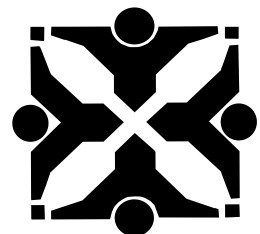


CITY OF COLUMBIA, MISSOURI

# **Financial Management Information Supplement**

For the Fiscal Year  
October 1, 2018 - September 30, 2019

Department of Finance  
Matthew Lue  
Director of Finance



# CITY OF COLUMBIA, MISSOURI

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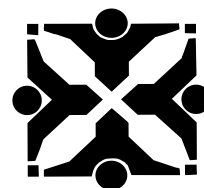
# CITY OF COLUMBIA, MISSOURI

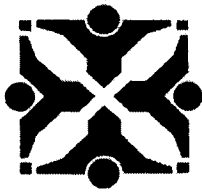
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# GENERAL PURPOSE FINANCIAL STATEMENTS

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





## CITY OF COLUMBIA, MISSOURI

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### FINANCE DEPARTMENT ADMINISTRATION

February 3, 2020

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

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

#### FINANCIAL SECTION

This section contains the combined and combining financial statements for all funds of the City and certain detail schedules are also included. Governmental fund types include General Fund, Special Revenue Funds, Debt Service Funds and a Capital Projects Fund. The Proprietary fund types include ten Enterprise Funds and eight Internal Service Funds. The Fiduciary fund types include the Police and Firefighters' Retirement Fund (Pension), Other Postemployment Benefits Fund, Expendable Trust Funds, a Nonexpendable Trust Fund and Agency Funds. Two account groups are also included: General Fixed Assets and General Long-Term Debt.

#### STATISTICAL SECTION

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

Respectfully submitted,

Matthew Lue  
Director of Finance

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

EXHIBIT A-1

ALL FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2019  
(WITH COMPARABLE AMOUNTS FOR 2018)

ASSETS	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
Cash and cash equivalents	\$ 39,386,839	\$ 5,422,397	\$ 2,292,777	\$ 46,085,379
Cash and cash equivalents – Nonexpendable Trust Fund	-	-	-	-
Accounts receivable	620,068	148,453	-	3,089,141
Taxes receivable	4,793,903	4,067,267	-	-
Allowance for uncollectible taxes	(5,217)	-	-	-
Tax bills receivable	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-
Grants receivable	226,521	319,139	-	113,208
Rehabilitation loans receivable	-	7,173,045	-	-
Accrued interest	73,214	34,573	4,044	75,933
Due from other funds	1,821,477	13,788	-	-
Due from pension funds	-	-	-	-
Advances to other funds	-	-	-	-
Loans receivable from other funds	-	-	-	-
Inventory	174,533	-	-	-
Prepaid expenses	14,459	350	-	-
Other assets – current	-	53,652	-	-
Restricted assets—cash and cash equivalents	-	14,355,915	424,228	-
Restricted assets – other	-	-	-	-
Unamortized costs	-	-	-	-
Investments	-	-	-	-
Property, plant and equipment	-	-	-	-
Accumulated depreciation	-	-	-	-
Construction in progress	-	-	-	-
Amount available in Debt Service Funds	-	-	-	-
Amount to be provided for the payment of general long-term debt	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$47,105,797</b>	<b>\$31,588,579</b>	<b>\$2,721,049</b>	<b>\$49,363,661</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Outflows related to pensions	-	-	-	-
Outflows related to OPEB	-	-	-	-
Loss on refunding of debt	-	-	-	-
Total deferred outflows of resources	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 47,105,797</b>	<b>\$ 31,588,579</b>	<b>\$ 2,721,049</b>	<b>\$ 49,363,661</b>

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

FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2019  
(WITH COMPARABLE AMOUNTS FOR 2018)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust Funds	General Fixed Assets	General Long-term Debt	2019	2018
\$ 84,718,175	\$ 34,943,986	\$ 1,223,284	\$ -	\$ -	\$ 214,072,837	\$ 178,187,808
-	-	5,255,397	-	-	5,255,397	3,322,505
22,478,306	593,501	1,026	-	-	26,930,495	31,745,249
-	-	-	-	-	8,861,170	8,432,342
-	-	-	-	-	(5,217)	(5,633)
-	-	784,610	-	-	784,610	1,043,761
-	-	(19,148)	-	-	(19,148)	(202,118)
300,947	26,944	-	-	-	986,759	3,549,560
-	-	-	-	-	7,173,045	7,237,788
384,845	59,879	346,119	-	-	978,607	1,118,683
-	-	-	-	-	1,835,265	1,731,952
-	-	-	-	-	-	819,538
-	-	3,077,488	-	-	3,077,488	4,713,355
271,575	-	-	-	-	271,575	350,865
6,959,725	1,127,880	-	-	-	8,262,138	8,048,116
128,088	103,832	-	-	-	246,729	359,697
1,611	-	25	-	-	55,288	66,060
142,533,155	-	-	-	-	157,313,298	143,361,790
14,758,680	2,429,209	-	-	-	17,187,889	19,798,894
-	-	-	-	-	-	-
-	1,298,804	146,234,070	-	-	147,532,874	143,362,503
1,095,687,039	11,198,820	-	568,047,707	-	1,674,933,566	1,619,347,267
(464,788,571)	(7,766,439)	-	-	-	(472,555,010)	(445,373,258)
53,231,120	-	-	14,650,215	-	67,881,335	63,535,704
-	-	-	-	2,721,049	2,721,049	2,974,255
-	-	-	-	18,335,744	18,335,744	21,430,130
<u>\$956,664,695</u>	<u>\$44,016,416</u>	<u>\$156,902,871</u>	<u>\$582,697,922</u>	<u>\$21,056,793</u>	<u>\$1,892,117,783</u>	<u>\$1,818,956,813</u>
5,398,659.00	938,641.00	-	-	-	6,337,300.00	4,473,574.00
732,797.00	206,016.00	-	-	-	938,813.00	17,623.00
<u>7,706,412.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,706,412.00</u>	<u>8,347,904.00</u>
<u>13,837,868.00</u>	<u>1,144,657.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,982,525.00</u>	<u>12,839,101.00</u>
<u>\$ 970,502,563</u>	<u>\$ 45,161,073</u>	<u>\$ 156,902,871</u>	<u>\$ 582,697,922</u>	<u>\$ 21,056,793</u>	<u>\$ 1,907,100,308</u>	<u>\$ 1,831,795,914</u>

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

ALL FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2019  
(WITH COMPARABLE AMOUNTS FOR 2018)

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
LIABILITIES:				
Accounts payable	\$ 1,167,574	\$ 66,905	\$ -	\$ 946,081
Interest payable	-	55	-	-
Accrued payroll and payroll taxes	2,243,944	37,864	-	10,463
Accrued sales tax	-	12	-	-
Due to other funds	10,818	218,424	-	-
Advances from other funds	-	-	-	-
Loans payable to other funds – current maturities	-	-	-	-
Obligations under capital leases – current maturities	-	-	-	-
Unearned revenue	38,500	-	-	-
Other liabilities – current	3,988,658	54,591	-	-
Liabilities payable from restricted assets	-	-	-	-
Obligations under capital leases – long-term portion	-	-	-	-
Revenue bonds payable	-	-	-	-
Other liabilities – long-term	-	-	-	-
Loans payable to other funds – long-term	-	-	-	-
Accrued compensated absences	-	-	-	-
Special obligation notes payable	-	-	-	-
Incurred but not reported claims	-	-	-	-
Claims payable	-	-	-	-
Special obligation bonds payable	-	-	-	-
Net pension obligation	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>7,449,494</b>	<b>377,851</b>	<b>-</b>	<b>956,544</b>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants	-	113,383	-	110,141
Unavailable revenue - property taxes	81,500	-	-	-
Unavailable revenue - sales tax	-	-	-	-
Bonds	-	-	-	-
Inflows related to pensions	-	-	-	-
Total deferred inflows of resources	81,500	113,383	-	110,141
FUND EQUITY:				
Contributed capital	-	-	-	-
Investment in general fixed assets	-	-	-	-
Fund balances and retained earnings:				
Fund balances:				
Nonspendable	188,992	350	-	-
Restricted	-	30,247,624	424,228	-
Committed	382,949	849,371	2,296,821	47,112,762
Assigned	2,265,456	-	-	1,184,214
Unassigned	36,737,406	-	-	-
Retained earnings	-	-	-	-
Total fund balances and retained earnings	39,574,803	31,097,345	2,721,049	48,296,976
<b>TOTAL FUND EQUITY AND OTHER CREDITS</b>	<b>39,574,803</b>	<b>31,097,345</b>	<b>2,721,049</b>	<b>48,296,976</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 47,105,797</b>	<b>\$ 31,588,579</b>	<b>\$ 2,721,049</b>	<b>\$ 49,363,661</b>

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

ALL FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2019  
(WITH COMPARABLE AMOUNTS FOR 2018)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust Funds	General Fixed Assets	General Long-term Debt	2019	2018
\$ 6,982,420	\$ 731,339	\$ -	\$ -	\$ -	\$ 9,894,319	\$ 10,597,189
-	-	-	-	-	55	92
3,662,036	1,042,046	-	-	-	6,996,353	6,056,927
500,719	-	-	-	-	500,731	565,907
1,606,023	-	-	-	-	1,835,265	1,731,952
-	-	-	-	-	-	-
82,341	-	-	-	-	82,341	79,290
235,993	-	-	-	-	235,993	399,525
337,858	-	-	-	-	376,358	502,955
676,760	33,767	919	-	-	4,754,695	5,617,172
34,687,433	-	-	-	-	34,687,433	38,960,290
1,998,935	-	-	-	-	1,998,935	4,092,667
235,068,413	-	-	-	-	235,068,413	232,410,236
7,132,919	-	-	-	2,320,455	9,453,374	10,621,561
189,234	-	-	-	-	189,234	271,575
-	-	-	-	3,134,556	3,134,556	2,912,876
-	-	-	-	1,736,782	1,736,782	3,174,034
-	863,900	-	-	-	863,900	797,100
-	5,578,573	-	-	-	5,578,573	6,136,067
77,188,770	-	-	-	13,865,000	91,053,770	98,672,320
59,883	16,836	-	-	-	76,719	-
370,409,737	8,266,461	919	-	21,056,793	408,517,799	423,599,735
-	-	-	-	-	223,524	775,939
-	-	-	-	-	81,500	79,000
-	-	-	-	-	-	-
119,360	-	-	-	-	119,360	115,263
6,797,936	1,529,376	-	-	-	8,327,312	10,082,756
6,917,296	1,529,376	-	-	-	8,751,696	11,052,958
-	-	-	-	-	-	-
-	-	-	582,697,922	-	582,697,922	549,645,965
-	-	1,500,025	-	-	1,689,367	1,712,104
-	-	436,396	-	-	31,108,248	33,727,895
-	-	7,670,365	-	-	58,312,268	52,013,946
-	-	229,282	-	-	3,678,952	5,023,339
-	-	147,065,884	-	-	183,803,290	171,191,924
593,175,530	35,365,236	-	-	-	628,540,766	583,828,048
593,175,530	35,365,236	156,901,952	-	-	907,132,891	847,497,256
593,175,530	35,365,236	156,901,952	582,697,922	-	1,489,830,813	1,397,143,221
\$ 970,502,563	\$ 45,161,073	\$ 156,902,871	\$ 582,697,922	\$ 21,056,793	\$ 1,907,100,308	\$ 1,831,795,914

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

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019  
 (WITH COMPARABLE AMOUNTS FOR 2018)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
REVENUES:				
General property taxes	\$ 8,546,077.00	\$ -	\$ -	\$ -
Sales tax	23,184,765	24,079,878	-	-
Lease revenue	-	-	1,863,400	-
Other local taxes	11,113,026	3,413,675	-	-
Licenses and permits	1,087,577	-	-	-
Fines	1,266,756	-	-	-
Fees and service charges	2,378,121	631,131	-	-
Special assessment charges	-	-	-	-
Intragovernmental revenue	22,663,662	-	-	-
Revenue from other governmental units	3,429,636	2,917,574	-	6,507,940
Investment revenue	1,769,561	921,536	96,761	1,918,209
Miscellaneous	1,199,406	27,136	-	193,370
<b>TOTAL REVENUES</b>	<b>76,638,587</b>	<b>31,990,930</b>	<b>1,960,161</b>	<b>8,619,519</b>
EXPENDITURES:				
Current:				
Policy development and administration	9,591,791	2,459,743	-	-
Public safety	42,875,477	-	-	-
Transportation	11,349,668	-	-	-
Health and environment	9,933,948	1,441,435	635,350	-
Personal development	8,037,771	347,875	-	-
Miscellaneous nonprogrammed activities	383,621	-	-	-
Principal-capital lease payment	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	8,695,367
Debt service:				
Redemption of serial bonds	-	-	3,569,272	-
Interest	-	-	774,460	-
Fiscal agent fees	-	-	318	-
Miscellaneous	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>82,172,276</b>	<b>4,249,053</b>	<b>4,979,400</b>	<b>8,695,367</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,533,689)	27,741,877	(3,019,239)	(75,848)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	8,982,431	153,216	2,788,608	12,038,324
Operating transfers to other funds	(2,169,091)	(30,707,434)	-	(150,614)
Miscellaneous	-	-	-	-
Lease Proceeds	-	-	-	-
Proceeds of 2016 S.O. Bonds	-	-	-	-
Premium on 2016 S.O. Bonds	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>6,813,340</b>	<b>(30,554,218)</b>	<b>2,788,608</b>	<b>11,887,710</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	1,279,651	(2,812,341)	(230,631)	11,811,862
FUND BALANCES, BEGINNING OF YEAR	38,295,152	33,909,686	2,951,680	36,485,114
FUND BALANCES, END OF YEAR	39,574,803	31,097,345	2,721,049	48,296,976

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

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019  
(WITH COMPARABLE AMOUNTS FOR 2018)

FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
Expensible Trust Funds	2019	2018
\$ -	\$ 8,546,077.00	\$ 8,402,709.00
-	47,264,643	48,461,688
-	1,863,400	1,779,204
-	14,526,701	14,866,625
-	1,087,577	1,044,527
-	1,266,756	1,650,908
-	3,009,252	3,848,777
-	-	-
-	22,663,662	21,321,985
-	12,855,150	10,030,708
28,671	4,734,738	790,435
121,017	1,540,929	2,157,814
149,688	119,358,885	114,355,380
234,433	12,285,967	12,324,702
-	42,875,477	42,770,359
-	11,349,668	10,089,931
-	12,010,733	11,759,772
18,206	8,403,852	8,042,428
-	383,621	359,664
-	-	-
-	-	-
-	8,695,367	10,132,457
-	3,569,272	3,423,991
-	774,460	914,741
-	318	790
-	-	-
252,639	100,348,735	99,818,835
(102,951)	19,010,150	14,536,545
9,746	23,972,325	22,014,949
(142,158)	(33,169,297)	(34,000,481)
-	-	-
-	-	-
-	-	-
-	-	-
(132,412)	(9,196,972)	(11,985,532)
(235,363)	9,813,178	2,551,013
901,066	112,542,698	109,991,685
665,703	122,355,876	112,542,698

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<b>2019</b>		<b>(Over) Under</b>	<b>2018</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>REVENUES:</b>				
General property taxes	\$ 8,454,768	\$ 8,546,077	\$ (91,309)	\$ 8,402,709
Sales tax	22,842,396	23,184,765	(342,369)	23,767,086
Other local taxes	10,849,731	11,113,026	(263,295)	11,569,758
Licenses and permits	1,095,200	1,087,577	7,623	1,044,527
Fines	1,622,400	1,266,756	355,644	1,650,908
Fees and service charges	3,083,620	2,378,121	705,499	2,733,690
Intragovernmental revenue	23,360,198	22,663,662	696,536	21,321,985
Revenue from other governmental units	3,612,024	3,429,636	182,388	3,546,635
Investment revenue	900,000	1,769,561	(869,561)	184,958
Miscellaneous revenue	908,250	1,199,406	(291,156)	1,133,834
<b>TOTAL REVENUES</b>	<b>76,728,587</b>	<b>76,638,587</b>	<b>90,000</b>	<b>75,356,090</b>
<b>EXPENDITURES:</b>				
Current:				
Policy development and administration	12,254,708	9,591,791	2,662,917	9,540,883
Public safety	45,658,750	42,875,477	2,783,273	42,770,359
Transportation	13,120,378	11,349,668	1,770,710	10,089,931
Health and environment	11,311,527	9,933,948	1,377,579	10,275,815
Personal development	8,695,342	8,037,771	657,571	7,911,111
Miscellaneous nonprogrammed activities:				
Principal-capital lease payment	-	-	-	-
Interest	-	-	-	-
Other	1,151,881	383,621	768,260	359,664
<b>TOTAL EXPENDITURES</b>	<b>92,192,586</b>	<b>82,172,276</b>	<b>10,020,310</b>	<b>80,947,763</b>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	<b>(15,463,999)</b>	<b>(5,533,689)</b>	<b>(9,930,310)</b>	<b>(5,591,673)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers from other funds	-	8,982,431	(8,982,431)	8,541,680
Operating transfers to other funds	-	(2,169,091)	2,169,091	(2,476,880)
Lease Proceeds	-	-	-	-
Appropriation of prior year fund balance	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>6,813,340</b>	<b>(6,813,340)</b>	<b>6,064,800</b>
<b>AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ (15,463,999)</b>	<b>\$ 1,279,651</b>	<b>\$ (16,743,650)</b>	<b>\$ 473,127</b>
Effect of appropriation of prior year fund balance		0		0
<b>FUND BALANCE, BEGINNING OF PERIOD</b>		<b>38,295,152</b>		<b>37,822,025</b>
<b>FUND BALANCE, END OF PERIOD</b>		<b>\$ 39,574,803</b>		<b>\$ 38,295,152</b>

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019  
 (WITH COMPARABLE AMOUNTS FOR 2018)

	<b>PROPRIETARY FUND TYPES</b>		<b>FIDUCIARY FUND TYPE</b>	<b>TOTAL (Memorandum Only)</b>	
	<b>Enterprise Funds</b>	<b>Internal Service Funds</b>	<b>Nonexpendable Trust Fund</b>	<b>2019</b>	<b>2018</b>
OPERATING REVENUES:					
Charges for services	\$ 217,267,804	\$ 45,224,581	\$ -	\$ 262,492,385	\$ 273,344,912
Investment revenue	-	-	280,302	280,302	102,431
TOTAL OPERATING REVENUES	217,267,804	45,224,581	280,302	262,772,687	273,447,343
OPERATING EXPENSES:					
Personal services	40,096,591	11,289,773	-	51,386,364	51,207,604
Materials, supplies, and power	78,703,220	6,085,665	-	84,788,885	89,417,951
Travel and training	392,758	274,897	-	667,655	614,155
Intragovernmental	16,979,284	920,316	5,530	17,905,130	16,178,150
Utilities, services, and miscellaneous	17,000,052	24,315,199	211,259	41,526,510	42,655,438
TOTAL OPERATING EXPENSES	153,171,905	42,885,850	216,789	196,274,544	200,073,298
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	64,095,899	2,338,731	63,513	66,498,143	73,374,045
PAYMENT-IN-LIEU-OF-TAX	(16,888,799)	-	-	(16,888,799)	(16,507,229)
DEPRECIATION	(28,640,508)	(534,729)	-	(29,175,237)	(28,514,033)
OPERATING INCOME (LOSS)	18,566,592	1,804,002	63,513	20,434,107	28,352,783
NONOPERATING REVENUES (EXPENSES):					
Revenue from other governmental units	2,941,073	60,788	-	3,001,861	2,494,469
Loss on disposal of fixed assets/ inventory	(19,412)	(37,407)	-	(56,819)	(389,078)
Investment revenue	8,137,070	1,355,066	-	9,492,136	1,762,347
Miscellaneous revenue	3,319,281	2,991,604	-	6,310,885	2,612,708
Interest expense	(11,094,526)	-	-	(11,094,526)	(11,780,794)
Miscellaneous expense	(802,172)	-	-	(802,172)	(279,364)
TOTAL NONOPERATING REVENUES	2,481,314	4,370,051	-	6,851,365	(5,579,712)
INCOME (LOSS) BEFORE OPERATING TRANSFER	21,047,906	6,174,053	63,513	27,285,472	22,773,071
OPERATING TRANSFERS:					
Operating transfers from other funds	11,101,550	295,000	-	11,396,550	14,801,672
Operating transfers to other funds	(1,541,249)	(658,330)	-	(2,199,579)	(2,816,140)
TOTAL OPERATING TRANSFERS	9,560,301	(363,330)	-	9,196,971	11,985,532
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	30,608,207	5,810,723	63,513	36,482,443	34,758,603
Capital contributions	8,325,038	-	-	8,325,038	11,240,757
NET INCOME (LOSS)	38,933,245	5,810,723	63,513	44,807,481	45,999,360
AMORTIZATION OF CONTRIBUTED CAPITAL	-	-	-	-	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS OR FUND BALANCES	38,933,245	5,810,723	63,513	44,807,481	45,999,360
RETAINED EARNINGS OR FUND BALANCES, BEGINNING OF PERIOD	554,242,285	29,554,513	9,106,852	592,903,650	546,904,290
Equity transfers from other funds	-	-	-	-	-
Equity transfers to other funds	-	-	-	-	-
RETAINED EARNINGS OR FUND BALANCES, END OF PERIOD	\$ 593,175,530	\$ 35,365,236	\$ 9,170,365	\$ 637,711,131	\$ 592,903,650



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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2019  
(WITH COMPARABLE AMOUNTS FOR 2018)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Operating income (loss)	\$ 18,566,592	\$ 1,804,002	\$ 63,513	\$ 20,434,107	\$ 28,384,033
Adjustments to reconcile operating income (loss)					
To net cash provided by (used in) operating activities:					
Depreciation	28,640,508	534,729	-	29,175,237	28,482,783
Adjustment to operating income (loss) for investment activity	-	-	(280,302)	(280,302)	(102,431)
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	5,923,396	16,251	-	5,939,647	(1,282,940)
Decrease (increase) in due from other funds	-	-	-	-	227
Decrease (increase) in advances to other funds	-	-	1,635,868	1,635,868	(1,481,919)
Decrease (increase) in loans receivable from other funds	79,290	-	-	79,290	76,354
Decrease (increase) in inventory	(64,974)	(149,048)	-	(214,022)	(684,179)
Decrease (increase) in prepaid expense	8,939	36,098	-	45,037	512
Decrease (increase) in other assets	43,238	-	-	43,238	(48,125)
Increase (decrease) in accounts payable	27,673	21,670	-	49,343	(2,163,054)
Increase (decrease) in accrued payroll	259,702	83,613	-	343,315	347,348
Increase (decrease) in accrued sales tax	(65,188)	-	-	(65,188)	165,611
Increase (decrease) in claims payable	(49,742)	-	-	(49,742)	(1,816)
Increase (decrease) in loans payable to other funds	-	-	-	-	-
Increase (decrease) in net pension obligation	(942,203)	(249,208)	-	(1,191,411)	(234,106)
Increase (decrease) in net OPEB obligation	138,211	33,433	-	171,644	(82,022)
Increase (decrease) in other liabilities	(319,261)	5,772	-	(313,489)	(38,135)
Increase (decrease) in claims payable	-	(490,694)	-	(490,694)	219,917
Unrealized gain (loss) on cash equivalents	(78,604)	424,483	-	345,879	(4,308,981)
Other non-operating revenue	3,319,281	2,991,604	-	6,310,885	2,612,708
Net cash provided by (used in) operating activities	55,486,858	5,062,705	1,419,079	61,968,642	49,861,785
<b>ACTIVITIES:</b>					
Operating transfers in	11,101,550	295,000	-	11,396,550	14,801,672
Operating transfers out	(1,541,249)	(613,450)	-	(2,154,699)	(2,816,140)
Operating grants	4,852,122	16,627	-	4,868,749	1,571,977
Equity transfer	-	-	-	-	-
Net cash provided by noncapital financing activities	14,412,423	(301,823)	-	14,110,600	13,557,509
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
<b>ACTIVITIES:</b>					
Proceeds from bonds and loans	12,648,438	-	-	12,648,438	-
Debt service – interest payment	(10,409,824)	-	-	(10,409,824)	(11,484,192)
Debt service – principal and advance refunding payments	(22,990,757)	-	-	(22,990,757)	(21,865,626)
Acquisition and construction of capital assets	(19,341,457)	(840,136)	-	(20,181,593)	(38,892,645)
Decrease in construction contracts	(5,316,213)	-	-	(5,316,213)	(7,654,311)
Fiscal agent fees paid	(802,172)	-	-	(802,172)	(279,364)
Capital contributions received	5,645,076	-	-	5,645,076	9,692,725
Proceeds from advances from other funds	(1,635,867)	-	-	(1,635,867)	1,810,919
Other	-	-	-	-	-
Net cash used for capital and related financing activities	(42,202,776)	(840,136)	-	(43,042,912)	(68,672,494)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest received	8,193,209	930,551	437,633	9,561,393	6,154,797
Purchase of investments	-	(1,298,804)	-	(1,298,804)	(3,898,180)
Sale of investments	-	1,282,534	-	1,282,534	3,914,086
Purchase of tax bills	-	-	(3,480)	(3,480)	(26,531)
Sale of tax bills	-	-	79,660	79,660	28,111
Net cash provided by investing activities	8,193,209	914,281	513,813	9,621,303	6,172,284
Net increase in cash and cash equivalents	35,889,714	4,835,027	1,932,892	42,657,633	919,083
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	198,939,788	30,108,959	3,322,505	232,371,252	231,452,168
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 234,829,502	\$ 34,943,986	\$ 5,255,397	\$ 275,028,885	\$ 232,371,252

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2019  
(WITH COMPARABLE AMOUNTS FOR 2018)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2019	2018
RECONCILIATION OF CASH AND CASH EQUIVALENTS:					
Cash and cash equivalents	84,718,175	34,943,986	5,255,397	124,917,558	95,109,727
Restricted assets – cash and cash equivalents	<u>150,111,327</u>	<u>-</u>	<u>-</u>	<u>150,111,327</u>	<u>137,261,524</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>234,829,502</u>	<u>34,943,986</u>	<u>5,255,397</u>	<u>275,028,885</u>	<u>232,371,252</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:					
Contributed sewer lines	2,211,849	-	-	2,211,849	4,902,293
Construction contracts payable	<u>2,118,086</u>	<u>-</u>	<u>-</u>	<u>2,118,086</u>	<u>1,249,559</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>4,329,935</u>	<u>-</u>	<u>-</u>	<u>4,329,935</u>	<u>6,151,852</u>

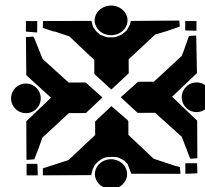
**CITY OF COLUMBIA, MISSOURI**  
**PENSION AND OTHER POSTEMPLOYMENT TRUST FUNDS**

STATEMENT OF CHANGES IN PLAN NET ASSETS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019  
 (WITH COMPARABLE AMOUNTS FOR 2018)

	<b>Firefighters' Retirement Fund 2019</b>	<b>Police Retirement Fund 2019</b>	<b>OPEB 2019</b>	<b>TOTAL</b>	
				<b>2019</b>	<b>2018</b>
<b>ADDITIONS:</b>					
Contributions:					
Employer	\$ 5,306,842	\$ 4,019,648	\$ -	\$ 9,326,490	\$ 9,222,536
Employee	1,303,827	354,970	-	1,658,797	1,441,635
Total contributions	6,610,669	4,374,618	-	10,985,287	10,664,171
Net investment income:					
Net Investment income	4,535,634	2,951,150	108,145	7,594,929	9,712,073
Net investment income	4,535,634	2,951,150	108,145	7,594,929	9,712,073
Total additions	11,146,303	7,325,768	108,145	18,580,216	20,376,244
<b>DEDUCTIONS:</b>					
Pension benefits	7,342,054	5,710,078	-	13,052,132	12,339,393
Refund of employee's contributions	20,434	38,886	-	59,320	94,566
Total	7,362,488	5,748,964	-	13,111,452	12,433,959
Operating expenses:					
Materials and Supplies	-	-	-	-	-
Travel	2,407	1,565	-	3,972	4,050
Intragovernmental	224,977	146,384	-	371,361	234,582
Utilities, services and miscellaneous	27,992	18,213	1,000	47,205	45,489
Total operating expenses	255,376	166,162	1,000	422,538	284,121
Total deductions	7,617,864	5,915,126	1,000	13,533,990	12,718,080
Net increase (decrease) in plan net assets	3,528,439	1,410,642	107,145	5,046,226	7,658,164
Net assets held in trust for pension benefits:					
Beginning of year	83,439,055	54,732,945	3,847,658	142,019,658	134,361,494
End of year	\$ 86,967,494	\$ 56,143,587	\$ 3,954,803	\$ 147,065,884	\$ 142,019,658

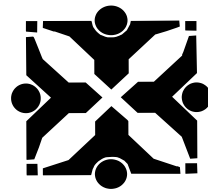
# **SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES**

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



CITY OF COLUMBIA, MISSOURI

# SUPPLEMENTARY INFORMATION



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

Fiscal year ending September 30,	2019	2018	2017
<b>Total OPEB Liability</b>			
Service Cost	\$ 227,795	\$ 121,682	\$ 121,978
Interest on the Total OPEB Liability	265,728	126,405	126,530
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	69,505	-	-
Changes of Assumptions	1,774,185	-	-
Net Benefits Paid	(150,024)	(158,979)	(463,305)
<b>Net Change in Total OPEB Liability</b>	<b>2,187,189</b>	<b>89,108</b>	<b>(214,797)</b>
<b>Total OPEB Liability - Beginning</b>	<b>1,913,541</b>	<b>1,824,433</b>	<b>2,039,230</b>
<b>Total OPEB Liability - Ending</b>	<b>\$ 4,100,730</b>	<b>\$ 1,913,541</b>	<b>\$ 1,824,433</b>
 <b>Plan Fiduciary Net Position</b>			
Contributions - Employer	\$ 150,024	\$ 158,979	\$ 463,305
Contributions - Employee	-	-	-
Net Investment Income	108,200	212,588	441,309
Benefit Payments, Including Refunds of Member Contributions	(150,024)	(158,979)	(463,305)
Administrative Expense	(1,000)	(1,000)	(1,000)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>107,200</b>	<b>211,588</b>	<b>440,309</b>
<b>Plan Net Position - Beginning</b>	<b>3,847,658</b>	<b>3,636,070</b>	<b>3,195,761</b>
<b>Plan Net Position - Ending</b>	<b>\$ 3,954,858</b>	<b>\$ 3,847,658</b>	<b>\$ 3,636,070</b>
 <b>Employer's Net OPEB Liability</b>	<b>\$ 145,872</b>	<b>\$ (1,934,117)</b>	<b>\$ (1,811,637)</b>
 Plan fiduciary net position as a percentage of the total OPEB liability	96.44%	201.08%	199.30%
 Covered payroll	\$ 66,215,804	\$ 64,695,860	\$ 64,695,860
 Employer's net OPEB liability (asset) as a percentage of covered payroll.	0.22%	(2.99%)	(2.80%)

Notes to Schedule:

Changes since prior valuation:

1. Premium equivalent rates were updated to reflect current rates.
2. Deductible for the HDHP option was increased from \$2,600 to \$2,700.
3. Specific deductible for the Reinsurance plan was increased from \$250,000 to \$400,000

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

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

<b>FY Ending September 30,</b>	<b>Actuarially Determined Contribution (a)</b>	<b>Actual Contribution (b)</b>	<b>Contribution Deficiency (Excess) (a)-(b)</b>	<b>Covered Payroll (c)</b>	<b>Contributions as a Percentage of Covered Payroll (b)/(c)</b>
2019	113,182	150,024	(36,842)	66,215,804	0.23%
2018	158,979	158,979	0	64,695,860	0.25%
2017	463,305	463,305	0	64,695,860	0.72%
2016	(126,898)	345,380	(472,278)	65,437,191	0.53%
2015	0	354,262	(354,262)	65,437,191	0.54%
2014	91,731	18,339	73,392	57,823,146	0.03%
2013	84,272	84,272	0	57,823,146	0.15%
2012	706,338	706,338	0	55,586,129	1.27%
2011	693,540	566,622	126,918	55,586,129	1.02%
2010	602,000	654,611	(52,611)	55,172,868	1.19%

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

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

Notes to Schedule

Valuation date	October 1, 2018
Actuarial cost method	Individual entry age normal as a level percentage of payroll
Amortization period	10 years
Asset valuation method	Market value
Inflation	2.50%
Healthcare cost trend rates	The immediate trend rates are assumed to decrease to an ultimate trend rate over a period of 5 to 10 years.
Salary increases	3.25%
Investment rate of return	7.00%
Retirement age Police and Fire	20 or more years of continuous service and receipt of pension benefits from the City.
Retirement age non Police and Fire	Age 60 with 5 years of continuous service or age plus years of continuous service greater than or equal to 80.
Mortality	SOA RPH-2014 Headcount-Weighted Mortality, base 2006 rates. Margin for mortality improvements: generational Scale MP-2018.



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

	<u>2019</u>	<u>Fiscal Year 2018</u>	<u>2017</u>
Annual Money-Weighted Rate of Return, Net of Investment Expense	2.81%	5.85%	13.81%

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

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

Fiscal year ending September 30,	2019	2018	2017	2016	2015
<b>Total Pension Liability</b>					
Service Cost	\$ 6,045,394	\$ 6,002,025	\$ 5,827,450	\$ 5,688,991	\$ 5,575,446
Interest on the Total Pension Liability	20,856,522	20,097,173	19,338,950	18,155,342	17,515,917
Benefit Changes	-	-	-	-	-
Differences Between Expected and Actual Experience	4,478,995	(1,668,183)	(1,788,647)	(4,815,293)	(2,949,734)
Changes of Assumptions	-	-	-	9,162,647	-
Benefit Payments, Including Refunds of Member Contributions	(14,150,450)	(13,812,555)	(12,225,724)	(11,652,442)	(11,112,523)
<b>Net Change in Total Pension Liability</b>	<b>17,230,461</b>	<b>10,618,460</b>	<b>11,152,029</b>	<b>16,539,245</b>	<b>9,029,106</b>
<b>Total Pension Liability - Beginning</b>	<b>291,657,791</b>	<b>281,039,331</b>	<b>269,887,302</b>	<b>253,348,057</b>	<b>244,318,951</b>
<b>Total Pension Liability - Ending</b>	<b>\$ 308,888,252</b>	<b>\$ 291,657,791</b>	<b>\$ 281,039,331</b>	<b>\$ 269,887,302</b>	<b>\$ 253,348,057</b>
<b>Plan Fiduciary Net Position</b>					
Contributions - Employer	\$ 7,834,281	\$ 7,404,891	\$ 7,229,836	\$ 7,633,688	\$ 8,135,287
Contributions - Employee	45,806	-	-	14,539	-
Net Investment Income	19,943,140	34,563,469	30,379,870	(340,762)	5,105,889
Benefit Payments, Including Refunds of Member Contributions	(14,150,450)	(13,812,555)	(12,225,724)	(11,652,442)	(11,112,523)
Administrative Expense	(239,081)	(167,918)	(160,815)	(156,560)	(169,259)
Other	923,892	(117,896)	(108,688)	(1,607,091)	(1,830,332)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>14,357,588</b>	<b>27,869,991</b>	<b>25,114,479</b>	<b>(6,108,628)</b>	<b>129,062</b>
<b>Plan Net Position - Beginning</b>	<b>308,622,765</b>	<b>280,752,774</b>	<b>255,638,296</b>	<b>261,746,924</b>	<b>261,617,862</b>
<b>Plan Net Position - Ending</b>	<b>322,980,353</b>	<b>308,622,765</b>	<b>280,752,775</b>	<b>255,638,296</b>	<b>261,746,924</b>
<b>Employer's Net Pension Liability</b>	<b>(14,092,101)</b>	<b>(16,964,974)</b>	<b>286,556</b>	<b>14,249,006</b>	<b>(8,398,867)</b>
 Plan fiduciary net position as a percentage of the total pension liability (asset)	 104.56%	 105.82%	 99.90%	 97.20%	 104.09%
 Covered payroll	 \$ 50,242,915	 \$ 49,326,843	 \$ 48,988,576	 \$ 47,029,728	 \$ 45,696,354
 Employer's net pension liability (asset) as a percentage of covered payroll.	 (28.05%)	 (34.39%)	 0.58%	 30.30%	 (18.38%)

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

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

<b>FY Ending September 30,</b>	<b>Actuarially Determined Contribution</b>	<b>Contribution in Relation to the Actuarially Required Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Actual Contribution as a % of Covered Payroll</b>
2019	\$ 7,524,874	\$ 7,524,874	\$ 0	\$ 51,236,888	14.69%
2018	7,467,621	7,467,622	(1)	50,094,812	14.91%
2017	7,083,699	7,083,700	(1)	49,583,824	14.29%
2016	7,801,471	7,801,471	0	49,814,131	15.66%
2015	8,085,918	8,085,592	326	46,960,661	17.22%
2014	8,384,318	8,037,243	347,075	45,782,304	17.56%
2013	8,422,709	7,909,632	513,077	44,272,221	17.87%
2012	7,996,358	7,196,952	799,406	42,719,889	16.85%
2011	8,024,400	6,716,311	1,308,089	42,389,564	15.84%
2010	6,231,312	6,231,313	(1)	41,986,168	14.84%

**Notes to Schedule of Contributions**

Valuation Date: February 28, 2019

Notes: The roll-forward of total pension liability from February 28, 2019 to June 30, 2019 reflects expected service cost and interest reduced by actual benefit payments.

