Acq at 1105 (SW509)	170,448	170,448		170,448		-
FY17 Sewer Main Rehab (SW510)	2,656,937	2,656,937		2,656,937		-
N Garth Sewer Replacemnt (SW511)	150,000	-		-		150,000
College Ave Sewer Replacemnt (SW512)	114,368	114,368		114,368		-
Tupelo-larch Sewer Replacemnt (SW513)	15,000	-		-		15,000
Columbia Country Club (SW515)	85,000	5,179	75	5,254		79,746
Hwy 63 Connector south of I-70 (SW516)	225,000	-		-		225,000
FY17B Sewer Main & Manhole Rehab (SW517)	2,779,691	2,779,691		2,779,691		-
FY18 Sewer Main & Manhole Rehab (SW518)	2,700,000	2,483		2,483	2,404,713	292,804
TOTAL SEWER	\$ 115,944,890	\$ 93,348,688	\$ 408,519	\$ 93,757,207	\$ 3,441,677	\$ 18,746,006
AIRPORT:						
Airport Gen Improvements (AP008)	\$ 258,580	\$ 12,902		\$ 12,902	\$	\$ 245,678
Replace Airline Counter (AP087)	32,620	32,620		32,620		-
Realign RT H (AP090)	2,214,717	1,921,629		1,921,629		293,088
Upgrade Crosswind Runway (AP092)	5,387,464	5,314,034		5,314,034		73,430
Wildlife Fencing (AP100)	1,664,715	1,662,968		1,662,968		1,747
Taxiway Alpha (AP101)	6,347,450	6,264,208		6,264,208		83,242
New Airport Terminal (AP111)	3,627,675	166,177	166,575	332,752	71,401	3,223,522
Terminal Master Plan (AP112)	866,436	851,752		851,752		14,684
13-31 (5500X100) & TW B (AP115)	12,493,116	11,548,692	189,791	11,738,483	734,706	19,927
Landside Pvmnt Imp Ph II (AP116)	9,549	5,380		5,380		4,169
1500 ARFF Truck (AP117)	716,625	607,827		607,827		108,798
ADA Compatible Door/Ramp (AP119)	58,124	58,124		58,124		-
Taxiway C & Pavement Mgmt (AP122)	3,409,912	2,911,422	8,831	2,920,253	352,203	137,456
Route H (AP123)	3,619,055	263,755	1,162	264,917	64,729	3,289,409
COU Parking Lot (AP124)	12,000	12,000		12,000		-
RW 2-20 & TW A North Ext (AP125)	705,963	-	4,957	4,957		701,006
Runway 2-20 Isolated Pavement Remed (AP126)	6,978,850	412,630	37,492	450,122	700,868	5,827,860
RW 2-20 Tech-Ops Agrmnt (AP128)	109,643	-	99,604	99,604		10,039
Apron Expansion & TW Recon 350 (AP130)	2,203,100	6,350		6,350		2,196,750
CMA Parking Expansion (AP134)	42,600	42,600		42,600		-
TOTAL AIRPORT:	\$ 50,758,194	\$ 32,095,070	\$ 508,412	\$ 32,603,482	\$ 1,923,907	\$ 16,230,805

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
DECEMBER 31, 2018**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
PARKING:						
Short St Garage (PK051)	\$ 12,096,574	\$ 12,069,668		\$ 12,069,668	\$	\$ 26,906
6th & Cherry Major Maint (PK057)	234,584	206,668		206,668		27,916
8th & Cherry-Energy Effic (PK058)	300,000	241,907		241,907		58,093
Garages Gate Arm/Pymt System (PK059)	973,233	832,660		832,660	100,957	39,616
Parking Infra Upgrades/Maint (PK062)	343,085	267,069		267,069		76,016
MM-10th Cherry Parking Structure (PK064)	470,000	83,973	176,363	260,336	181,800	27,864
MM-Plaza Garage (PK066)	300,000	-	4,520	4,520	(4,520)	300,000
5th/Walnut Repair (PK068)	60,000	-	44,659	44,659	6,550	8,791
	<u>14,777,476</u>	<u>13,701,945</u>	<u>225,542</u>	<u>13,927,487</u>	<u>284,787</u>	<u>565,202</u>
TOTAL PARKING:	\$ 14,777,476	\$ 13,701,945	\$ 225,542	\$ 13,927,487	\$ 284,787	\$ 565,202
RECREATION SERVICES:						
LOW Driving Range (RS085)	123,713	119,065	468	119,533	(1,108)	5,288
Antimi Sports Complex Imp (RS087)	479,585	476,052	652	476,704	(3,481)	6,362
ARC Security System Imp (RS088)	35,000	32,675		32,675		2,325
Clary-Shy Community Park Imp (RS089)	3,003,270	425,615	364,613	790,228	1,506,442	706,600
Sports Field House (RS090)	5,482,919	993,219	476,879	1,470,098	3,926,452	86,369
Sports Field House % for Art (M0090)	42,764	2,137	16,036	18,173		24,591
Philips Park Improvement (RS092)	815,000	-		-		815,000
	<u>9,982,251</u>	<u>2,048,763</u>	<u>858,648</u>	<u>2,907,411</u>	<u>5,428,305</u>	<u>1,646,535</u>
TOTAL RECREATION SERVICES:	\$ 9,982,251	\$ 2,048,763	\$ 858,648	\$ 2,907,411	\$ 5,428,305	\$ 1,646,535
PUBLIC TRANSPORTATION:						
Benches and Shelters (PT029)	73,994	68,114		68,114	5,880	-
Bus Priority Signal System (PT046)	20,000	-		-		20,000
Annual Transit Projects (PT050)	1,102,259	220,300		220,300		881,959
Annual Bus Shelters (PT058)	226,900			-		226,900
LONO Electric Bus (PT061)	2,006,300		29,909	29,909	399,188	1,577,203
Replace 6 PT Vans/1 40' Bus (PT062)	1,315,458		20,659	20,659	469,428	825,371
Bus Shelters (PT063)	100,000			-		100,000
	<u>4,844,911</u>	<u>288,414</u>	<u>50,568</u>	<u>338,982</u>	<u>874,496</u>	<u>3,631,433</u>
TOTAL PUBLIC TRANSPORTATION:	\$ 4,844,911	\$ 288,414	\$ 50,568	\$ 338,982	\$ 874,496	\$ 3,631,433
SOLID WASTE:						
Methane Gas Extract Wells (RF031)	1,695,947	1,454,969		1,454,969		240,978
Collection & Admin Reloc (RF048)	5,495,616	5,387,142	(25,230)	5,361,912		133,704
Leachate Handling & Stor (RF051)	756,672	683,209		683,209	9,550	63,913
MRF Phase I (RF055)	400,000	-		-		400,000
Landfill Wetlands (RF057)	515,000	502,640		502,640	9,950	2,410
Landfill Cell 6 (RF059)	5,870,155	5,756,498		5,756,498	88,181	25,476
Landfill Fuel Station Pump Add (RF060)	70,000	17,400		17,400	1,182	51,418
Landfill Expansion Permitting (RF061)	1,080,069	172	6,903	7,075	178,860	894,134
Landfill Fuel Station Facility Ph2 (RF062)	100,000	-		-		100,000
Landfill Ops Center Bldg Imp (RF063)	200,000	-		-		200,000
Landfill Security Gate (RF066)	70,000	5,348	4,201	9,549	1,779	58,672
CID Special Project (RF067)	110,000	33,586	635	34,221	11,216	64,563
912 East Walnut (RF068)	690,000	677,673	179	677,852		12,148
	<u>17,053,459</u>	<u>14,518,637</u>	<u>(13,312)</u>	<u>14,505,325</u>	<u>300,718</u>	<u>2,247,416</u>
TOTAL SOLID WASTE:	\$ 17,053,459	\$ 14,518,637	\$ (13,312)	\$ 14,505,325	\$ 300,718	\$ 2,247,416

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
DECEMBER 31, 2018**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
STORMWATER:						
Annual Projects (SS017)	\$ 423,935	\$ -		\$ -		\$ 423,935
Royal Latham-Fallwood (SS090)	22,537	22,537		22,537		-
Hitt & Elm (SS099)	191,948	191,948		191,948	13,870	(13,870)
Nifong & Bethel Drainage (SS105)	555,000	121,057		121,057		433,943
Kelly Detention Retrofit (SS108)	51,527	51,467		51,467		60
Garth at Oak Tower (SS110)	685,000	7,676		7,676	2,793	674,531
Forum Nature Area (SS113)	50,000	37,698	3,333	41,031		8,969
Annual CAM Projects (SS114)	39,135	100		100		39,035
Annual Downtown Tree Plnt (SS115)	25,054	-		-		25,054
Annual Property Acquis (SS118)	50,000	-		-		50,000
9th and Elm Storm Drain Replacement (SS121)	343,000	297,420		297,420	30,023	15,557
Aldeah & Ash Stm Pipe Rhb (SS123)	35,000	-		-		35,000
E Nifong Culvert Rehab (SS124)	32,124	32,124		32,124		-
Hinkson Bacteria Assess (SS126)	15,167	15,154		15,154		13
Downtown Tree Planter 2015 (SS127)	35,946	35,946		35,946		-
Cam-Hubbart Flow/Sed Stud (SS128)	70,147	70,147		70,147		-
Manor Drive (SS129)	138,854	138,854		138,854		-
Rollins Rd at Rock Creek (SS130)	548,061	548,061		548,061		-
Sinclair Culv at Mill Creek (SS131)	660,000	566,398	165	566,563	1,267	92,170
Annual Mitigation Bank Prog (SS133)	90,000	-		-		90,000
Hickman/6th and 7th (SS134)	35,000	-		-		35,000
Mill Creek 307 W Ahlambra (SS136)	200,000	4,201		4,201		195,799
Worley Street 1104 (SS137)	136,224	136,224		136,224		-
El Chaparral Riparian Resortation (SS139)	23,000	17,668		17,668	2,699	2,633
Greenwood South (SS140)	15,000	-		-		15,000
Lynn St Cottages (SS141)	200,000	66,852		66,852	18,380	114,768
Hirth Avenue (SS142)	75,000	14,163	35	14,198	25,037	35,765
Quail Drive (SS143)	100,000	-		-		100,000
TOTAL STORMWATER:	\$ 4,846,659	\$ 2,375,695	\$ 3,533	\$ 2,379,228	\$ 94,069	\$ 2,373,362
VEHICLE MAINTENANCE:						
TOTAL VEHICLE MAINTENANCE:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL PROJECTS	\$ 218,207,840	\$ 158,377,212	\$ 2,041,910	\$ 160,419,122	\$ 12,347,959	\$ 45,440,759

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.

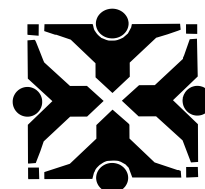
Community Relations Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments, and cable television operations.

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.



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

COMPARATIVE COMBINING BALANCE SHEETS
DECEMBER 31, 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	\$1,351,521	\$1,479,645	\$1,880,952	\$1,625,977	\$2,808,229	\$2,390,564
Accounts receivable	0	0	14,087	(9,323)	5,592	4,342
Grants receivable	0	0	0	0	0	0
Accrued interest	2,868	2,969	3,999	3,264	5,369	5,115
Due from other funds	0	0	0	0	0	0
Inventory	0	17,306	0	0	0	0
Other assets	0	0	0	0	36,867	45,417
Total Current Assets	1,354,389	1,499,920	1,899,038	1,619,918	2,856,057	2,445,438
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:						
Unamortized costs	0	0	0	0	0	0
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	6,833,244	5,858,794
Accumulated depreciation	(187,530)	(213,279)	0	0	(5,381,180)	(5,053,972)
Net Plant in Service	207,572	225,603	0	0	1,452,064	804,822
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	207,572	225,603	0	0	1,452,064	804,822
TOTAL ASSETS	1,792,073	1,775,570	2,239,544	1,681,074	5,188,107	3,388,348
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	0	457	0	1,182	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$1,862,010	\$1,986,460	\$2,343,033	\$1,911,529	\$5,455,558	\$3,857,659
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$7,907	\$18,888	\$34,721	\$39,483	\$177,354	\$127,584
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	36,395	30,471	32,272	33,033	280,621	196,750
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	44,302	49,359	66,993	72,516	457,975	324,341
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	44,302	49,359	66,993	72,516	457,975	324,341
DEFERRED INFLOWS OF RESOURCES						
Infloes related to pension	152,876	85,320	226,216	93,235	584,620	189,869
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	197,178	134,679	293,209	165,751	1,042,595	514,210
FUND EQUITY:						
Retained earnings (deficit)	1,664,832	1,851,781	2,049,824	1,745,778	4,412,963	3,343,449
TOTAL FUND EQUITY	1,664,832	1,851,781	2,049,824	1,745,778	4,412,963	3,343,449
LIABILITIES AND FUND EQUITY	\$1,862,010	\$1,986,460	\$2,343,033	\$1,911,529	\$5,455,558	\$3,857,659

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

COMPARATIVE COMBINING BALANCE SHEETS
DECEMBER 31, 2018 and 2017

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2018	2017	2018	2017	2018	2017	2018	2017
\$1,539,824	\$1,603,212	\$1,116,313	\$815,460	\$15,006,572	\$12,934,165	\$0	\$441,076
0	0	14,673	6,369	8,651	0	0	1,250
0	0	0	0	0	0	0	0
3,268	3,198	1,581	1,150	33,779	25,311	0	849
0	0	0	0	0	0	0	0
5,815	3,030	1,033,765	1,063,032	0	0	0	0
0	0	0	0	0	0	0	0
1,548,907	1,609,440	2,166,332	1,886,011	15,049,002	12,959,476	0	443,175
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	0	0
502,017	94,040	686,505	128,080	54,947	10,252	0	23,245
0	0	0	0	0	0	0	0
0	0	0	0	1,318,437	1,300,047	0	0
0	0	0	0	1,318,437	1,300,047	0	0
1,183,067	1,183,067	2,823,049	2,890,917	0	0	0	5,649
(986,660)	(924,311)	(975,493)	(971,706)	0	0	0	(1,726)
196,407	258,756	1,847,556	1,919,211	0	0	0	3,923
0	0	0	0	0	0	0	0
196,407	258,756	1,847,556	1,919,211	0	0	0	3,923
2,247,331	1,962,236	4,700,393	3,933,302	16,422,386	14,269,775	0	470,343
151,902	364,285	207,726	494,876	16,627	39,610	0	147,035
674	0	922	0	74	0	0	0
<u>\$2,399,907</u>	<u>\$2,326,521</u>	<u>\$4,909,041</u>	<u>\$4,428,178</u>	<u>\$16,439,087</u>	<u>\$14,309,385</u>	<u>\$0</u>	<u>\$617,378</u>
\$25,059	\$24,246	\$227,060	\$158,264	\$232	\$14,179	\$0	\$920
0	0	0	0	0	0	0	0
70,374	69,354	103,874	103,502	22,981	22,690	0	36,134
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	618	0	0	0	0	0	513
95,433	94,219	330,934	261,776	23,213	36,869	0	37,567
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	6,136,067	5,766,650	0	0
95,433	94,219	330,934	261,776	6,159,280	5,803,519	0	37,567
333,516	147,379	456,081	200,212	36,504	16,025	0	59,486
428,949	241,598	787,015	461,988	6,195,784	5,819,544	0	97,053
1,970,958	2,084,923	4,122,026	3,966,190	10,243,303	8,489,841	0	520,325
1,970,958	2,084,923	4,122,026	3,966,190	10,243,303	8,489,841	0	520,325
<u>\$2,399,907</u>	<u>\$2,326,521</u>	<u>\$4,909,041</u>	<u>\$4,428,178</u>	<u>\$16,439,087</u>	<u>\$14,309,385</u>	<u>\$0</u>	<u>\$617,378</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
DECEMBER 31, 2018 and 2017

