

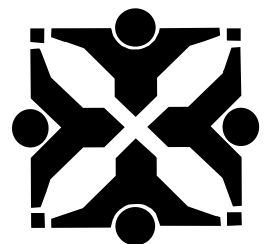
CITY OF COLUMBIA, MISSOURI

Interim Financial Report

Presented on Non-GAAP Basis

October 1, 2018 - March 31, 2019

Department of Finance
Janet Frazier, CPA
Interim Director of Finance



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CITY OF COLUMBIA, MISSOURI

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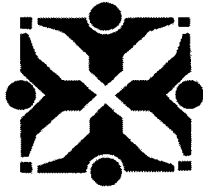
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CITY OF COLUMBIA, MISSOURI

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 March 31, 2019 and with revenues and expenditures for the six month period ending March 31, 2019. 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.

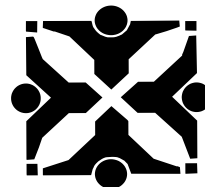
Respectfully submitted,

A handwritten signature in cursive script that reads "Janet Frazier".

Janet Frazier, CPA
Interim Director of Finance

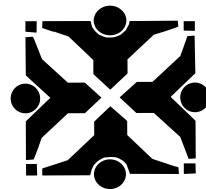
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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
March 31, 2019 and 2018**

ASSETS	2019	2018
Cash and cash equivalents	\$40,316,082	\$40,187,545
Accounts receivable	158,870	629,031
Taxes receivable	3,485,352	3,707,149
Allowance for uncollectible taxes	0	(85,581)
Grants receivable	333	43,618
Accrued interest	91,460	88,059
Due from other funds	2,240,571	1,752,685
Inventory	174,533	341,592
Prepaid Expenses	5,434	0
Other assets	0	0
TOTAL ASSETS	\$46,472,635	\$46,664,098
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$715,740	\$196,557
Accrued payroll and payroll taxes	0	0
Due to other funds	10,818	0
Unearned revenue	80,488	93,909
Other liabilities	3,682,310	3,114,677
TOTAL LIABILITIES	4,489,356	3,405,143
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	79,000	42,400
FUND BALANCE:		
Non Spendable	179,967	341,592
Restricted	0	0
Committed	5,087,985	684,859
Assigned	2,684,396	1,606,796
Unassigned	33,951,931	40,583,308
TOTAL FUND BALANCE	41,904,279	43,216,555
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$46,472,635	\$46,664,098

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
REVENUES:		
General property taxes	\$8,537,005	\$8,241,838
Sales tax	10,055,969	10,614,216
Other local taxes	5,883,193	6,358,834
Licenses and permits	94,808	103,225
Fines	664,997	835,500
Fees and service charges	889,887	1,322,009
Intragovernmental revenue	11,109,366	10,699,410
Revenue from other governmental units	1,039,693	2,229,663
Investment revenue	887,287	(103,915)
Miscellaneous	<u>633,513</u>	<u>566,854</u>
TOTAL REVENUES	<u>39,795,718</u>	<u>40,867,634</u>
EXPENDITURES:		
Current:		
Policy development and administration	4,898,562	4,737,494
Public safety	21,083,981	21,007,226
Transportation	4,906,051	4,370,930
Health and environment	4,797,234	4,899,966
Personal development	3,736,693	3,593,363
Miscellaneous nonprogrammed activities	<u>197,741</u>	<u>180,717</u>
TOTAL EXPENDITURES	<u>39,620,262</u>	<u>38,789,696</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>175,456</u>	<u>2,077,938</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	4,448,123	4,313,738
Operating transfers to other funds	(1,014,452)	(997,146)
Contributions from other funds	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,433,671</u>	<u>3,316,592</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	3,609,127	5,394,530
FUND BALANCE, BEGINNING OF YEAR	<u>38,295,152</u>	<u>37,822,025</u>
FUND BALANCE, END OF YEAR	<u><u>\$41,904,279</u></u>	<u><u>\$43,216,555</u></u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2019
(WITH COMPARABLE AMOUNTS FOR 2018)

	2019		2018
	Budget	Actual	(Over) Under Budget
			Actual
GENERAL PROPERTY TAXES:			
Real property	\$7,095,236	\$7,125,262	(\$30,026)
Individual personal property	1,259,149	1,348,189	(89,040)
Railroad and utility	25,674	30,741	(5,067)
Financial institutions	30,709	17,436	13,273
Total	8,410,768	8,521,628	(110,860)
Penalties and interest	44,000	15,377	28,623
Total General Property Taxes	8,454,768	8,537,005	(82,237)
SALES TAX	22,842,396	10,055,969	12,786,427
OTHER LOCAL TAXES:			
Gasoline tax	2,983,251	1,418,322	1,564,929
Cigarette tax	522,500	205,053	317,447
Motor vehicle tax	1,294,487	634,562	659,925
Utilities tax:			
Telephone	2,432,282	1,221,180	1,211,102
Natural gas	2,153,298	1,771,026	382,272
CATV franchise	253,585	114,262	139,323
Electric	1,210,328	518,788	691,540
Total Other Local Taxes	10,849,731	5,883,193	4,966,538
LICENSES AND PERMITS:			
Business licenses	853,500	65,820	787,680
Alcoholic beverages	198,800	5,603	193,197
Animal licenses	42,900	23,385	19,515
Total Licenses and Permits	1,095,200	94,808	1,000,392
FINES:			
Corporation court fines	520,000	244,320	275,680
Uniform ticket fines	200,000	86,212	113,788
Meter fines	900,000	334,465	565,535
Alarm violations	2,400	0	2,400
Total Fines	1,622,400	664,997	957,403
FEES AND SERVICE CHARGES:			
Construction inspection	2,019,431	502,790	1,516,641
Street maintenance	0	5,197	(5,197)
Right of way	86,200	26,418	59,782
Animal control fees	12,725	7,327	5,398
Health fees	753,700	258,200	495,500
Miscellaneous	152,268	89,955	62,313
Total Fees and Service Charges	3,024,324	889,887	2,134,437

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2019
(WITH COMPARABLE AMOUNTS FOR 2018)

	2019		2018
	Budget	Actual	(Over) Under Budget
			Actual
INTRAGOVERNMENTAL REVENUE:			
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):			
Electric	\$12,858,674	\$5,975,465	\$6,883,209
Water	4,726,660	2,246,469	2,480,191
Total	17,585,334	8,221,934	9,363,400
General and Administrative Charges	5,774,864	2,887,432	2,887,432
Total Intragovernmental Revenue	23,360,198	11,109,366	12,250,832
REVENUE FROM OTHER			
GOVERNMENTAL UNITS:			
Federal and State Grants:			
Fire	0	0	0
Missouri Department of Transportation – Highway	200,968	17,801	183,167
Emergency Shelter	0	0	0
Health, General	806,740	411,774	394,966
Health-Women-Infants and Children	473,442	169,146	304,296
Youth at Risk	0	0	0
Police Department	400,678	81,752	318,926
Cultural Affairs	12,000	0	12,000
Parks and Recreation	7,000	6,878	122
Sustainability Grant	31,000	31,000	0
Public Works	0	0	0
Total	1,931,828	718,351	1,213,477
Boone County:			
Health Department	1,326,612	282,504	1,044,108
Disaster Preparedness	0	0	0
Joint Communications	0	0	0
Animal Control	238,434	38,838	199,596
Social Services	0	0	0
Total	1,565,046	321,342	1,243,704
Total Revenue From Other Governmental Units	3,496,874	1,039,693	2,457,181
INVESTMENT REVENUE	900,000	887,287	12,713
			(103,915)

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2019
(WITH COMPARABLE AMOUNTS FOR 2018)

	2019		2018
	Budget	Actual	(Over) Under Budget
			Actual
MISCELLANEOUS REVENUE:			
Property sales	\$0	\$16,409	(\$16,409)
Photocopies	0	0	0
Other	897,050	617,104	279,946
Total Miscellaneous Revenue	897,050	633,513	263,537
TOTAL REVENUES	76,542,941	39,795,718	36,747,223
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS:			
Airport Fund	30,000	30,000	0
Water	1,179	589	590
Electric	136,384	68,192	68,192
Public Transportation	2,295	1,148	1,147
Solid Waste	217,951	108,976	108,975
Fleet	2,295	1,148	1,147
Transportation Sales Tax Fund	5,998,276	2,999,138	2,999,138
Capital Projects Fund	47,192	47,192	0
Storm Water	114,748	57,374	57,374
Parking	23,565	11,783	11,782
Convention & Visitors Bureau	219,766	134,882	84,884
Community Development	48,308	7,400	40,908
Contributions Fund	18,282	14,382	3,900
Utility Accounts & Billing	23,310	23,310	0
Park Sales Tax	1,885,218	942,609	942,609
Total operating transfers from other funds	8,768,769	4,448,123	4,320,646
Contributions From Other Funds	0	0	0
APPROPRIATION OF PRIOR YEAR FUND BALANCE	0	0	0
TOTAL OTHER FINANCING SOURCES	8,768,769	4,448,123	4,320,646
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$85,311,710</u>	<u>\$44,243,841</u>	<u>\$41,067,869</u>
			<u>\$45,181,372</u>

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2019
(WITH COMPARABLE AMOUNTS FOR 2018)**

	2019		2018	
	Budget	Actual	(Over) Under Budget	Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$53,966	\$28,594	\$25,372	\$28,678
Materials and supplies	47,866	12,432	35,434	4,652
Travel and training	107,673	11,092	96,581	19,976
Intragovernmental	47,697	23,849	23,848	22,337
Utilities, services, and miscellaneous	188,808	44,690	144,118	39,747
Total City Council	<u>446,010</u>	<u>120,657</u>	<u>325,353</u>	<u>115,390</u>
City Clerk:				
Personal services	291,705	140,378	151,327	129,837
Materials and supplies	22,309	270	22,039	322
Travel and training	11,319	0	11,319	470
Intragovernmental	31,050	15,525	15,525	13,380
Utilities, services, and miscellaneous	82,350	1,062	81,288	1,153
Total City Clerk	<u>438,733</u>	<u>157,235</u>	<u>281,498</u>	<u>145,162</u>
City Manager:				
Personal services	1,087,913	601,636	486,277	483,099
Materials and supplies	70,249	27,027	43,222	11,227
Travel and training	18,122	5,739	12,383	25,928
Intragovernmental	180,772	90,386	90,386	115,185
Utilities, services, and miscellaneous	982,375	85,685	896,690	89,013
Capital additions	0	0	0	0
Total City Manager	<u>2,339,431</u>	<u>810,473</u>	<u>1,528,958</u>	<u>724,452</u>
Office of Sustainability				
Personal services	368,687	174,602	194,085	176,109
Materials and supplies	25,643	6,413	19,230	1,378
Travel and training	9,260	2,902	6,358	4,528
Intragovernmental	12,628	6,314	6,314	6,983
Utilities, services, and miscellaneous	213,556	32,853	180,703	10,526
Capital additions	0	0	0	0
Total City Manager	<u>629,774</u>	<u>223,084</u>	<u>406,690</u>	<u>199,524</u>
Election:				
Utilities, services, and miscellaneous	118,660	74,648	44,012	92,590
Total General Government	<u>3,972,608</u>	<u>1,386,097</u>	<u>2,586,511</u>	<u>1,277,118</u>
Financial Services:				
Personal services	3,732,545	1,644,006	2,088,539	1,635,540
Materials and supplies	119,623	44,696	74,927	33,762
Travel and training	213,923	12,620	201,303	6,790
Intragovernmental	582,100	291,050	291,050	278,889
Utilities, services, and miscellaneous	411,684	226,558	185,126	221,981
Capital additions	0	0	0	0
Total Financial Services	<u>5,059,875</u>	<u>2,218,930</u>	<u>2,840,945</u>	<u>2,176,962</u>
Human Resources:				
Personal services	738,312	358,267	380,045	343,269
Materials and supplies	58,291	13,227	45,064	22,161
Travel and training	20,559	5,383	15,176	14,344
Intragovernmental	157,566	78,933	78,633	80,246
Utilities, services, and miscellaneous	392,835	129,194	263,641	103,336
Total Human Resources	<u>1,367,563</u>	<u>585,004</u>	<u>782,559</u>	<u>563,356</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2019
(WITH COMPARABLE AMOUNTS FOR 2018)**

	2019		2018	
	Budget	Actual	(Over) Under Budget	Actual
City Counselor:				
Personal services	\$1,010,200	\$447,513	562,687	\$474,181
Materials and supplies	101,180	8,691	92,489	7,150
Travel and training	121,434	8,231	113,203	7,234
Intragovernmental	114,826	57,413	57,413	57,022
Utilities, services, and miscellaneous	281,379	87,987	193,392	67,447
Capital additions	0	0	0	0
Total City Counselor	<u>1,629,019</u>	<u>609,835</u>	<u>1,019,184</u>	<u>613,034</u>
Public Works Administration:				
Personal services	148,580	62,877	85,703	64,176
Materials and supplies	17,780	2,223	15,557	5,368
Travel and training	13,589	1,913	11,676	4,145
Intragovernmental	55,892	27,946	27,946	29,186
Utilities, services, and miscellaneous	42,622	3,737	38,885	4,149
Capital additions	0	0	0	0
Total Public Works Administration	<u>278,463</u>	<u>98,696</u>	<u>179,767</u>	<u>107,024</u>
Total Policy Development and Administration	<u>12,307,528</u>	<u>4,898,562</u>	<u>7,408,966</u>	<u>4,737,494</u>
PUBLIC SAFETY:				
Police:				
Personal services	18,619,821	8,691,357	9,928,464	8,330,316
Materials and supplies	1,424,199	747,802	676,397	735,189
Travel and training	261,075	96,980	164,095	120,825
Intragovernmental	2,382,044	1,191,372	1,190,672	1,115,712
Utilities, services, and miscellaneous	1,895,254	445,114	1,450,140	502,378
Capital additions	398,616	137,788	260,828	304,913
Total Police	<u>24,981,009</u>	<u>11,310,413</u>	<u>13,670,596</u>	<u>11,109,333</u>
City Prosecutor:				
Personal services	507,578	220,429	287,149	222,962
Materials and supplies	27,118	4,352	22,766	4,179
Travel and training	6,026	769	5,257	0
Intragovernmental	83,942	41,971	41,971	42,689
Utilities, services, and miscellaneous	24,490	13,771	10,719	13,957
Capital additions	0	0	0	0
Total City Prosecutor	<u>649,154</u>	<u>281,292</u>	<u>367,862</u>	<u>283,787</u>
Fire:				
Personal services	15,597,286	7,617,446	7,979,840	7,557,112
Materials and supplies	921,262	337,835	583,427	341,438
Travel and training	91,668	29,249	62,419	27,755
Intragovernmental	1,105,325	551,563	553,762	682,653
Utilities, services, and miscellaneous	601,741	229,959	371,782	267,802
Capital additions	31,121	0	31,121	0
Total Fire	<u>18,348,403</u>	<u>8,766,052</u>	<u>9,582,351</u>	<u>8,876,760</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2019
(WITH COMPARABLE AMOUNTS FOR 2018)**

	2019		2018	
	Budget	Actual	(Over) Under Budget	Actual
Animal Control:				
Personal services	\$416,978	\$182,368	\$234,610	\$199,748
Materials and supplies	26,014	8,904	17,110	8,330
Travel and training	3,152	0	3,152	(46)
Intragovernmental	61,426	30,713	30,713	48,517
Utilities, services, and miscellaneous	186,867	102,741	84,126	101,312
Capital additions	0	0	0	0
Total Animal Control	<u>694,437</u>	<u>324,726</u>	<u>369,711</u>	<u>357,861</u>
Municipal Court:				
Personal services	650,439	279,390	371,049	288,270
Materials and supplies	116,596	46,050	70,546	10,130
Travel and training	22,025	0	22,025	25
Intragovernmental	123,687	62,769	60,918	63,803
Utilities, services, and miscellaneous	92,162	13,310	78,852	17,257
Capital additions	6,871	0	6,871	0
Total Municipal Court	<u>1,011,780</u>	<u>401,519</u>	<u>610,261</u>	<u>379,485</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	(21)	34,223	0
Capital additions	0	0	0	0
Total Joint Communications	<u>34,202</u>	<u>(21)</u>	<u>34,223</u>	<u>0</u>
Total Public Safety	<u>45,718,985</u>	<u>21,083,981</u>	<u>24,635,004</u>	<u>21,007,226</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	3,723,014	1,632,031	2,090,983	1,377,623
Materials and supplies	2,390,066	739,965	1,650,101	601,866
Travel and training	34,213	6,653	27,560	10,935
Intragovernmental	741,263	370,675	370,588	370,290
Utilities, services, and miscellaneous	3,648,835	1,206,855	2,441,980	1,111,352
Capital additions	800,788	338,115	462,673	423,983
Total Streets and Sidewalks	<u>11,338,179</u>	<u>4,294,294</u>	<u>7,043,885</u>	<u>3,896,049</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2019
(WITH COMPARABLE AMOUNTS FOR 2018)**

	2019		(Over) Under	2018
	Budget	Actual	Budget	Actual
Traffic:				
Personal services	\$734,229	\$338,754	\$395,475	\$303,671
Materials and supplies	646,598	203,442	443,156	108,326
Travel and training	11,400	1,254	10,146	783
Intragovernmental	85,984	43,005	42,979	40,499
Utilities, services, and miscellaneous	40,528	12,404	28,124	21,602
Capital additions	18,000	12,898	5,102	0
Total Traffic	1,536,739	611,757	924,982	474,881
Total Transportation	12,874,918	4,906,051	7,968,867	4,370,930
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,745,737	1,647,109	2,098,628	1,690,745
Materials and supplies	577,140	140,829	436,311	109,100
Travel and training	71,623	15,809	55,814	21,685
Intragovernmental	643,294	321,647	321,647	343,005
Utilities, services, and miscellaneous	744,258	308,183	436,075	279,094
Capital additions	0	0	0	0
Total Health Services	5,782,052	2,433,577	3,348,475	2,443,629
Planning:				
Personal services	3,326,741	1,527,203	1,799,538	1,472,891
Materials and supplies	182,613	37,693	144,920	43,919
Travel and training	70,866	19,720	51,146	20,338
Intragovernmental	643,623	321,885	321,738	317,863
Utilities, services, and miscellaneous	530,762	130,821	399,941	326,270
Capital additions	41,799	0	41,799	0
Total Planning	4,796,404	2,037,322	2,759,082	2,181,281
Department of Economic Development:				
Personal services	426,502	193,507	232,995	188,492
Materials and supplies	8,055	0	8,055	1,675
Intragovernmental	64,856	32,428	32,428	28,249
Utilities, services, and miscellaneous	245,000	100,400	144,600	56,640
Total Department of Economic Development	744,413	326,335	418,078	275,056
Total Health and Environment	11,322,869	4,797,234	6,525,635	4,899,966

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2019
(WITH COMPARABLE AMOUNTS FOR 2018)**

	2019		(Over) Under	2018
	Budget	Actual	Budget	Actual
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,844,902	\$1,554,475	\$2,290,427	\$1,591,190
Materials and supplies	863,828	315,077	548,751	329,391
Travel and training	23,732	13,055	10,677	9,314
Intragovernmental	602,380	301,190	301,190	292,484
Utilities, services, and miscellaneous	587,278	248,425	338,853	240,887
Capital additions	46,010	0	46,010	0
Total Parks and Recreation	<u>5,968,130</u>	<u>2,432,222</u>	<u>3,535,908</u>	<u>2,463,266</u>
Cultural Affairs:				
Personal services	194,451	93,316	101,135	78,971
Materials and supplies	26,608	3,843	22,765	8,445
Travel and training	15,000	1,345	13,655	258
Intragovernmental	7,402	3,701	3,701	3,299
Utilities, services, and miscellaneous	<u>335,083</u>	<u>254,883</u>	<u>80,200</u>	<u>189,702</u>
Total Cultural Affairs	<u>578,544</u>	<u>357,088</u>	<u>221,456</u>	<u>280,675</u>
Office of Community Services:				
Personal services	540,956	246,559	294,397	278,049
Materials and supplies	73,306	35,145	38,161	44,440
Travel and training	7,577	1,159	6,418	601
Intragovernmental	73,152	36,576	36,576	36,036
Utilities, services, and miscellaneous	<u>131,274</u>	<u>36,895</u>	<u>94,379</u>	<u>25,120</u>
Total Office of Community Services	<u>826,265</u>	<u>356,334</u>	<u>469,931</u>	<u>384,246</u>
Social Assistance:				
Utilities services, and miscellaneous	<u>1,280,763</u>	<u>591,049</u>	<u>689,714</u>	<u>465,176</u>
Total Social Assistance	<u>1,280,763</u>	<u>591,049</u>	<u>689,714</u>	<u>465,176</u>
Total Personal Development	<u>8,653,702</u>	<u>3,736,693</u>	<u>4,917,009</u>	<u>3,593,363</u>
Miscellaneous Nonprogrammed Activities:				
Intragovernmental	303,781	151,891	151,890	152,454
Capital lease payment	0	0	0	0
Other	<u>859,975</u>	<u>45,850</u>	<u>814,125</u>	<u>28,263</u>
Total Miscellaneous Nonprogrammed Activities:	<u>1,163,756</u>	<u>197,741</u>	<u>966,015</u>	<u>180,717</u>
TOTAL EXPENDITURES	<u>92,041,758</u>	<u>39,620,262</u>	<u>52,421,496</u>	<u>38,789,696</u>
OPERATING TRANSFERS TO OTHER FUNDS:				
Employee Benefit	139,650	69,825	69,825	0
Regional Airport Fund	0	0	0	0
2016 S.So. Bonds	707,852	353,926	353,926	351,426
Recreation Services Fund	1,161,910	580,955	580,955	580,955
Capital Projects Fund	0	0	0	29,500
Contributions Fund	<u>34,746</u>	<u>9,746</u>	<u>25,000</u>	<u>35,265</u>
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>2,044,158</u>	<u>1,014,452</u>	<u>1,029,706</u>	<u>997,146</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u><u>\$94,085,916</u></u>	<u><u>\$40,634,714</u></u>	<u><u>\$53,451,202</u></u>	<u><u>\$39,786,842</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.

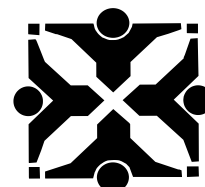
Community Development Grant Fund - to account for all federal monies received by the City and disbursed on Community Development Grant projects.

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
March 31, 2019 and 2018

ASSETS	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2019	2018	2019	2018	2019	2018
Cash and cash equivalents	\$0	\$10,600	\$0	\$0	\$1,505,678	\$4,411,283
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	6,144	7,669
Due from other funds	10,818	0	2,970	0	0	0
Taxes receivable	0	0	0	0	922,110	930,418
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0
Rehabilitation loans receivable (net)	0	0	0	0	0	0
Accrued interest	0	0	(32)	(4)	2,966	8,826
Other assets	0	0	0	0	0	0
TOTAL ASSETS	\$10,818	\$10,600	\$2,938	(\$4)	\$2,436,898	\$5,358,196
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$1,840	\$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	28,163	0	5,593	8,981	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	28,163	1,840	5,593	8,981	0	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	(17,345)	8,760	(2,655)	(8,985)	2,436,898	5,358,196
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	(17,345)	8,760	(2,655)	(8,985)	2,436,898	5,358,196
TOTAL LIABILITIES AND FUND BALANCE	\$10,818	\$10,600	\$2,938	(\$4)	\$2,436,898	\$5,358,196

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2019 and 2018

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2019	2018	2019	2018	2019	2018
\$1,065,721	\$1,131,012	\$0	\$0	\$951,792	\$817,143
0	0	0	0	9,026,730	8,360,108
4,232,330	3,095,152	0	0	0	0
0	0	0	0	441	572
0	0	0	0	0	0
0	0	0	0	81,627	82,748
0	0	0	0	0	0
0	0	0	0	0	0
0	0	7,241,025	7,403,699	0	0
10,871	8,722	0	0	20,770	18,929
0	0	53,652	9,355	0	0
<u>\$5,308,922</u>	<u>\$4,234,886</u>	<u>\$7,294,677</u>	<u>\$7,413,054</u>	<u>\$10,081,360</u>	<u>\$9,279,500</u>
\$50,923	\$29,042	\$15,205	\$4,400	\$0	\$0
0	0	0	0	0	0
0	0	0	(523)	0	0
0	0	80,247	34,199	0	0
0	0	0	0	0	0
0	0	0	0	0	0
55,957	50,283	847	847	0	0
<u>106,880</u>	<u>79,325</u>	<u>96,299</u>	<u>38,923</u>	<u>0</u>	<u>0</u>
0	0	0	1,178	0	0
5,202,042	4,155,561	7,198,378	7,372,953	9,026,730	8,360,108
0	0	0	0	1,054,630	919,392
0	0	0	0	0	0
0	0	0	0	0	0
<u>5,202,042</u>	<u>4,155,561</u>	<u>7,198,378</u>	<u>7,374,131</u>	<u>10,081,360</u>	<u>9,279,500</u>
<u>\$5,308,922</u>	<u>\$4,234,886</u>	<u>\$7,294,677</u>	<u>\$7,413,054</u>	<u>\$10,081,360</u>	<u>\$9,279,500</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2019 and 2018

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2019	2018	2019	2018	2019	2018	2019	2018
Cash and cash equivalents	\$2,967,441	\$4,781,349	\$126,005	\$907,742	\$1,584,753	\$990,018	\$8,201,390	\$13,049,147
Cash restricted for development charges	0	0	0	0	0	0	9,026,730	8,360,108
Cash restricted for hotel/motel tax	0	0	0	0	0	0	4,232,330	3,095,152
Accounts receivable	3,072	3,834	3,072	3,834	0	0	12,729	15,909
Due from other funds	0	0	0	0	0	0	13,788	0
Taxes receivable	461,025	465,209	461,025	465,208	0	0	1,925,787	1,943,583
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	7,241,025	7,403,699
Accrued interest	6,347	10,016	544	2,083	3,165	1,898	44,631	50,470
Other assets	0	0	0	0	0	0	53,652	9,355
TOTAL ASSETS	<u>\$3,437,885</u>	<u>\$5,260,408</u>	<u>\$590,646</u>	<u>\$1,378,867</u>	<u>\$1,587,918</u>	<u>\$991,916</u>	<u>\$30,752,062</u>	<u>\$33,927,423</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	66,128	35,282
Interest payable	0	0	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	(523)
Due to other funds	0	0	0	0	0	0	114,003	43,180
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	56,804	51,130
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>236,935</u>	<u>129,069</u>
FUND BALANCE:								
Non Spendable	0	0	0	0	0	0	0	1,178
Restricted	3,437,885	5,260,408	590,646	1,378,867	1,587,918	991,916	29,460,497	32,877,784
Committed	0	0	0	0	0	0	1,054,630	919,392
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
TOTAL FUND BALANCE	<u>3,437,885</u>	<u>5,260,408</u>	<u>590,646</u>	<u>1,378,867</u>	<u>1,587,918</u>	<u>991,916</u>	<u>\$30,515,127</u>	<u>\$33,798,354</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$3,437,885</u>	<u>\$5,260,408</u>	<u>\$590,646</u>	<u>\$1,378,867</u>	<u>\$1,587,918</u>	<u>\$991,916</u>	<u>\$30,752,062</u>	<u>\$33,927,423</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2019	2018	2019	2018	2019	2018
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	4,994,274	5,292,549
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	106,924	57,771	20,739	0	0
Investment revenue	0	0	(151)	222	36,239	(9,760)
Miscellaneous	0	0	0	0	(629)	(1,008)
TOTAL REVENUES	14,536	106,924	57,620	20,961	5,029,884	5,281,781
EXPENDITURES:						
Current:						
Policy development and administration	9,595	25,883	0	0	0	0
Health and environment	0	0	78,900	75,785	0	0
Transportation	0	0	0	0	0	0
Personal development	7,750	6,593	0	0	27,220	11,021
TOTAL EXPENDITURES	17,345	32,476	78,900	75,785	27,220	11,021
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,809)	74,448	(21,280)	(54,824)	5,002,664	5,270,760
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	(6,715,370)	(5,728,086)
Restructuring of financing	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	57,773	46,353	(6,715,370)	(5,728,086)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(2,809)	74,448	36,493	(8,471)	(1,712,706)	(457,326)
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	(\$17,345)	\$8,760	(\$2,655)	(\$8,985)	\$2,436,898	\$5,358,196