**Methods and assumptions used to determine contribution rates:**

Actuarial cost method	Entry-Age Normal and Modified Terminal Funding
Amortization method	A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. If the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
Remaining amortization period	Multiple bases from 13 to 23 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	3.25% wage inflation; 2.50% price inflation
Salary increases	3.25% to 6.55% including wage inflation
Investment rate of return	7.25%, net of investment expenses
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	<p>The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females.</p> <p>Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.</p>
Other information	None

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

<b>FY Ending September 30,</b>	<b>Total Pension Liability</b>	<b>Plan Net Position</b>	<b>Net Pension Liability (Asset)</b>	<b>Plan Net Position as a % of Total Pension Liability</b>	<b>Covered Payroll</b>	<b>Net Pension Liability as a % of Covered Payroll</b>
2015	\$ 253,348,057	\$ 261,746,924	\$ (8,398,867)	103.32%	\$ 45,696,354	(18.38%)
2016	269,887,302	255,638,296	14,249,006	94.72%	47,029,728	30.30%
2017	281,039,331	280,752,775	286,556	99.90%	48,988,576	0.58%
2018	291,657,791	308,622,765	(16,964,974)	105.82%	49,326,843	(34.39%)
2019	308,888,252	322,980,353	(14,092,101)	104.56%	50,242,915	(28.05%)

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

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

Fiscal year ending September 30,	FIRE					
	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>						
Service Cost	\$ 3,399,831	\$ 3,380,500	\$ 3,439,014	\$ 2,915,282	\$ 2,916,326	\$ 2,881,753
Interest on the Total Pension Liability	10,335,083	10,152,552	9,680,687	9,051,984	8,741,128	8,359,275
Benefit Changes	-	-	-	-	3,649	-
Differences Between Expected and Actual Experience	(540,823)	(3,702,384)	679,208	(67,212)	(410,306)	-
Changes of Assumptions	-	-	-	12,883,084	-	-
Benefit Payments, Including Refunds of Member Contributions	(7,362,488)	(7,103,003)	(6,954,439)	(7,930,765)	(6,280,290)	(6,053,587)
<b>Net Change in Total Pension Liability</b>	<b>5,831,603</b>	<b>2,727,665</b>	<b>6,844,470</b>	<b>16,852,373</b>	<b>4,970,507</b>	<b>5,187,441</b>
<b>Total Pension Liability - Beginning</b>	<b>149,625,373</b>	<b>146,897,708</b>	<b>140,053,238</b>	<b>123,200,865</b>	<b>118,230,358</b>	<b>113,042,917</b>
<b>Total Pension Liability - Ending</b>	<b>\$ 155,456,976</b>	<b>\$ 149,625,373</b>	<b>\$ 146,897,708</b>	<b>\$ 140,053,238</b>	<b>\$ 123,200,865</b>	<b>\$ 118,230,358</b>
<b>Plan Fiduciary Net Position</b>						
Contributions - Employer	\$ 5,306,842	\$ 5,426,042	\$ 4,789,910	\$ 5,226,250	\$ 7,751,496	\$ 4,674,412
Contributions - Member	1,303,827	1,103,253	1,107,316	1,212,139	1,175,671	1,170,726
Net Investment Income	4,535,634	5,719,623	7,957,122	4,266,438	(282,312)	5,395,826
Benefit Payments, Including Refunds of Member Contributions	(7,362,488)	(7,103,003)	(6,954,439)	(7,930,765)	(6,280,290)	(6,053,587)
Administrative Expense	(227,384)	(143,680)	(134,471)	(31,700)	(34,038)	(31,599)
Other	(27,992)	(26,787)	(35,803)	(37,252)	(565,953)	(265,268)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>3,528,439</b>	<b>4,975,448</b>	<b>6,729,635</b>	<b>2,705,110</b>	<b>1,764,574</b>	<b>4,890,510</b>
<b>Plan Net Position - Beginning</b>	<b>83,439,055</b>	<b>78,463,607</b>	<b>71,733,972</b>	<b>69,028,862</b>	<b>67,264,288</b>	<b>62,373,778</b>
<b>Plan Net Position - Ending</b>	<b>\$ 86,967,494</b>	<b>\$ 83,439,055</b>	<b>\$ 78,463,607</b>	<b>\$ 71,733,972</b>	<b>\$ 69,028,862</b>	<b>\$ 67,264,288</b>
<b>Employer's Net Pension Liability</b>	<b>\$ 68,489,482</b>	<b>\$ 66,186,318</b>	<b>\$ 68,434,101</b>	<b>\$ 68,319,266</b>	<b>\$ 54,172,003</b>	<b>\$ 50,966,070</b>
Fiscal year ending September 30,	POLICE					
	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>						
Service Cost	\$ 1,928,839	\$ 1,919,578	\$ 2,053,743	\$ 1,786,078	\$ 1,731,740	\$ 1,815,459
Interest on the Total Pension Liability	6,693,376	6,608,822	6,468,432	6,070,042	5,839,052	5,614,050
Differences Between Expected and Actual Experience	(140,517)	(1,785,163)	(1,357,339)	(58,757)	(113,748)	-
Changes of Assumptions	-	-	-	8,226,357	-	-
Benefit Payments, Including Refunds of Member Contributions	(5,748,964)	(5,330,956)	(4,853,405)	(4,517,130)	(4,291,585)	(4,483,636)
<b>Net Change in Total Pension Liability</b>	<b>2,732,734</b>	<b>1,412,281</b>	<b>2,311,431</b>	<b>11,506,590</b>	<b>3,165,459</b>	<b>2,945,873</b>
<b>Total Pension Liability - Beginning</b>	<b>97,529,716</b>	<b>96,117,435</b>	<b>93,806,004</b>	<b>82,299,414</b>	<b>79,133,955</b>	<b>76,188,082</b>
<b>Total Pension Liability - Ending</b>	<b>\$ 100,262,450</b>	<b>\$ 97,529,716</b>	<b>\$ 96,117,435</b>	<b>\$ 93,806,004</b>	<b>\$ 82,299,414</b>	<b>\$ 79,133,955</b>
<b>Plan Fiduciary Net Position</b>						
Contributions - Employer	\$ 4,019,648	\$ 3,796,494	\$ 3,365,161	\$ 3,812,192	\$ 5,486,784	\$ 3,245,420
Contributions - Member	354,970	338,382	322,238	341,495	318,361	303,444
Net Investment Income	2,951,150	3,779,862	5,289,810	2,850,982	(422,604)	4,251,737
Benefit Payments, Including Refunds of Member Contributions	(5,748,964)	(5,330,956)	(4,853,405)	(4,517,130)	(4,291,585)	(4,483,636)
Administrative Expense	(147,949)	(94,952)	(90,024)	(21,182)	(22,706)	(21,406)
Other	(18,213)	(17,702)	(24,044)	(24,893)	(377,519)	(885,742)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>1,410,642</b>	<b>2,471,128</b>	<b>4,009,736</b>	<b>2,441,464</b>	<b>690,731</b>	<b>2,409,817</b>
<b>Plan Net Position - Beginning</b>	<b>54,732,945</b>	<b>52,261,817</b>	<b>48,252,081</b>	<b>45,810,617</b>	<b>45,119,886</b>	<b>42,710,069</b>
<b>Plan Net Position - Ending</b>	<b>\$ 56,143,587</b>	<b>\$ 54,732,945</b>	<b>\$ 52,261,817</b>	<b>\$ 48,252,081</b>	<b>\$ 45,810,617</b>	<b>\$ 45,119,886</b>
<b>Employer's Net Pension Liability</b>	<b>\$ 44,118,863</b>	<b>\$ 42,796,771</b>	<b>\$ 43,855,618</b>	<b>\$ 45,553,923</b>	<b>\$ 36,488,797</b>	<b>\$ 34,014,069</b>

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

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

**FIRE**

<b>FY Ending September 30,</b>	<b>Total Pension Liability</b>	<b>Plan Net Position</b>	<b>Net Pension Liability</b>	<b>Plan Net Position as a % of Total Pension Liability</b>	<b>Covered Payroll</b>	<b>Net Pension Liability as a % of Covered Payroll</b>
2014	\$ 118,230,358	\$ 67,264,288	\$ 50,966,070	56.89%	\$ 7,539,548	675.98%
2015	123,200,865	69,028,862	54,172,003	56.03%	7,753,834	698.65%
2016	140,053,238	71,733,972	68,319,266	51.22%	8,056,819	847.97%
2017	146,897,708	78,463,607	68,434,101	53.41%	8,605,280	795.26%
2018	149,625,373	83,439,055	66,186,318	55.77%	8,598,788	769.72%
2019	155,456,976	86,967,494	68,489,482	55.94%	8,784,183	779.69%

**POLICE**

<b>FY Ending September 30,</b>	<b>Total Pension Liability</b>	<b>Plan Net Position</b>	<b>Net Pension Liability</b>	<b>Plan Net Position as a % of Total Pension Liability</b>	<b>Covered Payroll</b>	<b>Net Pension Liability as a % of Covered Payroll</b>
2014	\$ 79,133,955	\$ 45,119,886	\$ 34,014,069	57.02%	\$ 8,276,896	410.95%
2015	82,299,414	45,810,617	36,488,797	55.66%	8,140,637	448.23%
2016	93,806,004	48,252,081	45,553,923	51.44%	8,723,289	522.21%
2017	96,117,435	52,261,817	43,855,618	54.37%	8,947,152	490.16%
2018	97,529,716	54,732,945	42,796,771	56.12%	8,645,882	495.00%
2019	100,262,450	56,143,587	44,118,863	56.00%	9,073,800	486.22%

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

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

**FIRE**

<b>FY Ending September 30,</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Actual Contribution as a % of Covered Payroll</b>
2019	\$ 5,306,842	\$ 5,306,842	-	\$ 8,784,183	62.94%
2018	5,426,042	5,426,042	-	8,598,788	62.93%
2017	4,789,910	4,789,910	-	8,605,280	56.46%
2016	5,226,250	5,226,250	-	8,056,819	58.91%
2015	4,751,496	7,751,496	(3,000,000)	7,753,834	95.96%
2014	4,674,412	4,674,412	-	7,539,548	62.00%
2013	4,382,296	4,382,296	-	7,209,301	60.79%
2012	3,995,869	3,995,869	-	7,170,923	55.72%
2011	3,598,321	3,598,321	-	7,251,272	49.62%
2010	3,330,409	3,330,409	-	7,216,527	46.15%

**POLICE**

<b>FY Ending September 30,</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Actual Contribution as a % of Covered Payroll</b>
2019	\$ 4,019,648	\$ 4,019,648	-	\$ 9,073,800	43.78%
2018	3,796,494	3,796,494	-	8,645,882	42.98%
2017	3,365,161	3,365,161	-	8,947,152	39.19%
2016	3,812,192	3,812,192	-	8,723,289	41.58%
2015	3,486,784	5,486,784	(2,000,000)	8,140,637	64.28%
2014	3,245,420	3,245,420	-	8,276,896	39.21%
2013	3,243,455	3,243,455	-	8,279,852	39.17%
2012	3,153,367	3,153,367	-	8,475,940	37.20%
2011	3,033,164	3,033,164	-	8,549,787	35.48%
2010	2,693,152	2,693,152	-	8,285,768	32.50%

**Notes to Schedule of Contributions**

**Methods and assumptions used to determine contribution rates:**

Valuation date	September 30, 2017
Actuarial cost method	Entry-Age Normal
Amortization method	Level Percentage of Payroll, Closed
Remaining amortization period	29 years
Asset valuation method	4-year smoothed market; 25% corridor
Inflation	3.25% wage inflation; 2.50% price inflation
Salary increases	0% to 11.75% (including 3.25% wage inflation)
Investment rate of return	7.00%, net of administrative and investment expenses
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females, adjusted for fully generational mortality improvements using Scale MP-2015.

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

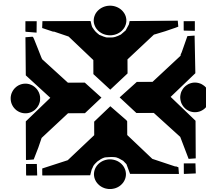
	<b>Fiscal Year</b>					
	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Annual Money-Weighted Rate of Return, Net of Investment Expense	4.02%	7.45%	10.95%	10.67%	(1.40%)	7.49%

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



## GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

COMPARATIVE BALANCE SHEETS  
SEPTEMBER 30, 2019 AND 2018

<b>ASSETS</b>	<b>2019</b>	<b>2018</b>
Cash and cash equivalents	\$39,386,839	\$36,930,899
Restricted Cash for Telecommunication Gross Receipt Settlement	-	-
Accounts receivable	620,068	219,618
Taxes receivable	4,793,903	4,625,026
Allowance for uncollectible taxes	(5,217)	(5,633)
Grants receivable	226,521	261,865
Accrued interest	73,214	86,481
Due from other funds	1,821,477	1,718,164
Due from Pension fund	-	819,538
Prepaid expenses	14,459	20,094
Inventory	174,533	174,533
<b>TOTAL ASSETS</b>	<b>\$47,105,797</b>	<b>\$44,850,585</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$1,167,574	\$1,340,993
Accrued payroll and payroll taxes	2,243,944	1,656,045
Due to other funds	10,818	10,818
Unearned revenue	38,500	91,070
Other liabilities	3,988,658	3,372,760
<b>TOTAL LIABILITIES</b>	<b>7,449,494</b>	<b>6,471,686</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Unavailable revenue-property taxes	81,500	79,000
Unavailable revenue-sales tax	-	-
Unavailable revenue-grants	-	4,747
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>81,500</b>	<b>83,747</b>
<b>FUND BALANCE:</b>		
Non Spendable	188,992	194,627
Restricted	-	-
Committed	382,949	6,202,254
Assigned	2,265,456	2,960,438
Unassigned	36,737,406	28,937,833
<b>TOTAL FUND BALANCE</b>	<b>39,574,803</b>	<b>38,295,152</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$47,105,797</b>	<b>\$44,850,585</b>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
REVENUES:		
General property taxes	\$8,546,077	\$8,402,709
Sales tax	23,184,765	23,767,086
Other local taxes	11,113,026	11,569,758
Licenses and permits	1,087,577	1,044,527
Fines	1,266,756	1,650,908
Fees and service charges	2,378,121	2,733,690
Intragovernmental revenue	22,663,662	21,321,985
Revenue from other governmental units	3,429,636	3,546,635
Investment revenue	1,769,561	184,958
Miscellaneous	<u>1,199,406</u>	<u>1,133,834</u>
TOTAL REVENUES	<u>76,638,587</u>	<u>75,356,090</u>
EXPENDITURES:		
Current:		
Policy development and administration	9,591,791	9,540,883
Public safety	42,875,477	42,770,359
Transportation	11,349,668	10,089,931
Health and environment	9,933,948	10,275,815
Personal development	8,037,771	7,911,111
Miscellaneous nonprogrammed activities	383,621	359,664
Debt Service		
Principal	-	-
Interest	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>82,172,276</u>	<u>80,947,763</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(5,533,689)</u>	<u>(5,591,673)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	8,982,431	8,541,680
Operating transfers to other funds	(2,169,091)	(2,476,880)
Lease proceeds	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,813,340</u>	<u>6,064,800</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	1,279,651	473,127
FUND BALANCE, BEGINNING OF YEAR	<u>38,295,152</u>	<u>37,822,025</u>
FUND BALANCE, END OF YEAR	<u><u>\$39,574,803</u></u>	<u><u>\$38,295,152</u></u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019  
(WITH COMPARABLE AMOUNTS FOR 2018)

	2019		(Over) Under Budget	2018
	Budget	Actual		Actual
<b>GENERAL PROPERTY TAXES:</b>				
Real property	\$7,095,236	\$7,125,262	(\$30,026)	\$6,888,579
Individual personal property	1,259,149	1,356,646	(97,497)	1,444,213
Railroad and utility	25,674	30,741	(5,067)	1,195
Financial institutions	30,709	17,436	13,273	30,710
Total	8,410,768	8,530,085	(119,317)	8,364,697
Penalties and interest	44,000	15,992	28,008	38,012
Total General Property Taxes	8,454,768	8,546,077	(91,309)	8,402,709
<b>SALES TAX</b>	22,842,396	23,184,765	(342,369)	23,767,086
<b>OTHER LOCAL TAXES:</b>				
Gasoline tax	2,983,251	2,934,503	48,748	2,905,773
Cigarette tax	522,500	426,647	95,853	466,574
Motor vehicle tax	1,294,487	1,461,028	(166,541)	1,485,363
Utilities tax:				
Telephone	2,432,282	2,254,194	178,088	2,561,028
Natural gas	2,153,298	2,530,838	(377,540)	2,609,604
Cable franchise fees	253,585	224,335	29,250	269,840
Electric	1,210,328	1,281,481	(71,153)	1,271,576
Total Other Local Taxes	10,849,731	11,113,026	(263,295)	11,569,758
<b>LICENSES AND PERMITS:</b>				
Business licenses	853,500	835,629	17,871	816,916
Alcoholic beverages	198,800	207,490	(8,690)	183,519
Animal licenses	42,900	44,458	(1,558)	44,092
Total Licenses and Permits	1,095,200	1,087,577	7,623	1,044,527
<b>FINES:</b>				
Corporation court fines	520,000	522,559	(2,559)	534,408
Uniform ticket fines	200,000	139,251	60,749	200,088
Meter fines	900,000	602,946	297,054	913,012
Alarm violations	2,400	2,000	400	3,400
Total Fines	1,622,400	1,266,756	355,644	1,650,908
<b>FEES AND SERVICE CHARGES:</b>				
Construction inspection	2,019,431	1,272,085	747,346	1,650,645
Street maintenance	-	5,197	(5,197)	-
Right of way	86,200	87,953	(1,753)	95,109
Animal control fees	12,725	15,831	(3,106)	12,520
Health fees	812,996	820,293	(7,297)	811,655
Miscellaneous	152,268	176,762	(24,494)	163,761
Total Fees and Service Charges	3,083,620	2,378,121	705,499	2,733,690

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019  
(WITH COMPARABLE AMOUNTS FOR 2018)

(WWW.COMPARABLEFINANCIALS.ORG/2019)

	2019		(Over) Under	2018
	Budget	Actual	Budget	Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$12,858,674	\$12,216,926	\$641,748	\$12,094,745
Water	4,726,660	4,671,872	54,788	4,412,484
Total	17,585,334	16,888,798	696,536	16,507,229
General and Administrative Charges	5,774,864	5,774,864	-	4,814,756
Total Intragovernmental Revenue	23,360,198	22,663,662	696,536	21,321,985
REVENUE FROM OTHER GOVERNMENTAL UNITS:				
Federal Grants:				
D.O.T. Mass Transit	-	-	-	-
Non-Motorized Grant	-	-	-	-
Fire	-	-	-	36
Total	-	-	-	36
State Grants:				
Disaster Preparedness	-	-	-	96,892
Missouri Department of Transportation – Highway	200,968	80,942	120,026	132,700
Emergency Shelter	822,790	854,037	(31,247)	-
Health, General	-	-	-	933,311
Health-Women-Infants and Children	473,442	493,370	(19,928)	452,995
Joint Communications	-	-	-	-
Police Department	423,977	415,370	8,607	429,296
Historic Preservation	-	5,976	(5,976)	-
Cultural Affairs	12,000	14,096	(2,096)	12,477
Parks and Recreation	7,000	20,867	(13,867)	6,954
Homelessness Prevention Grant	-	-	-	-
TRIM Grant	-	-	-	-
Youth at Risk	-	-	-	-
Sustainability	31,000	31,000	-	36,160
Total	1,971,177	1,915,658	55,519	2,100,785
Boone County:				
Health Department	1,402,413	1,302,652	99,761	1,209,697
Disaster Preparedness	-	-	-	-
Joint Communications	-	-	-	-
Animal Control	238,434	211,326	27,108	236,117
Social Services	-	-	-	-
Total	1,640,847	1,513,978	126,869	1,445,814
Total Revenue From Other Governmental Units	3,612,024	3,429,636	182,388	3,546,635

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019  
(WITH COMPARABLE AMOUNTS FOR 2018)

	2019		(Over) Under Budget	2018
	Budget	Actual		Actual
INVESTMENT REVENUE	900,000	1,769,561	(869,561)	184,958
MISCELLANEOUS REVENUE:				
Property sales	-	63,918	(63,918)	85,227
Photocopies	-	-	-	-
REDI	-	-	-	-
Other	908,250	1,135,488	(227,238)	1,048,607
Total Miscellaneous Revenue	908,250	1,199,406	(291,156)	1,133,834
TOTAL REVENUES	76,728,587	76,638,587	90,000	75,356,090
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Water Fund	1,179	1,179	-	1,179
Electric Fund	135,234	136,384	(1,150)	124,842
Convention Visitors Bureau	219,766	188,383	31,383	164,205
Community Development	48,308	38,579	9,729	55,094
Solid Waste	217,951	217,951	-	215,301
Fleet Fund	2,295	2,295	-	2,295
Public Transportation	2,295	2,295	-	1,530
Transportation Sales Tax Fund	6,297,974	6,297,974	-	5,998,276
Capital Projects Fund	47,192	47,192	-	30,000
Sewer Utility	-	-	-	-
Storm Water	114,748	114,748	-	108,514
Parking Utility	23,565	23,565	-	48,365
Trans Load	-	-	-	-
Debt Service 2006B SO Bonds	-	-	-	-
Utility Accounts & Billing	23,310	23,310	-	15,281
Park Sales Tax	1,885,218	1,785,218	100,000	1,746,684
Contributions Fund	73,358	73,358	-	30,114
Airport Fund	-	30,000	(30,000)	-
Total operating transfers from other funds	9,092,393	8,982,431	109,962	8,541,680
Lease Proceeds	-	-	-	-
APPROPRIATION OF PRIOR YEAR FUND BALANCE	-	-	-	-
Appropriation of Cultural Affairs	-	-	-	-
TOTAL OTHER FINANCING SOURCES	9,092,393	8,982,431	109,962	8,541,680
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$85,820,980</u>	<u>\$85,621,018</u>	<u>\$199,962</u>	<u>\$83,897,770</u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

**DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019  
(WITH COMPARABLE AMOUNTS FOR 2018)**

	<b>2019</b>		<b>(Over) Under</b>	<b>2018</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>				
General Government:				
City Council:				
Personal services	\$54,108	\$54,108	\$0	\$54,051
Materials and supplies	47,724	23,449	24,275	14,342
Travel and training	113,373	22,048	91,325	29,175
Intragovernmental	47,697	47,697	0	44,674
Utilities, services, and miscellaneous	176,421	82,517	93,904	51,434
<b>Total City Council</b>	<b>439,323</b>	<b>229,819</b>	<b>209,504</b>	<b>193,676</b>
City Clerk:				
Personal services	291,705	288,046	3,659	265,219
Materials and supplies	22,309	862	21,447	685
Travel and training	11,319	-	11,319	470
Intragovernmental	31,050	31,050	-	26,760
Utilities, services, and miscellaneous	82,350	2,967	79,383	3,510
<b>Total City Clerk</b>	<b>438,733</b>	<b>322,925</b>	<b>115,808</b>	<b>296,644</b>
City Manager:				
Personal services	1,092,913	907,949	184,964	984,632
Materials and supplies	82,792	22,969	59,823	24,480
Travel and training	19,262	13,211	6,051	61,874
Intragovernmental	180,772	180,772	-	230,371
Utilities, services, and miscellaneous	963,561	211,626	751,935	174,858
Capital additions	-	-	-	-
<b>Total City Manager</b>	<b>2,339,300</b>	<b>1,336,527</b>	<b>1,002,773</b>	<b>1,476,215</b>
Office of Sustainability:				
Personal services	368,687	368,442	245	367,189
Materials and supplies	32,103	26,719	5,384	8,208
Travel and training	15,260	6,827	8,433	7,274
Intragovernmental	12,628	12,628	-	13,966
Utilities, services, and miscellaneous	184,160	53,875	130,285	25,547
Capital additions	-	-	-	-
<b>Total Office of Sustainability</b>	<b>612,838</b>	<b>468,491</b>	<b>144,347</b>	<b>422,184</b>
Election:				
Utilities, services, and miscellaneous	118,660	79,337	39,323	93,365
<b>Total General Government</b>	<b>3,948,854</b>	<b>2,437,099</b>	<b>1,511,755</b>	<b>2,482,084</b>
Financial Services:				
Personal services	3,732,545	3,374,704	357,841	3,368,130
Materials and supplies	178,773	137,413	41,360	82,638
Travel and training	148,923	26,040	122,883	15,186
Intragovernmental	582,100	582,100	-	557,779
Utilities, services, and miscellaneous	412,046	367,682	44,364	332,137
Capital additions	-	-	-	-
<b>Total Financial Services</b>	<b>5,054,387</b>	<b>4,487,939</b>	<b>566,448</b>	<b>4,355,870</b>
Human Resources:				
Personal services	738,312	731,432	6,880	711,971
Materials and supplies	57,262	30,246	27,016	41,904
Travel and training	20,559	6,728	13,831	19,560
Intragovernmental	157,716	157,716	-	160,492
Utilities, services, and miscellaneous	389,592	215,594	173,998	218,073
<b>Total Human Resources</b>	<b>1,363,441</b>	<b>1,141,716</b>	<b>221,725</b>	<b>1,152,000</b>
City Counselor:				
Personal services	1,010,200	939,623	70,577	960,052
Materials and supplies	101,077	22,176	78,901	16,166
Travel and training	121,434	19,060	102,374	13,625
Intragovernmental	114,826	114,826	-	114,044
Utilities, services, and miscellaneous	261,271	197,173	64,098	214,871
<b>Total City Counselor</b>	<b>1,608,808</b>	<b>1,292,858</b>	<b>315,950</b>	<b>1,318,758</b>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

EXHIBIT B-4, Cont.

**DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019  
(WITH COMPARABLE AMOUNTS FOR 2018)**

	<b>2019</b>		<b>(Over) Under</b>	<b>2018</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
Public Works Administration:				
Personal services	146,580	122,696	23,884	131,922
Materials and supplies	21,125	10,371	10,754	23,785
Travel and training	12,589	6,090	6,499	8,960
Intragovernmental	55,892	55,892	-	58,372
Utilities, services, and miscellaneous	43,032	37,130	5,902	9,132
Capital additions	-	-	-	-
Total Public Works Administration	<u>279,218</u>	<u>232,179</u>	<u>47,039</u>	<u>232,171</u>
Total Policy Development and Administration	<u>12,254,708</u>	<u>9,591,791</u>	<u>2,662,917</u>	<u>9,540,883</u>
PUBLIC SAFETY:				
Police:				
Personal services	18,619,821	17,841,329	778,492	17,502,688
Materials and supplies	1,544,618	1,242,436	302,182	1,122,764
Travel and training	261,075	206,977	54,098	217,339
Intragovernmental	2,382,044	2,382,044	-	2,231,724
Utilities, services, and miscellaneous	1,792,187	840,715	951,472	884,479
Capital additions	377,579	322,804	54,775	485,237
Total Police	<u>24,977,324</u>	<u>22,836,305</u>	<u>2,141,019</u>	<u>22,444,231</u>
City Prosecutor:				
Personal services	536,704	477,868	58,836	474,490
Materials and supplies	27,641	9,082	18,559	8,000
Travel and training	6,026	3,613	2,413	2,622
Intragovernmental	83,942	83,942	-	85,377
Utilities, services, and miscellaneous	26,135	12,404	13,731	18,287
Capital additions	-	-	-	-
Total City Prosecutor	<u>680,448</u>	<u>586,909</u>	<u>93,539</u>	<u>588,776</u>
Fire:				
Personal services	15,712,045	15,712,045	-	15,628,592
Materials and supplies	685,092	632,752	52,340	641,203
Travel and training	78,551	42,682	35,869	42,989
Intragovernmental	1,105,325	1,102,175	3,150	1,365,093
Utilities, services, and miscellaneous	600,547	459,492	141,055	483,786
Capital additions	37,000	-	37,000	65,514
Total Fire	<u>18,218,560</u>	<u>17,949,146</u>	<u>269,414</u>	<u>18,227,177</u>
Animal Control:				
Personal services	416,978	380,222	36,756	410,941
Materials and supplies	25,486	17,803	7,683	24,284
Travel and training	3,152	1,143	2,009	1,573
Intragovernmental	61,426	61,426	-	97,034
Utilities, services, and miscellaneous	185,784	178,897	6,887	178,362
Capital additions	-	-	-	-
Total Animal Control	<u>692,826</u>	<u>639,491</u>	<u>53,335</u>	<u>712,194</u>
Municipal Court:				
Personal services	685,033	622,074	62,959	592,141
Materials and supplies	127,358	76,916	50,442	24,266
Travel and training	22,025	4,928	17,097	5,050
Intragovernmental	123,687	123,687	-	127,606
Utilities, services, and miscellaneous	90,416	29,649	60,767	47,495
Capital additions	6,871	6,604	267	-
Total Municipal Court	<u>1,055,390</u>	<u>863,858</u>	<u>191,532</u>	<u>796,558</u>



**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

EXHIBIT B-4, Cont.

**DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019  
(WITH COMPARABLE AMOUNTS FOR 2018)**

	<b>2019</b>		<b>2018</b>	
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>	<b>Actual</b>
Joint Communications:				
Personal services	-	(232)	232	1,423
Materials and supplies	-	-	-	-
Travel and training	-	-	-	-
Intragovernmental	-	-	-	-
Utilities, services, and miscellaneous	34,202	-	34,202	-
Capital additions	-	-	-	-
Total Joint Communications	<u>34,202</u>	<u>(232)</u>	<u>34,434</u>	<u>1,423</u>
Total Public Safety	<u>45,658,750</u>	<u>42,875,477</u>	<u>2,783,273</u>	<u>42,770,359</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	3,682,014	3,305,688	376,326	3,064,353
Materials and supplies	2,143,729	1,845,639	298,090	1,314,040
Travel and training	37,513	22,810	14,703	34,804
Intragovernmental	741,292	741,292	-	740,249
Utilities, services, and miscellaneous	4,144,299	3,475,511	668,788	3,397,426
Capital additions	799,942	649,858	150,084	460,215
Total Streets and Sidewalks	<u>11,548,789</u>	<u>10,040,798</u>	<u>1,507,991</u>	<u>9,011,087</u>
Street Lighting:				
Utilities, services, and miscellaneous	-	-	-	-
Traffic:				
Personal services	\$775,229	\$702,758	\$72,471	\$647,404
Materials and supplies	643,235	468,001	175,234	305,407
Travel and training	8,100	7,865	235	2,855
Intragovernmental	85,997	85,997	-	80,997
Utilities, services, and miscellaneous	41,028	26,500	14,528	42,181
Capital additions	18,000	17,749	251	-
Total Traffic	<u>1,571,589</u>	<u>1,308,870</u>	<u>262,719</u>	<u>1,078,844</u>
Total Transportation	<u>13,120,378</u>	<u>11,349,668</u>	<u>1,770,710</u>	<u>10,089,931</u>
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,771,913	3,449,302	322,611	3,473,647
Materials and supplies	450,122	309,939	140,183	262,956
Travel and training	72,564	56,731	15,833	42,259
Intragovernmental	643,569	643,569	-	686,009
Utilities, services, and miscellaneous	846,687	615,782	230,905	792,842
Capital additions	-	-	-	-
Total Health Services	<u>5,784,855</u>	<u>5,075,323</u>	<u>709,532</u>	<u>5,257,713</u>
Planning:				
Personal services	3,326,741	3,174,862	151,879	3,066,596
Materials and supplies	182,242	96,585	85,657	130,327
Travel and training	70,866	47,788	23,078	54,409
Intragovernmental	643,670	643,670	-	635,726
Utilities, services, and miscellaneous	516,941	293,743	223,198	548,186
Capital additions	41,799	24,854	16,945	71,705
Total Planning	<u>4,782,259</u>	<u>4,281,502</u>	<u>500,757</u>	<u>4,506,949</u>
Department of Economic Development:				
Personal services	426,502	406,795	19,707	394,023
Material and supplies	8,055	-	8,055	3,903
Intragovernmental	64,856	64,856	-	56,498
Utilities, services, and miscellaneous	245,000	105,472	139,528	56,729
Total Department of Economic Development	<u>744,413</u>	<u>577,123</u>	<u>167,290</u>	<u>511,153</u>
Total Health and Environment	<u>11,311,527</u>	<u>9,933,948</u>	<u>1,377,579</u>	<u>10,275,815</u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

EXHIBIT B-4, Cont.

**DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2019  
(WITH COMPARABLE AMOUNTS FOR 2018)**

	<b>2019</b>		<b>(Over) Under</b>	<b>2018</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>PERSONAL DEVELOPMENT:</b>				
Parks and Recreation:				
Personal services	\$3,794,908	\$3,732,438	\$62,470	\$3,743,291
Materials and supplies	877,279	817,929	59,350	827,052
Travel and training	23,732	20,685	3,047	14,291
Intragovernmental	602,380	602,380	-	584,967
Utilities, services, and miscellaneous	636,094	630,564	5,530	578,422
Capital additions	46,010	45,376	634	83,576
<b>Total Parks and Recreation</b>	<b>5,980,403</b>	<b>5,849,372</b>	<b>131,031</b>	<b>5,831,599</b>
Cultural Affairs:				
Personal services	195,596	195,596	-	175,186
Materials and supplies	25,752	10,596	15,156	11,760
Travel and training	15,000	5,369	9,631	4,761
Intragovernmental	7,402	7,402	-	6,597
Utilities, services, and miscellaneous	358,931	293,219	65,712	259,279
<b>Total Cultural Affairs</b>	<b>602,681</b>	<b>512,182</b>	<b>90,499</b>	<b>457,583</b>
Office of Community Services:				
Personal services	540,956	503,882	37,074	536,110
Materials and supplies	78,306	71,453	6,853	75,157
Travel and training	7,577	2,201	5,376	3,841
Intragovernmental	73,152	73,152	-	72,071
Utilities, services, and miscellaneous	131,503	60,496	71,007	47,741
<b>Total Office of Community Services</b>	<b>831,494</b>	<b>711,184</b>	<b>120,310</b>	<b>734,920</b>
Social Assistance:				
Utilities services, and miscellaneous	1,280,764	965,033	315,731	887,009
<b>Total Social Assistance</b>	<b>1,280,764</b>	<b>965,033</b>	<b>315,731</b>	<b>887,009</b>
<b>Total Personal Development</b>	<b>8,695,342</b>	<b>8,037,771</b>	<b>657,571</b>	<b>7,911,111</b>
Miscellaneous Nonprogrammed Activities:				
Other	1,151,881	383,621	768,260	359,664
<b>Total Miscellaneous Nonprogrammed Activities</b>	<b>1,151,881</b>	<b>383,621</b>	<b>768,260</b>	<b>359,664</b>
Debt Service:				
Principal-capital lease payment	-	-	-	-
Interest	-	-	-	-
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>92,192,586</b>	<b>82,172,276</b>	<b>10,020,310</b>	<b>80,947,763</b>
<b>OPERATING TRANSFERS TO OTHER FUNDS:</b>				
Employee Benefit Fund	139,650	139,650	-	-
2016 SO Refunding Bonds	707,852	707,852	-	702,852
Recreation Services Fund	1,161,910	1,161,910	-	1,166,910
Public Communications Fund	-	-	-	-
Public Transportation	-	-	-	20,000
Storm Water Utility Fund	-	-	-	-
Capital Projects Fund	127,912	127,912	-	551,853
Special Business District	-	-	-	-
Sanitary Sewer	-	-	-	-
Parking	-	-	-	-
Contributions Fund	9,746	9,746	-	35,265
Airport Fund	-	-	-	-
Sustainability Fund	-	-	-	-
Water	-	-	-	-
Electric	-	-	-	-
Convention & Visitors Bureau	22,021	22,021	-	-
<b>TOTAL OPERATING TRANSFERS TO OTHER FUNDS</b>	<b>2,169,091</b>	<b>2,169,091</b>	<b>-</b>	<b>2,476,880</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$94,361,677</b>	<b>\$84,341,367</b>	<b>\$10,020,310</b>	<b>\$83,424,643</b>

## SPECIAL REVENUE FUNDS

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

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

**Mid MO Solid Waste Management District Fund** - to account for the operations of the MMSWMD funded by a state collected landfill fee. Operations are administered 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 four 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 in the City of Columbia.

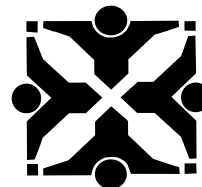
**Community Development Grant Fund** - to account for all federal monies received by the City and disbursed on Community Development Grant projects.

**Public Improvement Fund** - to account for and disburse monies the City receives from the city sales tax. 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.

**Capital Improvement Sales Tax Fund** - to account for the 1/4 cent sales tax renewed 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 2016) sales tax and expenditures for funding of local parks.

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



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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2019 AND 2018

ASSETS	Non Motorized Grant Fund		Mid Mo Solid Waste Mgt Dist Fund		Transportation Sales Tax Fund	
	2019	2018	2019	2018	2019	2018
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 153,053	\$ 2,466,550
Cash restricted for development charges	-	-	-	-	-	-
Cash restricted for hotel/motel tax	-	-	-	-	-	-
Accounts receivable	-	-	25,000	-	5,104	6,773
Due from other funds	10,818	10,818	2,970	2,970	-	-
Taxes receivable	-	-	-	-	1,778,678	1,671,284
Allowance for uncollectible taxes	-	-	-	-	-	-
Grants receivable	-	17,122	-	30,581	-	-
Rehabilitation loans receivable	-	-	-	-	-	-
Allowance for uncollectible loans	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Accrued interest	-	-	-	-	336	4,997
<b>TOTAL ASSETS</b>	<b>\$10,818</b>	<b>\$27,940</b>	<b>\$27,970</b>	<b>\$33,551</b>	<b>\$1,937,171</b>	<b>\$4,149,604</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES:</b>						
Accounts payable	-	-	7,500	206	-	-
Interest payable	-	-	55	92	-	-
Accrued payroll and payroll taxes	346	770	4,774	3,621	-	-
Accrued sales tax	-	-	-	-	-	-
Due to other funds	37,803	27,170	31,100	38,199	-	-
Unearned revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>38,149</b>	<b>27,940</b>	<b>43,429</b>	<b>42,118</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>						
Unavailable revenue - grants	-	14,536	-	30,581	-	-
Unavailable revenue-sales tax	-	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>14,536</b>	<b>-</b>	<b>30,581</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>						
Non Spendable	-	-	-	-	-	-
Restricted	(27,331)	(14,536)	(15,459)	(39,148)	1,937,171	4,149,604
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>(27,331)</b>	<b>(14,536)</b>	<b>(15,459)</b>	<b>(39,148)</b>	<b>1,937,171</b>	<b>4,149,604</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>	<b>\$ 10,818.00</b>	<b>\$ 27,940.00</b>	<b>\$ 27,970.00</b>	<b>\$ 33,551.00</b>	<b>\$ 1,937,171.00</b>	<b>\$ 4,149,604.00</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2019 AND 2018

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Capital Improvement Sales Tax Fund	
2019	2018	2019	2018	2019	2018	2019	2018
\$ 1,218,683	\$ 1,084,359	\$ 37,752	\$ 283,269	\$ 677,872	\$ 1,214,223	\$ 1,582,094	\$ 3,686,594
-	-	-	-	9,400,485	8,769,354	-	-
4,955,430	3,796,729	-	-	-	-	-	-
-	-	-	-	352	496	2,552	3,387
-	-	-	-	-	-	-	-
356,477	320,592	-	-	153,448	144,219	889,332	835,632
-	-	-	-	-	-	-	-
-	-	319,139	279,246	-	-	-	-
-	-	7,431,514	7,582,111	-	-	-	-
-	-	(258,469)	(344,323)	-	-	-	-
-	15,880	350	1,597	-	-	-	-
-	-	53,652	53,652	-	-	-	-
10,465	9,596	-	-	17,699	20,578	3,040	7,818
<u>\$6,541,055</u>	<u>\$5,227,156</u>	<u>\$7,583,938</u>	<u>\$7,855,552</u>	<u>\$10,249,856</u>	<u>\$10,148,870</u>	<u>\$2,477,018</u>	<u>\$4,533,431</u>
45,943	22,076	13,462	47,021	-	-	-	-
-	-	-	-	-	-	-	-
26,237	19,709	6,507	6,012	-	-	-	-
12	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
53,744	61,374	847	847	-	-	-	-
125,936	103,159	20,816	53,880	-	-	-	-
-	-	113,383	32,008	-	-	-	-
-	-	-	-	-	-	-	-
-	-	113,383	32,008	-	-	-	-
-	15,880	350	1,597	-	-	-	-
6,415,119	5,108,117	7,449,389	7,768,067	9,400,485	8,769,354	2,477,018	4,533,431
-	-	-	-	849,371	1,379,516	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,415,119	5,123,997	7,449,739	7,769,664	10,249,856	10,148,870	2,477,018	4,533,431
<u>\$ 6,541,055.00</u>	<u>\$ 5,227,156.00</u>	<u>\$ 7,583,938.00</u>	<u>\$ 7,855,552.00</u>	<u>\$ 10,249,856.00</u>	<u>\$ 10,148,870.00</u>	<u>\$ 2,477,018.00</u>	<u>\$ 4,533,431.00</u>

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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2019 AND 2018

ASSETS	Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2019	2018	2019	2018	2019	2018
Cash and cash equivalents	\$ -	\$137,185	\$1,752,943	\$1,191,411	\$5,422,397	\$10,063,591
Cash restricted for development charges	-	-	-	-	9,400,485	8,769,354
Cash restricted for hotel/motel tax	-	-	-	-	4,955,430	3,796,729
Accounts receivable	2,552	3,387	112,893	67,219	148,453	81,262
Due from other funds	-	-	-	-	13,788	13,788
Taxes receivable	889,332	835,589	-	-	4,067,267	3,807,316
Allowance for uncollectible taxes	-	-	-	-	-	-
Grants receivable	-	-	-	-	319,139	326,949
Rehabilitation loans receivable	-	-	-	-	7,431,514	7,582,111
Allowance for uncollectible loans	-	-	-	-	(258,469)	(344,323)
Prepaid expenses	-	-	-	-	350	17,477
Other assets	-	-	-	-	53,652	53,652
Accrued interest	135	639	2,898	2,374	34,573	46,002
<b>TOTAL ASSETS</b>	<b>\$892,019</b>	<b>\$976,800</b>	<b>\$1,868,734</b>	<b>\$1,261,004</b>	<b>\$31,588,579</b>	<b>\$34,213,908</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
LIABILITIES:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$66,905	\$69,303
Interest payable	-	-	-	-	55	92
Accrued payroll and payroll taxes	-	-	-	-	37,864	30,112
Accrued sales tax	-	-	-	-	12	-
Due to other funds	149,521	-	-	-	218,424	65,369
Deferred revenue	-	-	-	-	-	-
Other liabilities	-	-	-	-	54,591	62,221
<b>TOTAL LIABILITIES</b>	<b>149,521</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>377,851</b>	<b>227,097</b>
DEFERRED INFLOWS OF RESOURCES:						
Unavailable revenue - grants	-	-	-	-	113,383	77,125
Unavailable revenue-sales tax	-	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113,383</b>	<b>77,125</b>
FUND BALANCE:						
Non Spendable	-	-	-	-	350	17,477
Restricted	742,498	976,800	1,868,734	1,261,004	30,247,624	32,512,693
Committed	-	-	-	-	849,371	1,379,516
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>742,498</b>	<b>976,800</b>	<b>1,868,734</b>	<b>1,261,004</b>	<b>31,097,345</b>	<b>33,909,686</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>	<b>\$892,019</b>	<b>\$976,800</b>	<b>\$1,868,734</b>	<b>\$1,261,004</b>	<b>\$31,588,579</b>	<b>\$34,213,908</b>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

	<b>Non Motorized Grant Fund</b>		<b>Mid Mo Solid Waste Mgt Dist Fund</b>		<b>Transportation Sales Tax Fund</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
REVENUES:						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-	11,544,593	11,839,437
Other local taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fees and service charges	-	-	-	-	-	-
Revenue from other governmental units	17,831	98,675	130,373	72,265	-	-
Investment revenue	-	-	(902)	814	61,080	47,351
Miscellaneous	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>17,831</b>	<b>98,675</b>	<b>129,471</b>	<b>73,079</b>	<b>11,605,673</b>	<b>11,886,788</b>
EXPENDITURES:						
Current:						
Policy development and administration	17,326	31,154	163,555	158,066	-	-
Transportation	-	-	-	-	-	-
Health and environment	-	-	-	-	-	-
Personal development	13,300	16,369	-	-	54,440	22,042
<b>TOTAL EXPENDITURES</b>	<b>30,626</b>	<b>47,523</b>	<b>163,555</b>	<b>158,066</b>	<b>54,440</b>	<b>22,042</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(12,795)</b>	<b>51,152</b>	<b>(34,084)</b>	<b>(84,987)</b>	<b>11,551,233</b>	<b>11,864,746</b>
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	-	-	57,773	46,353	-	-
Operating transfers to other funds	-	-	-	-	(13,763,666)	(13,530,664)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>57,773</b>	<b>46,353</b>	<b>(13,763,666)</b>	<b>(13,530,664)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(12,795)</b>	<b>51,152</b>	<b>23,689</b>	<b>(38,634)</b>	<b>(2,212,433)</b>	<b>(1,665,918)</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>	<b>(14,536)</b>	<b>(65,688)</b>	<b>(39,148)</b>	<b>(514)</b>	<b>4,149,604</b>	<b>5,815,522</b>
Equity transfers to other funds	-	-	-	-	-	-
<b>FUND BALANCE, END OF PERIOD</b>	<b>(\$27,331)</b>	<b>(\$14,536)</b>	<b>(\$15,459)</b>	<b>(\$39,148)</b>	<b>\$1,937,171</b>	<b>\$4,149,604</b>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

<b>Convention and Tourism Fund</b>		<b>Community Development Grant Fund</b>		<b>Public Improvement Fund</b>		<b>Capital Improvement Sales Tax Fund</b>	
<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	991,072	1,015,949	5,772,107	5,919,548
3,413,675	3,296,867	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	631,131	1,115,087	-	-
92,141	61,585	1,156,112	1,074,442	-	-	-	-
230,520	13,266	10,430	12,219	420,224	28,752	116,956	41,921
26,736	29,978	400	400	-	-	-	-
<u>3,763,072</u>	<u>3,401,696</u>	<u>1,166,942</u>	<u>1,087,061</u>	<u>2,042,427</u>	<u>2,159,788</u>	<u>5,889,063</u>	<u>5,961,469</u>
2,263,102	2,194,301	-	-	15,760	109,561	-	-
-	-	-	-	-	-	-	-
-	-	1,441,435	907,629	-	-	-	-
-	-	-	-	-	-	169,585	21,991
<u>2,263,102</u>	<u>2,194,301</u>	<u>1,441,435</u>	<u>907,629</u>	<u>15,760</u>	<u>109,561</u>	<u>169,585</u>	<u>21,991</u>
<u>1,499,970</u>	<u>1,207,395</u>	<u>(274,493)</u>	<u>179,432</u>	<u>2,026,667</u>	<u>2,050,227</u>	<u>5,719,478</u>	<u>5,939,478</u>
22,021	-	-	-	-	-	-	-
(230,869)	(408,776)	(45,432)	(120,815)	(1,925,681)	(240,871)	(7,775,891)	(8,071,000)
<u>(208,848)</u>	<u>(408,776)</u>	<u>(45,432)</u>	<u>(120,815)</u>	<u>(1,925,681)</u>	<u>(240,871)</u>	<u>(7,775,891)</u>	<u>(8,071,000)</u>
1,291,122	798,619	(319,925)	58,617	100,986	1,809,356	(2,056,413)	(2,131,522)
5,123,997	4,325,378	7,769,664	7,711,047	10,148,870	8,339,514	4,533,431	6,664,953
-	-	-	-	-	-	-	-
<u>\$6,415,119</u>	<u>\$5,123,997</u>	<u>\$7,449,739</u>	<u>\$7,769,664</u>	<u>\$10,249,856</u>	<u>\$10,148,870</u>	<u>\$2,477,018</u>	<u>\$4,533,431</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