ASSETS	Employee Benefit Fund		TOTAL	
	2018	2017	2018	2017
CURRENT ASSETS:				
Cash and cash equivalents	\$5,229,452	\$2,296,598	\$28,932,863	\$23,145,621
Accounts receivable	362,400	404,227	405,403	405,615
Grants receivable	0	0	0	0
Accrued interest	11,826	5,654	62,690	46,661
Due from other funds	0	0	0	0
Inventory	0	0	1,039,580	1,083,368
Other assets	0	0	36,867	45,417
Total Current Assets	5,603,678	2,706,479	30,477,403	24,726,682
RESTRICTED ASSETS:				
Net pension asset	128,101	14,876	2,613,324	300,915
Net OPEB asset	10,765	10,083	219,615	205,707
		0		
Total Restricted Assets	138,866	24,959	2,832,939	506,622
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	1,318,437	1,300,047
Total Other Assets	0	0	1,318,437	1,300,047
FIXED ASSETS:				
Property, plant, and equipment	0	0	11,234,462	10,371,660
Accumulated depreciation	0	0	(7,530,863)	(7,163,268)
Net Plant in Service	0	0	3,703,599	3,208,392
Construction in progress	0	0	0	0
Net Fixed Assets	0	0	3,703,599	3,208,392
TOTAL ASSETS	5,742,544	2,731,438	38,332,378	29,741,743
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pension	42,020	94,103	857,204	1,903,530
Outflows related to OPEB	187	0	3,805	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$5,784,751	\$2,825,541	\$39,193,387	\$31,645,273
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$115,176	\$38,131	\$587,509	\$420,775
Interest payable	0	0	0	0
Accrued payroll and payroll taxes	23,770	24,910	570,287	480,710
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	31,156	32,898	31,156	33,516
Total Current Liabilities	170,102	95,939	1,188,952	935,019
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	967,202	1,042,539	8,122,119	7,648,269
DEFERRED INFLOWS OF RESOURCES				
Inflows related to pension	92,256	38,071	1,882,069	770,111
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	1,059,458	1,080,610	10,004,188	8,418,380
FUND EQUITY:				
Retained earnings (deficit)	4,725,293	1,744,931	29,189,199	23,226,893
TOTAL FUND EQUITY	4,725,293	1,744,931	29,189,199	23,226,893
LIABILITIES AND FUND EQUITY	\$5,784,751	\$2,825,541	\$39,193,387	\$31,645,273

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE THREE MONTHS ENDED DECEMBER 31, 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	\$397,037	\$373,335	\$653,596	\$658,150	\$2,076,540	\$1,939,522
OPERATING EXPENSES:						
Personal services	186,069	142,412	224,138	209,096	1,005,883	983,183
Materials and supplies	36,444	41,633	32,759	27,126	452,207	328,269
Travel and training	4,624	0	14,229	1,680	72,842	34,092
Intragovernmental	11,285	14,870	161,790	105,780	8,422	8,578
Utilities, services, and miscellaneous	96,144	97,863	157,134	157,092	976,052	1,187,441
TOTAL OPERATING EXPENSES	334,566	296,778	590,050	500,774	2,515,406	2,541,563
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	62,471	76,557	63,546	157,376	(438,866)	(602,041)
Depreciation	(2,910)	(3,908)	0	0	(104,317)	(65,771)
OPERATING INCOME (LOSS)	59,561	72,649	63,546	157,376	(543,183)	(667,812)
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	10,243	9,241	14,457	10,014	22,319	18,503
Miscellaneous revenue	1,994	21	(4,001)	(3,844)	77	202
Interest expense	0	0	0	0	0	0
Loss on disposal of fixed assets	0	0	0	0	0	0
Miscellaneous expense	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	12,237	9,262	10,456	6,170	22,396	18,705
INCOME (LOSS) BEFORE OPERATING TRANSFERS	71,798	81,911	74,002	163,546	(520,787)	(649,107)
OPERATING TRANSFERS						
Operating transfers from other funds	0	0	0	0	0	0
Operating transfers to other funds	(16,275)	(16,275)	(45,162)	(21,852)	(40,549)	(40,549)
TOTAL OPERATING TRANSFERS	(16,275)	(16,275)	(45,162)	(21,852)	(40,549)	(40,549)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	55,523	65,636	28,840	141,694	(561,336)	(689,656)
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	55,523	65,636	28,840	141,694	(561,336)	(689,656)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	1,609,309	1,786,145	2,020,984	1,604,084	4,974,299	4,033,105
Equity transfers from other funds	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$1,664,832	\$1,851,781	\$2,049,824	\$1,745,778	\$4,412,963	\$3,343,449

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2018	2017	2018	2017	2018	2017	2018	2017
\$533,700	\$518,660	\$1,688,898	\$1,722,058	\$1,555,092	\$1,555,091	\$0	\$0
419,921	394,726	515,961	485,191	61,964	60,662	0	(858)
50,309	131,078	1,161,677	1,340,322	136	22,418	0	5,471
641	277	1,302	0	57	72	0	0
4,495	4,998	41,641	39,388	1,589	4,946	0	0
80,525	85,924	(982)	24,114	1,876,620	1,656,657	0	29,560
555,891	617,003	1,719,599	1,889,015	1,940,366	1,744,755	0	34,173
(22,191)	(98,343)	(30,701)	(166,957)	(385,274)	(189,664)	0	(34,173)
(12,109)	(17,621)	(15,660)	(16,360)	0	0	0	(471)
(34,300)	(115,964)	(46,361)	(183,317)	(385,274)	(189,664)	0	(34,644)
0	0	0	0	0	0	0	0
11,763	10,498	6,972	4,442	140,051	84,175	0	2,653
942	0	40,386	24,438	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(9,420)	(2,699)	0	0	0	0
0	0	0	0	0	0	0	0
12,705	10,498	37,938	26,181	140,051	84,175	0	2,653
(21,595)	(105,466)	(8,423)	(157,136)	(245,223)	(105,489)	0	(31,991)
12,500	12,500	0	0	0	0	0	0
(59,474)	(59,474)	0	(1,221)	(11,220)	(11,220)	0	0
(46,974)	(46,974)	0	(1,221)	(11,220)	(11,220)	0	0
(68,569)	(152,440)	(8,423)	(158,357)	(256,443)	(116,709)	0	(31,991)
0	0	0	0	0	0	0	0
(68,569)	(152,440)	(8,423)	(158,357)	(256,443)	(116,709)	0	(31,991)
2,039,527	2,237,363	4,131,670	4,124,547	10,499,746	8,606,550	0	552,316
0	0	(1,221)	0	0	0	0	0
<u>\$1,970,958</u>	<u>\$2,084,923</u>	<u>\$4,122,026</u>	<u>\$3,966,190</u>	<u>\$10,243,303</u>	<u>\$8,489,841</u>	<u>\$0</u>	<u>\$520,325</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017**

	Employee Benefit Fund		TOTAL	
	2018	2017	2018	2017
OPERATING REVENUES:				
Charges for services	\$3,982,808	\$3,650,028	\$10,887,671	\$10,416,844
OPERATING EXPENSES:				
Personal services	137,654	137,174	2,551,590	2,412,444
Materials and supplies	29,059	29,740	1,762,591	1,920,586
Travel and training	4,099	373	97,794	36,494
Intragovernmental	839	676	230,061	179,236
Utilities, services, and miscellaneous	3,416,148	3,574,802	6,601,641	6,783,893
TOTAL OPERATING EXPENSES	3,587,799	3,742,765	11,243,677	11,332,653
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	395,009	(92,737)	(356,006)	(915,809)
Depreciation	0	0	(134,996)	(103,660)
OPERATING INCOME (LOSS)	395,009	(92,737)	(491,002)	(1,019,469)
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	0	0
Investment revenue	42,078	17,711	247,883	154,584
Miscellaneous revenue	14,943	17,430	54,341	38,247
Interest expense	0	0	0	0
Loss on disposal of fixed assets	0	0	(9,420)	(2,699)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	57,021	35,141	292,804	190,132
INCOME (LOSS) BEFORE OPERATING TRANSFERS	452,030	(57,596)	(198,198)	(829,337)
OPERATING TRANSFERS				
Operating transfers from other funds	2,450	0	14,950	12,500
Operating transfers to other funds	(8,165)	(8,165)	(180,845)	(158,756)
TOTAL OPERATING TRANSFERS	(5,715)	(8,165)	(165,895)	(146,256)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	446,315	(65,761)	(364,093)	(975,593)
Contributed capital	0	0	0	0
NET INCOME (LOSS)	446,315	(65,761)	(364,093)	(975,593)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	4,278,978	1,810,692	29,554,513	24,202,486
Equity transfers from other funds	0	0	(1,221)	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$4,725,293	\$1,744,931	29,189,199	23,226,893

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE THREE MONTHS ENDED DECEMBER 31, 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)	\$59,561	\$72,649	\$63,546	\$157,376	(\$543,183)	(\$667,812)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	2,910	3,908	0	0	104,317	65,771
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	14,577	12,163	0	1,250
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	0	0	0	0	0	0
Decrease (increase) in other assets	0	12	10,847	0	91,828	91,906
Increase (decrease) in accounts payable	(38,061)	(30,301)	(28,273)	(8,397)	26,440	(206,932)
Increase (decrease) in accrued payroll	(28,532)	(15,777)	(28,022)	(20,554)	(131,064)	(108,314)
Increase (decrease) in due to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	(106)	0	(149)	0	(273)	0
Other nonoperating revenue	1,994	21	(4,001)	(3,844)	77	202
Net cash provided by (used for) operating activities	<u>(2,234)</u>	<u>30,512</u>	<u>28,525</u>	<u>136,744</u>	<u>(451,858)</u>	<u>(823,929)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(16,275)	(16,275)	(45,162)	(21,852)	(40,549)	(40,549)
Operating grants	0	0	0	0	27,663	0
Net cash provided by (used for) noncapital financing activities	<u>(16,275)</u>	<u>(16,275)</u>	<u>(45,162)</u>	<u>(21,852)</u>	<u>(12,886)</u>	<u>(40,549)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Debt service – interest	0	0	0	0	0	0
Debt service – principal	0	0	0	0	0	0
Acquisition and construction of capital assets	0	0	0	0	(683,634)	(51,265)
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>(683,634)</u>	<u>(51,265)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	10,524	8,952	14,673	9,496	25,829	19,371
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>10,524</u>	<u>8,952</u>	<u>14,673</u>	<u>9,496</u>	<u>25,829</u>	<u>19,371</u>
Net increase (decrease) in cash and cash equivalents	(7,985)	23,189	(1,964)	124,388	(1,122,549)	(896,372)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<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>\$1,351,521</u></u>	<u><u>\$1,479,645</u></u>	<u><u>\$1,880,952</u></u>	<u><u>\$1,625,977</u></u>	<u><u>\$2,808,229</u></u>	<u><u>\$2,390,564</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$1,351,521</u>	<u>\$1,479,645</u>	<u>\$1,880,952</u>	<u>\$1,625,977</u>	<u>\$2,808,229</u>	<u>\$2,390,564</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$1,351,521</u></u>	<u><u>\$1,479,645</u></u>	<u><u>\$1,880,952</u></u>	<u><u>\$1,625,977</u></u>	<u><u>\$2,808,229</u></u>	<u><u>\$2,390,564</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2018	2017	2018	2017	2018	2017	2018	2017
(\$34,300)	(\$115,964)	(\$46,361)	(\$183,317)	(\$385,274)	(\$189,664)	\$0	(\$34,644)
12,109	17,621	15,660	16,360	0	0	0	471
122,373	122,875	1,927	28,867	(6,014)	0	0	250
0	0	0	0	0	0	0	0
0	0	(60,748)	16,500	0	0	0	0
388	6,887	0	22	0	0	0	0
(4,237)	(7,961)	(117,292)	(125,714)	(12,296)	(82,739)	0	(5,689)
(49,940)	(42,433)	(95,903)	(57,658)	(8,226)	(6,622)	0	(6,946)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(119)	0	(86)	0	(197,153)	0	0	0
942	0	40,386	24,438	0	0	0	0
47,216	(18,975)	(262,417)	(280,502)	(608,963)	(279,025)	0	(46,558)
12,500	12,500	0	0	0	0	0	0
(59,474)	(59,474)	0	(1,221)	(11,220)	(11,220)	0	0
0	0	0	0	0	0	0	35,464
(46,974)	(46,974)	0	(1,221)	(11,220)	(11,220)	0	35,464
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	618	0	0	0	0	0	513
0	0	0	0	0	0	0	0
0	0	(1,221)	0	0	0	0	0
0	618	(1,221)	0	0	0	0	513
12,045	10,378	7,632	4,663	335,087	81,921	0	2,623
0	0	0	0	(35,903)	(1,300,047)	0	0
0	0	0	0	0	1,298,440	0	0
12,045	10,378	7,632	4,663	299,184	80,314	0	2,623
12,287	(54,953)	(256,006)	(277,060)	(320,999)	(209,931)	0	(7,958)
1,527,537	1,658,165	1,372,319	1,092,520	15,327,571	13,144,096	0	449,034
<u>\$1,539,824</u>	<u>\$1,603,212</u>	<u>\$1,116,313</u>	<u>\$815,460</u>	<u>\$15,006,572</u>	<u>\$12,934,165</u>	<u>\$0</u>	<u>\$441,076</u>
<u>\$1,539,824</u>	<u>\$1,603,212</u>	<u>\$1,116,313</u>	<u>\$815,460</u>	<u>\$15,006,572</u>	<u>\$12,934,165</u>	<u>\$0</u>	<u>\$441,076</u>
<u>\$1,539,824</u>	<u>\$1,603,212</u>	<u>\$1,116,313</u>	<u>\$815,460</u>	<u>\$15,006,572</u>	<u>\$12,934,165</u>	<u>\$0</u>	<u>\$441,076</u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017**

	Employee Benefit Fund		TOTAL	
	2018	2017	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$395,009	(\$92,737)	(\$491,002)	(\$1,019,469)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	134,996	103,660
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	71,486	2,746	204,349	167,901
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(60,748)	16,500
Decrease (increase) in other assets	0	0	103,063	98,827
Increase (decrease) in accounts payable	51,559	(129,861)	(122,160)	(591,905)
Increase (decrease) in accrued payroll	(46,459)	(34,735)	(388,146)	(286,093)
Increase (decrease) in due to other funds	0	0	0	0
Increase (decrease) in other liabilities	3,161	(2,335)	3,161	(2,335)
Unrealized gain (loss) on cash equivalents	45,809	0	(152,077)	0
Other nonoperating revenue	14,943	17,430	54,341	38,247
Net cash provided by (used for) operating activities	535,508	(239,492)	(714,223)	(1,474,667)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	2,450	0	14,950	12,500
Operating transfers out	(8,165)	(8,165)	(180,845)	(158,756)
Operating grants	0	0	27,663	0
Net cash provided by (used for) noncapital financing activities	(5,715)	(8,165)	(138,232)	(146,256)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Debt service – interest	0	0	0	0
Debt service – principal	0	0	0	0
Acquisition and construction of capital assets	0	0	(683,634)	(50,647)
Contributed capital	0	0	0	0
Proceeds from advances from other funds	0	0	(1,221)	0
Net cash provided by (used for) capital and related financing act.	0	0	(684,855)	(50,647)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	(8,673)	17,422	397,117	152,203
Purchase of investments	0	0	(35,903)	(1,300,047)
Sale of investments	0	0	0	1,298,440
Net cash provided by (used for) investing activities	(8,673)	17,422	361,214	150,596
Net increase (decrease) in cash and cash equivalents	521,120	(230,235)	(1,176,096)	(1,520,974)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	4,708,332	2,526,833	30,108,959	24,666,595
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$5,229,452	\$2,296,598	28,932,863	23,145,621
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	\$5,229,452	\$2,296,598	28,932,863	23,145,621
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$5,229,452	\$2,296,598	28,932,863	23,145,621

TRUST FUNDS

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

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

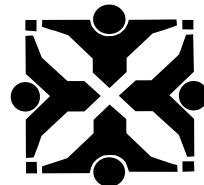
Other Post Employment Benefit Trust Fund - to account for the accumulation of resources for post employment benefits to qualified plan participants.