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2019	2018	2019	2018	2019	2018
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	429,426	453,788
1,216,317	1,313,713	0	0	0	0
0	0	0	0	0	0
0	0	0	0	257,376	681,248
24,893	5,366	174,082	172,042	0	0
111,606	(7,466)	5,281	6,772	216,465	(19,747)
11,423	8,938	0	400	(55)	(85)
<u>1,364,239</u>	<u>1,320,551</u>	<u>179,363</u>	<u>179,214</u>	<u>903,212</u>	<u>1,115,204</u>
1,116,719	1,151,195	0	0	7,880	54,780
0	0	737,363	485,425	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,116,719</u>	<u>1,151,195</u>	<u>737,363</u>	<u>485,425</u>	<u>7,880</u>	<u>54,780</u>
<u>247,520</u>	<u>169,356</u>	<u>(558,000)</u>	<u>(306,211)</u>	<u>895,332</u>	<u>1,060,424</u>
0	0			0	0
(169,475)	(339,173)	(13,286)	(30,705)	(962,842)	(120,438)
0	0	0	0	0	0
<u>(169,475)</u>	<u>(339,173)</u>	<u>(13,286)</u>	<u>(30,705)</u>	<u>(962,842)</u>	<u>(120,438)</u>
78,045	(169,817)	(571,286)	(336,916)	(67,510)	939,986
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>\$5,202,042</u>	<u>\$4,155,561</u>	<u>\$7,198,378</u>	<u>\$7,374,131</u>	<u>\$10,081,360</u>	<u>\$9,279,500</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
	2019	2018	2019	2018	2019	2018	2019	2018
REVENUES:								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	2,497,019	2,646,188	2,497,516	2,646,360	0	0	10,418,235	11,038,885
Other local taxes	0	0	0	0	0	0	1,216,317	1,313,713
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0	257,376	681,248
Revenue from other governmental units	0	0	0	0	786,184	1,228,570	1,057,466	1,533,641
Investment revenue	70,695	(3,731)	4,755	150	32,468	(6,086)	477,358	(39,646)
Miscellaneous	(314)	(504)	(314)	(504)	0	0	10,111	7,237
TOTAL REVENUES	2,567,400	2,641,953	2,501,957	2,646,006	818,652	1,222,484	13,436,863	14,535,078
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	0	0	1,134,194	1,231,858
Health and environment	0	0	0	0	0	0	816,263	561,210
Transportation	0	0	0	0	0	0	0	0
Personal development	84,792	10,996	55,275	14,385	0	0	175,037	42,995
TOTAL EXPENDITURES	84,792	10,996	55,275	14,385	0	0	2,125,494	1,836,063
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,482,608	2,630,957	2,446,682	2,631,621	818,652	1,222,484	11,311,369	12,699,015
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	3,374	0	0	0	61,147	46,353
Operating transfers to other funds	(3,578,154)	(4,035,502)	(2,836,210)	(3,476,950)	(491,738)	(491,738)	(14,767,075)	(14,222,592)
Restructuring of financing	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(3,578,154)	(4,035,502)	(2,832,836)	(3,476,950)	(491,738)	(491,738)	(14,705,928)	(14,176,239)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,095,546)	(1,404,545)	(386,154)	(845,329)	326,914	730,746	(3,394,559)	(1,477,224)
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	\$3,437,885	\$5,260,408	\$590,646	\$1,378,867	\$1,587,918	\$991,916	\$30,515,127	\$33,798,354

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

**COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

NON MOTORIZED GRANT FUND	2019	2018
REVENUES:		
Revenue from other governmental units – Federal	\$14,536	\$106,924
Investment revenue	0	0
TOTAL REVENUES	14,536	106,924
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	9,595	20,840
Materials and supplies	0	2,241
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	2,802
Total	9,595	25,883
Personal Development:		
Personal services	5,825	4,366
Materials and supplies	1,925	2,227
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	0
Total	7,750	6,593
TOTAL EXPENDITURES	17,345	32,476
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$2,809)	\$74,448
 MID MO SOLID WASTE DISTRICT FUND		
REVENUES:		
Revenue from other governmental units – State	\$57,771	\$20,739
Investment revenue	(151)	222
Miscellaneous revenue	0	0
TOTAL REVENUES	57,620	20,961
EXPENDITURES:		
Current:		
Health and Environment:		
Personal services	61,196	61,063
Materials and supplies	733	825
Travel and Training	2,128	0
Intragovernmental	14,743	13,157
Utilities, services and miscellaneous	100	740
TOTAL EXPENDITURES	78,900	75,785
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$21,280)	(\$54,824)

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

**COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

TRANSPORTATION SALES TAX FUND	2019	2018
REVENUES:		
Sales tax	\$4,994,274	\$5,292,549
Investment revenue	36,239	(9,760)
Miscellaneous revenue	(629)	(1,008)
TOTAL REVENUES	5,029,884	5,281,781
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	0	0
Total	0	0
Personal Development:		
Intragovernmental	27,220	11,021
Total	27,220	11,021
TOTAL EXPENDITURES	27,220	11,021
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$5,002,664</u>	<u>\$5,270,760</u>
 CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$1,216,317	\$1,313,713
Revenue from other governmental units – State	24,893	5,366
Investment revenue	111,606	(7,466)
Miscellaneous	11,423	8,938
TOTAL REVENUES	1,364,239	1,320,551
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	315,267	323,841
Materials and supplies	10,342	14,859
Travel and training	8,587	54,085
Intragovernmental	146,369	68,930
Utilities, services and miscellaneous	636,154	689,480
Interest expense	0	0
Capital outlay	0	0
TOTAL EXPENDITURES	1,116,719	1,151,195
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$247,520</u>	<u>\$169,356</u>
 COMMUNITY DEVELOPMENT GRANT FUND		
REVENUES:		
Revenue from federal government	\$174,082	\$172,042
Investment revenue	5,281	6,772
Miscellaneous revenue	0	400
TOTAL REVENUES	179,363	179,214
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	126,299	107,237
Materials and supplies	1,016	750
Travel and training	4,720	1,629
Intragovernmental	0	0
Utilities, services, and miscellaneous	605,328	375,809
Capital outlay	0	0
TOTAL EXPENDITURES	737,363	485,425
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$558,000)</u>	<u>(\$306,211)</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

	2019	2018
PUBLIC IMPROVEMENT FUND		
REVENUES:		
Sales tax	\$429,426	\$453,788
Development charges	257,376	681,248
Investment revenue	216,465	(19,747)
Miscellaneous revenue	(55)	(85)
TOTAL REVENUES	<u>903,212</u>	<u>1,115,204</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	7,880	54,780
Utilities, services, and miscellaneous	0	0
Interest expense	0	0
TOTAL EXPENDITURES	<u>7,880</u>	<u>54,780</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$895,332</u>	<u>\$1,060,424</u>
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$2,497,019	\$2,646,188
Investment revenue	70,695	(3,731)
Miscellaneous revenue	(314)	(504)
TOTAL REVENUES	<u>2,567,400</u>	<u>2,641,953</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	84,792	10,996
TOTAL EXPENDITURES	<u>84,792</u>	<u>10,996</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$2,482,608</u>	<u>\$2,630,957</u>
PARK SALES TAX FUND		
Revenues:		
Sales tax	\$2,497,516	\$2,646,360
Investment revenue	4,755	150
Miscellaneous revenue	(314)	(504)
TOTAL REVENUES	<u>2,501,957</u>	<u>2,646,006</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	55,275	14,385
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	<u>55,275</u>	<u>14,385</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$2,446,682</u>	<u>\$2,631,621</u>
STADIUM TDD'S FUND		
Revenues:		
Revenue from other governmental units - TDD's	\$786,184	\$1,228,570
Investment revenue	32,468	(6,086)
TOTAL REVENUES	<u>818,652</u>	<u>1,222,484</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>\$818,652</u>	<u>\$1,222,484</u>

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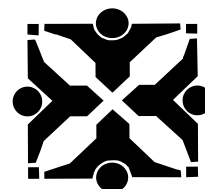
DEBT SERVICE FUNDS

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS

March 31, 2019 and 2018

ASSETS	2016 Special Obligation Bonds		Lemone Trust Note		MTFC Loan		Total	
	Debt Service Fund		Debt Service Fund		Debt Service Fund			
	2019	2018	2019	2018	2019	2018	2019	2018
Cash and cash equivalents	\$513,907	\$507,702	\$0	\$0	\$958,420	\$931,859	\$1,472,327	\$1,439,561
Cash with fiscal agents	0	0	749,619	1,083,232	0	0	749,619	1,083,232
Taxes receivable	0	0	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Accrued interest	1,073	1,285	(14)	8	1,985	1,924	3,044	3,217
Restricted assets:								
Cash and cash equivalents	0	0	0	0	0	0	0	0
TOTAL ASSETS	<u>\$514,980</u>	<u>\$508,987</u>	<u>\$749,605</u>	<u>\$1,083,240</u>	<u>\$960,405</u>	<u>\$933,783</u>	<u>\$2,224,990</u>	<u>\$2,526,010</u>
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other funds	0	0	12,916	5,367	0	0	12,916	5,367
Deferred revenue	0	0	0	0	0	0	0	0
Total Liabilities	0	0	12,916	5,367	0	0	12,916	5,367
FUND BALANCE:								
Nonspendable	0	0	0	0	0	0	0	0
Restricted	0	0	749,619	1,083,232	0	0	749,619	1,083,232
Committed	514,980	508,987	(12,930)	(5,359)	960,405	933,783	1,462,455	1,437,411
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
Total fund balance	<u>514,980</u>	<u>508,987</u>	<u>736,689</u>	<u>1,077,873</u>	<u>960,405</u>	<u>933,783</u>	<u>2,212,074</u>	<u>2,520,643</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$514,980</u>	<u>\$508,987</u>	<u>\$749,605</u>	<u>\$1,083,240</u>	<u>\$960,405</u>	<u>\$933,783</u>	<u>\$2,224,990</u>	<u>\$2,526,010</u>

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

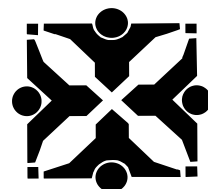
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

	2016 Special Obligation Bonds Debt Service Fund		Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
	2019	2018	2019	2018	2019	2018	2019	2018
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	24,574	8,530	2,935	1,716	20,525	(1,626)	48,034	8,620
TOTAL REVENUES	24,574	8,530	2,935	1,716	20,525	(1,626)	48,034	8,620
EXPENDITURES:								
Health and Environment	0	0	0	0	0	0	0	0
Debt Service:								
Redemption of serial bonds	1,265,000	1,235,000	146,867	139,371	429,777	413,565	1,841,644	1,787,936
Interest	261,050	273,400	17,289	24,785	61,961	78,173	340,300	376,358
Fiscal agent fees	0	472	0	0	0	0	0	472
TOTAL EXPENDITURES	1,526,050	1,508,872	164,156	164,156	491,738	491,738	2,181,944	2,164,766
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,501,476)	(1,500,342)	(161,221)	(162,440)	(471,213)	(493,364)	(2,133,910)	(2,156,146)
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	887,226	884,726	15,340	22,936	491,738	491,738	1,394,304	1,399,400
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)	887,226	884,726	15,340	22,936	491,738	491,738	1,394,304	1,399,400
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(614,250)	(615,616)	(145,881)	(139,504)	20,525	(1,626)	(739,606)	(756,746)
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	\$514,980	\$508,987	\$736,689	\$1,077,873	\$960,405	\$933,783	\$2,212,074	\$2,520,643

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CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS
MARCH 31, 2019 AND 2018

ASSETS	2019	2018
Cash and cash equivalents	\$43,721,880	\$33,360,814
Accounts receivable	0	0
Accrued interest	86,488	70,386
Due from other funds	0	0
TOTAL ASSETS	<u>\$43,808,368</u>	<u>\$33,431,200</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$396,532	\$404,371
Deferred Inflows	0	0
Accrued payroll and payroll taxes	0	0
Advances from other funds	0	0
Total liabilities	<u>396,532</u>	<u>404,371</u>
FUND BALANCE:		
Non Spendable	0	0
Restricted	0	0
Committed	1,559,735	2,176,516
Assigned	41,852,101	30,850,313
Unassigned	0	0
Total fund balance	<u>43,411,836</u>	<u>33,026,829</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$43,808,368</u>	<u>\$33,431,200</u>

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

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	47,592	0
State	2,599,847	0
Federal	676,244	366,038
Investment revenue	859,739	37,257
Auction Revenues	0	95,000
Miscellaneous revenue	10,766	40,078
	<u>4,194,188</u>	<u>538,373</u>
TOTAL REVENUES		
EXPENDITURES:		
Capital outlay:		
Policy development and administration	90,707	379,566
Public safety	482,567	2,082,082
Transportation	1,379,289	1,638,391
Health and environment	5,547	0
Personal development	723,002	1,284,125
	<u>2,681,112</u>	<u>5,384,164</u>
TOTAL EXPENDITURES		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,513,076</u>	<u>(4,845,791)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	5,494,213	5,065,009
Operating transfers to other funds	(80,567)	(30,000)
Proceeds of certificates of participation	0	0
	<u>5,413,646</u>	<u>5,035,009</u>
TOTAL OTHER FINANCING SOURCES (USES)		
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	6,926,722	189,218
FUND BALANCE, BEGINNING OF PERIOD	36,485,114	32,837,611
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u>\$43,411,836</u>	<u>\$33,026,829</u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2019**

	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	0		155,000
Mun Building Expansion (00099)	24,666,419	24,471,593	0	24,471,593		194,826
Blind Boone Home (00123)	803,575	802,901	0	802,901		674
Downtown Special Projects (00140)	576,261	314,708	0	314,708		261,553
Ent Resource Grp Software (00476)	9,082,827	8,400,176	13,136	8,413,312	61,965	607,550
Disaster Recovery Facil (00538)	146,000	146,000	0	146,000		0
Site: New Day/Room @ Inn (00543)	126,741	126,741	0	126,741		0
Disabilities Comm Project (00544)	2,000	2,000	0	2,000		0
Walton Bldg Cap Improv (00587)	488,802	430,912	0	430,912	6,896	50,994
Proximity Locks (00599)	346,823	346,823	0	346,823		0
Ent Resource Grp-Payroll (00614)	50,000	27,648	2,645	30,293		19,707
Grissum Bldg Renovations (00659)	827,690	50,434	0	50,434	44,816	732,440
CID Gateway (00680)	20,000	0	0	0		20,000
Contingency (40138)	1,503,296	53,878	0	53,878		1,449,418
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	40,237,149	35,892,065	90,707	35,982,772	113,677	4,140,700
PUBLIC SAFETY:						
Fire Apparatus Equipment (00195)	724,957	592,390	36,858	629,248	9,900	85,809
P & F Priority Dispatch (00425)	130,000	125,839	0	125,839		4,161
Records Manangement System (00498)	1,568,870	1,183,580	3,466	1,187,046	174,558	207,266
CPD Training Center Renov (00566)	6,516	0	0	0		6,516
Replace Front Line Pumper (00582)	757,189	757,189	0	757,189		0
Downtown Police Bldg Ren (00609)	992,311	987,661	4,828	992,489		(178)
Replace 2001 Quint (00628)	517,696	517,695	0	517,695		1
Replace 2001 Quint (00629)	807,278	807,278	0	807,278		0
Training Academy Repairs (00630)	468,828	352,596	119,307	471,903		(3,075)
Major Fire Stn Repairs (00640)	1,316,626	910,859	313,520	1,224,379	7,127	85,120
Muni Serv Ctr North-PH I (00641)	9,617,375	939,935	4,522	944,457	601,850	8,071,068
Percent for Art: Municipal Center (N0641)	10,895	0	66	66		10,829
Percent for Art: Municipal Center (M0641)	61,730	3,086	0	3,086		58,644
Replace 2001 Ladder Truck (00692)	1,332,572	1,256,009	0	1,256,009		76,563
Fire Station Sites (40173)	1,007,000	942,650	0	942,650		64,350
TOTAL PUBLIC SAFETY	19,319,843	9,376,767	482,567	9,859,334	793,435	8,667,074
TRANSPORTATION:						
Adopt A Spot (00100)	97,500	91,324	0	91,324		6,176
Annual Sidewalk Maint. (00148)	392,500	304,155	0	304,155		88,345
Downtown Sidewalks Improv (00171)	139,877	117,108	0	117,108		22,769
Traffic Island Old 63-Statd (00213)	1,960,323	1,744,029	409	1,744,438		215,885
Annual Brick St Renov (00234)	266,390	205,317	18,070	223,387		43,003
Ann Curb & Gutter Restor (00235)	100,000	16,118	0	16,118		83,882
Gans Rd @ 63 Interchange (00237)	3,306,047	2,943,174	0	2,943,174		362,873
Non-Motorized Trans Grant (00271)	382,962	0	0	0		382,962
Burnham/Rollins/Prov Int (00290)	4,228,102	4,228,210	0	4,228,210		(108)
Prov Rd SW Blue Ridge TDD (00485)	7,318	14,635	0	14,635		(7,317)
GNM Bike Blvd MKT/Bs Loop (00521)	670,840	512,103	116,294	628,397		42,443
Vandiver Dr & Paris Rd (00522)	100,000	2,550	17	2,567		97,433
Carter Lane Sidewalk (00548)	393,103	49,265	3,917	53,182	106,123	233,798
Audible ADA Crosswalk (00551)	40,000	6,476	0	6,476		33,524
Ridgmont Bridge Repair (00568)	101,500	19,070	0	19,070		82,430
ADA Curb Ramp Install (00600)	850,939	731,088	32,934	764,022	86,917	0
Discovery Drive South (00612)	953,000	928,944	0	928,944		24,056
North Village Land Purch (00616)	200,000	0	0	0		200,000
Fairview/Chapel Hill Int (00618)	130,000	52,049	0	52,049		77,951
Disc Pkwy:Gans-New Haven (00633)	540,000	29,647	1,060	30,707		509,293
Forum & Green Meadows Int (00634)	745,000	194,315	67,908	262,223	50	482,727
9th & Elm Ped Scramble (00637)	300,000	44,788	6,028	50,816	1,501	247,683
Ballenger-Ria to Mex Grvl (00642)	2,740,000	120,520	17,900	138,420		2,601,580
Nifong-Prov to Forum 4 Ln (00643)	4,792,692	851,216	160,893	1,012,109	69,460	3,711,123
Sinclair-Nifong Int Imp (00644)	3,140,000	247,875	234,752	482,627	40,915	2,616,458
Vandiver & Parker Roundabout (00645)	1,103,637	317,121	595,332	912,453	2,960	188,224
Annual Traffic Calming (00646)	72,158	0	0	0		72,158
Annual Street Recon (00647)	240,000	0	0	0		240,000

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2019**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
I70 Dr & Keene Roundabout (00658)	1,073,249	78,212	26,870	105,082	200	967,967
Oakland Gravel Sidewalk (00660)	139,970	119,227	4,110	123,337	4	16,629
Urban Forestry Master Pln (00677)	105,000	89,575	0	89,575		15,425
Paris Road Resurfacing (00682)	370,000	23,173	0	23,173		346,827
W Ctrl Neighborhood Traffic Calming (00683)	62,000	36,180	2,563	38,743		23,257
Lynn Oak Sexton Sidewalk (00685)	174,781	36,093	15,022	51,115	1,397	122,269
Grace Ln: Richland to Stadium Ext (00700)	144,896	97,303	0	97,303		47,593
Rollins Rd Traffic Calming (00705)	59,216	24,756	0	24,756		34,460
Sinclair Rd - Rt K Intersection Imp (00707)	807,911	26,059	55,202	81,261	49,802	676,848
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	1,802	17,368		12,632
Walnut St Traffic Calming (00711)	20,842	842	75	917		19,925
McKee Street Sidewalk (00712)	159,945	10,075	6,538	16,613		143,332
Providence-Broadway Turn Ln (00713)	30,000	1,726	3,898	5,624		24,376
Primrose Dr Traffic Calming (00723)	5,000	483	692	1,175	(66)	3,891
Rain Forest Pkwy Traffic Calming (00724)	33,529	1,446	359	1,805		31,724
William St Traffic Calming (00725)	11,840	657	337	994		10,846
3rd Avenue Alley (00734)	180,000	150	2,902	3,052		176,948
Annual Streets (40158)	471,957	0	0	0		471,957
Traffic Safety (40159)	499,225	264,292	0	264,292		234,933
JT County/State/City Prjct (40161)	760,642	15,500	0	15,500		745,142
Annual Sidewalks (40162)	231,971	200,523	0	200,523		31,448
Street Landscaping (40163)	340,276	286,000	0	286,000		54,276
TOTAL TRANSPORTATION:	33,731,138	15,110,455	1,379,289	16,489,744	359,263	16,882,131
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	0		476
Park Roads & Parking (00242)	2,172,177	1,884,943	7,879	1,892,822		279,355
City/School Park Improv (00249)	350,015	286,785	0	286,785		63,230
S Regional Park Planning (00350)	544,860	456,972	31,984	488,956	46,644	9,260
Capen/Grindstone Trl Imp (00457)	118,000	2,508	0	2,508		115,492
Parks: ADA Compliance (00484)	632,274	601,698	13,605	615,303	707	16,264
2010 PST Land Acquisition (00486)	1,060,775	786,269	375	786,644		274,131
2010 PST Land Neigh Parks (00510)	502,329	421,010	69,622	490,632	(93)	11,790
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	128,728	2,165,292	4,351	754
Norma Suth Park Dev: PH I (00559)	400,000	354,564	32,106	386,670	160	13,170
2010 Annual Trail Program (00561)	259,146	258,319	0	258,319		827
GNM Clark Lane West (00570)	1,080,631	754,399	203,522	957,921	64,793	57,917
GNM Shepard to Rollins Tr (00572)	2,110,870	205,383	18,404	223,787	7,448	1,879,635
Kim Scholl Memorial Bench (00619)	7,654	6,775	0	6,775		879
Maplewood Home-Rehab (00638)	176,600	143,236	0	143,236		33,364
ADA Compliance Phase II (00663)	75,000	0	17,750	17,750	(17,750)	75,000
Amer Legion Pk Shelter RR Playgrd (00664)	119,905	116,105	0	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	10,963	10,963	21,797	67,240
Norma Sutherland Smith Pk Ph II (00669)	227,626	207,956	0	207,956	3,681	15,989
Twin Lakes Rec Area Bathhouse Rnv (00670)	25,000	0	0	0		25,000
Annual Trails (00673)	350,000	126,023	115,526	241,549		108,451
MKT Bridge Replacements (00674)	711,059	698,256	184	698,440	12,285	334
Founders Park at Flat Branch (00686)	21,666	0	0	0	19,650	2,016
Southeast Regional Park Tennis Complex (00693)	250,000	0	0	0	76	249,924
Clyde Wilson Park Improvements (00695)	50,000	3,270	21,735	25,005	(4,582)	29,577
Emergency Phone Replacement (00697)	20,000	12,181	0	12,181	6,287	1,532
Hinkson Cr Trail:Stadium-E Campus (00698)	800,000	15,406	1,825	17,231	4,927	777,842
Philips Park-Trail & Landscaping (00703)	60,000	0	18,764	18,764		41,236
Oakwood Hills Park Improvement (00721)	125,000	0	18,079	18,079	59,046	47,875
Downtown Improvements (40074)	117,654	63,093	7,628	70,721		46,933
TOTAL PERSONAL DEVELOPMENT	14,811,242	9,609,174	723,002	10,332,176	229,427	4,249,639
TOTAL CAPITAL PROJECTS	\$108,336,678	\$69,990,317	\$2,681,112	\$72,671,429	1,496,427	\$34,168,822

ENTERPRISE FUNDS

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

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

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

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

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

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

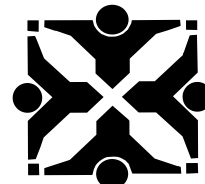
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2019 and 2018**

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2019	2018	2019	2018	2019	2018
CURRENT ASSETS:						
Cash and cash equivalents	\$35,123,094	\$20,051,254	\$ 13,986,791	\$ 12,079,078	\$ 642,326	\$ 1,686,663
Accounts receivable	17,490,141	15,169,723	1,331,084	1,070,983	151,707	177,772
Grants receivable	0	0	0	0	0	0
Accrued interest	173,243	160,363	204,015	212,395	9,884	6,595
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	80,816	77,823	0	0	0	0
Inventory	6,464,079	6,314,599	9,498	12,805	0	0
Other assets	0	0	0	0	0	0
Total Current Assets	59,331,373	41,773,762	15,531,388	13,375,261	803,917	1,871,030
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	8,786,773	9,076,675	4,498,885	4,558,420	0	0
Revenue bond construction account	18,695,050	23,176,752	6,605,866	14,504,922	0	0
Cash and marketable securities restricted for capital projects	22,136,781	28,396,017	13,907,369	7,311,746	7,935,913	2,066,002
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 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	64,991,473	76,022,313	30,187,385	31,518,681	7,935,913	2,066,002
Other:						
Customer security and escrow deposits	5,270,807	4,682,531	1,408,921	1,308,810	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	9,491,809	5,028,621	2,820,394	1,570,724	282,228	100,066
Total Restricted Assets	74,483,282	81,050,934	33,007,779	33,089,405	8,218,141	2,166,068
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	230,404	311,220	0	0	0	0
Total Other Assets	230,404	311,220	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	532,386,976	518,298,458	324,258,097	300,487,234	45,908,671	45,863,198
Accumulated depreciation	(266,035,371)	(250,798,260)	(83,680,022)	(78,276,270)	(18,339,946)	(17,371,022)
Net Plant in Service	266,351,605	267,500,198	240,578,075	222,210,964	27,568,725	28,492,176
Construction in progress	21,476,791	21,760,151	3,714,023	19,209,647	16,834,334	15,378,161
Net Fixed Assets	287,828,396	289,260,349	244,292,098	241,420,611	44,403,059	43,870,337
TOTAL ASSETS	421,873,455	412,396,265	292,831,265	287,885,277	53,425,117	47,907,435
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pensions	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
Deferred charge on refunding	0	0	0	0	0	0
Loss on refunding of debt	7,951,950	8,575,629	4,587	7,644	0	0
Total deferred outflows of resources	9,919,974	13,506,781	433,573	1,016,122	85,776	208,849
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$431,793,429	\$425,903,046	\$293,264,838	\$288,901,399	\$53,510,893	\$48,116,284

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2019 and 2018**

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2019	2018	2019	2018	2019	2018
\$ 326,948	\$ (457,736)	\$ 11,439,731	\$ 8,180,615	\$ 2,766,874	\$ 2,428,001
31,708	63,350	1,988,616	1,414,854	48,696	27,698
1,109,800	2,139,185	0	75,984	0	0
4,857	3,838	43,404	44,155	159,653	48,731
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	852,483	428,105	0	0
74,357	74,357	0	0	0	0
<u>1,547,670</u>	<u>1,822,994</u>	<u>14,324,234</u>	<u>10,143,713</u>	<u>2,975,223</u>	<u>2,504,430</u>
0	0	146,066	145,400	163,569	163,754
0	0	114,448	3,790,727	0	0
1,624,245	1,912,371	3,479,996	3,238,896	1,664,345	1,389,169
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	6,053,166	5,497,052	0	0
<u>1,624,245</u>	<u>1,912,371</u>	<u>9,793,676</u>	<u>12,672,075</u>	<u>3,520,508</u>	<u>3,245,517</u>
0	0	758,982	694,375	0	0
0	0	0	0	0	0
867,831	107,300	1,789,728	214,923	154,366	19,069
72,930	68,311	150,403	140,878	12,972	12,151
<u>940,761</u>	<u>175,611</u>	<u>2,699,113</u>	<u>1,050,176</u>	<u>167,338</u>	<u>31,220</u>
<u>2,565,006</u>	<u>2,087,982</u>	<u>12,492,789</u>	<u>13,722,251</u>	<u>3,687,846</u>	<u>3,276,737</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19,713,166	21,502,016	56,890,387	48,313,812	46,523,119	46,363,415
(11,063,720)	(10,217,398)	(28,601,364)	(26,733,045)	(15,195,299)	(14,150,494)
8,649,446	11,284,618	28,289,023	21,580,767	31,327,820	32,212,921
159,683	224,651	734,113	2,365,917	1,751,409	1,320,440
<u>8,809,129</u>	<u>11,509,269</u>	<u>29,023,136</u>	<u>23,946,684</u>	<u>33,079,229</u>	<u>33,533,361</u>
<u>12,921,805</u>	<u>15,420,245</u>	<u>55,840,159</u>	<u>47,812,648</u>	<u>39,742,298</u>	<u>39,314,528</u>
284,660	678,760	587,052	1,359,559	50,635	120,629
1,264	0	2,607	0	225	0
0	0	0	0	0	0
0	0	25,245	39,015	45,143	70,232
285,924	678,760	614,904	1,398,574	96,003	190,861
<u>\$13,207,729</u>	<u>\$16,099,005</u>	<u>\$56,455,063</u>	<u>\$49,211,222</u>	<u>\$39,838,301</u>	<u>\$39,505,389</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2019 and 2018**