	<b>Park Sales Tax Fund</b>		<b>Stadium TDD's Fund</b>		<b>Total</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
REVENUES:						
General property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	5,772,106	5,919,668	-	-	24,079,878	24,694,602
Other local taxes	-	-	-	-	3,413,675	3,296,867
Licenses and permits	-	-	-	-	-	-
Fees and service charges	-	-	-	-	631,131	1,115,087
Revenue from other governmental units	-	-	1,521,117	1,984,572	2,917,574	3,291,539
Investment revenue	13,139	15,592	70,089	(1,262)	921,536	158,653
Miscellaneous	-	-	-	-	27,136	30,378
<b>TOTAL REVENUES</b>	<b>5,785,245</b>	<b>5,935,260</b>	<b>1,591,206</b>	<b>1,983,310</b>	<b>31,990,930</b>	<b>32,587,126</b>
EXPENDITURES:						
Current:						
Policy development and administration	-	-	-	-	2,459,743	2,493,082
Transportation	-	-	-	-	-	-
Health and environment	-	-	-	-	1,441,435	907,629
Personal development	110,550	28,771	-	-	347,875	89,173
<b>TOTAL EXPENDITURES</b>	<b>110,550</b>	<b>28,771</b>	<b>-</b>	<b>-</b>	<b>4,249,053</b>	<b>3,489,884</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>5,674,695</b>	<b>5,906,489</b>	<b>1,591,206</b>	<b>1,983,310</b>	<b>27,741,877</b>	<b>29,097,242</b>
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	73,422	-	-	-	153,216	46,353
Operating transfers to other funds	(5,982,419)	(7,153,885)	(983,476)	(983,476)	(30,707,434)	(30,509,487)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(5,908,997)</b>	<b>(7,153,885)</b>	<b>(983,476)</b>	<b>(983,476)</b>	<b>(30,554,218)</b>	<b>(30,463,134)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(234,302)</b>	<b>(1,247,396)</b>	<b>607,730</b>	<b>999,834</b>	<b>(2,812,341)</b>	<b>(1,365,892)</b>
<b>FUND BALANCE, BEG OF PERIOD</b>	<b>976,800</b>	<b>2,224,196</b>	<b>1,261,004</b>	<b>261,170</b>	<b>33,909,686</b>	<b>35,275,578</b>
Equity transfers to other funds	-	-	-	-	-	-
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$742,498</b>	<b>\$976,800</b>	<b>\$1,868,734</b>	<b>\$1,261,004</b>	<b>\$31,097,345</b>	<b>\$33,909,686</b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

<b>NON MOTORIZED GRANT FUND</b>	<b>2019</b>	<b>2018</b>
REVENUES:		
Revenue from other governmental units – Federal	\$ 17,831	\$ 98,675
Investment revenue	-	-
<b>TOTAL REVENUES</b>	<b>17,831</b>	<b>98,675</b>
EXPENDITURES:		
Current:		
Policy Development & Admin		
Personal services	15,956	23,276
Materials and supplies	1,370	4,668
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	3,210
Capital outlay	-	-
<b>Total</b>	<b>17,326</b>	<b>31,154</b>
Personal Development		
Personal services	11,375	13,823
Materials and supplies	1,925	2,546
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Capital outlay	-	-
<b>Total</b>	<b>13,300</b>	<b>16,369</b>
<b>TOTAL EXPENDITURES</b>	<b>30,626</b>	<b>47,523</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (12,795)</b>	<b>\$ 51,152</b>
<b>MID MO SOLID WASTE MGT DIST FUND</b>		
REVENUES:		
Revenue from Other Governmental Units	\$ 130,373	\$ 72,265
Investment Revenue	(902)	814
<b>TOTAL REVENUES</b>	<b>129,471</b>	<b>73,079</b>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	125,879	125,420
Materials and supplies	3,348	2,428
Travel and training	2,909	1,623
Intragovernmental	28,622	26,313
Utilities, services, and miscellaneous	2,797	2,282
<b>TOTAL EXPENDITURES</b>	<b>163,555</b>	<b>158,066</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (34,084)</b>	<b>\$ (84,987)</b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

<b>TRANSPORTATION SALES TAX FUND</b>		<b>2019</b>	<b>2018</b>
REVENUES:			
Sales tax		\$ 11,544,593	\$ 11,839,437
Revenue from other governmental units - County		-	-
Investment revenue (Loss)		61,080	47,351
Miscellaneous revenue		-	-
<b>TOTAL REVENUES</b>		<b>11,605,673</b>	<b>11,886,788</b>
EXPENDITURES:			
Current:			
Personal Development:			
Intragovernmental		54,440	22,042
Utilities, services and miscellaneous		-	-
<b>TOTAL EXPENDITURES</b>		<b>54,440</b>	<b>22,042</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$ 11,551,233</b>	<b>\$ 11,864,746</b>
<b>CONVENTION AND TOURISM FUND</b>			
REVENUES:			
Other local taxes:			
Gross receipts tax		\$ 3,413,675	\$ 3,296,867
Revenue from other governmental units – State		92,141	61,585
Investment revenue (Loss)		230,520	13,266
Miscellaneous		26,736	29,978
<b>TOTAL REVENUES</b>		<b>3,763,072</b>	<b>3,401,696</b>
EXPENDITURES:			
Current:			
Policy development and administration:			
Personal services		676,751	681,053
Materials and supplies		26,389	36,432
Travel and training		18,376	18,327
Intragovernmental		270,446	228,141
Utilities, services and miscellaneous		1,271,140	1,230,348
Interest expense		-	-
Capital outlay		-	-
<b>TOTAL EXPENDITURES</b>		<b>2,263,102</b>	<b>2,194,301</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$ 1,499,970</b>	<b>\$ 1,207,395</b>
<b>COMMUNITY DEVELOPMENT GRANT FUND</b>			
REVENUES:			
Revenue from federal government		\$ 1,156,112	\$ 1,074,442
Investment revenue		10,430	12,219
Miscellaneous revenue		400	400
<b>TOTAL REVENUES</b>		<b>1,166,942</b>	<b>1,087,061</b>
EXPENDITURES:			
Current:			
Health and environment:			
Personal services		260,858	240,588
Materials and supplies		2,043	1,619
Travel and training		6,398	7,507
Intragovernmental		-	-
Utilities, services, and miscellaneous		1,172,136	657,915
Capital outlay		-	-
<b>TOTAL EXPENDITURES</b>		<b>1,441,435</b>	<b>907,629</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$ (274,493)</b>	<b>\$ 179,432</b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

<b>PUBLIC IMPROVEMENT FUND</b>		<b>2019</b>	<b>2018</b>
REVENUES:			
Sales tax		\$ 991,072	\$ 1,015,949
Development charges		631,131	1,115,087
Investment revenue (Loss)		420,224	28,752
Miscellaneous revenue		-	-
<b>TOTAL REVENUES</b>		<b>2,042,427</b>	<b>2,159,788</b>
EXPENDITURES:			
Policy development and administration:			
Intragovernmental		15,760	109,561
Utilities, services and miscellaneous		-	-
<b>TOTAL EXPENDITURES</b>		<b>15,760</b>	<b>109,561</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$ 2,026,667</b>	<b>\$ 2,050,227</b>
<b>CAPITAL IMPROVEMENT SALES TAX FUND</b>			
Revenues:			
Sales tax		\$ 5,772,107	\$ 5,919,548
Investment revenue (Loss)		116,956	41,921
Miscellaneous revenue		-	-
<b>TOTAL REVENUES</b>		<b>5,889,063</b>	<b>5,961,469</b>
EXPENDITURES:			
Personal Development:			
Intragovernmental		169,585	21,991
Utilities, services and miscellaneous		-	-
<b>TOTAL EXPENDITURES</b>		<b>169,585</b>	<b>21,991</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$ 5,719,478</b>	<b>\$ 5,939,478</b>
<b>PARK SALES TAX FUND</b>			
Revenues:			
Sales tax		\$ 5,772,106	\$ 5,919,668
Investment revenue (Loss)		13,139	15,592
Miscellaneous revenue		-	-
<b>TOTAL REVENUES</b>		<b>5,785,245</b>	<b>5,935,260</b>
Expenditures:			
Current:			
Personal development:			
Intragovernmental		110,550	28,771
Utilities, services, and miscellaneous		-	-
Interest expense		-	-
<b>TOTAL EXPENDITURES</b>		<b>110,550</b>	<b>28,771</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$ 5,674,695</b>	<b>\$ 5,906,489</b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

<b>STADIUM TDD'S FUND</b>	<b>2019</b>	<b>2018</b>
Revenues:		
Revenue from other governmental units – TDD's	\$ 1,521,117	\$ 1,984,572
Investment revenue (Loss)	70,089	(1,262)
<b>TOTAL REVENUES</b>	<b>1,591,206</b>	<b>1,983,310</b>
Expenditures:		
Current:		
Transportation:		
Intragovernmental	-	-
Utilities, services, and miscellaneous	-	-
Interest expense	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 1,591,206</b>	<b>\$ 1,983,310</b>



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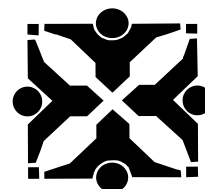
## DEBT SERVICE FUNDS

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

**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  
SEPTEMBER 30, 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	1,177,070	1,126,767	137,589	134,794	978,118	937,963	2,292,777	2,199,524
Cash with fiscal agents	-	-	424,228	747,599	-	-	424,228	747,599
Taxes receivable	-	-	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Accrued interest	2,173	2,463	165	177	1,706	1,917	4,044	4,557
Restricted assets:								
Cash and cash equivalents	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>1,179,243</b>	<b>1,129,230</b>	<b>561,982</b>	<b>882,570</b>	<b>979,824</b>	<b>939,880</b>	<b>2,721,049</b>	<b>2,951,680</b>
<b>LIABILITIES AND FUND BALANCE</b>								
LIABILITIES:								
Accounts payable	-	-	-	-	-	-	-	-
Bonds payable	-	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-	-	-
FUND BALANCE:								
Non Spendable	-	-	-	-	-	-	-	-
Restricted	-	-	424,228	747,599	-	-	424,228	747,599
Committed	1,179,243	1,129,230	137,754	134,971	979,824	939,880	2,296,821	2,204,081
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	<b>1,179,243</b>	<b>1,129,230</b>	<b>561,982</b>	<b>882,570</b>	<b>979,824</b>	<b>939,880</b>	<b>2,721,049</b>	<b>2,951,680</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>1,179,243</b>	<b>1,129,230</b>	<b>561,982</b>	<b>882,570</b>	<b>979,824</b>	<b>939,880</b>	<b>2,721,049</b>	<b>2,951,680</b>

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

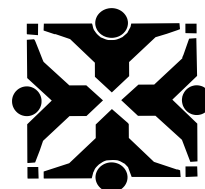
**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

	<b>2016 Special Obligation Bonds Debt Service Fund</b>		<b>Lemone Trust Note Debt Service Fund</b>		<b>MTFC Loan Debt Service Fund</b>		<b>Total</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
<b>REVENUES:</b>								
General Property Taxes:								
Real estate	-	-	-	-	-	-	-	-
Personal property	-	-	-	-	-	-	-	-
Railroad and utility	-	-	-	-	-	-	-	-
Financial institutions	-	-	-	-	-	-	-	-
Interest and penalties	-	-	-	-	-	-	-	-
Total General Property Taxes	-	-	-	-	-	-	-	-
Revenue from other governmental units	-	-	-	-	-	-	-	-
Lease revenue	-	-	1,863,400	1,779,204	-	-	1,863,400	1,779,204
Investment revenue (Loss)	50,330	5,416	6,487	2,252	39,944	4,471	96,761	12,139
<b>TOTAL REVENUES</b>	<b>50,330</b>	<b>5,416</b>	<b>1,869,887</b>	<b>1,781,456</b>	<b>39,944</b>	<b>4,471</b>	<b>1,960,161</b>	<b>1,791,343</b>
<b>EXPENDITURES:</b>								
Health and Environment	-	-	635,350	576,328	-	-	635,350	576,328
Transportation	-	-	-	-	-	-	-	-
Debt Service:								
Redemption of serial bonds	1,265,000	1,235,000	1,437,252	1,354,985	867,020	834,006	3,569,272	3,423,991
Interest	509,450	534,450	148,554	230,821	116,456	149,470	774,460	914,741
Fiscal agent fees	318	790	-	-	-	-	318	790
Miscellaneous	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,774,768</b>	<b>1,770,240</b>	<b>2,221,156</b>	<b>2,162,134</b>	<b>983,476</b>	<b>983,476</b>	<b>4,979,400</b>	<b>4,915,850</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,724,438)</b>	<b>(1,764,824)</b>	<b>(351,269)</b>	<b>(380,678)</b>	<b>(943,532)</b>	<b>(979,005)</b>	<b>(3,019,239)</b>	<b>(3,124,507)</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Operating transfers from other funds	1,774,451	1,769,451	30,681	45,871	983,476	983,476	2,788,608	2,798,798
Operating transfers to other funds	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Proceeds of 2016 S.O. Bonds	-	-	-	-	-	-	-	-
Premium on 2016 S.O. Bonds	-	-	-	-	-	-	-	-
Lemone Trust note proceeds	-	-	-	-	-	-	-	-
MTFC Loan Proceeds	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,774,451</b>	<b>1,769,451</b>	<b>30,681</b>	<b>45,871</b>	<b>983,476</b>	<b>983,476</b>	<b>2,788,608</b>	<b>2,798,798</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<b>50,013</b>	<b>4,627</b>	<b>(320,588)</b>	<b>(334,807)</b>	<b>39,944</b>	<b>4,471</b>	<b>(230,631)</b>	<b>(325,709)</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>	<b>1,129,230</b>	<b>1,124,603</b>	<b>882,570</b>	<b>1,217,377</b>	<b>939,880</b>	<b>935,409</b>	<b>2,951,680</b>	<b>3,277,389</b>
<b>FUND BALANCE, END OF PERIOD</b>	<b>1,179,243</b>	<b>1,129,230</b>	<b>561,982</b>	<b>882,570</b>	<b>979,824</b>	<b>939,880</b>	<b>2,721,049</b>	<b>2,951,680</b>

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## **CAPITAL PROJECTS FUND**

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



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

**COMPARATIVE BALANCE SHEETS  
SEPTEMBER 30, 2019 AND 2018**

<b>ASSETS</b>	<b>2019</b>	<b>2018</b>
Cash and cash equivalents	\$46,085,379	\$35,491,502
Accounts receivable	3,089,141	2,414,134
Grants receivable	113,208	721,087
Accrued interest	75,933	72,098
Prepaid expenses	-	320
Due from other funds	-	-
<b>TOTAL ASSETS</b>	<b><u>\$49,363,661</u></b>	<b><u>\$38,699,141</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$946,081	\$1,509,957
Accrued payroll and payroll taxes	10,463	10,003
Advances from other funds	-	-
Due to other funds	-	-
Unearned revenue	-	-
<b>TOTAL LIABILITIES</b>	<b><u>956,544</u></b>	<b><u>1,519,960</u></b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Unavailable revenues-grants	110,141	694,067
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>110,141</u></b>	<b><u>694,067</u></b>
<b>FUND BALANCE:</b>		
Non Spendable	0	320
Restricted	47,112,762	34,621,243
Committed	1,184,214	1,863,551
Assigned	-	-
Unassigned	-	-
<b>TOTAL FUND BALANCE</b>	<b><u>48,296,976</u></b>	<b><u>36,485,114</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b><u>\$49,363,661</u></b>	<b><u>\$38,699,141</u></b>



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

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
REVENUES:		
Special assessment taxes	-	-
Sales tax	-	-
Revenue from other governmental units:		
County	2,380,955	2,326,818
State	2,686,995	199,503
Federal	1,439,990	666,213
Investment revenue (Loss)	1,918,209	428,520
Miscellaneous revenue	<u>193,370</u>	<u>200,053</u>
TOTAL REVENUES	<u>8,619,519</u>	<u>3,821,107</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	204,362	654,721
Public safety	1,440,221	3,699,547
Transportation	5,385,647	3,448,172
Health and environment	5,547	1,856
Personal development	<u>1,659,590</u>	<u>2,328,161</u>
TOTAL EXPENDITURES	<u>8,695,367</u>	<u>10,132,457</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(75,848)</u>	<u>(6,311,350)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	12,038,324	10,592,853
Operating transfers to other funds	(150,614)	(634,000)
Proceeds of certificates of participation	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>11,887,710</u>	<u>9,958,853</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	11,811,862	3,647,503
FUND BALANCE, BEGINNING OF PERIOD	36,485,114	32,837,611
Equity transfers from other funds	-	-
Equity transfers to other funds	-	-
FUND BALANCE, END OF PERIOD	<u>\$48,296,976</u>	<u>\$36,485,114</u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>						
Pub Bldgs Major Maint/Ren (00021)	1,646,073	718,251	87,426	805,677	-	840,396
Blind Boone Home (00123)	803,575	802,901	173	803,074	-	501
Ent Resource Grp Software (00476)	9,130,019	8,434,967	(18,556)	8,416,411	-	713,608
Walton Bldg Cap Improv (00587)	488,802	430,912	11,921	442,833	-	45,969
Grissum Bldg Renovations (00659)	827,690	50,434	-	50,434	-	777,256
Municipal Service Center South (00632)	2,895,000	-	4,883	4,883	-	2,890,117
CID Gateway (00680)	20,000	-	-	-	-	20,000
CPD Repairs (00765)	100,000	-	41,215	41,215	-	58,785
Daniel Boone Building Repairs (00766)	130,000	-	66,000	66,000	-	64,000
Gentry Building Repairs (00767)	211,550	-	8,450	8,450	93,426	109,674
Howard Building Repairs (00769)	20,000	-	2,850	2,850	-	17,150
Contingency (40138)	703,296	53,878	-	53,878	-	649,418
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>16,976,005</b>	<b>10,491,343</b>	<b>204,362</b>	<b>10,695,705</b>	<b>93,426</b>	<b>6,186,874</b>
<b>PUBLIC SAFETY:</b>						
Fire Apparatus Equipment (00195)	724,957	592,390	118,419	710,809	5,000	9,148
Records Manangement System (00498)	1,569,950	1,363,632	50,901	1,414,533	151,217	4,200
Downtown Police Bldg Ren (00609)	1,003,019	987,661	15,358	1,003,019	-	-
Training Academy Repairs (00630)	468,828	352,596	51,825	404,421	-	64,407
Major Fire Stn Repairs (00640)	1,316,626	910,859	405,767	1,316,626	-	-
Muni Serv Ctr North-PH I (00641)	9,617,375	939,935	307,205	1,247,140	416,498	7,953,737
Percent for Art: Municipal Center (N0641)	10,895	-	-	-	-	10,895
Percent for Art: Municipal Center (M0641)	61,730	3,086	23,149	26,235	-	35,495
Replace 2001 Ladder Truck (00692)	1,332,572	1,256,009	-	1,256,009	-	76,563
Replace 2004 Quint (00726)	1,000,000	-	467,597	467,597	456,881	75,522
Fire Station Sites (40173)	1,007,000	942,650	-	942,650	-	64,350
<b>TOTAL PUBLIC SAFETY</b>	<b>18,112,952</b>	<b>7,348,818</b>	<b>1,440,221</b>	<b>8,789,039</b>	<b>1,029,596</b>	<b>8,294,317</b>
<b>TRANSPORTATION:</b>						
Adopt A Spot (00100)	97,500	91,324	-	91,324	-	6,176
Eighth St Plan Ave of Col (00126)	2,374,334	2,374,344	-	2,374,344	-	(10)
Annual Sidewalk Maint. (00148)	317,500	304,155	-	304,155	-	13,345
Downtown Sidewalks Improv (00171)	156,510	117,108	-	117,108	-	39,402
Traffic Island Old 63-Stat (00213)	1,790,041	1,744,029	409	1,744,438	-	45,603
Annual Brick St Renov (00234)	266,390	205,317	-	205,317	-	61,073
Ann Curb & Gutter Restor (00235)	100,000	16,118	-	16,118	-	83,882
Gans Rd @ 63 Interchange (00237)	3,306,047	2,943,174	-	2,943,174	-	362,873
Non-Motorized Trans Grant (00271)	382,962	-	-	-	-	382,962
Burnham/Rollins/Prov Int (00290)	4,298,210	4,228,210	70,000	4,298,210	-	-
Prov Rd SW Blue Ridge TDD (00485)	-	14,635	-	14,635	-	(14,635)
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	(23)	2,527	-	97,473
Carter Lane Sidewalk (00548)	393,453	49,265	117,923	167,188	350	225,915
Audible ADA Crosswalk (00551)	40,000	6,476	-	6,476	-	33,524
Ridgemont Bridge Repair (00568)	101,500	19,070	-	19,070	-	82,430
ADA Curb Ramp Install (00600)	1,026,221	731,088	127,736	858,824	-	167,397
Discovery Drive South (00612)	953,000	928,944	-	928,944	-	24,056
North Village Land Purch (00616)	200,000	-	-	-	-	200,000
Fairview/Chapel Hill Int (00618)	130,000	52,049	-	52,049	-	77,951
Disc Pkwy:Gans-New Haven (00633)	540,000	29,647	1,715	31,362	-	508,638
Forum & Green Meadows Int (00634)	1,408,960	194,315	883,872	1,078,187	280,085	50,688
9th & Elm Ped Scramble (00637)	300,000	44,788	6,057	50,845	1,501	247,654
Ballenger-Ria to Mex Grvl (00642)	2,740,000	120,520	1,766,650	1,887,170	11,375	841,455
Nifong-Prov to Forum 4 Ln (00643)	4,792,692	851,216	932,247	1,783,463	14,723	2,994,506
Sinclair-Nifong Int Imp (00644)	3,140,000	247,875	398,109	645,984	6,842	2,487,174
Vandiver & Parker Roundabout (00645)	1,103,637	317,121	615,066	932,187	2,960	168,490
Annual Traffic Calming (00646)	84,158	-	-	-	-	84,158
Annual Street Recon (00647)	240,000	-	-	-	-	240,000
I70 Dr & Keene Roundabout (00658)	1,073,249	78,212	98,509	176,721	200	896,328
Oakland Gravel Sidewalk (00660)	123,337	119,227	4,110	123,337	-	-
Urban Forestry Master Pln (00677)	105,000	89,575	-	89,575	-	15,425
Paris Road Resurfacing (00682)	370,000	23,173	-	23,173	-	346,827
W Ctrl Neighborhood Traffic Calming (00683)	38,743	36,180	2,563	38,743	-	-
Lynn Oak Sexton Sidewalk (00685)	174,782	36,093	60,032	96,125	-	78,657
Grace Ln: Richland to Stadium Ext (00700)	144,896	97,303	29	97,332	-	47,564
Rollins Rd Traffic Calming (00705)	24,814	24,756	58	24,814	-	-
Sinclair Rd - Rt K Intersection Imp (00707)	1,042,844	26,059	88,520	114,579	19,536	908,729
Sexton Rd Traffic Calming (00708)	14,925	11,520	3,405	14,925	-	-
Sinclair Rd Sidewalk-Nifong Southham (00709)	30,000	15,566	11,327	26,893	-	3,107
Walnut St Traffic Calming (00711)	2,799	842	1,957	842	-	1,957
McKee Street Sidewalk (00712)	229,945	10,075	27,144	37,219	-	192,726
Providence-Broadway Turn Ln (00713)	30,000	1,726	13,137	14,863	-	15,137
Primrose Dr Traffic Calming (00723)	5,896	483	5,413	5,896	-	-

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
Rain Forest Pkwy Traffic Calming (00724)	6,434	1,446	4,988	6,434	-	-
William St Traffic Calming (00725)	11,840	657	3,284	3,941	-	7,899
3rd Avenue Alley (00734)	180,000	150	14,455	14,605	-	165,395
Leslie Ln Sidewalk: N Garth-Newton (00736)	214,245	-	7,704	7,704	-	206,541
Lenoir Connection (00746)	85,000	-	2,783	2,783	-	82,217
Holly Avenue Traffic Calming (00750)	10,000	-	70	70	-	9,930
William St/Hinkson Ave Traffic Calming (00751)	10,000	-	104	104	-	9,896
Annual Streets (40158)	401,967	-	-	-	-	401,967
Traffic Safety (40159)	264,292	264,292	-	264,292	-	-
JT County/State/City Prjct (40161)	760,642	15,500	-	15,500	-	745,142
Annual Sidewalks (40162)	231,971	200,523	-	200,523	-	31,448
Street Landscaping (40163)	346,452	286,000	-	286,000	-	60,452
<b>TOTAL TRANSPORTATION</b>	<b>36,988,028</b>	<b>17,484,799</b>	<b>5,385,647</b>	<b>22,868,489</b>	<b>337,572</b>	<b>13,781,967</b>
<b>HEALTH &amp; ENVIRONMENT:</b>						
Health Building Improvements (00730)	237,306	1,856	5,547	7,403	-	229,903
<b>TOTAL HEALTH &amp; ENVIRONMENT</b>	<b>237,306</b>	<b>1,856</b>	<b>5,547</b>	<b>7,403</b>	<b>-</b>	<b>229,903</b>
<b>PERSONAL DEVELOPMENT:</b>						
Annual P&R Maj Maint/Prog (00056)	476	-	-	-	-	476
Park Roads & Parking (00242)	2,172,177	1,884,943	130,748	2,015,691	241,445	(84,959)
City/School Park Improv (00249)	350,015	286,785	-	286,785	-	63,230
S Regional Park Planning (00350)	544,860	456,972	65,320	522,292	14,279	8,289
Capen/Grindstone Trl Imp (00457)	118,000	2,508	-	2,508	-	115,492
Parks: ADA Compliance (00484)	632,274	601,698	29,919	631,617	-	657
2010 PST Land Acquisition (00486)	1,060,775	786,269	408	786,677	-	274,098
2010 PST Land Neigh Parks (00510)	502,329	421,010	69,622	490,632	-	11,697
Jay Dix Park Improvements (00516)	147,128	146,486	296	146,782	-	346
S Reg Park Gans Phil PH I (00518)	2,379,145	2,036,564	338,036	2,374,600	3,905	640
Norma Suth Park Dev: PH I (00559)	400,000	354,564	45,436	400,000	-	-
GNM Clark Lane West (00570)	1,080,631	754,399	203,522	957,921	64,793	57,917
GNM Shepard to Rollins Tr (00572)	2,497,628	205,383	24,578	229,961	3,796	2,263,871
Kim Scholl Memorial Bench (00619)	7,654	6,775	879	7,654	-	-
Maplewood Home-Rehab (00638)	176,600	143,236	-	143,236	-	33,364
ADA Compliance Phase II (00663)	75,000	-	67,778	67,778	-	7,222
Amer Legion Pk Shelter RR Playgrd (00664)	119,905	116,105	2,493	118,598	2,989	(1,682)
Cosmo Rec Area Bocce Courts (00666)	25,000	20,974	4,026	25,000	-	-
Lions Stephen Park Improvements (00668)	100,000	-	100,000	100,000	-	-
Norma Sutherland Smith Pk Ph II (00669)	227,626	207,956	15,374	223,330	4,296	-
Twin Lakes Rec Area Bathhouse Rnv (00670)	25,000	-	-	-	-	25,000
Annual Trails (00673)	350,000	126,023	174,950	300,973	-	49,027
MKT Bridge Replacements (00674)	706,039	698,256	7,783	706,039	-	-
Founders Park at Flat Branch (00686)	22,866	-	11,900	11,900	7,750	3,216
Southeast Regional Park Tennis (00693)	250,000	-	11,331	11,331	-	238,669
Clyde Wilson Park Improvements (00695)	30,815	3,270	27,545	30,815	-	-
Emergency Phone Replacement (00697)	20,000	12,181	8,472	20,653	6,287	(6,940)
Hinkson Cr Trail: Stadium-E Campus (00698)	800,000	15,406	23,598	39,004	4,582	756,414
Philips Park Trail & Landscaping (00703)	60,000	-	47,341	47,341	-	12,659
Kiwanis Park Improvements (00718)	125,000	-	72	72	-	124,928
Magnolia Falls Park Development (00720)	125,000	-	68	68	-	124,932
Oakwood Hills Park Improvements (00721)	125,000	-	98,661	98,661	-	26,339
Stephens Lake Park: Spray Ground (00722)	25,000	-	18,756	18,756	-	6,244
Hinkson Cr Trail: Stephens/Calrk (00728)	700,000	-	66	66	32,200	667,734
Cosmo-Bethel Park: Small Shelter (00731)	25,000	-	13,854	13,854	-	11,146
Cosmo Tennis Court Improvements (00735)	40,000	-	29,290	29,290	-	10,710
Cosmo-Bethel Park Improvements (00739)	125,000	-	68,648	68,648	-	56,352
Downtown Improvements (40074)	117,654	63,093	18,820	81,913	-	35,741
<b>TOTAL PERSONAL DEVELOPMENT</b>	<b>16,289,597</b>	<b>9,350,856</b>	<b>1,659,590</b>	<b>11,010,446</b>	<b>386,322</b>	<b>4,892,829</b>
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$88,603,888</b>	<b>\$44,677,672</b>	<b>\$8,695,367</b>	<b>\$53,371,082</b>	<b>\$1,846,916</b>	<b>\$33,385,890</b>

## ENTERPRISE FUNDS

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

**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.

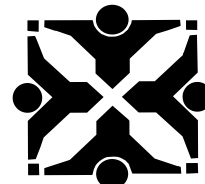
**Parking Facilities Fund** - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

**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  
SEPTEMBER 30, 2019 AND 2018

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2019	2018	2019	2018	2019	2018
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$ 47,910,877	\$ 29,960,398	\$ 10,727,253	\$ 14,030,616	\$ 1,128,231	\$ 781,124
Accounts receivable	18,662,547	23,781,943	1,238,105	1,841,172	253,340	210,703
Grants receivable	-	-	-	-	-	20,909
Accrued interest	182,501	146,158	87,833	96,951	11,037	6,830
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Loans receivable from other funds	82,341	79,290	-	-	-	-
Inventory	6,285,751	6,269,410	4,492	4,847	-	-
Prepaid expenses	36,177	42,695	140	700	202	631
Other assets	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>73,160,194</b>	<b>60,279,894</b>	<b>12,057,823</b>	<b>15,974,286</b>	<b>1,392,810</b>	<b>1,020,197</b>
<b>RESTRICTED ASSETS:</b>						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	11,955,963	11,577,448	5,635,832	5,747,478	-	-
Revenue bond construction account	31,621,841	20,883,224	12,329,210	14,279,897	-	-
Cash and marketable securities restricted for capital projects	19,972,463	21,328,867	13,829,324	5,080,159	8,567,868	6,421,855
Replacement and renewal fund account	1,500,000	1,500,000	53,500	53,500	-	-
Operation and maintenance account	-	-	1,424,677	999,207	-	-
Bond/rent reserve account	14,662,219	13,872,869	2,984,569	3,922,558	-	-
Contingency and revenue guarantee account	-	-	200,000	200,000	-	-
Closure and postclosure reserve	-	-	-	-	-	-
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>79,712,486</b>	<b>69,162,408</b>	<b>36,457,112</b>	<b>30,282,799</b>	<b>8,567,868</b>	<b>6,421,855</b>
Other:						
Customer security and escrow deposits	5,362,906	5,128,643	1,446,919	1,349,723	-	-
Grants receivable	-	-	-	-	154,258	58,934
Net pension asset	2,038,891	3,851,514	1,197,854	1,302,053	231,978	260,349
Net OPEB asset	-	369,488	-	109,420	-	21,879
<b>Total Restricted Assets – Other</b>	<b>7,401,797</b>	<b>9,349,645</b>	<b>2,644,773</b>	<b>2,761,196</b>	<b>386,236</b>	<b>341,162</b>
<b>Total Restricted Assets</b>	<b>87,114,283</b>	<b>78,512,053</b>	<b>39,101,885</b>	<b>33,043,995</b>	<b>8,954,104</b>	<b>6,763,017</b>
<b>OTHER ASSETS:</b>						
Investments	-	-	-	-	-	-
Loans receivable from other funds – noncurrent	189,234	271,575	-	-	-	-
<b>Total Other Assets</b>	<b>189,234</b>	<b>271,575</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FIXED ASSETS:</b>						
Property, plant, and equipment	544,892,639	531,827,322	326,673,323	324,060,546	46,199,820	45,908,671
Accumulated depreciation	(273,893,109)	(258,366,829)	(86,476,259)	(80,866,069)	(19,009,355)	(17,804,302)
<b>Net Plant in Service</b>	<b>270,999,530</b>	<b>273,460,493</b>	<b>240,197,064</b>	<b>243,194,477</b>	<b>27,190,465</b>	<b>28,104,369</b>
Construction in progress	13,139,193	18,237,734	5,040,191	2,617,889	22,037,452	16,215,378
<b>Net Fixed Assets</b>	<b>284,138,723</b>	<b>291,698,227</b>	<b>245,237,255</b>	<b>245,812,366</b>	<b>49,227,917</b>	<b>44,319,747</b>
<b>TOTAL ASSETS</b>	<b>444,602,434</b>	<b>430,761,749</b>	<b>296,396,963</b>	<b>294,830,647</b>	<b>59,574,831</b>	<b>52,102,961</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Outflows related to pension	3,615,598	1,961,620	462,849	427,090	89,635	85,397
Outflows related to OPEB	335,764	6,404	101,587	1,896	19,674	379
Loss on refunding of debt	7,652,162	8,251,739	3,058	6,115	-	-
<b>Total deferred outflows of resources</b>	<b>11,603,524</b>	<b>10,219,763</b>	<b>567,494</b>	<b>435,101</b>	<b>109,309</b>	<b>85,776</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 456,205,958</b>	<b>\$ 440,981,512</b>	<b>\$ 296,964,457</b>	<b>\$ 295,265,748</b>	<b>\$ 59,684,140</b>	<b>\$ 52,188,737</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2019 AND 2018**

<b>Public Transportation Fund</b>		<b>Solid Waste Utility Fund</b>		<b>Parking Facilities Fund</b>		<b>Recreation Services Fund</b>	
<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
\$ 1,586,663	\$ -	\$ 15,129,209	\$ 10,059,325	\$ 1,790,088	\$ 2,011,086	\$ 2,935,183	\$ 2,448,067
123,352	41,858	1,781,381	2,109,620	53,071	50,293	24,615	5,475
300,947	2,174,603	-	16,484	-	-	-	-
6,110	2,708	41,543	41,638	37,551	40,211	9,055	19,957
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	481,488	451,590	-	-	56,171	35,674
90,057	135,238	130	2,612	332	-	1,050	-
-	-	-	-	-	-	-	-
<u>2,107,129</u>	<u>2,354,407</u>	<u>17,433,751</u>	<u>12,681,269</u>	<u>1,881,042</u>	<u>2,101,590</u>	<u>3,026,074</u>	<u>2,509,173</u>
-	-	451,066	440,400	565,756	631,254	-	-
-	-	114,448	758,179	-	-	-	-
1,685,184	1,749,030	3,489,967	2,326,936	1,368,325	1,294,274	2,220,512	7,716,995
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	621,278	1,692,594	-	-
-	-	-	-	-	-	-	-
-	-	5,368,436	6,053,166	-	-	-	-
<u>1,685,184</u>	<u>1,749,030</u>	<u>9,423,917</u>	<u>9,578,681</u>	<u>2,555,359</u>	<u>3,618,122</u>	<u>2,220,512</u>	<u>7,716,995</u>
-	-	768,347	735,050	-	-	-	-
372,789	-	-	-	-	-	-	-
783,029	867,831	1,634,033	1,789,728	140,275	154,366	486,288	519,777
-	72,930	-	150,403	-	12,972	-	43,680
<u>1,155,818</u>	<u>940,761</u>	<u>2,402,380</u>	<u>2,675,181</u>	<u>140,275</u>	<u>167,338</u>	<u>486,288</u>	<u>563,457</u>
<u>2,841,002</u>	<u>2,689,791</u>	<u>11,826,297</u>	<u>12,253,862</u>	<u>2,695,634</u>	<u>3,785,460</u>	<u>2,706,800</u>	<u>8,280,452</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
18,502,914	21,621,818	57,960,016	50,663,116	46,752,290	46,517,807	23,876,333	23,677,326
(10,770,398)	(10,857,761)	(29,533,025)	(27,586,081)	(15,702,588)	(14,688,673)	(12,975,852)	(12,247,375)
7,732,516	10,764,057	28,426,991	23,077,035	31,049,702	31,829,134	10,900,481	11,429,951
578,677	300	989,196	6,490,676	2,424,555	1,508,363	8,311,373	2,049,026
8,311,193	10,764,357	29,416,187	29,567,711	33,474,257	33,337,497	19,211,854	13,478,977
<u>13,259,324</u>	<u>15,808,555</u>	<u>58,676,235</u>	<u>54,502,842</u>	<u>38,050,933</u>	<u>39,224,547</u>	<u>24,944,728</u>	<u>24,268,602</u>
302,562	284,660	631,387	587,052	54,202	50,635	187,900	170,492
66,407	1,264	138,579	2,607	11,896	225	41,241	757
-	-	18,360	32,130	32,832	57,920	-	-
368,969	285,924	788,326	621,789	98,930	108,780	229,141	171,249
<u>\$ 13,628,293</u>	<u>\$ 16,094,479</u>	<u>\$ 59,464,561</u>	<u>\$ 55,124,631</u>	<u>\$ 38,149,863</u>	<u>\$ 39,333,327</u>	<u>\$ 25,173,869</u>	<u>\$ 24,439,851</u>

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDSCOMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2019 AND 2018

ASSETS	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2019	2018	2019	2018	2019	2018	2019	2018
<b>CURRENT ASSETS:</b>								
Cash and cash equivalents	\$ 276,454	\$ 451,660	\$ 2,787,888	\$ 1,381,454	\$ 446,329	\$ 554,534	\$ 84,718,175	\$ 61,678,264
Accounts receivable	57,967	44,718	234,860	243,877	49,068	72,043	22,478,306	28,401,702
Grants receivable	-	-	-	-	-	-	300,947	2,211,996
Accrued interest	713	1,047	7,721	5,747	781	1,133	384,845	362,380
Due from other funds	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Loans receivable from other funds	-	-	-	-	-	-	82,341	79,290
Inventory	131,823	133,230	-	-	-	-	6,959,725	6,894,751
Prepaid expenses	-	-	-	-	-	-	128,088	181,876
Other assets	1,611	-	-	-	-	-	1,611	-
<b>Total Current Assets</b>	<b>468,568</b>	<b>630,655</b>	<b>3,030,469</b>	<b>1,631,078</b>	<b>496,178</b>	<b>627,710</b>	<b>115,054,038</b>	<b>99,810,259</b>
<b>RESTRICTED ASSETS:</b>								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	-	-	-	-	-	-	18,608,617	18,396,580
Revenue bond construction account	-	-	-	-	-	-	44,065,499	35,921,300
Cash and marketable securities restricted for Capital Projects	154,776	78,996	1,755,941	1,439,222	-	-	53,044,360	47,436,334
Replacement and renewal fund account	-	-	-	-	-	-	1,553,500	1,553,500
Operation and maintenance account	-	-	-	-	-	-	1,424,677	999,207
Bond/rent reserve account	-	-	-	-	-	-	18,268,066	19,488,021
Contingency and revenue guarantee acct.	-	-	-	-	-	-	200,000	200,000
Closure and postclosure reserve	-	-	-	-	-	-	5,368,436	6,053,166
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>154,776</b>	<b>78,996</b>	<b>1,755,941</b>	<b>1,439,222</b>	<b>-</b>	<b>-</b>	<b>142,533,155</b>	<b>130,048,108</b>
Other:								
Customer security and escrow deposits	-	-	-	-	-	-	7,578,172	7,213,416
Grants receivable	-	-	-	-	-	-	527,047	58,934
Net pension asset	-	-	141,113	150,680	-	-	6,653,461	8,896,298
Net OPEB asset	-	3,872	-	12,663	-	-	-	797,307
<b>Total Restricted Assets – Other</b>	<b>-</b>	<b>3,872</b>	<b>141,113</b>	<b>163,343</b>	<b>-</b>	<b>-</b>	<b>14,758,680</b>	<b>16,965,955</b>
<b>Total Restricted Assets</b>	<b>154,776</b>	<b>82,868</b>	<b>1,897,054</b>	<b>1,602,565</b>	<b>-</b>	<b>-</b>	<b>157,291,835</b>	<b>147,014,063</b>
<b>OTHER ASSETS:</b>								
Investments	-	-	-	-	-	-	-	-
Loans receivable from other funds – noncurrent	-	-	-	-	-	-	189,234	271,575
<b>Total Other Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>189,234</b>	<b>271,575</b>
<b>FIXED ASSETS:</b>								
Property, plant and equipment	14,631,799	14,339,264	16,197,905	15,956,186	-	-	1,095,687,039	1,074,572,056
Accumulated depreciation	(7,768,217)	(7,363,925)	(8,659,768)	(8,165,552)	-	-	(464,788,571)	(437,946,567)
<b>Net Plant in Service</b>	<b>6,863,582</b>	<b>6,975,339</b>	<b>7,538,137</b>	<b>7,790,634</b>	<b>-</b>	<b>-</b>	<b>630,898,468</b>	<b>636,625,489</b>
Construction in progress	-	120,278	710,483	802,983	-	-	53,231,120	48,042,627
<b>Net Fixed Assets</b>	<b>6,863,582</b>	<b>7,095,617</b>	<b>8,248,620</b>	<b>8,593,617</b>	<b>-</b>	<b>-</b>	<b>684,129,588</b>	<b>684,668,116</b>
<b>TOTAL ASSETS</b>	<b>7,486,926</b>	<b>7,809,140</b>	<b>13,176,143</b>	<b>11,827,260</b>	<b>496,178</b>	<b>627,710</b>	<b>956,664,695</b>	<b>931,764,013</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
Outflows related to pensions	-	-	54,526	49,424	-	-	5,398,659	3,616,370
Outflows related to OPEB	5,682	67	11,967	219	-	-	732,797	13,818
Loss on refunding of debt	-	-	-	-	-	-	7,706,412	8,347,904
<b>Total deferred outflows of resources</b>	<b>5,682</b>	<b>67</b>	<b>66,493</b>	<b>49,643</b>	<b>-</b>	<b>-</b>	<b>13,837,868</b>	<b>11,978,092</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 7,492,608</b>	<b>\$ 7,809,207</b>	<b>\$ 13,242,636</b>	<b>\$ 11,876,903</b>	<b>\$ 496,178</b>	<b>\$ 627,710</b>	<b>\$ 970,502,563</b>	<b>\$ 943,742,105</b>



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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 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
<b>CURRENT LIABILITIES:</b>						
Accounts payable	\$ 6,356,226	\$ 6,195,582	\$ 107,522	\$ 120,389	\$ 51,506	\$ 55,616
Accrued payroll and payroll taxes	1,994,538	1,822,405	428,065	418,613	90,991	127,237
Accrued sales taxes	500,676	565,758	-	-	43	125
Due to other funds	1,603,053	1,091,059	-	-	-	-
Loans payable to other funds – current maturities	-	-	-	-	-	-
Obligations under capital leases	-	-	-	-	25,155	25,155
Unearned revenue	-	-	-	-	205	205
Other liabilities	526,355	858,550	82,084	76,275	6,144	6,144
<b>Total Current Liabilities</b>	<b>10,980,848</b>	<b>10,533,354</b>	<b>617,671</b>	<b>615,277</b>	<b>174,044</b>	<b>214,482</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>						
Construction contracts payable	327,794	1,249,559	212,436	1,072,818	239,534	283,386
Accrued interest	3,243,958	3,239,531	891,673	1,237,438	-	-
Revenue bonds payable – current maturities	7,020,000	6,715,000	5,294,000	5,173,900	-	-
Special obligation bonds payable	3,160,000	3,025,000	580,000	565,000	-	-
Customer security and escrow deposits	5,504,370	5,257,288	1,446,919	1,348,573	-	-
Advances from other funds	-	-	-	-	-	-
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>19,256,122</b>	<b>19,486,378</b>	<b>8,425,028</b>	<b>9,397,729</b>	<b>239,534</b>	<b>283,386</b>
<b>LONG-TERM LIABILITIES:</b>						
OPEB Liability	27,438	-	8,302	-	1,608	-
Loans payable to other funds	-	-	-	-	-	-
Obligations under capital leases	-	-	-	-	18,622	46,558
Revenue bonds payable	145,963,257	137,314,874	89,105,156	95,095,362	-	-
Closure Post-Closure Liability	-	-	-	-	-	-
Special obligation bonds payable	51,636,310	54,952,847	3,150,930	3,765,731	-	-
<b>Total Long-Term Liabilities</b>	<b>197,627,005</b>	<b>192,267,721</b>	<b>92,264,388</b>	<b>98,861,093</b>	<b>20,230</b>	<b>46,558</b>
<b>Total Liabilities</b>	<b>227,863,975</b>	<b>222,287,453</b>	<b>101,307,087</b>	<b>108,874,099</b>	<b>433,808</b>	<b>544,426</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Gain on Bond Refunding	104,603	115,263	12,591	-	-	-
Inflows related to pension	3,892,704	4,567,523	754,142	937,715	146,048	187,499
Total deferred inflows of resources	3,997,307	4,682,786	766,733	937,715	146,048	187,499
<b>CONTRIBUTED CAPITAL (Net):</b>						
Municipal contributions	-	-	-	-	-	-
County contributions	-	-	-	-	-	-
State contributions	-	-	-	-	-	-
Federal contributions	-	-	-	-	-	-
Private contributions	-	-	-	-	-	-
<b>Total Contributed Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RETAINED EARNINGS AS RESTATED</b>	<b>224,344,676</b>	<b>214,011,273</b>	<b>194,890,637</b>	<b>185,453,934</b>	<b>59,104,284</b>	<b>51,456,812</b>
<b>Total Fund Equity</b>	<b>224,344,676</b>	<b>214,011,273</b>	<b>194,890,637</b>	<b>185,453,934</b>	<b>59,104,284</b>	<b>51,456,812</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>	<b>\$ 456,205,958</b>	<b>\$ 440,981,512</b>	<b>\$ 296,964,457</b>	<b>\$ 295,265,748</b>	<b>\$ 59,684,140</b>	<b>\$ 52,188,737</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2019 AND 2018**