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

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

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

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



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

**COMPARATIVE COMBINING BALANCE SHEETS
DECEMBER 31, 2018 and 2017**

ASSETS	Pension and Other Postemployment Benefits Trust Funds						Nonexpendable Trust Fund	
	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		Designated Loan and Special Tax Bill Investment Fund	
	2018	2017	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$0	\$309,599	\$0	\$206,213	\$509,264	\$505,867		\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	3,530,372	4,605,333
Accounts receivable	0	0	0	0	0	0		0
Tax bills receivable	0	0	0	0	0	0	1,024,668	1,054,845
Allowance for uncollectible taxes	0	0	0	0	0	0	(202,118)	(202,927)
Accrued interest	169,927	165,308	111,466	110,105	1,197	1,034	231,269	232,274
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	4,573,575	3,363,246
Other assets	0	0	0	0	0	0	0	0
Investments	85,396,508	78,655,933	56,017,003	52,389,894	2,970,826	3,245,475	0	0
Property, plant, and equipment	0	0	0	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0	0	0	0
TOTAL ASSETS	\$85,566,435	\$79,130,840	\$56,128,469	\$52,706,212	\$3,481,287	\$3,752,376	\$9,157,766	\$9,052,771
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$4,174	\$0	\$2,780	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	167,995	0	110,199	0	0	0	0	0
Loans payable	0	0	0	0	0	0	0	0
Other liabilities	785,070	0	514,977	0	0	0	919	919
TOTAL LIABILITIES	953,065	4,174	625,176	2,780	0	0	919	919
FUND EQUITY:								
Fund Balance:								
Nonspendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	7,656,847	7,551,852
Assigned	0	0	0	0	0	0	0	0
Unassigned	84,613,370	79,126,666	55,503,293	52,703,432	3,481,287	3,752,376	0	0
TOTAL FUND EQUITY	84,613,370	79,126,666	55,503,293	52,703,432	3,481,287	3,752,376	9,156,847	9,051,852
TOTAL LIABILITIES AND FUND EQUITY	\$85,566,435	\$79,130,840	\$56,128,469	\$52,706,212	\$3,481,287	\$3,752,376	\$9,157,766	\$9,052,771

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

**COMPARATIVE COMBINING BALANCE SHEETS
DECEMBER 31, 2018 and 2017**

	Expendable Trust Funds					
	Contributions		REDI Trust		TOTAL	
	Fund	Fund	Fund	Fund		
ASSETS	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$696,817	\$632,746	\$76,197	\$537,809	\$1,282,278	\$2,192,234
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	3,530,372	4,605,333
Accounts receivable	1,062	790	0	0	1,062	790
Tax bills receivable	0	0	0	0	1,024,668	1,054,845
Allowance for uncollectible taxes	0	0	0	0	(202,118)	(202,927)
Accrued interest	1,581	1,265	0	1,037	515,440	511,023
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	4,573,575	3,363,246
Other assets	0	0	12,408	68,245	12,408	68,245
Investments	0	0	0	0	144,384,337	134,291,302
Property, plant, and equipment	0	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0	0
TOTAL ASSETS	\$699,460	\$634,801	\$88,605	\$607,091	\$155,122,022	\$145,884,091
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$0	\$0	\$10,613	\$356	10,613	7,310
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	278,194	0
Loans payable	0	0	330,496	358,710	330,496	358,710
Other liabilities	0	0	0	80	1,300,966	999
TOTAL LIABILITIES	0	0	341,109	359,146	1,920,269	367,019
FUND EQUITY:						
Fund Balance:						
Nonspendable	0	0	0	0	1,500,000	1,500,000
Restricted	488,346	418,458	0	0	488,346	418,458
Committed	0	0	0	0	7,656,847	7,551,852
Assigned	211,114	216,343	0	0	211,114	216,343
Unassigned			(252,504)	247,945	143,345,446	135,830,419
TOTAL FUND EQUITY	699,460	634,801	(252,504)	247,945	153,201,753	145,517,072
TOTAL LIABILITIES AND FUND EQUITY	\$699,460	\$634,801	\$88,605	\$607,091	\$155,122,022	\$145,884,091

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

PENSION TRUST FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE THREE MONTHS ENDED DECEMBER 31, 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	\$309,599	\$0	\$206,213	\$509,264	\$505,867	\$509,264	\$1,021,679
Receivables:								
Accrued interest	169,927	165,308	111,466	110,105	1,197	1,034	282,590	276,447
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	85,396,508	78,655,933	56,017,003	52,389,894	2,970,826	3,245,475	144,384,337	134,291,302
Total Current Assets	85,566,435	79,130,840	56,128,469	52,706,212	3,481,287	3,752,376	141,694,904	131,837,052
FIXED ASSETS:								
Property, plant, and equipment	0	0	0	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0	0	0	0
Net Fixed Assets	0	0	0	0	0	0	0	0
TOTAL ASSETS	85,566,435	79,130,840	56,128,469	52,706,212	3,481,287	3,752,376	145,176,191	135,589,428
LIABILITIES								
Accounts payable	0	4,174	0	2,780	0	0	0	6,954
Other liabilities	953,065	0	625,176	0	0	0	1,578,241	0
Total Liabilities	953,065	4,174	625,176	2,780	0	0	1,578,241	6,954
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS	<u>\$84,613,370</u>	<u>\$79,126,666</u>	<u>\$55,503,293</u>	<u>\$52,703,432</u>	<u>\$3,481,287</u>	<u>\$3,752,376</u>	<u>\$143,597,950</u>	<u>\$135,582,474</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Investment revenue	<u>\$51,374</u>	<u>\$46,352</u>
OPERATING EXPENSES:		
Intragovernmental	1,383	629
Utilities, services, and miscellaneous	<u>(4)</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>1,379</u>	<u>629</u>
NET INCOME	49,995	45,723
FUND BALANCE, BEGINNING OF PERIOD	<u>9,106,852</u>	<u>9,006,129</u>
FUND BALANCE, END OF PERIOD	<u><u>\$9,156,847</u></u>	<u><u>\$9,051,852</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017

	Designated Loan and Special Tax Bill Investment Fund	
	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$49,995	\$45,723
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(51,374)	(46,352)
Changes in assets and liabilities:		
Decrease (increase) in loans receivable	0	0
Decrease (increase) in due from other funds	0	0
Decrease (increase) in advances to other funds	139,780	(131,810)
Increase (decrease) in other liabilities	0	0
Net cash provided by (used for) operating activities	138,401	(132,439)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	50,373	45,631
Purchase of tax bills	(615)	(9,014)
Sale of tax bills	19,708	319
Net cash provided by (used for) investing activities	69,466	36,936
Net increase (decrease) in cash and cash equivalents	207,867	(95,503)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	3,322,505	4,700,836
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$3,530,372</u>	<u>\$4,605,333</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	<u>\$3,530,372</u>	<u>\$4,605,333</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$3,530,372</u>	<u>\$4,605,333</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

**EXPENDABLE TRUST FUNDS
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017**

	Contributions Fund		REDI Trust Fund		TOTAL	
	2018	2017	2018	2017	2018	2017
REVENUES:						
Investment revenue	\$5,527	\$3,923	\$23,410	\$3,269	\$28,937	\$7,192
Miscellaneous	31,953	20,140	1,204	151,982	33,157	172,122
TOTAL REVENUES	37,480	24,063	24,614	155,251	62,094	179,314
EXPENDITURES:						
Current:						
Policy development and administration	0	0	0	73,924	0	73,924
Health and environment	0	0	0	0	0	0
Personal development	11,949	991	0	0	11,949	991
TOTAL EXPENDITURES	11,949	991	0	73,924	11,949	74,915
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	25,531	23,072	24,614	81,327	50,145	104,399
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	9,746	10,265	0	0	9,746	10,265
Operating transfers to other funds	(2,450)	(11,000)	0	0	(2,450)	(11,000)
Loan Proceeds	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	7,296	(735)	0	0	7,296	(735)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	32,827	22,337	24,614	81,327	57,441	103,664
FUND BALANCE, BEGINNING OF PERIOD	666,633	612,464	234,433	166,618	901,066	779,082
Equity transfers to other funds	0	0	(511,551)	0	(511,551)	0
FUND BALANCE, END OF PERIOD	\$699,460	\$634,801	(\$252,504)	\$247,945	\$446,956	\$882,746

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017

CONTRIBUTIONS FUND	2018	2017
REVENUES:		
Investment revenue	\$5,527	\$3,923
Miscellaneous	31,953	20,140
TOTAL REVENUES	37,480	24,063
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	969	606
Travel and training	700	(49)
Intragovernmental	127	138
Utilities, services, and miscellaneous	10,153	296
Capital Outlay	0	0
TOTAL EXPENDITURES	11,949	991
Operating transfer from other funds	9,746	10,265
Operating transfer to other funds	(2,450)	(11,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$32,827	\$22,337

REDI TRUST FUND

REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber		126,575
Contributions – City	0	0
Contributions – County	0	8,750
Contributions – University	0	8,750
Investment revenue	23,410	3,269
Miscellaneous	1,204	7,907
TOTAL REVENUES	24,614	155,251
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	0	10,817
Travel and training	0	5,807
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	0	53,804
Capital outlay	0	3,496
TOTAL EXPENDITURES	0	73,924
Operating transfer to other funds	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$24,614	\$81,327

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017**

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$0	\$11,999	\$0	\$374,857	\$0	\$19,910
Accounts receivable	0	0	0	0	0	0
Taxes receivable, net	0	20,339	0	(282,585)	0	0
Accrued interest	0	96	0	291	0	65
Total Assets	0	32,434	0	92,563	0	19,975
LIABILITIES						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	21,800	0	33,300	0	0
Other liabilities	0	10,634	0	59,263	0	19,975
Total Liabilities	0	32,434	0	92,563	0	19,975

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE THREE MONTHS ENDED DECEMBER 31, 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	\$26,130	\$15,000	\$2,086	(\$6,324)	\$53,025	\$14,540	\$98,130	\$446,871
31,705	58,529	0	0	0	0	0	0	31,705	58,529
0	0	0	0	0	0	0	0	0	(262,246)
0	0	0	0	0	0	0	0	0	452
<u>48,594</u>	<u>75,418</u>	<u>26,130</u>	<u>15,000</u>	<u>2,086</u>	<u>(6,324)</u>	<u>53,025</u>	<u>14,540</u>	<u>129,835</u>	<u>243,606</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0	55,100
<u>48,594</u>	<u>75,418</u>	<u>26,130</u>	<u>15,000</u>	<u>2,086</u>	<u>(6,324)</u>	<u>53,025</u>	<u>14,540</u>	<u>129,835</u>	<u>188,506</u>
<u>48,594</u>	<u>75,418</u>	<u>26,130</u>	<u>15,000</u>	<u>2,086</u>	<u>(6,324)</u>	<u>53,025</u>	<u>14,540</u>	<u>129,835</u>	<u>243,606</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017

	Balance January 1		Additions		Deductions		Balance December 31	
	2017	2016	2018	2017	2018	2017	2018	2017
LIBRARY DEBT FUND								
ASSETS								
Cash and cash equivalents	\$11,999	\$1,785,379	\$40,531	\$1,472,563	\$52,530	\$3,245,943	\$0	\$11,999
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	20,339	1,383,109	1,004	59,620	21,343	1,422,390	0	20,339
Accrued interest	96	2,716	226	26,119	322	28,739	0	96
Total Assets	<u>32,434</u>	<u>3,171,204</u>	<u>41,761</u>	<u>1,558,302</u>	<u>74,195</u>	<u>4,697,072</u>	<u>0</u>	<u>32,434</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	21,800	25,000	0	0	21,800	3,200	0	21,800
Other liabilities	10,634	3,146,204	94,527	113,434	105,161	3,249,004	0	10,634
Total Liabilities	<u>32,434</u>	<u>3,171,204</u>	<u>94,527</u>	<u>113,434</u>	<u>126,961</u>	<u>3,252,204</u>	<u>0</u>	<u>32,434</u>
LIBRARY OPERATING FUND								
ASSETS								
Cash and cash equivalents	\$374,857	\$2,763,066	\$108,226	\$2,661,037	\$483,083	\$5,049,246	\$0	\$374,857
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	(282,585)	2,178,334	314,910	94,070	32,325	2,554,989	0	(282,585)
Accrued interest	291	5,018	2,034	40,982	2,325	45,709	0	291
Total Assets	<u>92,563</u>	<u>4,946,418</u>	<u>425,170</u>	<u>2,796,089</u>	<u>517,733</u>	<u>7,649,944</u>	<u>0</u>	<u>92,563</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	33,300	37,800	0	0	33,300	4,500	0	33,300
Other liabilities	59,263	4,908,618	424,789	6,177,400	484,052	11,026,755	0	59,263
Total Liabilities	<u>92,563</u>	<u>4,946,418</u>	<u>424,789</u>	<u>6,177,400</u>	<u>517,352</u>	<u>11,031,255</u>	<u>0</u>	<u>92,563</u>
LIBRARY BUILDING FUND								
ASSETS								
Cash and cash equivalents	\$19,910	\$119,812	\$14,282	\$2,911	\$34,192	\$102,813	\$0	\$19,910
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	65	216	148	2,079	213	2,230	0	65
Total Assets	<u>19,975</u>	<u>120,028</u>	<u>14,430</u>	<u>4,990</u>	<u>34,405</u>	<u>105,043</u>	<u>0</u>	<u>19,975</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	19,975	120,028	48,474	3,254	68,449	103,307	0	19,975
Total Liabilities	<u>19,975</u>	<u>120,028</u>	<u>48,474</u>	<u>3,254</u>	<u>68,449</u>	<u>103,307</u>	<u>0</u>	<u>19,975</u>
TIGER HOTEL TIF FUND								
ASSETS								
Cash and cash equivalents	\$16,889	\$19,840	\$65,676	\$68,063	\$65,676	\$71,014	\$16,889	\$16,889
Accounts receivable	58,529	72,218	129	0	26,953	13,689	31,705	58,529
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	31	0	117	0	148	0	0
Total Assets	<u>75,418</u>	<u>92,089</u>	<u>65,805</u>	<u>68,180</u>	<u>92,629</u>	<u>84,851</u>	<u>48,594</u>	<u>75,418</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$67,727	\$0	\$67,727	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	75,418	92,089	17,018	70,927	43,842	87,598	48,594	75,418
Total Liabilities	<u>75,418</u>	<u>92,089</u>	<u>17,018</u>	<u>138,654</u>	<u>43,842</u>	<u>155,325</u>	<u>48,594</u>	<u>75,418</u>
REGENCY TIF FUND								
ASSETS								
Cash and cash equivalents	\$15,000	\$43,947	\$182,601	\$170,866	\$171,471	\$199,813	\$26,130	\$15,000
Accounts receivable	0	35,958	5,784	20,327	5,784	56,285	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	68	0	129	0	197	0	0
Total Assets	<u>15,000</u>	<u>79,973</u>	<u>188,385</u>	<u>191,322</u>	<u>177,255</u>	<u>256,295</u>	<u>26,130</u>	<u>15,000</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	15,000	79,973	210,595	274,622	199,465	339,595	26,130	15,000
Total Liabilities	<u>15,000</u>	<u>79,973</u>	<u>210,595</u>	<u>274,622</u>	<u>199,465</u>	<u>339,595</u>	<u>26,130</u>	<u>15,000</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