ASSETS	Recreational Services Fund		Railroad Fund	
	2019	2018	2019	2018
CURRENT ASSETS:				
Cash and cash equivalents	\$ 2,522,173	\$2,859,004	\$ 393,674	\$ 386,390
Accounts receivable	1,832	1,832	39,773	61,593
Grants receivable	0	0	0	0
Accrued interest	16,791	12,503	944	998
Due from other funds	0	0	0	0
Advances to other funds	0	0	0	0
Loans receivable from other funds	0	0	0	0
Inventory	35,674	28,050	131,898	137,331
Other assets	3,150	0	0	0
Total Current Assets	2,579,620	2,901,389	566,289	586,312
RESTRICTED ASSETS:				
Cash and Cash Equivalents:				
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0
Revenue bond construction account	0	0	0	0
Cash and marketable securities restricted for Capital Projects	6,038,717	3,513,664	61,099	91,932
Replacement and renewal fund account	0	0	0	0
Operation and maintenance account	0	0	0	0
Bond/rent reserve account	0	0	0	0
Contingency account	0	0	0	0
Closure and postclosure reserve	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	6,038,717	3,513,664	61,099	91,932
Other:				
Customer security and escrow deposits	0	0	0	0
Grants receivable	0	0	0	0
Net pension asset	519,777	63,261	0	0
Net OPEB asset	43,680	40,914	3,872	3,627
Total Restricted Assets – Other	563,457	104,175	3,872	3,627
Total Restricted Assets	6,602,174	3,617,839	64,971	95,559
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0
Total Other Assets	0	0	0	0
FIXED ASSETS:				
Property, plant and equipment	23,812,408	23,651,989	14,339,264	14,285,512
Accumulated depreciation	(12,612,329)	(11,883,404)	(7,566,497)	(7,152,999)
Net Plant in Service	11,200,079	11,768,585	6,772,767	7,132,513
Construction in progress	3,330,224	479,605	286,212	163,753
Net Fixed Assets	14,530,303	12,248,190	7,058,979	7,296,266
TOTAL ASSETS	23,712,097	18,767,418	7,690,239	7,978,137
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pensions	170,492	400,173	0	0
Outflows related to OPEB	0	0	67	0
Deferred charge on refunding	0	0	0	0
Loss on refunding of debt	757	0	0	0
Total deferred outflows of resources	171,249	400,173	67	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$23,883,346	\$19,167,591	\$7,690,306	\$7,978,137

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2019 and 2018**

Storm Water Utility Fund		Transload Fund		TOTAL	
2019	2018	2019	2018	2019	2018
\$ 1,513,031	\$ 1,086,543	\$ 560,738	\$ 526,514	\$ 69,275,380	\$ 48,826,326
220,124	157,855	51,675	46,175	21,355,356	18,191,835
0	0	0	0	1,109,800	2,215,169
7,611	6,185	1,155	1,076	621,557	496,839
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	80,816	77,823
0	0	0	0	7,493,632	6,920,890
0	0	0	0	77,507	74,357
<u>1,740,766</u>	<u>1,250,583</u>	<u>613,568</u>	<u>573,765</u>	<u>100,014,048</u>	<u>76,803,239</u>
0	0	0	0	13,595,293	13,944,249
0	0	0	0	25,415,364	41,472,401
2,250,598	1,968,491	0	0	59,099,063	49,888,288
0	0	0	0	1,553,500	1,553,500
0	0	0	0	999,207	967,535
0	0	0	0	19,488,021	19,488,021
0	0	0	0	200,000	200,000
0	0	0	0	6,053,166	5,497,052
<u>2,250,598</u>	<u>1,968,491</u>	<u>0</u>	<u>0</u>	<u>126,403,614</u>	<u>133,011,046</u>
0	0	0	0	7,438,710	6,685,716
0	0	0	0	0	46,558
150,680	14,819	0	0	8,896,298	611,810
12,663	11,861	0	0	797,307	746,816
<u>163,343</u>	<u>26,680</u>	<u>0</u>	<u>0</u>	<u>17,132,315</u>	<u>8,090,900</u>
<u>2,413,941</u>	<u>1,995,171</u>	<u>0</u>	<u>0</u>	<u>143,535,929</u>	<u>141,101,946</u>
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>230,404</u>	<u>311,220</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>230,404</u>	<u>311,220</u>
15,955,661	14,213,130	0	0	1,079,787,749	1,032,978,764
(8,430,472)	(7,850,320)	0	0	(451,525,020)	(424,433,212)
7,525,189	6,362,810	0	0	628,262,729	608,545,552
851,767	1,588,404	0	0	49,138,556	62,490,729
8,376,956	7,951,214	0	0	677,401,285	671,036,281
<u>12,531,663</u>	<u>11,196,968</u>	<u>613,568</u>	<u>573,765</u>	<u>921,181,666</u>	<u>889,252,686</u>
49,424	93,742	0	0	3,616,370	8,801,342
219	0	0	0	13,061	0
0	0	0	0	0	0
0	0	0	0	8,027,682	8,692,520
<u>49,643</u>	<u>93,742</u>	<u>0</u>	<u>0</u>	<u>11,657,113</u>	<u>17,493,862</u>
<u>\$12,581,306</u>	<u>\$11,290,710</u>	<u>\$613,568</u>	<u>\$573,765</u>	<u>\$932,838,779</u>	<u>\$906,746,548</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2019 and 2018**

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2019	2018	2019	2018	2019	2018
CURRENT LIABILITIES:						
Accounts payable	\$1,229,169	\$1,622,142	\$ 89,496	\$ 61,376	\$ 28,133	\$ 23,119
Accrued payroll and payroll taxes	1,146,261	1,179,915	227,422	236,915	92,534	85,816
Accrued sales taxes	344,747	302,451	0	0	129	230
Due to other funds	1,331,922	1,246,402	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	578,988	887,756	52,095	23,168	6,144	606,144
Total Current Liabilities	4,631,087	5,238,666	369,013	321,459	152,300	740,669
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	88,164	418,494	377,462	883,181	127,848	169,155
Accrued interest	3,066,356	3,193,963	1,198,046	1,474,190	0	0
Revenue bonds payable – current maturities	7,020,000	6,715,000	5,261,400	4,571,800	0	0
Special obligation bonds payable	3,075,000	2,945,000	580,000	565,000	0	0
Customer security and escrow deposits	5,416,288	4,806,591	1,408,921	1,308,515	0	0
Advances from other funds	0	0	0	0	0	0
Total Current Liabilities (Payable from Restricted Assets)	18,665,808	18,079,048	8,825,829	8,802,686	127,848	169,155
LONG-TERM LIABILITIES:						
Loans payable to other funds	0	1,899,192	0	0	0	0
Obligations under capital leases	0	0	0	0	32,712	60,163
Revenue bonds payable	130,170,317	137,439,431	91,437,159	97,359,765	0	0
Other long-term liabilities	0	0	0	0	0	0
Net Pension Liability	0	0	0	0	0	0
Special obligation bonds payable	53,874,578	57,114,209	3,168,330	3,783,131	0	0
Total Long-Term Liabilities	184,044,895	196,452,832	94,605,489	101,142,896	32,712	60,163
Total Liabilities	207,341,790	219,770,546	103,800,331	110,267,041	312,860	969,987
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	109,933	120,593	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	4,677,456	1,947,585	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	219,774,183	204,184,915	188,526,792	178,226,359	53,010,534	47,061,803
Total Fund Equity	219,774,183	204,184,915	188,526,792	178,226,359	53,010,534	47,061,803
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$431,793,429	\$425,903,046	\$293,264,838	\$288,901,399	\$53,510,893	\$48,116,284

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2019 and 2018**

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2019	2018	2019	2018	2019	2018
\$ 5,900	\$ 851	\$ 140,012	\$ 907,070	\$ 37,710	\$ 4,815
84,974	87,923	250,864	246,575	18,205	15,573
0	0	0	0	0	0
0	0	2,970	0	0	0
0	0	0	0	0	0
237,816	368,653	0	0	0	0
77,035	77,035	0	0	604,008	863,384
(138)	(138)	21,273	9,424	15,205	15,205
<u>405,587</u>	<u>534,324</u>	<u>415,119</u>	<u>1,163,069</u>	<u>675,128</u>	<u>898,977</u>
18,058	230	37,659	141,426	490,006	483,910
0	0	31,251	33,917	72,583	75,685
0	0	0	0	0	0
0	0	610,000	590,000	965,000	935,000
0	0	758,982	694,400	0	0
0	0	1,726,012	2,057,704	483,699	616,549
<u>18,058</u>	<u>230</u>	<u>3,163,904</u>	<u>3,517,447</u>	<u>2,011,288</u>	<u>2,111,144</u>
0	0	0	0	0	0
2,444,588	4,234,738	0	0	0	0
0	0	0	0	0	0
0	0	7,434,086	7,159,847	0	0
0	0	0	0	0	0
0	0	5,844,957	6,476,497	17,602,510	18,371,220
<u>2,444,588</u>	<u>4,234,738</u>	<u>13,279,043</u>	<u>13,636,344</u>	<u>17,602,510</u>	<u>18,371,220</u>
<u>2,868,233</u>	<u>4,769,292</u>	<u>16,858,066</u>	<u>18,316,860</u>	<u>20,288,926</u>	<u>21,381,341</u>
0	0	0	0	0	0
624,997	274,606	1,288,930	550,037	111,172	48,803
<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>
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>9,714,499</u>	<u>11,055,107</u>	<u>38,308,067</u>	<u>30,344,325</u>	<u>19,438,203</u>	<u>18,075,245</u>
<u>9,714,499</u>	<u>11,055,107</u>	<u>38,308,067</u>	<u>30,344,325</u>	<u>19,438,203</u>	<u>18,075,245</u>
<u>\$13,207,729</u>	<u>\$16,099,005</u>	<u>\$56,455,063</u>	<u>\$49,211,222</u>	<u>\$39,838,301</u>	<u>\$39,505,389</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2019 and 2018

LIABILITIES AND FUND EQUITY	Recreation Services Fund		Railroad Fund	
	2019	2018	2019	2018
CURRENT LIABILITIES:				
Accounts payable	\$ 37,774	\$ 83,110	\$ 4,569	\$ 1,602
Accrued payroll and payroll taxes	179,709	164,952	11,901	18,256
Accrued sales taxes	0	0	0	0
Due to other funds	0	0	0	0
Loans payable to other funds –				
current maturities	0	0	80,816	68,109
Obligations under capital leases	0	0	0	0
Unearned revenue	42,091	38,431	0	0
Other liabilities	(68)	0	3,150	3,150
Total Current Liabilities	259,506	286,493	100,436	91,117
CURRENT LIABILITIES (Payable from Restricted Assets):				
Construction contracts payable	146,852	75,161	0	2,659
Accrued interest	0	0	0	0
Revenue bonds payable – current				
maturities	0	0	0	0
Special obligation bonds payable	0	0	0	0
Customer security and escrow deposits	0	0	0	0
Advances from other funds	1,887,236	574,565	0	0
Total Current Liabilities (Payable from Restricted Assets)	2,034,088	649,726	0	2,659
LONG-TERM LIABILITIES:				
Loans payable to other funds	0	0	230,404	320,934
Obligations under capital leases	0	0	0	0
Revenue bonds payable	0	0	0	0
Other long-term liabilities	0	0	0	0
Net Pension Liabilities	0	0	0	0
Special obligation bonds payable	0	0	0	0
Total Long-Term Liabilities	0	0	230,404	320,934
Total Liabilities	2,293,594	936,219	330,840	414,710
DEFERRED INFLOWS OF RESOURCES				
Deferred Gain on Bond Refunding	0	0	0	0
Inflows related to pension	374,334	161,898	0	0
Total deferred inflows of resources	374,334	161,898	0	0
CONTRIBUTED CAPITAL (Net):				
Municipal contributions	0	0	0	0
County contributions	0	0	0	0
State contributions	0	0	0	0
Federal contributions	0	0	0	0
Private contributions	0	0	0	0
Total Contributed Capital	0	0	0	0
RETAINED EARNINGS	21,215,418	18,069,474	7,359,466	7,563,427
Total Fund Equity	21,215,418	18,069,474	7,359,466	7,563,427
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$23,883,346	\$19,167,591	\$7,690,306	\$7,978,137

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2019 and 2018**

Storm Water Utility Fund		Transload Fund		TOTAL	
2019	2018	2019	2018	2019	2018
\$ 41,559	\$ 11,249	\$ 402	\$ 344	\$ 1,614,724	\$ 2,715,678
16,304	14,560	0	0	2,028,174	2,050,485
0	0	0	0	344,876	302,681
0	0	0	0	1,334,892	1,246,402
0	0	0	0	80,816	68,109
0	0	0	0	262,971	393,808
0	0	0	0	723,339	979,055
5,052	5,052	2,184	984	683,885	1,550,745
<u>62,915</u>	<u>30,861</u>	<u>2,586</u>	<u>1,328</u>	<u>7,073,677</u>	<u>9,306,963</u>
12,475	25,483	0	0	1,298,524	2,199,699
0	0	0	0	4,368,236	4,777,755
0	0	0	0	12,281,400	11,286,800
0	0	0	0	5,230,000	5,035,000
0	0	0	0	7,584,191	6,809,506
0	0	0	0	4,096,947	3,248,818
<u>12,475</u>	<u>25,483</u>	<u>0</u>	<u>0</u>	<u>34,859,298</u>	<u>33,357,578</u>
0	0	0	0	230,404	2,220,126
0	0	0	0	2,477,300	4,294,901
0	0	0	0	221,607,476	234,799,196
0	0	0	0	7,434,086	7,159,847
0	0	0	0	0	0
0	0	0	0	80,490,375	85,745,057
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>312,239,641</u>	<u>334,219,127</u>
<u>75,390</u>	<u>56,344</u>	<u>2,586</u>	<u>1,328</u>	<u>354,172,616</u>	<u>376,883,668</u>
0	0	0	0	109,933	120,593
108,517	37,925	0	0	8,200,687	3,392,754
<u>108,517</u>	<u>37,925</u>	<u>0</u>	<u>0</u>	<u>8,310,620</u>	<u>3,513,347</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
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>12,397,399</u>	<u>11,196,441</u>	<u>610,982</u>	<u>572,437</u>	<u>570,355,543</u>	<u>526,349,533</u>
<u>12,397,399</u>	<u>11,196,441</u>	<u>610,982</u>	<u>572,437</u>	<u>570,355,543</u>	<u>526,349,533</u>
<u>\$12,581,306</u>	<u>\$11,290,710</u>	<u>\$613,568</u>	<u>\$573,765</u>	<u>\$932,838,779</u>	<u>\$906,746,548</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2019	2018	2019	2018	2019	2018
OPERATING REVENUES:						
Charges for services	\$71,623,487	\$69,781,362	\$11,246,560	\$11,194,722	\$600,190	\$586,562
OPERATING EXPENSES:						
Personal services	9,419,277	9,446,610	2,374,630	2,316,646	571,692	567,818
Materials, supplies, and power	30,302,869	30,600,874	549,487	632,329	115,114	91,513
Travel and training	115,839	170,603	7,263	5,268	11,026	14,798
Intragovernmental	4,640,706	4,212,217	1,000,884	960,329	229,277	190,906
Utilities, services, and miscellaneous	3,961,942	4,726,146	1,040,451	869,353	561,807	482,680
TOTAL OPERATING EXPENSES	48,440,633	49,156,450	4,972,715	4,783,925	1,488,916	1,347,715
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	23,182,854	20,624,912	6,273,845	6,410,797	(888,726)	(761,153)
Payment-in-lieu-of-tax	(8,221,933)	(8,292,032)	0	0	0	0
Depreciation	(7,940,749)	(7,828,993)	(2,821,688)	(2,571,183)	(535,644)	(531,895)
OPERATING INCOME (LOSS)	7,020,172	4,503,887	3,452,157	3,839,614	(1,424,370)	(1,293,048)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	1,852,989	(8,238)	1,127,494	157,686	93,053	(8,472)
Revenue from other governmental units	0	1,000	0	0	656,279	4,249,328
Miscellaneous revenue	851,242	738,481	30,846	68,907	18,962	17,073
Interest expense	(3,585,332)	(3,690,280)	(1,386,854)	(1,465,870)	(1,154)	(1,630)
Loss on disposal of fixed assets	(37,114)	(20,486)	(5,754)	(99,440)	0	0
Miscellaneous expense	(1,015)	(1,170)	(136,456)	(147,338)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(919,230)	(2,980,693)	(370,724)	(1,486,055)	767,140	4,256,299
INCOME (LOSS) BEFORE OPERATING TRANSFERS	6,100,942	1,523,194	3,081,433	2,353,559	(657,230)	2,963,251
OPERATING TRANSFERS:						
Operating transfers from other funds	0	0	0	0	2,240,952	1,523,215
Operating transfers to other funds	(338,032)	(377,564)	(8,575)	(17,642)	(30,000)	0
TOTAL OPERATING TRANSFERS	(338,032)	(377,564)	(8,575)	(17,642)	2,210,952	1,523,215
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	5,762,910	1,145,630	3,072,858	2,335,917	1,553,722	4,486,466
Capital contribution	0	0	0	0	0	0
NET INCOME (LOSS)	5,762,910	1,145,630	3,072,858	2,335,917	1,553,722	4,486,466
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	5,762,910	1,145,630	3,072,858	2,335,917	1,553,722	4,486,466
RETAINED EARNINGS, BEGINNING OF PERIOD AS RESTATED	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	\$219,774,183	\$204,184,915	\$188,526,792	\$178,226,359	\$53,010,534	\$47,061,803

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2019	2018	2019	2018	2019	2018
<u>\$941,376</u>	<u>\$1,041,751</u>	<u>\$ 11,706,688</u>	<u>\$ 11,832,643</u>	<u>\$ 2,694,473</u>	<u>\$ 2,642,041</u>
1,787,377	1,813,479	3,022,277	2,790,866	270,136	263,595
653,206	733,820	1,814,945	1,756,557	22,392	47,384
1,171	0	4,209	3,614	8,635	4,154
695,045	629,555	1,228,423	1,135,206	165,789	120,408
<u>378,811</u>	<u>317,111</u>	<u>1,431,494</u>	<u>1,107,105</u>	<u>208,459</u>	<u>212,368</u>
<u>3,515,610</u>	<u>3,493,965</u>	<u>7,501,348</u>	<u>6,793,348</u>	<u>675,411</u>	<u>647,909</u>
(2,574,234)	(2,452,214)	4,205,340	5,039,295	2,019,062	1,994,132
0	0	0	0	0	0
<u>(640,346)</u>	<u>(641,874)</u>	<u>(1,015,283)</u>	<u>(1,150,404)</u>	<u>(506,626)</u>	<u>(502,910)</u>
<u>(3,214,580)</u>	<u>(3,094,088)</u>	<u>3,190,057</u>	<u>3,888,891</u>	<u>1,512,436</u>	<u>1,491,222</u>
33,185	2,683	436,499	(41,804)	259,474	121,965
1,152,081	1,142,010	(680)	20,999	0	0
3,701	75,529	49,253	61,084	5,161	2,419
(66,158)	(52,439)	(116,845)	(129,034)	(446,902)	(462,556)
78,069	(56,684)	0	(125,038)	0	0
<u>0</u>	<u>8,191</u>	<u>(54)</u>	<u>(54)</u>	<u>(20,789)</u>	<u>(289)</u>
<u>1,200,878</u>	<u>1,119,290</u>	<u>368,173</u>	<u>(213,847)</u>	<u>(203,056)</u>	<u>(338,461)</u>
<u>(2,013,702)</u>	<u>(1,974,798)</u>	<u>3,558,230</u>	<u>3,675,044</u>	<u>1,309,380</u>	<u>1,152,761</u>
1,540,559	1,543,440	0	0	0	0
<u>(1,148)</u>	<u>(765)</u>	<u>(178,999)</u>	<u>(171,450)</u>	<u>(149,007)</u>	<u>(167,582)</u>
<u>1,539,411</u>	<u>1,542,675</u>	<u>(178,999)</u>	<u>(171,450)</u>	<u>(149,007)</u>	<u>(167,582)</u>
(474,291)	(432,123)	3,379,231	3,503,594	1,160,373	985,179
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(474,291)	(432,123)	3,379,231	3,503,594	1,160,373	985,179
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(474,291)	(432,123)	3,379,231	3,503,594	1,160,373	985,179
10,188,790	11,487,230	34,928,836	26,840,731	18,277,830	17,090,066
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>\$9,714,499</u>	<u>\$11,055,107</u>	<u>\$38,308,067</u>	<u>\$30,344,325</u>	<u>\$19,438,203</u>	<u>\$18,075,245</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

	Recreation Services Fund		Railroad Fund	
	2019	2018	2019	2018
OPERATING REVENUES:				
Charges for services	\$ 1,636,296	\$ 1,676,048	\$ 178,398	\$ 172,297
OPERATING EXPENSES:				
Personal services	1,493,428	1,485,846	108,461	129,647
Materials, supplies, and power	327,235	423,555	16,628	13,552
Travel and training	3,397	4,738	38	0
Intragovernmental	347,351	331,371	36,026	28,574
Utilities, services, and miscellaneous	437,902	476,860	74,934	64,724
TOTAL OPERATING EXPENSES	2,609,313	2,722,370	236,087	236,497
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(973,017)	(1,046,322)	(57,689)	(64,200)
Payment-in-lieu-of-tax	0	0	0	0
Depreciation	(364,953)	(362,529)	(202,573)	(217,152)
OPERATING INCOME (LOSS)	(1,337,970)	(1,408,851)	(260,262)	(281,352)
NONOPERATING REVENUES (EXPENSES):				
Investment revenue	182,260	(15,981)	10,351	(1,023)
Revenue from other governmental units	81,391	0	148,037	80,000
Miscellaneous revenue	428,260	8,412	480	6,150
Interest expense	(26,249)	0	(6,046)	(7,514)
Loss on disposal of fixed assets	0	0	0	0
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	665,662	(7,569)	152,822	77,613
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(672,308)	(1,416,420)	(107,440)	(203,739)
OPERATING TRANSFERS:				
Operating transfers from other funds	1,686,553	2,324,057	50,154	108,565
Operating transfers to other funds	0	0	0	0
TOTAL OPERATING TRANSFERS	1,686,553	2,324,057	50,154	108,565
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	1,014,245	907,637	(57,286)	(95,174)
Capital contribution	0	0	0	0
NET INCOME (LOSS)	1,014,245	907,637	(57,286)	(95,174)
Amortization of contributed capital	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	1,014,245	907,637	(57,286)	(95,174)
RETAINED EARNINGS, BEGINNING OF PERIOD AS RESTATED	20,201,173	17,161,837	7,416,752	7,658,601
Equity transfer from other funds	0	0	0	0
Equity transfer to other funds	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	\$21,215,418	\$18,069,474	\$7,359,466	\$7,563,427

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

Storm Water Utility Fund		Transload Fund		TOTAL	
2019	2018	2019	2018	2019	2018
<u>\$ 1,481,934</u>	<u>\$ 1,146,027</u>	<u>\$ 115,983</u>	<u>\$ 124,618</u>	<u>102,225,385</u>	<u>100,198,071</u>
254,613	240,279	59,095	53,222	19,360,986	19,108,008
56,907	69,856	333	250	33,859,116	34,369,690
775	418	0	0	152,353	203,593
143,152	127,213	0	272	8,486,653	7,736,051
<u>36,339</u>	<u>45,987</u>	<u>28,094</u>	<u>37,691</u>	<u>8,160,233</u>	<u>8,340,025</u>
<u>491,786</u>	<u>483,753</u>	<u>87,522</u>	<u>91,435</u>	<u>70,019,341</u>	<u>69,757,367</u>
990,148	662,274	28,461	33,183	32,206,044	30,440,704
0	0	0	0	(8,221,933)	(8,292,032)
<u>(289,792)</u>	<u>(266,201)</u>	<u>0</u>	<u>0</u>	<u>(14,317,654)</u>	<u>(14,073,141)</u>
<u>700,356</u>	<u>396,073</u>	<u>28,461</u>	<u>33,183</u>	<u>9,666,457</u>	<u>8,075,531</u>
72,158	(7,150)	12,140	(1,037)	4,079,603	198,629
0	0	0	0	2,037,108	5,493,337
270	2,170	0	0	1,388,175	980,225
0	0	0	0	(5,635,540)	(5,809,323)
(4,268)	0	0	0	30,933	(301,648)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(158,314)</u>	<u>(140,660)</u>
<u>68,160</u>	<u>(4,980)</u>	<u>12,140</u>	<u>(1,037)</u>	<u>1,741,965</u>	<u>420,560</u>
<u>768,516</u>	<u>391,093</u>	<u>40,601</u>	<u>32,146</u>	<u>11,408,422</u>	<u>8,496,091</u>
1,132	66	0	0	5,519,350	5,499,343
<u>(58,599)</u>	<u>(54,257)</u>	<u>(50,154)</u>	<u>0</u>	<u>(814,514)</u>	<u>(789,260)</u>
<u>(57,467)</u>	<u>(54,191)</u>	<u>(50,154)</u>	<u>0</u>	<u>4,704,836</u>	<u>4,710,083</u>
711,049	336,902	(9,553)	32,146	16,113,258	13,206,174
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
711,049	336,902	(9,553)	32,146	16,113,258	13,206,174
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
711,049	336,902	(9,553)	32,146	16,113,258	13,206,174
11,686,350	10,859,539	620,535	540,291	554,242,285	513,143,359
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>\$12,397,399</u>	<u>\$11,196,441</u>	<u>\$610,982</u>	<u>\$572,437</u>	<u>570,355,543</u>	<u>526,349,533</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2019	2018	2019	2018	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$7,020,172	\$4,503,887	\$ 3,452,157	\$ 3,839,614	\$ (1,424,370)	\$ (1,293,048)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	7,940,749	7,828,993	2,821,688	2,571,183	535,644	531,895
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	6,291,802	6,881,233	510,088	739,259	58,996	34,085
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	39,645	38,176	0	0	0	0
Increase (decrease) in accounts payable	(4,966,413)	(5,915,870)	(30,893)	(152,293)	(27,483)	(11,391)
Increase (decrease) in accrued payroll	(676,144)	(555,253)	(191,191)	(176,583)	(34,703)	(31,894)
Decrease (increase) in inventory	(194,669)	(686,030)	(4,651)	(6,188)	0	0
Decrease (increase) in prepaid expenses	42,695	0	0	0	0	0
Decrease (increase) in other assets	0	26,094	700	40	631	2,235
Increase (decrease) in accrued sales tax	(221,011)	(97,779)	0	0	4	176
Increase (decrease) in due to other funds	240,863	(411,137)	0	0	0	(1)
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	(120,562)	237,273	36,168	41,178	0	0
Unrealized gain (loss) on cash equivalents	521,314	(1,098,960)	277,240	629,847	31,143	(49,093)
Other nonoperating revenue (expense)	851,242	738,481	30,846	68,907	18,962	17,073
Net cash provided by (used for) operating activities	<u>16,769,683</u>	<u>11,489,108</u>	<u>6,902,152</u>	<u>7,554,964</u>	<u>(841,176)</u>	<u>(799,963)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	2,240,952	1,523,215
Operating transfers out	(338,032)	(377,564)	(8,575)	(17,642)	(30,000)	0
Operating grants	0	1,000	0	0	677,188	4,249,328
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(338,032)</u>	<u>(376,564)</u>	<u>(8,575)</u>	<u>(17,642)</u>	<u>2,888,140</u>	<u>5,772,543</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	(3,458,718)	(3,876,573)	(1,490,222)	(1,311,797)	(1,154)	(1,630)
Debt service – principal and advance refunding payments	(7,873,156)	(7,555,063)	(4,087,600)	(4,080,800)	(13,846)	(13,371)
Acquisition and construction of capital assets	(4,019,868)	(7,774,745)	(929,712)	(6,547,374)	(491,108)	(5,184,233)
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)	274,516	(136,456)	(147,338)	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>(16,602,316)</u>	<u>(20,354,048)</u>	<u>(7,716,808)</u>	<u>(15,567,917)</u>	<u>(730,560)</u>	<u>(3,739,792)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	1,304,590	1,082,469	743,190	(580,818)	58,856	39,817
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>1,304,590</u>	<u>1,082,469</u>	<u>743,190</u>	<u>(580,818)</u>	<u>58,856</u>	<u>39,817</u>
Net increase (decrease) in cash and cash equivalents	1,133,925	(8,159,035)	(80,041)	(8,611,413)	1,375,260	1,272,605
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>\$105,385,374</u></u>	<u><u>\$100,756,098</u></u>	<u><u>\$45,583,097</u></u>	<u><u>\$44,906,569</u></u>	<u><u>\$8,578,239</u></u>	<u><u>\$3,752,665</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2019	2018	2019	2018	2019	2018
\$ (3,214,580)	\$ (3,094,088)	\$ 3,190,057	\$ 3,888,891	\$ 1,512,436	\$ 1,491,222
640,346	641,874	1,015,283	1,150,404	506,626	502,910
10,150	123,493	121,004	1,113,864	1,597	37,534
0	0	0	0	0	227
0	0	0	0	0	0
(6,583)	(137,928)	(165,613)	107,386	(156,804)	(3,976)
(118,243)	(108,480)	(206,489)	(154,652)	(15,565)	(14,022)
0	0	(400,893)	(138,610)	0	0
0	0	0	0	0	0
60,881	12,756	2,612	14,366	0	0
0	0	0	0	0	0
(561,736)	(9)	0	(6)	0	0
0	0	0	0	0	0
0	(31,200)	9,044	(509,118)	304,215	530,544
13,879	26,150	130,374	(303,102)	(39,530)	(83,654)
3,701	75,529	49,253	61,084	5,161	2,419
<u>(3,172,185)</u>	<u>(2,491,903)</u>	<u>3,744,632</u>	<u>5,230,507</u>	<u>2,118,136</u>	<u>2,463,204</u>
1,540,559	1,543,440	0	0	0	0
(1,148)	(765)	(178,999)	(171,450)	(149,007)	(167,582)
2,216,884	121,420	15,804	108,123	0	0
0	0	0	0	0	0
<u>3,756,295</u>	<u>1,664,095</u>	<u>(163,195)</u>	<u>(63,327)</u>	<u>(149,007)</u>	<u>(167,582)</u>
0	0	0	0	0	0
(66,158)	(52,439)	(123,396)	(135,525)	(450,432)	(466,879)
(1,738,075)	(180,136)	(590,000)	(575,004)	(712,300)	(910,000)
1,411,009	(164,299)	(433,049)	(2,490,883)	241,648	(540,400)
(5,880)	(4,300)	(953,034)	(251,280)	(481,929)	(490,264)
0	8,191	(54)	(54)	(20,789)	(289)
0	0	0	0	0	0
0	0	(166,930)	(162,624)	(66,715)	(65,559)
0	0	0	0	0	0
<u>(399,104)</u>	<u>(392,983)</u>	<u>(2,266,463)</u>	<u>(3,615,370)</u>	<u>(1,490,517)</u>	<u>(2,473,391)</u>
17,157	(21,950)	304,359	253,004	179,562	196,079
0	0	0	0	0	0
<u>17,157</u>	<u>(21,950)</u>	<u>304,359</u>	<u>253,004</u>	<u>179,562</u>	<u>196,079</u>
202,163	(1,242,741)	1,619,333	1,804,814	658,174	18,310
<u>1,749,030</u>	<u>2,697,376</u>	<u>20,373,056</u>	<u>19,742,251</u>	<u>5,629,208</u>	<u>5,655,208</u>
<u><u>\$1,951,193</u></u>	<u><u>\$1,454,635</u></u>	<u><u>\$21,992,389</u></u>	<u><u>\$21,547,065</u></u>	<u><u>\$6,287,382</u></u>	<u><u>\$5,673,518</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