<b>Public Transportation Fund</b>		<b>Solid Waste Utility Fund</b>		<b>Parking Facilities Fund</b>		<b>Recreation Services Fund</b>	
<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
\$ 34,895	\$ 12,483	\$ 313,935	\$ 305,625	\$ 29,668	\$ 194,514	\$ 59,476	\$ 32,825
231,696	203,217	501,330	457,353	41,418	33,770	299,990	286,213
-	-	-	-	-	-	-	24
-	561,736	2,970	2,970	-	-	-	-
-	-	-	-	-	-	-	-
210,838	374,370	-	-	-	-	-	-
77,035	77,035	-	-	221,904	299,793	38,714	34,852
(138)	(138)	36,183	36,821	15,205	15,205	541	-
<u>554,326</u>	<u>1,228,703</u>	<u>854,418</u>	<u>802,769</u>	<u>308,195</u>	<u>543,282</u>	<u>398,721</u>	<u>353,914</u>
30,193	5,880	84,115	953,034	407,127	481,929	815,095	1,240,431
-	-	31,251	33,917	46,361	75,685	-	-
-	-	-	-	-	-	-	-
-	-	610,000	590,000	895,000	935,000	-	-
-	-	768,327	734,390	-	-	-	-
-	-	1,556,885	1,892,942	-	550,414	1,520,603	2,269,999
<u>30,193</u>	<u>5,880</u>	<u>3,050,578</u>	<u>4,204,283</u>	<u>1,348,488</u>	<u>2,043,028</u>	<u>2,335,698</u>	<u>3,510,430</u>
5,427	-	11,324	-	972	-	3,370	-
-	-	-	-	-	-	-	-
1,980,313	4,046,109	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	7,132,919	7,434,086	-	-	-	-
-	-	5,834,186	6,465,727	16,567,344	18,358,015	-	-
<u>1,985,740</u>	<u>4,046,109</u>	<u>12,978,429</u>	<u>13,899,813</u>	<u>16,568,316</u>	<u>18,358,015</u>	<u>3,370</u>	<u>-</u>
<u>2,570,259</u>	<u>5,280,692</u>	<u>16,883,425</u>	<u>18,906,865</u>	<u>18,224,999</u>	<u>20,944,325</u>	<u>2,737,789</u>	<u>3,864,344</u>
492,979	624,997	1,028,751	1,288,930	2,166	-	306,156	374,334
492,979	624,997	1,028,751	1,288,930	88,314	111,172	306,156	374,334
-	-	-	-	90,480	111,172	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
10,565,055	10,188,790	41,552,385	34,928,836	19,834,384	18,277,830	22,129,924	20,201,173
<u>10,565,055</u>	<u>10,188,790</u>	<u>41,552,385</u>	<u>34,928,836</u>	<u>19,834,384</u>	<u>18,277,830</u>	<u>22,129,924</u>	<u>20,201,173</u>
<u>\$ 13,628,293</u>	<u>\$ 16,094,479</u>	<u>\$ 59,464,561</u>	<u>\$ 55,124,631</u>	<u>\$ 38,149,863</u>	<u>\$ 39,333,327</u>	<u>\$ 25,173,869</u>	<u>\$ 24,439,851</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2019 AND 2018**

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2019	2018	2019	2018	2019	2018	2019	2018
<b>CURRENT LIABILITIES:</b>								
Accounts payable	\$ 15,459	\$ 19,295	\$ 13,327	\$ 16,414	\$ 406	\$ 2,004	\$ 6,982,420	\$ 6,954,747
Accrued payroll and payroll taxes	29,339	19,145	39,449	31,394	5,220	2,987	3,662,036	3,402,334
Accrued sales taxes	-	-	-	-	-	-	500,719	565,907
Due to other funds	-	-	-	-	-	-	1,606,023	1,655,765
Loans payable to other funds – current maturities	82,341	79,290	-	-	-	-	82,341	79,290
Obligations under capital leases	-	-	-	-	-	-	235,993	399,525
Unearned revenue	-	-	-	-	-	-	337,858	411,885
Other liabilities	3,150	3,150	5,052	5,052	2,184	2,184	676,760	1,003,243
<b>Total Current Liabilities</b>	<b>130,289</b>	<b>120,880</b>	<b>57,828</b>	<b>52,860</b>	<b>7,810</b>	<b>7,175</b>	<b>14,084,150</b>	<b>14,472,696</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>								
Construction contracts payable	-	-	1,792	29,176	-	-	2,118,086	5,316,213
Accrued interest	-	-	-	-	-	-	4,213,243	4,586,571
Revenue bonds payable – current maturities	-	-	-	-	-	-	12,314,000	11,888,900
Special obligation bonds payable	-	-	-	-	-	-	5,245,000	5,115,000
Customer security and escrow deposits	-	-	-	-	-	-	7,719,616	7,340,251
Advances from other funds	-	-	-	-	-	-	3,077,488	4,713,355
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>-</b>	<b>-</b>	<b>1,792</b>	<b>29,176</b>	<b>-</b>	<b>-</b>	<b>34,687,433</b>	<b>38,960,290</b>
<b>LONG-TERM LIABILITIES:</b>								
OPEB Liability	464	-	978	-	-	-	59,883	-
Loans payable to other funds	189,234	271,575	-	-	-	-	189,234	271,575
Obligations under capital leases	-	-	-	-	-	-	1,998,935	4,092,667
Revenue bonds payable	-	-	-	-	-	-	235,068,413	232,410,236
Closure Post-Closure Liability	-	-	-	-	-	-	7,132,919	7,434,086
Special obligation bonds payable	-	-	-	-	-	-	77,188,770	83,542,320
<b>Total Long-Term Liabilities</b>	<b>189,698</b>	<b>271,575</b>	<b>978</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>321,638,154</b>	<b>327,750,884</b>
<b>Total Liabilities</b>	<b>319,987</b>	<b>392,455</b>	<b>60,598</b>	<b>82,036</b>	<b>7,810</b>	<b>7,175</b>	<b>370,409,737</b>	<b>381,183,870</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Inflows related to pensions	-	-	88,842	108,517	-	-	119,360	115,263
Total deferred inflows of resources	-	-	88,842	108,517	-	-	6,797,936	8,200,687
<b>CONTRIBUTED CAPITAL (Net):</b>								
Municipal contributions	-	-	-	-	-	-	-	-
County contributions	-	-	-	-	-	-	-	-
State contributions	-	-	-	-	-	-	-	-
Federal contributions	-	-	-	-	-	-	-	-
Private contributions	-	-	-	-	-	-	-	-
<b>Total Contributed Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RETAINED EARNINGS</b>	<b>7,172,621</b>	<b>7,416,752</b>	<b>13,093,196</b>	<b>11,686,350</b>	<b>488,368</b>	<b>620,535</b>	<b>593,175,530</b>	<b>554,242,285</b>
<b>Total Fund Equity</b>	<b>7,172,621</b>	<b>7,416,752</b>	<b>13,093,196</b>	<b>11,686,350</b>	<b>488,368</b>	<b>620,535</b>	<b>593,175,530</b>	<b>554,242,285</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>	<b>\$ 7,492,608</b>	<b>\$ 7,809,207</b>	<b>\$ 13,242,636</b>	<b>\$ 11,876,903</b>	<b>\$ 496,178</b>	<b>\$ 627,710</b>	<b>\$ 970,502,563</b>	<b>\$ 943,742,105</b>

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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

	<b>Water and Electric Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>		<b>Regional Airport Fund</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
OPERATING REVENUES:						
Charges for services	\$ 154,390,882	\$ 161,576,967	\$ 23,613,201	\$ 24,018,005	\$ 1,451,573	\$ 1,328,421
OPERATING EXPENSES:						
Personal services	19,267,128	19,423,821	4,863,776	4,809,377	1,117,258	1,187,179
Materials, supplies, and power	70,920,401	75,306,911	1,032,715	1,080,717	205,859	214,964
Travel and training	322,360	364,420	18,100	9,960	22,190	24,881
Intragovernmental	9,281,411	8,424,435	2,001,767	1,920,032	466,683	381,811
Utilities, services, and miscellaneous	8,539,715	10,739,043	2,002,671	1,940,518	1,014,028	858,030
TOTAL OPERATING EXPENSES	108,331,015	114,258,630	9,919,029	9,760,604	2,826,018	2,666,865
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	46,059,867	47,318,337	13,694,172	14,257,401	(1,374,445)	(1,338,444)
Payment-in-lieu-of-tax	(16,888,799)	(16,507,229)	-	-	-	-
Depreciation	(15,938,027)	(15,704,438)	(5,655,078)	(5,195,203)	(1,073,463)	(1,066,064)
OPERATING INCOME (LOSS)	13,233,041	15,106,670	8,039,094	9,062,198	(2,447,908)	(2,404,508)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	3,913,914	660,897	2,212,616	627,498	217,616	6,653
Revenue from other governmental units	-	4,000	-	-	116,051	(14,460)
Miscellaneous revenue	1,606,241	1,866,123	49,693	85,269	40,411	39,203
Interest expense	(7,343,005)	(7,590,165)	(2,744,969)	(2,903,929)	(2,065)	(3,024)
Loss on disposal of fixed assets	(55,724)	(63,065)	(9,882)	(105,992)	(1,123)	(11,209)
Miscellaneous expense	(345,002)	(2,284)	(304,548)	(275,942)	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	(2,223,576)	(5,124,494)	(797,090)	(2,573,096)	370,890	17,163
INCOME (LOSS) BEFORE OPERATING TRANSFERS	11,009,465	9,982,176	7,242,004	6,489,102	(2,077,018)	(2,387,345)
OPERATING TRANSFERS:						
Operating transfers from other funds	-	-	-	-	4,481,560	4,930,356
Operating transfers to other funds	(676,062)	(793,331)	(17,150)	(44,760)	(30,000)	-
TOTAL OPERATING TRANSFERS	(676,062)	(793,331)	(17,150)	(44,760)	4,451,560	4,930,356
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	10,333,403	9,188,845	7,224,854	6,444,342	2,374,542	2,543,011
Capital contribution	-	1,783,143	2,211,849	3,119,150	5,272,930	6,338,464
NET INCOME (LOSS)	10,333,403	10,971,988	9,436,703	9,563,492	7,647,472	8,881,475
Amortization of contributed capital	-	-	-	-	-	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	10,333,403	10,971,988	9,436,703	9,563,492	7,647,472	8,881,475
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	-	-	-	-	-	-
Equity transfer to other funds	-	-	-	-	-	-
RETAINED EARNINGS, END OF PERIOD	\$ 224,344,676	\$ 214,011,273	\$ 194,890,637	\$ 185,453,934	\$ 59,104,284	\$ 51,456,812

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

<b>Public Transportation Fund</b>		<b>Solid Waste Utility Fund</b>		<b>Parking Facilities Fund</b>		<b>Recreation Services Fund</b>	
<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
<u>\$ 1,651,740</u>	<u>\$ 1,719,586</u>	<u>\$ 23,644,581</u>	<u>\$ 25,646,707</u>	<u>\$ 4,566,706</u>	<u>\$ 4,601,210</u>	<u>\$ 4,462,158</u>	<u>\$ 4,487,942</u>
3,574,482	3,649,823	6,303,145	5,985,577	566,636	526,782	3,514,185	3,560,188
1,214,583	1,445,574	4,057,943	3,881,811	79,672	288,516	1,051,417	1,044,774
2,214	2,000	9,976	18,451	9,765	6,236	6,857	10,881
1,389,789	1,258,485	2,455,947	2,271,527	330,629	240,828	694,702	662,742
774,947	700,228	2,754,259	2,850,040	502,061	384,373	1,110,558	1,152,024
<u>6,956,015</u>	<u>7,056,110</u>	<u>15,581,270</u>	<u>15,007,406</u>	<u>1,488,763</u>	<u>1,446,735</u>	<u>6,377,719</u>	<u>6,430,609</u>
(5,304,275)	(5,336,524)	8,063,311	10,639,301	3,077,943	3,154,475	(1,915,561)	(1,942,667)
-	-	-	-	-	-	-	-
<u>(1,209,396)</u>	<u>(1,282,237)</u>	<u>(2,031,724)</u>	<u>(2,121,608)</u>	<u>(1,013,914)</u>	<u>(1,007,839)</u>	<u>(728,476)</u>	<u>(726,500)</u>
<u>(6,513,671)</u>	<u>(6,618,761)</u>	<u>6,031,587</u>	<u>8,517,693</u>	<u>2,064,029</u>	<u>2,146,636</u>	<u>(2,644,037)</u>	<u>(2,669,167)</u>
77,510	22,586	909,730	110,407	315,172	263,547	293,766	(23,589)
2,595,594	2,220,640	-	20,999	-	-	81,391	6,622
188,240	145,691	269,580	134,139	309,518	11,174	834,414	84,359
(41,457)	(105,259)	(226,159)	(250,713)	(685,885)	(912,676)	(38,894)	-
119,416	(56,684)	(60,381)	(138,168)	-	-	-	-
(3,771)	-	(584)	(584)	(148,267)	(554)	-	-
<u>2,935,532</u>	<u>2,226,974</u>	<u>892,186</u>	<u>(123,920)</u>	<u>(209,462)</u>	<u>(638,509)</u>	<u>1,170,677</u>	<u>67,392</u>
<u>(3,578,139)</u>	<u>(4,391,787)</u>	<u>6,923,773</u>	<u>8,393,773</u>	<u>1,854,567</u>	<u>1,508,127</u>	<u>(1,473,360)</u>	<u>(2,601,775)</u>
3,116,440	3,094,877	-	-	-	-	3,402,111	5,641,111
(2,295)	(1,530)	(300,224)	(305,668)	(298,013)	(320,363)	-	-
<u>3,114,145</u>	<u>3,093,347</u>	<u>(300,224)</u>	<u>(305,668)</u>	<u>(298,013)</u>	<u>(320,363)</u>	<u>3,402,111</u>	<u>5,641,111</u>
(463,994)	(1,298,440)	6,623,549	8,088,105	1,556,554	1,187,764	1,928,751	3,039,336
840,259	-	-	-	-	-	-	-
376,265	(1,298,440)	6,623,549	8,088,105	1,556,554	1,187,764	1,928,751	3,039,336
-	-	-	-	-	-	-	-
376,265	(1,298,440)	6,623,549	8,088,105	1,556,554	1,187,764	1,928,751	3,039,336
10,188,790	11,487,230	34,928,836	26,840,731	18,277,830	17,090,066	20,201,173	17,161,837
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 10,565,055</u>	<u>\$ 10,188,790</u>	<u>\$ 41,552,385</u>	<u>\$ 34,928,836</u>	<u>\$ 19,834,384</u>	<u>\$ 18,277,830</u>	<u>\$ 22,129,924</u>	<u>\$ 20,201,173</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	<b>Railroad Fund</b>		<b>Storm Water Utility Fund</b>		<b>Transload Fund</b>		<b>TOTAL</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
OPERATING REVENUES:								
Charges for services	\$ 326,630	\$ 368,089	\$ 3,001,643	\$ 2,387,544	\$ 158,690	\$ 263,670	\$ 217,267,804	\$ 226,398,141
OPERATING EXPENSES:								
Personal services	205,421	256,970	554,076	477,827	130,484	106,736	40,096,591	39,984,280
Materials, supplies, and power	29,645	39,271	110,399	142,835	586	554	78,703,220	83,445,927
Travel and training	38	-	1,258	3,049	-	-	392,758	439,878
Intragovernmental	72,051	57,148	286,305	254,426	-	545	16,979,284	15,471,979
Utilities, services, and miscellaneous	114,571	118,590	106,570	129,035	80,672	77,656	17,000,052	18,949,537
TOTAL OPERATING EXPENSES	421,726	471,979	1,058,608	1,007,172	211,742	185,491	153,171,905	158,291,601
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(95,096)	(103,890)	1,943,035	1,380,372	(53,052)	78,179	64,095,899	68,106,540
Payment-in-lieu-of-tax	-	-	-	-	-	-	(16,888,799)	(16,507,229)
Depreciation	(404,292)	(428,078)	(586,138)	(537,537)	-	-	(28,640,508)	(28,069,504)
OPERATING INCOME (LOSS)	(499,388)	(531,968)	1,356,897	842,835	(53,052)	78,179	18,566,592	23,529,807
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	18,855	1,683	156,699	17,736	21,192	2,065	8,137,070	1,689,483
Revenue from other governmental units	148,037	80,000	-	-	-	-	2,941,073	2,317,801
Miscellaneous revenue	150	6,333	21,034	10,364	-	-	3,319,281	2,382,655
Interest expense	(12,092)	(15,028)	-	-	-	-	(11,094,526)	(11,780,794)
Loss on disposal of fixed assets	-	-	(11,718)	-	-	-	(19,412)	(375,118)
Miscellaneous expense	-	-	-	-	-	-	(802,172)	(279,364)
TOTAL NONOPERATING REVENUES (EXPENSES)	154,950	72,988	166,015	28,100	21,192	2,065	2,481,314	(6,045,337)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(344,438)	(458,980)	1,522,912	870,935	(31,860)	80,244	21,047,906	17,484,470
OPERATING TRANSFERS:								
Operating transfers from other funds	100,307	217,131	1,132	65,721	-	-	11,101,550	13,949,196
Operating transfers to other funds	-	-	(117,198)	(109,845)	(100,307)	-	(1,541,249)	(1,575,497)
TOTAL OPERATING TRANSFERS	100,307	217,131	(116,066)	(44,124)	(100,307)	-	9,560,301	12,373,699
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(244,131)	(241,849)	1,406,846	826,811	(132,167)	80,244	30,608,207	29,858,169
Capital contribution	-	-	-	-	-	-	8,325,038	11,240,757
NET INCOME (LOSS)	(244,131)	(241,849)	1,406,846	826,811	(132,167)	80,244	38,933,245	41,098,926
Amortization of contributed capital	-	-	-	-	-	-	-	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(244,131)	(241,849)	1,406,846	826,811	(132,167)	80,244	38,933,245	41,098,926
RETAINED EARNINGS, BEGINNING OF PERIOD	7,416,752	7,658,601	11,686,350	10,859,539	620,535	540,291	554,242,285	513,143,359
Equity transfer from other funds	-	-	-	-	-	-	-	-
Equity transfer to other funds	-	-	-	-	-	-	-	-
RETAINED EARNINGS, END OF PERIOD	<u>\$ 7,172,621</u>	<u>\$ 7,416,752</u>	<u>\$ 13,093,196</u>	<u>\$ 11,686,350</u>	<u>\$ 488,368</u>	<u>\$ 620,535</u>	<u>\$ 593,175,530</u>	<u>\$ 554,242,285</u>



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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

	<b>Water and Electric Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>		<b>Regional Airport Fund</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$ 13,233,041	\$ 15,106,670	\$ 8,039,094	\$ 9,062,198	\$ (2,447,908)	\$ (2,404,508)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	15,938,027	15,704,438	5,655,078	5,195,203	1,073,463	1,066,064
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	5,119,396	(1,730,987)	603,067	(30,930)	(42,637)	1,154
Decrease (increase) in due from other funds	-	-	-	-	-	-
Decrease (increase) in loans receivable from other funds	79,290	76,354	-	-	-	-
Increase (decrease) in accounts payable	160,644	(1,342,430)	(12,867)	(93,280)	(4,110)	21,106
Increase (decrease) in accrued payroll	172,133	87,237	9,452	5,115	(36,246)	9,527
Decrease (increase) in inventory	(16,341)	(640,841)	355	1,770	-	-
Decrease (increase) in prepaid expenses	6,518	(16,601)	560	(660)	429	1,604
Decrease (increase) in other assets	-	-	-	-	-	-
Increase (decrease) in accrued sales tax	(65,082)	165,528	-	-	(82)	71
Increase (decrease) in due to other funds	511,994	(566,480)	-	-	-	(1)
Increase (decrease) in loans payable to other funds	-	-	-	-	-	-
Increase (decrease) in other liabilities	(85,113)	658,764	104,155	134,343	-	(600,000)
Increase/(decrease) in net pension obligation	(516,174)	(40,643)	(115,133)	(31,526)	(17,318)	(877)
Increase/(decrease) in net OPEB obligation	67,566	(29,802)	18,031	(8,825)	4,192	(1,765)
Unrealized gain (loss) on cash equivalents	(1,260,231)	(1,628,968)	580,868	(998,447)	79,734	(81,063)
Other nonoperating revenue (expense)	1,606,241	1,866,123	49,693	85,269	40,411	39,203
Net cash provided by (used for) operating activities	<u>34,951,909</u>	<u>27,668,362</u>	<u>14,932,353</u>	<u>13,320,230</u>	<u>(1,350,072)</u>	<u>(1,949,485)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	-	-	-	-	4,481,560	4,930,356
Operating transfers out	(676,062)	(793,331)	(17,150)	(44,760)	(30,000)	-
Operating grants	-	4,000	-	-	136,960	(35,369)
Equity transfer	-	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	<u>(676,062)</u>	<u>(789,331)</u>	<u>(17,150)</u>	<u>(44,760)</u>	<u>4,588,520</u>	<u>4,894,987</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Proceeds from bonds, loans, and capital leases	15,150,000	-	(889,960)	-	-	-
Debt service – interest payments	(6,739,001)	(7,131,314)	(3,206,093)	(3,050,582)	(2,065)	(3,024)
Debt service – principal and advance refunding payments	(9,388,814)	(9,766,312)	(5,448,940)	(5,695,000)	(27,936)	(26,976)
Acquisition and construction of capital assets	(8,106,453)	(15,516,439)	(2,665,564)	(10,260,914)	(5,743,222)	(6,064,790)
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	(345,002)	(2,284)	(304,548)	(275,942)	-	-
Capital contributions	-	-	-	-	5,177,606	9,692,725
Proceeds from advances from other funds	-	-	-	-	-	-
Other	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing activities	<u>(10,678,829)</u>	<u>(33,838,532)</u>	<u>(13,587,923)</u>	<u>(22,763,046)</u>	<u>(879,003)</u>	<u>1,690,740</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>						
Interest received	5,137,802	2,295,817	1,640,866	1,632,732	133,675	86,677
Bond investments sold	-	-	-	-	-	-
Net cash provided by (used for) investing activities	<u>5,137,802</u>	<u>2,295,817</u>	<u>1,640,866</u>	<u>1,632,732</u>	<u>133,675</u>	<u>86,677</u>
Net increase (decrease) in cash and cash equivalents	28,734,820	(4,663,684)	2,968,146	(7,854,844)	2,493,120	4,722,919
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<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>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u><u>\$ 132,986,269</u></u>	<u><u>\$ 104,251,449</u></u>	<u><u>\$ 48,631,284</u></u>	<u><u>\$ 45,663,138</u></u>	<u><u>\$ 9,696,099</u></u>	<u><u>\$ 7,202,979</u></u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

<b>Public Transportation Fund</b>		<b>Solid Waste Utility Fund</b>		<b>Parking Facilities Fund</b>		<b>Recreation Services Fund</b>	
<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
\$ (6,513,671)	\$ (6,618,761)	\$ 6,031,587	\$ 8,517,693	\$ 2,064,029	\$ 2,146,636	\$ (2,644,037)	\$ (2,669,167)
1,209,396	1,282,237	2,031,724	2,121,608	1,013,914	1,007,839	728,476	726,500
(81,494)	144,985	328,239	419,098	(2,778)	14,939	(19,140)	(1,005)
-	-	-	-	-	227	-	-
-	-	-	-	-	-	-	-
22,412	(126,296)	8,310	(494,059)	(164,846)	185,723	26,651	(5,700)
28,479	6,814	43,977	56,126	7,648	4,175	13,777	32,792
-	-	(29,898)	(162,095)	-	-	(20,497)	(7,624)
-	-	2,482	11,754	-	-	(1,050)	101
45,181	(48,125)	-	-	(332)	-	-	-
-	-	-	-	-	-	(24)	12
(561,736)	561,727	-	2,964	-	-	-	-
-	-	-	-	-	-	-	-
-	(31,200)	(267,868)	(167,492)	(77,889)	(33,047)	4,403	3,599
(65,118)	(16,040)	(148,819)	(63,405)	(12,334)	(2,934)	(52,097)	(14,399)
13,214	(5,883)	25,755	(12,132)	2,273	(1,046)	6,566	(3,523)
35,302	(31,074)	293,010	(461,978)	60,419	(131,973)	67,664	(221,750)
188,240	145,691	269,580	134,139	309,518	11,174	834,414	84,359
<u>(5,679,795)</u>	<u>(4,735,925)</u>	<u>8,588,079</u>	<u>9,902,221</u>	<u>3,199,622</u>	<u>3,201,713</u>	<u>(1,054,894)</u>	<u>(2,075,805)</u>
3,116,440	3,094,877	-	-	-	-	3,402,111	5,641,111
(2,295)	(1,530)	(300,224)	(305,668)	(298,013)	(320,363)	-	-
4,469,250	1,164,632	16,484	167,623	-	-	81,391	6,622
-	-	-	-	-	-	-	-
<u>7,583,395</u>	<u>4,257,979</u>	<u>(283,740)</u>	<u>(138,045)</u>	<u>(298,013)</u>	<u>(320,363)</u>	<u>3,483,502</u>	<u>5,647,733</u>
-	-	-	-	(1,611,602)	-	-	-
(41,457)	(105,259)	(236,596)	(261,093)	(133,626)	(917,892)	(38,894)	-
(6,679,328)	(4,813,048)	(590,000)	(575,000)	(773,398)	(910,000)	-	-
5,843,377	4,395,900	(1,856,466)	(8,284,636)	(743,547)	(851,446)	(5,646,258)	(866,336)
(5,880)	(4,300)	(953,034)	(251,280)	(481,929)	(490,264)	(1,240,431)	(6,232)
(3,771)	-	(584)	(584)	(148,267)	(554)	-	-
467,470	-	-	-	-	-	-	-
-	-	(336,057)	(327,386)	(550,414)	(131,694)	(749,396)	2,269,999
-	-	-	-	-	-	-	-
<u>(419,589)</u>	<u>(526,707)</u>	<u>(3,972,737)</u>	<u>(9,699,979)</u>	<u>(4,442,783)</u>	<u>(3,301,850)</u>	<u>(7,674,979)</u>	<u>1,397,431</u>
38,806	56,307	616,815	566,608	257,413	394,500	237,004	186,468
-	-	-	-	-	-	-	-
<u>38,806</u>	<u>56,307</u>	<u>616,815</u>	<u>566,608</u>	<u>257,413</u>	<u>394,500</u>	<u>237,004</u>	<u>186,468</u>
1,522,817	(948,346)	4,948,417	630,805	(1,283,761)	(26,000)	(5,009,367)	5,155,827
<u>1,749,030</u>	<u>2,697,376</u>	<u>20,373,056</u>	<u>19,742,251</u>	<u>5,629,208</u>	<u>5,655,208</u>	<u>10,165,062</u>	<u>5,009,235</u>
<u>\$ 3,271,847</u>	<u>\$ 1,749,030</u>	<u>\$ 25,321,473</u>	<u>\$ 20,373,056</u>	<u>\$ 4,345,447</u>	<u>\$ 5,629,208</u>	<u>\$ 5,155,695</u>	<u>\$ 10,165,062</u>

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDSCOMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2019	2018	2019	2018	2019	2018	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>								
Operating income (loss)	\$ (499,388)	\$ (531,968)	\$ 1,356,897	\$ 842,835	\$ (53,052)	\$ 78,179	\$ 18,566,592	\$ 23,529,807
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	404,292	428,078	586,138	537,537	-	-	28,640,508	28,069,504
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	(13,249)	18,654	9,017	(59,792)	22,975	(24,320)	5,923,396	(1,248,204)
Decrease (increase) in due from other funds	-	-	-	-	-	-	-	227
Decrease (increase) in loans receivable from other funds	-	-	-	-	-	-	79,290	76,354
Increase (decrease) in accounts payable	(3,836)	16,811	(3,087)	(15,363)	(1,598)	54	27,673	(1,853,434)
Increase (decrease) in accrued payroll	10,194	(5,829)	8,055	3,106	2,233	(265)	259,702	198,798
Decrease (increase) in inventory	1,407	3,575	-	-	-	-	(64,974)	(805,215)
Decrease (increase) in prepaid expenses	-	-	-	-	-	-	8,939	(3,802)
Decrease (increase) in other assets	(1,611)	-	-	-	-	-	43,238	(48,125)
Increase (decrease) in accrued sales tax	-	-	-	-	-	-	(65,188)	165,611
Increase (decrease) in due to other funds	-	-	-	(8)	-	-	(49,742)	(1,798)
Increase (decrease) in loans payable to other funds	-	-	-	-	-	-	-	-
Increase (decrease) in other liabilities	3,051	2,936	-	-	-	1,200	(319,261)	(30,897)
Increase/(decrease) in net pension obligation	-	-	(15,210)	(20,951)	-	-	(942,203)	(190,775)
Increase/(decrease) in net OPEB obligation	(1,279)	(312)	1,893	(1,021)	-	-	138,211	(64,309)
Unrealized gain (loss) on cash equivalents	5,257	(11,538)	53,639	(63,943)	5,734	(12,625)	(78,604)	(3,643,359)
Other nonoperating revenue (expense)	150	6,333	21,034	10,364	-	-	3,319,281	2,382,655
Net cash provided by (used for) operating activities	(95,012)	(73,260)	2,018,376	1,232,764	(23,708)	42,223	55,486,858	46,533,038
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>								
Operating transfers in	100,307	217,131	1,132	65,721	-	-	11,101,550	13,949,196
Operating transfers out	-	-	(117,198)	(109,845)	(100,307)	-	(1,541,249)	(1,575,497)
Operating grants	148,037	80,000	-	-	-	-	4,852,122	1,387,508
Equity transfer	-	-	-	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	248,344	297,131	(116,066)	(44,124)	(100,307)	-	14,412,423	13,761,207
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>								
Proceeds from bonds, loans, and capital leases	-	-	-	-	-	-	12,648,438	-
Debt service – interest payments	(12,092)	(15,028)	-	-	-	-	(10,409,824)	(11,484,192)
Debt service – principal and advance refunding payments	(82,341)	(79,290)	-	-	-	-	(22,990,757)	(21,865,626)
Acquisition and construction of capital assets	(172,257)	(59,902)	(251,067)	(1,029,091)	-	-	(19,341,457)	(38,537,654)
Decrease in construction contracts	-	(24,734)	(29,176)	(67,515)	-	-	(5,316,213)	(7,654,311)
Fiscal agent fees payments	-	-	-	-	-	-	(802,172)	(279,364)
Capital contributions	-	-	-	-	-	-	5,645,076	9,692,725
Proceeds from advances from other funds	-	-	-	-	-	-	(1,635,867)	1,810,919
Other	-	-	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing activities	(266,690)	(178,954)	(280,243)	(1,096,606)	-	-	(42,202,776)	(68,317,503)
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>								
Interest received	13,932	12,984	101,086	80,837	15,810	14,413	8,193,209	5,327,343
Bond investments sold	-	-	-	-	-	-	-	-
Net cash provided by (used for) investing activities	13,932	12,984	101,086	80,837	15,810	14,413	8,193,209	5,327,343
Net increase (decrease) in cash and cash equivalents	(99,426)	57,901	1,723,153	172,871	(108,205)	56,636	35,889,714	(2,695,915)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<b>530,656</b>	<b>472,755</b>	<b>2,820,676</b>	<b>2,647,805</b>	<b>554,534</b>	<b>497,898</b>	<b>198,939,788</b>	<b>201,635,703</b>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>\$ 431,230</b>	<b>\$ 530,656</b>	<b>\$ 4,543,829</b>	<b>\$ 2,820,676</b>	<b>\$ 446,329</b>	<b>\$ 554,534</b>	<b>\$ 234,829,502</b>	<b>\$ 198,939,788</b>

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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	<b>Water and Electric Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>		<b>Regional Airport Fund</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$ 47,910,877	\$ 29,960,398	\$ 10,727,253	\$ 14,030,616	\$ 1,128,231	\$ 781,124
Restricted assets – cash and cash equivalents	<u>85,075,392</u>	<u>74,291,051</u>	<u>37,904,031</u>	<u>31,632,522</u>	<u>8,567,868</u>	<u>6,421,855</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>132,986,269</u></u>	<u><u>104,251,449</u></u>	<u><u>48,631,284</u></u>	<u><u>45,663,138</u></u>	<u><u>9,696,099</u></u>	<u><u>7,202,979</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	-	1,783,143	2,211,849	3,119,150	-	-
Construction contracts payable	<u>327,794</u>	<u>1,249,559</u>	<u>212,436</u>	<u>1,072,818</u>	<u>239,534</u>	<u>283,386</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$ 327,794</u></u>	<u><u>\$ 3,032,702</u></u>	<u><u>\$ 2,424,285</u></u>	<u><u>\$ 4,191,968</u></u>	<u><u>\$ 239,534</u></u>	<u><u>\$ 283,386</u></u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

<b>Public Transportation Fund</b>		<b>Solid Waste Utility Fund</b>		<b>Parking Facilities Fund</b>		<b>Recreation Services Fund</b>	
<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
\$ 1,586,663	\$ -	\$ 15,129,209	\$ 10,059,325	\$ 1,790,088	\$ 2,011,086	\$ 2,935,183	\$ 2,448,067
<u>1,685,184</u>	<u>1,749,030</u>	<u>10,192,264</u>	<u>10,313,731</u>	<u>2,555,359</u>	<u>3,618,122</u>	<u>2,220,512</u>	<u>7,716,995</u>
<u><u>3,271,847</u></u>	<u><u>1,749,030</u></u>	<u><u>25,321,473</u></u>	<u><u>20,373,056</u></u>	<u><u>4,345,447</u></u>	<u><u>5,629,208</u></u>	<u><u>5,155,695</u></u>	<u><u>10,165,062</u></u>
-	-	-	-	-	-	-	-
<u>30,193</u>	<u>5,880</u>	<u>84,115</u>	<u>953,034</u>	<u>407,127</u>	<u>481,929</u>	<u>815,095</u>	<u>1,240,431</u>
<u><u>\$ 30,193</u></u>	<u><u>\$ 5,880</u></u>	<u><u>\$ 84,115</u></u>	<u><u>\$ 953,034</u></u>	<u><u>\$ 407,127</u></u>	<u><u>\$ 481,929</u></u>	<u><u>\$ 815,095</u></u>	<u><u>\$ 1,240,431</u></u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

	<b>Railroad Fund</b>		<b>Storm Water Utility Fund</b>		<b>Transload Fund</b>		<b>TOTAL</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$ 276,454	\$ 451,660	\$ 2,787,888	\$ 1,381,454	\$ 446,329	\$ 554,534	\$ 84,718,175	\$ 61,678,264
Restricted assets – cash and cash equivalents	<u>154,776</u>	<u>78,996</u>	<u>1,755,941</u>	<u>1,439,222</u>	<u>-</u>	<u>-</u>	<u>150,111,327</u>	<u>137,261,524</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>431,230</u></u>	<u><u>530,656</u></u>	<u><u>4,543,829</u></u>	<u><u>2,820,676</u></u>	<u><u>446,329</u></u>	<u><u>554,534</u></u>	<u><u>234,829,502</u></u>	<u><u>198,939,788</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed electric, water and sewer lines	-	-	-	-	-	-	2,211,849	4,902,293
Construction contracts payable	<u>-</u>	<u>-</u>	<u>1,792</u>	<u>29,176</u>	<u>-</u>	<u>-</u>	<u>2,118,086</u>	<u>5,316,213</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,792</u></u>	<u><u>\$ 29,176</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,329,935</u></u>	<u><u>\$ 10,218,506</u></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 YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
<b>OPERATING REVENUES:</b>		
Residential sales	\$53,771,113	\$56,986,027
Commercial and industrial sales	56,799,745	58,118,254
Intragovernmental sales	1,341,515	1,374,701
Street lighting and traffic signs	8,825	7,601
Sales to public authorities	14,085,912	14,434,361
Sales for resale	458,480	878,743
Miscellaneous	<u>2,024,446</u>	<u>2,836,188</u>
<b>TOTAL OPERATING REVENUES</b>	<u>128,490,036</u>	<u>134,635,875</u>
<b>OPERATING EXPENSES:</b>		
Production:		
Operations		
Supervision and engineering	1,135,284	1,133,139
Steam expenses	729,614	1,123,917
Electrical expenses	368,550	609,723
Miscellaneous steam power expenses	315,938	482,946
Fuel – coal	-	-
Fuel – gas and biomass	<u>1,523,529</u>	<u>1,769,918</u>
<b>Total Operations</b>	<u>4,072,915</u>	<u>5,119,643</u>
Maintenance		
Supervision and engineering	226,268	420,612
Maintenance of structures	-	-
Maintenance of boiler plants	104,145	126,897
Maintenance of electrical plant	125,771	160,008
Maintenance – other	<u>670,451</u>	<u>494,583</u>
<b>Total Maintenance</b>	<u>1,126,635</u>	<u>1,202,100</u>
Other:		
Purchased power	64,682,849	68,429,220
Fuel	519,786	701,399
Transportation and other production	-	-
<b>Total Other</b>	<u>65,202,635</u>	<u>69,130,619</u>
<b>Total Production</b>	<u>70,402,185</u>	<u>75,452,362</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	778,942	800,167
Load dispatching	1,585,611	1,679,617
Station	283,103	446,654
Overhead line	643,929	446,175
Underground line	245,219	265,541
Street lighting and signal system	4,423	-
Meter services	126,365	188,189
Customer installation	8,773	251
Miscellaneous distribution	840,247	1,245,249
Transportation	357,918	418,909
Storeroom	1,647	9,137
Rents	-	-
Transmission of electricity	<u>120,482</u>	<u>111,645</u>
<b>Total Operations</b>	<u>4,996,659</u>	<u>5,611,534</u>

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

ELECTRIC UTILITY  
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Maintenance:		
Supervision and engineering	\$ -	\$ -
Maintenance of structures	86,834	282,909
Maintenance of station equipment	637,630	304,343
Maintenance of overhead lines	4,441,246	4,322,540
Maintenance of underground lines	778,025	887,538
Maintenance of line transformer	3,297	26,846
Maintenance of street lights and signal system	194,682	304,225
Maintenance of meters	396,863	653,538
Maintenance of miscellaneous distribution plant	756,169	695,152
Total Maintenance	<u>7,294,746</u>	<u>7,477,091</u>
Total Transmission and Distribution	<u>12,291,405</u>	<u>13,088,625</u>
Accounting and Collection:		
Meter reading	305,502	283,193
Customer records and collection	5,703,075	4,898,944
Uncollectible accounts	443,009	393,878
Total Accounting and Collection	<u>6,451,586</u>	<u>5,576,015</u>
Administrative and General:		
Salaries	2,269,725	1,977,554
Property insurance	1,085,021	1,087,623
Office supplies and expense	461,175	499,721
Communication services	-	-
Maintenance of communication equipment	-	-
Outside services employed	365,150	420,383
Miscellaneous general expense	1,037	450
Merchandise/jobbing and contract work	52,352	-
Demonstrating and selling	128,912	232,337
Injuries & Damages	343,235	-
Energy conservation	1,296,243	1,287,649
Total Administrative and General	<u>6,002,850</u>	<u>5,505,717</u>
TOTAL OPERATING EXPENSES	<u>95,148,026</u>	<u>99,622,719</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$33,342,010</u>	<u>\$35,013,156</u>

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

WATER UTILITY  
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Residential sales	\$17,517,893	\$18,502,948
Commercial and industrial sales	7,748,837	7,767,128
Miscellaneous	<u>634,116</u>	<u>671,016</u>
TOTAL OPERATING REVENUES	<u>25,900,846</u>	<u>26,941,092</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	-	-
Operating labor and expense	242,557	248,111
Purchase of water for resale	18,211	14,447
Maintenance of wells	153,202	379,416
Miscellaneous	<u>-</u>	<u>192</u>
Total Source of Supply	<u>413,970</u>	<u>642,166</u>
Power and Pumping		
Supervision and engineering	-	-
Operating labor and expense	242,250	244,354
Maintenance of structures and improvements	17,111	13,160
Maintenance of pumping equipment	173,189	246,473
Power purchased	5,167	6,994
Miscellaneous	<u>1,365,770</u>	<u>1,400,290</u>
Total Power and Pumping	<u>1,803,487</u>	<u>1,911,271</u>
Purification:		
Supplies and expense	130,940	131,067
Labor	565,412	555,264
Chemicals	751,408	825,855
Maintenance of purification equipment	<u>299,214</u>	<u>803,881</u>
Total Purification	<u>1,746,974</u>	<u>2,316,067</u>
Total Production	<u>3,964,431</u>	<u>4,869,504</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	498,977	474,281
Maps and records	347,359	529,069
Transmission and distributions lines	278,968	309,072
Meter	<u>49,828</u>	<u>42,947</u>
Total Operations	<u>1,175,132</u>	<u>1,355,369</u>