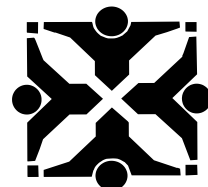
**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017**

	Balance January 1		Additions		Deductions		Balance December 31	
	2017	2016	2018	2017	2018	2017	2018	2017
BROADWAY HOTEL PHASE 2 TIF FUND								
ASSETS								
Cash and cash equivalents	(\$6,324)	\$0	\$25,000	\$40,000	\$16,590	\$46,324	\$2,086	(\$6,324)
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>(6,324)</u>	<u>0</u>	<u>25,000</u>	<u>40,000</u>	<u>16,590</u>	<u>46,324</u>	<u>2,086</u>	<u>(6,324)</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$12,129	\$24,040	\$12,129	\$24,040	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	(6,324)	0	67,042	40,000	58,632	46,324	2,086	(6,324)
Total Liabilities	<u>(6,324)</u>	<u>0</u>	<u>79,171</u>	<u>64,040</u>	<u>70,761</u>	<u>70,364</u>	<u>2,086</u>	<u>(6,324)</u>
MO FOUNDATION FOR HEALTH FUND								
ASSETS								
Cash and cash equivalents	\$14,540	\$0	\$129,558	\$28,862	\$91,073	\$14,322	\$53,025	\$14,540
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>14,540</u>	<u>0</u>	<u>129,558</u>	<u>28,862</u>	<u>91,073</u>	<u>14,322</u>	<u>53,025</u>	<u>14,540</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$66,073	\$0	\$66,073	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	14,540	0	219,374	28,862	180,889	14,322	53,025	14,540
Total Liabilities	<u>14,540</u>	<u>0</u>	<u>285,447</u>	<u>28,862</u>	<u>246,962</u>	<u>14,322</u>	<u>53,025</u>	<u>14,540</u>
TOTAL AGENCY FUNDS								
ASSETS								
Cash and cash equivalents	\$446,871	\$4,732,044	\$565,874	\$4,444,302	\$914,615	\$8,729,475	\$98,130	\$446,871
Accounts receivable	58,529	108,176	5,913	20,327	32,737	69,974	31,705	58,529
Taxes receivable, net	(262,246)	3,561,443	315,914	153,690	53,668	3,977,379	0	(262,246)
Accrued interest	452	8,049	2,408	69,426	2,860	77,023	0	452
Total Assets	<u>243,606</u>	<u>8,409,712</u>	<u>890,109</u>	<u>4,687,745</u>	<u>1,003,880</u>	<u>12,853,851</u>	<u>129,835</u>	<u>243,606</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$78,202	\$91,767	\$78,202	\$91,767	\$0	\$0
Due to other entities	55,100	62,800	0	0	55,100	7,700	0	55,100
Other liabilities	188,506	8,346,912	1,081,819	6,708,499	1,140,490	14,866,905	129,835	188,506
Total Liabilities	<u>243,606</u>	<u>8,409,712</u>	<u>1,160,021</u>	<u>6,800,266</u>	<u>1,273,792</u>	<u>14,966,372</u>	<u>129,835</u>	<u>243,606</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018

	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	41,683,761
Infrastructure	320,270,392	309,022,440
Furniture, fixtures, and equipment	45,733,027	40,801,552
Construction in progress	15,493,077	26,252,386
TOTAL GENERAL FIXED ASSETS	<u>\$549,830,884</u>	<u>\$539,776,350</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	142,369,908	142,433,161
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>\$549,830,884</u>	<u>\$539,776,350</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE THREE MONTHS ENDED DECEMBER 31, 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	7,793,597	501,436	1,583,593	110,193	5,598,375
Fire	29,152,943	1,106,584	11,790,675	919,839	15,335,845
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>42,338,046</u>	<u>1,608,020</u>	<u>13,383,988</u>	<u>1,084,677</u>	<u>26,261,361</u>
TRANSPORTATION:					
Streets	338,043,470	5,457,572	3,073,575	320,858,080	8,654,243
Traffic	1,046,131	0	0	0	1,046,131
TOTAL TRANSPORTATION	<u>339,089,601</u>	<u>5,457,572</u>	<u>3,073,575</u>	<u>320,858,080</u>	<u>9,700,374</u>
HEALTH AND ENVIRONMENT:					
Health Services	305,598	0	7,195	0	298,403
CDBG	23,033	0	0	0	23,033
Community Development	530,126	0	0	73,500	456,626
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	534,337,807	<u>\$48,680,860</u>	<u>\$73,335,351</u>	<u>\$366,588,569</u>	<u>\$45,733,027</u>
CONSTRUCTION IN PROGRESS	<u>15,493,077</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$549,830,884</u>				

CITY OF COLUMBIA, MISSOURI

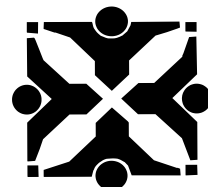
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018

	General Fixed Assets Oct. 1, 2018	Additions	Deductions	General Fixed Assets Dec 31, 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	3,984,935	0	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	287,936	0	0	287,936
Public Works Public Buildings	56,514,900	0	0	56,514,900
Convention and Tourism	914,489	0	0	914,489
Cultural Affairs	862,901	0	0	862,901
REDI	5,695	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>62,827,351</u>	<u>0</u>	<u>0</u>	<u>62,827,351</u>
PUBLIC SAFETY:				
Police	7,681,402	112,195	0	7,793,597
Fire	29,167,692	0	(14,749)	29,152,943
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	<u>42,240,600</u>	<u>112,195</u>	<u>(14,749)</u>	<u>42,338,046</u>
TRANSPORTATION:				
Streets	337,955,997	87,473	0	338,043,470
Traffic	1,046,131	0	0	1,046,131
TOTAL TRANSPORTATION	<u>339,002,128</u>	<u>87,473</u>	<u>0</u>	<u>339,089,601</u>
HEALTH AND ENVIRONMENT:				
Health services	305,598	0	0	305,598
CDBG	530,126	0	0	530,126
Community development	23,033	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	<u>858,757</u>	<u>0</u>	<u>0</u>	<u>858,757</u>
PERSONAL DEVELOPMENT:				
Parks and Recreation	89,224,052	0	0	89,224,052
TOTAL PERSONAL DEVELOPMENT	<u>89,224,052</u>	<u>0</u>	<u>0</u>	<u>89,224,052</u>
CONSTRUCTION IN PROGRESS	15,493,077	0	0	15,493,077
TOTAL GENERAL FIXED ASSETS	<u><u>\$549,645,965</u></u>	<u><u>\$199,668</u></u>	<u><u>(\$14,749)</u></u>	<u><u>\$549,830,884</u></u>

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GENERAL LONG-TERM DEBT ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT
DECEMBER 31, 2018 and 2017

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2018	2017
Special Obligation Bonds 2016:		
Amount available in Debt Service Funds	1,584,640	1,576,055
Amount to be provided	13,545,360	14,788,945
Lemone Note		
Amount available in Debt Service Funds	809,860	1,147,823
Amount to be provided	2,012,718	3,049,781
MTFC Loan		
Amount available in Debt Service Funds	947,325	941,098
Amount to be provided	2,240,150	3,080,383
Accrued Compensated Absences:		
Amount to be provided	2,912,876	3,002,242
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$24,052,929</u>	<u>\$27,586,327</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2016:	15,130,000	16,365,000
Lemone Note	2,822,578	4,197,604
MTFC Loan	3,187,475	4,021,481
Accrued compensated absences	2,912,876	3,002,242
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$24,052,929</u>	<u>\$27,586,327</u>

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CITY OF COLUMBIA, MISSOURI

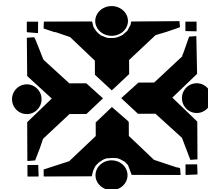
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018 AND 2017

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2018	2017	2018	2017	2018	2017
BALANCE, BEGINNING OF PERIOD	\$2,951,680	\$3,299,964	\$21,452,705	\$24,617,778	\$24,404,385	\$27,917,742
Additions:						
Increase in accrued compensated absences	0	0	0	0	0	0
Lemone Trust	0	0	0	0	0	0
MTFC Loan	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0
Deductions:						
Maturities:						
Lemone Trust	0	0	351,456	331,415	351,456	331,415
Special Obligation Bonds 2016			0	0	0	0
MTFC Loan	0	0	0	0	0	0
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	351,456	331,415	351,456	331,415
Increase (decrease) in fund balance of Debt Service Funds	390,145	387,587	(390,145)	(387,587)	0	0
BALANCE, END OF PERIOD	\$3,341,825	\$3,687,551	\$20,711,104	\$23,898,776	\$24,052,929	\$27,586,327

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CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
December 31, 2018

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 12/31/18
POOLED CASH:						
U. S. Government and Agency Securities:						
FNMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	37,792	0
GNMA PL 782103X - 36241KKQ0	various	67,342,669	01/15/19	4.000%	13,239	0
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	23,300	217
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	1,782,418
GNMA PL 782102X - 36241KKP2	various	76,721,575	12/15/19	4.500%	85,892	62,066
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	11,377	8,545
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	22,126	23
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	1,206,715	1,129,990
FGG 11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	8,422	21,788
GNMA PL 783440X - 36241LZD1	07/18/17	25,000,000	12/15/20	5.000%	154,514	136,608
FGJ15115 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	342,829	209,976
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	229,729	72,797
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	27,102	3,139
FHR 1116 I	11/30/98	505,000	08/15/21	5.500%	0	694
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	37,333	6,380
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,199,336
FHLMC PL G12334 - 3128M1PT0	various	109,369,361	09/01/21	5.000%	1,433,295	1,316,157
FHLMC CTFS J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	0	20,633
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	0	1,462
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	1,971,200
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	15,230	1,247
GNR 2010-160 - 38377RLG8	11/03/17	5,826,000	01/20/22	4.500%	2,035,811	1,929,989
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	113,638	14,983
FNMA PL 995529 - 31416B4N5	various	52,857,005	11/01/22	5.500%	1,272,638	1,145,523
FNMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	1,462,437	1,455,873
FN 254797 - 31371K7J4	05/20/09	4,000,000	05/25/23	5.000%	134,758	71,450
FHLMC C90787 GOLD - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	0	68,169
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	84,390	63,393
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	372,258	219,878
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	179,626	87,957
FHLMC PL J09639 - 3128PMV80	various	245,000,000	04/01/24	4.000%	4,886,867	4,561,613
FNMA PL 930852 - 31412PEZ0	03/16/17	21,337,000	04/01/24	4.500%	1,058,948	991,804
GNMA PL 004404M - 36202E3M9	06/19/17	1,000,000	04/20/24	4.000%	91,328	85,877
FHLMC CALLABLE - 3134G8ZT9	04/26/16	3,000,000	04/26/24	1.500%	3,000,000	2,948,460
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	7,990	58,127
FHLB CALLABLE - 3130A1RQ3	05/14/14	2,000,000	05/14/24	2.000%	2,000,000	1,997,860
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	268,699	156,149
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	319,312	171,911
FHR 3559 BL - 31398EZ56	03/20/18	11,111,111	08/15/24	5.000%	3,128,806	3,048,544
FNMA PL 931875 - 31412QU4	06/19/17	30,000,000	09/01/24	4.500%	3,283,625	3,101,692
FHLMC CTFS J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	145,367	87,208
FHLMC PL G16325 - 3128MFHA9	11/08/17	1,392,115	12/01/24	5.500%	877,295	820,970
GNMA PL 728923X - 3620AFYU5	06/19/17	4,480,800	12/15/24	4.000%	456,941	437,092
GNMA PL 711060X - 36297F5V0	06/19/17	5,100,000	01/15/25	4.000%	558,771	539,363
FHLB BOND STEP UP CALLABLE - 3130A43T7	02/27/15	2,000,000	02/27/25	1.000%	2,000,000	2,001,080
FNMA PL AL9580 - 3138ERUE8	12/19/17	11,265,000	03/01/25	4.000%	6,266,471	6,105,681
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	353,941	235,794
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	382,898	253,476
GNMA PL 784163X - 3622A2TU6	01/23/17	6,000,000	04/15/25	4.000%	3,068,195	2,860,761
FHR 2970 - 31395TVS0	12/26/18	5,000,000	05/15/25	5.500%	962,740	953,903
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	1,328,714	1,252,170
FNMA PL AL7636 - 3138EQPW6	03/16/17	2,300,000	09/01/25	5.500%	619,674	549,509
GNMA PL 783100X - 36241LNR3	05/16/17	4,000,000	09/15/25	4.500%	438,012	416,922
GNR 2010-111 WG - 38377JP72	06/06/18	43,798,263	09/20/25	4.000%	4,621,845	4,579,789
FN 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	446,652	314,795
FNMA 890265 - 31410LCA8	04/19/17	37,195,782	11/01/25	4.500%	4,408,369	4,072,548
FNMA AE0879 - 31419A6R3	04/19/17	46,000,000	11/01/25	4.000%	3,172,723	2,984,087
GNMA PL 004943M - 36202FP42	06/19/17	4,700,000	02/20/26	4.000%	526,239	497,006
FNR 2011-58 KA - 31397UZT9	08/15/11	2,500,000	02/25/26	3.500%	117,339	2,771
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	470,791	461,871
FHR 3827 - 3137A7YC8	11/16/17	16,800,000	03/15/26	3.500%	838,796	809,393
FNR 2011-20 - 31397QS74	10/20/17	1,565,374	03/25/26	3.500%	1,004,294	964,210
GNMA PL 005013M - 36202FSA5	06/19/17	3,000,000	04/20/26	4.000%	358,123	337,577
FHLMC PL J15482 - 3128PVC75	03/16/17	6,000,000	05/01/26	4.000%	742,917	700,885
GNMA PL 738281X - 3620ASFW4	08/24/17	8,013,000	05/15/26	4.000%	1,216,839	1,163,543
GNMA PL 763534X - 36176EBB6	09/18/17	18,400,000	05/15/26	3.500%	2,640,501	2,552,424
FHLMC PL G14159 - 3128MCZY4	06/19/17	3,065,000	06/01/26	4.000%	341,839	323,293
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	3.500%	1,340,246	1,262,271
FHR 4395 - 3137BEWG5	01/16/18	13,000,000	07/15/26	4.500%	4,025,371	3,894,887
GNMA PL 005107M - 36202FU87	05/16/17	7,060,000	07/20/26	4.000%	899,151	843,948
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	657,211	573,706
FNMA PL AJ1758 - 3138ASSU2	03/16/17	18,955,000	09/01/26	3.500%	2,820,737	2,660,310
FHR 1883 L - 3133T7WD7	05/10/02	2,000,000	09/15/26	7.000%	113,363	42,162
FNMA AL2661 - 3138EJ5X2	04/19/17	7,089,000	10/01/26	4.000%	1,491,898	1,403,879
FHLMC PL J16939 - 3128PWW88	12/24/18	12,850,000	10/01/26	4.000%	2,569,719	2,560,124