	Recreation Services Fund		Railroad Fund	
	2019	2018	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$ (1,337,970)	\$ (1,408,851)	(\$260,262)	(\$281,352)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	364,953	362,529	202,573	217,152
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	3,643	2,638	4,945	1,779
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in loans receivable from other funds	0	0	0	0
Increase (decrease) in accounts payable	4,949	44,585	(14,726)	(882)
Increase (decrease) in accrued payroll	(106,504)	(88,469)	(7,244)	(6,718)
Decrease (increase) in inventory	0	0	1,332	(526)
Decrease (increase) in prepaid expenses	0	0	0	0
Decrease (increase) in other assets	(3,150)	101	0	0
Increase (decrease) in accrued sales tax	(24)	(12)	0	0
Increase (decrease) in due to other funds	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	1,526	(8,245)
Increase (decrease) in other liabilities	7,171	7,178	0	0
Unrealized gain (loss) on cash equivalents	50,930	(85,822)	2,866	(6,854)
Other nonoperating revenue (expense)	428,260	8,412	480	6,150
 Net cash provided by (used for) operating activities	<u>(587,742)</u>	<u>(1,157,711)</u>	<u>(68,510)</u>	<u>(79,496)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	1,686,553	2,324,057	50,154	108,565
Operating transfers out	0	0	0	0
Operating grants	81,391	0	148,037	80,000
Equity transfer	0	0	0	0
 Net cash provided by (used for) noncapital financing activities	<u>1,767,944</u>	<u>2,324,057</u>	<u>198,191</u>	<u>188,565</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from bonds, loans, and capital leases	0	0	0	0
Debt service – interest payments	(26,249)	0	(6,046)	(7,514)
Debt service – principal and advance refunding payments	0	0	(41,171)	(29,931)
Acquisition and construction of capital assets	(1,269,427)	(436,848)	(165,935)	(46,966)
Decrease in construction contracts	(1,240,431)	(6,232)	0	(24,734)
Fiscal agent fees payments	0	0	0	0
Capital contributions	0	0	0	0
Proceeds from advances from other funds	(382,763)	574,565	0	0
Other	0	0	0	0
 Net cash provided by (used for) capital and related financing activities	<u>(2,918,870)</u>	<u>131,485</u>	<u>(213,152)</u>	<u>(109,145)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –				
Interest received	134,496	65,602	7,588	5,643
Bond investments sold	0	0	0	0
 Net cash provided by (used for) investing activities	<u>134,496</u>	<u>65,602</u>	<u>7,588</u>	<u>5,643</u>
 Net increase (decrease) in cash and cash equivalents	(1,604,172)	1,363,433	(75,883)	5,567
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>10,165,062</u>	<u>5,009,235</u>	<u>530,656</u>	<u>472,755</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$8,560,890</u></u>	<u><u>\$6,372,668</u></u>	<u><u>\$454,773</u></u>	<u><u>\$478,322</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

Storm Water Utility Fund		Transload Fund		TOTAL	
2019	2018	2019	2018	2019	2018
\$ 700,356	\$ 396,073	\$ 28,461	\$ 33,183	\$ 9,666,457	\$ 8,075,531
289,792	266,201	0	0	14,317,654	14,073,141
23,753	26,230	20,368	1,548	7,046,346	8,961,663
0	0	0	0	0	227
0	0	0	0	39,645	38,176
25,145	(20,528)	(1,602)	(1,606)	(5,340,023)	(6,092,503)
(15,090)	(13,728)	(2,987)	(3,252)	(1,374,160)	(1,153,051)
0	0	0	0	(598,881)	(831,354)
0	0	0	0	42,695	0
0	0	0	0	61,674	55,592
0	0	0	0	(221,031)	(97,615)
0	(8)	0	0	(320,873)	(411,161)
0	0	0	0	1,526	(8,245)
0	0	0	0	236,036	275,855
22,824	(42,469)	3,522	(7,375)	1,014,562	(1,021,332)
270	2,170	0	0	1,388,175	980,225
<u>1,047,050</u>	<u>613,941</u>	<u>47,762</u>	<u>22,498</u>	<u>25,959,802</u>	<u>22,845,149</u>
1,132	66	0	0	5,519,350	5,499,343
(58,599)	(54,257)	(50,154)	0	(814,514)	(789,260)
0	0	0	0	3,139,304	4,559,871
0	0	0	0	0	0
<u>(57,467)</u>	<u>(54,191)</u>	<u>(50,154)</u>	<u>0</u>	<u>7,844,140</u>	<u>9,269,954</u>
0	0	0	0	0	0
0	0	0	0	(5,622,375)	(5,852,357)
0	0	0	0	(15,056,148)	(13,344,305)
(64,924)	(119,045)	0	0	(5,721,366)	(23,304,793)
(29,176)	(67,515)	0	0	(5,316,213)	(7,654,311)
0	0	0	0	(158,314)	135,026
0	0	0	0	58,934	3,366,637
0	0	0	0	(616,408)	346,382
0	0	0	0	0	0
<u>(94,100)</u>	<u>(186,560)</u>	<u>0</u>	<u>0</u>	<u>(32,431,890)</u>	<u>(46,307,721)</u>
47,470	34,039	8,596	6,118	2,805,864	1,080,003
0	0	0	0	0	0
<u>47,470</u>	<u>34,039</u>	<u>8,596</u>	<u>6,118</u>	<u>2,805,864</u>	<u>1,080,003</u>
942,953	407,229	6,204	28,616	4,177,916	(13,112,615)
<u>2,820,676</u>	<u>2,647,805</u>	<u>554,534</u>	<u>497,898</u>	<u>198,939,788</u>	<u>201,635,703</u>
<u>\$3,763,629</u>	<u>\$3,055,034</u>	<u>\$560,738</u>	<u>\$526,514</u>	<u>\$203,117,704</u>	<u>\$188,523,088</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2019	2018	2019	2018	2019	2018
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$35,123,094	\$20,051,254	\$13,986,791	\$12,079,078	\$642,326	\$1,686,663
Restricted assets – cash and cash equivalents	<u>70,262,280</u>	<u>80,704,844</u>	<u>31,596,306</u>	<u>32,827,491</u>	<u>7,935,913</u>	<u>2,066,002</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$105,385,374</u></u>	<u><u>\$100,756,098</u></u>	<u><u>\$45,583,097</u></u>	<u><u>\$44,906,569</u></u>	<u><u>\$8,578,239</u></u>	<u><u>\$3,752,665</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>88,164</u>	<u>418,494</u>	<u>377,462</u>	<u>883,181</u>	<u>127,848</u>	<u>169,155</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$88,164</u></u>	<u><u>\$418,494</u></u>	<u><u>\$377,462</u></u>	<u><u>\$883,181</u></u>	<u><u>\$127,848</u></u>	<u><u>\$169,155</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2019	2018	2019	2018	2019	2018	2019	2018
\$326,948	(\$457,736)	\$11,439,731	\$8,180,615	\$2,766,874	\$2,428,001	\$ 2,522,173	\$2,859,004
<u>1,624,245</u>	<u>1,912,371</u>	<u>10,552,658</u>	<u>13,366,450</u>	<u>3,520,508</u>	<u>3,245,517</u>	<u>6,038,717</u>	<u>3,513,664</u>
<u><u>\$1,951,193</u></u>	<u><u>\$1,454,635</u></u>	<u><u>\$21,992,389</u></u>	<u><u>\$21,547,065</u></u>	<u><u>\$6,287,382</u></u>	<u><u>\$5,673,518</u></u>	<u><u>\$8,560,890</u></u>	<u><u>\$6,372,668</u></u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>18,058</u>	<u>230</u>	<u>37,659</u>	<u>141,426</u>	<u>490,006</u>	<u>483,910</u>	<u>146,852</u>	<u>75,161</u>
<u><u>\$18,058</u></u>	<u><u>\$230</u></u>	<u><u>\$37,659</u></u>	<u><u>\$141,426</u></u>	<u><u>\$490,006</u></u>	<u><u>\$483,910</u></u>	<u><u>\$146,852</u></u>	<u><u>\$75,161</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2019	2018	2019	2018	2019	2018	2019	2018
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$393,674	\$386,390	\$ 1,513,031	\$ 1,086,543	\$ 560,738	\$ 526,514	\$ 69,275,380	\$ 48,826,326
Restricted assets – cash and cash equivalents	61,099	91,932	2,250,598	1,968,491	0	0	133,842,324	139,696,762
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$454,773</u>	<u>\$478,322</u>	<u>\$3,763,629</u>	<u>\$3,055,034</u>	<u>\$560,738</u>	<u>\$526,514</u>	<u>\$ 203,117,704</u>	<u>\$ 188,523,088</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$ -	\$ -
Construction contracts payable	0	2,659	12,475	25,483	0	0	1,298,524	2,199,699
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$0</u>	<u>\$2,659</u>	<u>\$12,475</u>	<u>\$25,483</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 1,298,524</u>	<u>\$ 2,199,699</u>

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

**ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Residential sales	\$26,636,290	\$24,996,466
Commercial and industrial sales	25,980,543	25,576,846
Intragovernmental sales	612,345	695,731
Street lighting and traffic signs	4,401	3,903
Sales to public authorities	6,429,621	6,352,326
Sales for resale	248,166	0
Miscellaneous	968,647	1,372,924
TOTAL OPERATING REVENUES	<u>60,880,013</u>	<u>58,998,196</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	561,495	554,152
Steam expenses	274,337	625,383
Electrical expenses	154,777	344,041
Miscellaneous steam power expenses	151,723	225,327
Fuel – coal	0	0
Fuel – gas and biomass	1,155,682	1,338,943
Total Operations	<u>2,298,014</u>	<u>3,087,846</u>
Maintenance		
Supervision and engineering	142,858	251,634
Maintenance of structures	0	0
Maintenance of boiler plants	40,830	69,227
Maintenance of electrical plant	67,871	72,870
Maintenance – other	241,830	252,797
Total Maintenance	<u>493,389</u>	<u>646,528</u>
Other:		
Purchased power	27,104,488	27,262,994
Fuel	202,932	157,128
Transportation	0	0
Total Other	<u>27,307,420</u>	<u>27,420,122</u>
Total Production	<u>30,098,823</u>	<u>31,154,496</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	321,215	365,059
Load dispatching	707,627	783,037
Station	175,481	234,596
Overhead line	304,924	223,267
Underground line	117,469	149,340
Street lighting and signal system	4,423	0
Meter services	60,243	94,123
Customer installation	2,748	188
Miscellaneous distribution	525,772	687,978
Transportation	190,643	184,144
Storeroom	1,647	4,515
Rents	0	0
Transmission of electricity	51,021	56,727
Total Operations	<u>2,463,213</u>	<u>2,782,974</u>

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

**ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures	55,001	158,922
Maintenance of station equipment	280,269	134,569
Maintenance of overhead lines	2,096,566	1,755,886
Maintenance of underground lines	388,204	395,463
Maintenance of line transformer	2,057	4,806
Maintenance of street lights and signal system	105,526	153,236
Maintenance of meters	200,280	266,276
Maintenance of miscellaneous distribution plant	316,520	207,015
Total Maintenance	<u>3,444,423</u>	<u>3,076,173</u>
Total Transmission and Distribution	<u>5,907,636</u>	<u>5,859,147</u>
Accounting and Collection:		
Meter reading	137,384	144,460
Customer records and collection	2,850,804	2,408,728
Uncollectible accounts	178,201	187,084
Total Accounting and Collection	<u>3,166,389</u>	<u>2,740,272</u>
Administrative and General:		
Salaries	1,064,087	988,084
Property insurance	607,841	605,314
Office supplies and expense	246,128	271,907
Communication services	0	0
Maintenance of communication equipment	0	0
Outside services employed	244,827	227,504
Miscellaneous general expense	1,009	450
Merchandise/jobbing and contract work	45,921	0
Demonstrating and selling	55,721	126,353
Injuries and damages	89,106	0
Energy conservation	636,476	612,974
Total Administrative and General	<u>2,991,116</u>	<u>2,832,586</u>
TOTAL OPERATING EXPENSES	<u>42,163,964</u>	<u>42,586,501</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$18,716,049</u>	<u>\$16,411,695</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Residential sales	\$7,555,324	\$7,459,431
Commercial and industrial sales	2,878,852	2,989,577
Miscellaneous	309,298	334,158
TOTAL OPERATING REVENUES	<u>10,743,474</u>	<u>10,783,166</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	0	0
Operating labor and expense	120,953	117,269
Purchase of water for resale	4,561	6,583
Maintenance of wells	50,146	122,166
Miscellaneous	0	0
Total Source of Supply	<u>175,660</u>	<u>246,018</u>
Power and Pumping		
Supervision and engineering	0	0
Operating labor and expense	120,480	116,442
Maintenance of structures and improvements	16,209	240
Maintenance of pumping equipment	80,074	100,599
Power purchased	2,353	3,588
Miscellaneous	622,836	597,689
Total Power and Pumping	<u>841,952</u>	<u>818,558</u>
Purification:		
Supplies and expense	34,553	23,783
Labor	285,610	254,397
Chemicals	334,511	355,298
Maintenance of purification equipment	57,991	183,082
Total Purification	<u>712,665</u>	<u>816,560</u>
Total Production	<u>1,730,277</u>	<u>1,881,136</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	249,727	214,810
Maps and records	263,917	286,561
Transmission and distributions lines	89,594	336,692
Meter	18,133	23,952
Total Operations	<u>621,371</u>	<u>862,015</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures and improvements	0	0
Maintenance of transmission/distribution lines	1,034,057	930,373
Maintenance of distribution reservoirs	4,334	0
Maintenance of services	490,002	499,957
Maintenance of meters	95,669	138,838
Maintenance of hydrants	54,921	50,702
Maintenance of miscellaneous plants	0	0
Total Maintenance	<u>1,678,983</u>	<u>1,619,870</u>
Other:		
Stores	1,098	3,010
Transportation	<u>160,577</u>	<u>156,229</u>
Total Other	<u>161,675</u>	<u>159,239</u>
Total Transmission and Distribution	<u>2,462,029</u>	<u>2,641,124</u>
Accounting and Collection:		
Meter reading	113,250	118,977
Billing and accounting	1,131,587	1,170,292
Uncollectible accounts	<u>54,140</u>	<u>66,232</u>
Total Accounting and Collection	<u>1,298,977</u>	<u>1,355,501</u>
Administrative and General:		
General office salaries	453,205	379,946
Insurance	217,197	211,052
Special service	0	0
Office supplies and expense	113,359	99,607
Rent	0	0
Injuries and damages	0	0
Miscellaneous	0	0
Energy conservation	1,625	2,173
Merchandise/jobbing and contract work	<u>0</u>	<u>0</u>
Total Administrative and General	<u>785,386</u>	<u>692,778</u>
TOTAL OPERATING EXPENSES	<u>6,276,669</u>	<u>6,570,539</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$4,466,805</u></u>	<u><u>\$4,212,627</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$11,246,560</u>	<u>\$11,194,722</u>
OPERATING EXPENSES:		
Administration:		
Personal services	611,653	584,006
Materials and supplies	21,491	13,759
Travel and training	3,074	3,011
Intragovernmental	758,176	721,228
Utilities, services, and miscellaneous	<u>142,519</u>	<u>159,540</u>
Total Administration	<u>1,536,913</u>	<u>1,481,544</u>
Treatment Plant:		
Personal services	1,124,095	1,092,731
Materials and supplies	415,811	501,214
Travel and training	1,070	799
Intragovernmental	112,245	132,677
Utilities, services and miscellaneous	<u>804,296</u>	<u>538,341</u>
Total Treatment Plant	<u>2,457,517</u>	<u>2,265,762</u>
Pump Stations:		
Personal services	77,281	63,819
Materials and supplies	6,811	7,528
Travel and training	0	100
Intragovernmental	1,476	2,014
Utilities, services, and miscellaneous	<u>58,320</u>	<u>49,540</u>
Total Pump Stations	<u>143,888</u>	<u>123,001</u>
Maintenance:		
Personal services	561,601	576,090
Materials and supplies	105,374	109,828
Travel and training	3,119	1,358
Intragovernmental	128,987	104,410
Utilities, services, and miscellaneous	<u>35,316</u>	<u>121,932</u>
Total Maintenance	<u>834,397</u>	<u>913,618</u>
TOTAL OPERATING EXPENSES	<u>4,972,715</u>	<u>4,783,925</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$6,273,845</u></u>	<u><u>\$6,410,797</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 120,884	\$ 130,426
Rentals	118,233	123,623
Landing fees	87,181	77,360
Law enforcement fees	59,522	47,726
Passenger facility charges	201,218	185,332
Miscellaneous	13,152	22,095
TOTAL OPERATING REVENUES	<u>600,190</u>	<u>586,562</u>
OPERATING EXPENSES:		
Administration:		
Personal services	129,185	141,918
Materials and supplies	3,401	1,955
Travel and training	4,476	6,405
Intragovernmental	193,346	150,206
Utilities, services, and miscellaneous	432,498	373,583
Total Administration	<u>762,906</u>	<u>674,067</u>
Airfield Areas:		
Personal services	140,792	134,016
Materials and supplies	87,573	46,132
Travel and training	0	369
Intragovernmental	17,371	14,991
Utilities, services, and miscellaneous	54,220	42,364
Total Airfield Areas	<u>299,956</u>	<u>237,872</u>
Terminal Areas:		
Personal services	26,426	23,268
Materials and supplies	8,299	6,048
Intragovernmental	4,668	4,121
Utilities, services, and miscellaneous	70,537	54,512
Total Terminal Areas	<u>109,930</u>	<u>87,949</u>
Public Safety:		
Personal services	274,115	249,811
Materials and supplies	11,515	13,544
Travel and training	6,550	8,024
Intragovernmental	13,892	13,776
Utilities, services, and miscellaneous	4,314	4,090
Total Public Safety	<u>310,386</u>	<u>289,245</u>
Snow Removal:		
Personal services	0	6,761
Materials and supplies	23	11,574
Intragovernmental	0	7,812
Utilities, services, and miscellaneous	238	8,131
Total Snow Removal	<u>261</u>	<u>34,278</u>
Concessions:		
Personal services	1,174	12,044
Materials and supplies	4,303	12,260
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
Total Concessions	<u>5,477</u>	<u>24,304</u>
TOTAL OPERATING EXPENSES	<u>1,488,916</u>	<u>1,323,411</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$888,726)</u></u>	<u><u>(\$736,849)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 64,851	\$ 109,928
School passes	6,950	6,250
Specials	60,641	101,869
University of Missouri Shuttle reimbursement	748,755	748,755
Paratransit	60,179	74,949
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING REVENUES	<u>941,376</u>	<u>1,041,751</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	1,056,495	1,135,117
Materials and supplies	402,970	501,996
Travel and training	1,171	0
Intragovernmental	531,715	494,122
Utilities, services, and miscellaneous	<u>260,567</u>	<u>218,026</u>
Total General Operations	<u>2,252,918</u>	<u>2,349,261</u>
University of Missouri Shuttle Service:		
Personal services	298,028	281,215
Materials and supplies	124,632	128,358
Travel and training	0	0
Intragovernmental	128,540	106,001
Utilities, services, and miscellaneous	<u>61,357</u>	<u>48,566</u>
Total University of Missouri Shuttle Service	<u>612,557</u>	<u>564,140</u>
Paratransit:		
Personal services	432,854	397,147
Materials and supplies	125,604	103,466
Travel and training	0	0
Intragovernmental	34,790	29,432
Utilities, services, and miscellaneous	<u>56,887</u>	<u>50,519</u>
Total Paratransit	<u>650,135</u>	<u>580,564</u>
TOTAL OPERATING EXPENSES	<u>3,515,610</u>	<u>3,493,965</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$2,574,234)</u></u>	<u><u>(\$2,452,214)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 8,771,979	\$ 8,149,404
Landfill fees	2,061,847	2,794,374
Bag sales	6,312	57,667
Compost sales	7,792	1,560
Miscellaneous	<u>858,758</u>	<u>829,638</u>
TOTAL OPERATING REVENUES	<u>11,706,688</u>	<u>11,832,643</u>
OPERATING EXPENSES:		
Administration:		
Personal services	400,254	371,392
Materials and supplies	14,860	18,789
Travel and training	4,159	3,209
Intragovernmental	726,580	668,430
Utilities, services, and miscellaneous	<u>78,787</u>	<u>80,210</u>
Total Administration	<u>1,224,640</u>	<u>1,142,030</u>
Commercial:		
Personal services	682,601	605,647
Materials and supplies	515,053	548,709
Travel and training	0	0
Intragovernmental	123,026	108,241
Utilities, services, and miscellaneous	<u>221,565</u>	<u>167,349</u>
Total Commercial	<u>1,542,245</u>	<u>1,429,946</u>
Residential:		
Personal services	482,048	419,250
Materials and supplies	412,216	463,869
Travel and training	0	0
Intragovernmental	180,947	166,669
Utilities, services, and miscellaneous	<u>355,464</u>	<u>187,437</u>
Total Residential	<u>1,430,675</u>	<u>1,237,225</u>
Landfill:		
Personal services	459,962	442,019
Materials and supplies	395,208	308,160
Travel and training	0	405
Intragovernmental	55,487	57,132
Utilities, services, and miscellaneous	<u>634,006</u>	<u>559,324</u>
Total Landfill	<u>1,544,663</u>	<u>1,367,040</u>
Recycling:		
Personal services	997,412	952,558
Materials and supplies	477,608	417,030
Travel and training	50	0
Intragovernmental	142,383	134,734
Utilities, services, and miscellaneous	<u>141,672</u>	<u>112,785</u>
Total Recycling	<u>1,759,125</u>	<u>1,617,107</u>
TOTAL OPERATING EXPENSES	<u>7,501,348</u>	<u>6,793,348</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$4,205,340</u></u>	<u><u>\$5,039,295</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 958,612	\$ 1,087,067
Garages	1,356,521	1,161,643
Reserved lots	266,518	266,055
Other	<u>112,822</u>	<u>127,276</u>
TOTAL OPERATING REVENUES	<u>2,694,473</u>	<u>2,642,041</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	270,136	263,595
Materials and supplies	22,392	47,384
Travel and training	8,635	4,154
Intragovernmental	165,789	120,408
Utilities, services, and miscellaneous	<u>208,459</u>	<u>212,368</u>
TOTAL OPERATING EXPENSES	<u>675,411</u>	<u>647,909</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$2,019,062</u></u>	<u><u>\$1,994,132</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Fees and admissions	\$ 1,264,089	\$ 1,296,566
Facility user charges	38,528	45,970
Youth capital improvement fees	17,033	16,672
Golf course improvement fees	12,536	12,343
Miscellaneous	<u>304,110</u>	<u>304,497</u>
TOTAL OPERATING REVENUES	<u>1,636,296</u>	<u>1,676,048</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	696,772	707,731
Materials and supplies	119,879	130,957
Travel and training	1,922	3,793
Intragovernmental	185,419	185,010
Utilities, services, and miscellaneous	<u>110,907</u>	<u>109,182</u>
Total Recreation Services	<u>1,114,899</u>	<u>1,136,673</u>
Maintenance:		
Personal services	295,082	271,241
Materials and supplies	125,212	186,981
Travel and training	0	120
Intragovernmental	44,118	59,396
Utilities, services, and miscellaneous	<u>180,949</u>	<u>230,636</u>
Total Maintenance	<u>645,361</u>	<u>748,374</u>
Activity and Recreation Center:		
Personal services	501,574	506,874
Materials and supplies	82,144	105,617
Travel and training	1,475	825
Intragovernmental	117,814	86,965
Utilities, services, and miscellaneous	<u>146,046</u>	<u>137,042</u>
Total Activity and Recreation Center	<u>849,053</u>	<u>837,323</u>
TOTAL OPERATING EXPENSES	<u>2,609,313</u>	<u>2,722,370</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$973,017)</u></u>	<u><u>(\$1,046,322)</u></u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Switching fees	\$ 173,680	\$ 113,317
Miscellaneous	<u>4,718</u>	<u>58,980</u>
TOTAL OPERATING REVENUES	<u>178,398</u>	<u>172,297</u>
OPERATING EXPENSES:		
Administration:		
Personal services	108,461	129,647
Materials and supplies	16,628	13,552
Travel and training	38	0
Intragovernmental	36,026	28,574
Utilities, services, and miscellaneous	<u>74,934</u>	<u>64,724</u>
Total Administration	<u>236,087</u>	<u>236,497</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
Travel and training	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>236,087</u>	<u>236,497</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$57,689)</u></u>	<u><u>(\$64,200)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 1,481,934</u>	<u>\$ 1,146,027</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	104,947	72,940
Materials and supplies	12,973	7,092
Travel and training	340	0
Intragovernmental	110,920	96,083
Utilities, services, and miscellaneous	<u>20,907</u>	<u>22,632</u>
Total General Operations	<u>250,087</u>	<u>198,747</u>
Field Operations:		
Personal services	149,666	167,339
Materials and supplies	43,934	62,764
Travel and training	435	418
Intragovernmental	32,232	31,130
Utilities, services, and miscellaneous	<u>15,432</u>	<u>23,355</u>
Total Field Operations	<u>241,699</u>	<u>285,006</u>
TOTAL OPERATING EXPENSES	<u>491,786</u>	<u>483,753</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$990,148</u></u>	<u><u>\$662,274</u></u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 115,983</u>	<u>\$ 124,618</u>
OPERATING EXPENSES:		
General operations:		
Personal services	59,095	53,222
Materials and supplies	333	250
Travel and training	0	0
Intragovernmental	0	272
Utilities, services, and miscellaneous	<u>28,094</u>	<u>37,691</u>
Total General Operations	<u>87,522</u>	<u>91,435</u>
TOTAL OPERATING EXPENSES	<u>87,522</u>	<u>91,435</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$ 28,461</u></u>	<u><u>\$ 33,183</u></u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
MARCH 31, 2019**

	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	329,487	1,585,461	(12,353)	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	278,546	409,996	187,781	647,223
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	396	165,874		407,126
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	257	261,026	42,984	3,703,587
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	30,732	33,621	5,879	10,500
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	317,602	597,722	155,192	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	-	15	15		149,985
College Ave Sewer Replacemnt (SW512)	114,368	114,368		114,368		-
Tupelo-larch Sewer Replacemnt (SW513)	15,000	-	2,742	2,742	12,258	-
Columbia Country Club (SW515)	85,000	5,179	287	5,466		79,534
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	135,963	138,446	2,268,750	292,804
TOTAL SEWER	\$ 113,616,854	\$ 91,200,616	\$ 1,096,134	\$ 92,296,750	\$ 2,663,714	\$ 18,656,390
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	177,680	343,857	44,420	3,239,398
Terminal Master Plan (AP112)	866,436	851,752		851,752		14,684

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
MARCH 31, 2019**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
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	19,778	2,931,200	341,256	137,456
Route H (AP123)	3,619,055	263,755	27,775	291,530	38,233	3,289,292
COU Parking Lot (AP124)	12,000	12,000		12,000		-
RW 2-20 & TW A North Ext (AP125)	705,963	-	23,926	23,926	613,324	68,713
Runway 2-20 Isolated Pavement Remed (AP126)	6,978,850	412,630	80,444	493,074	4,389,440	2,096,336
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	\$ 618,998	\$ 32,714,068	\$ 6,161,379	\$ 11,882,747
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	8,505	841,165	92,451	39,617
Parking Infra Upgrades/Maint (PK062)	343,085	267,069		267,069		76,016
MM-10th Cherry Parking Structure (PK064)	470,000	83,973	177,444	261,417	181,800	26,783
MM-Plaza Garage (PK066)	300,000	-	12,373	12,373	11,690	275,937
5th/Walnut Repair	60,000	-	44,723	44,723		15,277
TOTAL PARKING:	\$ 14,777,476	\$ 13,701,945	\$ 243,045	\$ 13,944,990	\$ 285,941	\$ 546,545
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	(131)	475,921	(3,481)	7,145
ARC Security System Imp (RS088)	35,000	32,675		32,675		2,325
Clary-Shy Community Park Imp (RS089)	3,003,270	425,615	706,527	1,132,142	1,296,209	574,919
Sports Field House (RS090)	5,482,919	993,219	555,413	1,548,632	3,861,925	72,362
Sports Field House % for Art (M0090)	42,764	2,137	16,036	18,173		24,591
Philips Park Improvement (RS092)	815,000	-	2,885	2,885		812,115
TOTAL RECREATION SERVICES:	\$ 9,982,251	\$ 2,048,763	\$ 1,281,198	\$ 3,329,961	\$ 5,153,545	\$ 1,498,745
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		59,852	59,852	369,245	1,577,203
Replace 6 PT Vans/1 40' Bus (PT062)	1,315,458		69,238	69,238	433,012	813,208
Bus Shelters (PT063)	100,000		30,293	30,293		69,707
TOTAL PUBLIC TRANSPORTATION:	\$ 4,844,911	\$ 288,414	\$ 159,383	\$ 447,797	\$ 808,137	\$ 3,588,977

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
MARCH 31, 2019**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
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	9,549	63,914
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	9,501	26,901	3,181	39,918
Landfill Expansion Permitting (RF061)	1,080,069	172	9,998	10,170	175,765	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	1,285	34,871	11,851	63,278
912 East Walnut (RF068)	690,000	677,673	179	677,852		12,148
TOTAL SOLID WASTE:	\$ 17,053,459	\$ 14,518,637	\$ (66)	\$ 14,518,571	\$ 300,256	\$ 2,234,632
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		-
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	4,224	11,900	19,793	653,307
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
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		93,437
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	11,626	15,827	19,154	165,019
Worley Street 1104 (SS137)	136,224	136,224		136,224		-
Greenwood South (SS140)	15,000	-	4,430	4,430	570	10,000
Lynn St Cottages (SS141)	200,000	66,852		66,852		133,148
Hirth Avenue (SS142)	75,000	14,163	25,006	39,169	66	35,765
Quail Drive (SS143)	100,000	-		-	16,400	83,600
TOTAL STORMWATER:	\$ 4,480,659	\$ 2,060,607	\$ 48,784	\$ 2,109,391	\$ 55,983	\$ 2,315,285
VEHICLE MAINTENANCE:						
TOTAL VEHICLE MAINTENANCE:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL PROJECTS	\$ 215,513,804	\$ 155,914,052	\$ 3,447,476	\$ 159,361,528	\$ 15,428,955	\$ 40,723,321

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.