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

WATER UTILITY  
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Maintenance:		
Supervision and engineering	\$ -	\$ -
Maintenance of structures and improvements	-	-
Maintenance of transmission/distribution lines	2,176,962	2,265,933
Maintenance of distribution reservoirs	4,369	-
Maintenance of services	1,056,745	1,195,774
Maintenance of meters	123,876	322,554
Maintenance of hydrants	116,482	137,385
Maintenance of miscellaneous plants	-	-
Total Maintenance	<u>3,478,434</u>	<u>3,921,646</u>
Other:		
Stores	1,098	6,092
Transportation	<u>349,160</u>	<u>473,802</u>
Total Other	<u>350,258</u>	<u>479,894</u>
Total Transmission and Distribution	<u>5,003,824</u>	<u>5,756,909</u>
Accounting and Collection:		
Meter reading	228,612	241,213
Billing and accounting	2,252,349	2,264,678
Uncollectible accounts	<u>130,389</u>	<u>135,582</u>
Total Accounting and Collection	<u>2,611,350</u>	<u>2,641,473</u>
Administrative and General:		
General office salaries	966,591	762,306
Insurance	434,394	422,103
Special service	198,730	-
Office supplies and expense	-	179,762
Rent	-	-
Miscellaneous	-	-
Energy conservation	3,669	3,854
Merchandise/jobbing and contract work	-	-
Total Administrative and General	<u>1,603,384</u>	<u>1,368,025</u>
TOTAL OPERATING EXPENSES	<u>13,182,989</u>	<u>14,635,911</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$12,717,857</u>	<u>\$12,305,181</u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$ 23,613,201</u>	<u>\$ 24,018,005</u>
OPERATING EXPENSES:		
Administration:		
Personal services	1,180,470	1,216,664
Materials and supplies	40,996	36,722
Travel and training	8,296	7,223
Intragovernmental	1,516,352	1,441,831
Utilities, services, and miscellaneous	<u>271,039</u>	<u>380,382</u>
Total Administration	<u>3,017,153</u>	<u>3,082,822</u>
Treatment Plant:		
Personal services	2,324,871	2,304,209
Materials and supplies	771,638	829,969
Travel and training	6,685	1,199
Intragovernmental	224,489	265,354
Utilities, services and miscellaneous	<u>1,515,906</u>	<u>1,241,106</u>
Total Treatment Plant	<u>4,843,589</u>	<u>4,641,837</u>
Pump Stations:		
Personal services	162,260	142,886
Materials and supplies	9,279	11,889
Travel and training	-	180
Intragovernmental	2,953	4,028
Utilities, services, and miscellaneous	<u>145,519</u>	<u>129,010</u>
Total Pump Stations	<u>320,011</u>	<u>287,993</u>
Maintenance:		
Personal services	1,196,175	1,145,618
Materials and supplies	210,802	202,137
Travel and training	3,119	1,358
Intragovernmental	257,973	208,819
Utilities, services, and miscellaneous	<u>70,207</u>	<u>190,020</u>
Total Maintenance	<u>1,738,276</u>	<u>1,747,952</u>
TOTAL OPERATING EXPENSES	<u>9,919,029</u>	<u>9,760,604</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$13,694,172</u></u>	<u><u>\$14,257,401</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>OPERATING REVENUES:</b>		
Charges for Services:		
Commissions	\$ 304,817	\$ 259,684
Rentals	278,542	280,405
Landing fees	193,814	156,349
Law enforcement fees	115,378	99,072
Passenger facility charges	529,070	488,390
Concessions	<u>29,952</u>	<u>44,521</u>
<b>TOTAL OPERATING REVENUES</b>	<u>1,451,573</u>	<u>1,328,421</u>
<b>OPERATING EXPENSES:</b>		
Administration:		
Personal services	238,407	321,623
Materials and supplies	8,302	11,156
Travel and training	9,447	8,366
Intragovernmental	386,691	300,412
Utilities, services, and miscellaneous	<u>725,708</u>	<u>617,331</u>
Total Administration	<u>1,368,555</u>	<u>1,258,888</u>
Airfield Areas:		
Personal services	276,024	253,204
Materials and supplies	127,530	95,093
Travel and training	991	381
Intragovernmental	34,742	29,982
Utilities, services, and miscellaneous	<u>116,417</u>	<u>105,792</u>
Total Airfield Areas	<u>555,704</u>	<u>484,452</u>
Terminal Areas:		
Personal services	47,443	50,220
Materials and supplies	27,375	26,289
Intragovernmental	17,467	8,242
Utilities, services, and miscellaneous	<u>162,317</u>	<u>109,786</u>
Total Terminal Areas	<u>254,602</u>	<u>194,537</u>
Public Safety:		
Personal services	553,575	535,592
Materials and supplies	27,758	31,149
Travel and training	11,752	16,134
Intragovernmental	27,783	27,552
Utilities, services, and miscellaneous	<u>8,166</u>	<u>11,008</u>
Total Public Safety	<u>629,034</u>	<u>621,435</u>
Snow Removal:		
Personal services	-	7,145
Materials and supplies	1,947	28,361
Intragovernmental	-	15,623
Utilities, services, and miscellaneous	<u>1,540</u>	<u>13,873</u>
Total Snow Removal	<u>3,487</u>	<u>65,002</u>
Concessions:		
Personal services	1,809	19,395
Materials and supplies	12,947	22,916
Utilities, services and miscellaneous	<u>(120)</u>	<u>240</u>
Total Concession	<u>14,636</u>	<u>42,551</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>2,826,018</u>	<u>2,666,865</u>
<b>OPERATING LOSS BEFORE DEPRECIATION</b>	<u><u>(\$1,374,445)</u></u>	<u><u>(\$1,338,444)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>OPERATING REVENUES:</b>		
Charges for Services:		
Fares	\$ 125,362	\$ 176,640
School passes	14,450	13,600
Specials	107,510	142,744
University of Missouri Shuttle reimbursement	1,247,925	1,247,925
Paratransit	156,493	138,677
FastCAT	-	-
	<u>1,651,740</u>	<u>1,719,586</u>
<b>TOTAL OPERATING REVENUES</b>	<u>1,651,740</u>	<u>1,719,586</u>
<b>OPERATING EXPENSES:</b>		
General Operations:		
Personal services	2,078,660	2,209,286
Materials and supplies	705,849	957,224
Travel and training	2,214	2,000
Intragovernmental	1,063,129	987,620
Utilities, services, and miscellaneous	538,161	509,711
Total General Operations	<u>4,388,013</u>	<u>4,665,841</u>
University of Missouri Shuttle Service:		
Personal services	645,326	592,230
Materials and supplies	272,047	243,085
Travel and training	-	-
Intragovernmental	257,080	212,002
Utilities, services, and miscellaneous	128,646	91,996
Total University of Missouri Shuttle Service	<u>1,303,099</u>	<u>1,139,313</u>
Paratransit:		
Personal services	850,496	848,307
Materials and supplies	236,687	245,265
Travel and training	-	-
Intragovernmental	69,580	58,863
Utilities, services, and miscellaneous	108,140	98,521
Total Paratransit	<u>1,264,903</u>	<u>1,250,956</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>6,956,015</u>	<u>7,056,110</u>
<b>OPERATING LOSS BEFORE DEPRECIATION</b>	<u><u>(\$5,304,275)</u></u>	<u><u>(\$5,336,524)</u></u>



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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 17,637,651	\$ 17,043,355
Landfill fees	4,378,484	6,874,378
Bag sales	109,766	118,806
Mosquito control	11,373	11,839
Miscellaneous	<u>1,507,307</u>	<u>1,598,329</u>
TOTAL OPERATING REVENUES	<u>23,644,581</u>	<u>25,646,707</u>
OPERATING EXPENSES:		
Administration:		
Personal services	815,167	800,592
Materials and supplies	29,973	22,078
Travel and training	6,847	11,696
Intragovernmental	1,452,860	1,337,873
Utilities, services, and miscellaneous	<u>175,866</u>	<u>169,916</u>
Total Administration	<u>2,480,713</u>	<u>2,342,155</u>
Commercial:		
Personal services	1,448,972	1,385,844
Materials and supplies	1,147,216	1,238,451
Travel and training	-	707
Intragovernmental	245,853	216,482
Utilities, services, and miscellaneous	<u>492,137</u>	<u>405,631</u>
Total Commercial	<u>3,334,178</u>	<u>3,247,115</u>
Residential:		
Personal services	907,984	908,386
Materials and supplies	1,037,717	1,035,462
Travel and training	-	525
Intragovernmental	361,894	333,338
Utilities, services, and miscellaneous	<u>795,683</u>	<u>451,194</u>
Total Residential	<u>3,103,278</u>	<u>2,728,905</u>
Landfill:		
Personal services	1,009,526	962,741
Materials and supplies	751,757	682,127
Travel and training	1,731	2,218
Intragovernmental	110,774	114,326
Utilities, services, and miscellaneous	<u>1,001,242</u>	<u>1,574,665</u>
Total Landfill	<u>2,875,030</u>	<u>3,336,077</u>
Recycling:		
Personal services	2,121,496	1,928,014
Materials and supplies	1,091,280	903,693
Travel and training	1,398	3,305
Intragovernmental	284,566	269,508
Utilities, services, and miscellaneous	<u>289,331</u>	<u>248,634</u>
Total Recycling	<u>3,788,071</u>	<u>3,353,154</u>
TOTAL OPERATING EXPENSES	<u>15,581,270</u>	<u>15,007,406</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$8,063,311</u></u>	<u><u>\$10,639,301</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,929,133	\$ 2,057,393
Garages	2,079,069	1,990,984
Reserved lots	395,377	354,988
Other	<u>163,127</u>	<u>197,845</u>
TOTAL OPERATING REVENUES	<u>4,566,706</u>	<u>4,601,210</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	566,636	526,782
Materials and supplies	79,672	288,516
Travel and training	9,765	6,236
Intragovernmental	330,629	240,828
Utilities, services, and miscellaneous	<u>502,061</u>	<u>384,373</u>
TOTAL OPERATING EXPENSES	<u>1,488,763</u>	<u>1,446,735</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$3,077,943</u></u>	<u><u>\$3,154,475</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Fees and admissions	\$ 3,081,886	\$ 3,080,735
Facility user charges	111,420	124,677
Youth capital improvement fees	32,547	31,938
Golf course improvement fees	57,015	54,616
Miscellaneous	<u>1,179,290</u>	<u>1,195,976</u>
TOTAL OPERATING REVENUES	<u>4,462,158</u>	<u>4,487,942</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,663,762	1,770,230
Materials and supplies	458,510	420,360
Travel and training	4,186	9,158
Intragovernmental	370,839	370,021
Utilities, services, and miscellaneous	<u>311,545</u>	<u>298,440</u>
Total Recreation Services	<u>2,808,842</u>	<u>2,868,209</u>
Maintenance:		
Personal services	733,536	670,311
Materials and supplies	359,584	417,609
Travel and training	-	318
Intragovernmental	88,236	118,792
Utilities, services, and miscellaneous	<u>498,107</u>	<u>563,575</u>
Total Maintenance	<u>1,679,463</u>	<u>1,770,605</u>
Activity and Recreation Center:		
Personal services	1,116,887	1,119,647
Materials and supplies	233,323	206,805
Travel and training	2,671	1,405
Intragovernmental	235,627	173,929
Utilities, services, and miscellaneous	<u>300,906</u>	<u>290,009</u>
Total Activity and Recreation Center	<u>1,889,414</u>	<u>1,791,795</u>
TOTAL OPERATING EXPENSES	<u>6,377,719</u>	<u>6,430,609</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$1,915,561)</u></u>	<u><u>(\$1,942,667)</u></u>

**CITY OF COLUMBIA, MISSOURI  
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Switching fees	\$ 297,728	\$ 266,988
Miscellaneous	<u>28,902</u>	<u>101,101</u>
TOTAL OPERATING REVENUES	<u>326,630</u>	<u>368,089</u>
OPERATING EXPENSES:		
Administration:		
Personal services	205,421	256,970
Materials and supplies	29,645	39,271
Travel and training	38	-
Intragovernmental	72,051	57,148
Utilities, services, and miscellaneous	<u>114,571</u>	<u>118,590</u>
Total Administration	<u>421,726</u>	<u>471,979</u>
Transportation:		
Personal services	-	-
Materials and supplies	-	-
Travel and training	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	<u>-</u>	<u>-</u>
Total Transportation	<u>-</u>	<u>-</u>
Maintenance of Way:		
Personal services	-	-
Materials and supplies	-	-
Intragovernmental	-	-
Utilities, services, and miscellaneous	<u>-</u>	<u>-</u>
Total Maintenance of Way	<u>-</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u>421,726</u>	<u>471,979</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>(\$95,096)</u></u>	<u><u>(\$103,890)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

	<u><b>2019</b></u>	<u><b>2018</b></u>
<b>OPERATING REVENUES:</b>		
Charges for services:		
Utility charges	<u>\$ 3,001,643</u>	<u>\$ 2,387,544</u>
<b>OPERATING EXPENSES:</b>		
General Operations:		
Personal services	250,436	184,103
Materials and supplies	17,385	16,383
Travel and training	823	2,631
Intragovernmental	221,841	192,166
Utilities, services, and miscellaneous	<u>56,675</u>	<u>63,997</u>
Total General Operations	<u>547,160</u>	<u>459,280</u>
Field Operations:		
Personal services	303,640	293,724
Materials and supplies	93,014	126,452
Travel and training	435	418
Intragovernmental	64,464	62,260
Utilities, services, and miscellaneous	<u>49,895</u>	<u>65,038</u>
Total Field Operations	<u>511,448</u>	<u>547,892</u>
<b>TOTAL OPERATING EXPENSES</b>	<u><b>1,058,608</b></u>	<u><b>1,007,172</b></u>
<b>OPERATING INCOME BEFORE DEPRECIATION</b>	<u><b>\$1,943,035</b></u>	<u><b>\$1,380,372</b></u>

**CITY OF COLUMBIA, MISSOURI  
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 158,690</u>	<u>\$ 263,670</u>
TOTAL OPERATING REVENUES	<u>158,690</u>	<u>263,670</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	130,484	106,736
Materials and supplies	586	554
Travel and training	-	-
Intragovernmental	-	545
Utilities, services, and miscellaneous	<u>80,672</u>	<u>77,656</u>
TOTAL OPERATING EXPENSES	<u>211,742</u>	<u>185,491</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$ (53,052)</u></u>	<u><u>\$ 78,179</u></u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**CAPITAL PROJECTS  
SEPTEMBER 30, 2019**

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encum- brances</b>	<b>Unencumbered Appropriations</b>
<b>SEWER:</b>						
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)	1,897,609	1,865	-	1,865	-	1,895,744
Annual Sewer Improvements (SW183)	2,072,133	19,825	-	19,825	-	2,052,308
SRF WWTP Improvement (SW194)	64,776,025	63,167,915	(95,571)	63,072,344	-	1,703,681
PCCE #3 Stewart/Ridge/Med (SW198)	904,788	234,818	23	234,841	-	669,947
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)	1,300,000	124,907	-	124,907	-	1,175,093
PCCE #8 Thilly Lathrop (SW221)	2,200,970	1,255,974	539,260	1,795,234	258,150	147,586
Ridgeway Cottages (SW222)	10,000	-	-	-	-	10,000
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	487,510	618,960	257,642	368,398
PCCE #18 Spring Valley Rd (SW241)	149,000	13,968	84	14,052	-	134,948
Upper Merideth Br Stabill (SW245)	573,000	165,478	352,296	517,774	-	55,226
Woodrail Sewer Replacemnt (SW247)	281,049	19,101	832	19,933	-	261,116
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
PCCE #22 Shannon Place (SW502)	109,000	8,895	734	9,629	-	99,371
PCCE #25 Glenwood/Redbud (SW504)	50,000	2,889	36,018	38,907	-	11,093
Court & Hickory Street (SW505)	32,207	6,769	-	6,769	-	25,438
SD #172-Northland Drive (SW506)	250,000	-	-	-	-	250,000
PCCE #21-Stanford (SW507)	15,000	-	-	-	-	15,000
WWTP Digester Complex Impr (SW508)	7,156,516	280,120	416,151	696,271	6,460,245	-
N Garth Sewer Replacemnt (SW511)	150,000	-	15	15	-	149,985
Tupelo-larch Sewer Replacemnt (SW513)	150,000	-	14,942	14,942	-	135,058
Columbia Country Club (SW515)	85,000	5,179	432	5,611	1,735,394	(1,656,005)
Hwy 63 Connector south of I-70 (SW516)	225,000	-	-	-	-	225,000
FY18 Sewer Main & Manhole Rehab (SW518)	2,700,000	2,483	669,318	671,801	-	2,028,199
<b>TOTAL SEWER</b>	<b>\$ 111,732,346</b>	<b>85,344,502</b>	<b>2,422,301</b>	<b>87,766,803</b>	<b>- 8,757,638</b>	<b>15,207,905</b>
<b>AIRPORT:</b>						
Airport Gen Improvements (AP008)	\$ 258,580	\$ 12,902	- \$	12,902	\$ -	\$ 245,678
Realign RT H (AP090)	2,214,717	1,921,629	(157)	1,921,472	-	293,245
Upgrade Crosswind Runway (AP092)	5,387,464	5,314,034	-	5,314,034	-	73,430
Taxiway Alpha (AP101)	6,347,450	6,264,208	-	6,264,208	-	83,242
New Airport Terminal (AP111)	3,627,675	166,177	311,917	478,094	1,245,084	1,904,497
Terminal Master Plan (AP112)	866,436	851,752	-	851,752	-	14,684
13-31 (5500X100) & TW B (AP115)	12,493,116	11,548,692	676,773	12,225,465	57,933	209,718
Landside Pvmnt Imp Ph II (AP116)	9,549	5,380	-	5,380	-	4,169
1500 ARFF Truck (AP117)	644,962	607,827	-	607,827	-	37,135
Taxiway C & Pavement Mgmt (AP122)	3,409,912	2,911,422	35,634	2,947,056	325,400	137,456
Route H (AP123)	3,619,055	263,755	122,471	386,226	1,905,200	1,327,629
RW 2-20 & TW A North Ext (AP125)	705,963	-	396,979	396,979	240,272	68,712
Runway 2-20 Isolated Pavement Remed (AP126)	6,978,850	412,630	4,265,146	4,677,776	204,738	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	55,754	62,104	18,573	2,122,423
<b>TOTAL AIRPORT:</b>	<b>\$ 48,876,472</b>	<b>30,286,758</b>	<b>5,964,121</b>	<b>36,250,879</b>	<b>- 3,997,200</b>	<b>8,628,393</b>
<b>PARKING:</b>						
Short St Garage (PK051)	\$ 12,189,920	\$ 12,069,668	\$ 120,252	\$ 12,189,920	\$ -	\$ -
8th & Cherry-Energy Effic (PK058)	300,000	241,907	-	241,907	-	58,093
Garages Gate Arm/Pyrmnt System (PK059)	1,220,575	832,660	32,724	865,384	88,233	266,958
Parking Infra Upgrades/Maint (PK062)	343,085	267,069	-	267,069	-	76,016
MM-10th Cherry Parking Structure (PK064)	470,000	83,973	363,622	447,595	2,517	19,888
Camera System Replacement (PK065)	250,000	-	248,999	248,999	485	516
MM-Plaza Garage (PK066)	350,000	-	284,183	284,183	61,227	4,590
5th/Walnut Repair (PK068)	360,000	-	73,081	73,081	205,528	81,391
<b>TOTAL PARKING:</b>	<b>\$ 15,483,580</b>	<b>\$ 13,495,277</b>	<b>\$ 1,122,861</b>	<b>14,618,138</b>	<b>\$ 357,990</b>	<b>\$ 507,452</b>
<b>RECREATION SERVICES:</b>						
LOW Driving Range (RS085)	123,713	119,065	468	119,533	-	4,180
Antimi Sports Complex Imp (RS087)	479,585	476,052	2,366	478,418	-	1,167
ARC Security System Imp (RS088)	35,000	32,675	-	32,675	-	2,325
Clary-Shy Community Park Imp (RS089)	3,003,270	425,615	2,253,658	2,679,273	18,959	305,038

Sports Field House (RS090)	5,592,919	993,219	3,950,569	4,943,788	636,664	12,467
Sports Field House % for Art (M0090)	42,764	2,137	32,072	34,209	-	8,555
Philips Park Improvement (RS092)	815,000	-	3,108	3,108	-	811,892
ARC HVAC Controller (RS093)	30,000	-	29,806	29,806	-	194
Cosmo LED Lighting (RS094)	30,000	-	22,975	22,975	-	7,025
<b>TOTAL RECREATION SERVICES:</b>	<b>\$ 10,152,251</b>	<b>\$ 2,048,763</b>	<b>\$ 6,295,022</b>	<b>\$ 8,343,785</b>	<b>\$ 655,623</b>	<b>\$ 1,152,843</b>
<b>PUBLIC TRANSPORTATION:</b>						
Benches and Shelters (PT029)	62,234	68,114	(5,880)	62,234	-	-
Bus Priority Signal System (PT046)	20,000	-	-	-	-	20,000
Annual Transit Projects (PT050)	1,122,259	220,300	-	220,300	-	901,959
Annual Bus Shelters (PT058)	86,900	-	-	-	-	86,900
LONO Electric Bus (PT061)	2,006,300	-	109,065	109,065	321,981	1,575,254
Replace 6 PT Vans/1 40' Bus (PT062)	1,315,458	-	431,062	431,062	-	884,396
Bus Shelters (PT063)	100,000	-	38,250	38,250	13,790	47,960
<b>TOTAL PUBLIC TRANSPORTATION:</b>	<b>\$ 4,713,151</b>	<b>\$ 288,414</b>	<b>\$ 572,497</b>	<b>\$ 860,911</b>	<b>\$ 335,771</b>	<b>\$ 3,516,469</b>
<b>SOLID WASTE:</b>						
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	1,525	71,938
MRF Phase I (RF055)	400,000	-	-	-	-	400,000
Landfill Wetlands (RF057)	515,000	502,640	7,450	510,090	-	4,910
Landfill Cell 6 (RF059)	5,870,155	5,756,498	-	5,756,498	88,828	24,829
Landfill Fuel Station Pump Add (RF060)	70,000	17,400	9,501	26,901	-	43,099
Landfill Expansion Permitting (RF061)	1,280,069	172	239,851	240,023	1,034,499	5,547
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	-	60,451
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
<b>TOTAL SOLID WASTE:</b>	<b>\$ 17,253,459</b>	<b>\$ 14,518,637</b>	<b>\$ 237,237</b>	<b>\$ 14,755,874</b>	<b>\$ 1,136,703</b>	<b>\$ 1,360,882</b>
<b>STORMWATER:</b>						
Annual Projects (SS017)	\$ 188,535	\$ -	\$ -	\$ -	\$ -	188,535
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	32,113	39,789	-	645,211
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
Hinkson Bacteria Assess (SS126)	15,167	15,154	-	15,154	-	13
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	15,358	19,559	20,767	159,674
Greenwood South (SS140)	15,000	-	6,510	6,510	-	8,490
Lynn St Cottages (SS141)	200,000	66,852	-	66,852	-	133,148
Hirth Avenue (SS142)	75,000	14,163	25,006	39,169	-	35,831
Quail Drive (SS143)	100,000	-	16,257	16,257	-	83,743
<b>TOTAL STORMWATER:</b>	<b>\$ 3,069,418</b>	<b>\$ 884,766</b>	<b>\$ 98,742</b>	<b>\$ 983,508</b>	<b>\$ 20,767</b>	<b>\$ 2,065,143</b>
<b>VEHICLE MAINTENANCE:</b>						
<b>TOTAL VEHICLE MAINTENANCE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>RAILROAD:</b>						
Annual Tie Program (R0012)	\$ 1,434,949	\$ 1,409,949	\$ -	\$ 1,409,949	\$ -	25,000
Surfacing Program (R0013)	439,183	417,857	-	417,857	-	21,326
Rail Replacement Program (R0014)	456,850	431,533	-	431,533	-	25,317
Capital Maintenance (R0045)	775,086	621,714	89,186	710,900	-	64,186
Ramp and Security Upgrades (R0072)	120,000	104,020	-	104,020	-	15,980
MT Zion Church Road Crossing (R0073)	170,012	-	145,069	145,059	-	24,943
<b>TOTAL RAILROAD:</b>	<b>\$ 3,396,080</b>	<b>\$ 2,985,073</b>	<b>\$ 234,255</b>	<b>\$ 3,219,318</b>	<b>\$ -</b>	<b>\$ 176,752</b>
<b>WATER UTILITY:</b>						
CIP Ent. Revenue Contingency (W0003)	\$ 505,769	\$ -	\$ -	\$ -	\$ -	505,769
New and Replacement of Mains Under Hwy (W0119)	650,000	-	-	-	-	650,000
Installation of New Mains to Create Loops (W0123)	2,180,755	1,828,831	13,426	1,842,257	-	338,498
Main Relocation for Streets and Highways (W0125)	4,025,116	2,675,122	51,081	2,726,203	315	1,298,598
Fire Hydrant and Valve Replacement (W0127)	2,315,000	2,103,992	164,936	2,268,928	36,764	9,308
New and Replace Service Lines (W0128)	10,748,915	10,029,406	309,791	10,339,197	11,362	398,356
Water Main Replacements (W0130)	3,966,721	2,043,001	214,056	2,257,057	-	1,709,664
Alluvial Wells 17 and 18 (W0138)	1,852,452	1,852,452	-	1,852,452	-	-



Differential Payments (W0143)	367,387	267,387	-	267,387	-	100,000
West Ash Pump Station Upgrade (W0145)	3,300,000	-	-	-	-	3,300,000
Back Up Generators (W0150)	800,000	-	-	-	-	800,000
Business Loop Phase 6 Main Replacement (W0200)	1,057,561	37,561	-	37,561	-	1,020,000
Replumb Influent at WTP (W0211)	1,501,763	-	-	-	-	1,501,763
Brown Station RT B Peabody (W0230)	340,000	-	-	-	-	340,000
Meter Replacement Project (W0231)	5,789,220	5,676,127	82,714	5,758,841	-	30,379
Lime Soft Discharge Pipe (W0234)	300,000	184,959	3,508	188,467	14,778	96,755
Thilly and Westmount 6" Main (W0235)	490,913	394,913	-	394,913	-	96,000
Water Treatment plant Upgrade Phase 1 (W0236)	3,000,000	-	-	-	-	3,000,000
Deep Well Abandonment (W0249)	10,550	10,550	-	10,550	-	-
Nifong Blvd Improvements (W0256)	250,000	-	7	7	-	249,993
Storeroom and Enc. Equipments (W0263)	1,000,000	-	-	-	-	1,000,000
Well and Pump Station Control (W0264)	263,352	234,916	2,100	237,016	-	26,336
Crown Point Loop Spring Valley (W0267)	420,000	-	83,101	83,101	4,402	332,497
Westridge Drive to West Broadway (W0268)	362,552	362,298	-	362,298	-	254
Country Club Drive S/E Walnut Phase 2 (W0273)	560,000	7,492	6,426	13,918	-	546,082
Well Field Valve Upgrades (W0274)	233,700	-	-	-	-	233,700
WTP Reclaim Well Modification (W0275)	200,000	-	-	-	-	200,000
WTP Scada Upgrades (W0278)	500,000	244,077	157,644	401,721	4,637	93,642
New Southeast Pump Station (W0280)	3,500,000	-	-	-	-	3,500,000
Central Neighborhood Main Upgrade (W0281)	420,000	125,653	153,598	279,251	-	140,749
New Elevated Storage Project (W0286)	3,000,000	-	-	-	-	3,000,000

<b>TOTAL WATER UTILITY:</b>	\$ 53,911,726	\$ 28,078,737	\$ 1,242,388	\$ 29,321,125	\$ 72,258	\$ 24,518,343
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**ELECTRIC UTILITY:**

CIP Ent. Rev Contingency (E0003)	\$ 461,360	\$ -	\$ -	\$ -	\$ -	461,360
New & Replace Transformaer & Capacitors (E0021)	21,065,081	19,812,189	680,973	20,493,162	44,132	527,787
Conversion of Overhead to Underground (E0027)	11,519,432	10,722,368	271,841	10,994,209	-	525,223
Street Light Addition & Replacements (E0052)	4,866,651	4,648,753	153,474	4,802,227	-	64,424
Secondary Electric System for New Serv. (E0053)	18,847,298	17,744,332	388,020	18,132,352	130,442	584,504
Fiber Optic System Additions (E0082)	3,299,166	2,982,986	91,885	3,074,871	-	224,295
161 & 69 kV Transmission System Repl. (E0101)	3,620,000	2,855,306	31,208	2,886,514	61,900	671,586
13.8 kV Underground System Repl. (E0107)	3,030,000	2,525,679	243,624	2,769,303	8,235	252,462
New 13.8 kV Substation Feeder Additions (E0115)	7,897,294	7,446,198	18,332	7,464,530	1,735	431,029
13.8 kV System - New Residential Services (E0116)	8,635,000	7,731,728	442,416	8,174,144	1,530	459,326
13.8 kV System - New Commercial Services (E0117)	11,706,442	10,884,588	483,864	11,368,452	4,583	333,407
13.8 kV Overhead System Replacement (E0118)	9,308,000	8,282,014	999,356	9,281,370	15,715	10,915
New Southside Substation (E0121)	7,044,497	2,657,202	3,849	3,661,051	-	3,383,446
Business Loop Phase 4 (E0127)	1,056,344	1,056,244	-	1,056,244	-	-
69 kV Relay Replacement (E0145)	763,815	485,379	124,169	609,548	146	154,121
Mill Creek Sub Trans Connection (E0148)	7,910,165	2,676,477	314	2,676,791	-	5,233,374
Power Plant Substation Upgrade (E0151)	1,500,000	-	73,607	73,607	-	1,426,393
Replace 69 & 161 kV Circuit Breakers (E0153)	1,219,000	582,512	125,944	708,456	-	510,544
Landfill Generator Unit 3 (E0155)	1,653,152	1,653,151	-	1,653,151	-	1
Replace Measurement & Data Acqn Sys. (E0159)	100,000	80,077	13,278	93,355	-	6,645
Replace Underground Keene & Lansing (E0168)	575,000	282,995	21,244	307,239	-	267,761
Building New Lab Power Plant (E0174)	276,606	276,606	-	276,606	-	-
Landfill Generator Unit 4 (E0175)	1,350,000	-	7,500	7,500	32,477	1,310,023
Strrm and Enclose Equipment (E0176)	400,000	210,410	-	210,410	-	189,590
College Underground Univ. to Bouchelle (E0179)	400,000	-	-	-	-	400,000
Downtown Street Lights (E0180)	402,000	106,392	-	106,392	-	295,608
Mercury Vapor Street Lights (E0182)	250,000	21,577	1,848	23,425	-	226,575
Boiler 8 Upgrades (E0183)	2,902,825	3,902,824	-	3,902,824	-	1
Future Substation Transformer (E0184)	400,000	-	-	-	-	400,000
CEC-Distribution Control System (E0186)	2,625,000	2,610,273	-	2,610,273	-	14,727
Power Plant Control Center (E0190)	375,479	375,479	-	375,479	-	-
161 & 69 kV Transformer Replacement (E0192)	1,071,000	471,000	-	471,000	-	600,000
Substation Upgrade GSTN Perche (E0194)	1,270,026	134,162	-	134,162	-	1,135,864
Underground Distribution Trans Path (E0198)	100,000	4,432	-	4,432	-	95,568
Relocation of 13.8 kV System for Streets (E0199)	1,050,000	669,361	306,840	976,201	-	73,799
13.8 kV System Automation (E0200)	546,637	244,662	77,883	322,545	10,261	213,831
Reconfiguring Substation Feeder (E0201)	1,850,000	158,520	-	158,520	-	1,691,480
Landfill Gas Generator Engine Repl. (E0203)	895,612	895,612	-	895,612	-	-
Moore's Lake Restoration (E0204)	6,300,000	4,724,619	447,887	5,172,506	472,724	654,770
Truman Solat Feeder (E0205)	1,450,000	16,417	90,055	106,472	17,198	1,326,330
Harmony Transformer & Switchgear (E0209)	1,079,000	-	268,734	268,734	723,896	86,370

<b>TOTAL ELECTRIC UTILITY:</b>	\$ 151,071,882	\$ 119,932,524	\$ 5,368,145	\$ 126,303,669	\$ 1,524,974	\$ 24,243,139
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<b>TOTAL CAPITAL PROJECTS</b>	\$ 419,660,365	\$ 297,863,451	\$ 23,557,569	\$ 322,424,010	\$ 16,858,924	\$ 81,377,320
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## INTERNAL SERVICE FUNDS

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

**Custodial and Maintenance Services Fund** - to account for the provision of custodial services and building maintenance used by other City departments.

**Utility Customer Services Fund** - to account for utility accounts receivable, billing and customer services for Water and Electric, Sanitary Sewer, Solid Waste and Storm Water utilities.

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

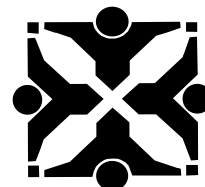
**Community Relations Fund** - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments, and cable television operations.

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

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

**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  
SEPTEMBER 30, 2019 AND 2018

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2019	2018	2019	2018	2019	2018
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$ 1,365,614	\$ 1,359,506	\$ 2,043,958	\$ 1,882,916	\$ 4,366,720	\$ 3,930,778
Accounts receivable	-	-	41,902	28,664	5,592	5,592
Grants receivable	-	-	-	-	26,944	27,663
Accrued interest	2,566	3,043	3,704	4,066	8,288	8,606
Due from other funds	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid expenses	7,106	-	8,501	10,847	87,891	128,695
Other assets	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>1,375,286</b>	<b>1,362,549</b>	<b>2,098,065</b>	<b>1,926,493</b>	<b>4,495,435</b>	<b>4,101,334</b>
<b>RESTRICTED ASSETS:</b>						
Net pension asset	206,854	212,273	243,563	314,109	778,145	811,768
Net OPEB asset	-	17,839	-	26,397	-	68,218
<b>Total Restricted Assets</b>	<b>206,854</b>	<b>230,112</b>	<b>243,563</b>	<b>340,506</b>	<b>778,145</b>	<b>879,986</b>
<b>OTHER ASSETS:</b>						
Investments	-	-	-	-	-	-
<b>Total Other Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FIXED ASSETS:</b>						
Property, plant, and equipment	421,105	395,102	-	-	6,964,686	6,149,617
Accumulated depreciation	(209,054)	(184,620)	-	-	(5,692,504)	(5,276,870)
<b>Net Plant in Service</b>	<b>212,051</b>	<b>210,482</b>	<b>-</b>	<b>-</b>	<b>1,272,182</b>	<b>872,747</b>
Construction in progress	-	-	-	-	-	-
<b>Net Fixed Assets</b>	<b>212,051</b>	<b>210,482</b>	<b>-</b>	<b>-</b>	<b>1,272,182</b>	<b>872,747</b>
<b>TOTAL ASSETS</b>	<b>\$ 1,794,191</b>	<b>\$ 1,803,143</b>	<b>\$ 2,341,628</b>	<b>\$ 2,266,999</b>	<b>\$ 6,545,762</b>	<b>\$ 5,854,067</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Outflows related to pension	79,928	69,628	94,113	103,032	300,673	266,269
Outflows related to OPEB	17,543	309	20,656	457	65,993	1,182
<b>Total deferred outflows of resources</b>	<b>97,471</b>	<b>69,937</b>	<b>114,769</b>	<b>103,489</b>	<b>366,666</b>	<b>267,451</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>1,891,662</b>	<b>1,873,080</b>	<b>2,456,397</b>	<b>2,370,488</b>	<b>6,912,428</b>	<b>6,121,518</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>CURRENT LIABILITIES:</b>						
Accounts payable	\$ 7,343	\$ 45,968	\$ 67,807	\$ 62,994	\$ 134,173	\$ 150,914
Interest payable	-	-	-	-	-	-
Accrued payroll and payroll taxes	79,373	64,927	55,592	60,294	446,333	411,685
Due to other funds	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-
Obligations under capital leases	-	-	-	-	-	-
current maturities	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>86,716</b>	<b>110,895</b>	<b>123,399</b>	<b>123,288</b>	<b>580,506</b>	<b>562,599</b>
<b>LONG-TERM LIABILITIES:</b>						
Obligations under capital leases	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-
Incurred but not reported claims	-	-	-	-	-	-
Net OPEB liability	1,434	-	1,688	-	5,393	-
<b>Total Long-Term Liabilities</b>	<b>1,434</b>	<b>-</b>	<b>1,688</b>	<b>-</b>	<b>5,393</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>88,150</b>	<b>110,895</b>	<b>125,087</b>	<b>123,288</b>	<b>585,899</b>	<b>562,599</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
InfloWS related to pension	130,232	152,876	153,342	226,216	489,902	584,620
<b>Total deferred inflows of resources</b>	<b>130,232</b>	<b>152,876</b>	<b>153,342</b>	<b>226,216</b>	<b>489,902</b>	<b>584,620</b>
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>218,382</b>	<b>263,771</b>	<b>278,429</b>	<b>349,504</b>	<b>1,075,801</b>	<b>1,147,219</b>
<b>FUND EQUITY:</b>						
Contributed capital	-	-	-	-	-	-
Retained earnings (deficit)	1,673,280	1,609,309	2,177,968	2,020,984	5,836,627	4,974,299
<b>TOTAL FUND EQUITY</b>	<b>1,673,280</b>	<b>1,609,309</b>	<b>2,177,968</b>	<b>2,020,984</b>	<b>5,836,627</b>	<b>4,974,299</b>
<b>LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,891,662</b>	<b>\$ 1,873,080</b>	<b>\$ 2,456,397</b>	<b>\$ 2,370,488</b>	<b>\$ 6,912,428</b>	<b>\$ 6,121,518</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2019 AND 2018

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2019	2018	2019	2018	2019	2018	2019	2018
\$ 1,617,559	\$ 1,527,537	\$ 1,471,462	\$ 1,372,319	\$ 16,311,463	\$ 15,327,571	\$ -	\$ -
121,320	122,373	7,017	16,600	8,251	2,637	-	-
-	-	-	-	-	-	-	-
3,052	3,431	1,911	2,155	29,327	31,662	-	-
-	-	-	-	-	-	-	-
3,577	5,815	1,124,303	973,017	-	-	-	-
334	388	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,745,842</u>	<u>1,659,544</u>	<u>2,604,693</u>	<u>2,364,091</u>	<u>16,349,041</u>	<u>15,361,870</u>	<u>-</u>	<u>-</u>
462,700	463,100	575,478	633,286	46,061	50,687	-	-
-	38,917	-	53,219	-	4,260	-	-
<u>462,700</u>	<u>502,017</u>	<u>575,478</u>	<u>686,505</u>	<u>46,061</u>	<u>54,947</u>	<u>-</u>	<u>-</u>
-	-	-	-	1,298,804	1,282,534	-	-
-	-	-	-	1,298,804	1,282,534	-	-
1,087,173	1,183,067	2,725,856	2,894,537	-	-	-	-
(937,184)	(974,551)	(927,697)	(1,021,901)	-	-	-	-
149,989	208,516	1,798,159	1,872,636	-	-	-	-
-	-	-	-	-	-	-	-
<u>149,989</u>	<u>208,516</u>	<u>1,798,159</u>	<u>1,872,636</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,358,531</u>	<u>\$ 2,370,077</u>	<u>\$ 4,978,330</u>	<u>\$ 4,923,232</u>	<u>\$ 17,693,906</u>	<u>\$ 16,699,351</u>	<u>\$ -</u>	<u>\$ -</u>
178,786	151,902	222,363	207,726	17,798	16,627	-	-
39,241	674	48,805	922	3,906	74	-	-
<u>218,027</u>	<u>152,576</u>	<u>271,168</u>	<u>208,648</u>	<u>21,704</u>	<u>16,701</u>	<u>-</u>	<u>-</u>
<u>2,576,558</u>	<u>2,522,653</u>	<u>5,249,498</u>	<u>5,131,880</u>	<u>17,715,610</u>	<u>16,716,052</u>	<u>-</u>	<u>-</u>
\$ 13,778	\$ 29,296	\$ 430,486	\$ 344,352	\$ 49,729	\$ 12,528	\$ -	\$ -
-	-	-	-	-	-	-	-
148,757	120,314	186,270	199,777	39,396	31,207	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>162,535</u>	<u>149,610</u>	<u>616,756</u>	<u>544,129</u>	<u>89,125</u>	<u>43,735</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	5,578,573	6,136,067	-	-
-	-	-	-	-	-	-	-
3,207	-	3,988	-	319	-	-	-
<u>3,207</u>	<u>-</u>	<u>3,988</u>	<u>-</u>	<u>5,578,892</u>	<u>6,136,067</u>	<u>-</u>	<u>-</u>
<u>165,742</u>	<u>149,610</u>	<u>620,744</u>	<u>544,129</u>	<u>5,668,017</u>	<u>6,179,802</u>	<u>-</u>	<u>-</u>
291,305	333,516	362,308	456,081	28,999	36,504	-	-
<u>291,305</u>	<u>333,516</u>	<u>362,308</u>	<u>456,081</u>	<u>28,999</u>	<u>36,504</u>	<u>-</u>	<u>-</u>
<u>457,047</u>	<u>483,126</u>	<u>983,052</u>	<u>1,000,210</u>	<u>5,697,016</u>	<u>6,216,306</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
2,119,511	2,039,527	4,266,446	4,131,670	12,018,594	10,499,746	-	-
<u>2,119,511</u>	<u>2,039,527</u>	<u>4,266,446</u>	<u>4,131,670</u>	<u>12,018,594</u>	<u>10,499,746</u>	<u>-</u>	<u>-</u>
<u>\$ 2,576,558</u>	<u>\$ 2,522,653</u>	<u>\$ 5,249,498</u>	<u>\$ 5,131,880</u>	<u>\$ 17,715,610</u>	<u>\$ 16,716,052</u>	<u>\$ -</u>	<u>\$ -</u>

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

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2019 AND 2018**

ASSETS	Employee Benefit Fund		TOTAL	
	2019	2018	2019	2018
<b>CURRENT ASSETS:</b>				
Cash and cash equivalents	\$ 7,767,210	\$ 4,708,332	\$ 34,943,986	\$ 30,108,959
Accounts receivable	409,419	433,886	593,501	609,752
Grants receivable	-	-	26,944	27,663
Accrued interest	11,031	6,884	59,879	59,847
Due from other funds	-	-	-	-
Inventory	-	-	1,127,880	978,832
Prepaid expenses	-	-	103,832	139,930
Other assets	-	-	-	-
Total Current Assets	8,187,660	5,149,102	36,856,022	31,924,983
<b>RESTRICTED ASSETS:</b>				
Net pension asset	116,408	128,101	2,429,209	2,613,324
Net OPEB asset	-	10,765	-	219,615
Total Other Assets	116,408	138,866	2,429,209	2,832,939
<b>OTHER ASSETS:</b>				
Investments	-	-	1,298,804	1,282,534
Total Other Assets	-	-	1,298,804	1,282,534
<b>FIXED ASSETS:</b>				
Property, plant, and equipment	-	-	11,198,820	10,622,323
Accumulated depreciation	-	-	(7,766,439)	(7,457,942)
Net Plant in Service	-	-	3,432,381	3,164,381
Construction in progress	-	-	-	-
Net Fixed Assets	-	-	3,432,381	3,164,381
<b>TOTAL ASSETS</b>	<b>\$ 8,304,068</b>	<b>\$ 5,287,968</b>	<b>\$ 44,016,416</b>	<b>\$ 39,204,837</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Outflows related to pensions	44,980	42,020	938,641	857,204
Outflows related to OPEB	9,872	187	206,016	3,805
Total deferred outflows of resources	54,852	42,207	1,144,657	861,009
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>8,358,920</b>	<b>5,330,175</b>	<b>45,161,073</b>	<b>40,065,846</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$ 28,023	\$ 63,617	\$ 731,339	\$ 709,669
Interest payable	-	-	-	-
Accrued payroll and payroll taxes	86,325	70,229	1,042,046	958,433
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Obligations under capital leases	-	-	-	-
current maturities	-	-	-	-
Other liabilities	33,767	27,995	33,767	27,995
Total Current Liabilities	148,115	161,841	1,807,152	1,696,097
<b>LONG-TERM LIABILITIES:</b>				
Obligations under capital leases	-	-	-	-
Claims payable	-	-	5,578,573	6,136,067
Incurred but not reported claims	863,900	797,100	863,900	797,100
Net OPEB liability	807	-	16,836	-
Total Long-Term Liabilities	864,707	797,100	6,459,309	6,933,167
<b>TOTAL LIABILITIES</b>	<b>1,012,822</b>	<b>958,941</b>	<b>8,266,461</b>	<b>8,629,264</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Infloes related to pensions	73,288	92,256	1,529,376	1,882,069
Total deferred inflows of resources	73,288	92,256	1,529,376	1,882,069
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>1,086,110</b>	<b>1,051,197</b>	<b>9,795,837</b>	<b>10,511,333</b>
<b>FUND EQUITY:</b>				
Contributed capital	-	-	-	-
Retained earnings (deficit)	7,272,810	4,278,978	35,365,236	29,554,513
<b>TOTAL FUND EQUITY</b>	<b>7,272,810</b>	<b>4,278,978</b>	<b>35,365,236</b>	<b>29,554,513</b>
<b>LIABILITIES AND FUND EQUITY</b>	<b>\$ 8,358,920</b>	<b>\$ 5,330,175</b>	<b>\$ 45,161,073</b>	<b>\$ 40,065,846</b>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