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FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	129,419	85,737
FNMA PL A9746 - 3138ERZL7	02/16/17	5,000,000	01/01/27	4.500%	3,025,249	2,782,066
FNMA PL AL1953 - 3138EJE38	03/16/17	12,805,575	01/01/27	4.500%	1,572,766	1,462,460
FNMA PL AL9971 - 3138ESCH9	03/16/17	5,000,000	01/01/27	4.500%	3,101,187	2,879,859
FHLMC PL J31961 - 31307NFA7	03/16/17	9,189,618	03/01/27	3.500%	4,074,430	3,853,835
FNR 2007-13 - 31396PK67	12/24/18	5,000,000	03/25/27	5.500%	2,607,723	2,562,967
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,200,000	04/25/27	1.750%	604,723	545,222
FNR 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	193,197	91,062
FNMA PL MA3061 - 31418CMK7	various	8,948,803	07/01/27	3.000%	6,863,498	6,762,823
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	755,809	680,710
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	778,390	732,842
FHLMC CTFS D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	41,237	59,640
FHLMC C91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	150,274	83,600
FNMA GTD MTG 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	37,089	74,119
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	937,885	843,690
FHLMC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	35,738	48,546
FHLB BOND STEP UP CALLABLE - 3130A7P41	04/28/16	3,000,000	04/28/28	2.000%	3,000,000	2,902,050
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	409,576	421,600
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	34,505	2,059
FNMA PL 89074 - 31410LRZ7	06/06/18	1,175,000	09/01/28	3.000%	614,914	615,006
FNMA PL AL4189 - 3138ELUP6	02/16/17	7,900,000	10/01/28	3.500%	3,742,172	3,567,356
FNMA PL BM4389 - 3140J82X0	08/27/18	5,000,000	12/01/28	4.500%	4,668,728	4,640,029
FHLMC PL G16274 - 3128MFFP8	09/18/17	4,983,614	01/01/29	4.000%	3,720,955	3,547,901
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	237,179	42,909
GNMA PL 783878X - 3622A2JX1	05/16/17	1,500,000	04/15/29	4.000%	471,420	442,531
FNMA PL AL9742 - 3138ERZG8	03/16/17	4,000,000	07/01/29	4.000%	2,483,380	2,340,411
FHLMC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	357,077	239,337
FHLMC G16108 - 3128MFAH1	04/19/17	6,000,000	08/01/30	4.000%	3,985,370	3,759,780
FNR 2013-128 A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	672,508	574,765
FNMA CALLABLE - 3136G3JC0	04/28/16	2,000,000	04/28/31	2.000%	1,998,000	1,903,460
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	571,674	452,098
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	554,487	473,850
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	417,995	356,775
FNMA PL BM1231 - 3140J5LM9	10/06/17	5,000,000	11/01/31	3.500%	3,530,228	3,393,213
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	360,871	297,888
FHLMC PL G16544 - 3128MFFP51	08/17/18	4,653,136	05/01/32	4.000%	4,091,446	4,068,688
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	332,456	263,854
FNMA PL MB3808 - 3140J8GS6	04/27/18	4,000,000	08/01/32	4.000%	3,400,889	3,371,567
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	1,406,799	1,266,758
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	0	272
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	1,020,579	976,704
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	100,805	53,172
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	269,845	237,598
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	50,370	63,665
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	22,341	16,958
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	358,315	251,931
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	255,541	151,746
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	1,839,070	1,919,511
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	352,443	193,017
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	84,775	91,908
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	25,572	25,456
FNMA ARM 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	0	17,977
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	177,550	84,200
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	105,619	111,927
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	160,580	146,782
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	58,596	82,569
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	293,245	127,753
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	327,581	282,779
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	128,303	79,994
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	89,485	9,490
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	254,696	102,121
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	125,047	53,119
FHR 4385 JA - 3137BDSX5	04/12/16	5,000,000	10/15/37	2.500%	1,698,512	1,588,218
GNMA 2012-07 PH - 38378CQF7	08/28/13	2,000,000	01/20/38	2.750%	206,422	184,938
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	356,181	206,485
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	0	65,337
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	46,670	3,132
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	213,316	131,118
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	113,938	67,707
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	471,187	436,988
FHR 3796 LA - 3137ASZA5	07/10/12	2,200,000	06/15/39	2.000%	378,317	342,224
GNMA 4461M - 36202ESW5	11/18/10	2,050,000	06/20/39	4.500%	133,617	44,585
GNR 10-125 TC - 38377JD83	01/22/14	3,000,000	06/20/39	2.500%	185,059	198,597
GNR 2017-104 - 38380FD45	11/01/17	7,088,489	06/20/39	3.000%	4,291,742	4,173,197
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	167,138	80,641
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	327,425	181,310
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	184,798	129,630

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GNMA 2012-27 CL A - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	948,095	898,610
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	236,924	180,734
GNR 2010-30 BP - 38376XZC0	04/23/14	5,645,000	07/20/39	3.500%	748,883	621,611
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	119,449	65,411
GNR 2012-39 MP - 38378DPL3	09/13/12	2,000,000	08/20/39	2.000%	202,799	151,381
FHR 3753 PG - 3137A3ME6	07/18/13	4,000,000	09/15/39	2.500%	679,364	720,189
GNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	741,043	643,329
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	90,928	87,096
FNR 2011-27 JQ - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	233,538	117,635
FHR 3795 EB - 3137A5MK7	11/26/14	3,500,000	10/15/39	2.500%	737,122	696,432
GNR 10-117 GD - 38377JZ48	08/06/13	2,429,000	10/20/39	3.000%	335,731	315,782
FHR 3725 PD - 3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	726,273	681,457
GNR 2015-57 GA - 38379LLU8	07/22/15	2,050,000	01/20/40	2.500%	423,466	369,989
GNR 2015-57 GH - 38379LKU9	07/31/18	21,000,000	01/20/40	4.000%	3,897,882	3,883,588
FNR 2010- 57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	320,701	215,031
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	276,142	222,632
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	535,069	510,484
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	504,837	517,761
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	465,068	396,792
FNR 2010-87 PJ - 31398TZJ3	05/24/11	2,000,000	06/25/40	3.500%	143,043	115,437
FNR 2014-19 HA - 3136AJP65	04/21/14	2,000,000	06/25/40	2.000%	310,524	288,667
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	431,924	363,358
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	455,229	421,833
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	306,844	284,248
GNR 2010-134 YA - 38377LT57	various	9,200,000	10/20/40	2.500%	1,608,893	1,544,497
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	548,588	607,869
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	214,524	142,079
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	319,305	270,045
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	529,212	492,333
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	98,882	5,986
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	819,842	762,765
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	710,422	656,650
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	549,522	473,165
FHR 4019 JD - 3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	568,670	540,602
GNR 2015-88 GC - 38379PP27	07/21/15	2,000,000	05/20/41	2.500%	685,789	656,861
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	188,844	160,904
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	764,017	704,722
FHR 4000 PJ - 3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	1,147,732	1,055,921
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	443,133	319,147
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	1,007,634	980,519
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	777,149	724,638
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	1,047,695	985,651
FNR 2014-46 PG - 3136AKUZ4	09/03/14	2,000,000	01/25/43	3.000%	410,922	352,153
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	940,292	870,785
FHR 4314 LE - 3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	579,007	546,714
FHR 4314 PE - 3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	678,421	644,642
FNR 2014-68 GM - 3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	1,111,180	1,049,270
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	1,340,782	1,251,471
FHR 4474 JA - 3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	1,331,040	1,237,582
Total U. S. Government and Agency Securities					199,307,729	185,857,613
Municipal Securities						
ST LOUIS CO MO ROCKWOOD - 791434XA6	12/08/17	600,000	02/01/19	5.000%	624,138	601,548
NEW YORK ST DORM AUTH RE - 649907XW7	10/26/17	1,185,000	12/01/23	3.740%	1,283,340	1,232,590
Total Municipal Securities					\$ 1,907,478	\$ 1,834,138
Miscellaneous Securities						
AFFINITY FEDERAL CU CD - 00832KAP4	12/28/18	242,000	12/24/19	3.000%	242,000	242,656
UBS Select Treasury	various	131,888,952	-	-	131,888,952	131,888,952
Total Miscellaneous Securities					\$ 132,130,952	\$ 132,131,608
Total Pooled Cash Marketable Securities					\$ 333,346,159	\$ 319,823,359

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SELF INSURANCE FUND:						
U. S. Government and Agency Securities:						
US Treasury Note-912796PG8	11/19/18	1,321,000	02/15/19	1.570%	\$ 1,315,891	\$ 1,318,437
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
AmFds Euro Pacfc	various	6,255	—	—	\$ 190,056	\$ 275,917
BlkRkEq Divd Inv	various	27,933	—	—	285,085	520,667
FidAdv New Insights A	various	22,595	—	—	282,199	598,758
Gdmnscs Strat Inc A	various	11,582	—	—	108,729	104,706
JPM EmrgMrk Eq A	various	4,654	—	—	95,028	112,959
JPM SmCap Eq A	various	4,643	—	—	95,028	194,205
Loomis Bd Admn	various	18,729	—	—	190,057	239,170
LrdAbtGr Oppr A	various	9,735	—	—	95,028	180,584
Okmrk Intl II	various	14,100	—	—	190,057	290,610
Prudntl Ttl Rtn Bd A	various	32,468	—	—	411,126	453,250
Total Mutual Funds					\$ 1,942,393	\$ 2,970,826
Total Post Employment Health Fund					\$ 1,942,393	\$ 2,970,826
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
MGM Resorts Intl - 552953BW0	various	120,000	02/01/19	8.625%	\$ 131,046	\$ 120,150
Walmart - 931142CP6	various	600,000	02/01/19	4.125%	599,394	600,462
Unilever Cptl Corp NTS - 904764AK3	various	510,000	02/15/19	4.800%	557,381	511,071
Whirlpool Corp NTS B/E - 963320AQ9	various	500,000	03/01/19	2.400%	502,105	499,315
DCP Midstream Op - 23311VAE7	various	110,000	04/01/19	2.700%	109,719	109,107
Lowe's Cos Inc - 548661DL8	various	440,000	04/15/19	1.150%	436,221	437,505
Lyondellbasell - 552081AG6	06/21/13	13,000	04/15/19	5.000%	14,395	13,014
Toyota Motor Credit - 89236TDE2	07/05/17	530,000	05/20/19	1.400%	527,249	527,006
Home Depot Inc NTS - 737076BE1	06/06/16	555,000	06/15/19	2.000%	567,032	553,418
Target Corp - 87612EBB1	various	510,000	06/26/19	2.300%	516,146	508,353
American Honda Fin Nts - 02665WAH4	08/08/16	550,000	08/15/19	2.250%	566,269	547,415
Gannett Co Inc - 364725BD2	12/23/15	58,000	10/15/19	5.125%	60,030	57,973
Amer Movil SAB - 02364WAX3	various	130,000	10/16/19	5.000%	140,957	131,703
Lennar Corp - 526057BU7	various	110,000	11/15/19	4.500%	114,638	109,175
Targa Res Partners - 87612BAR3	various	110,000	11/15/19	4.125%	110,844	109,038
Alibaba Group - 01609WAC6	09/23/16	50,000	11/28/19	2.500%	50,967	49,727
AirCastle Ltd - 00928QAK7	various	115,000	12/01/19	6.250%	125,500	117,739
Costco Whsl Corp - 22160KAF2	various	455,000	12/15/19	1.700%	461,592	450,068
Airlease Corp - 00912XAU8	various	60,000	01/15/20	2.125%	59,804	59,133
JP Morgan Chase - 46625SHKA7	02/05/15	240,000	01/23/20	2.250%	240,730	237,610
Medtronic Inc - 585055BG0	04/26/18	650,000	03/15/20	2.500%	646,796	646,672
Hyundai Cptl Amer Inc - 44891AAB3	11/09/17	40,000	03/19/20	2.600%	39,877	39,485
FIAT Chrysler - 31562QAC1	various	110,000	04/15/20	4.500%	112,646	110,132
EMC Corp - 268648AQ5	various	115,000	06/01/20	2.650%	110,594	110,448
Gannett Co Inc - 364725BA8	06/21/18	45,000	07/15/20	5.125%	45,534	44,954
ICAHN Enterprises - 451102AX5	08/30/16	110,000	08/01/20	6.000%	108,075	109,863
Arcelormittal - 03938LAQ7	various	45,000	08/05/20	5.750%	45,548	45,662
Istar Financial Inc - 45031UCC3	various	115,000	09/15/20	4.625%	116,994	112,125
Tenet Healthcare Corp - 87243QAB2	various	110,000	10/01/20	6.000%	117,731	111,375
Energy Transfer Partners - 29273VAC4	various	110,000	10/15/20	7.500%	123,584	114,400
AERCAP - 00772BAQ4	various	105,000	10/30/20	4.625%	109,015	105,733
CNH Indl - 12592BAE4	various	105,000	11/06/20	4.375%	107,150	105,578
GE Cptl Intl Fndg - 36164QMS4	11/14/18	40,000	11/15/20	2.342%	38,434	38,602
Santander UK Group - 80281LAD7	01/08/16	45,000	01/08/21	3.125%	44,994	44,177
Nustar Logistics - 67059TAD7	04/28/16	15,000	02/01/21	6.750%	14,850	15,113
Sabra Health Care L P - 78572XAE1	01/08/18	105,000	02/01/21	5.500%	107,894	105,263
Sabine Pass - 785592AE6	various	110,000	02/02/21	5.625%	118,006	113,336
Centene Corp Nts - 15135BAF8	various	110,000	02/15/21	5.625%	114,244	110,275
Cisco Systems Inc - 17275RBD3	06/22/18	565,000	02/28/21	2.200%	554,424	557,514
Arcelormittal - 03938LAU8	various	70,000	03/01/21	6.500%	73,449	71,994
Thermo Fisher - 883556AX0	05/23/18	415,000	03/01/21	4.500%	430,189	424,147
Hyundai Capital - 44891AAS6	03/12/18	35,000	03/12/21	3.450%	34,984	34,624
AES Corp - 00130HBZ7	various	110,000	03/15/21	4.000%	110,638	108,075
Alcoa Inc - 013817AV3	02/13/17	110,000	04/15/21	5.400%	117,610	111,100
GLP CAP L P / GLP Fing- 361841AG4	various	115,000	04/15/21	4.375%	117,572	114,532
Genl Dynamics Corp	05/23/18	430,000	05/11/21	3.000%	427,527	430,348
Aviation Cptl Group LLC - 05369AAG6	12/03/18	30,000	06/01/21	0.000%	30,000	29,949
SMBC Aviation - 78448TAA0	07/17/17	55,000	07/15/21	2.650%	54,579	53,532
Mitsubishi UFJ - 606822AW4	07/26/18	85,000	07/26/21	3.535%	85,033	85,320
Associated BK Green Bay - 04550KAA9	08/15/18	70,000	08/06/21	3.500%	69,966	69,819
Sprint Spectrum/Spec 1 - 85208NAA8	10/27/16	175,000	09/20/21	3.360%	122,344	118,809