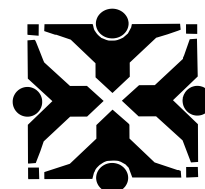
Community Relations Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments, and cable television operations.

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
March 31, 2019 and 2018

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2019	2018	2019	2018	2019	2018
CURRENT ASSETS:						
Cash and cash equivalents	\$1,296,570	\$1,431,001	\$1,922,109	\$1,680,492	\$3,237,371	\$3,037,554
Accounts receivable	0	0	29,446	12,449	5,592	5,592
Grants receivable	0	0	0	0	0	4,802
Accrued interest	2,638	3,116	3,881	3,623	6,232	6,854
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	1,299,208	1,451,423	1,955,436	1,696,564	3,286,062	3,100,219
RESTRICTED ASSETS:						
Net pension asset	212,273	33,338	314,109	36,431	811,768	97,435
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	161,333
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	6,825,260	5,911,168
Accumulated depreciation	(190,440)	(216,690)	0	0	(5,483,883)	(5,107,325)
Net Plant in Service	204,662	222,192	0	0	1,341,377	803,843
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	204,662	222,192	0	0	1,341,377	803,843
TOTAL ASSETS	1,733,982	1,723,662	2,295,942	1,757,720	5,507,425	4,065,395
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	69,628	210,890	103,032	230,455	266,269	616,346
Outflows related to OPEB	309	0	457	0	1,182	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$1,803,919	\$1,934,552	\$2,399,431	\$1,988,175	\$5,774,876	\$4,681,741
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$1,533	\$5,403	\$34,826	\$36,435	\$76,821	\$169,699
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	36,395	30,471	32,272	33,033	280,621	232,884
Due to other funds	0	0	0	0	0	0
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	37,928	35,874	67,098	69,468	357,442	402,583
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	37,928	35,874	67,098	69,468	357,442	402,583
DEFERRED INFLOWS OF RESOURCES						
Infloes related to pension	152,876	85,320	226,216	93,235	584,620	249,355
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	190,804	121,194	293,314	162,703	942,062	651,938
FUND EQUITY:						
Retained earnings (deficit)	1,613,115	1,813,358	2,106,117	1,825,472	4,832,814	4,029,803
TOTAL FUND EQUITY	1,613,115	1,813,358	2,106,117	1,825,472	4,832,814	4,029,803
LIABILITIES AND FUND EQUITY	\$1,803,919	\$1,934,552	\$2,399,431	\$1,988,175	\$5,774,876	\$4,681,741

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2019 and 2018

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2019	2018	2019	2018	2019	2018	2019	2018
\$1,553,554	\$1,503,615	\$1,306,570	\$975,455	\$15,962,575	\$13,757,824	\$0	\$0
119,367	120,412	16,930	12,511	8,501	2,937	0	0
0	0	0	0	0	0	0	0
3,138	3,461	1,711	1,490	33,491	28,730	0	0
0	0	0	0	0	0	0	0
5,815	3,030	1,058,983	1,194,445	0	0	0	0
0	0	0	0	0	0	0	0
1,681,874	1,630,518	2,384,194	2,183,901	16,004,567	13,789,491	0	0
463,100	57,587	633,286	78,231	50,687	6,262	0	0
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	0
0	0	0	0	0	0	0	0
0	0	0	0	1,299,274	1,304,321	0	0
0	0	0	0	1,299,274	1,304,321	0	0
1,183,067	1,183,067	2,770,999	2,908,388	0	33,350	0	0
(998,513)	(941,835)	(944,308)	(1,002,355)	0	(33,350)	0	0
184,554	241,232	1,826,691	1,906,033	0	0	0	0
0	0	0	0	0	0	0	0
184,554	241,232	1,826,691	1,906,033	0	0	0	0
2,368,445	1,965,790	4,897,390	4,218,014	17,358,788	15,104,064	0	0
151,902	364,285	207,726	494,876	16,627	39,610	0	0
674	0	922	0	74	0	0	0
<u>\$2,521,021</u>	<u>\$2,330,075</u>	<u>\$5,106,038</u>	<u>\$4,712,890</u>	<u>\$17,375,489</u>	<u>\$15,143,674</u>	<u>\$0</u>	<u>\$0</u>
\$71,965	\$22,861	\$248,949	\$137,587	\$90	\$0	\$0	\$0
0	0	0	0	0	15,451	0	0
70,374	69,354	103,874	103,502	22,980	22,690	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	147,379	0	0	0	0	0	0
0	0	0	0	0	0	0	0
142,339	239,594	352,823	241,089	23,070	38,141	0	0
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
142,339	239,594	352,823	241,089	6,159,137	5,804,791	0	0
333,516	0	456,081	200,212	36,504	16,025	0	0
475,855	239,594	808,904	441,301	6,195,641	5,820,816	0	0
2,045,166	2,090,481	4,297,134	4,271,589	11,179,848	9,322,858	0	0
2,045,166	2,090,481	4,297,134	4,271,589	11,179,848	9,322,858	0	0
<u>\$2,521,021</u>	<u>\$2,330,075</u>	<u>\$5,106,038</u>	<u>\$4,712,890</u>	<u>\$17,375,489</u>	<u>\$15,143,674</u>	<u>\$0</u>	<u>\$0</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2019 and 2018

ASSETS	Employee Benefit Fund		TOTAL	
	2019	2018	2019	2018
CURRENT ASSETS:				
Cash and cash equivalents	\$5,685,864	\$2,468,209	\$30,964,613	\$24,854,150
Accounts receivable	443,194	451,852	623,030	605,753
Grants receivable	0	0	0	4,802
Accrued interest	13,059	6,692	64,150	53,966
Due from other funds	0	0	0	0
Inventory	0	0	1,064,798	1,214,781
Other assets	0	0	36,867	45,417
Total Current Assets	6,142,117	2,926,753	32,753,458	26,778,869
RESTRICTED ASSETS:				
Net pension asset	128,101	14,876	2,613,324	324,160
Net OPEB asset	10,765	10,083	219,615	205,707
Total Restricted Assets	138,866	24,959	2,832,939	529,867
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	1,299,274	1,304,321
Total Other Assets	0	0	1,299,274	1,304,321
FIXED ASSETS:				
Property, plant, and equipment	0	0	11,174,428	10,474,855
Accumulated depreciation	0	0	(7,617,144)	(7,301,555)
Net Plant in Service	0	0	3,557,284	3,173,300
Construction in progress	0	0	0	0
Net Fixed Assets	0	0	3,557,284	3,173,300
TOTAL ASSETS	6,280,983	2,951,712	40,442,955	31,786,357
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pension	42,020	94,103	857,204	2,050,565
Outflows related to OPEB	187	0	3,805	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$6,323,190	\$3,045,815	\$41,303,964	\$33,836,922
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	(\$70,035)	\$0	\$364,149	\$371,985
Interest payable	0	0	0	15,451
Accrued payroll and payroll taxes	23,770	24,910	570,286	516,844
Due to other funds	0	0	0	0
Advances from other funds	0	0	0	0
Obligations under capital leases current maturities	0	0	0	147,379
Other liabilities	21,757	23,476	21,757	23,476
Total Current Liabilities	(24,508)	48,386	956,192	1,075,135
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	772,592	994,986	7,889,359	7,788,385
DEFERRED INFLOWS OF RESOURCES				
Infloes related to pension	92,256	38,071	1,882,069	682,218
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	864,848	1,033,057	9,771,428	8,470,603
FUND EQUITY:				
Retained earnings (deficit)	5,458,342	2,012,758	31,532,536	25,366,319
TOTAL FUND EQUITY	5,458,342	2,012,758	31,532,536	25,366,319
LIABILITIES AND FUND EQUITY	\$6,323,190	\$3,045,815	\$41,303,964	\$33,836,922

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2019	2018	2019	2018	2019	2018
OPERATING REVENUES:						
Charges for services	\$792,132	\$745,359	\$1,302,639	\$1,297,703	\$4,146,743	\$3,879,047
OPERATING EXPENSES:						
Personal services	410,547	315,014	468,289	451,385	2,128,809	2,126,441
Materials and supplies	74,665	64,748	61,192	53,761	552,079	567,301
Travel and training	4,624	0	18,983	1,855	120,613	59,332
Intragovernmental	22,569	29,740	323,580	211,561	17,044	17,155
Utilities, services, and miscellaneous	267,985	266,223	328,577	290,985	1,257,972	1,524,338
TOTAL OPERATING EXPENSES	780,390	675,725	1,200,621	1,009,547	4,076,517	4,294,567
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	11,742	69,634	102,018	288,156	70,226	(415,520)
Depreciation	(5,821)	(7,319)	0	0	(207,020)	(130,505)
OPERATING INCOME (LOSS)	5,921	62,315	102,018	288,156	(136,794)	(546,025)
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	13,998	48,776
Investment revenue	28,163	(2,573)	40,176	(3,939)	62,332	(5,770)
Miscellaneous revenue	2,272	21	9,953	(3,844)	77	28,498
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)	30,435	(2,552)	50,129	(7,783)	76,407	71,504
INCOME (LOSS) BEFORE OPERATING TRANSFERS	36,356	59,763	152,147	280,373	(60,387)	(474,521)
OPERATING TRANSFERS						
Operating transfers from other funds	0	0	0	0	0	0
Operating transfers to other funds	(32,550)	(32,550)	(67,014)	(58,985)	(81,098)	(81,097)
TOTAL OPERATING TRANSFERS	(32,550)	(32,550)	(67,014)	(58,985)	(81,098)	(81,097)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	3,806	27,213	85,133	221,388	(141,485)	(555,618)
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	3,806	27,213	85,133	221,388	(141,485)	(555,618)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	1,609,309	1,786,145	2,020,984	1,604,084	4,974,299	4,585,421
Equity transfers from other funds	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$1,613,115	\$1,813,358	\$2,106,117	\$1,825,472	\$4,832,814	\$4,029,803

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2019	2018	2019	2018	2019	2018	2019	2018
<u>\$1,333,351</u>	<u>\$1,282,018</u>	<u>\$3,681,086</u>	<u>\$4,127,359</u>	<u>\$3,110,183</u>	<u>\$3,110,183</u>	<u>\$0</u>	<u>\$0</u>
935,052	887,183	1,150,932	1,120,077	134,507	128,604	0	0
178,403	188,436	2,251,778	2,711,375	183	23,376	0	0
3,914	3,892	1,792	0	696	1,048	0	0
8,990	9,995	83,359	75,527	3,177	9,891	0	0
<u>117,856</u>	<u>207,885</u>	<u>38,801</u>	<u>66,937</u>	<u>2,645,839</u>	<u>2,185,671</u>	<u>0</u>	<u>0</u>
<u>1,244,215</u>	<u>1,297,391</u>	<u>3,526,662</u>	<u>3,973,916</u>	<u>2,784,402</u>	<u>2,348,590</u>	<u>0</u>	<u>0</u>
89,136	(15,373)	154,424	153,443	325,781	761,593	0	0
<u>(23,962)</u>	<u>(35,144)</u>	<u>(31,320)</u>	<u>(32,159)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>65,174</u>	<u>(50,517)</u>	<u>123,104</u>	<u>121,284</u>	<u>325,781</u>	<u>761,593</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0
32,993	(2,618)	18,443	(1,611)	376,761	(22,845)	0	0
1,419	200	40,984	29,811	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(14,625)	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>34,412</u>	<u>(2,418)</u>	<u>44,802</u>	<u>28,200</u>	<u>376,761</u>	<u>(22,845)</u>	<u>0</u>	<u>0</u>
<u>99,586</u>	<u>(52,935)</u>	<u>167,906</u>	<u>149,484</u>	<u>702,542</u>	<u>738,748</u>	<u>0</u>	<u>0</u>
25,000	25,000	0	0	0	0	0	0
<u>(118,947)</u>	<u>(118,947)</u>	<u>(2,442)</u>	<u>(2,442)</u>	<u>(22,440)</u>	<u>(22,440)</u>	<u>0</u>	<u>0</u>
<u>(93,947)</u>	<u>(93,947)</u>	<u>(2,442)</u>	<u>(2,442)</u>	<u>(22,440)</u>	<u>(22,440)</u>	<u>0</u>	<u>0</u>
5,639	(146,882)	165,464	147,042	680,102	716,308	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>
5,639	(146,882)	165,464	147,042	680,102	716,308	0	0
2,039,527	2,237,363	4,131,670	4,124,547	10,499,746	8,606,550	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>\$2,045,166</u>	<u>\$2,090,481</u>	<u>\$4,297,134</u>	<u>\$4,271,589</u>	<u>\$11,179,848</u>	<u>\$9,322,858</u>	<u>\$0</u>	<u>\$0</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

	Employee Benefit Fund		TOTAL	
	2019	2018	2019	2018
OPERATING REVENUES:				
Charges for services	\$7,789,227	\$7,708,544	\$22,155,361	\$22,150,213
OPERATING EXPENSES:				
Personal services	295,790	300,868	5,523,926	5,329,572
Materials and supplies	36,391	59,337	3,154,691	3,668,334
Travel and training	13,895	15,491	164,517	81,618
Intragovernmental	1,678	1,351	460,397	355,220
Utilities, services, and miscellaneous	6,515,856	7,168,797	11,172,886	11,710,836
TOTAL OPERATING EXPENSES	6,863,610	7,545,844	20,476,417	21,145,580
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	925,617	162,700	1,678,944	1,004,633
Depreciation	0	0	(268,123)	(205,127)
OPERATING INCOME (LOSS)	925,617	162,700	1,410,821	799,506
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	123,725	0	137,723	48,776
Investment revenue	125,467	(7,532)	684,335	(46,888)
Miscellaneous revenue	20,886	63,229	75,591	117,915
Interest expense	0	0	0	0
Loss on disposal of fixed assets	0	0	(14,625)	0
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	270,078	55,697	883,024	119,803
INCOME (LOSS) BEFORE OPERATING TRANSFERS	1,195,695	218,397	2,293,845	919,309
OPERATING TRANSFERS				
Operating transfers from other funds	0	0	25,000	25,000
Operating transfers to other funds	(16,331)	(16,331)	(340,822)	(332,792)
TOTAL OPERATING TRANSFERS	(16,331)	(16,331)	(315,822)	(307,792)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	1,179,364	202,066	1,978,023	611,517
Contributed capital	0	0	0	0
NET INCOME (LOSS)	1,179,364	202,066	1,978,023	611,517
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	4,278,978	1,810,692	29,554,513	24,754,802
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$5,458,342	\$2,012,758	31,532,536	25,366,319

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2019	2018	2019	2018	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$5,921	\$62,315	\$102,018	\$288,156	(\$136,794)	(\$546,025)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	5,821	7,319	0	0	207,020	130,505
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	(782)	0	0	1,500
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	0	0	0	(9,609)	0	0
Decrease (increase) in other assets	0	12	10,847	0	91,828	91,906
Increase (decrease) in accounts payable	(44,435)	(43,786)	(28,168)	0	(74,093)	(171,426)
Increase (decrease) in accrued payroll	(28,532)	(15,777)	(28,022)	(11,445)	(131,064)	(115,260)
Increase (decrease) in due to other funds	0	0	0	(20,554)	0	(7)
Increase (decrease) in other liabilities	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	8,016	(21,372)	11,706	(24,863)	18,182	(47,104)
Other nonoperating revenue	2,272	21	9,953	(3,844)	77	28,498
Net cash provided by (used for) operating activities	<u>(50,937)</u>	<u>(11,268)</u>	<u>77,552</u>	<u>217,841</u>	<u>(24,844)</u>	<u>(627,413)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(32,550)	(32,550)	(67,014)	(58,985)	(81,098)	(81,097)
Operating grants	0	0	0	0	41,661	79,438
Net cash provided by (used for) noncapital financing activities	<u>(32,550)</u>	<u>(32,550)</u>	<u>(67,014)</u>	<u>(58,985)</u>	<u>(39,437)</u>	<u>(1,659)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Debt service – interest	20,552	0	0	0	0	0
Debt service – principal	0	0	0	0	0	0
Acquisition and construction of capital assets	(1)	0	0	0	(675,650)	(110,626)
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>20,551</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(675,650)</u>	<u>(110,626)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	0	18,363	28,655	20,047	46,524	41,282
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>0</u>	<u>18,363</u>	<u>28,655</u>	<u>20,047</u>	<u>46,524</u>	<u>41,282</u>
Net increase (decrease) in cash and cash equivalents	<u>(62,936)</u>	<u>(25,455)</u>	<u>39,193</u>	<u>178,903</u>	<u>(693,407)</u>	<u>(698,416)</u>
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>3,735,970</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$1,296,570</u></u>	<u><u>\$1,431,001</u></u>	<u><u>\$1,922,109</u></u>	<u><u>\$1,680,492</u></u>	<u><u>\$3,237,371</u></u>	<u><u>\$3,037,554</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$1,296,570</u>	<u>\$1,431,001</u>	<u>\$1,922,109</u>	<u>\$1,680,492</u>	<u>\$3,237,371</u>	<u>\$3,037,554</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$1,296,570</u></u>	<u><u>\$1,431,001</u></u>	<u><u>\$1,922,109</u></u>	<u><u>\$1,680,492</u></u>	<u><u>\$3,237,371</u></u>	<u><u>\$3,037,554</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2019	2018	2019	2018	2019	2018	2019	2018
\$65,174	(\$50,517)	\$123,104	\$121,284	\$325,781	\$761,593	\$0	\$0
23,962	35,144	31,320	32,159	0	0	0	0
3,006	2,463	(330)	22,725	(5,864)	(2,937)	0	0
0	0	0	0	0	0	0	0
0	0	(85,966)	(114,913)	0	0	0	0
388	6,887	0	22	0	0	0	0
42,669	(9,346)	(95,403)	(146,391)	(12,438)	(81,467)	0	0
(49,940)	(42,433)	(95,903)	(57,658)	(8,227)	(6,622)	0	0
0	0	0	(10)	0	0	0	0
0	(1)	0	0	0	0	0	0
9,567	(23,699)	5,192	(10,232)	(197,153)	(197,153)	0	0
1,419	200	40,984	29,811	0	0	0	0
96,245	(81,302)	(77,002)	(123,203)	102,099	473,414	0	0
25,000	25,000	0	0	0	0	0	0
(118,947)	(118,947)	(2,442)	(2,442)	(22,440)	(22,440)	0	0
0	0	0	0	0	0	0	0
(93,947)	(93,947)	(2,442)	(2,442)	(22,440)	(22,440)	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	1	0	78	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	1	0	78	0	0	0	0
23,719	0	13,695	8,502	572,085	168,635	0	0
0	20,698	0	0	(16,740)	(5,881)	0	0
0	0	0	0	0	0	0	0
23,719	20,698	13,695	8,502	555,345	162,754	0	0
26,017	(154,550)	(65,749)	(117,065)	635,004	613,728	0	0
1,527,537	1,658,165	1,372,319	1,092,520	15,327,571	13,144,096	0	0
<u>\$1,553,554</u>	<u>\$1,503,615</u>	<u>\$1,306,570</u>	<u>\$975,455</u>	<u>\$15,962,575</u>	<u>\$13,757,824</u>	<u>\$0</u>	<u>\$0</u>
<u>\$1,553,554</u>	<u>\$1,503,615</u>	<u>\$1,306,570</u>	<u>\$975,455</u>	<u>\$15,962,575</u>	<u>\$13,757,824</u>	<u>\$0</u>	<u>\$0</u>
<u>\$1,553,554</u>	<u>\$1,503,615</u>	<u>\$1,306,570</u>	<u>\$975,455</u>	<u>\$15,962,575</u>	<u>\$13,757,824</u>	<u>\$0</u>	<u>\$0</u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

	Employee Benefit Fund		TOTAL	
	2019	2018	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$925,617	\$162,700	\$1,410,821	\$799,506
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	268,123	205,127
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	(9,308)	(44,879)	(13,278)	(21,128)
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(85,966)	(124,522)
Decrease (increase) in other assets	0	0	103,063	98,827
Increase (decrease) in accounts payable	(133,652)	(167,992)	(345,520)	(620,408)
Increase (decrease) in accrued payroll	(46,459)	(34,735)	(388,147)	(283,930)
Increase (decrease) in due to other funds	0	0	0	(20,571)
Increase (decrease) in other liabilities	(6,238)	(11,757)	(6,238)	(11,758)
Unrealized gain (loss) on cash equivalents	45,809	45,809	(98,681)	(278,614)
Other nonoperating revenue	20,886	63,229	75,591	117,915
Net cash provided by (used for) operating activities	796,655	12,375	919,768	(139,556)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	25,000	25,000
Operating transfers out	(16,331)	(16,331)	(340,822)	(332,792)
Operating grants	123,725	0	165,386	79,438
Net cash provided by (used for) noncapital financing activities	107,394	(16,331)	(150,436)	(228,354)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Debt service – interest	0	0	20,552	0
Debt service – principal	0	0	0	0
Acquisition and construction of capital assets	0	0	(675,651)	(110,547)
Contributed capital	0	0	0	0
Proceeds from advances from other funds	0	0	0	0
Net cash provided by (used for) capital and related financing act.	0	0	(655,099)	(110,547)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	73,483	(54,668)	758,161	202,161
Purchase of investments	0	0	(16,740)	14,817
Sale of investments	0	0	0	0
Net cash provided by (used for) investing activities	73,483	(54,668)	741,421	216,978
Net increase (decrease) in cash and cash equivalents	977,532	(58,624)	855,654	(261,479)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	4,708,332	2,526,833	30,108,959	25,115,629
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$5,685,864	\$2,468,209	30,964,613	24,854,150
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	\$5,685,864	\$2,468,209	30,964,613	24,854,150
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$5,685,864	\$2,468,209	30,964,613	24,854,150

TRUST FUNDS

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

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

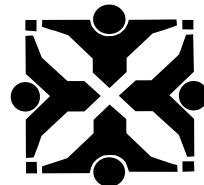
Other Post Employment Benefit Trust Fund - to account for the accumulation of resources for post employment benefits to qualified plan participants.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2019 and 2018

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	
	2019	2018	2019	2018	2019	2018	2019	2018
Cash and cash equivalents	\$0	\$178,606	\$0	\$118,963	\$516,805	\$501,618	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	4,095,854	4,693,574
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	1,022,804	1,057,050
Allowance for uncollectible taxes	0	0	0	0	0	0	(202,118)	(202,927)
Accrued interest	159,999	163,085	104,954	108,625	1,135	1,100	231,878	233,125
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	4,096,947	3,248,818
Other assets	0	0	0	0	0	0	0	0
Investments	82,883,264	79,942,938	54,368,406	53,247,122	2,970,827	3,234,142	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	\$83,043,263	\$80,284,629	\$54,473,360	\$53,474,710	\$3,488,767	\$3,736,860	\$9,245,365	\$9,029,640
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	500,255	0	328,149	0	0	0	0	0
Other liabilities	751,399	0	492,890	0	0	0	919	919
TOTAL LIABILITIES	1,251,654	0	821,039	0	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	7,744,446	7,528,721
Assigned	0	0	0	0	0	0	0	0
Unassigned	81,791,609	80,284,629	53,652,321	53,474,710	3,488,767	3,736,860	0	0
TOTAL FUND EQUITY	81,791,609	80,284,629	53,652,321	53,474,710	3,488,767	3,736,860	9,244,446	9,028,721
TOTAL LIABILITIES AND FUND EQUITY	\$83,043,263	\$80,284,629	\$54,473,360	\$53,474,710	\$3,488,767	\$3,736,860	\$9,245,365	\$9,029,640

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

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2019 and 2018**

	Expendable Trust Funds					
	Contributions Fund		REDI Trust Fund		TOTAL	
	2019	2018	2019	2018	2019	2018
ASSETS						
Cash and cash equivalents	\$684,065	\$626,992	\$0	\$580,989	\$1,200,870	\$2,007,168
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	4,095,854	4,693,574
Accounts receivable	1,193	635	0	0	1,193	635
Tax bills receivable	0	0	0	0	1,022,804	1,057,050
Allowance for uncollectible taxes	0	0	0	0	(202,118)	(202,927)
Accrued interest	1,461	1,343	0	1,241	499,427	508,519
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	4,096,947	3,248,818
Other assets	0	0	0	49,632	0	49,632
Investments	0	0	0	0	140,222,497	136,424,202
Property, plant, and equipment	0	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0	0
TOTAL ASSETS	<u>\$686,719</u>	<u>\$628,970</u>	<u>\$0</u>	<u>\$631,862</u>	<u>\$150,937,474</u>	<u>\$147,786,671</u>
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$730	0	730
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	828,404	0
Other liabilities	0	0	0	349,140	1,245,208	350,059
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>349,870</u>	<u>2,073,612</u>	<u>350,789</u>
FUND EQUITY:						
Fund Balance:						
Nonspendable	0	0	0	0	1,500,000	1,500,000
Restricted	413,131	417,741	0	0	413,131	417,741
Committed	0	0	0	0	7,744,446	7,528,721
Assigned	273,588	211,229	0	0	273,588	211,229
Unassigned	0	0	0	281,992	138,932,697	137,778,191
TOTAL FUND EQUITY	<u>686,719</u>	<u>628,970</u>	<u>0</u>	<u>281,992</u>	<u>148,863,862</u>	<u>147,435,882</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$686,719</u>	<u>\$628,970</u>	<u>\$0</u>	<u>\$631,862</u>	<u>\$150,937,474</u>	<u>\$147,786,671</u>

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

PENSION TRUST FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2019	2018	2019	2018	2019	2018	2019	2018
CURRENT ASSETS:								
Cash and cash equivalents	\$0	\$178,606	\$0	\$118,963	\$516,805	\$501,618	\$516,805	\$799,187
Receivables:								
Accrued interest	159,999	163,085	104,954	108,625	1,135	1,100	266,088	272,810
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	82,883,264	79,942,938	54,368,406	53,247,122	2,970,827	3,234,142	140,222,497	136,424,202
Total Current Assets	83,043,263	80,284,629	54,473,360	53,474,710	3,488,767	3,736,860	137,516,623	133,759,339
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	83,043,263	80,284,629	54,473,360	53,474,710	3,488,767	3,736,860	141,005,390	137,496,199
LIABILITIES								
Accounts payable	0	0	0	0	0	0	0	0
Other liabilities	1,251,654	0	821,039	0	0	0	2,072,693	0
Total Liabilities	1,251,654	0	821,039	0	0	0	2,072,693	0
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS	<u>\$81,791,609</u>	<u>\$80,284,629</u>	<u>\$53,652,321</u>	<u>\$53,474,710</u>	<u>\$3,488,767</u>	<u>\$3,736,860</u>	<u>\$138,932,697</u>	<u>\$137,496,199</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Investment revenue	<u>\$140,356</u>	<u>\$23,851</u>
OPERATING EXPENSES:		
Intragovernmental	2,765	1,259
Utilities, services, and miscellaneous	<u>(3)</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>2,762</u>	<u>1,259</u>
NET INCOME	137,594	22,592
FUND BALANCE, BEGINNING OF PERIOD	<u>9,106,852</u>	<u>9,006,129</u>
FUND BALANCE, END OF PERIOD	<u><u>\$9,244,446</u></u>	<u><u>\$9,028,721</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