	<b>Custodial and Maintenance Service Fund</b>		<b>Utility Customer Services Fund</b>		<b>Information Technology Fund</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
<b>OPERATING REVENUES:</b>						
Charges for services and other benefits	\$ 1,580,851	\$ 1,492,586	\$ 2,656,772	\$ 2,653,625	\$ 8,281,426	\$ 7,760,319
<b>OPERATING EXPENSES:</b>						
Personal services	817,048	749,638	964,809	929,673	4,389,881	4,453,060
Materials and supplies	168,431	201,481	111,032	110,334	839,751	752,126
Travel and training	5,374	3,565	25,673	5,972	178,798	126,305
Intragovernmental	45,139	59,480	647,160	423,121	33,688	34,310
Utilities, services, and miscellaneous	477,913	580,171	726,170	673,948	1,626,651	1,953,374
<b>TOTAL OPERATING EXPENSES</b>	<b>1,513,905</b>	<b>1,594,335</b>	<b>2,474,844</b>	<b>2,143,048</b>	<b>7,068,769</b>	<b>7,319,175</b>
<b>OPERATING INCOME (LOSS) BEFORE DEPRECIATION</b>	<b>66,946</b>	<b>(101,749)</b>	<b>181,928</b>	<b>510,577</b>	<b>1,212,657</b>	<b>441,144</b>
Depreciation	(11,433)	(13,140)	-	-	(415,640)	(300,049)
<b>OPERATING INCOME (LOSS)</b>	<b>55,513</b>	<b>(114,889)</b>	<b>181,928</b>	<b>510,577</b>	<b>797,017</b>	<b>141,095</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>						
Revenue from other governmental units	-	-	-	-	60,788	176,668
Investment revenue	57,539	7,881	82,513	4,671	155,889	4,191
Miscellaneous revenue	16,019	1,161	3,260	(8,192)	10,829	32,812
Interest expense	-	-	-	-	-	-
Loss on disposal of fixed assets	-	(5,889)	-	-	-	(3,295)
Miscellaneous expense	-	-	-	-	-	-
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>73,558</b>	<b>3,153</b>	<b>85,773</b>	<b>(3,521)</b>	<b>227,506</b>	<b>210,376</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>129,071</b>	<b>(111,736)</b>	<b>267,701</b>	<b>507,056</b>	<b>1,024,523</b>	<b>351,471</b>
<b>OPERATING TRANSFERS</b>						
operating transfers from other funds	-	-	-	50,558	-	751,918
operating transfers to other funds	(65,100)	(65,100)	(110,717)	(140,714)	(162,195)	(162,195)
<b>TOTAL OPERATING TRANSFERS</b>	<b>(65,100)</b>	<b>(65,100)</b>	<b>(110,717)</b>	<b>(90,156)</b>	<b>(162,195)</b>	<b>589,723</b>
<b>NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL</b>	<b>63,971</b>	<b>(176,836)</b>	<b>156,984</b>	<b>416,900</b>	<b>862,328</b>	<b>941,194</b>
Contributed capital	-	-	-	-	-	-
<b>NET INCOME (LOSS)</b>	<b>63,971</b>	<b>(176,836)</b>	<b>156,984</b>	<b>416,900</b>	<b>862,328</b>	<b>941,194</b>
<b>RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD</b>	<b>1,609,309</b>	<b>1,786,145</b>	<b>2,020,984</b>	<b>1,604,084</b>	<b>4,974,299</b>	<b>4,033,105</b>
Equity transfers from other funds	-	-	-	-	-	-
<b>RETAINED EARNINGS (DEFICIT), END OF PERIOD</b>	<b>\$ 1,673,280</b>	<b>\$ 1,609,309</b>	<b>\$ 2,177,968</b>	<b>\$ 2,020,984</b>	<b>\$ 5,836,627</b>	<b>\$ 4,974,299</b>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

<b>Community Relations Fund</b>		<b>Fleet Operations Fund</b>		<b>Self Insurance Reserve Fund</b>		<b>GIS Fund</b>	
<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
\$ 2,639,889	\$ 2,527,761	\$ 7,283,924	\$ 7,117,542	\$ 6,220,367	\$ 6,220,365	\$ -	\$ -
1,903,349	1,844,686	2,347,638	2,369,038	271,209	261,749	-	-
292,734	326,885	4,610,912	4,467,256	1,314	24,016	-	-
8,245	5,994	10,356	6,125	4,984	3,398	-	-
17,979	19,990	166,640	144,269	6,355	19,782	-	-
162,523	281,918	76,313	111,490	5,136,100	4,059,192	-	-
2,384,830	2,479,473	7,211,859	7,098,178	5,419,962	4,368,137	-	-
255,059	48,288	72,065	19,364	800,405	1,852,228	-	-
(47,668)	(67,861)	(59,988)	(63,479)	-	-	-	-
207,391	(19,573)	12,077	(44,115)	800,405	1,852,228	-	-
-	-	-	-	-	-	-	-
67,894	8,260	38,760	(1,546)	696,009	41,831	-	-
3,453	1,371	115,369	62,443	67,314	44,017	-	-
-	-	-	-	-	-	-	-
(10,860)	-	(26,547)	(4,776)	-	-	-	-
-	-	-	-	-	-	-	-
60,487	9,631	127,582	56,121	763,323	85,848	-	-
267,878	(9,942)	139,659	12,006	1,563,728	1,938,076	-	-
50,000	50,000	-	-	-	-	-	-
(237,894)	(237,894)	(4,883)	(4,883)	(44,880)	(44,880)	-	(552,316)
(187,894)	(187,894)	(4,883)	(4,883)	(44,880)	(44,880)	-	(552,316)
79,984	(197,836)	134,776	7,123	1,518,848	1,893,196	-	(552,316)
-	-	-	-	-	-	-	-
79,984	(197,836)	134,776	7,123	1,518,848	1,893,196	-	(552,316)
2,039,527	2,237,363	4,131,670	4,124,547	10,499,746	8,606,550	-	552,316
-	-	-	-	-	-	-	-
\$ 2,119,511	\$ 2,039,527	\$ 4,266,446	\$ 4,131,670	\$ 12,018,594	\$ 10,499,746	\$ -	\$ -

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	<b>Employee Benefit Fund</b>		<b>TOTAL</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
OPERATING REVENUES:				
Charges for services and other benefits	\$ 19,290,529	\$ 19,174,573	\$ 47,953,758	\$ 46,946,771
OPERATING EXPENSES:				
Personal services	595,839	615,480	11,289,773	11,223,324
Materials and supplies	61,491	89,926	6,085,665	5,972,024
Travel and training	41,467	22,918	274,897	174,277
Intragovernmental	3,355	2,702	920,316	703,654
Utilities, services, and miscellaneous	16,109,529	16,046,617	24,315,199	23,706,710
TOTAL OPERATING EXPENSES	16,811,681	16,777,643	42,885,850	41,779,989
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	2,478,848	2,396,930	5,067,908	5,166,782
Depreciation	-	-	(534,729)	(444,529)
OPERATING INCOME (LOSS)	2,478,848	2,396,930	4,533,179	4,722,253
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	-	-	60,788	176,668
Investment revenue	256,462	7,576	1,355,066	72,864
Miscellaneous revenue	46,183	96,441	262,427	230,053
Interest expense	-	-	-	-
Loss on disposal of fixed assets	-	-	(37,407)	(13,960)
Miscellaneous expense	-	-	-	-
TOTAL NONOPERATING REVENUES (EXPENSES)	302,645	104,017	1,640,874	465,625
INCOME (LOSS) BEFORE OPERATING TRANSFERS	2,781,493	2,500,947	6,174,053	5,187,878
OPERATING TRANSFERS				
operating transfers from other funds	245,000	-	295,000	852,476
operating transfers to other funds	(32,661)	(32,661)	(658,330)	(1,240,643)
TOTAL OPERATING TRANSFERS	212,339	(32,661)	(363,330)	(388,167)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	2,993,832	2,468,286	5,810,723	4,799,711
Contributed capital	-	-	-	-
NET INCOME (LOSS)	2,993,832	2,468,286	5,810,723	4,799,711
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	4,278,978	1,810,692	29,554,513	24,754,802
Equity transfers from other funds	-	-	-	-
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$ 7,272,810	\$ 4,278,978	\$ 35,365,236	\$ 29,554,513

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

	<b>Custodial and Maintenance Service Fund</b>		<b>Utility Customer Services Fund</b>		<b>Information Technology Fund</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$ 55,513	\$ (114,889)	\$ 181,928	\$ 510,577	\$ 797,017	\$ 141,095
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	11,433	13,140	-	-	415,640	300,049
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	-	-	(13,238)	(25,824)	-	-
Decrease (increase) in due from other funds	-	-	-	-	-	-
Decrease (increase) in inventory	-	17,306	-	-	-	-
Decrease (increase) in prepaid expenses	(7,106)	12	2,346	(10,847)	40,804	8,628
Decrease (increase) in other assets	-	-	-	-	-	-
Increase (decrease) in accounts payable	(38,625)	(3,221)	4,813	15,114	(16,741)	(183,602)
Increase (decrease) in accrued payroll	14,446	18,679	(4,702)	6,707	34,648	106,621
Increase (decrease) in due to other funds	-	-	-	-	-	(7)
Increase (decrease) in other liabilities	-	-	-	-	-	-
Increase (decrease) in claims payable	-	-	-	-	-	-
Increase/(decrease) in net pension obligation	(27,525)	29,883	6,591	(17,274)	(95,499)	(139,785)
Increase/(decrease) in net OPEB obligation	2,039	(1,439)	7,886	(2,129)	8,800	(5,502)
Unrealized gain (loss) on cash equivalents	18,130	(33,881)	26,144	(45,050)	56,484	(94,834)
Other nonoperating revenue	16,019	1,161	3,260	(8,192)	10,829	32,812
Net cash provided by (used for) operating activities	<u>44,324</u>	<u>(73,249)</u>	<u>215,028</u>	<u>423,082</u>	<u>1,251,982</u>	<u>165,475</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	-	-	-	50,558	-	751,918
Operating transfers out	(65,100)	(65,100)	(110,717)	(140,714)	(162,195)	(162,195)
Operating grant	-	-	-	-	61,507	149,005
Equity transfer	-	-	-	-	-	-
Net cash provided by (used for) noncapital financing activities	<u>(65,100)</u>	<u>(65,100)</u>	<u>(110,717)</u>	<u>(90,156)</u>	<u>(100,688)</u>	<u>738,728</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Proceeds from capital lease	-	-	-	-	-	-
Debt service – interest	-	-	-	-	-	-
Debt service – principal	-	-	-	-	-	-
Acquisition and construction of capital assets	(13,002)	-	-	-	(815,075)	(356,763)
Contributed capital	-	-	-	-	-	-
Proceeds from advances from other funds	-	-	-	-	-	-
Net cash provided by (used for) capital and related financing act.	<u>(13,002)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(815,075)</u>	<u>(356,763)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
Interest received	39,886	41,399	56,731	48,401	99,723	96,402
Purchase of investments	-	-	-	-	-	-
Sale of investments	-	-	-	-	-	-
Net cash provided by (used for) investing activities	<u>39,886</u>	<u>41,399</u>	<u>56,731</u>	<u>48,401</u>	<u>99,723</u>	<u>96,402</u>
Net increase (decrease) in cash and cash equivalents	6,108	(96,950)	161,042	381,327	435,942	643,842
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<u>1,359,506</u>	<u>1,456,456</u>	<u>1,882,916</u>	<u>1,501,589</u>	<u>3,930,778</u>	<u>3,286,936</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u>\$ 1,365,614</u>	<u>\$ 1,359,506</u>	<u>\$ 2,043,958</u>	<u>\$ 1,882,916</u>	<u>\$ 4,366,720</u>	<u>\$ 3,930,778</u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>						
Cash and cash equivalents	<u>\$ 1,365,614</u>	<u>\$ 1,359,506</u>	<u>\$ 2,043,958</u>	<u>\$ 1,882,916</u>	<u>\$ 4,366,720</u>	<u>\$ 3,930,778</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u>\$ 1,365,614</u>	<u>\$ 1,359,506</u>	<u>\$ 2,043,958</u>	<u>\$ 1,882,916</u>	<u>\$ 4,366,720</u>	<u>\$ 3,930,778</u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

<b>Community Relations Fund</b>		<b>Fleet Operations Fund</b>		<b>Self Insurance Reserve Fund</b>		<b>GIS Fund</b>	
<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
\$ 207,391	\$ (19,573)	\$ 12,077	\$ (44,115)	\$ 800,405	\$ 1,852,228	\$ -	\$ -
47,668	67,861	59,988	63,479	-	-	-	-
1,053	502	9,583	18,636	(5,614)	(2,637)	-	1,500
-	-	-	-	-	-	-	-
2,238	(2,785)	(151,286)	106,515	-	-	-	-
54	6,499	-	22	-	-	-	-
-	-	-	-	-	-	-	-
(15,518)	(2,911)	86,134	60,374	37,201	(84,390)	-	(6,609)
28,443	8,527	(13,507)	38,617	8,189	1,895	-	(43,080)
-	(1)	-	(10)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	(557,494)	369,417	-	-
(68,695)	(6,993)	(50,602)	(12,036)	(4,050)	(963)	-	110,794
3,557	(3,138)	9,324	(4,292)	747	(344)	-	-
21,690	(38,084)	12,583	(23,922)	207,761	(351,169)	-	-
3,453	1,371	115,369	62,443	67,314	44,017	-	-
<u>231,334</u>	<u>11,275</u>	<u>89,663</u>	<u>265,711</u>	<u>554,459</u>	<u>1,828,054</u>	<u>-</u>	<u>62,605</u>
50,000	50,000	-	-	-	-	-	-
(237,894)	(237,894)	(4,883)	(4,883)	-	(44,880)	-	(552,316)
-	-	-	-	(44,880)	-	-	35,464
-	-	-	-	-	-	-	-
<u>(187,894)</u>	<u>(187,894)</u>	<u>(4,883)</u>	<u>(4,883)</u>	<u>(44,880)</u>	<u>(44,880)</u>	<u>-</u>	<u>(516,852)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(1)	-	(12,058)	(2,621)	-	-	-	4,394
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(1)</u>	<u>-</u>	<u>(12,058)</u>	<u>(2,621)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,394</u>
46,583	45,991	26,421	21,592	490,583	384,395	-	819
-	-	-	-	(1,298,804)	(3,898,180)	-	-
-	-	-	-	1,282,534	3,914,086	-	-
<u>46,583</u>	<u>45,991</u>	<u>26,421</u>	<u>21,592</u>	<u>474,313</u>	<u>400,301</u>	<u>-</u>	<u>819</u>
90,022	(130,628)	99,143	279,799	983,892	2,183,475	-	(449,034)
<u>1,527,537</u>	<u>1,658,165</u>	<u>1,372,319</u>	<u>1,092,520</u>	<u>15,327,571</u>	<u>13,144,096</u>	<u>-</u>	<u>449,034</u>
<u>\$ 1,617,559</u>	<u>\$ 1,527,537</u>	<u>\$ 1,471,462</u>	<u>\$ 1,372,319</u>	<u>\$ 16,311,463</u>	<u>\$ 15,327,571</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 1,617,559</u>	<u>\$ 1,527,537</u>	<u>\$ 1,471,462</u>	<u>\$ 1,372,319</u>	<u>\$ 16,311,463</u>	<u>\$ 15,327,571</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 1,617,559</u>	<u>\$ 1,527,537</u>	<u>\$ 1,471,462</u>	<u>\$ 1,372,319</u>	<u>\$ 16,311,463</u>	<u>\$ 15,327,571</u>	<u>\$ -</u>	<u>\$ -</u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

	<b>Employee Benefit Fund</b>		<b>TOTAL</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Operating income (loss)	\$2,478,848	\$2,396,930	\$4,533,179	\$4,722,253
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	534,729	444,529
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	24,467	(26,913)	16,251	(34,736)
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(149,048)	121,036
Decrease (increase) in prepaid expenses	0	0	36,098	4,314
Decrease (increase) in other assets	0	0	0	0
Increase (decrease) in accounts payable	(35,594)	(104,375)	21,670	(309,620)
Increase (decrease) in accrued payroll	16,096	10,584	83,613	148,550
Increase (decrease) in due other funds	0	0	0	(18)
Increase (decrease) in other liabilities	5,772	(7,238)	5,772	(7,238)
Increase (decrease) in claims payable	66,800	(149,500)	(490,694)	219,917
Increase/(decrease) in net pension obligation	(9,428)	(6,957)	(249,208)	(43,331)
Increase/(decrease) in net OPEB obligation	1,080	(869)	33,433	(17,713)
Unrealized gain (loss) on cash equivalents	81,691	(78,682)	424,483	(665,622)
Other nonoperating revenue	46,183	96,441	262,427	230,053
Net cash provided by (used for) operating activities	<u>2,675,915</u>	<u>2,129,421</u>	<u>5,062,705</u>	<u>4,812,374</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating transfers in	245,000	0	295,000	852,476
Operating transfers out	(32,661)	(32,661)	(613,450)	(1,240,643)
Operating grant	0	0	16,627	184,469
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>212,339</u>	<u>(32,661)</u>	<u>(301,823)</u>	<u>(203,698)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Proceeds from capital lease	0	0	0	0
Debt service – interest	0	0	0	0
Debt service – principal	0	0	0	0
Acquisition and construction of capital assets	0	0	(840,136)	(354,990)
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.	<u>0</u>	<u>0</u>	<u>(840,136)</u>	<u>(354,990)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received	170,624	84,739	930,551	723,738
Purchase of investments	0	0	(1,298,804)	(3,898,180)
Sale of investments	0	0	1,282,534	3,914,086
Net cash provided by (used for) investing activities	<u>170,624</u>	<u>84,739</u>	<u>914,281</u>	<u>739,644</u>
Net increase (decrease) in cash and cash equivalents	3,058,878	2,181,499	4,835,027	4,993,330
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<u>4,708,332</u>	<u>2,526,833</u>	<u>30,108,959</u>	<u>25,115,629</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u><u>\$7,767,210</u></u>	<u><u>\$4,708,332</u></u>	<u><u>34,943,986</u></u>	<u><u>30,108,959</u></u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>				
Cash and cash equivalents	<u>\$7,767,210</u>	<u>\$4,708,332</u>	<u>34,943,986</u>	<u>30,108,959</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u><u>\$7,767,210</u></u>	<u><u>\$4,708,332</u></u>	<u><u>34,943,986</u></u>	<u><u>30,108,959</u></u>

## TRUST FUNDS

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

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

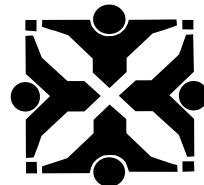
**Other Post Employment Benefit Trust Fund** - to account for the accumulation of resources for post employment benefits to qualified plan participants.

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

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

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

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





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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2019 AND 2018

**Pension and Other Postemployment Benefits Trust Funds**

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund	
	2019	2018	2019	2018	2019	2018
Cash and cash equivalents	\$ 19,288	\$ -	\$ 12,451	\$ -	\$ 528,068	\$ 505,108
Cash and cash equivalents – Nonexpendable Trust Fund	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Tax bills receivable	-	-	-	-	-	-
Allowance for uncollectible taxes	-	-	-	-	-	-
Accrued interest	164,704	153,037	106,328	100,386	975	1,096
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Investments	86,783,502	83,781,161	56,024,808	54,957,354	3,425,760	3,341,454
Property, plant, and equipment	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 86,967,494</b>	<b>\$ 83,934,198</b>	<b>\$ 56,143,587</b>	<b>\$ 55,057,740</b>	<b>\$ 3,954,803</b>	<b>\$ 3,847,658</b>
<b>LIABILITIES AND FUND EQUITY</b>						
LIABILITIES:						
Accounts payable	\$ -	\$ 242	\$ -	\$ 158	\$ -	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Loan Payable	-	-	-	-	-	-
Other liabilities	-	494,901	-	324,637	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>495,143</b>	<b>-</b>	<b>324,795</b>	<b>-</b>	<b>-</b>
FUND EQUITY :						
Non Spendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	86,967,494	83,439,055	56,143,587	54,732,945	3,954,803	3,847,658
<b>TOTAL FUND EQUITY</b>	<b>86,967,494</b>	<b>83,439,055</b>	<b>56,143,587</b>	<b>54,732,945</b>	<b>3,954,803</b>	<b>3,847,658</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 86,967,494</b>	<b>\$ 83,934,198</b>	<b>\$ 56,143,587</b>	<b>\$ 55,057,740</b>	<b>\$ 3,954,803</b>	<b>\$ 3,847,658</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2019 AND 2018

ASSETS	Nonexpendable Trust Fund		Expendable Trust Fund				TOTAL	
	Designated Loan and Special Tax Bill Investment Fund		Contributions Fund		REDI Trust Fund			
	2019	2018	2019	2018	2019	2018	2019	2018
Cash and cash equivalents	\$ -	\$ -	\$ 663,477	\$ 665,059	\$ -	\$ 544,903	\$ 1,223,284	\$ 1,715,070
Cash and cash equivalents – Nonexpendable Trust Fund	5,255,397	3,322,505	-	-	-	-	5,255,397	3,322,505
Accounts receivable	-	-	1,026	1,281	-	17,500	1,026	18,781
Tax bills receivable	784,610	1,043,761	-	-	-	-	784,610	1,043,761
Allowance for uncollectible taxes	(19,148)	(202,118)	-	-	-	-	(19,148)	(202,118)
Accrued interest	72,937	230,268	1,175	1,400	-	1,131	346,119	487,318
Due from other funds	-	-	-	-	-	-	-	-
Advances to other funds	3,077,488	4,713,355	-	-	-	-	3,077,488	4,713,355
Other assets	-	-	25	-	-	12,408	25	12,408
Investments	-	-	-	-	-	-	146,234,070	142,079,969
Property, plant, and equipment	-	-	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 9,171,284</u>	<u>\$ 9,107,771</u>	<u>\$ 665,703</u>	<u>\$ 667,740</u>	<u>\$ -</u>	<u>\$ 575,942</u>	<u>\$ 156,902,871</u>	<u>\$ 153,191,049</u>
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$ -	\$ -	\$ -	\$ 1,107	\$ -	\$ 11,013	\$ -	\$ 12,520
Accrued payroll and payroll taxes	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Loan Payable	-	-	-	-	-	330,496	-	330,496
Other liabilities	919	919	-	-	-	-	919	820,457
TOTAL LIABILITIES	<u>919</u>	<u>919</u>	<u>-</u>	<u>1,107</u>	<u>-</u>	<u>341,509</u>	<u>919</u>	<u>1,163,473</u>
FUND EQUITY :								
Non Spendable	1,500,000	1,500,000	25	-	-	-	1,500,025	1,500,000
Restricted	-	-	436,396	467,283	-	-	436,396	467,283
Committed	7,670,365	7,606,852	-	-	-	-	7,670,365	7,606,852
Assigned	-	-	229,282	199,350	-	-	229,282	199,350
Unassigned	-	-	-	-	-	234,433	147,065,884	142,254,091
TOTAL FUND EQUITY	<u>9,170,365</u>	<u>9,106,852</u>	<u>665,703</u>	<u>666,633</u>	<u>-</u>	<u>234,433</u>	<u>156,901,952</u>	<u>152,027,576</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 9,171,284</u>	<u>\$ 9,107,771</u>	<u>\$ 665,703</u>	<u>\$ 667,740</u>	<u>\$ -</u>	<u>\$ 575,942</u>	<u>\$ 156,902,871</u>	<u>\$ 153,191,049</u>

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**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

**PENSION TRUST AND AGENCY FUNDS  
COMPARATIVE STATEMENTS OF PLAN NET ASSETS  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

<b>ASSETS</b>	<b>Firefighters' Retirement Fund</b>		<b>Police Retirement Fund</b>		<b>Other Postemployment Benefits Fund</b>		<b>TOTAL</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
<b>CURRENT ASSETS:</b>								
Cash and cash equivalents	\$ 19,288	\$ -	\$ 12,451	\$ -	\$ 528,068	\$ 505,108	\$ 559,807	\$ 505,108
Receivables:								
Accrued interest	164,704	153,037	106,328	100,386	975	1,096	272,007	254,519
Due from other funds	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-
Investments, at fair value	86,783,502	83,781,161	56,024,808	54,957,354	3,425,760	3,341,454	146,234,070	142,079,969
Total Current Assets	86,967,494	83,934,198	56,143,587	55,057,740	3,954,803	3,847,658	147,065,884	142,839,596
<b>FIXED ASSETS:</b>								
Property, plant, and equipment	-	-	-	-	-	-	-	-
Accumulated depreciation	-	-	-	-	-	-	-	-
Net Fixed Assets	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>86,967,494</b>	<b>83,934,198</b>	<b>56,143,587</b>	<b>55,057,740</b>	<b>3,954,803</b>	<b>3,847,658</b>	<b>147,065,884</b>	<b>142,839,596</b>
<b>LIABILITIES</b>								
Accounts payable	-	242	-	158	-	-	-	400
Accrued payroll and payroll taxes	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Other liabilities	-	494,901	-	324,637	-	-	-	819,538
Total Liabilities	-	495,143	-	324,795	-	-	-	819,938
<b>NET ASSETS HELD IN TRUST FOR PENSION BENEFITS *</b>	<b>\$ 86,967,494</b>	<b>\$ 83,439,055</b>	<b>\$ 56,143,587</b>	<b>\$ 54,732,945</b>	<b>\$ 3,954,803</b>	<b>\$ 3,847,658</b>	<b>\$ 147,065,884</b>	<b>\$ 142,019,658</b>

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

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

NONEXPENDABLE TRUST FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<b>2019</b>	<b>2018</b>
OPERATING REVENUES:		
Investment revenue	<u>\$280,302</u>	<u>\$102,431</u>
OPERATING EXPENSES:		
Intragovernmental	5,530	2,517
Utilities, services, and miscellaneous	<u>211,259</u>	<u>(809)</u>
TOTAL OPERATING EXPENSES	<u>216,789</u>	<u>1,708</u>
OPERATING INCOME (LOSS)	<u>63,513</u>	<u>100,723</u>
NONOPERATING REVENUES (EXPENSES)		
Miscellaneous Revenue	<u>-</u>	<u>-</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>-</u>	<u>-</u>
OPERATING TRANSFERS		
Operating transfers from	<u>-</u>	<u>-</u>
TOTAL OPERATING TRANSFERS	<u>-</u>	<u>-</u>
NET INCOME	63,513	100,723
FUND BALANCE, BEGINNING OF PERIOD	<u>9,106,852</u>	<u>9,006,129</u>
FUND BALANCE, END OF PERIOD	<u><u>\$9,170,365</u></u>	<u><u>\$9,106,852</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

NONEXPENDABLE TRUST FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<b>2019</b>	<b>2018</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Operating income	\$63,513	\$100,723
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(280,302)	(102,431)
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	-	-
Decrease (increase) in due from other funds	-	-
Decrease (increase) in advances to other funds	1,635,868	(1,481,919)
Increase (decrease) in due to other funds	-	-
Increase (decrease) in other liabilities	-	-
Total other non operating revenue	-	-
Net cash provided by (used for) operating activities	<u>1,419,079</u>	<u>(1,483,627)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Operating transfers in	<u>-</u>	<u>-</u>
Net cash provided by (used for) non capital financing activities	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest received	437,633	103,716
Purchase of tax bills	(3,480)	(26,531)
Sale of tax bills	<u>79,660</u>	<u>28,111</u>
Net cash provided by (used for) investing activities	<u>513,813</u>	<u>105,296</u>
Net increase (decrease) in cash and cash equivalents	1,932,892	(1,378,331)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>3,322,505</u>	<u>4,700,836</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$5,255,397</u></u>	<u><u>\$3,322,505</u></u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>		
Cash and cash equivalents	<u>\$5,255,397</u>	<u>\$3,322,505</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$5,255,397</u></u>	<u><u>\$3,322,505</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

EXPENDABLE TRUST FUNDS  
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

	<b>Contributions Fund</b>		<b>REDI Trust Fund</b>		<b>TOTAL</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
REVENUES:						
Investment revenue	\$ 28,671	\$ 3,082	\$ -	\$ 3,083	\$ 28,671	\$ 6,165
Revenue from other governmental units	-	-	-	-	-	-
Miscellaneous	121,017	438,080	-	355,469	121,017	793,549
<b>TOTAL REVENUES</b>	<b>149,688</b>	<b>441,162</b>	<b>-</b>	<b>358,552</b>	<b>149,688</b>	<b>799,714</b>
EXPENDITURES:						
Current:						
Policy development and administration	-	-	234,433	290,737	234,433	290,737
Health and environment	-	-	-	-	-	-
Personal development	18,206	42,144	-	-	18,206	42,144
<b>TOTAL EXPENDITURES</b>	<b>18,206</b>	<b>42,144</b>	<b>234,433</b>	<b>290,737</b>	<b>252,639</b>	<b>332,881</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	131,482	399,018	(234,433)	67,815	(102,951)	466,833
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	9,746	35,265	-	-	9,746	35,265
Operating transfers to other funds	(142,158)	(380,114)	-	-	(142,158)	(380,114)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(132,412)</b>	<b>(344,849)</b>	<b>-</b>	<b>-</b>	<b>(132,412)</b>	<b>(344,849)</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(930)	54,169	(234,433)	67,815	(235,363)	121,984
FUND BALANCE, BEGINNING OF PERIOD	666,633	612,464	234,433	166,618	901,066	779,082
Equity transfers to other funds	-	-	-	-	-	-
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$ 665,703</b>	<b>\$ 666,633</b>	<b>\$ -</b>	<b>\$ 234,433</b>	<b>\$ 665,703</b>	<b>\$ 901,066</b>



**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

EXPENDABLE TRUST FUNDS  
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

<b>CONTRIBUTIONS FUND</b>	<b>2019</b>	<b>2018</b>
REVENUES:		
Investment revenue	\$28,671	\$3,082
Revenue from other governmental units	-	-
Miscellaneous	121,017	438,080
<b>TOTAL REVENUES</b>	<b>149,688</b>	<b>441,162</b>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	-	-
Materials and supplies	4,673	4,120
Travel and training	720	(49)
Intragovernmental	507	551
Utilities, services, and miscellaneous	12,306	37,522
Capital Outlay	-	-
<b>TOTAL EXPENDITURES</b>	<b>18,206</b>	<b>42,144</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$131,482</b>	<b>\$399,018</b>
 <b>REDI TRUST FUND</b>		
REVENUES:		
Contributions – private	\$ -	\$ -
Contributions – chamber	-	187,575
Contributions – City	-	46,000
Contributions – County	-	35,000
Contributions – University	-	35,000
Investment revenue	-	3,083
Miscellaneous	-	51,894
<b>TOTAL REVENUES</b>	<b>-</b>	<b>358,552</b>
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	-	30,311
Travel and training	-	45,526
Intragovernmental charges	-	-
Utilities, services, and miscellaneous	234,433	199,784
Interest Expense	-	15,116
<b>TOTAL EXPENDITURES</b>	<b>234,433</b>	<b>290,737</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (234,433)</b>	<b>\$ 67,815</b>

CITY OF COLUMBIA, MISSOURI  
AGENCY FUNDS

EXHIBIT H-7

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2019	2018	2019	2018	2019	2018
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-
Total Assets	-	-	-	-	-	-
LIABILITIES						
	2019	2018	2019	2018	2019	2018
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other entities	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-

**CITY OF COLUMBIA, MISSOURI  
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES  
FOR THE YEARS ENDED SEPTEMBER 30, 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	\$ 33,264	\$ 23,535	\$ 2,086	\$ 5,172	\$ 135,960	\$ (16,466)	\$ 188,199	\$ 29,130
19,616	33,083	9,076	1,967	-	-	-	-	28,692	35,050
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>36,505</u>	<u>49,972</u>	<u>42,340</u>	<u>25,502</u>	<u>2,086</u>	<u>5,172</u>	<u>135,960</u>	<u>(16,466)</u>	<u>216,891</u>	<u>64,180</u>
\$ -	\$ -	\$ -	\$ 2,622	\$ -	\$ 3,086	\$ 13,083	\$ 15,625	\$ 13,083	\$ 21,333
-	-	-	-	-	-	-	-	-	-
<u>36,505</u>	<u>49,972</u>	<u>42,340</u>	<u>22,880</u>	<u>2,086</u>	<u>2,086</u>	<u>122,877</u>	<u>(32,091)</u>	<u>203,808</u>	<u>42,847</u>
<u>36,505</u>	<u>49,972</u>	<u>42,340</u>	<u>25,502</u>	<u>2,086</u>	<u>5,172</u>	<u>135,960</u>	<u>(16,466)</u>	<u>216,891</u>	<u>64,180</u>

**CITY OF COLUMBIA, MISSOURI  
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

	Balance October 1		Additions		Deductions		Balance September 30	
	2019	2018	2019	2018	2019	2018	2019	2018
<b>LIBRARY DEBT FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$ -	\$ 3,708	\$ -	\$ 49,145	\$ -	\$ 52,853	\$ -	\$ -
Accounts receivable	-	-	-	-	-	-	-	-
Taxes receivable, net	-	24,949	-	18,844	-	43,793	-	-
Accrued interest	-	2,425	-	833	-	3,258	-	-
Total Assets	-	31,082	-	68,822	-	99,904	-	-
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other entities	-	21,800	-	-	-	21,800	-	-
Other liabilities	-	9,282	-	95,890	-	105,172	-	-
Total Liabilities	-	31,082	-	95,890	-	126,972	-	-
<b>LIBRARY OPERATING FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$ -	\$ 50,940	\$ -	\$ 432,176	\$ -	\$ 483,116	\$ -	\$ -
Accounts receivable	-	-	-	-	-	-	-	-
Taxes receivable, net	-	38,138	-	343,054	-	381,192	-	-
Accrued interest	-	259	-	2,908	-	3,167	-	-
Total Assets	-	89,337	-	778,138	-	867,475	-	-
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other entities	-	33,300	-	-	-	33,300	-	-
Other liabilities	-	56,037	-	911,096	-	967,133	-	-
Total Liabilities	-	89,337	-	911,096	-	1,000,433	-	-
<b>LIBRARY BUILDING FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$ -	\$ 19,691	\$ -	\$ 14,508	\$ -	\$ 34,199	\$ -	\$ -
Accounts receivable	-	-	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-	-	-
Accrued interest	-	80	-	357	-	437	-	-
Total Assets	-	19,771	-	14,865	-	34,636	-	-
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other entities	-	-	-	-	-	-	-	-
Other liabilities	-	19,771	-	48,686	-	68,457	-	-
Total Liabilities	-	19,771	-	48,686	-	68,457	-	-
<b>TIGER HOTEL TIF FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$ 16,889	\$ 16,889	\$ 65,676	\$ 65,676	\$ 65,676	\$ 65,676	\$ 16,889	\$ 16,889
Accounts receivable	33,083	58,530	1,321	129	14,788	25,576	19,616	33,083
Taxes receivable, net	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Total Assets	49,972	75,419	66,997	65,805	80,464	91,252	36,505	49,972
<b>LIABILITIES</b>								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	-	-	-	-	-	-	-	-
Other liabilities	49,972	75,419	1,321	99,584	14,788	125,031	36,505	49,972
Total Liabilities	49,972	75,419	1,321	99,584	14,788	125,031	36,505	49,972
<b>REGENCY TIF FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$ 23,535	\$ 46,644	\$ 206,989	\$ 176,860	\$ 197,260	\$ 199,969	\$ 33,264	\$ 23,535
Accounts receivable	1,967	8,007	33,845	3,692	26,736	9,732	9,076	1,967
Taxes receivable, net	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Total Assets	25,502	54,651	240,834	180,552	223,996	209,701	42,340	25,502
<b>LIABILITIES</b>								
Accounts payable	\$ 2,622	\$ -	\$ 189,638	\$ 197,591	\$ 192,260	\$ 194,969	\$ -	\$ 2,622
Due to other entities	-	-	-	-	-	-	-	-
Other liabilities	22,880	54,651	19,460	202,591	-	234,362	42,340	22,880
Total Liabilities	25,502	54,651	209,098	400,182	192,260	429,331	42,340	25,502

**CITY OF COLUMBIA, MISSOURI  
AGENCY FUNDS**

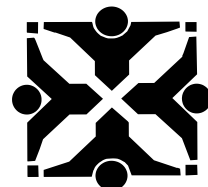
**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES  
FOR THE YEARS ENDED SEPTEMBER 30, 2019 AND 2018**

	<b>Balance October 1</b>		<b>Additions</b>		<b>Deductions</b>		<b>Balance September 30</b>	
	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>	<b>2018</b>
<b>BROADWAY HOTEL PHASE 2 TIF FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$ 5,172	\$ 26,275	\$ -	\$ 25,000	\$ 3,086	\$ 46,103	\$ 2,086	\$ 5,172
Accounts receivable	-	-	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Total Assets	<u>5,172</u>	<u>26,275</u>	<u>-</u>	<u>25,000</u>	<u>3,086</u>	<u>46,103</u>	<u>2,086</u>	<u>5,172</u>
<b>LIABILITIES</b>								
Accounts payable	\$ 3,086	\$ 7,147	\$ -	\$ 29,023	\$ 3,086	\$ 33,084	\$ -	\$ 3,086
Due to other entities	-	-	-	-	-	-	-	-
Other liabilities	2,086	19,128	-	67,043	-	84,085	2,086	2,086
Total Liabilities	<u>5,172</u>	<u>26,275</u>	<u>-</u>	<u>96,066</u>	<u>3,086</u>	<u>117,169</u>	<u>2,086</u>	<u>5,172</u>
<b>MO FOUNDATION FOR HEALTH FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$ (16,466)	\$ 28,862	\$ 276,392	\$ 28,862	\$ 123,966	\$ 74,190	\$ 135,960	\$ (16,466)
Accounts receivable	-	-	-	-	-	-	-	-
Taxes receivable, net	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Total Assets	<u>(16,466)</u>	<u>28,862</u>	<u>276,392</u>	<u>28,862</u>	<u>123,966</u>	<u>74,190</u>	<u>135,960</u>	<u>(16,466)</u>
<b>LIABILITIES</b>								
Accounts payable	\$ 15,625	\$ -	\$ 121,424	\$ 64,815	\$ 123,966	\$ 49,190	\$ 13,083	\$ 15,625
Due to other entities	-	-	-	-	-	-	-	-
Other liabilities	(32,091)	28,862	154,968	-	-	60,953	122,877	(32,091)
Total Liabilities	<u>(16,466)</u>	<u>28,862</u>	<u>276,392</u>	<u>64,815</u>	<u>123,966</u>	<u>110,143</u>	<u>135,960</u>	<u>(16,466)</u>
<b>TOTAL AGENCY FUNDS</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$29,130	\$193,009	\$549,057	\$792,227	\$389,988	\$956,106	\$188,199	\$29,130
Accounts receivable	35,050	66,537	35,166	3,821	41,524	35,308	28,692	35,050
Taxes receivable, net	-	63,087	-	361,898	-	424,985	-	-
Accrued interest	-	2,764	-	4,098	-	6,862	-	-
Total Assets	<u>64,180</u>	<u>325,397</u>	<u>584,223</u>	<u>1,162,044</u>	<u>431,512</u>	<u>1,423,261</u>	<u>216,891</u>	<u>64,180</u>
<b>LIABILITIES</b>								
Accounts payable	\$21,333	\$7,147	\$311,062	\$291,429	\$319,312	\$277,243	\$13,083	\$21,333
Due to other entities	-	55,100	-	-	-	55,100	-	-
Other liabilities	42,847	263,150	175,749	1,424,890	14,788	1,645,193	203,808	42,847
Total Liabilities	<u>64,180</u>	<u>325,397</u>	<u>486,811</u>	<u>1,716,319</u>	<u>334,100</u>	<u>1,977,536</u>	<u>216,891</u>	<u>64,180</u>

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# **GENERAL FIXED ASSETS ACCOUNT GROUP**

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



## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE  
SEPTEMBER 30, 2019 AND 2018

	2019	2018
GENERAL FIXED ASSETS:		
Land	48,680,860	48,680,860
Buildings	73,335,351	73,335,351
Improvements other than buildings	53,402,107	46,318,177
Infrastructure	345,341,754	320,270,392
Furniture, fixtures, and equipment	47,287,635	45,548,108
Construction in progress	14,650,215	15,493,077
TOTAL GENERAL FIXED ASSETS	<u>\$582,697,922</u>	<u>\$549,645,965</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	167,294,783	142,184,989
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	246,357,871	238,415,708
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$582,697,922</u>	<u>\$549,645,965</u>



## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
SEPTEMBER 30, 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	-	-	-	-	-
City Clerk	13,104	-	-	-	13,104
City Manager	293,240	-	-	174,499	118,741
Finance	5,629,775	-	-	212,263	5,417,512
Human Resources	23,267	-	-	-	23,267
City Counselor	19,497	-	-	-	19,497
Public Works Administration	34,128	-	-	-	34,128
Public Works Engineering	243,745	-	-	-	243,745
Public Works Public Buildings	56,602,326	3,145,204	52,832,197	579,389	45,536
Convention and Tourism	926,410	157,604	652,508	95,946	20,352
Cultural Affairs	863,074	-	-	853,074	10,000
REDI	5,695	-	-	-	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>64,654,261</u>	<u>3,302,808</u>	<u>53,484,705</u>	<u>1,915,171</u>	<u>5,951,577</u>
PUBLIC SAFETY:					
Police	8,700,380	501,436	1,583,593	1,113,212	5,502,139
Fire	30,459,569	1,106,584	11,790,675	2,236,465	15,325,845
Animal Control	57,384	-	-	-	57,384
Municipal Court	160,242	-	-	-	160,242
Joint Communications	3,893,032	-	9,720	54,645	3,828,667
Civil Defense	1,287,453	-	-	-	1,287,453
City Prosecutor	-	-	-	-	-
TOTAL PUBLIC SAFETY	<u>44,558,060</u>	<u>1,608,020</u>	<u>13,383,988</u>	<u>3,404,322</u>	<u>26,161,730</u>
TRANSPORTATION:					
Streets	365,490,930	5,457,572	3,073,575	348,027,822	8,931,961
Traffic	880,843	-	-	-	880,843
TOTAL TRANSPORTATION	<u>366,371,773</u>	<u>5,457,572</u>	<u>3,073,575</u>	<u>348,027,822</u>	<u>9,812,804</u>
HEALTH AND ENVIRONMENT:					
Health Services	289,273	-	7,195	-	282,078
Community Development	541,218	-	-	73,500	467,718
CDBG	8,530	-	-	-	8,530
TOTAL HEALTH AND ENVIRONMENT	<u>839,021</u>	<u>-</u>	<u>7,195</u>	<u>73,500</u>	<u>758,326</u>
PERSONAL DEVELOPMENT:					
Parks and Recreation	91,624,592	38,312,460	3,385,888	45,323,046	4,603,198
Community Services	-	-	-	-	-
Contributions	-	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	<u>91,624,592</u>	<u>38,312,460</u>	<u>3,385,888</u>	<u>45,323,046</u>	<u>4,603,198</u>
Total General Fixed Assets Allocated to Functions	568,047,707	<u>\$48,680,860</u>	<u>\$73,335,351</u>	<u>\$398,743,861</u>	<u>\$47,287,635</u>
CONSTRUCTION IN PROGRESS	<u>14,650,215</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$582,697,922</u>				

## CITY OF COLUMBIA, MISSOURI

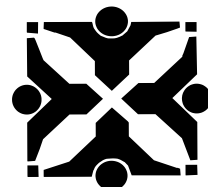
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	General Fixed Assets October 1, 2018	Additions	Deductions	General Fixed Assets September 30, 2019
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	-	-	-	-
City Clerk	13,104	-	-	13,104
City Manager	166,499	126,741	-	293,240
Finance	3,984,935	1,644,840	-	5,629,775
Human Resources	23,267	-	-	23,267
City Counselor	19,497	-	-	19,497
Public Works Administration	34,128	-	-	34,128
Public Works Engineering	287,936	-	44,191	243,745
Public Works Public Buildings	56,514,900	87,426	-	56,602,326
Convention and Tourism	914,489	11,921	-	926,410
Cultural Affairs	862,901	173	-	863,074
REDI	5,695	-	-	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	62,827,351	1,871,101	44,191	64,654,261
PUBLIC SAFETY:				
Police	7,681,402	1,346,285	327,307	8,700,380
Fire	29,167,692	1,316,626	24,749	30,459,569
Animal Control	57,384	-	-	57,384
Municipal Court	153,637	6,605	-	160,242
Joint Communications	3,893,032	-	-	3,893,032
Civil Defense	1,287,453	-	-	1,287,453
City Prosecutor	-	-	-	-
TOTAL PUBLIC SAFETY	42,240,600	2,669,516	352,056	44,558,060
TRANSPORTATION:				
Streets	337,955,997	27,819,600	284,667	365,490,930
Traffic	1,046,131	17,749	183,037	880,843
TOTAL TRANSPORTATION	339,002,128	27,837,349	467,704	366,371,773
HEALTH AND ENVIRONMENT:				
Health services	305,598	-	16,325	289,273
Community Development	530,126	24,944	13,852	541,218
CDBG	23,033	-	14,503	8,530
TOTAL HEALTH AND ENVIRONMENT	858,757	24,944	44,680	839,021
PERSONAL DEVELOPMENT:				
Parks and Recreation	89,224,052	2,400,540	-	91,624,592
Community Services	-	-	-	-
Contributions	-	-	-	-
TOTAL PERSONAL DEVELOPMENT	89,224,052	2,400,540	-	91,624,592
CONSTRUCTION IN PROGRESS	15,493,077	8,711,233	9,554,095	14,650,215
TOTAL GENERAL FIXED ASSETS	\$549,645,965	\$43,514,683	\$10,462,726	\$582,697,922

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

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



## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT  
SEPTEMBER 30, 2019 AND 2018

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2019	2018
Special Obligation Bonds 2016B		
Amount available in Debt Service Funds	1,179,243	1,129,230
Amount to be provided	12,685,757	14,000,770
Lemone Note		
Amount available in Debt Service Funds	561,982	882,570
Amount to be provided	1,174,800	2,291,465
MTFC Loan		
Amount available in Debt Service Funds	979,824	939,880
Amount to be provided	1,340,631	2,247,594
Accrued Compensated Absences:		
Amount to be provided	3,134,556	2,912,876
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$21,056,793</u>	<u>\$24,404,385</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2016B	13,865,000	15,130,000
Lemone Note	1,736,782	3,174,034
MTFC Loan	2,320,455	3,187,475
Accrued compensated absences	3,134,556	2,912,876
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$21,056,793</u>	<u>\$24,404,385</u>

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## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT  
FOR THE YEARS ENDED SEPTEMBER 30, 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	3,277,389	21,452,705	24,640,353	24,404,385	27,917,742
Additions:						
Increase in accrued compensated absences	-	-	-	-	-	-
Special obligation bonds	-	-	-	-	-	-
Lemone Trust	-	-	-	-	-	-
MTFC Loan	-	-	-	-	-	-
Total Additions	-	-	-	-	-	-
Deductions:						
Maturities:						
Lemone Trust	-	-	1,437,252	1,354,985	1,437,252	1,354,985
Obligations under capital leases	-	-	-	-	-	-
Special obligation bonds	-	-	1,265,000	1,235,000	1,265,000	1,235,000
Special Obligation Notes	-	-	-	-	-	-
MTFC Loan	-	-	867,020	834,006	867,020	834,006
Decrease in accrued compensated absences	-	-	(221,680)	89,366	(221,680)	89,366
Total Deductions	-	-	3,347,592	3,513,357	3,347,592	3,513,357
Increase (decrease) in fund balance of Debt Service Funds	(230,631)	(325,709)	230,631	325,709	-	-
BALANCE, END OF PERIOD	2,721,049	2,951,680	18,335,744	21,452,705	21,056,793	24,404,385

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## STATISTICAL SECTION

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

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

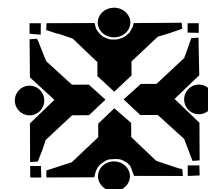
**Revenue Capacity Information** - is intended to assist users in understanding and assessing the factors affecting the City's ability to generate its own-source revenues, sales tax and property tax.