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Pitney Bowes Inc - 724479AK6	various	95,000	10/01/21	3.625%	91,736	88,944
Steel Dynamics Inc - 858119BC3	various	110,000	10/01/21	5.125%	113,061	109,863
ADT Corp - 00101JAK2	various	110,000	10/15/21	6.250%	120,487	111,512
Sumitomo Mitsui Finl - 86562MAH3	10/19/16	80,000	10/19/21	2.442%	80,188	78,004
Suntrust Bank - 86787EBA4	10/26/18	35,000	10/26/21	3.525%	35,000	35,042
Antero Resources - 03674PAL7	various	120,000	11/01/21	5.375%	122,900	115,800
Constellation Brands - 21036PBA5	10/29/18	30,000	11/15/21	0.000%	30,000	29,641
DAE Funding LLC - 23371DAD6	11/14/18	22,000	11/15/21	5.250%	22,000	21,643
Santander Holdings USA - 80282KAU0	12/05/18	25,000	12/03/21	4.450%	24,956	25,433
Starwood Ppty Tr Inc - 85571BAG0	various	110,000	12/15/21	5.000%	114,950	108,075
Equinix Inc - 29444UAN6	various	105,000	01/01/22	5.375%	110,187	105,787
Ball Corp - 058498AR7	various	105,000	03/15/22	5.000%	108,256	105,525
HCA Inc - 404121AE5	various	110,000	03/15/22	5.875%	116,681	112,750
Oasis Petroleum - 674215AG3	12/22/16	15,000	03/15/22	6.875%	15,338	14,138
Ruby Pipeline LLC - 781172AB7	12/11/17	30,000	04/01/22	6.000%	23,381	22,835
CNH Indl Cptl LLC - 12592BAH7	12/20/18	25,000	04/05/22	4.375%	25,012	25,108
SLM Corp - 78442PGC4	various	50,000	04/05/22	5.125%	50,488	48,500
T-Mobile USA Inc - 87264AAR6	various	110,000	04/15/22	4.000%	109,801	107,250
Motorola Inc - 620076BB4	03/11/15	115,000	05/15/22	3.750%	115,722	114,115
Group 1 Automotive - 398905AK5	09/29/17	115,000	06/01/22	5.000%	118,650	108,962
Sumitomo Mitsui Finl - 86562MAQ3	10/16/17	40,000	07/12/22	2.784%	40,134	38,976
Comcast Corp - 20030NBD2	07/20/18	440,000	07/15/22	3.125%	435,516	438,838
SBA Comm Corp - 78388JAT3	12/23/16	19,000	07/15/22	4.875%	19,309	18,668
CIT Group Inc - 125581GQ5	various	105,000	08/15/22	5.000%	105,653	103,556
Entertainment Prop - 29380TAT2	08/23/18	70,000	08/15/22	5.750%	73,989	73,391
Intl Lease Fin Corp - 459745GN9	08/09/16	50,000	08/15/22	5.875%	56,875	52,373
Level 3 Fing Inc - 527298BD4	various	120,000	08/15/22	5.375%	121,584	117,658
Park Aerospace Hldg - 70014LAA8	various	12,000	08/15/22	5.250%	12,295	11,610
CCO Hldgs LLC - 1248EPAY9	various	115,000	09/30/22	5.250%	118,056	113,994
Dynegy Inc - 26817RAN8	various	105,000	11/01/22	7.375%	110,103	108,412
Stanley Black & Decker - 854502AD3	various	500,000	11/01/22	2.900%	487,940	491,045
Synovus Financial Corp - 87161CAL9	various	45,000	11/01/22	3.125%	43,184	42,468
Lin Television - 53277GAZ4	various	15,000	11/15/22	5.875%	15,324	14,963
Genl Motors Finl - 37045XCF1	02/13/18	25,000	01/05/23	3.250%	24,586	23,543
Crown Amer Cap Corp - 228189AB2	08/17/18	105,000	01/15/23	4.500%	105,652	102,506
Kinder Morgan - 49456BAM3	08/10/17	81,000	01/15/23	3.150%	79,291	78,711
Sunoco LP - 86765LAJ6	11/29/18	15,000	01/15/23	4.875%	14,650	14,625
Wells Fargo - 949746SK8	various	25,000	01/24/23	3.069%	25,036	24,348
Cptl One Bank NA - 140420NB2	04/30/18	40,000	02/15/23	3.375%	38,864	38,623
PolyOne Corp - 73179PAK2	various	105,000	03/15/23	5.250%	106,650	101,325
SSM Health Care - 784710AB1	05/08/18	50,000	03/31/23	3.688%	50,000	50,459
Antero Resources - 03674XAF3	12/23/16	14,000	06/01/23	5.625%	14,420	13,300
Marvell Technology - 57385LAA6	06/22/18	25,000	06/22/23	4.200%	24,949	24,928
AK Steel Corp - 001546AT7	12/22/16	17,000	07/15/23	7.500%	18,679	16,873
Berry Plastics - 085790AY9	various	25,000	07/15/23	5.125%	25,738	24,726
United Rentals NA - 911365BC7	various	85,000	07/15/23	4.625%	84,406	83,406
BGC Partners Inc - 05541TAK7	various	125,000	07/24/23	5.375%	124,712	126,821
CNH Indl - 12594KAA0	03/01/18	25,000	08/15/23	4.500%	25,539	25,123
Can Imperial Bank - 13607RAD2	09/13/18	55,000	09/13/23	3.500%	54,905	55,040
Sprint Corp - 85207UAF2	01/15/15	9,000	09/15/23	7.875%	9,698	9,236
Reliance Stand Life II - 75951AAJ7	09/19/18	40,000	09/19/23	3.850%	39,978	40,336
Aircastle Ltd - 00928QAR2	09/25/18	50,000	09/25/23	4.400%	49,916	49,176
Tallgrass 144A - 87470LAE1	09/26/18	16,000	10/01/23	4.750%	16,000	15,440
United Mexican States - 91086QBC15	01/14/15	66,000	10/02/23	4.000%	69,201	65,692
Rose Rock Midstream - 77714TAB7	08/23/18	10,000	11/15/23	5.625%	9,688	9,100
Macquarie Group Ltd - 55608JAH1	11/28/17	25,000	11/28/23	3.189%	25,000	24,029
Marathon Petroleum - 56585AAP7	10/13/17	90,000	12/15/23	4.750%	97,422	92,349
Bank of Amer Corp - 06051GGV5	12/20/17	76,000	12/20/23	3.004%	84,606	73,873
CCO Holdings - 1248EPBE2	01/15/15	28,000	01/15/24	5.750%	28,252	27,720
First Data Corp - 32008DAB2	01/03/17	14,000	01/15/24	5.750%	14,473	13,650
Apple Inc Nts - 037833CG3	02/09/17	25,000	02/09/24	3.000%	24,989	24,689
Meritor Inc B/E - 59001KAD2	08/08/17	11,000	02/15/24	6.250%	11,688	10,505
United Health Group Inc - 91324PDM1	12/18/18	40,000	02/15/24	3.500%	39,900	40,256
NXP BV/NXP Funding LLC - 62947QAZ1	12/06/18	20,000	03/01/24	4.875%	19,994	20,088
Seagate HDD - 81180WAT8	02/09/17	45,000	03/01/24	4.875%	44,550	40,931
Bank of Amer Corp - 06051GHE2	04/26/18	50,000	03/05/24	2.814%	49,950	48,580
Kinross Gold Corp - 496902AN7	05/02/18	35,000	03/15/24	5.950%	36,531	34,825
Wabtec - 960386AN0	09/14/18	25,000	03/15/24	4.150%	24,951	24,159
AMC Networks Inc - 00164VAD5	10/16/18	10,000	04/01/24	5.000%	9,700	9,475
JPMC - 46647PAP1	04/25/18	50,000	04/23/24	3.559%	49,645	49,622
CSC Holdings - 126307AH0	12/22/16	16,000	06/01/24	5.250%	15,475	14,660
US Concrete Inc - 90333LAP7	01/09/17	15,000	06/01/24	6.375%	15,863	13,800
AT&T Inc - 00206RGD8	08/22/18	60,000	06/12/24	0.000%	60,000	58,199
Sirius XM Holdings Inc - 82967NAS7	05/03/16	13,000	07/15/24	6.000%	13,780	13,033
JP Morgan Chase - 46647PAU0	07/23/18	80,000	07/23/24	3.797%	79,969	80,145
EQT Midstream Prtnrs LP - 26885BAA8	10/18/18	35,000	08/01/24	4.000%	33,740	33,488
Murphy Oil Corp - 626717AH5	02/02/17	9,000	08/15/24	6.875%	9,675	8,951

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Novelis Corp - 670001AA4	12/27/16	14,000	08/15/24	6.250%	14,753	13,160
Crown Castle Intl - 22822VAG6	08/01/17	95,000	09/01/24	3.200%	95,293	90,127
Arrow Electronics Inc - 042735BG4	09/08/17	55,000	09/08/24	3.250%	54,643	51,211
Credit Suisse NY - 22546QAP2	07/17/17	250,000	09/09/24	3.625%	258,948	245,298
Allison Transmission Inc - 019736AD9	10/16/18	10,000	10/01/24	5.000%	9,800	9,600
Trinity Industries - 896522AH2	10/22/15	30,000	10/01/24	4.550%	30,674	25,847
Diamondback Energy Inc - 25278XAC3	09/26/18	7,000	11/01/24	4.750%	6,983	6,755
United Rentals North - 911365BB9	01/15/15	23,000	11/15/24	5.750%	23,457	22,138
Alibaba Group - 01609WAQ5	08/22/17	60,000	11/28/24	3.600%	62,583	58,691
Tesoro Logistics - 88160QAN3	11/02/17	50,000	01/15/25	5.250%	53,000	50,899
Nabors Industries - 62957HAF2	01/23/18	10,000	02/01/25	5.750%	9,975	7,571
T-Mobile USA - 87264AAN5	various	17,000	03/01/25	6.375%	17,333	17,170
TC Pipelines - 87233QAB4	05/24/17	50,000	03/13/25	4.375%	52,275	49,871
Albertsons Cos LLC - 013093AD1	08/10/16	13,000	03/15/25	5.750%	13,211	11,375
Beazer Homes Inc - 07556QBM6	04/06/18	8,000	03/15/25	6.750%	7,960	6,880
Wellcare Health Plans - 94946TAC0	03/22/17	15,000	04/01/25	5.250%	15,000	14,438
Alexandria Real Estate - 015271AL3	various	85,000	04/30/25	3.450%	84,346	81,817
ESH Hospitality - 26907YAA2	12/27/16	11,000	05/01/25	5.250%	10,918	10,230
Levi Strauss & Co - 52736RBG6	10/16/18	10,000	05/01/25	5.000%	9,950	9,775
Tenet Healthcare Corp - 88033GCU2	06/20/17	10,000	05/01/25	5.125%	10,000	9,325
SM Energy - 78454LAL4	12/22/16	15,000	06/01/25	5.625%	14,606	13,050
Energizer Spingo Inc - 29273AAA4	04/27/16	10,000	06/15/25	5.500%	10,075	9,025
MGM Resorts - 552953CE9	06/18/18	10,000	06/15/25	5.750%	10,000	9,650
Aviation Cptl Group - 05369AAD3	08/01/18	85,000	08/01/25	4.125%	83,881	82,486
Bayer US Fin - 07274NAY9	06/08/16	75,000	08/15/25	5.500%	86,731	78,761
Comcast Corp - 20030NCS8	10/05/18	45,000	10/15/25	3.950%	44,944	45,533
CRC Escrow - 12652AAA1	09/29/17	15,000	10/15/25	5.250%	15,000	12,900
Transocean Inc - 893830BK4	10/25/18	15,000	11/01/25	7.250%	15,000	13,087
Valeant Pharmaceuticals - 91911KAN2	05/10/18	15,000	11/01/25	5.500%	15,050	13,987
DowDupont Inc - 26078JAC4	11/28/18	50,000	11/15/25	4.493%	50,000	51,479
Halfmoon Parent Inc - 40573LAQ9	09/18/18	50,000	11/15/25	4.125%	49,959	49,929
Hawaiian Airlines - 419838AA5	01/15/15	65,000	01/15/26	3.900%	48,792	47,387
Western Digital Corp - 958102AM7	02/14/18	6,000	02/15/26	4.750%	6,000	5,205
Westrock Co NTS - 92940PAA2	12/03/18	35,000	03/15/26	4.650%	34,949	35,535
Crown Castle Intl Corp - 22822VAC5	various	40,000	06/15/26	3.700%	38,374	38,450
Diamond 1/Diamond 2 - 25272KAK9	11/08/17	25,000	06/15/26	6.020%	27,123	25,113
Gray Television Inc - 389375AJ5	01/06/17	23,000	07/15/26	5.875%	23,000	21,443
Boyd Gaming Corp - 103304BN0	06/25/18	5,000	08/15/26	6.000%	5,000	4,675
Buckeye Partners - 118230AQ4	07/24/18	60,000	12/01/26	3.950%	54,904	52,711
Broadcom Corp - 11134LAH2	01/19/17	90,000	01/15/27	3.875%	90,468	80,740
Penn Natl Gaming - 707569AS8	01/19/17	16,000	01/15/27	5.625%	16,060	14,320
Genl Motors Finl - 37045XBT2	02/03/17	70,000	01/17/27	4.350%	69,468	64,431
Goldman Sachs Group Inc - 38141GWB6	various	56,000	01/26/27	3.850%	56,041	52,676
Tech Data Corp - 878237AH9	01/31/17	85,000	02/15/27	4.950%	85,201	79,786
AT&T Inc - 00206RDQ2	02/09/17	40,000	03/01/27	4.250%	40,137	39,134
Petroleos Mexicanos NTS - 71654QCG5	12/06/18	27,000	03/13/27	6.500%	25,785	25,380
Enable Midstream - 292480AK6	various	90,000	03/15/27	4.400%	91,224	84,037
Physicians Realty LP - 71951QAA0	03/07/17	50,000	03/15/27	4.300%	48,764	48,553
Glencore Fndg - 378272AN8	various	80,000	03/27/27	4.000%	78,295	72,878
Wyndham Worldwide - 98310WAN8	03/21/17	15,000	04/01/27	4.500%	14,966	13,762
Morgan Stanley - 61761JZN2	various	50,000	04/23/27	3.950%	50,822	47,140
Seagate HDD - 81180WAR2	02/22/17	30,000	06/01/27	4.875%	28,088	25,461
Brighthouse Fincl - 10922NAC7	various	30,000	06/22/27	3.700%	28,648	25,349
Santander Hlds Inc - 80282KAP1	07/13/17	55,000	07/13/27	4.400%	55,015	52,042
Boardwalk Pipelines - 096630AF5	01/12/17	85,000	07/15/27	4.450%	85,204	78,481
Olin Corp - 680665AJ5	10/12/18	11,000	09/15/27	5.125%	10,368	10,120
Citigroup Inc - 172967KA8	various	45,000	09/29/27	4.450%	47,334	43,372
Eqt Corp NTS - 26884LAF6	various	30,000	10/01/27	3.900%	29,340	25,862
Hudson Pacific Prop - 44409MAA4	09/25/17	75,000	11/01/27	3.950%	75,013	69,718
JP Morgan Chase - 46625HRX0	various	85,000	12/01/27	3.625%	86,069	79,098
Citigroup Inc - 172967LD1	03/10/17	55,000	01/10/28	3.887%	55,642	53,070
Arrow Electronics Inc - 042735BF6	06/12/17	85,000	01/12/28	3.875%	85,280	77,428
Toll Bros Fin Corp - 88947EAT7	01/22/18	18,000	02/15/28	4.350%	18,000	15,390
Store Cap Corp - 862121AA8	03/19/18	25,000	03/15/28	4.500%	24,879	24,153
Bank of Amer Corp - 06051GGL7	04/25/17	60,000	04/24/28	3.705%	59,995	57,556
Enable Midstream Part - 292480AL4	05/10/18	25,000	05/15/28	4.950%	24,799	23,665
Vodafone Group PLC - 92857WBK5	05/30/18	45,000	05/30/28	4.375%	44,415	43,653
Morgan Stanley - 61744YAK4	07/24/17	50,000	07/22/28	3.591%	48,684	47,275
Interpublic Group of Cos - 460690BP4	09/21/18	25,000	10/01/28	4.650%	24,916	24,674
Niagara Mohawk Pwr - 65364UAL0	12/04/18	50,000	12/15/28	4.278%	49,999	51,709
United Health Group Inc - 91324PDP4	12/17/18	20,000	12/15/28	3.875%	19,931	20,259
Goldman Sachs - 38141GWV2	01/23/18	50,000	04/23/29	3.814%	50,000	46,681
Amerada Hess Corp - 023551AF1	various	15,000	10/01/29	7.875%	18,418	16,777
Toronto Dominion Bank - 891160MJ9	various	25,000	09/15/31	3.625%	24,933	23,673
Bank Montreal Que PFD - 06368BGS1	12/12/17	30,000	12/15/32	3.803%	30,000	27,780
Amerada Hess Corp - 023551AM6	05/16/18	50,000	03/15/33	7.125%	58,875	53,043
Plains All Amer Pipeline - 72650RAR3	10/23/17	45,000	01/15/37	6.650%	51,491	47,416