	Designated Loan and Special Tax Bill Investment Fund	
	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$137,594	\$22,592
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(140,356)	(23,851)
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	616,408	(17,382)
Increase (decrease) in other liabilities	0	0
Net cash provided by (used for) operating activities	613,646	(18,641)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	138,746	22,279
Purchase of tax bills	(615)	(10,900)
Sale of tax bills	21,572	0
Net cash provided by (used for) investing activities	159,703	11,379
Net increase (decrease) in cash and cash equivalents	773,349	(7,262)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	3,322,505	4,700,836
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$4,095,854</u>	<u>\$4,693,574</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	<u>\$4,095,854</u>	<u>\$4,693,574</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$4,095,854</u>	<u>\$4,693,574</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

**EXPENDABLE TRUST FUNDS
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

	Contributions Fund		REDI Trust Fund		TOTAL	
	2019	2018	2019	2018	2019	2018
REVENUES:						
Investment revenue	\$15,222	(\$1,185)	\$0	(\$1,517)	\$15,222	(\$2,702)
Miscellaneous	<u>66,494</u>	<u>32,134</u>	<u>0</u>	<u>253,624</u>	<u>66,494</u>	<u>285,758</u>
TOTAL REVENUES	<u>81,716</u>	<u>30,949</u>	<u>0</u>	<u>252,107</u>	<u>81,716</u>	<u>283,056</u>
EXPENDITURES:						
Current:						
Policy development and administration	0	0	0	136,733	0	136,733
Health and environment	0	0	0	0	0	0
Personal development	<u>13,194</u>	<u>37,388</u>	<u>0</u>	<u>0</u>	<u>13,194</u>	<u>37,388</u>
TOTAL EXPENDITURES	<u>13,194</u>	<u>37,388</u>	<u>0</u>	<u>136,733</u>	<u>13,194</u>	<u>174,121</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>68,522</u>	<u>(6,439)</u>	<u>0</u>	<u>115,374</u>	<u>68,522</u>	<u>108,935</u>
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	9,746	35,265	0	0	9,746	35,265
Operating transfers to other funds	(58,182)	(12,320)	0	0	(58,182)	(12,320)
Loan Proceeds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(48,436)</u>	<u>22,945</u>	<u>0</u>	<u>0</u>	<u>(48,436)</u>	<u>22,945</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	20,086	16,506	0	115,374	20,086	131,880
FUND BALANCE, BEGINNING OF PERIOD	666,633	612,464	0	166,618	666,633	779,082
Equity transfers to other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u><u>\$686,719</u></u>	<u><u>\$628,970</u></u>	<u><u>\$0</u></u>	<u><u>\$281,992</u></u>	<u><u>\$686,719</u></u>	<u><u>\$910,962</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

CONTRIBUTIONS FUND		2019	2018
REVENUES:			
Investment revenue		\$15,222	(\$1,185)
Miscellaneous		66,494	32,134
TOTAL REVENUES		81,716	30,949
EXPENDITURES:			
Current:			
Personal development:			
Personal services		0	0
Materials and supplies		1,660	1,101
Travel and training		720	(49)
Intragovernmental		253	276
Utilities, services, and miscellaneous		10,561	36,060
Capital Outlay		0	0
TOTAL EXPENDITURES		13,194	37,388
Operating transfer from other funds		9,746	35,265
Operating transfer to other funds		(58,182)	(12,320)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$20,086	\$16,506
REDI TRUST FUND			
REVENUES:			
Contributions – private		\$0	\$0
Contributions – chamber		0	159,450
Contributions – City		0	46,000
Contributions – County		0	17,500
Contributions – University		0	17,500
Investment revenue		0	(1,517)
Miscellaneous		0	13,174
TOTAL REVENUES		0	252,107
EXPENDITURES:			
Current:			
Policy development and administration:			
Materials supplies		0	18,084
Travel and training		0	13,657
Intragovernmental charges		0	0
Utilities, services, and miscellaneous		0	104,992
Capital outlay		0	0
TOTAL EXPENDITURES		0	136,733
Operating transfer to other funds		0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$0	\$115,374

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2019	2018	2019	2018	2019	2018
Cash and cash equivalents	\$0	\$1,501	\$0	\$26,003	\$0	\$1,215
Accounts receivable	0	0	0	0	0	0
Taxes receivable, net	0	20,339	0	30,983	0	0
Accrued interest	0	0	0	0	0	0
Total Assets	0	21,840	0	56,986	0	1,215
LIABILITIES						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	21,800	0	33,300	0	0
Other liabilities	0	40	0	23,686	0	1,215
Total Liabilities	0	21,840	0	56,986	0	1,215

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		Mo Foundation for Health Fund		TOTAL	
2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
\$16,889	\$16,889	\$25,666	\$27,816	\$2,086	(\$11,532)	\$28,690	\$30,533	\$73,331	\$92,425
25,960	49,994	4,064	0	0	0	0	0	30,024	49,994
0	0	0	0	0	0	0	0	0	51,322
0	0	0	0	0	0	0	0	0	0
<u>42,849</u>	<u>66,883</u>	<u>29,730</u>	<u>27,816</u>	<u>2,086</u>	<u>(11,532)</u>	<u>28,690</u>	<u>30,533</u>	<u>103,355</u>	<u>193,741</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0	55,100
<u>42,849</u>	<u>66,883</u>	<u>29,730</u>	<u>27,816</u>	<u>2,086</u>	<u>(11,532)</u>	<u>28,690</u>	<u>30,533</u>	<u>103,355</u>	<u>138,641</u>
<u>42,849</u>	<u>66,883</u>	<u>29,730</u>	<u>27,816</u>	<u>2,086</u>	<u>(11,532)</u>	<u>28,690</u>	<u>30,533</u>	<u>103,355</u>	<u>193,741</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018**

	Balance April 1		Additions		Deductions		Balance March 31	
	2018	2017	2019	2018	2019	2018	2019	2018
LIBRARY DEBT FUND								
ASSETS								
Cash and cash equivalents	\$1,501	\$1,561,056	\$0	\$122,053	\$1,501	\$1,681,608	\$0	\$1,501
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	20,339	51,818	1,004	59,620	21,343	91,099	0	20,339
Accrued interest	0	2,514	0	18,146	0	20,660	0	0
Total Assets	<u>21,840</u>	<u>1,615,388</u>	<u>1,004</u>	<u>199,819</u>	<u>22,844</u>	<u>1,793,367</u>	<u>0</u>	<u>21,840</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	40	1,590,388	53,987	3,300,668	54,027	4,891,016	0	40
Total Liabilities	<u>21,840</u>	<u>1,615,388</u>	<u>53,987</u>	<u>3,300,668</u>	<u>75,827</u>	<u>4,894,216</u>	<u>0</u>	<u>21,840</u>
LIBRARY OPERATING FUND								
ASSETS								
Cash and cash equivalents	\$26,003	\$4,051,073	\$0	\$546,746	\$26,003	\$4,571,816	\$0	\$26,003
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	30,983	78,547	1,343	407,638	32,326	455,202	0	30,983
Accrued interest	0	7,290	0	25,969	0	33,259	0	0
Total Assets	<u>56,986</u>	<u>4,136,910</u>	<u>1,343</u>	<u>980,353</u>	<u>58,329</u>	<u>5,060,277</u>	<u>0</u>	<u>56,986</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	23,686	4,099,110	485,366	6,474,869	509,052	10,550,293	0	23,686
Total Liabilities	<u>56,986</u>	<u>4,136,910</u>	<u>485,366</u>	<u>6,474,869</u>	<u>542,352</u>	<u>10,554,793</u>	<u>0</u>	<u>56,986</u>
LIBRARY BUILDING FUND								
ASSETS								
Cash and cash equivalents	\$1,215	\$118,723	\$0	\$16,603	\$1,215	\$134,111	\$0	\$1,215
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	212	0	1,653	0	1,865	0	0
Total Assets	<u>1,215</u>	<u>118,935</u>	<u>0</u>	<u>18,256</u>	<u>1,215</u>	<u>135,976</u>	<u>0</u>	<u>1,215</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	1,215	118,935	34,189	116,954	35,404	234,674	0	1,215
Total Liabilities	<u>1,215</u>	<u>118,935</u>	<u>34,189</u>	<u>116,954</u>	<u>35,404</u>	<u>234,674</u>	<u>0</u>	<u>1,215</u>
TIGER HOTEL TIF FUND								
ASSETS								
Cash and cash equivalents	\$16,889	\$19,784	\$65,676	\$65,676	\$65,676	\$68,571	\$16,889	\$16,889
Accounts receivable	49,994	71,098	129	0	24,163	21,104	25,960	49,994
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>66,883</u>	<u>90,882</u>	<u>65,805</u>	<u>65,676</u>	<u>89,839</u>	<u>89,675</u>	<u>42,849</u>	<u>66,883</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	66,883	90,882	17,018	2,895	41,052	26,894	42,849	66,883
Total Liabilities	<u>66,883</u>	<u>90,882</u>	<u>17,018</u>	<u>2,895</u>	<u>41,052</u>	<u>26,894</u>	<u>42,849</u>	<u>66,883</u>
REGENCY TIF FUND								
ASSETS								
Cash and cash equivalents	\$27,816	\$43,823	\$175,164	\$183,516	\$177,314	\$199,523	\$25,666	\$27,816
Accounts receivable	0	30,646	12,842	22,053	8,778	52,699	4,064	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>27,816</u>	<u>74,469</u>	<u>188,006</u>	<u>205,569</u>	<u>186,092</u>	<u>252,222</u>	<u>29,730</u>	<u>27,816</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	27,816	74,469	212,222	226,269	210,308	272,922	29,730	27,816
Total Liabilities	<u>27,816</u>	<u>74,469</u>	<u>212,222</u>	<u>226,269</u>	<u>210,308</u>	<u>272,922</u>	<u>29,730</u>	<u>27,816</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

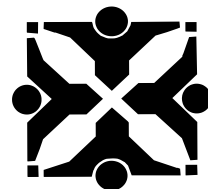
COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

	Balance April 1		Additions		Deductions		Balance March 31	
	2018	2017	2019	2018	2019	2018	2019	2018
BROADWAY HOTEL PHASE 2 TIF FUND								
ASSETS								
Cash and cash equivalents	(\$11,532)	\$0	\$25,000	\$40,000	\$11,382	\$51,532	\$2,086	(\$11,532)
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>(11,532)</u>	<u>0</u>	<u>25,000</u>	<u>40,000</u>	<u>11,382</u>	<u>51,532</u>	<u>2,086</u>	<u>(11,532)</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$6,921	\$0	\$6,921	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	(11,532)	0	67,042	40,000	53,424	51,532	2,086	(11,532)
Total Liabilities	<u>(11,532)</u>	<u>0</u>	<u>73,963</u>	<u>40,000</u>	<u>60,345</u>	<u>51,532</u>	<u>2,086</u>	<u>(11,532)</u>
MO FOUNDATION FOR HEALTH FUND								
ASSETS								
Cash and cash equivalents	\$30,533	\$0	\$100,696	\$57,724	\$102,539	\$27,191	\$28,690	\$30,533
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>30,533</u>	<u>0</u>	<u>100,696</u>	<u>57,724</u>	<u>102,539</u>	<u>27,191</u>	<u>28,690</u>	<u>30,533</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$77,538	\$0	\$77,538	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	30,533	0	190,511	57,724	192,354	27,191	28,690	30,533
Total Liabilities	<u>30,533</u>	<u>0</u>	<u>268,049</u>	<u>57,724</u>	<u>269,892</u>	<u>27,191</u>	<u>28,690</u>	<u>30,533</u>
TOTAL AGENCY FUNDS								
ASSETS								
Cash and cash equivalents	\$92,425	\$5,794,459	\$366,536	\$1,032,318	\$385,630	\$6,734,352	\$73,331	\$92,425
Accounts receivable	49,994	101,744	12,971	22,053	32,941	73,803	30,024	49,994
Taxes receivable, net	51,322	130,365	2,347	467,258	53,669	546,301	0	51,322
Accrued interest	0	10,016	0	45,768	0	55,784	0	0
Total Assets	<u>193,741</u>	<u>6,036,584</u>	<u>381,854</u>	<u>1,567,397</u>	<u>472,240</u>	<u>7,410,240</u>	<u>103,355</u>	<u>193,741</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$84,459	\$0	\$84,459	\$0	\$0	\$0
Due to other entities	55,100	62,800	0	0	55,100	7,700	0	55,100
Other liabilities	138,641	5,973,784	1,060,335	10,219,379	1,095,621	16,054,522	103,355	138,641
Total Liabilities	<u>193,741</u>	<u>6,036,584</u>	<u>1,144,794</u>	<u>10,219,379</u>	<u>1,235,180</u>	<u>16,062,222</u>	<u>103,355</u>	<u>193,741</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
FOR THE SIX MONTHS ENDED MARCH 31, 2019

	2019	2018
GENERAL FIXED ASSETS:		
Land	\$48,680,860	\$48,680,860
Buildings	73,335,350	73,335,350
Improvements other than buildings	46,318,177	41,694,703
Infrastructure	320,270,392	309,022,441
Furniture, fixtures, and equipment	46,009,170	40,252,441
Construction in progress	15,493,077	26,252,387
TOTAL GENERAL FIXED ASSETS	<u>\$550,107,026</u>	<u>\$539,238,182</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	142,646,050	141,894,993
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>\$550,107,026</u>	<u>\$539,238,182</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2019

	<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	270,220	0	0	0	270,220
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>62,809,635</u>	<u>3,302,808</u>	<u>53,484,705</u>	<u>1,542,910</u>	<u>4,479,212</u>
PUBLIC SAFETY:					
Police	7,819,190	501,436	1,583,593	110,193	5,623,968
Fire	29,142,943	1,106,584	11,790,675	919,839	15,325,845
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>42,353,639</u>	<u>1,608,020</u>	<u>13,383,988</u>	<u>1,084,677</u>	<u>26,276,954</u>
TRANSPORTATION:					
Streets	338,284,642	5,457,572	3,073,575	320,858,080	8,895,415
Traffic	1,038,030	0	0	0	1,038,030
TOTAL TRANSPORTATION	<u>339,322,672</u>	<u>5,457,572</u>	<u>3,073,575</u>	<u>320,858,080</u>	<u>9,933,445</u>
HEALTH AND ENVIRONMENT:					
Health Services	289,273	0	7,195	0	282,078
CDBG	23,033	0	0	0	23,033
Community Development	530,126	0	0	73,500	456,626
TOTAL HEALTH AND ENVIRONMENT	<u>842,432</u>	<u>0</u>	<u>7,195</u>	<u>73,500</u>	<u>761,737</u>
PERSONAL DEVELOPMENT:					
Parks and Recreation	89,285,571	38,312,460	3,385,887	43,029,402	4,557,822
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	<u>89,285,571</u>	<u>38,312,460</u>	<u>3,385,887</u>	<u>43,029,402</u>	<u>4,557,822</u>
Total General Fixed Assets Allocated to Functions	534,613,949	<u>\$48,680,860</u>	<u>\$73,335,350</u>	<u>\$366,588,569</u>	<u>\$46,009,170</u>
CONSTRUCTION IN PROGRESS	<u>15,493,077</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$550,107,026</u>				

CITY OF COLUMBIA, MISSOURI

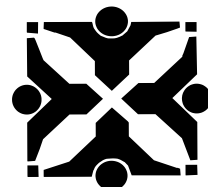
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2019

	General Fixed Assets Oct. 1, 2018	Additions	Deductions	General Fixed Assets March 31, 2019
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	(17,716)	270,220
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>(17,716)</u>	<u>62,809,635</u>
PUBLIC SAFETY:				
Police	7,681,402	137,788	0	7,819,190
Fire	29,167,692	0	(24,749)	29,142,943
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>137,788</u>	<u>(24,749)</u>	<u>42,353,639</u>
TRANSPORTATION:				
Streets	337,955,997	338,115	(9,470)	338,284,642
Traffic	1,046,131	12,899	(21,000)	1,038,030
TOTAL TRANSPORTATION	<u>339,002,128</u>	<u>351,014</u>	<u>(30,470)</u>	<u>339,322,672</u>
HEALTH AND ENVIRONMENT:				
Health services	305,598	0	(16,325)	289,273
CDBG	23,033	0	0	23,033
Community development	530,126	0	0	530,126
TOTAL HEALTH AND ENVIRONMENT	<u>858,757</u>	<u>0</u>	<u>(16,325)</u>	<u>842,432</u>
PERSONAL DEVELOPMENT:				
Parks and Recreation	89,224,052	61,519	0	89,285,571
TOTAL PERSONAL DEVELOPMENT	<u>89,224,052</u>	<u>61,519</u>	<u>0</u>	<u>89,285,571</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>\$550,321</u></u>	<u><u>(\$89,260)</u></u>	<u><u>\$550,107,026</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
March 31, 2019 and 2018

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2019	2018
Special Obligation Bonds 2016:		
Amount available in Debt Service Funds	514,980	508,987
Amount to be provided	13,350,020	14,621,013
Lemone Note		
Amount available in Debt Service Funds	749,605	1,077,873
Amount to be provided	1,715,967	2,782,926
MTFC Loan		
Amount available in Debt Service Funds	960,405	933,783
Amount to be provided	1,797,293	2,674,133
Accrued Compensated Absences:		
Amount to be provided	2,912,876	3,002,242
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$22,001,146</u>	<u>\$25,600,957</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2016:	13,865,000	15,130,000
Lemone Note	2,465,572	3,860,799
MTFC Loan	2,757,698	3,607,916
Accrued compensated absences	2,912,876	3,002,242
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$22,001,146</u>	<u>\$25,600,957</u>

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CITY OF COLUMBIA, MISSOURI

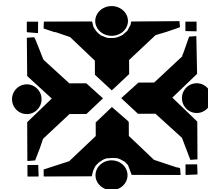
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE SIX MONTHS ENDED MARCH 31, 2019 AND 2018

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2019	2018	2019	2018	2019	2018
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	708,462	668,220	708,462	668,220
Special Obligation Bonds 2016	0	0	1,265,000	1,235,000	1,265,000	1,235,000
MTFC Loan	0	0	429,777	413,565	429,777	413,565
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	2,403,239	2,316,785	2,403,239	2,316,785
Increase (decrease) in fund balance of Debt Service Funds	(739,606)	(756,746)	739,606	756,746	0	0
BALANCE, END OF PERIOD	\$2,212,074	\$2,543,218	\$19,789,072	\$23,057,739	\$22,001,146	\$25,600,957

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CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2019

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/19
POOLED CASH:						
U. S. Government and Agency Securities:						
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	23,125	43
UNITED STATES TREASURY BILL - 912796RJ0	02/06/19	5,000,000	05/02/19	N/A	4,973,194	4,989,900
UNITED STATES TREASURY BILL - 912796SB6	02/06/19	5,000,000	08/01/19	N/A	4,941,833	4,959,850
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	1,760,496
UNITED STATES TREASURY BILL - 912796RM3	02/06/19	5,000,000	11/07/19	N/A	4,908,310	4,928,950
GNMA PL 782102X - 36241KKP2	various	76,721,575	12/15/19	4.500%	47,478	22,614
UNITED STATES TREASURY BILL - 912796RY7	01/30/20	5,000,000	01/30/20	N/A	4,878,283	4,901,750
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	10,032	7,212
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	22,111	8
FHLMC G11813 - 31336WAM1	09/21/07	2,000,000	11/01/20	5.000%	959,739	881,609
FGG 11945 - 3128M1UBN8	06/27/08	2,000,000	12/01/20	5.000%	4,020	17,354
GNMA PL 783440X - 36241LZD1	07/18/17	25,000,000	12/15/20	5.000%	122,567	102,589
FGI15115 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.000%	309,014	177,655
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	3.000%	214,188	57,170
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	26,694	2,778
FHR 11161	11/30/98	505,000	08/15/21	5.500%	0	449
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	36,688	5,691
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,196,984
FHLMC PL G12334 - 3128M1PT0	various	109,369,361	09/01/21	5.000%	1,214,326	1,100,119
FHLMC CTF5 J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	0	18,768
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	0	1,239
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	1,985,120
FNR 91-162 GA - 31388KF37	02/20/01	493,000	12/25/21	8.250%	15,107	1,114
GNR 2010-160 - 38377RLG8	11/03/17	5,826,000	01/20/22	4.500%	1,889,043	1,782,768
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	111,774	13,079
FNMA PL 995529 - 31416BAN5	various	52,857,005	11/01/22	5.000%	1,113,292	979,034
FNMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	1,410,497	1,410,798
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	129,167	66,144
FHLMC C90787 GOLD - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	0	64,115
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	79,831	59,111
GNMA PL 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	355,451	203,678
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	171,816	80,437
FHLMC PL J09639 - 3128PMV80	various	245,000,000	04/01/24	4.000%	4,489,298	4,179,653
FNMA PL 930852 - 31412PEZ0	03/16/17	21,337,000	04/01/24	4.500%	989,959	919,200
GNMA PL 004404M - 36202E3M9	06/19/17	1,000,000	04/20/24	4.000%	85,285	80,219
FHLMC CALLABLE - 3134G8ZT9	04/26/16	3,000,000	04/26/24	1.500%	3,000,000	2,967,600
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	3,965	54,365
FHLB CALLABLE - 3130A1RQ3	05/14/14	2,000,000	05/14/24	2.000%	2,000,000	1,999,940
FGG 18312 - 3128MMK28	09/19/11	2,000,000	06/01/24	4.000%	257,010	145,043
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	301,423	154,661
FHR 3559 BL - 31398Z556	03/20/18	11,111,111	08/15/24	5.000%	2,876,710	2,787,454
FNMA PL J31875 - 31412QJU4	06/19/17	30,000,000	09/01/24	4.500%	3,071,155	2,890,605
FHLMC CTF5 J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	135,546	77,607
FHLMC PL G16325 - 3128MFAH9	11/08/17	1,392,115	12/01/24	5.000%	788,798	732,379
FNMA PL 728923X - 3620AIFYU5	06/19/17	4,480,800	12/15/24	4.000%	412,331	382,825
FHR 3612 JB - 31398LKQ0	01/11/19	4,000,000	12/15/24	4.500%	2,950,844	2,953,027
GNMA PL 711060X - 36297F5V0	06/19/17	5,100,000	03/01/25	4.000%	526,112	497,243
FNMA PL AL9580 - 3138ERUE8	12/19/17	11,265,000	03/01/25	4.000%	5,823,975	5,686,609
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	336,296	218,735
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	364,568	236,109
GNMA PL 784163X - 3622A2TU6	01/23/17	6,000,000	04/15/25	4.000%	2,871,516	2,672,374
FHR 2970 - 3139TVS0	12/26/18	5,000,000	05/15/25	5.500%	898,996	889,142
FNMA 2014-14 KY - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	1,285,629	1,218,641
FNMA PL AL7636 - 3138EQPW6	03/16/17	2,000,000	09/01/25	5.500%	550,356	478,731
GNMA PL 783100X - 36241LNR3	05/16/17	4,000,000	09/15/25	4.500%	413,357	386,945
GNR 2010-111 WG - 38377JP72	06/06/18	43,798,263	09/20/25	4.000%	4,252,705	4,223,547
FNMA 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	423,664	297,941
FNMA 890265 - 31410LC48	04/19/17	37,195,782	11/01/25	4.500%	4,144,338	3,795,024
FNMA AE0879 - 31419A6R3	04/19/17	46,000,000	11/01/25	4.000%	2,942,121	2,764,339
FNMA PL AL6469 - 3138EPFK5	03/29/19	42,537,703	11/01/25	5.500%	7,753,078	7,715,983
GNMA PL 004943M - 36202FP42	06/19/17	4,700,000	02/20/26	4.000%	497,425	470,262
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	497,398	450,538
FHR 3827 - 3137A7YC8	11/16/17	16,800,000	03/15/26	3.500%	783,128	756,318
FNR 2011-20 - 31397QS74	10/20/17	1,655,374	03/25/26	3.500%	942,891	904,893
GNMA PL 005013M - 36202FSA5	06/19/17	3,000,000	04/20/26	4.000%	337,282	318,088
FHLMC PL J1548X - 3128PVC75	03/16/17	6,000,000	05/01/26	4.000%	708,033	669,235
GNMA PL 738281X - 3620ASFW4	08/24/17	6,013,000	05/15/26	4.000%	1,145,854	1,082,983
GNMA PL 763534X - 36176EBB6	09/18/17	18,400,000	05/15/26	3.500%	2,543,447	2,438,458
FHLMC PL G14159 - 3128MCZY4	06/19/17	3,065,000	06/01/26	4.000%	326,631	309,555
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	4.500%	1,303,226	1,233,842
FHR 4395 - 3137BEWG5	01/16/18	13,000,000	07/15/26	4.000%	3,761,933	3,639,996
GNMA PL 005107M - 36202F087	05/16/17	7,060,000	07/20/26	4.000%	846,822	794,998
FNMA PC GOLD 15 Yr - 3128PWAE2	09/19/11	2,500,000	08/01/26	3.000%	623,535	545,029
FHLMC PL AJ1758 - 3138ASSU2	03/16/17	18,955,000	09/01/26	3.500%	2,678,745	2,543,309
FHLMC PL G16744 - 3128MFW66	02/19/19	4,855,000	09/01/26	4.500%	4,661,196	4,647,561
FHR 1883 L - 313377WD7	05/10/02	2,000,000	10/15/26	7.000%	107,526	36,130
FNMA AL2661 - 3138EJSX2	04/19/17	7,089,000	10/01/26	4.000%	1,402,330	1,318,876
FHLMC PL J16939 - 3128PWW88	12/24/18	12,850,000	10/01/26	4.000%	2,437,517	2,460,404
FHLMC GOLD #G30307 - 3128CUCU9	05/13/08	2,500,000	01/01/27	6.000%	126,086	82,578
FNMA PL A9746 - 3138ERZL7	02/16/17	5,000,000	01/01/27	4.500%	2,824,556	2,571,284
FNMA PL AL1953 - 3138EJE38	03/16/17	12,805,575	01/01/27	4.500%	1,479,015	1,363,589
FNMA PL AL0971 - 3138ESCH9	03/16/17	5,000,000	01/01/27	4.500%	2,914,073	2,682,848
FHLMC PL J31961 - 31307NFA7	03/16/17	9,189,618	03/01/27	3.500%	3,879,965	3,696,860
FNR 2007-13 - 31396PK67	12/24/18	5,000,000	03/25/27	5.500%	2,440,756	2,396,335
FNMA 2012-43 AC - 3136ASY66	04/30/12	2,200,000	04/25/27	1.750%	571,349	516,905
FNR 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	190,097	88,559
FNMA PL MA3061 - 31418CMK7	various	8,948,803	07/01/27	3.000%	6,533,093	6,480,139
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	721,851	655,318
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	738,968	701,763
FHLMC CTF5 D97497 - 3128E4KU0	12/12/07	1,143,366	12/01/27	5.000%	40,022	58,987
FHLMC G91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	143,919	77,762
FNMA GTD MTG 257154 - 3137INTK1	03/28/08	2,294,345	03/01/28	4.500%	35,086	72,456
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	886,697	802,089
FHLMC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	33,771	46,979
FHLB BOND STEP UP CALLABLE - 3130ATP41	04/28/16	3,000,000	04/28/28	2.000%	3,000,000	2,943,420
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	374,593	391,972
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	34,442	1,998
FNMA PL 89074 - 31410LRZ7	06/06/18	1,175,000	09/01/28	3.000%	583,434	589,187
FNMA PL AL4189 - 3138ELUP6	02/16/17	7,900,000	10/01/28	3.500%	3,591,381	3,449,389
FNMA PL BM4389 - 3140J82X0	08/27/18	5,000,000	12/01/28	4.500%	4,331,923	4,286,344
FHLMC PL G16274 - 3128MFFP8	09/18/17	4,983,614	01/01/29	4.000%	3,483,105	3,324,019
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	205,895	11,600
GNMA PL 783878X - 3622A2JX1	05/16/17	1,500,000	04/15/29	4.000%	441,928	414,375
FNMA PL AL9742 - 3138ERZG8	03/16/17	4,000,000	07/01/29	4.000%	2,306,002	2,171,627
FHLMC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	349,693	234,212
FHLMC G16108 - 3128MFAH1	04/19/17	6,000,000	08/01/30	4.000%	3,761,819	3,551,942
FNR 2013-128 A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	644,984	549,948
FNMA CALLABLE - 3136G3JC0	04/28/16	2,000,000	04/28/31	2.000%	1,998,000	1,936,840