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

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

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

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



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Table 1

## City of Columbia, Missouri

NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS

(accrual basis of accounting)

	Fiscal Year				
	2019	2018	2017	2016	2015
Governmental Activities					
Net investment in capital assets	\$ 417,048,407	\$ 388,362,304	\$ 388,381,460	\$ 379,291,016	\$ 359,339,161
Restricted for:					
Debt service	424,228	747,599	1,082,288	1,360,739	8,680,140
Capital projects	47,112,762	34,621,243	30,082,531	33,388,328	39,096,016
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	7,670,365	7,606,852	7,506,129	7,438,759	7,306,884
Other purposes	30,916,177	33,245,764	35,488,911	31,952,096	27,745,796
Unrestricted	(40,856,266)	(35,640,810)	(37,168,142)	(32,197,643)	(30,096,448)
Total governmental activities net position	<u>\$ 463,815,673</u>	<u>\$ 430,442,953</u>	<u>\$ 426,873,178</u>	<u>\$ 422,733,295</u>	<u>\$ 413,571,549</u>
Business-type activities					
Net investment in capital assets	\$ 417,092,079	\$ 402,741,531	\$ 377,696,071	\$ 365,793,592	\$ 352,395,872
Restricted for:					
Debt service	20,377,237	19,366,402	16,289,267	18,153,670	14,741,447
Capital projects	154,258	58,934	3,413,195	1,327,986	2,907,774
Other purposes	-	-	2,521,035	2,507,115	2,490,080
Unrestricted	159,064,621	135,170,004	114,876,798	115,251,104	108,107,836
Total business-type activities net position	<u>\$ 596,688,195</u>	<u>\$ 557,336,871</u>	<u>\$ 514,796,366</u>	<u>\$ 503,033,467</u>	<u>\$ 480,643,009</u>
Primary government					
Net investment in capital assets	\$ 834,140,486	\$ 791,103,836	\$ 766,077,532	\$ 745,084,608	\$ 711,735,033
Restricted for:					
Debt service	20,801,465	20,114,001	17,371,555	19,514,409	23,421,587
Capital projects	47,267,020	34,680,177	33,495,726	34,716,314	42,003,790
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	7,670,365	7,606,852	7,506,129	7,438,759	7,306,884
Other purposes	30,916,177	33,245,764	38,009,946	34,459,211	30,235,876
Unrestricted	118,208,355	99,529,194	77,708,656	83,053,461	78,011,388
Total primary government net position	<u>\$ 1,060,503,868</u>	<u>\$ 987,779,824</u>	<u>\$ 941,669,544</u>	<u>\$ 925,766,762</u>	<u>\$ 894,214,558</u>

Table 1, cont.

## City of Columbia, Missouri

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

Fiscal Year				
2014	2013	2012	2011	2010
\$ 349,384,646	\$ 327,336,088	\$ 314,263,826	\$ 302,588,445	\$ 282,847,173
9,528,532	12,833,301	10,065,860	9,177,970	8,918,365
39,307,829	40,032,818	39,254,648	40,660,673	41,106,562
1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
7,103,402	7,008,119	7,097,129	6,906,079	6,710,867
24,767,118	21,302,056	20,267,861	16,508,073	20,758,215
47,015,313	41,994,312	41,149,606	39,060,566	38,429,987
<u>\$ 478,606,840</u>	<u>\$ 452,006,694</u>	<u>\$ 433,598,930</u>	<u>\$ 416,401,806</u>	<u>\$ 400,271,169</u>
\$ 325,322,206	\$ 326,634,842	\$ 311,717,270	\$ 307,497,810	\$ 310,054,260
14,853,938	16,074,387	11,181,154	12,411,147	11,165,691
2,900,865	3,581,753	9,745,060	9,279,147	2,988,585
2,450,472	2,448,634	2,352,238	2,274,042	2,253,899
105,185,789	97,168,643	102,009,020	87,614,040	75,790,214
<u>\$ 450,713,270</u>	<u>\$ 445,908,259</u>	<u>\$ 437,004,742</u>	<u>\$ 419,076,186</u>	<u>\$ 402,252,649</u>
\$ 674,706,852	\$ 653,970,930	\$ 625,981,096	\$ 610,086,255	\$ 592,901,433
24,382,470	28,907,688	21,247,014	21,589,117	20,084,056
42,208,694	43,614,571	48,999,708	49,939,820	44,095,147
1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
7,103,402	7,008,119	7,097,129	6,906,079	6,710,867
27,217,590	23,750,690	22,620,099	18,782,115	23,012,114
152,201,102	139,162,955	143,158,626	126,674,606	114,220,201
<u>\$ 929,320,110</u>	<u>\$ 897,914,953</u>	<u>\$ 870,603,672</u>	<u>\$ 835,477,992</u>	<u>\$ 802,523,818</u>

Table 2

## City of Columbia, Missouri

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

	Fiscal Year					
	2019	2018	2017	2016	2015	2014
<b>Expenses</b>						
Governmental activities:						
Policy development and administration	\$ 27,727,714	\$ 25,877,075	\$ 30,047,298	\$ 30,623,152	\$ 24,465,111	\$ 22,486,499
Public safety	42,179,692	42,403,495	40,070,036	42,145,164	42,482,569	39,965,212
Transportation	17,643,573	16,385,096	15,985,305	14,525,441	15,600,627	18,362,328
Health and environment	11,599,847	11,402,985	10,919,252	10,931,589	10,769,579	9,248,764
Personal development	9,472,856	8,998,785	8,778,524	8,971,813	8,968,495	8,086,860
Interest on long-term debt	741,367	882,601	1,017,221	978,720	1,710,708	1,995,213
Total governmental activities expenses	109,365,049	105,950,037	106,817,636	108,175,879	103,997,089	100,144,876
Business-type activities:						
Electric utility	112,530,788	117,087,123	125,954,010	116,326,371	115,496,885	120,262,601
Water Utility	19,419,093	20,261,787	25,364,177	19,797,334	18,045,445	18,396,775
Sanitary Sewer Utility	18,616,062	18,168,681	24,497,891	18,488,108	17,651,612	17,166,301
Regional Airport	3,902,669	3,747,162	962,110	3,776,315	3,469,327	3,153,606
Public Transportation	8,091,223	8,500,290	1,877,796	8,202,880	7,830,577	7,161,194
Solid Waste Utility	17,861,050	17,433,149	21,802,704	19,864,870	15,844,537	15,405,338
Parking Facilities	3,336,829	3,367,804	4,444,758	3,220,290	3,244,277	3,248,368
Recreation Services	7,145,089	7,157,109	4,599,854	7,255,936	6,859,026	7,103,597
Railroad	838,110	915,085	464,536	1,027,458	983,603	1,043,610
Transload	211,742	185,491	322,922	339,835	582,750	949,642
Storm Water Utility	1,652,370	1,535,405	1,972,328	1,429,937	1,544,375	1,351,708
Total business-type activities expenses	193,605,025	198,359,086	212,263,086	199,729,335	191,552,414	195,242,740
Total primary government expenses	<u>\$ 302,970,074</u>	<u>\$ 304,309,123</u>	<u>\$ 319,080,722</u>	<u>\$ 307,905,214</u>	<u>\$ 295,549,503</u>	<u>\$ 295,387,616</u>
<b>Program Revenues</b>						
Governmental Activities:						
Charges for services:						
Policy Development and Administration	\$ 13,900,026	\$ 13,501,332	\$ 13,486,988	\$ 13,138,620	\$ 12,649,708	\$ 11,808,239
Public Safety	1,503,807	1,760,452	1,913,985	2,041,378	1,945,204	2,787,804
Transportation	93,150	95,109	51,934	56,135	477,064	412,006
Health and Environment	3,920,450	4,245,167	4,291,343	4,748,558	4,013,382	4,474,509
Personal Development	-	-	-	-	353,182	7,074
Operating grants and contributions	4,734,799	6,631,253	4,510,167	5,585,621	7,049,014	6,582,168
Capital grants and contributions	32,533,159	4,266,976	6,922,477	8,419,494	5,301,736	15,186,759
Total governmental activities program revenues	56,685,391	30,500,289	31,176,894	33,989,806	31,789,290	41,258,559
Business-type activities:						
Charges for services:						
Electric utility	128,619,677	134,763,016	125,954,010	129,693,077	125,161,680	125,045,630
Water Utility	25,977,052	27,014,738	25,364,177	26,050,798	23,364,440	24,345,239
Sanitary Sewer Utility	23,669,038	24,072,624	24,497,891	22,771,018	20,738,058	19,527,300
Regional Airport	1,451,573	1,313,961	962,110	712,502	694,012	540,540
Public Transportation	1,651,740	1,719,586	1,877,796	2,031,376	2,073,373	2,300,558
Solid Waste Utility	23,698,507	25,700,376	21,802,704	20,031,354	18,161,089	17,303,865
Parking Facilities	4,566,706	4,601,210	4,444,758	4,154,260	4,044,297	3,551,116
Recreation Services	4,462,158	4,487,942	4,599,854	4,243,961	4,145,589	4,205,270
Railroad	326,630	368,089	464,536	331,815	431,885	726,641
Transload	158,690	263,670	322,922	256,693	328,724	984,884
Storm Water Utility	3,008,816	2,394,568	1,972,328	1,626,994	1,290,235	1,396,700
Operating grants and contributions	2,941,073	2,332,261	2,766,813	2,557,913	2,479,657	2,602,538
Capital grants and contributions	8,325,038	11,240,757	10,603,118	9,029,170	8,119,011	3,479,133
Total business-type activities program revenues	228,856,698	240,272,798	225,633,017	223,490,931	211,032,050	206,009,414
Total primary government program revenues	<u>\$ 285,542,089</u>	<u>\$ 270,773,087</u>	<u>\$ 256,809,911</u>	<u>\$ 257,480,737</u>	<u>\$ 242,821,340</u>	<u>\$ 247,267,973</u>
<b>Net (Expense)/Revenue</b>						
Governmental activities	\$ (52,679,658)	\$ (75,449,748)	\$ (75,640,742)	\$ (74,186,073)	\$ (72,207,799)	\$ (58,886,317)
Business-type activities	35,251,673	41,913,712	13,369,931	23,761,596	19,479,636	10,766,674
Total primary government net expense	<u>\$ (17,427,985)</u>	<u>\$ (33,536,036)</u>	<u>\$ (62,270,811)</u>	<u>\$ (50,424,477)</u>	<u>\$ (52,728,163)</u>	<u>\$ (48,119,643)</u>
<b>General Revenues and Other Changes in Net Position</b>						
Governmental activities:						
Taxes						
Property taxes	\$ 8,467,077	\$ 8,360,309	\$ 8,056,734	\$ 7,898,843	\$ 7,572,050	\$ 7,319,211
Sales tax	47,264,643	48,461,688	47,546,381	47,165,825	47,174,773	45,730,160
Other taxes	15,052,923	15,473,100	14,966,229	14,864,794	15,559,138	15,861,990
Investment revenue (loss)	6,287,593	957,976	(380,252)	2,744,200	3,462,509	1,974,801
Miscellaneous	1,540,929	1,802,345	2,297,530	2,270,770	1,737,308	2,263,437
Transfers	7,439,213	4,223,686	7,294,003	8,403,387	7,743,778	12,355,827
Total governmental activities	86,052,378	79,279,104	79,780,625	83,347,819	83,249,556	85,505,426
Business-type activities						
Investment revenue (loss)	8,219,583	1,694,154	(50,314)	4,433,709	5,209,590	3,474,081
Miscellaneous	3,319,281	2,382,655	3,709,459	2,598,540	2,157,488	2,920,083
Transfers	(7,439,213)	(4,223,686)	(7,294,003)	(8,403,387)	(7,743,778)	(12,355,827)
Total business-type activities	4,099,651	(146,877)	(3,634,858)	(1,371,138)	(376,700)	(5,961,663)
Total primary government	<u>\$ 90,152,029</u>	<u>\$ 79,132,227</u>	<u>\$ 76,145,767</u>	<u>\$ 81,976,681</u>	<u>\$ 82,872,856</u>	<u>\$ 79,543,763</u>
<b>Change in Net Position</b>						
Governmental activities	\$ 33,372,720	\$ 3,829,355	\$ 4,139,883	\$ 9,161,746	\$ 11,041,757	\$ 26,619,109
Business-type activities	39,351,324	41,766,835	9,735,073	22,390,458	19,102,936	4,805,011
Total primary government	<u>\$ 72,724,044</u>	<u>\$ 45,596,191</u>	<u>\$ 13,874,956</u>	<u>\$ 31,552,204</u>	<u>\$ 30,144,693</u>	<u>\$ 31,424,120</u>

Table 2, cont.

## City of Columbia, Missouri

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

Fiscal Year			
2013	2012	2011	2010
\$ 21,764,609	\$ 21,918,164	\$ 19,240,568	\$ 18,810,092
38,674,243	38,674,200	39,177,408	38,075,595
15,977,709	12,646,608	12,782,598	12,129,815
9,376,511	8,663,673	10,376,671	9,209,905
7,717,775	7,410,779	6,724,219	11,004,972
2,288,306	2,303,076	2,375,909	1,985,817
95,799,153	91,616,500	90,677,373	91,216,196
116,439,978	104,978,962	111,974,736	107,836,042
18,107,142	18,085,072	15,850,805	14,559,336
14,209,805	14,490,560	12,738,819	12,507,201
2,548,916	2,500,780	2,471,114	2,488,947
6,739,903	6,588,233	5,974,604	5,547,130
15,197,074	15,194,469	14,282,699	14,131,288
2,764,438	2,630,624	2,358,564	1,748,966
7,126,020	6,987,907	6,884,213	6,863,924
1,020,846	1,118,697	1,085,623	878,449
1,156,798	-	-	-
1,277,435	1,256,360	1,254,303	1,284,941
186,588,355	173,831,664	174,875,480	167,846,224
<u>\$ 282,387,508</u>	<u>\$ 265,448,164</u>	<u>\$ 265,552,853</u>	<u>\$ 259,062,420</u>
\$ 12,359,753	\$ 11,966,490	\$ 11,181,841	\$ 12,020,506
2,306,281	2,512,573	2,446,392	2,324,632
75,890	233,412	191,711	186,584
4,111,601	3,188,325	2,623,846	1,087,198
-	-	-	-
5,733,896	6,173,618	6,891,283	8,754,370
14,054,726	7,082,525	10,716,352	13,187,432
38,642,147	31,156,943	34,051,425	37,560,722
121,764,673	119,260,514	127,546,900	120,448,779
23,568,147	24,206,711	20,331,142	17,354,581
19,512,333	17,219,234	14,523,432	12,275,136
555,715	642,170	684,631	599,804
2,080,065	1,873,872	1,671,933	1,517,701
16,959,850	16,834,253	16,635,234	15,045,374
2,977,159	2,688,403	2,038,935	1,796,627
4,429,863	4,373,766	4,136,896	4,079,714
696,640	738,185	828,593	824,472
965,853	-	-	-
1,355,150	1,316,160	1,233,891	1,138,804
2,436,134	2,163,513	1,844,800	1,723,698
10,200,801	4,232,060	3,176,929	9,376,080
207,502,383	195,548,842	194,653,317	186,180,770
<u>\$ 246,144,530</u>	<u>\$ 226,705,785</u>	<u>\$ 228,704,742</u>	<u>\$ 223,741,492</u>
\$ (57,157,006)	\$ (60,459,557)	\$ (56,625,948)	\$ (53,655,474)
20,914,028	21,717,178	19,777,837	18,334,546
<u>\$ (36,242,978)</u>	<u>\$ (38,742,379)</u>	<u>\$ (36,848,111)</u>	<u>\$ (35,320,928)</u>
\$ 7,228,203	\$ 7,099,442	\$ 7,026,844	\$ 10,849,831
44,150,547	42,514,771	40,538,522	38,296,731
15,059,833	14,597,936	14,274,548	14,148,024
(1,380,683)	1,692,935	2,717,257	4,598,349
1,821,115	1,904,434	2,873,628	2,998,383
8,916,183	9,847,163	9,275,101	7,349,318
75,795,198	77,656,681	76,705,900	78,240,636
(778,591)	3,231,938	4,344,222	6,680,164
2,385,748	2,826,603	1,976,579	1,780,483
(8,916,183)	(9,847,163)	(9,275,101)	(7,349,318)
(7,309,026)	(3,788,622)	(2,954,300)	1,111,329
<u>\$ 68,486,172</u>	<u>\$ 73,868,059</u>	<u>\$ 73,751,600</u>	<u>\$ 79,351,965</u>
\$ 18,638,192	\$ 17,197,124	\$ 20,079,952	\$ 24,585,162
13,605,002	17,928,556	16,823,537	19,445,875
<u>\$ 32,243,194</u>	<u>\$ 35,125,680</u>	<u>\$ 36,903,489</u>	<u>\$ 44,031,037</u>

Table 3

## City of Columbia, Missouri

FUND BALANCE, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS*(modified accrual basis of accounting)*

	Fiscal Year				
	2019	2018	2017	2016	2015
General Fund					
Nonspendable	\$ 188,992	\$ 194,627	\$ 402,070	\$ 376,794	\$ 487,935
Restricted	-	-	-	-	-
Committed	382,949	6,202,254	6,580,013	2,995,787	3,198,964
Assigned	2,265,456	2,960,438	2,034,877	2,293,515	2,658,081
Unassigned	36,737,406	28,937,833	28,805,065	29,245,964	24,159,086
Total general fund	<u>\$ 39,574,803</u>	<u>\$ 38,295,152</u>	<u>\$ 37,822,025</u>	<u>\$ 34,912,060</u>	<u>\$ 30,504,066</u>
All Other Governmental Funds					
Nonspendable	\$ 1,500,375	\$ 1,517,797	\$ 1,500,000	\$ 1,503,018	\$ 1,503,473
Restricted	78,263,800	68,402,502	66,251,660	66,321,351	34,214,232
Committed	12,000,771	13,054,000	13,119,440	12,530,669	11,877,429
Assigned	229,282	199,350	204,273	213,104	38,468,675
Unassigned	(42,790)	(53,684)	(66,202)	(4,912)	(128,473)
Total all other governmental funds	<u>\$ 91,951,438</u>	<u>\$ 83,119,965</u>	<u>\$ 81,009,171</u>	<u>\$ 80,563,230</u>	<u>\$ 85,935,336</u>

Table 3, cont.

## City of Columbia, Missouri

**FUND BALANCE, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
*(modified accrual basis of accounting)*

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



Table 4

## City of Columbia, Missouri

## CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

## LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year			
	2019	2018	2017	2016
<b>REVENUES</b>				
General property taxes	\$ 8,546,077	\$ 8,402,709	\$ 8,124,534	\$ 7,898,843
Sales tax	47,264,643	48,461,688	47,546,381	47,667,737
Other local taxes	14,526,701	14,866,625	14,374,401	14,197,554
Licenses and permits	1,087,577	1,044,527	1,064,292	1,031,218
Fines	1,266,756	1,650,908	1,564,041	1,805,859
Fees and service charges	3,009,252	3,848,777	4,235,064	4,926,206
Intragovernmental revenue	5,774,864	4,814,756	4,748,750	4,407,469
Revenue from other governmental units	12,855,150	10,030,708	10,563,840	14,388,115
Lease revenue	1,863,400	1,779,204	1,779,151	1,755,731
Investment revenue (loss)	5,015,040	889,783	(267,657)	2,342,939
Miscellaneous	1,540,929	1,802,345	2,297,530	2,270,770
Total Revenues	102,750,389	97,592,030	96,030,327	102,692,441
<b>EXPENDITURES</b>				
Current:				
Policy development and administration	12,268,323	12,035,673	12,097,711	12,673,307
Public safety	42,546,069	42,219,608	39,810,494	40,664,606
Transportation	10,682,061	9,629,716	9,394,668	7,722,901
Health and environment	11,985,879	11,688,067	11,142,805	10,904,104
Personal development	8,358,476	7,958,852	7,747,291	7,848,024
Misc. nonprogrammed activities	383,621	359,664	347,073	272,656
Capital outlay	9,762,612	11,298,704	15,644,261	22,734,914
Debt service:				
Principal	3,569,272	3,423,991	3,294,650	8,508,973
Interest	774,778	915,531	1,049,589	1,209,593
Bond issuance and other costs	-	-	-	237,281
Total Expenditures	100,331,091	99,529,806	100,528,542	112,776,359
Excess (Deficiency) of Revenues over Expenditures	2,419,298	(1,937,776)	(4,498,215)	(10,083,918)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	40,861,123	38,522,178	34,761,867	47,046,810
Transfers out	(33,169,297)	(34,000,481)	(26,907,746)	(38,167,357)
Issuance of Lemone Trust Note	-	-	-	-
MTFC Note Proceeds	-	-	-	-
Capital lease proceeds	-	-	-	-
Proceeds of 2017B S.O. Bonds	-	-	-	17,580,000
Premium on 2017B S.O. Bonds	-	-	-	1,699,838
Payment to refunded bond escrow agent	-	-	-	(19,039,585)
Total Other Financing Sources (Uses)	7,691,826	4,521,697	7,854,121	9,119,706
Net Change in Fund Balances	\$ 10,111,124	\$ 2,583,921	\$ 3,355,906	\$ (964,212)
Debt service as a percentage of noncapital expenditures	4.80%	4.92%	5.12%	10.79%

Table 4, cont.

## City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

Fiscal Year					
2015	2014	2013	2012	2011	2010
\$ 7,572,050	\$ 7,319,211	\$ 7,228,203	\$ 7,099,442	\$ 7,026,844	\$ 10,849,831
46,672,861	45,730,160	44,150,547	42,514,771	40,538,522	38,296,731
14,860,992	15,170,622	14,415,576	13,938,135	13,614,566	13,504,093
1,012,346	965,309	921,132	883,815	864,719	835,864
2,081,131	1,883,631	1,970,138	2,184,075	2,049,392	1,900,869
3,687,353	4,776,008	4,584,151	3,323,319	2,916,163	2,214,818
4,247,354	3,944,617	3,931,555	4,130,138	4,139,602	4,200,389
12,155,793	11,380,966	12,683,976	11,205,817	15,717,748	17,624,734
1,893,255	1,786,851	1,828,913	1,740,808	1,267,667	-
3,040,800	1,744,574	(1,175,168)	1,552,235	2,447,870	4,258,602
1,737,308	2,263,437	1,821,115	1,904,434	2,873,628	2,998,383
98,961,243	96,965,386	92,360,138	90,476,989	93,456,721	96,684,314
11,933,061	10,243,414	9,910,193	9,679,187	11,268,430	12,143,800
40,931,976	38,329,749	37,839,647	37,426,056	37,847,252	36,661,665
9,091,369	12,123,055	10,421,314	7,280,684	7,821,261	7,775,001
10,648,858	9,277,074	9,373,336	8,748,990	10,411,813	9,170,450
7,878,973	7,160,184	6,922,477	6,612,768	5,998,949	10,206,251
5,642,247	4,785,017	5,006,410	4,775,185	815,943	921,771
13,935,589	16,237,557	15,067,900	18,195,526	32,825,543	36,014,773
6,032,862	5,838,116	5,595,733	5,113,954	5,089,434	3,580,000
1,866,517	2,147,444	2,397,462	2,391,766	2,427,400	2,081,731
-	-	-	661	661	661
107,961,452	106,141,610	102,534,472	100,224,777	114,506,686	118,556,103
(9,000,209)	(9,176,224)	(10,174,334)	(9,747,788)	(21,049,965)	(21,871,789)
37,405,837	39,741,645	37,409,252	37,677,752	50,570,961	37,063,260
(29,466,210)	(26,869,499)	(28,239,989)	(26,427,431)	(40,960,187)	(29,255,307)
-	-	-	-	11,779,723	-
-	-	5,700,000	2,500,000	-	-
-	-	-	235,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
7,939,627	12,872,146	14,869,263	13,985,321	21,390,497	7,807,953
\$ (1,060,582)	\$ 3,695,922	\$ 4,694,929	\$ 4,237,533	\$ 340,532	\$ (14,063,836)
8.40%	8.88%	9.14%	9.15%	9.20%	6.86%

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Table 5

## City of Columbia, Missouri

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

<b>Fiscal Year Ended</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>State Assessed Value</b>	<b>Total Assessed Value</b>	<b>Estimated Actual Taxable Value</b>	<b>Assessed Value as a Percentage of Actual Value</b>	<b>Total Direct Tax Rate</b>
2010	1,379,654,147	254,289,515	5,451,561	1,639,395,223	6,830,813,429	24.0%	0.93
2011	1,400,192,298	250,581,100	5,140,761	1,655,914,159	6,899,642,329	24.0%	0.93
2012	1,413,996,612	264,972,925	4,354,717	1,683,324,254	7,013,851,058	24.0%	0.93
2013	1,423,905,462	293,420,631	4,138,118	1,721,464,211	7,172,767,546	24.0%	0.94
2014	1,449,632,179	298,129,549	4,108,905	1,751,870,633	7,299,460,971	24.0%	0.95
2015	1,506,138,234	303,450,790	4,095,085	1,813,684,109	7,557,017,121	24.0%	0.95
2016	1,553,310,919	317,367,258	4,193,727	1,874,871,904	7,811,966,267	24.0%	0.93
2017	1,609,807,143	322,717,239	5,370,122	1,937,894,504	8,074,560,433	24.0%	0.92
2018	1,729,001,613	332,516,357	4,353,048	2,065,871,018	8,607,795,908	24.0%	0.41
2019	1,820,094,908	357,122,702	3,550,900	2,180,768,510	9,086,535,458	24.0%	0.41

Source: Certified Copy of Order, Boone County Court.

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

Table 6

## City of Columbia, Missouri

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
CITY TAX RATES:					
General Fund	\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
Library Funds	<u>0.52</u>	<u>0.52</u>	<u>0.52</u>	<u>0.53</u>	<u>0.54</u>
Total City Tax Rate	<u>0.93</u>	<u>0.93</u>	<u>0.93</u>	<u>0.94</u>	<u>0.95</u>
LIBRARY	0.00	0.00	0.00	0.00	0.00
SCHOOL DISTRICT	<u>4.77</u>	<u>4.85</u>	<u>4.88</u>	<u>5.40</u>	<u>5.42</u>
COUNTY TAX RATES:					
County	0.12	0.12	0.12	0.12	0.12
Group Homes (b)	0.11	0.11	0.11	0.11	0.11
Highway	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
Total County Tax Rates (c)	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
STATE	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
TOTAL TAX RATIO FOR ALL OVERLAPPING GOVERNMENTS	<u><u>\$6.01</u></u>	<u><u>\$6.09</u></u>	<u><u>\$6.12</u></u>	<u><u>\$6.65</u></u>	<u><u>\$6.68</u></u>

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

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

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

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

Source: Certified Copy of Order, Boone County Court.

Table 6, cont.

## City of Columbia, Missouri

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

<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	
\$0.41	\$0.41	\$0.41	\$0.41	\$0.41	
<u>0.54</u>	<u>0.52</u>	<u>0.51</u>	<u>0.00</u>	<u>0.00</u>	*
<u>0.95</u>	<u>0.93</u>	<u>0.92</u>	<u>0.41</u>	<u>0.41</u>	
0.00	0.00	0.00	0.31	0.31	
<u>5.49</u>	<u>5.47</u>	<u>6.04</u>	<u>6.06</u>	<u>6.00</u>	
0.12	0.12	0.12	0.12	0.12	
0.11	0.11	0.11	0.11	0.11	
<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	
<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	
<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	
<u><u>\$6.75</u></u>	<u><u>\$6.71</u></u>	<u><u>\$7.27</u></u>	<u><u>\$7.09</u></u>	<u><u>\$7.02</u></u>	

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Table 7

## City of Columbia, Missouri

PRINCIPAL TAXPAYERS  
CURRENT AND NINE YEARS AGO

Taxpayer	Type of Business	2019			2010		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Union Electric	Utility	\$ 41,801,716	1	1.92%	--		--
Boone Electric Satellite Systems	Utility	19,299,345	2	0.88%	--		--
Shelter Insurance Company	Insurance	17,171,496	3	0.79%	4,985,290	4	0.34%
Rise Columbia Property Owner LLC	Property/Developer	13,054,403	4	0.60%	--		--
Broadway Crossings II	Property/Developer	12,303,039	5	0.56%	--		--
CenturyTel of Missouri	Utility	11,631,895	6	0.53%	--		--
Hubbell Power Systems	Manufacturer	10,957,130	7	0.50%	--		--
Ameren UE Electric Utility	Manufacturer	10,730,897	8	0.49%	--		--
TKG Biscayne	Property/Developer	10,446,446	9	0.48%	6,270,499	3	0.43%
3M Company	Manufacturer	9,694,596	10	0.44%	3,756,790	10	0.25%
Columbia Mall Limited Partnership	Property/Developer	--		--	6,705,078	2	0.45%
Spicer Axle Inc	Manufacturer	--		--	4,297,694	5	0.29%
COG Leasing Company LLP	Health Services	--		--	4,002,304	6	0.27%
Rayman Columbia Center Trust	Property/Developer	--		--	3,935,232	7	0.27%
Broadway-Fairview Venture LLC	Property/Developer	--		--	3,896,005	8	0.26%
Rusk Rehabilitation Center LLC	Health Services	--		--	3,783,072	9	0.26%
JDM II SF National (formerly State Farm)	Insurance	--		--	7,807,371	1	0.53%
		<u>\$ 157,090,963</u>		<u>7.19%</u>	<u>\$ 49,439,335</u>		<u>3.35%</u>

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



Table 8

## City of Columbia, Missouri

## GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS  
LAST TEN FISCAL YEARS

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<b>Fiscal Year Ended</b>	<b>Net Current Tax Levy (a)</b>	<b>Current Tax Collections</b>	<b>Percent Of Levy Collected</b>	<b>Delinquent Tax Collections</b>
2010	\$ 6,783,852 (b)	\$ 6,615,594	97.52%	\$ 114,785
2011	\$ 6,615,690 (b)	\$ 6,425,234	97.12%	\$ 80,029
2012	\$ 6,780,699 (b)	\$ 6,635,787	97.86%	\$ 88,841
2013	\$ 6,862,793 (b)	\$ 6,783,993	98.85%	\$ 66,532
2014	\$ 7,086,610 (b)	\$ 6,973,354	98.40%	\$ 82,535
2015	\$ 7,293,515 (b)	\$ 7,221,899	99.02%	\$ 73,600
2016	\$ 7,674,533 (b)	\$ 7,571,408	98.66%	\$ 68,331
2017	\$ 7,872,752 (b)	\$ 7,760,472	98.57%	\$ 67,118
2018	\$ 6,543,022 (b)	\$ 6,357,847	97.17%	\$ 107,581
2019	\$ 8,331,844 (b)	\$ 8,226,028	98.73%	\$ 107,214

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

(b) Includes unearned property tax revenue.

Table 8, cont.

## City of Columbia, Missouri

## GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS  
LAST TEN FISCAL YEARS

<u>Total Tax Collections</u>	<u>Total Collections As A Percent Of Net Current Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Outstanding Delinquent As A Percent Net Current Tax Levy</u>
\$ 6,730,379	99.21%	\$ 33,325	0.49%
\$ 6,505,263	98.33%	\$ 33,053	0.50%
\$ 6,724,628	99.17%	\$ 33,168	0.49%
\$ 6,850,525	99.82%	\$ 33,551	0.49%
\$ 7,055,889	99.57%	\$ 29,816	0.42%
\$ 7,295,499	100.03%	\$ 33,755	0.46%
\$ 7,639,739	99.55%	\$ 37,041	0.48%
\$ 7,827,590	99.43%	\$ 34,796	0.44%
\$ 6,465,428	98.81%	\$ 29,228	0.45%
\$ 8,333,242	100.02%	\$ 43,673	0.52%

Table 9

## City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES \*  
LAST TEN FISCAL YEARS

<u>RESIDENTIAL SERVICE RATE (per kilowatt hour)</u>		<u>FY 2018-2019</u>
Customer charge	per month	\$16.31
Energy charge first 300 kWh all season	¢ per KWH	7.860
Energy charge next 450 kWh all season	¢ per KWH	10.2500
Energy charge next 1,250 kWh summer	¢ per KWH	13.9700
Energy charge All remaining kWh summer	¢ per KWH	15.1100
Energy charge All remaining kWh nonsummer	¢ per KWH	11.8400
Electric Heating (October through May) First 300 kWh	¢ per KWH	7.860
Electric Heating (October through May) Next 450 kWh	¢ per KWH	10.250
Electric Heating (October through May) all remaining kWh	¢ per KWH	9.850
Heat Pump (October through May) First 300 kWh	¢ per KWH	7.860
Heat Pump (October through May) next 450 kWh	¢ per KWH	10.250
Heat Pump (October through May) all remaining kWh	¢ per KWH	9.3400
<u>SMALL GENERAL SERVICE RATE (per kilowatt hour)</u>		
Customer charge (single-phase)	per month	\$16.51
Customer charge (three-phase)	per month	\$27.20
Energy charge first 500 kWh all season	¢ per KWH	8.470
Energy charge next 1,000 kWh summer	¢ per KWH	10.790
Energy charge All remaining kWh summer	¢ per KWH	14.890
Energy charge All remaining kWh nonsummer	¢ per KWH	10.790
Electric Heating (October through May) First 500 kWh	¢ per KWH	8.470
Electric Heating (October through May) Next 1,000 kWh	¢ per KWH	10.790
Electric Heating (October through May) all remaining kWh	¢ per KWH	9.930
Heat Pump (October through May) First 500 kWh	¢ per KWH	8.470
Heat Pump (October through May) next 1,000 kWh	¢ per KWH	10.790
Heat Pump (October through May) all remaining kWh	¢ per KWH	9.3600
<u>SPECIAL OUTDOOR LIGHTING</u>		
Customer Charge	per month	\$56.10
Cost per KWH	¢ per KWH	12.740
<u>RESIDENTIAL SERVICE RATE (per kilowatt hour)</u>		<u>FY 2013-2014</u>
Customer charge	per month	\$8.45
All kWh winter, first 750 kWh summer	¢ per KWH	9.440
Next 1,250 kWh summer	¢ per KWH	12.7700
Electric Heating (October through May) All kWh	¢ per KWH	9.440
Electric Heating (October through May) Over 750 kWh	¢ per KWH	8.307
Heat Pump (October through May) All kWh	¢ per KWH	8.450
Heat Pump (October through May) Over 750 kWh	¢ per KWH	8.0240
<u>SMALL GENERAL SERVICE RATE (per kilowatt hour)</u>		
Customer charge (single-phase)	per month	\$8.45
Customer charge (three-phase)	per month	\$10.85
All kWh winter, first 1,500 kWh summer	¢ per KWH	9.440
Over 1,500 kWh summer	¢ per KWH	12.7700
Electric Heating (October through May) All kWh	¢ per KWH	9.440
Electric Heating (October through May) Over 1,500 kWh	¢ per KWH	8.4960
Heat pump (October through May) All kWh	¢ per KWH	9.440
Heat pump (October through May) over 1,500 kWh	¢ per KWH	8.0240
<u>PRIVATE STREET AND OUTDOOR AREA LIGHTING RATE</u>		
100 Watt Mercury Vapor (M.V.)	per month	\$4.00
100 Watt High Pressure Sodium (H.P.S.)	per month	\$4.38
175 Watt M.V.	per month	\$5.04
250 Watt M.V.	per month	\$7.13
250 Watt H.P.S.	per month	\$12.97
310 Watt H.P.S.	per month	n/a
400 Watt H.P.S.	per month	\$15.57
400 Watt M.V.	per month	\$10.10
700 Watt M.V.	per month	\$20.75
1,000 Watt M.V.	per month	n/a
100 Watt H.P.S. PTL	per month	\$9.78
175 Watt H.P.S. PTL	per month	\$9.72
<u>SPECIAL OUTDOOR LIGHTING</u>		
Customer Charge	per month	\$50.00
Cost per KWH	¢ per KWH	11.000
<u>69 KV SERVICE RATE</u>		
Demand charge (All KW of billing demand)	per KW	n/a
Energy charge (All KWH)	¢ per KWH	n/a

\* Rate structure was changed as of October 1, 2014 and the FY2018-2019 column reflects the rates in effect as of October 1, 2018. The electric service rates for residential service, small general service, and the energy charge portion for large general service and industrial services are increased or decreased by a fuel adjustment allowance. The fuel adjustment allowance is computed annually based on the energy costs estimate (purchased power and fuel) per kilowatt hour.

Table 9, cont.