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AT&T Inc - 00206RDR0	02/09/17	47,000	03/01/37	5.250%	47,198	46,165
Time Warner Cable - 88732JAJ7	various	22,000	05/01/37	6.550%	26,556	22,577
Polar Tankers Inc - 73102QAA4	04/11/18	20,000	05/10/37	5.951%	23,297	23,253
Discovery Comm - 25470DAS8	09/21/17	25,000	09/20/37	5.000%	24,407	23,189
CVS Health Corp - 126650CY4	03/09/18	30,000	03/25/38	4.780%	29,583	28,748
Energy Transfer - 29278NAD5	07/02/18	35,000	06/15/38	5.800%	34,506	34,068
Comcast Corp - 20030NCL3	10/05/18	25,000	10/15/38	4.600%	24,983	25,244
Goldman Sachs Group Inc - 38148YAA6	various	75,000	10/31/38	4.017%	72,064	66,001
Cenovus Energy - 15135UAF6	08/01/17	80,000	11/15/39	6.750%	85,802	78,073
Motiva Enterprises - 61980AAD5	12/06/16	55,000	01/15/40	6.850%	64,578	57,420
Domtar Corp - 257559AK0	10/20/17	55,000	02/15/44	6.750%	62,049	55,762
Motorola Solutions - 620076BE8	various	65,000	09/01/44	5.500%	65,489	59,069
Albemarle Corp - 012725AD9	03/09/18	25,000	12/01/44	5.450%	26,801	24,991
Anheuser Busch InBev Fin - 03522AAF7	01/25/16	30,000	02/01/46	4.900%	30,380	27,822
General Motors Co - 37045VAL4	11/02/18	30,000	04/01/46	6.750%	30,583	29,043
Tri-State Generation - 89566EAK4	05/23/16	25,000	06/01/46	4.250%	24,798	23,324
Voya Finl Inc - 929089AC4	06/13/16	75,000	06/15/46	4.800%	75,381	71,437
Diamond 1/ Diamond 2 - 25272KAR4	11/10/17	65,000	07/15/46	8.350%	83,887	70,381
Kroger Co - 501044DG3	11/06/17	90,000	02/01/47	4.450%	86,025	78,853
Southern Calif Edison - 842400GG2	03/27/17	75,000	04/01/47	4.000%	75,414	68,756
Crown Castle Intl - 22822VAF8	05/04/17	30,000	05/15/47	4.750%	29,991	27,808
Enel Fin Intl - 29278GAC2	05/26/17	75,000	05/25/47	4.750%	75,239	63,679
American Fin Grp - 025932AL8	06/02/17	75,000	06/15/47	4.500%	75,021	67,298
Brighthouse Finl - 10922NAD5	06/22/17	90,000	06/22/47	4.700%	89,813	67,018
ONEOK INC - 682680AT0	10/16/17	88,000	07/13/47	4.950%	89,582	81,294
Celgene Corp - 151020AW4	11/09/17	75,000	11/15/47	4.350%	75,065	63,158
Westlake Chemical Corp - 960413AU6	11/28/17	30,000	11/15/47	4.375%	29,694	25,140
Southern Calif Edison Co - 842400GK3	06/04/18	55,000	03/01/48	4.125%	53,682	52,071
CVS Health Corp - 126650CZ1	various	90,000	03/25/48	5.050%	94,903	87,535
Securian Finl Group Inc - 81373PAA1	04/05/18	25,000	04/15/48	4.800%	24,921	24,779
Axa Equitable Holdings - 054561AK1	04/20/18	25,000	04/20/48	5.000%	24,927	22,176
City of Hope - 17858PAB7	05/16/18	25,000	08/15/48	4.378%	25,000	24,640
Electricite de France - 268317AT1	09/28/18	50,000	09/21/48	5.000%	49,010	44,306
Aflac Inc - 001055AY8	10/31/18	25,000	01/15/49	4.750%	24,835	25,511
Energy Transfer - 29278NAA1	11/16/17	11,000	02/15/65	6.250%	11,000	9,206
Enlink Midstream - 29336UAH0	06/14/18	7,000	12/15/65	6.000%	6,125	5,088
DCP Midstream Partners - 23311PAA8	11/20/17	10,000	06/15/66	7.375%	10,000	8,900
Pacific Life Ins - 69448FAA9	various	50,000	10/24/67	4.300%	47,199	43,927
Enbridge Inc - 29250NAW5	03/01/18	25,000	03/01/78	6.250%	25,000	22,466
Total Corporate Bonds					\$ 20,365,612	\$ 19,676,483
Stock and Mutual Funds:						
Common/Preferred Stock	various	1,822,855	—	—	\$ 63,854,917	\$ 67,727,453
UBS Cash/Money Market Funds	various	3,521,179	—	—	3,521,179	3,521,179
PNC Small Cap Fund Class I - PPCIX	various	288,308	—	—	5,283,495	4,563,916
SPDR S&P 500 ETF TR - 78462F103	various	29,074	—	—	7,854,355	7,266,174
Total Stock and Mutual Funds					\$ 80,513,946	\$ 83,078,722
U. S. Government and Agency Securities:						
US Tsy Note - 9128283T5	07/13/18	334,000	01/31/20	1.767%	\$ 333,897	\$ 333,853
US Tsy Note - 912828K58	various	30,000	04/30/20	1.375%	29,708	29,538
US Tsy Note - 912828XM7	various	10,000	07/31/20	1.625%	10,004	9,858
US Tsy Note - 912828L32	various	80,000	08/31/20	1.375%	79,724	78,490
US Tsy Note - 912828L65	10/23/15	95,000	09/30/20	1.375%	94,968	93,133
US Tsy Note - 9128285Q9	12/07/18	200,000	11/30/20	2.750%	199,916	200,906
US Tsy Note - 9128283L2	12/22/17	25,000	12/15/20	1.875%	24,927	24,702
US Tsy Note - 912828Q78	various	780,000	04/30/21	1.375%	787,918	760,742
US Tsy Note - 9128285A4	various	378,000	09/15/21	2.750%	376,291	380,627
US Tsy Note - 912828F21	10/14/14	70,000	09/30/21	2.125%	70,558	69,336
US Tsy Note - 912828M80	various	280,000	11/30/22	2.000%	278,355	274,904
US Tsy Note - 9128284L1	05/09/18	75,000	04/30/23	2.750%	74,865	75,770
US Tsy Note - 9128285P1	12/07/18	114,000	11/30/23	2.875%	114,347	115,986
US Tsy Note - 9128285C0	10/10/18	240,000	09/30/25	3.000%	237,403	246,158
US Tsy Note - 912828X88	various	95,000	05/15/27	2.375%	96,164	93,011
US Tsy Note - 9128283F5	various	275,000	11/15/27	2.250%	265,032	265,644
US Tsy Note -9128283W8	02/16/18	215,000	02/15/28	2.750%	211,388	216,109
US Tsy Note -9128284V9	various	250,000	08/15/28	2.875%	247,140	253,867
US Tsy Note - 9128285M8	12/04/18	600,000	11/15/28	3.125%	610,273	622,362
US Tsy Bond - 912810QB7	03/21/16	175,000	05/15/39	4.250%	227,698	211,115
US Tsy Bond - 912810RM2	various	120,000	05/15/45	3.000%	120,609	119,771
US Tsy Bond - 912810RQ3	various	50,000	02/15/46	2.500%	52,266	45,140
US Tsy Bond - 912810RS9	various	50,000	05/15/46	2.500%	48,953	45,092
US Tsy Bond - 912810RU4	01/11/17	55,000	11/15/46	2.875%	53,462	53,477

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US Tsy Bond - 912810RX8	various	50,000	05/15/47	3.000%	51,634	49,785
US Tsy Bond - 912810RY6	12/05/17	195,000	08/15/47	2.750%	192,792	184,679
US Tsy Bond - 912810RZ3	various	130,000	11/15/47	2.750%	129,550	123,007
US Tsy Bond - 912810SA7	08/10/18	45,000	02/15/48	3.000%	44,007	44,759
US Tsy Bond - 912810SC3	09/28/18	165,000	05/15/48	3.125%	162,725	168,132
US Tsy Bond - 912810SD1	various	395,000	08/15/48	3.000%	382,682	393,131
Total U. S. Government and Agency					\$ 5,600,256	\$ 5,583,084
Asset-Backed Securities						
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	\$ 9,249	\$ 0
FHLMC - 3137EAE B1	12/13/17	1,300,000	07/19/19	0.875%	1,280,814	1,287,598
FNMA - 3135G0A78	12/15/17	1,300,000	01/21/20	1.625%	1,288,771	1,287,065
FNMA - 3135G0K69	10/12/18	250,000	05/06/21	1.250%	239,782	242,757
CarMX 2016-3 - 14314EAE1	05/03/18	100,000	04/15/22	1.900%	97,277	98,165
SDART - 80284TAK1	02/28/17	33,000	05/16/22	2.580%	32,999	32,815
GMALT 2018-3 - 36256GAF6	09/26/18	41,000	07/20/22	3.480%	40,999	41,267
SDART 2016 - 80284RAG4	10/12/16	100,000	08/15/22	2.800%	99,968	99,451
AMCAR - 03065FAF9	02/28/17	35,000	08/18/22	2.710%	34,993	34,676
DRIVE 2017 B - 26208DAF3	09/25/17	65,000	10/17/22	3.720%	65,449	65,123
Hart 2016-B - 44891EAF6	04/27/18	68,000	11/15/22	2.190%	66,311	67,048
SDART 2017-3 - 80284YAF1	09/20/17	41,000	12/15/22	2.930%	40,997	40,752
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	24,288	7,560
AMOT 2018-2 - 02005AGU6	05/30/18	82,000	05/15/23	3.290%	81,999	82,470
Wlake 2018-1A - 96042NAL1	01/24/18	60,000	05/15/23	3.410%	60,150	59,572
AMCAR 17-3 - 03065HAG3	08/16/17	70,000	07/18/23	3.180%	69,993	69,354
FREMF 2013-K35 - 30291VAG1	11/28/18	72,000	08/25/23	4.075%	71,123	70,367
SDART 2016-2 - 80285CAA9	07/11/18	110,000	09/15/23	4.380%	110,855	111,371
WLAKE 2018-3 - 96042GAJ1	various	88,000	10/16/23	3.610%	88,015	88,048
DRIVE 2017 3 - 26207KAG6	12/07/17	175,000	12/15/23	3.530%	175,834	175,138
Wlake 2018-2 - 96042FAE4	05/17/18	44,000	01/16/24	3.500%	43,992	43,867
Ameri 2018-1 - 03066HAF4	05/23/18	28,000	01/18/24	3.500%	27,999	28,099
SDART 2016-3 - 80284RAH2	10/02/18	120,000	02/15/24	4.290%	120,773	121,439
Hertz 2018-1A - 42806DBS7	01/24/18	70,000	02/25/24	4.390%	69,985	70,964
Hertz 2018-1B - 42806DBR9	08/24/18	50,000	02/25/24	3.600%	49,396	49,350
EART 2018-2A - 30167BAD3	04/25/18	75,000	03/15/24	4.040%	74,991	75,439
Synct 2018-1 - 87165LCA7	03/20/18	39,000	03/15/24	3.170%	38,999	39,020
AMERI 2018-1 - 03066HAG2	05/23/18	40,000	03/18/24	3.820%	39,995	40,248
Car 2018-4 B - 14315EAE0	10/24/18	44,000	05/15/24	3.670%	43,986	44,880
DRIVE 2017 A - 26208CAN8	09/25/17	100,000	05/15/24	4.160%	101,902	101,126
WOART 2018-B - 98162QAD2	04/11/18	90,000	06/17/24	3.200%	89,997	90,214
DRIVE 2018-2 - 26208JAG8	05/23/18	50,000	08/15/24	4.140%	49,994	50,404
World 2017-C - 981464GJ3	various	80,000	08/15/24	2.660%	78,546	78,986
Comet 2016-7A - 14041NFJ5	various	79,000	09/16/24	1.744%	79,302	79,334
AMCAR - 03066MAF3	11/21/18	39,000	10/18/24	3.740%	38,988	39,613
AMCAR 2018-3 - 03066MAG1	11/21/18	90,000	11/18/24	4.040%	89,981	91,114
WFNMT 2016 - 981464FK1	07/27/16	42,000	04/15/25	2.330%	41,993	40,949
FREMF 2018-K73 - 30297MAS9	11/09/18	45,000	09/25/25	4.079%	43,512	44,905
Synct 2017-2 - 87165LBU4	11/21/17	101,000	10/15/25	2.620%	101,600	99,671
SDART 2018-4 - 80285MAH2	08/22/18	70,000	12/15/25	3.980%	69,998	70,763
DRIVE 2018-4 - 26209BAG4	09/19/18	130,000	01/15/26	4.090%	130,295	131,287
DRIVE 2018-5 - 26208MAG1	11/20/18	50,000	04/15/26	4.300%	49,998	50,646
SCLP 2017 3 - 83404JAB2	05/18/17	35,000	05/25/26	3.850%	34,989	35,064
SCLP 2017 4 - 83405JAB1	07/05/17	120,000	05/26/26	3.590%	119,994	118,987
SCLP 17 5 - 83405LAC4	various	90,000	09/25/26	3.690%	90,085	89,896
SCLP 2018-1 B - 83405RAC1	02/02/18	70,000	02/25/27	3.650%	69,956	69,586
SCLP 2018-1A C - 83405RAD9	02/02/18	80,000	02/25/27	3.970%	80,000	79,234
SCLP 2018-2 C - 78471WAD7	04/13/18	125,000	04/26/27	4.250%	124,714	125,833
US A1 2013-1 - 90346WAA1	01/15/15	100,000	05/15/27	3.950%	75,476	72,354
SCLP 2018-3 - 83405XAD6	08/07/18	90,000	08/25/27	4.670%	89,991	91,924
SCLP 18-4 - 83406HAD0	11/09/18	95,000	11/26/27	4.760%	94,970	96,943
CAALT 2018-3A - 22534DAE0	08/23/18	60,000	12/15/27	4.040%	59,979	60,656
OneMain 2018-1A - 68268XAD3	07/24/18	70,000	01/14/28	4.400%	69,999	71,461
FNR 2017 - 3136AWWF0	05/31/17	160,000	04/25/29	3.303%	161,211	157,261
FHLMC - 3128MMVQ3	12/19/16	200,000	11/01/31	2.500%	158,623	152,457
BRITI 2018-1A - 11043HAA6	03/26/18	30,000	03/20/33	4.125%	29,985	29,571
Hudso 2015-HBS - 44422PBN1	07/20/18	70,000	08/05/34	4.155%	69,106	69,399
FHLMC - 3128P8AR2	03/12/15	104,000	03/01/35	3.500%	65,060	60,112
FHLMC - 3128P8AV3	03/12/15	104,000	03/01/35	3.500%	64,334	59,586
FHLMC - 3128P8A68	04/07/15	24,000	04/01/35	3.500%	16,344	15,123
BBCMS 2015-SRCH B - 05547HAJ0	12/15/15	100,000	08/10/35	4.498%	102,996	99,701
BBCMS 2018-TALL - 05548WAE7	03/28/18	110,000	03/15/37	2.898%	109,338	107,295
FHLMC - 3128P8D65	various	238,000	04/01/37	3.500%	207,208	200,561
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	49,495	24,476
FNMA - 3140H5GR6	01/23/18	21,000	01/01/38	3.500%	20,444	20,111