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2019

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/19
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	558,691	441,101
FNMA MA0878 - 31417Y605	11/14/11	2,000,000	10/01/31	4.000%	540,017	464,644
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	404,233	346,039
FNMA PL BM1231 - 3140JSLM9	10/06/17	5,000,000	11/01/31	3.500%	3,348,902	3,242,263
FNMA PL BM4993 - 3140JRP8	01/17/19	5,000,000	03/01/32	3.500%	4,729,196	4,759,247
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	347,104	286,715
FHLMC PL G16544 - 3128MFP51	08/17/18	4,653,136	05/01/32	4.000%	3,827,508	3,828,552
FNR 2003-18 PA - 31392IVZ9	11/18/09	25,750,000	07/25/32	4.000%	320,324	253,342
FNMA PL MB3808 - 3140J8GS6	04/27/18	4,000,000	08/01/32	4.000%	3,153,812	3,137,176
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	1,354,675	1,227,679
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	989,712	954,031
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	95,915	48,380
FNR 2003-35 UM - 31393BM77	08/11/09	2,000,000	05/25/33	4.000%	257,121	225,969
FHLMC ARM 1B0984 - 3136S8UH9	02/23/04	2,000,000	07/01/33	3.295%	49,528	62,764
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	22,123	16,744
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	349,058	246,611
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.000%	249,653	148,557
FHR 3778 - 3137A4SW3	05/09/11	2,500,000	12/15/33	4.000%	1,816,054	1,900,339
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.000%	346,311	190,521
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	83,331	90,421
FNMA ARM 775566 - 31404QTX7	02/22/05	2,000,000	05/01/34	4.146%	25,301	25,301
FHR 2881 AE - 31395FSC6	03/24/09	5,080,000	08/15/34	5.000%	174,375	81,218
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	103,910	110,258
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	155,895	143,392
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	52,108	76,149
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.000%	288,725	125,820
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	318,255	276,021
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.000%	124,223	77,249
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	89,248	9,342
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.000%	251,124	100,157
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	122,478	50,234
FHR 4385 JA - 3137BDSX5	04/12/16	5,000,000	10/15/37	7.500%	1,667,234	1,572,425
GNMA 2012-07 PH - 38378CQF7	08/28/13	2,000,000	01/20/38	2.750%	175,922	154,633
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	349,074	202,139
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	0	64,839
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	46,647	3,112
FHR 3444 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	209,075	127,940
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	113,106	67,239
GNR 2009-100 PM - 38376JZW7	01/15/19	6,250,000	03/20/39	5.000%	2,639,461	2,639,785
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	445,124	414,370
FHR 3796 LA - 3137ASZAS	07/10/12	2,200,000	06/15/39	2.000%	366,448	333,470
GNMA 4461M - 36202ESW5	11/18/10	2,050,000	06/20/39	4.500%	133,294	43,963
GNR 10-125 TC - 38377JD83	01/22/14	3,000,000	06/20/39	2.500%	160,323	174,411
GNR 2017-104 - 38380FD45	11/01/17	7,088,489	06/20/39	3.000%	3,999,183	3,899,148
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	166,032	79,987
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	315,457	169,591
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	176,249	121,304
GNMA 2012-27 CL A - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	938,119	892,462
GNR 2009-58 AC - 38375DSD8	03/16/11	3,000,000	07/20/39	4.000%	230,725	176,440
GNR 2010-30 BP - 38376XZC0	04/23/14	5,645,000	07/20/39	3.500%	713,899	589,845
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	107,433	53,424
GNR 2012-39 MP - 38378DPL3	09/13/12	2,000,000	08/20/39	2.000%	174,588	123,702
FHR 3753 PG - 3137A3ME6	07/18/13	2,000,000	09/15/39	2.500%	652,011	699,003
GNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	712,868	620,246
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	87,463	84,241
FNR 2011-27 IQ - 313978GM0	07/31/12	3,000,000	09/25/39	4.000%	207,680	91,534
FHR 3795 EB - 3137ASMK7	11/26/14	2,000,000	10/15/39	2.000%	693,202	659,305
GNR 10-117 OD - 38377JZU8	08/06/13	2,429,000	10/20/39	3.000%	319,441	300,684
FHR 3725 PD - 3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	695,780	658,226
GNR 2015-57 GA - 38379LLU8	07/22/15	2,050,000	01/20/40	2.500%	377,851	326,601
GNR 2015-57 GA - 38379LLU8	07/31/18	21,000,000	01/20/40	4.000%	3,430,599	3,409,852
GNR 2015-57 GH - 38379LKU9	07/26/13	2,577,000	02/25/40	3.500%	307,685	202,871
FNR 2010-57 HA - 31398RC94	02/29/12	2,000,000	03/15/40	2.500%	256,089	204,120
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/25/40	1.750%	509,018	489,880
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	509,018	500,930
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	482,615	415,380
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	448,370	381,986
FNR 2010-87 PJ - 31398TZJ3	05/24/11	2,000,000	06/25/40	3.500%	137,584	110,362
FNR 2014-19 HA - 3136AJPG5	04/21/14	2,000,000	06/25/40	2.000%	285,359	267,696
FNR 2010-100 LA - 31398NJE5	03/12/12	2,000,000	07/25/40	2.500%	415,380	349,018
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	445,851	417,553
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	294,481	274,194
GNR 2010-134 YA - 38377LT57	various	9,200,000	10/20/40	2.500%	1,546,455	1,500,477
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	524,504	590,781
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	2.500%	213,234	142,283
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	308,242	261,644
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	3.500%	529,203	498,004
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	98,664	5,812
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	776,544	728,212
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	674,614	627,066
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	543,847	473,634
FHR 4019 JD - 3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	552,945	530,628
GNR 2015-88 GC - 38379PP27	07/21/15	2,000,000	05/20/41	3.500%	640,971	616,383
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	171,755	144,924
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	735,441	684,421
FHR 4000 PJ - 3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	1,099,457	1,020,664
FNR 2012-20 TD - 3136AJR1	05/25/12	2,000,000	02/25/42	4.500%	438,519	316,032
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	966,049	949,500
FNR 2012-128 QC - 3136A9UV2	04/25/13	2,000,000	06/25/42	1.750%	753,318	708,612
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	1,014,744	967,011
FNR 2014-46 PG - 3136AKUZA	09/03/14	2,000,000	01/25/43	3.000%	402,977	347,656
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	910,736	850,016
FHR 4314 LE - 3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	557,903	531,979
FHR 4314 PE - 3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	644,959	618,367
FNR 2014-68 GM - 3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	1,079,516	1,030,206
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	1,300,844	1,226,447
FHR 4474 JA - 3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	1,276,529	1,198,088
Total U. S. Government and Agency Securities					228,881,260	216,421,434
Municipal Securities						
NEW YORK ST DORM AUTH RE - 649907XW7	10/26/17	1,185,000	12/01/23	3.740%	1,283,340	1,247,592
Total Municipal Securities					\$ 1,283,340	\$ 1,247,592
Miscellaneous Securities						
AFFINITY FEDERAL CU CD - 00832KAP4	12/28/18	242,000	12/24/19	3.000%	242,000	242,966
FIRST TECH FEDERAL CU CD - 33715LDH0	01/09/19	249,000	01/09/20	3.000%	249,000	250,056
UBS Select Treasury	various	119,231,603	-	-	119,231,603	119,231,603

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/19
Total Miscellaneous Securities					\$ 119,722,603	\$ 119,724,625
Total Pooled Cash Marketable Securities					\$ 349,887,203	\$ 337,393,651
SELF INSURANCE FUND:						
U. S. Government and Agency Securities:						
US Treasury Note-912796PG8	02/25/19	1,294,000	08/31/19	1.570%	\$ 1,288,238	\$ 1,289,096
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
AmFds Euro Pacfc	various	6,255	—	—	\$ 190,056	\$ 311,885
BlkRkEq Divd Inv	various	27,933	—	—	285,085	573,739
FidAdv New Insights A	various	22,716	—	—	282,098	689,881
Gdmnscs Strat Inc A	various	11,679	—	—	108,729	108,376
JPM EmrgMrk Eq A	various	4,654	—	—	95,028	131,390
JPM SmCap Eq A	various	4,643	—	—	190,057	220,437
Loomis Bd Admn	various	18,887	—	—	95,028	251,203
LrdAbtGr Oppr A	various	9,735	—	—	190,057	216,409
Okmrk Intl II	various	14,100	—	—	411,126	316,696
Prudntl Ttl Rtn Bd A	various	32,732	—	—		471,019
Total Mutual Funds					\$ 1,942,292	\$ 3,291,035
Total Post Employment Health Fund					\$ 1,942,292	\$ 3,291,035
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
DCP Midstream Op - 23311VAE7	various	110,000	04/01/19	2.700%	\$ 109,719	\$ 110,000
Lowe's Cos Inc - 548661DL8	various	440,000	04/15/19	1.150%	436,221	439,982
Toyota Motor Credit - 89236TDE2	07/05/17	530,000	05/20/19	1.400%	527,249	529,147
Home Depot Inc NTS - 737076BE1	06/06/16	555,000	06/15/19	2.000%	567,032	554,362
Target Corp - 87612EBB1	various	510,000	06/26/19	2.300%	516,146	509,449
American Honda Fin Nts - 02665WAH4	08/08/16	550,000	08/15/19	2.250%	566,269	549,159
Gannett Co Inc - 364725BD2	12/23/15	58,000	10/15/19	5.125%	60,030	58,145
Amer Movil SAB - 02364WAX3	various	130,000	10/16/19	5.000%	140,957	131,624
Lennar Corp - 526057BU7	various	110,000	11/15/19	4.500%	114,638	110,138
Alibaba Group - 01609WAC6	09/23/16	50,000	11/28/19	2.500%	50,967	49,946
AirCastle Ltd - 00928QAK7	various	115,000	12/01/19	6.250%	125,500	117,103
Costco Whsl Corp - 22160KAF2	various	455,000	12/15/19	1.700%	461,592	452,134
Hyundai Cptl Amer Inc - 44891AAB3	11/09/17	40,000	03/19/20	2.600%	39,877	39,765
FIAT Chrysler - 31562QAC1	various	110,000	04/15/20	4.500%	112,646	110,963
EMC Corp - 268648AQ5	various	115,000	06/01/20	2.650%	110,594	114,132
Gannett Co Inc - 364725BA8	06/21/18	45,000	07/15/20	5.125%	45,534	45,113
ICAHN Enterprises - 451102AX5	08/30/16	110,000	08/01/20	6.000%	108,075	111,045
ArcelorMittal - 03938LAQ7	various	45,000	08/05/20	5.750%	45,548	46,237
Istar Financial Inc - 45031UCC3	various	110,000	09/15/20	4.625%	111,913	111,238
Tenet Healthcare Corp - 87243QAB2	various	110,000	10/01/20	6.000%	117,731	113,988
Energy Transfer Partners - 29278NAK9	various	110,000	10/15/20	7.500%	123,584	117,114
AERCAP - 00772BAQ4	various	105,000	10/30/20	4.625%	109,015	107,468
CNH Intl - 12592BAE4	various	105,000	11/06/20	4.375%	107,150	106,843
GE Cptl Intl Fndg - 36164QMS4	11/14/18	40,000	11/15/20	2.342%	38,434	39,504
Santander UK Group - 80281LAD7	01/08/16	45,000	01/08/21	3.125%	44,994	44,978
Nustar Logistics - 67059TAD7	04/28/16	15,000	02/01/21	6.750%	14,850	15,600
Sabra Health Care L P - 78572XAE1	01/08/18	105,000	02/01/21	5.500%	107,894	106,181
Sabine Pass - 785592AE6	various	95,000	02/02/21	5.625%	101,975	98,674
Unilever Cptl Corp - 904764AM9	02/22/19	500,000	02/10/21	4.250%	515,020	515,470
Centene Corp Nts - 15135BAF8	various	110,000	02/15/21	5.625%	114,244	111,650
Cisco Systems Inc - 17275RBD3	06/22/18	565,000	02/28/21	2.200%	554,424	561,260
ArcelorMittal - 03938LAU8	various	70,000	03/01/21	6.500%	73,449	73,128
Thermo Fisher - 883556AX0	05/23/18	415,000	03/01/21	4.500%	430,189	428,521
Hyundai Capital - 44891AAS6	03/12/18	35,000	03/12/21	3.450%	34,984	35,064
AES Corp - 00130HBZ7	various	110,000	03/15/21	4.000%	110,638	111,475
Alcoa Inc - 013817AV3	02/13/17	110,000	04/15/21	5.400%	117,610	113,443
GLP CAP L P / GLP Fing - 361841AG4	various	115,000	04/15/21	4.375%	117,572	116,646
Genl Dynamics Corp - 369550BE7	05/23/18	430,000	05/11/21	3.000%	427,528	433,883
Aviation Cptl Group LLC - 05369AAG6	12/03/18	30,000	06/01/21	0.000%	30,000	30,003
Nationstar Mortgage LLC - 63860UAK6	01/11/19	15,000	07/01/21	6.500%	14,925	15,000
SMBC Aviation - 78448TAA0	07/17/17	55,000	07/15/21	2.650%	54,579	54,005
Teva Pharmaceutical - 88167AAC5	02/15/19	10,000	07/21/21	2.200%	9,500	9,534
Mitsubishi UFJ - 606822AW4	07/26/18	85,000	07/26/21	3.535%	85,033	86,247
Associated BK Green Bay - 04550KAA9	08/15/18	70,000	08/06/21	3.500%	69,966	70,655
Sprint Spectrum/Spec 1 - 85208NAA8	10/27/16	175,000	09/20/21	3.360%	111,406	109,342
Pitney Bowes Inc - 724479AK6	various	95,000	10/01/21	3.625%	91,736	93,794
Steel Dynamics Inc - 858119BC3	various	110,000	10/01/21	5.125%	113,061	110,962
ADT Corp - 00101IAK2	various	110,000	10/15/21	6.250%	120,487	115,395
Sumitomo Mitsui Finl - 86562MAH3	10/19/16	80,000	10/19/21	2.442%	80,188	79,071
Suntrust Bank - 86787EBA4	10/26/18	35,000	10/26/21	3.525%	35,000	35,364
Antero Resources - 03674PAL7	various	110,000	11/01/21	5.375%	112,588	110,412
Constellation Brands - 21036PBA5	10/29/18	30,000	11/15/21	3.383%	30,000	30,016
DAE Funding LLC - 23371DAD6	11/14/18	22,000	11/15/21	5.250%	22,000	22,440
Santander Holdings USA - 80282KAU0	12/05/18	25,000	12/03/21	4.450%	24,956	25,758
Genl Mills Inc - 370334BM5	03/05/19	440,000	12/15/21	3.150%	441,487	443,458
Starwood Ppty Tr Inc - 85571BAG0	various	110,000	12/15/21	5.000%	114,950	112,887
Equinix Inc - 29444UAAN6	various	105,000	01/01/22	5.375%	110,187	107,756
Jackson Natl Life Global - 46849LTE1	02/01/19	40,000	02/01/22	3.300%	39,964	40,540
Ball Corp - 058498AR7	various	105,000	03/15/22	5.000%	108,256	108,937
HCA Inc - 404121AE5	various	110,000	03/15/22	5.875%	116,681	118,007
Oasis Petroleum - 674215AG3	12/22/16	15,000	03/15/22	6.875%	15,338	15,150
Ruby Pipeline LLC - 781172AB7	12/11/17	20,000	04/01/22	6.000%	13,428	14,362
SLM Corp - 78442PGC4	various	50,000	04/05/22	5.125%	50,488	49,125
T-Mobile USA Inc - 87264AAR6	various	110,000	04/15/22	4.000%	109,801	111,237
Motorola Inc - 620076BB4	03/11/15	115,000	05/15/22	3.750%	115,722	116,986
Group 1 Automotive - 398905AK5	09/29/17	105,000	06/01/22	5.000%	108,288	105,262
Sumitomo Mitsui Finl - 86562MAQ3	10/16/17	40,000	07/12/22	2.784%	40,134	39,794
Comcast Corp - 20030NBD2	07/20/18	440,000	07/15/22	3.125%	435,516	445,993
SBA Comm Corp - 78388JAT3	12/23/16	19,000	07/15/22	4.875%	19,309	19,261

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/19
CIT Group Inc - 125581GQ5	various	105,000	08/15/22	5.000%	105,653	109,331
Entertainment Prop - 29380TAT2	08/23/18	70,000	08/15/22	5.750%	73,989	74,545
Intl Lease Fin Corp - 459745GN9	08/09/16	50,000	08/15/22	5.875%	56,875	53,906
Level 3 Fing Inc - 527298BD4	various	120,000	08/15/22	5.375%	121,584	120,600
Park Aerospace Hldg - 70014LAA8	02/13/18	12,000	08/15/22	5.250%	12,295	12,299
CCO Hldgs LLC - 1248EPAY9	various	110,000	09/30/22	5.250%	112,917	112,062
Dynegy Inc - 26817RAN8	various	97,000	11/01/22	7.375%	101,703	100,577
Stanley Black & Decker - 854502AD3	various	500,000	11/01/22	2.900%	487,940	503,850
Synovus Financial Corp - 87161CAL9	various	45,000	11/01/22	3.125%	43,184	44,460
Lin Television - 532776AZ4	various	15,000	11/15/22	5.875%	15,324	15,394
Genl Motors Finl - 37045XCF1	02/13/18	25,000	01/05/23	3.250%	24,586	24,512
Crown Amer Cap Corp - 228189AB2	08/17/18	105,000	01/15/23	4.500%	105,652	106,050
Kinder Morgan - 49456BAM3	08/10/17	81,000	01/15/23	3.150%	79,291	81,156
Sunoco LP - 86765LAJ6	various	110,000	01/15/23	4.875%	109,650	111,749
Wells Fargo - 949746SK8	various	25,000	01/24/23	3.069%	25,036	25,033
PolyOne Corp - 73179PAK2	various	105,000	03/15/23	5.250%	106,650	108,150
Springleaf Finance Corp - 85172FAL3	various	65,000	03/15/23	5.625%	66,463	65,894
SSM Health Care - 784710AB1	05/08/18	50,000	03/31/23	3.688%	50,000	51,295
Banco Santander SA - 05964HAG0	02/26/19	30,000	04/12/23	3.848%	29,812	30,256
Targa Res Partners - 87612BAM4	various	90,000	05/01/23	5.250%	90,705	91,615
Antero Resources - 03674XAF3	12/23/16	14,000	06/01/23	5.625%	14,420	14,192
AK Steel Corp - 001546AT7	12/22/16	10,000	07/15/23	7.500%	10,988	10,253
Berry Plastics - 085790AY9	various	25,000	07/15/23	5.125%	25,738	25,414
United Rentals NA - 911365BC7	various	110,000	07/15/23	4.625%	109,625	111,719
BGC Partners Inc - 05541TAK7	various	125,000	07/24/23	5.375%	124,712	129,044
CNH Indl - 12594KAA0	03/01/18	50,000	08/15/23	4.500%	50,727	51,875
Can Imperial Bank - 13607RAD2	09/13/18	55,000	09/13/23	3.500%	54,905	56,327
Sprint Corp - 85207UAF2	01/15/15	9,000	09/15/23	7.875%	9,698	9,428
Reliance Stand Life II - 75951AAJ7	09/19/18	40,000	09/19/23	3.850%	39,978	40,820
Aircastle Ltd - 00928QAR2	09/25/18	35,000	09/25/23	4.400%	34,941	35,640
United Mexican States - 91086QBC15	01/14/15	66,000	10/02/23	4.000%	69,201	67,848
Rose Rock Midstream - 77714TAB7	08/23/18	10,000	11/15/23	5.625%	9,688	9,391
Macquarie Group Ltd - 55608JAH1	11/28/17	25,000	11/28/23	3.189%	25,000	24,765
Sempra Energy - 816851AU3	02/21/19	50,000	12/01/23	4.050%	50,368	51,149
Marathon Petroleum - 56585AAP7	10/13/17	90,000	12/15/23	4.750%	97,422	94,733
Bank of Amer Corp - 06051GGV5	12/20/17	76,000	12/20/23	3.004%	84,606	75,698
Aramark Svcs Inc - 038522AK4	02/12/19	25,000	01/15/24	5.125%	25,469	25,656
CCO Holdings - 1248EPBE2	01/15/15	28,000	01/15/24	5.750%	28,252	28,735
First Data Corp - 32008DAB2	01/03/17	14,000	01/15/24	5.750%	14,473	14,395
Micron Technology Inc - 595112BL6	02/06/19	15,000	02/06/24	4.640%	15,000	15,387
CFX Escrow Corp - 15723RAA2	02/05/19	10,000	02/15/24	6.000%	10,000	10,413
CommScope Fin LLC - 20338QAB9	02/19/19	10,000	03/01/24	5.500%	10,000	10,228
NXP BV/NXP Funding LLC - 62947QAZ1	12/06/18	55,000	03/01/24	4.875%	56,908	58,070
Seagate HDD - 81180WAT8	02/09/17	45,000	03/01/24	4.875%	44,550	44,735
Bank of Amer Corp - 06051GHE2	04/26/18	50,000	03/05/24	2.814%	49,950	49,828
Kinross Gold Corp - 496902AN7	05/02/18	35,000	03/15/24	5.950%	36,531	37,450
Springleaf Finance Corp - 85172FAP4	various	50,000	03/15/24	6.125%	50,095	51,124
Wabtec - 960386AN0	09/14/18	25,000	03/15/24	4.150%	24,951	25,415
AMC Networks Inc - 00164VAD5	10/16/18	10,000	04/01/24	5.000%	9,700	10,049
Midwest Connectr 144A - 59833CAA0	03/15/19	90,000	04/01/24	3.900%	90,638	91,451
JPNC - 46647PAP1	04/25/18	50,000	04/23/24	3.559%	49,645	50,853
CSC Holdings - 126307AH0	12/22/16	16,000	06/01/24	5.250%	15,475	16,240
Macys Retail Hldgs Inc - 55616XAL1	02/12/19	35,000	06/01/24	3.625%	32,643	33,750
AT&T Inc - 00206RGD8	08/22/18	30,000	06/12/24	3.955%	30,000	29,760
Davita Healthcare Partners - 23918KAQ1	01/14/19	15,000	07/15/24	5.125%	14,569	14,812
Sirius XM Holdings Inc - 82967NAS7	05/03/16	13,000	07/15/24	6.000%	13,780	13,471
JP Morgan Chase - 46647PAU0	07/23/18	80,000	07/23/24	3.797%	79,969	82,143
EQT Midstream Ptnrs LP - 26885BAA8	10/18/18	35,000	08/01/24	4.000%	33,740	34,122
Murphy Oil Corp - 626717AH5	02/02/17	9,000	08/15/24	6.875%	9,675	9,529
Crown Castle Intl - 22822VAG6	08/01/17	95,000	09/01/24	3.200%	95,293	94,274
Arrow Electronics Inc - 042735BG4	09/08/17	55,000	09/08/24	3.250%	54,642	53,320
Credit Suisse NY - 22546QAP2	07/17/17	250,000	09/09/24	3.625%	258,947	254,262
WPP Fin 2010 - 92936MAF4	various	10,000	09/19/24	3.750%	28,438	29,586
Trinity Industries - 896522AH2	10/22/15	11,000	10/01/24	4.550%	11,388	10,509
Aecom Technology - 00766TAD2	01/29/19	10,000	10/15/24	5.875%	10,337	10,538
Diamondback Energy Inc - 25278XAC3	09/26/18	7,000	11/01/24	4.750%	6,982	7,156
United Rentals North - 911365BB9	01/15/15	23,000	11/15/24	5.750%	23,457	23,632
Alibaba Group - 01609WAQ5	08/22/17	60,000	11/28/24	3.600%	62,583	61,501
Centene Corp - 15135BAJ0	01/31/19	15,000	01/15/25	4.750%	15,019	15,300
Tesoro Logistics - 88160QAN3	11/02/17	50,000	01/15/25	5.250%	53,000	51,903
T-Mobile USA - 87264AAN5	various	17,000	03/01/25	6.375%	17,332	17,702
TC Pipelines - 87233QAB4	05/24/17	50,000	03/13/25	4.375%	52,275	51,310
Albertsons Cos LLC - 013093AD1	08/10/16	13,000	03/15/25	5.750%	13,211	12,334
Beazer Homes Inc - 07556QBM6	04/06/18	8,000	03/15/25	6.750%	7,960	7,570
Vulcan Materials Co - 929160AS8	various	35,000	04/01/25	4.500%	35,075	36,121
Wellcare Health Plans - 94946TAC0	03/22/17	10,000	04/01/25	5.250%	10,000	10,350
Alexandria Real Estate - 015271AL3	various	85,000	04/30/25	3.450%	84,346	84,612
ESH Hospitality - 26907YAA2	12/27/16	11,000	05/01/25	5.250%	10,917	10,927
Levi Strauss & Co - 52736RBG6	10/16/18	10,000	05/01/25	5.000%	9,950	10,300
SM Energy - 78454LAL4	12/22/16	5,000	06/01/25	5.625%	4,869	4,623
Energizer Spincor Inc - 29273AAA4	04/27/16	7,000	06/15/25	5.500%	7,052	6,928
MGM Resorts - 552953CE9	06/18/18	10,000	06/15/25	5.750%	10,000	10,350
Aviation Cptl Group - 05369AAD3	08/01/18	85,000	08/01/25	4.125%	83,881	84,720
Bayer US Fin - 07274NAY9	06/08/16	75,000	08/15/25	5.500%	86,731	78,124
Comcast Corp - 20030NCS8	10/05/18	45,000	10/15/25	3.950%	44,945	47,062
Valeant Pharmaceuticals - 91911KAN2	05/10/18	15,000	11/01/25	5.500%	15,050	15,319
DowDupon Inc - 26078JAC4	11/28/18	50,000	11/15/25	4.493%	50,000	53,259
Hawaiian Airlines - 419838AA5	01/15/15	65,000	01/15/26	3.900%	47,183	46,728
Western Digital Corp - 958102AM7	02/14/18	6,000	02/15/26	4.750%	6,000	5,730
ArcelorMittal NTS - 03938LBA1	03/11/19	30,000	03/11/26	4.550%	29,914	30,658
Transdigm Inc - 893647BE6	02/13/19	15,000	03/15/26	6.250%	15,000	15,623
WRKCO Inc NTS - 92940PAB0	12/03/18	35,000	03/15/26	4.650%	34,949	37,087
Lennar Corp Med Term - 526057CT9	01/22/19	15,000	06/01/26	5.250%	14,644	15,431
Crown Castle Intl Corp - 22822VAC5	various	30,000	06/15/26	3.700%	28,777	29,906
Gray Television Inc - 389375AJ5	01/06/17	23,000	07/15/26	5.875%	23,000	23,407
Dell Intl LLC - 24703DAZ4	03/20/19	50,000	10/01/26	4.900%	49,871	50,750
Buckeye Partners - 118230AQ4	07/24/18	60,000	12/01/26	3.950%	54,904	57,046
Broadcom Corp - 11134LAH2	01/19/17	45,000	01/15/27	3.875%	45,234	42,989
Mednax Inc - 58502BAC0	02/21/19	10,000	01/15/27	6.250%	9,975	10,100
Penn Natl Gaming - 707569AS8	01/19/17	12,000	01/15/27	5.625%	12,060	11,670
Genl Motors Finl - 37045XBT2	02/03/17	65,000	01/17/27	4.350%	64,506	63,173
Goldman Sachs Group Inc - 38141GWB6	various	56,000	01/26/27	3.850%	56,041	56,218
Tech Data Corp - 878237AH9	01/31/17	85,000	02/15/27	4.950%	85,201	86,175
Enable Midstream - 292480AK6	various	90,000	03/15/27	4.400%	91,224	87,910
Physicians Realty LP - 71951QAA0	03/07/17	50,000	03/15/27	4.300%	48,764	49,717