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FHLMC - 3128P8GA3	06/21/18	16,000	05/01/38	3.500%	15,269	15,407
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	61,104	41,550
SCML 2018-SBC7 - 86934NAA7	11/09/18	90,000	05/25/39	4.720%	85,196	85,472
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	55,457	32,843
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	75,698	55,012
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	15,709	10,601
SOFI 2017-D - 78471CAB5	08/10/17	100,000	09/25/40	2.650%	99,975	98,406
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	34,015	30,344
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	104,206	71,632
FNMA PL AI1886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	21,876	16,899
FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	34,564	28,824
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	30,091	26,276
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	27,581	28,890
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	33,330	24,793
FNMA - 3138Y63W2	various	460,000	01/01/42	4.000%	272,704	245,177
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	39,016	32,664
GNMA PL 005333C - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	32,992	24,622
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	70,179	61,481
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	51,629	45,330
SFAVE - 78413MAA6	various	105,000	01/05/43	3.872%	105,288	97,125
FHR 4667 - 3137BWK7	03/31/17	190,000	01/15/43	3.500%	151,431	148,449
VDC 2018-1A - 92211MAC7	02/16/18	70,000	02/16/43	4.072%	69,551	69,672
CSMC 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	69,589	70,542
FNMA AB9345 - 31417GL38	11/13/14	425,000	05/01/43	3.000%	225,004	216,732
HARLE 2018-1 - 41284LAA2	05/14/18	110,000	05/15/43	5.682%	108,194	75,974
FNMA AB9558 - 31417GTQ9	10/22/14	425,000	06/01/43	3.000%	243,419	232,325
FHLMC Q20576 - 3132JMT90	11/13/14	425,000	08/01/43	3.000%	245,410	238,735
CBSLT 18-AGS - 20269DAC9	03/16/18	40,000	02/25/44	3.580%	39,983	40,132
FHR4791 - 3137F4ZV7	04/30/18	50,000	05/15/44	4.000%	46,259	46,427
FNMA PL BC 5090 - 3140F0UQ5	04/13/16	33,000	10/01/44	4.000%	18,163	16,211
UBSC 2011 - 90268TAS3	03/10/17	90,000	01/10/45	6.250%	87,441	87,026
FNMA PL AS4370 - 3138WD2C4	07/14/15	150,000	02/01/45	4.000%	102,526	95,179
SEMT 2015-2 - 81733YAU3	08/08/17	140,000	05/25/45	3.500%	66,612	64,242
FHLMC - 3128MJWV8	05/14/18	265,000	08/01/45	3.500%	153,968	155,280
CBSLT 18-BGS - 20268MAC0	08/02/18	110,000	09/25/45	3.990%	109,961	111,841
FHLMC - 3132L7MC0	05/31/16	57,000	12/01/45	4.000%	39,182	35,997
COMM 2012-C - 12623SAU4	05/22/18	45,000	12/10/45	4.320%	42,221	42,601
WFRBS 2012-C10 - 92890NAW9	02/23/18	67,000	12/15/45	3.241%	65,631	65,350
GNMA PL - 36179R4E6	06/20/18	165,000	03/20/46	3.500%	96,511	97,085
CGCMT 2013-GCJ - 17320DAQ1	05/29/18	41,000	04/10/46	3.732%	40,795	40,688
MSBAM 2013-C9 - 61762DAZ4	06/04/18	81,000	05/15/46	3.708%	80,543	80,482
Bell 2016-1 - 87342RAB0	12/04/18	30,000	05/25/46	4.377%	29,624	29,796
FNMA PL BC - 3138WHMS8	11/22/16	66,000	07/01/46	4.500%	42,041	37,563
FREMF 2013-K31 - 30291MAQ9	12/17/18	60,000	07/25/46	3.743%	58,800	58,838
FHLMC PL - 3128MJYS3	01/18/17	26,000	08/01/46	4.500%	18,044	16,978
FNMA PL AS7838 - 3138WHV82	11/13/18	100,000	08/01/46	3.000%	76,544	78,689
FHLMC PL - 31335AX86	09/14/16	125,000	09/01/46	4.000%	97,803	90,335
GNMA PL - 36179SLS4	12/21/16	165,000	09/20/46	3.500%	125,307	119,223
FNMA PL - 3138WJB31	10/31/16	136,000	10/01/46	4.500%	100,201	89,397
FHLMC - 3128MJZB9	12/13/16	370,000	11/01/46	3.000%	317,462	307,900
BAMLL 2014-FRR - 05525HAU1	04/09/18	70,000	01/27/47	2.673%	61,184	62,836
FHLMC - 3132WK6R4	09/22/17	101,000	02/01/47	3.500%	91,875	88,571
FHLMC - 31335A5S3	02/07/17	63,000	02/01/47	4.000%	51,206	48,916
FHLMC - 3128MJZ60	05/11/17	282,000	05/01/47	4.500%	228,004	213,275
CGCMT 2014-GC21 - 17322MAA4	09/10/18	135,000	05/10/47	5.089%	122,730	123,772
FNMA PL - 3140FPDG1	various	46,000	06/01/47	4.000%	41,440	40,671
FHLMC - 3128MJ2E9	06/13/17	120,000	07/01/47	4.500%	104,258	98,211
FHLMC - 3132WPTK3	07/18/17	22,000	07/01/47	4.000%	20,561	19,733
JIMMY 2017-1A - 47760QAA1	07/07/17	104,000	07/30/47	3.610%	102,700	102,409
FNMA PL BH5119 - 3140GTVM9	10/30/18	430,000	08/01/47	3.500%	385,183	393,407
FNMA PL MA3088 - 31418CNE0	02/13/18	90,000	08/01/47	4.000%	80,211	79,238
COMM 2014 - 12592GAG8	various	110,000	08/10/47	4.873%	90,998	98,741
JPMMT 17-3 - 46647SAE0	08/30/17	110,000	08/25/47	3.500%	90,791	86,858
FHLMC - 3132XS6V7	01/11/18	56,000	09/01/47	4.500%	51,341	49,598
FNMA MA3143 - 31418CP57	12/13/17	55,000	09/01/47	3.000%	51,503	50,378
GS MT 2014-GC2 - 36253GAM4	12/04/17	55,000	09/10/47	4.662%	55,044	54,016
FHLMC - 3132XTPU6	01/11/18	167,000	10/01/47	4.000%	155,384	151,984
CGCMT 2014-GC2 - 17322YAF7	10/23/18	65,000	10/10/47	4.017%	65,216	66,043
FSMT 2017-2 - 3385ORAE2	10/31/17	118,000	10/25/47	3.500%	96,768	94,449
SEMT 2017-CHI - 81746HAA9	09/28/17	100,000	10/25/47	4.000%	79,749	77,661
JPMMT 2017-4 - 46648UAD6	10/31/17	120,000	11/25/47	3.000%	101,365	98,068
JPMMT 2017-4 - 46648UAE4	10/31/17	200,000	11/25/47	3.500%	166,603	160,680
FNMA PL 890813 - 31410LVE9	11/13/18	95,000	12/01/47	3.500%	86,652	89,144
JPMMT 2017-5 - 46590YAM6	11/30/17	60,000	12/15/47	3.000%	48,139	47,392
JPMMT 2017-5 - 46590YAN4	11/30/17	75,000	12/15/47	3.753%	76,895	74,416
FNMA PL MA3238 - 31418CS47	02/13/18	100,000	01/01/48	3.500%	94,361	93,655
FREMF 2015 C - 30292NAK9	09/08/17	100,000	01/25/48	3.810%	98,562	95,392

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
December 31, 2018

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 12/31/18
FNMA PL - 3140Q8K87	03/19/18	36,000	02/01/48	4.500%	34,365	33,954
FNMA PL - 3140Q8Q81	03/13/18	80,000	03/01/48	4.000%	78,120	77,651
FNMA PL MA3305 - 31418CU77	05/14/18	355,000	03/01/48	3.500%	333,957	337,571
GNMA PL MA5076C - 36179TT96	06/13/18	90,000	03/20/48	3.000%	84,224	84,971
FREMF 2015-K45 - 30292PAG3	01/30/18	55,000	04/25/48	3.591%	53,150	52,164
FREMF 2015-K46 - 30292RAJ3	various	70,000	04/25/48	3.818%	67,570	68,249
FREMF 2015-K46 - 30292RAL8	03/26/18	45,000	04/25/48	3.696%	42,495	42,848
JPMMT 18-3 - 46649TAE6	03/29/18	85,000	04/25/48	3.500%	78,561	77,770
FNMA PL - 3140HBFS2	08/09/18	30,000	05/01/48	4.000%	29,473	29,556
FNMA PL - 3140Q83V5	05/18/18	120,000	05/01/48	4.500%	120,282	119,793
HNGRY 2018-1 - 411707AB8	06/20/18	60,000	06/20/48	4.250%	58,694	60,671
JPMMT 2018-1 A3 - 46648RAC5	01/31/18	40,000	06/25/48	3.500%	36,585	35,746
JPMMT 2018-1 A5 - 46648RAE1	01/31/18	40,000	06/25/48	3.500%	35,899	35,090
CSAIL 2015 - 12635FBA1	08/25/15	45,000	08/15/48	3.508%	35,401	36,154
FREMF 2015-K48 - 30293HAG0	07/23/18	50,000	08/25/48	3.762%	47,137	46,633
FNMA PL CA2469 - 3140Q9W74	12/20/18	61,000	10/01/48	4.000%	61,364	61,589
FREMF 2015-K49 - 30287TAQ0	12/06/18	65,000	10/25/48	3.848%	61,179	61,903
FREMF 2015-K51 - 30293XAJ9	06/27/18	50,000	10/25/48	4.088%	49,734	49,518
JPMMT 2018-4 A15 - 46649CAQ6	04/30/18	70,000	10/25/48	3.500%	63,068	62,967
FREMF 2016-K52 - 30294DAQ6	06/29/18	75,000	01/25/49	4.057%	72,079	71,753
COMM 2016-CR28 - 12593YBN2	02/09/18	50,000	02/10/49	3.897%	46,547	45,488
FREMF 2016-K55 - 30289HAG6	07/03/17	60,000	04/25/49	4.160%	58,317	57,035
FREMF 2016-K56 - 30289UAU6	10/16/17	140,000	06/25/49	4.072%	134,925	133,305
FREMF 2016-K57 - 30295DAJ1	01/30/18	65,000	08/25/49	3.919%	63,441	61,716
FREMF 2017-K72B - 30306HAS9	03/09/18	110,000	11/25/49	3.675%	107,611	108,369
UBS Coml Mtg 2017-C7 - 90276WAX5	12/27/17	86,000	12/15/50	4.588%	85,278	83,321
UBS Coml Mtg 2018-C9 - 90291JBB2	04/02/18	92,000	03/15/51	5.051%	91,075	92,138
BMark 2018-B8 - 08162UBB5	12/27/18	55,000	01/15/52	4.733%	56,650	57,050
GNR 2018-045 - 38380JXE3	07/23/18	125,000	09/16/52	2.600%	109,585	110,109
TPMT 2015-1 - 89171DAE7	07/05/17	60,000	10/25/53	3.521%	62,273	61,370
SCRT 2017-2 - 35563PBC2	various	67,000	08/25/56	3.000%	62,383	60,357
GNR 2015 - 38379KEK0	03/29/17	90,000	01/16/57	3.168%	88,590	85,273
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	81,012
Total Asset-Backed Securities					\$ 16,932,922	\$ 16,515,318
Miscellaneous Securities						
CoBank Ser F Callable	12/18/17	500		6.250%	\$ 54,625	\$ 50,310
Total Police and Firefighters' Investments					\$ 123,467,361	\$ 124,903,917
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 460,071,804	\$ 449,016,539