City of Columbia, Missouri

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Glencore Fndg - 378272AN8	various	80,000	03/27/27	4.000%	78,295	77,632
Wyndham Worldwide - 98310WAN8	03/21/17	12,000	04/01/27	4.500%	11,973	11,903
Morgan Stanley - 61761JZN2	various	50,000	04/23/27	3.950%	50,822	49,985
KB Home - 48666KAX7	02/20/19	10,000	06/15/27	6.875%	10,000	10,300
Brighthouse Fincl - 10922NAC7	various	30,000	06/22/27	3.700%	28,648	27,204
Boardwalk Pipelines - 096630AF5	01/12/17	85,000	07/15/27	4.450%	85,204	82,896
Olin Corp - 680665AJ5	10/12/18	11,000	09/15/27	5.125%	10,367	11,124
Eqt Corp NTS - 26884LAF6	various	30,000	10/01/27	3.900%	29,340	28,060
Hudson Pacific Prop - 44409MAA4	09/25/17	75,000	11/01/27	3.950%	75,013	72,841
JP Morgan Chase - 46625HRX0	various	85,000	12/01/27	3.625%	86,069	84,457
Citigroup Inc - 172967LD1	03/10/17	55,000	01/10/28	3.887%	55,642	55,851
Arrow Electronics Inc - 042735BF6	06/12/17	85,000	01/12/28	3.875%	85,280	81,828
Store Cap Corp - 862121AA8	03/19/18	25,000	03/15/28	4.500%	24,879	25,207
Bank of Amer Corp - 06051GGL7	04/25/17	60,000	04/24/28	3.705%	59,995	60,269
Vodafone Group PLC - 92857WBK5	05/30/18	45,000	05/30/28	4.375%	44,415	45,739
Morgan Stanley - 61744YAK4	07/24/17	50,000	07/22/28	3.591%	48,684	49,622
Interpublic Group of Cos - 460690BP4	09/21/18	25,000	10/01/28	4.650%	24,916	26,027
Niagara Mohawk Pwr - 65364UAL0	12/04/18	50,000	12/15/28	4.278%	49,999	53,046
Anheuser-Busch Inbev - 035240AQ3	01/23/19	10,000	01/23/29	4.750%	9,968	10,654
Altria Group Inc - 02209SBD4	02/14/19	25,000	02/14/29	4.800%	24,929	25,773
Brookfield Fin Inc - 11271LAD4	01/29/19	45,000	03/29/29	4.850%	45,281	46,269
Energy Texas Inc - 29365TAG9	01/08/19	25,000	03/30/29	4.000%	24,953	25,939
Goldman Sachs - 38141GVW2	01/23/18	50,000	04/23/29	3.814%	50,000	49,534
Amerada Hess Corp - 023551AF1	various	15,000	10/01/29	7.875%	18,418	18,075
United Air 2019 - 90931EAA2	02/11/19	60,000	08/25/31	4.550%	60,431	61,506
Bank Montreal Que PFD - 06368BGS1	12/12/17	30,000	12/15/32	3.803%	30,000	29,010
Amerada Hess Corp - 023551AM6	05/16/18	50,000	03/15/33	7.125%	58,875	57,922
Entergy LA LLC - 29364WBA5	02/28/19	45,000	03/15/33	4.000%	46,170	47,255
General Motors Co - 37045VAK6	01/10/19	45,000	04/01/36	6.600%	43,991	47,077
Plains All Amer Pipeline - 72650RAR3	10/23/17	45,000	01/15/37	6.650%	51,491	50,510
Time Warner Cable - 88732IAJ7	various	22,000	05/01/37	6.550%	26,556	24,304
Discovery Comm - 25470DAS8	09/21/17	25,000	09/20/37	5.000%	24,407	24,306
CVS Health Corp - 126650CY4	03/09/18	40,000	03/25/38	4.780%	39,530	39,612
Comcast Corp - 20030NCL3	10/05/18	25,000	10/15/38	4.600%	24,983	26,762
Goldman Sachs Group Inc - 38148YAA6	various	75,000	10/31/38	4.017%	72,064	71,614
Altria Group Inc - 02209SBE2	03/21/19	45,000	02/14/39	5.800%	46,248	47,593
Mars Inc - 571676AD7	03/29/19	10,000	04/01/39	3.875%	9,987	10,081
Cenovus Energy - 15135UAF6	08/01/17	70,000	11/15/39	6.750%	75,076	78,014
Motiva Enterprises - 61980AAD5	12/06/16	55,000	01/15/40	6.850%	64,578	61,708
Genl Elec Co - 369604BF9	03/01/19	15,000	10/09/42	4.125%	12,720	13,017
Anheuser-Busch Inbev Fin - 035242AB2	01/07/19	45,000	01/17/43	4.000%	37,396	40,175
Motorola Solutions - 620076BE8	various	65,000	09/01/44	5.500%	65,489	63,244
Albemarle Corp - 012725AD9	03/09/18	25,000	12/01/44	5.450%	26,801	25,832
Tri-State Generation - 89566EAK4	05/23/16	25,000	06/01/46	4.250%	24,799	24,051
Diamond 1/ Diamond 2 - 25272KAR4	11/10/17	65,000	07/15/46	8.350%	83,887	78,453
Kroger Co - 501044DG3	11/06/17	90,000	02/01/47	4.450%	86,025	81,589
Southern Calif Edison - 842400GG2	03/27/17	75,000	04/01/47	4.000%	75,414	69,838
Crown Castle Intl - 22822VAF8	05/04/17	25,000	05/15/47	4.750%	24,991	24,696
American Fin Grp - 025932AL8	06/02/17	75,000	06/15/47	4.500%	75,021	70,653
Brighthouse Finl - 10922NAD5	06/22/17	90,000	06/22/47	4.700%	89,813	71,743
ONEOK INC - 682680AT0	10/16/17	78,000	07/13/47	4.950%	79,402	76,890
Owens Corning NTS - 690742AG6	01/22/19	35,000	07/15/47	4.300%	24,898	28,319
Celgene Corp - 151020AW4	11/09/17	35,000	11/15/47	4.350%	34,826	34,102
Westlake Chemical Corp - 960413AU6	11/28/17	30,000	11/15/47	4.375%	29,694	26,573
Southern Calif Edison Co - 842400GK3	06/04/18	60,000	03/01/48	4.125%	55,339	57,195
CVS Health Corp - 126650CZ1	various	90,000	03/25/48	5.050%	94,903	90,667
Securian Finl Group Inc - 81373PAA1	04/05/18	25,000	04/15/48	4.800%	24,921	25,656
Axa Equitable Holdings - 054561AM7	04/20/18	25,000	04/20/48	5.000%	24,927	24,452
City of Hope - 17858PAB7	05/16/18	25,000	08/15/48	4.378%	25,000	26,227
Electricite de France - 268317AT1	09/28/18	50,000	09/21/48	5.000%	49,010	51,477
Aflac Inc - 001055AY8	10/31/18	25,000	01/15/49	4.750%	24,835	27,610
Aptiv PLC - 03835VAH9	03/14/19	30,000	03/15/49	5.400%	29,867	30,952
Ingersoll-Rand Lux Finan - 456873AF5	03/21/19	5,000	03/21/49	4.500%	4,987	5,132
Mars Inc - 571676AF2	03/29/19	10,000	04/01/49	3.950%	9,941	10,060
Energy Transfer Oper - 29279FAA7	01/15/19	30,000	04/15/49	6.250%	29,955	33,602
Pacificorp - 695114CV8	03/01/19	40,000	02/15/50	4.150%	39,964	41,462
Enlink Midstream - 29336UAH0	06/14/18	7,000	12/15/65	6.000%	6,125	5,793
Pacific Life Ins - 69448FAA9	various	50,000	10/24/67	4.300%	47,199	44,610
Enbridge Inc - 29250NAW5	03/01/18	25,000	03/01/78	6.250%	25,000	24,863
Total Corporate Bonds					\$ 18,585,658	\$ 18,506,323
Stock and Mutual Funds:						
Common Preferred Stock	various	1,670,156	—	—	\$ 59,011,518	\$ 68,545,977
UBS Cash/Money Market Funds	various	8,336,913	—	—	8,336,913	8,336,913
PNC Small Cap Fund Class I - PPCIX	various	219,088	—	—	3,888,365	3,828,140
SPDR S&P 500 ETF TR - 78462F103	various	48,796	—	—	13,333,937	13,783,894
Total Stock and Mutual Funds					\$ 84,570,733	\$ 94,494,924
U. S. Government and Agency Securities:						
US Tsy Note - 912828K58	various	30,000	04/30/20	1.375%	\$ 29,708	29,671
US Tsy Note - 912828XM7	various	10,000	07/31/20	1.625%	10,004	9,900
US Tsy Note - 912828L32	various	80,000	08/31/20	1.375%	79,724	78,875
US Tsy Note - 912828L65	10/23/15	95,000	09/30/20	1.375%	94,968	93,620
US Tsy Note - 912828SG1	01/07/19	30,000	10/31/20	2.875%	30,222	30,243
US Tsy Note - 912828SQ9	12/07/18	347,000	11/30/20	2.750%	347,668	349,318
US Tsy Note - 9128283L2	12/22/17	25,000	12/15/20	1.875%	24,927	24,810
US Tsy Note - 912828SS5	02/28/19	45,000	12/31/20	2.500%	44,998	45,135
US Tsy Note - 9128286D7	03/25/19	251,000	02/28/21	2.500%	251,441	251,971
US Tsy Note - 912828Q78	various	780,000	04/30/21	1.375%	787,918	765,742
US Tsy Note - 912828SA4	various	466,000	09/15/21	2.750%	466,794	471,462
US Tsy Note - 912828F21	10/14/14	70,000	09/30/21	2.125%	70,558	69,770
US Tsy Note - 912828SV8	02/08/19	65,000	01/15/22	2.500%	64,997	65,439
US Tsy Note - 912828M80	various	15,000	11/30/22	2.000%	14,925	14,877
US Tsy Note - 9128286G0	03/11/19	40,000	02/29/24	2.375%	39,872	40,261
US Tsy Note - 9128283P3	03/01/19	30,000	12/31/24	2.250%	29,528	29,944
US Tsy Note - 912828K74	02/06/19	65,000	08/15/25	2.000%	62,613	63,794
US Tsy Note - 912828SC0	10/10/18	240,000	09/30/25	3.000%	237,403	249,900
US Tsy Note - 912828X88	various	95,000	05/15/27	2.375%	96,164	95,097
US Tsy Note - 9128283F5	various	275,000	11/15/27	2.250%	265,032	272,079
US Tsy Note - 9128283W8	02/16/18	215,000	02/15/28	2.750%	211,388	221,132
US Tsy Note - 9128284V9	various	250,000	08/15/28	2.875%	247,140	259,745
US Tsy Note - 9128285M8	01/09/19	240,000	11/15/28	3.125%	248,885	254,578
US Tsy Note - 9128286B1	various	670,000	02/15/29	2.625%	668,750	682,301
US Tsy Bond - 912810QB7	03/21/16	175,000	05/15/39	4.250%	227,698	218,790
US Tsy Bond - 912810RM2	various	120,000	05/15/45	3.000%	120,609	124,505

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US Tsy Bond - 912810RQ3	various	50,000	02/15/46	2.500%	52,266	47,025
US Tsy Bond - 912810RS9	various	50,000	05/15/46	2.500%	48,953	46,994
US Tsy Bond - 912810RU4	01/11/17	55,000	11/15/46	2.875%	53,462	55,683
US Tsy Bond - 912810RX8	various	50,000	05/15/47	3.000%	51,634	51,816
US Tsy Bond - 912810RY6	12/05/17	195,000	08/15/47	2.750%	192,792	192,219
US Tsy Bond - 912810RZ3	various	130,000	11/15/47	2.750%	120,550	128,127
US Tsy Bond - 912810SA7	08/10/18	45,000	02/15/48	3.000%	44,007	46,559
US Tsy Bond - 912810SC3	09/28/18	165,000	05/15/48	3.125%	162,725	174,958
US Tsy Bond - 912810SD1	11/26/18	280,000	08/15/48	3.000%	273,260	289,845
US Tsy Bond - 912810SE9	various	714,000	11/15/48	3.375%	767,071	794,632
Total U. S. Government and Agency					\$ 6,540,654	\$ 6,640,817
Asset-Backed Securities						
FHLMC - 3137EAE81	12/13/17	1,200,000	07/19/19	0.875%	\$ 1,191,599	1,194,276
FNMA - 3135G0A78	12/15/17	1,300,000	01/21/20	1.625%	1,288,771	1,291,615
FNMA - 3135G0K69	various	1,000,000	05/06/21	1.250%	970,180	978,410
FHLB Bond - 3130AABG2	03/04/19	1,000,000	11/29/21	1.875%	984,278	989,360
CarMX 2016-3 - 14314AE1	05/03/18	100,000	04/15/22	1.900%	97,277	98,699
GMALT 2018-3 - 36256GAF6	09/26/18	41,000	07/20/22	3.480%	40,999	41,307
AMCAR - 03065FAF9	02/28/17	35,000	08/18/22	2.710%	34,993	34,910
SDART 2017-3 - 80284YAF1	09/20/17	41,000	12/15/22	2.930%	40,997	40,929
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	22,801	6,075
Wlake 2018-1A - 96042NAL1	01/24/18	60,000	05/15/23	3.410%	60,150	60,140
AMCAR 17-3 - 03063HAG3	08/16/17	70,000	07/18/23	3.180%	69,993	70,146
PREMF 2013-K35 - 30291VAG1	11/28/18	72,000	08/25/23	4.075%	71,123	73,071
SDART 2016-2 - 80285CAA9	07/11/18	110,000	09/15/23	4.380%	110,855	111,405
WLAKE 2018-3 - 96042GAJ1	various	88,000	10/16/23	3.610%	88,015	88,780
DRIVE 2017-3 - 26207KAG6	12/07/17	175,000	12/15/23	3.530%	175,834	175,887
Ameri 2018-1 - 03066HAF4	05/23/18	28,000	01/18/24	3.500%	27,999	28,373
SDART 2016-3 - 80284RAH2	10/02/18	120,000	02/15/24	4.290%	120,773	121,328
Hertz 2018-1A - 42806DBS7	01/24/18	70,000	02/25/24	4.390%	69,985	69,665
Hertz 2018-1B - 42806DBR9	08/24/18	50,000	02/25/24	3.600%	49,396	49,805
Kabba 2019-1 - 48283PAF8	03/15/19	90,000	03/15/24	4.071%	89,999	90,336
Synct 2018-1 - 87165LCA7	03/20/18	39,000	03/15/24	3.170%	38,999	39,166
AMER1 2018-1 - 03066HAG2	05/23/18	40,000	03/18/24	3.820%	39,995	40,708
Car 2018-4 B - 14315EAE0	10/24/18	44,000	05/15/24	3.670%	43,986	45,010
DRIVE 2017 A - 26208CAN8	09/25/17	100,000	05/15/24	4.160%	101,902	101,215
DRIVE 2018-2 - 26208JAG8	05/23/18	50,000	08/15/24	4.140%	49,994	50,830
World 2017-C - 98146AGJ3	various	80,000	08/15/24	2.660%	78,547	79,419
AMCAR - 03066MAF3	11/21/18	39,000	10/18/24	3.740%	38,988	39,890
AMCAR 2018-3 - 03066MAG1	11/21/18	90,000	11/18/24	4.040%	89,981	91,657
WFNMT 2016 - 981464FK1	07/27/16	42,000	04/15/25	2.330%	41,993	41,301
PREMF 2018-K73 - 30297MAS9	11/09/18	45,000	09/25/25	4.079%	43,512	45,477
SDART 2018-4 - 80285MAH2	08/22/18	70,000	12/15/25	3.980%	69,998	71,120
DRIVE 2018-4 - 26209BAG4	09/19/18	130,000	01/15/26	4.090%	130,295	132,200
DRIVE 2018-5 - 26208MAG1	11/20/18	50,000	04/15/26	4.300%	49,998	51,554
SCLP 2017-3 - 83404JAB2	05/18/17	35,000	05/25/26	3.850%	34,989	35,420
SCLP 2017-4 - 83405JAB1	07/05/17	120,000	05/26/26	3.590%	119,994	120,564
DRIVE 19-1 - 26208NAG9	01/23/19	50,000	06/15/26	4.090%	49,997	51,054
DRIVE 2019-2 - 26208RAG0	03/20/19	75,000	08/17/26	3.690%	75,120	75,605
SCLP 17-5 - 83405LAC4	various	90,000	09/25/26	3.690%	90,085	90,729
SCLP 2018-1 B - 83405SRAC1	02/02/18	70,000	02/25/27	3.650%	69,956	70,753
SCLP 2018-1A C - 83405RAD9	02/02/18	80,000	02/25/27	3.970%	80,000	80,027
Amer 2017-2B - 02377DA00	03/19/19	30,000	04/15/27	3.700%	27,463	27,803
SCLP 2018-2 C - 78471WAD7	04/13/18	125,000	04/26/27	4.250%	124,714	126,774
US AI 2013-1 - 90346WAA1	01/15/15	100,000	05/15/27	3.950%	75,476	72,828
SCLP 2018-3 - 83405XAD6	08/07/18	90,000	08/25/27	4.670%	89,991	92,323
SCLP 18-4 - 83406HAD0	11/09/18	95,000	11/26/27	4.760%	94,970	97,756
OneMain 2018-1A - 68268XAD3	07/24/18	70,000	01/14/28	4.400%	69,999	71,523
FNR 2017 - 3136AWWF0	05/31/17	160,000	04/25/29	3.303%	161,211	162,042
Unite 2016-1 - 90931MAA4	02/07/19	30,000	01/07/30	3.450%	26,466	27,075
FHLMC - 3128MMVQ3	12/19/16	200,000	11/01/31	2.500%	153,500	150,165
BRITI 2018-1A - 11043HAA6	various	50,000	03/20/33	4.125%	49,347	50,765
Hudso 2015-HBS - 44422PBN1	07/20/18	70,000	08/05/34	4.155%	69,106	70,743
FHLMC - 3128P8AR2	03/12/15	104,000	03/01/35	3.500%	63,173	59,146
FHLMC - 3128P8AV3	03/12/15	104,000	03/01/35	3.500%	63,018	58,880
FHLMC - 3128P8A68	04/07/15	24,000	04/01/35	3.500%	15,878	14,809
BBCMS 2015-SRCH B - 05547HAJ0	12/15/15	100,000	08/10/35	4.498%	102,996	106,166
FHLMC - 3128P8D65	various	238,000	04/01/37	3.500%	201,794	197,180
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	48,654	24,004
FNMA - 3140H5GR6	01/23/18	21,000	01/01/38	3.500%	20,022	19,874
FHLMC - 3128P8GA3	06/21/18	16,000	05/01/38	3.500%	14,962	15,216
FNMA PL MA3491 - 31418C2Z6	03/22/19	42,000	10/01/38	3.500%	41,232	41,337
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	59,762	40,731
SCML 2018-SBC7 - 86934NAA7	11/09/18	90,000	05/25/39	4.720%	78,547	78,630
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	54,311	32,158
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	73,470	53,492
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	15,524	10,513
SOFT 2017-D - 78471CAB5	08/10/17	100,000	09/25/40	2.650%	99,975	98,887
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	32,802	29,551
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	101,763	69,609
FNMA PL A11886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	21,331	16,483
FNMA PL A11696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	34,281	28,782
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	29,794	25,915
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	26,877	29,016
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	32,464	24,124
FNMA - 3138Y63W2	various	460,000	01/01/42	4.000%	268,140	243,445
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	38,753	32,677
GNMA PL 005333C - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	32,396	24,087
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	69,117	61,467
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	50,635	45,128
SFAVE - 78413MAA6	various	115,000	01/05/43	3.872%	115,167	115,298
FHR 4667 - 3137BWK7	03/31/17	190,000	01/15/43	3.500%	146,742	144,722
WFRBS 2011-C2 - 92935JAN5	02/05/19	40,000	02/15/43	5.652%	40,372	40,614
VDC 2018-1A - 92211MAC7	02/16/18	70,000	02/16/43	4.072%	69,376	70,389
CSMC 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	67,920	69,984
FNMA AB9345 - 31417GL38	11/13/14	425,000	05/01/43	3.000%	219,889	215,594
HARLE 2018-1 - 41284AA2	05/14/18	110,000	05/15/43	5.682%	107,370	93,691
FNMA AB9558 - 31417GTQ9	10/22/14	425,000	06/01/43	3.000%	237,475	230,636
FHLMC Q20576 - 3132JMT90	11/13/14	425,000	08/01/43	3.000%	239,516	237,221
CBSLT 18-AGS - 20269DAC9	03/16/18	40,000	02/25/44	3.580%	39,983	40,292
FHR4791 - 3137F4ZV7	04/30/18	50,000	05/15/44	4.000%	43,968	44,104
FNMA PL BC 5090 - 3140FOUQ5	04/13/16	33,000	10/01/44	4.000%	17,632	15,857
UBSC 2011 - 90268TAS3	03/10/17	90,000	01/10/45	6.250%	87,441	88,547
FNMA PL AS4370 - 3138WD2C4	07/14/15	150,000	02/01/45	4.000%	99,616	93,624
SEMT 2015-2 - 81733YAU3	08/08/17	140,000	05/25/45	3.500%	64,078	62,445
JPMCC 2012-CBX - 46637WAH6	01/23/19	55,000	06/15/45	5.191%	55,780	56,521

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2019

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/19
FHLMC - 3128MJWV8	05/14/18	265,000	08/01/45	3.500%	150,470	153,985
CBSLT 18-BGS - 20268MAC0	08/02/18	110,000	09/25/45	3.990%	109,961	112,310
FHLMC - 3132L7MCO	05/31/16	57,000	12/01/45	4.000%	37,968	35,279
COMM 2012-C - 12623SAU4	05/22/18	45,000	12/10/45	4.320%	42,221	42,624
WFRBS 2012-C10 - 92890NAW9	02/23/18	67,000	12/15/45	3.241%	65,631	66,361
GNMA PL - 36179R4E6	06/20/18	165,000	03/20/46	3.500%	93,251	95,237
CGCMT 2013-GCJ - 17320DAQ1	05/29/18	41,000	04/10/46	3.732%	40,795	41,306
CGCMT 2013-GCJ - 17320DAU2	01/24/19	45,000	04/10/46	4.459%	44,520	45,267
MSBAM 2013-C9 - 61762DAZ4	06/04/18	81,000	05/15/46	3.708%	80,543	81,703
Bell 2016-1 - 87342RAB0	12/04/18	30,000	05/25/46	4.377%	29,549	30,185
FNMA PL BC - 3138WHM88	11/22/16	66,000	07/01/46	4.500%	40,388	36,227
FREMF 2013-K31 - 30291MAQ9	12/17/18	60,000	07/25/46	3.743%	58,800	60,076
FNMA PL AS7838 - 3138WHV82	11/13/18	100,000	08/01/46	3.000%	74,531	78,356
FHLMC PL - 31335AX86	09/14/16	125,000	09/01/46	4.000%	97,365	90,911
GNMA PL - 36179SL54	12/21/16	165,000	09/20/46	3.500%	121,541	117,330
FNMA PL - 3138WJB31	10/31/16	136,000	10/01/46	4.500%	97,959	87,934
FHLMC - 3128MIJB9	12/13/16	370,000	11/01/46	3.000%	311,478	308,187
BAMLL 2014-FRR - 05525HAU1	04/09/18	70,000	01/27/47	2.673%	61,184	63,934
FHLMC - 3132WK6R4	09/22/17	101,000	02/01/47	3.500%	89,954	87,950
FHLMC - 31335A583	02/07/17	63,000	02/01/47	4.000%	50,975	49,243
WFRBS 2014-C19 - 92938VAS4	02/14/19	22,000	03/15/47	4.271%	22,815	23,109
MSBAM 2014-C15 - 61763KAE4	01/28/19	70,000	04/15/47	4.911%	70,387	71,541
CGCMT 2014-GC21 - 17322MAA4	09/10/18	135,000	05/10/47	5.089%	122,730	127,162
FNMA PL - 3140FPDGI	various	46,000	06/01/47	4.000%	40,566	40,316
FHLMC - 3128MJ2E9	06/13/17	120,000	07/01/47	4.500%	101,829	96,846
FHLMC - 3132WPTK3	07/18/17	22,000	07/01/47	4.000%	20,156	19,553
DPABS 2017-1 - 25755TAG5	01/10/19	60,000	07/25/47	0.000%	57,519	58,385
JIMMY 2017-1A - 47760QAA1	07/07/17	104,000	07/30/47	3.610%	102,440	102,493
FNMA PL BH5119 - 3140GTVM9	10/30/18	430,000	08/01/47	3.500%	380,812	394,814
FNMA PL MA3088 - 31418CNE0	02/13/18	90,000	08/01/47	4.000%	78,419	78,461
JPMMT 17-3 - 46647SAED	08/30/17	110,000	08/25/47	3.500%	88,348	85,808
FNMA MA3143 - 31418CP57	12/13/17	55,000	09/01/47	3.000%	50,804	50,770
GS MT 2014-GC2 - 36253GAM4	12/04/17	55,000	09/10/47	4.662%	55,044	49,508
FHLMC - 3132XTPU6	01/11/18	167,000	10/01/47	4.000%	154,010	152,417
CGCMT 2014-GC2 - 17322YAF7	10/23/18	65,000	10/10/47	4.017%	65,216	67,059
FSMT 2017-2 - 33850RAE2	10/31/17	118,000	10/25/47	3.500%	93,782	92,054
SEMT 2017-CHI - 81746HAA9	09/28/17	100,000	10/25/47	4.000%	76,851	75,340
JPMMT 2017-4 - 46648UAD6	10/31/17	120,000	11/25/47	3.000%	99,373	97,660
JPMMT 2017-4 - 46648UAUE4	10/31/17	200,000	11/25/47	3.500%	162,452	158,681
FNMA PL 890813 - 31410LVE9	11/13/18	95,000	12/01/47	3.500%	85,009	88,959
JPMMT 2017-5 - 46590YAM6	11/30/17	60,000	12/15/47	3.000%	46,319	45,681
JPMMT 2017-5 - 46590YAN4	11/30/17	75,000	12/15/47	3.753%	76,895	75,403
FNMA PL MA3238 - 31418CS47	02/13/18	100,000	01/01/48	3.500%	92,862	93,568
FREMF 2015 C - 30292NAK9	09/08/17	100,000	01/25/48	3.810%	98,563	97,887
FNMA PL - 3140Q8K87	03/19/18	36,000	02/01/48	4.500%	33,081	32,941
FNMA PL - 3140Q8Q81	03/13/18	80,000	03/01/48	4.000%	76,289	76,699
FNMA PL MA3305 - 31418CU77	05/14/18	355,000	03/01/48	3.500%	328,550	337,474
GNMA PL MA5076C - 36179TT96	06/13/18	90,000	03/20/48	3.000%	82,548	84,979
FREMF 2015-K45 - 30292PAG3	01/30/18	55,000	04/25/48	3.591%	53,150	53,563
FREMF 2015-K46 - 30292RAJ3	various	70,000	04/25/48	3.818%	67,570	70,223
FREMF 2015-K46 - 30292RAL8	03/26/18	45,000	04/25/48	3.696%	42,495	43,938
JPMMT 18-3 - 46649TAE6	03/29/18	85,000	04/25/48	3.500%	76,696	76,997
FNMA PL - 3140HBFS2	08/09/18	30,000	05/01/48	4.000%	28,845	29,257
FNMA PL - 3140Q83V5	05/18/18	120,000	05/01/48	4.500%	116,619	117,109
HNGRY 2018-1 - 411707AB8	06/20/18	60,000	06/20/48	4.250%	58,544	60,391
JPMMT 2018-1 A3 - 46648RAC5	01/31/18	40,000	06/25/48	3.500%	35,961	35,694
JPMMT 2018-1 A5 - 46648RAE1	01/31/18	40,000	06/25/48	3.500%	35,118	34,803
CSAIL 2015 - 12635FBA1	08/25/15	45,000	08/15/48	3.508%	35,401	34,241
FREMF 2015-K48 - 30293HAG0	07/23/18	40,000	08/25/48	3.762%	37,709	38,477
FNMA PL BM2007 - 3140J6GR2	03/21/19	18,000	09/01/48	4.000%	17,610	17,680
FNMA PL CA2469 - 3140Q9W74	12/20/18	61,000	10/01/48	4.000%	60,396	61,296
JPMBB 2015-C28 - 46644FAX9	03/20/19	60,000	10/15/48	3.721%	52,530	52,496
FREMF 2015-K51 - 30293XAJ9	06/27/18	50,000	10/25/48	4.088%	49,734	50,903
JPMMT 2018-4 A15 - 46649CAQ6	04/30/18	70,000	10/25/48	3.500%	60,491	60,942
FNMA PL BM5246 - 3140J9ZL8	03/21/19	38,000	11/01/48	3.500%	37,532	37,841
FNMA PL BN0340 - 3140JGLW3	03/21/19	195,000	12/01/48	4.500%	198,829	199,562
COMM 2016-CR28 - 12593YBN2	02/09/18	50,000	02/10/49	3.897%	46,547	47,991
FREMF 2016-K55 - 30289HAG6	07/03/17	60,000	04/25/49	4.160%	58,317	59,482
FREMF 2016-K56 - 30289UAU6	10/16/17	140,000	06/25/49	4.072%	134,925	136,797
FREMF 2016-K57 - 30295DAJ1	01/30/18	65,000	08/25/49	3.919%	63,441	63,369
FREMF 2017-K72B - 30306HAS9	03/09/18	110,000	11/25/49	3.675%	107,611	109,409
UBS Comd Mtg 2018-C9 - 90291JBB2	04/02/18	92,000	03/15/51	5.051%	91,075	95,244
GNR 2018-045 - 38380JXE3	07/23/18	125,000	09/16/52	2.600%	109,585	112,129
TPMT 2015-1 - 89171DAE7	07/05/17	60,000	10/25/53	3.521%	62,273	62,038
SCRT 2017-2 - 35563PBC2	various	67,000	08/25/56	3.000%	61,264	59,466
GNR 2015 - 38379KEK0	03/29/17	90,000	01/16/57	3.168%	88,590	86,881
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	82,138
Total Asset-Backed Securities					\$ 17,751,899	\$ 17,558,355
Miscellaneous Securities						
CoBank Ser F Callable	12/18/17	500		6.250%	54,625	51,250
Total Police and Firefighters' Investments					\$ 127,503,569	\$ 137,251,669
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 480,621,302	\$ 479,225,451