## City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES \*  
LAST TEN FISCAL YEARS

<u>FY 2017-2018</u>	<u>FY 2016-2017</u>	<u>FY 2015-2016</u>	<u>FY 2014-2015</u>
\$15.91	\$15.91	\$15.60	\$15.60
7.670	7.670	7.520	7.520
10.0000	10.0000	9.8000	9.8000
13.6300	13.6300	13.3600	13.3600
14.7400	14.7400	14.4500	14.4500
11.5500	11.5500	11.3200	11.3200
7.670	7.670	7.520	7.520
10.000	10.000	9.800	9.800
9.610	9.610	9.420	9.420
7.670	7.670	7.520	7.520
10.000	10.000	9.800	9.800
9.1100	9.1100	8.9300	8.9300
\$15.91	\$15.91	\$15.60	\$15.60
\$26.22	\$26.22	\$25.70	\$25.70
8.160	8.160	8.000	8.000
10.400	10.400	10.200	10.200
14.350	14.350	14.070	14.070
10.400	10.400	10.200	10.200
8.160	8.160	8.000	8.000
10.400	10.400	10.200	10.200
9.590	9.590	9.400	9.400
8.160	8.160	8.000	8.000
10.400	10.400	10.200	10.200
9.0400	9.0400	8.8600	8.8600
\$56.10	\$56.10	\$55.00	\$55.00
12.740	12.740	12.490	12.490
<u>FY 2012-2013</u>	<u>FY 2011-2012</u>	<u>FY 2010-2011</u>	<u>FY2009-2010</u>
\$8.45	\$7.20	\$7.20	\$6.95
9.440	9.440	9.440	9.275
12.7700	12.7700	12.7700	12.6370
9.440	9.440	9.440	9.275
8.307	8.040	8.040	7.350
8.450	7.200	7.200	6.950
8.0240	7.5680	7.5680	6.8880
\$8.45	\$7.20	\$7.20	\$6.95
\$10.85	\$9.58	\$9.58	\$9.30
9.440	9.300	9.300	9.036
12.7700	11.7470	11.7470	11.7470
9.440	9.300	9.300	9.036
8.4960	8.3700	8.3700	8.1300
9.440	9.300	9.300	9.036
8.0240	7.9050	7.9050	7.6800
\$4.00	\$4.00	\$4.00	\$4.65
\$4.38	\$4.38	\$4.17	\$5.00
\$5.04	\$5.04	\$4.80	\$5.76
\$7.13	\$7.13	\$6.79	\$8.15
\$12.97	\$12.97	\$12.35	\$14.82
n/a	n/a	n/a	\$16.18
\$15.57	\$15.57	\$14.83	\$17.80
\$10.10	\$10.10	\$9.62	\$11.55
\$20.75	\$20.75	\$20.75	\$21.87
n/a	n/a	n/a	\$29.27
\$9.78	\$9.78	\$9.31	\$11.18
\$9.72	\$9.72	\$9.26	\$11.11
\$50.00	\$50.00	\$50.00	\$44.80
11.000	11.000	11.000	10.875
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a

Table 10

## City of Columbia, Missouri

**SCHEDULE OF ELECTRIC SERVICE RATES \***  
**LAST TEN FISCAL YEARS**

		FY 2018 - 2019		FY 2017 - 2018	
<u>LARGE GENERAL SERVICE RATE</u>		Summer	Nonsummer	Summer	Nonsummer
Customer charge:	per month	\$46.13	\$46.13	\$45.90	\$45.90
Demand charge:					
First 25 KW or less billing demand		\$369.04	\$276.78	\$367.20	\$275.40
Additional KW	per KW	\$15.99	\$12.81	\$15.91	\$12.75
Energy charge:					
All KW	¢ per KWH	5.770	5.030	5.740	5.000
<u>INDUSTRIAL SERVICE RATE</u>		Summer	Nonsummer	Summer	Nonsummer
Customer charge:	per month	\$161.45	\$161.45	\$153.00	\$153.00
Demand charge:					
First 750 KW or less billing demand		\$16,705.93	\$13,316.74	\$15,835.50	\$12,622.50
All additional KW	per KW	\$22.27	\$17.76	\$21.11	\$16.83
Energy charge (All KWH)	¢ per KWH	5.090	4.350	4.820	4.120
		FY 2013 - 2014		FY 2012 - 2013	
<u>LARGE GENERAL SERVICE RATE</u>		Summer	Nonsummer	Summer	Nonsummer
Customer charge:		n/a	n/a	n/a	n/a
Demand charge:					
First 25 KW or less billing demand	per KW	\$382.25	\$305.50	\$382.25	\$305.50
Additional KW	per KW	\$15.29	\$12.22	\$15.29	\$12.22
Energy charge:					
All KW	¢ per KWH	5.555	4.828	5.555	4.828
First 360 KWH per KW of billing demand	¢ per KWH	n/a	n/a	n/a	n/a
All additional KWH	¢ per KWH	n/a	n/a	n/a	n/a
<u>INDUSTRIAL SERVICE RATE</u>		Summer	Nonsummer	Summer	Nonsummer
Customer charge:		n/a	n/a	n/a	n/a
Demand charge:					
First 750 KW or less billing demand		\$14,962.50	\$11,970.00	\$14,962.50	\$11,970.00
All additional KW	per KW	\$19.95	\$15.96	\$19.95	\$15.96
Energy charge (All KWH)	¢ per KWH	4.456	3.819	4.456	3.819

\* The rates shown in this table are those in effect at October 1, 2018. The electric service rates for residential service, small general service, and the energy charge portion for large general service and industrial services are increased or decreased by a fuel adjustment allowance. The fuel adjustment allowance is computed annually based on the energy costs estimate (purchased power and fuel) per kilowatt hour.

Table 10, cont.

## City of Columbia, Missouri

**SCHEDULE OF ELECTRIC SERVICE RATES \***  
**LAST TEN FISCAL YEARS**

FY 2016 - 2017		FY 2015 - 2016		FY 2014 - 2015	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$45.90	\$45.90	\$45.00	\$45.00	\$45.00	\$45.00
\$367.20	\$275.40	\$360.00	\$270.00	\$360.00	\$270.00
\$15.91	\$12.75	\$15.60	\$12.50	\$15.60	\$12.50
5.740	5.000	5.630	4.900	5.630	4.900
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$153.00	\$153.00	\$150.00	\$150.00	\$150.00	\$150.00
\$15,835.50	\$12,622.50	\$15,525.00	\$12,375.00	\$15,525.00	\$12,375.00
\$21.11	\$16.83	\$20.70	\$16.50	\$20.70	\$16.50
4.820	4.120	4.730	4.040	4.730	4.040
FY 2011 - 2012		FY 2010 - 2011		FY 2009 - 2010	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
n/a	n/a	n/a	n/a	n/a	n/a
\$376.50	\$301.00	\$376.50	\$301.00	\$369.75	\$295.75
\$15.06	\$12.04	\$15.06	\$12.04	\$14.79	\$11.83
5.50	4.780	5.50	4.780	5.40	4.697
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
n/a	n/a	n/a	n/a	n/a	n/a
\$14,887.50	\$11,910.00	\$14,887.50	\$11,910.00	\$14,595.00	\$11,677.50
\$19.85	\$15.88	\$19.85	\$15.88	\$19.46	\$15.57
4.434	3.800	4.434	3.800	4.347	3.728

Table 11

## City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES \*  
LAST TEN FISCAL YEARS

		2018-2019		2017-2018	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$2.860	\$3.80	\$2.790	\$3.910
Commercial*: All CCF	per 100 CCF	\$2.700	\$3.59	\$2.630	\$3.500
Large Commercial*: All CCF	per 100 CCF	\$2.700	\$3.59	\$2.450	\$3.710
*Summer Surcharged Rate: (June, July, August, and September water usage of seventy (70) to one hundred seventy (170) percent of winter average consumption.)	per 100 CCF	\$4.010	\$5.33	\$3.910	\$5.200
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits- Residential	Limits- Residential	Limits- Residential	Limits- Residential
<b>Meter Size</b>					
5/8 inch and 3/4 inch		\$10.00	\$13.30	\$9.75	\$12.97
1 inch		\$14.38	\$19.13	\$14.04	\$18.67
1 1/2 inch		\$28.96	\$38.52	\$28.25	\$37.57
2 inch		\$43.05	\$57.26	\$42.00	\$55.86
3 inch		\$150.68	\$200.40	\$147.00	\$195.51
4 inch		\$333.13	\$443.06	\$325.00	\$432.25
6 inch		\$717.50	\$954.28	\$700.00	\$931.00
8 inch		n/a	n/a	\$1,200.00	\$1,596.00

		2013-2014		2012-2013	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$2.790	\$3.710	\$2.720	\$3.620
Commercial*: All CCF	per 100 CCF	\$2.600	\$3.460	\$2.520	\$3.350
Large Commercial*: All CCF	per 100 CCF	\$2.430	\$3.230	\$2.360	\$3.140
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 100% average for nonsummer use)	per 100 CCF	\$3.910	\$5.200	\$3.810	\$5.070
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
<b>Minimum Charge Per Month</b>					
<b>Meter Size</b>					
5/8 inch and 3/4 inch		\$8.30	\$11.04		
1 inch		\$8.73	\$11.61	\$7.90	\$10.50
1 1/2 inch		\$12.84	\$17.08	\$8.31	\$11.05
2 inch		\$13.46	\$17.90	\$12.22	\$16.26
3 inch		\$21.59	\$28.71	\$12.81	\$17.04
4 inch		\$32.01	\$42.58	\$21.59	\$28.71
6 inch		\$61.55	\$81.86	\$32.01	\$42.58
		\$0.00	\$0.00	\$61.55	\$81.86

The rates shown in this table are those in effect at October 1, 2018.

Table 11, cont.

## City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES  
LAST TEN FISCAL YEARS

2016-2017		2015-2016		2014-2015	
Inside City	Outside City	Inside City	Outside City	Inside City	Outside City
Limits	Limits	Limits	Limits	Limits	Limits
\$2.790	\$3.910	\$2.790	\$3.710	\$2.790	\$3.710
\$2.630	\$3.500	\$2.600	\$3.460	\$2.600	\$3.460
\$2.450	\$3.710	\$2.430	\$3.230	\$2.430	\$3.230
\$3.910	\$5.200	\$3.910	\$5.200	\$3.910	\$5.200
Minimum Charge Per Month		Minimum Charge Per Month		Minimum Charge Per Month	
Inside City	Outside City	Inside City	Outside City	Inside City	Outside City
Limits- Residential	Limits- Residential	Limits	Limits	Limits	Limits
\$8.85	\$11.77	\$8.30	\$11.04	\$8.30	\$11.04
\$10.52	\$13.99	\$8.73	\$11.61	\$8.73	\$11.61
\$17.09	\$22.73	\$12.84	\$17.08	\$12.84	\$17.08
\$18.51	\$24.62	\$13.46	\$17.90	\$13.46	\$17.90
\$34.01	\$45.23	\$22.67	\$28.71	\$21.59	\$28.71
\$50.42	\$67.06	\$33.61	\$42.58	\$32.01	\$42.58
\$96.95	\$128.94	\$64.63	\$81.86	\$61.55	\$81.86
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

2011-2012		2010-2011		2009-2010	
Inside City	Outside City	Inside City	Outside City	Inside City	Outside City
Limits	Limits	Limits	Limits	Limits	Limits
\$2.590	\$3.450	\$2.400	\$3.190	\$2.182	\$2.902
\$2.400	\$3.190	\$2.222	\$2.955	\$2.020	\$2.687
\$2.250	\$2.990	\$2.084	\$2.772	\$1.894	\$2.519
\$3.630	\$4.830	\$3.360	\$4.470	\$3.055	\$4.063
Minimum Charge Per Month		Minimum Charge Per Month		Minimum Charge Per Month	
Inside City	Outside City	Inside City	Outside City	Inside City	Outside City
Limits	Limits	Limits	Limits	Limits	Limits
\$7.52	\$10.00	\$6.33	\$8.42	\$5.86	\$7.79
\$7.91	\$10.51	\$6.64	\$8.83	\$6.15	\$8.18
\$11.64	\$15.48	\$8.60	\$11.44	\$7.96	\$10.59
\$12.20	\$16.23	\$9.07	\$12.06	\$8.40	\$11.17
\$20.56	\$27.35	\$19.04	\$25.32	\$17.63	\$23.45
\$30.49	\$40.55	\$28.23	\$37.55	\$26.14	\$34.77
\$58.62	\$77.97	\$54.28	\$72.19	\$50.26	\$66.85



Table 12

## City of Columbia, Missouri

SCHEDULE OF SANITARY SEWER SERVICE RATES  
LAST TEN FISCAL YEARS

Residential: (a)		<u>2018-2019</u>	<u>2017-2018</u>	<u>2016-2017</u>	<u>2015-2016</u>	<u>2014-2015</u>
Base Charge	per month	\$12.37	\$12.25	\$11.56	\$11.01	\$11.01
All Volume	per 100 cu. ft.	\$2.550	\$2.520	\$2.380	\$2.270	\$2.270
Non-Residential: (a)						
	<u>Meter size</u>	<u>Base Charge per month</u>				
	5/8 inch	\$12.37	\$12.25	\$11.56	\$11.01	\$11.01
	3/4 inch	\$18.57	\$18.39	\$17.35	\$16.52	\$16.52
	1 inch	\$30.95	\$30.64	\$28.91	\$27.53	\$27.53
	1 1/2 inch	\$61.88	\$61.27	\$57.80	\$55.05	\$55.05
	2 inch	\$99.01	\$98.03	\$92.48	\$88.08	\$88.08
	3 inch	\$198.03	\$196.07	\$184.97	\$176.16	\$176.16
	4 inch	\$309.41	\$306.35	\$289.01	\$275.25	\$275.25
	6 inch*	\$618.84	\$612.71	\$578.03	\$550.50	\$550.50
	8 inch*	\$990.13	\$980.33	\$924.84	\$880.80	\$880.80
	10 inch*	\$1,423.31	\$1,409.22	\$1,329.46	\$1,266.15	\$1,266.15
	12 inch*	\$2,660.99	\$2,634.64	\$2,485.51	\$2,367.15	\$2,367.15
All Volume	per 100 cu. ft.	\$2.550	\$2.520	\$2.270	\$2.270	\$2.270
Residential: (a)		<u>2013-2014</u>	<u>2012-2013</u>	<u>2011-2012</u>	<u>2010-2011</u>	<u>2009-2010</u>
Base Charge	per month	\$7.30	\$7.30	\$6.35	\$7.00	\$6.09
All Volume	per 100 cu. ft.	\$2.414	\$2.414	\$2.099	\$1.660	\$1.440
	<u>Meter size</u>	<u>Base Charge per Month</u>				
	5/8 inch	\$7.30	\$7.30	\$6.35		
	3/4 inch	\$12.17	\$12.17	\$10.58		
	1 inch	\$24.33	\$24.33	\$21.16		
	1 1/2 inch	\$48.67	\$48.67	\$42.32		
	2 inch	\$77.87	\$77.87	\$67.71		
	3 inch	\$155.73	\$155.73	\$135.42		
	4 inch	\$243.34	\$243.34	\$211.60		
	6 inch*	\$1,460.04	\$1,460.04	\$1,269.60		
	8 inch*	\$1,946.72	\$1,946.72	\$1,692.80		
	10 inch*	\$2,676.74	\$2,676.74	\$2,327.60		
	12 inch*	\$3,650.10	\$3,650.10	\$3,174.00		
All Volume	per 100 cu. ft.	\$2.414	\$2.414	\$2.099		

The rates shown in this table are those in effect at October 1, 2018.

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

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

Table 13

## City of Columbia, Missouri

## SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

September 30, 2019

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 9/30/2019
POOLED CASH:						
U. S. Government and Agency Securities:						
UNITED STATES TREASURY BILL - 912796RM3	02/06/19	5,000,000	11/07/19	N/A	4,908,310	4,991,150
GNMA PL 782102X - 36241KKP2	various	76,721,575	12/15/19	4.500%	26,094	662
UNITED STATES TREASURY BILL - 912796RY7	01/30/20	5,000,000	01/30/20	N/A	4,878,283	4,970,100
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	7,287	4,444
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	22,103	
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	542,727	471,839
FGG 11945 - 3128MB1B8	06/27/08	2,000,000	12/01/20	5.000%		69,843
GNMA PL 783440X - 36241LZD1	07/18/17	25,000,000	12/15/20	5.000%	73,209	52,425
FGI15115 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	246,592	114,859
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	188,778	31,977
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	25,919	1,937
FHR 11161	11/30/98	505,000	08/15/21	5.500%		1,784
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.350%	34,761	3,784
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,188,579
FHLMC PL G12334 - 3128M1PT0	various	109,369,361	09/01/21	5.000%	817,841	711,293
FHLMC CTF5 J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	-	15,067
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	-	750
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	2,013,040
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	14,762	750
GNR 2010-160 - 38377RLG8	11/03/17	5,826,000	01/20/22	4.500%	1,590,516	1,486,284
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	108,235	9,462
FNMA PL 995529 - 31416B4N5	various	52,857,005	11/01/22	5.500%	883,275	745,641
FNMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	1,189,791	1,193,525
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	117,905	54,882
FHLMC C90787 GOLD - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%		55,134
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	70,779	50,135
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	315,041	163,744
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	157,402	66,234
FHLMC PL J09639 - 3128PMV80	various	245,000,000	04/01/24	4.000%	3,867,956	3,567,625
FNMA PL 930852 - 31412PEZ0	03/16/17	21,337,000	04/01/24	4.500%	846,719	782,005
GNMA PL 004404M - 3620ZE3M9	06/19/17	1,000,000	04/20/24	4.000%	67,160	62,300
FHLMC CALLABLE - 3134G8ZT9	04/26/16	3,000,000	04/26/24	1.500%	3,000,000	3,000,180
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%		47,128
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	232,308	120,582
FHLMC C90844 - 31353H5D1	12/13/10	7,900,000	08/01/24	4.500%	280,734	134,118
FHR 3559 BL - 31398Z556	03/20/18	11,111,111	08/15/24	5.000%	2,398,575	2,348,932
FNMA PL 931875 - 31412QIU4	06/19/17	30,000,000	09/01/24	4.000%	2,690,866	2,542,361
FHLMC CTF5 J11270 - 3128SPQMT5	12/17/09	2,154,035	11/01/24	4.000%	123,279	
FHLMC PL G16325 - 3128MFHA9	11/08/17	1,392,115	12/01/24	5.500%	606,618	544,909
FHLMC PL G15718 - 3128MES9P	05/03/19	26,500,000	12/01/24	5.000%	5,349,197	5,296,974
GNMA PL 782923X - 3620AFYU5	06/19/17	4,480,800	12/15/24	4.000%	352,986	328,140
FHR 3612 JB - 31398LKQ0	01/11/19	4,000,000	12/15/24	4.500%	2,487,228	2,493,716
GNMA PL 711060X - 3629TF5V0	06/19/17	5,100,000	01/15/25	4.000%	467,775	441,766
FNMA PL AL9580 - 3138ERUE8	12/19/17	11,265,000	03/01/25	4.000%	4,865,705	4,745,563
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	297,947	181,386
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	328,533	200,973
GNMA PL 784163X - 3622A2TU6	01/23/17	6,000,000	04/15/25	4.000%	2,464,454	2,277,011
FHR 2970 - 31395TVS0	12/26/18	5,000,000	05/15/25	5.500%	766,958	757,879
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	1,198,486	1,141,252
FNMA PL AL7636 - 3138EOPW6	03/16/17	2,300,000	09/01/25	5.500%	440,390	367,676
GNMA PL 783100X - 36241LNR3	05/16/17	4,000,000	09/15/25	4.500%	359,615	329,837
GNR 2010-111 WG - 38377JP72	06/06/18	43,798,263	09/20/25	4.000%	3,743,231	3,745,081
FNMA 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	385,253	256,420
FNMA 890265 - 31410LC48	04/19/17	37,195,782	11/01/25	4.500%	3,628,718	3,335,203
FNMA AE0879 - 31419A6R3	04/19/17	46,000,000	11/01/25	4.000%	2,508,598	2,341,038
FNMA PL AL6469 - 3138EPFK5	03/29/19	42,537,703	11/01/25	5.500%	5,805,794	5,723,876
GNMA PL 004943M - 3620ZF42	06/19/17	4,700,000	02/20/26	4.000%	428,999	403,503
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	427,412	425,531
FHR 3827 - 3137A7YC8	11/16/17	16,800,000	03/15/26	3.500%	672,052	650,242
FNR 2011-20 - 31397Q874	10/20/17	1,565,374	03/25/26	3.500%	794,726	763,880
GNMA PL 005013M - 3620EFS45	06/19/17	3,000,000	04/20/26	4.000%	293,512	276,452
FHLMC PL J15482 - 3128PVC75	03/16/17	6,000,000	05/01/26	4.000%	636,183	602,601
GNMA PL 738281X - 3620ASFW4	08/24/17	8,013,000	05/15/26	4.000%	1,011,548	954,683
GNMA PL 763534X - 36176EBB6	09/18/17	18,400,000	05/15/26	3.500%	2,225,281	2,136,797
FHLMC PL G14159 - 3128MCZY4	06/19/17	3,065,000	06/01/26	4.000%	289,826	273,130
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	3.500%	1,228,210	1,169,723
FHR 4395 - 3137BEWGS	01/16/18	13,000,000	07/15/26	4.500%	3,239,940	3,125,478
GNMA PL 005107M - 3620F187	various	32,197,400	07/20/26	4.000%	3,236,137	3,210,920
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	547,677	474,790
FNMA PL AJ1758 - 3138AS5U2	03/16/17	18,955,000	09/01/26	3.500%	2,378,050	2,259,769
FHLMC PL G16744 - 3128MFWD6	02/19/19	4,835,000	09/01/26	4.500%	3,844,084	3,847,720
FHR 1883 L - 313377WD7	05/10/02	2,000,000	09/15/26	7.000%	102,926	31,487
FNMA AL2661 - 3138EJSX2	04/19/17	7,089,000	10/01/26	4.000%	1,204,753	1,131,013
FHLMC PL J16939 - 3128PWW88	12/24/18	12,850,000	10/01/26	4.000%	2,062,416	2,101,509
FHLMC GOLD #G30307 - 3128CUCU9	05/13/08	2,500,000	01/01/27	6.000%	118,477	75,990
FNMA PL A9746 - 3138ERZL7	02/16/17	5,000,000	01/01/27	4.500%	2,405,190	2,168,571
FNMA PL AL1953 - 3138EJE38	03/16/17	12,805,575	01/01/27	4.500%	1,265,200	1,156,289
FNMA PL AL9971 - 3138ESCH9	03/16/17	5,000,000	01/01/27	4.500%	2,483,213	2,288,103
FHLMC PL J31961 - 31307NFA7	03/16/17	9,189,618	03/01/27	3.500%	3,432,513	3,271,846
FNR 2007-13 - 31396PK67	12/24/18	5,000,000	03/25/27	5.500%	2,111,513	2,076,048
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,200,000	04/25/27	1.750%	498,758	454,234
FNR 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	179,151	77,859
FNMA PL MA3061 - 31418CMK7	various	8,948,803	07/01/27	3.000%	5,773,708	5,783,338
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	633,382	589,685
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	655,192	628,641
FHLMC CTF5 D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	37,537	56,947
FNMA C91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	138,364	76,707
FNMA GTD MTG 257154 - 3137INTK1	03/28/08	2,294,345	03/01/28	4.500%	22,232	59,630
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	787,576	720,402
FHLMC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	28,335	41,692
FHLB BOND STEP UP CALLABLE - 3130A7P41	04/28/16	3,000,000	04/28/28	2.000%	3,000,000	2,999,820
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	307,475	333,044
GNMA FOOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	34,311	1,870
FNMA PL 89074 - 31410LRZ7	06/06/18	1,175,000	09/01/28	3.000%	507,950	519,931
FNMA PL AL4189 - 3138ELUP6	02/16/17	7,900,000	10/01/28	3.500%	3,178,431	3,072,710
FNMA PL BM4389 - 3140J8X20	08/27/18	5,000,000	12/01/28	4.500%	3,702,351	3,717,745
FHLMC PL G16274 - 3128MFP8	09/18/17	4,983,614	01/01/29	4.000%	3,012,795	2,868,026
GNMA PL 783878X - 3622A2JX1	05/16/17	1,500,000	04/15/29	4.000%	384,707	359,207
FNMA PL AL9742 - 3138ERZG8	03/16/17	4,000,000	07/01/29	4.000%	1,965,169	1,841,756

Table 13

## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
September 30, 2019

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 9/30/2019
FHLMC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	328,350	217,215
FHLMC G16108 - 3128MFAH1	04/19/17	6,000,000	08/01/30	4.000%	3,262,225	3,068,097
FNR 2013-128 A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	579,545	489,240
FNMA CALLABLE - 3136G3JC0	04/28/16	2,000,000	04/28/31	2.000%	1,998,000	1,997,980
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	514,882	403,765
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	500,437	431,456
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	373,787	318,411
FNMA PL BM1231 - 3140JSLM9	10/06/17	5,000,000	11/01/31	3.500%	2,948,832	2,852,810
FNMA PL BM4993 - 3140JRP8	01/17/19	5,000,000	03/01/32	3.500%	4,147,460	4,208,746
FHR 2647 A - 3139AGBQ5	08/24/11	11,373,000	04/15/32	3.250%	325,530	267,188
FHLMC PL G16544 - 3128MFP51	08/17/18	4,653,136	05/01/32	4.000%	3,310,465	3,327,805
FNR 2003-18 PA - 31392IV29	11/18/09	25,750,000	07/25/32	4.000%	295,961	232,239
FNMA PL MB3808 - 3140J8GS6	04/27/18	4,000,000	08/01/32	4.000%	2,730,075	2,738,683
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	1,233,499	1,128,851
FHR 1342 DA - 3137BAY6E	08/28/14	2,050,000	03/15/33	2.500%	899,322	876,488
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	85,253	37,859
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	234,041	202,130
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	40,405	51,036
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	21,676	16,302
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	329,943	230,347
FNMA 190346 - 3168HL35	05/13/10	5,695,000	12/01/33	5.500%	239,601	141,308
FHR 3778 - 3137A4SW3	05/09/11	2,500,000	12/15/33	4.000%	1,769,326	1,860,119
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	329,104	176,264
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	62,129	68,355
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	24,756	24,734
FHR 2881 AE - 31395ISC6	03/24/09	5,080,000	08/15/34	5.000%	153,694	60,264
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	70,586	75,450
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	139,632	129,520
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	40,383	64,657
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	278,592	117,468
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	295,327	259,163
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	119,247	73,569
FHR 3283 - 31397EXX8	10/29/09	3,457,500	02/15/37	5.000%	88,670	8,951
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	243,096	93,857
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	118,333	45,313
FHR 4385 JA - 3137BDXS5	04/12/16	5,000,000	10/15/37	2.500%	1,335,694	1,263,198
GNMA 2012-07 PH - 38378CQF7	08/28/13	2,000,000	01/20/38	2.750%	93,572	72,205
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	334,528	191,215
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	48,201	3,047
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	46,601	120,174
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	198,890	120,174
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	107,897	62,768
GNR 2009-100 PM - 38376JZW7	01/15/19	2,000,000	03/20/39	5.000%	2,175,172	2,150,538
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	376,635	348,842
FHR 3796 L - 3137ASZA5	07/10/12	2,200,000	06/15/39	2.000%	327,659	297,121
GNMA 4461M - 36202ESW5	11/18/10	2,050,000	06/20/39	4.500%	119,014	29,979
GNR 10-125 TC - 38377JD83	01/22/14	3,000,000	06/20/39	2.500%	91,429	106,187
GNR 2017-104 - 38380FD45	11/01/17	7,088,489	06/20/39	3.000%	3,270,117	3,194,177
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	150,655	64,547
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	291,058	146,019
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	158,821	104,494
GNMA 2012-27 CL A - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	917,879	883,373
GNR 2009-58 AC - 38375SD38	03/16/11	3,600,000	07/20/39	4.000%	216,010	165,451
GNR 2010-30 BP - 38376XZC0	04/23/14	5,645,000	07/20/39	3.500%	621,236	504,227
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	82,463	28,483
FNR 2012-39 MP - 38378DPL3	09/13/12	4,000,000	08/20/39	2.000%	99,583	49,364
FHR 3753 PG - 3137A3ME6	07/18/13	2,000,000	09/15/39	2.500%	566,402	621,933
GNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	651,260	560,379
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	78,555	76,550
FNR 2011-27 JQ - 31397SGM0	07/31/12	3,100,000	09/25/39	4.000%	176,075	59,803
FHR 3795 EB - 3137ASMIK7	11/26/14	3,500,000	10/15/39	2.500%	595,460	566,576
GNR 10-117 OD - 38377JUZ6	08/06/13	2,429,000	10/20/39	3.000%	276,293	255,551
FHR 3725 PD - 3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	623,038	594,598
GNR 2015-57 GA - 38379LUL8	07/22/15	2,050,000	01/20/40	2.500%	249,754	201,207
GNR 2015-57 GH - 38379LUC9	07/31/18	21,000,000	01/20/40	4.000%	2,118,389	2,077,451
FNR 2010-57 HA - 31398LC94	02/29/12	2,577,000	02/25/40	3.500%	280,482	177,429
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	210,570	160,042
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	432,411	418,602
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	426,325	453,438
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	396,756	333,293
FNR 2010-87 PJ - 31398TZJ3	05/24/11	2,000,000	06/25/40	3.500%	124,204	97,708
FNR 2014-19 HA - 3136AJPG5	04/21/14	2,000,000	06/25/40	2.000%	240,871	229,633
FNR 2010-100 LA - 31398NUE5	03/12/12	2,600,000	07/25/40	2.500%	383,492	323,942
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	414,967	394,809
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	262,324	245,770
GNR 2010-134 YA - 38377LT57	various	9,200,000	10/20/40	2.500%	1,392,443	1,375,243
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	463,647	536,403
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	194,767	126,388
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	283,349	243,996
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	529,187	509,380
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	98,352	6,531
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	701,925	670,044
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	601,552	575,701
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	501,055	440,021
FHR 4019 JD - 3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	515,150	502,358
GNR 2015-88 GC - 38379PP27	07/21/15	2,000,000	05/20/41	2.500%	507,542	487,984
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	132,418	106,152
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	656,400	614,668
FHR 4000 PJ - 3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	1,018,524	964,408
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	429,164	309,578
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	870,206	873,428
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	655,610	623,801
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	927,513	902,055
FNR 2014-46 PG - 3136AKUZA	09/03/14	2,000,000	01/25/43	3.000%	363,025	311,061
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	843,578	805,243
FHR 4314 LE - 3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	505,662	490,918
FHR 4314 PE - 3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	592,014	577,526
FNR 2014-68 GM - 3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	963,384	934,346
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	1,187,085	1,136,904
FHR 4474 JA - 3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	1,187,995	1,148,811

Table 13

## City of Columbia, Missouri

## SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

September 30, 2019

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 9/30/2019
Total U. S. Government and Agency Securities					195,110,991	184,918,557
Municipal Securities						
NEW YORK ST DORM AUTH RE - 649907XW7	10/26/17	1,185,000	12/01/23	3.740%	1,283,340	1,269,538
Total Municipal Securities					\$ 1,283,340	\$ 1,269,538
Miscellaneous Securities						
AFFINITY FEDERAL CU CD - 00832KAP4	12/28/18	242,000	12/24/19	3.000%	242,000	242,627
FIRST TECH FEDERAL CU CD - 33715LDH0	01/09/19	249,000	01/09/20	3.000%	249,000	249,760
UBS Select Treasury	various	176,326,457	-	-	176,326,457	176,326,457
Total Miscellaneous Securities					\$ 176,817,457	\$ 176,818,844
Total Pooled Cash Marketable Securities					\$ 373,211,788	\$ 363,006,939
Self Insurance Securities						
US TSY Note 912828G61	09/16/19	1,300,000	11/30/19	1.500%	\$ 1,298,680	\$ 1,298,804
Total Self Insurance Securities					\$ 1,298,680	\$ 1,298,804
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
AmFds Euro Pacfc	various	6,255	—	—	\$ 190,056	\$ 317,765
BlkRkEq Divd Inv	various	30,935	—	—	285,085	611,896
FidAdv New Insights A	various	22,700	—	—	281,907	710,285
Gdmnscs Strat Inc A	various	11,851	—	—	108,729	108,675
JPM EmrgMrk Eq A	various	4,654	—	—	95,028	133,950
JPM SmCap Eq A	various	4,643	—	—	95,028	231,997
Loomis Bd Admn	various	19,176	—	—	190,056	259,649
LrdAbtGr Oppr A	various	9,735	—	—	95,028	226,728
Okmrk Intl II	various	14,100	—	—	190,056	324,310
Pgim Ttl Rtn Bd A	various	33,234	—	—	411,126	500,505
Total Mutual Funds					\$ 1,942,099	\$ 3,425,760
Total Post Employment Health Fund					\$ 1,942,099	\$ 3,425,760
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Gannett Co Inc - 364725BD2	12/23/15	58,000	10/15/19	5.125%	\$ 60,030	\$ 58,037
Lenarr Corp - 526057BU7	various	110,000	11/15/19	4.500%	114,638	110,000
Alibaba Group - 01609WAC6	09/23/16	50,000	11/28/19	2.500%	50,967	50,009
Costco Whsl Corp - 22160KAF2	various	455,000	12/15/19	1.700%	461,592	454,695
Toyota Motor Credit - 89236TEJ0	08/16/19	550,000	01/10/20	2.200%	550,732	550,330
FIAT Chrysler - 31562QAC1	various	110,000	04/15/20	4.500%	112,646	110,781
EMC Corp - 268648AQ5	various	115,000	06/01/20	2.650%	110,594	114,910
Gannett Co Inc - 364725BA8	06/21/18	45,000	07/15/20	5.125%	45,534	45,056
Istar Financial Inc - 45031UCC3	various	10,000	09/15/20	4.625%	10,175	10,122
Energy Transfer Partners - 29278NAK9	various	200,000	10/15/20	7.500%	219,081	210,180
AERCAP - 00772BAQ4	various	105,000	10/30/20	4.625%	109,015	107,486
CNH Intl - 12592BAE4	various	105,000	11/06/20	4.375%	107,150	106,859
GE Cpl Intl Fndg - 36164QMS4	11/14/18	40,000	11/15/20	2.342%	38,434	39,904
Santander UK Group - 80281LAD7	01/08/16	45,000	01/08/21	3.125%	44,994	45,306
Nustar Logistics - 67059TAD7	04/28/16	15,000	02/01/21	6.750%	14,850	15,632
Unilever Cpl Corp - 904764AM9	02/22/19	500,000	02/10/21	4.250%	515,020	514,780
Centene Corp Nts - 15135BAF8	various	110,000	02/15/21	5.625%	114,244	111,563
Cisco Systems Inc - 17275RBD3	06/22/18	565,000	02/28/21	2.200%	554,424	567,927
ArcelorMittal - 03938LAU8	various	70,000	03/01/21	6.500%	73,449	72,893
Thermo Fisher - 883556AX0	05/23/18	415,000	03/01/21	4.500%	430,189	429,816
AES Corp - 00130HBZ7	various	110,000	03/15/21	4.000%	110,638	112,063
Navient Corp - 63938CAC2	various	55,000	03/25/21	5.875%	57,263	56,960
Alcoa Inc - 013817AV3	02/13/17	110,000	04/15/21	5.400%	117,610	113,799
GLP CAP L P / GLP Fing - 361841AG4	various	115,000	04/15/21	4.375%	117,572	117,528
Lowes Cos Inc - 548661CT2	07/10/19	450,000	04/15/21	3.750%	459,545	460,089
Genl Dynamics Corp - 369550BE7	05/23/18	430,000	05/11/21	3.000%	427,528	437,529
Nationstar Mortgage LLC - 63860UAK6	01/11/19	15,000	07/01/21	6.500%	14,925	15,038
SMBC Aviation - 78448TAA0	07/17/17	55,000	07/15/21	2.650%	54,579	55,023
Teva Pharmaceutical - 88167AAC5	02/15/19	10,000	07/21/21	2.200%	9,500	9,150
Navient Corp - 63938CAD0	various	50,000	07/26/21	6.625%	53,125	52,500
Mitsubishi UFJ - 606822AW4	07/26/18	85,000	07/26/21	3.535%	85,033	86,913
Associated BK Green Bay - 04550KAA9	08/15/18	70,000	08/06/21	3.500%	69,966	71,301
Dominion Energy Inc - 25746UDA4	06/27/19	25,000	08/15/21	2.000%	25,006	25,153
Sprint Spectrum/Spec 1 - 85208NAA8	10/27/16	175,000	09/20/21	3.360%	89,531	87,828
Pitney Bowes Inc - 724479AK6	various	95,000	10/01/21	3.625%	91,736	95,475
Steel Dynamics Inc - 858119BC3	various	110,000	10/01/21	5.125%	113,061	110,392
ADT Corp - 00101IAK2	various	110,000	10/15/21	6.250%	120,487	117,150
Sumitomo Mitsui Finl - 86562MAH3	10/19/16	80,000	10/19/21	2.442%	80,188	80,338
Suntrust Bank - 86787EBA4	10/26/18	35,000	10/26/21	3.525%	35,000	35,492
Antero Resources - 03674PAL7	various	110,000	11/01/21	5.375%	112,588	106,150
DAE Funding LLC - 23371DAD6	11/14/18	22,000	11/15/21	5.250%	22,000	22,880
Starwood Ppty Tr Inc - 85571BAG0	various	110,000	12/15/21	5.000%	114,950	113,575
Genl Mills Inc - 370334BM5	03/05/19	440,000	12/15/21	3.150%	441,487	448,910
Equinix Inc - 29444UAN6	various	105,000	01/01/22	5.375%	110,187	107,363
ICAHN Enterprises - 451102BJ5	various	110,000	02/01/22	6.250%	113,188	112,860
Limited Brands Inc - 532716AU1	07/23/19	15,000	02/15/22	5.625%	15,725	15,806
HCA Hldgs Inc - 404121AD7	various	100,000	02/15/22	7.500%	110,896	110,830
Ball Corp - 058498AR7	various	105,000	03/15/22	5.000%	108,256	110,513
Ruby Pipeline LLC - 781172AB7	12/11/17	20,000	04/01/22	6.000%	12,367	16,323
Istar Financial Inc - 45031UBZ3	various	30,000	04/01/22	6.000%	30,481	30,888
DCP Midstream Op - 23311VAB3	04/09/19	100,000	04/01/22	4.950%	103,369	103,250
SLM Corp - 78442PGC4	various	50,000	04/05/22	5.125%	50,488	51,250
T-Mobile USA Inc - 87264AAR6	various	110,000	04/15/22	4.000%	109,801	112,750
Motorola Inc - 620076BB4	03/11/15	65,000	05/15/22	3.750%	65,064	67,425
Group 1 Automotive - 398905AK5	09/29/17	105,000	06/01/22	5.000%	108,288	106,050

Table 13

## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
September 30, 2019

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 9/30/2019
Hyundai Cptl Amer - 44891ABA4	07/11/19	100,000	06/20/22	3.000%	100,089	100,758
Sumitomo Mitsui Finl - 86562MAQ3	10/16/17	40,000	07/12/22	2.784%	40,134	40,579
SBA Comm Corp - 78388JAT3	12/23/16	19,000	07/15/22	4.875%	19,309	19,254
Comcast Corp - 20030NBD2	07/20/18	440,000	07/15/22	3.125%	435,516	454,234
Synchrony Finl - 87165BAQ6	07/25/19	25,000	07/25/22	2.850%	24,984	25,211
Park Aerospace Hldg - 70014LAA8	various	12,000	08/15/22	5.250%	12,295	12,647
Intl Lease Fin Corp - 459745GN9	08/09/16	50,000	08/15/22	5.875%	56,875	54,781
Williams Partners LP - 96950FAJ3	05/15/19	95,000	08/15/22	3.350%	95,787	97,173
CIT Group Inc - 125581GQ5	various	105,000	08/15/22	5.000%	105,653	111,237
Level 3 Fing Inc - 527298BD4	various	120,000	08/15/22	5.375%	121,584	120,676
CCO Hldgs LLC - 1248EPAY9	various	110,000	09/30/22	5.250%	112,917	111,263
Synovus Financial Corp - 87161CAL9	various	45,000	11/01/22	3.125%	43,184	45,257
Stanley Black & Decker - 854502AD3	various	500,000	11/01/22	2.900%	487,940	512,375
Lin Television - 532776AZ4	various	15,000	11/15/22	5.875%	15,324	15,338
Genl Motors Finl - 37045XCF1	02/13/18	25,000	01/05/23	3.250%	24,586	25,267
Crown Amer Cap Corp - 228189AB2	08/17/18	105,000	01/15/23	4.500%	105,652	110,250
Sunoco LP - 86765LAJ6	various	110,000	01/15/23	4.875%	109,650	112,888
Clearwater Paper - 18538RAG8	various	50,000	02/01/23	4.500%	47,900	50,495
Springleaf Finance Corp - 85172FAL3	various	65,000	03/15/23	5.625%	66,463	69,225
PolyOne Corp - 73179PAK2	various	105,000	03/15/23	5.250%	106,650	113,269
SSM Health Care - 784710AB1	05/08/18	50,000	03/31/23	3.688%	50,000	52,521
Banco Santander SA - 05964HAG0	02/26/19	30,000	04/12/23	3.848%	29,812	31,263
Targa Res Partners - 87612BAM4	various	115,000	05/01/23	5.250%	116,105	116,006
Dynegy Inc - 26817RAB4	08/06/19	15,000	06/01/23	5.875%	15,330	15,323
Berry Plastics - 085790AY9	various	25,000	07/15/23	5.125%	25,738	25,656
United Rentals NA - 911365BC7	various	110,000	07/15/23	4.625%	109,625	112,431
BGC Partners Inc - 05541TAK7	various	125,000	07/24/23	5.375%	124,712	133,521
CNH Indl - 12594KAA0	03/01/18	25,000	08/15/23	4.500%	25,740	26,490
Can Imperial Bank - 13607RAD2	09/13/18	55,000	09/13/23	3.500%	54,905	57,867
Sprint Corp - 85207UAF2	01/15/15	9,000	09/15/23	7.875%	9,698	9,886
Reliance Stand Life II - 75951AAJ7	09/19/18	40,000	09/19/23	3.850%	39,978	42,031
United Mexican States - 91086QBC15	01/14/15	66,000	10/02/23	4.000%	69,201	69,498
Wells Fargo - 949746SJ1	04/01/19	25,000	10/31/23	3.974%	25,422	25,378
Rose Rock Midstream - 77714TAB7	08/23/18	8,000	11/15/23	5.625%	7,750	8,180
Targa Res Partners LP - 87612BAP7	04/05/19	10,000	11/15/23	4.250%	10,000	10,075
Macquarie Group Ltd - 55608JAH1	11/28/17	25,000	11/28/23	3.189%	25,000	25,481
Sempra Energy - 816851AU3	02/21/19	50,000	12/01/23	4.050%	50,368	52,928
Marathon Petroleum - 56585ABA9	10/13/17	90,000	12/15/23	4.750%	97,422	97,625
Bank of Amer Corp - 06051GGV5	12/20/17	76,000	12/20/23	3.004%	84,606	77,617
CCO Holdings - 1248EPBE2	01/15/15	28,000	01/15/24	5.750%	28,252	28,630
Aramark Sves Inc - 038522AK4	02/12/19	100,000	01/15/24	5.125%	103,000	103,250
CommScope Fin LLC - 20338QAB9	02/19/19	10,000	03/01/24	5.500%	10,000	10,288
Seagate HDD - 81180WAT8	02/09/17	45,000	03/01/24	4.875%	44,550	47,268
NXP BV/NXP Funding LLC - 62947QAZ1	12/06/18	55,000	03/01/24	4.875%	56,908	59,615
Bank of Amer Corp - 06051GHE2	04/26/18	50,000	03/05/24	2.814%	49,950	50,083
CyrusOne LP - 23283PAG9	various	25,000	03/15/24	5.000%	25,933	25,888
Wabtec - 960386AN0	09/14/18	25,000	03/15/24	4.150%	24,951	26,626
Kinross Gold Corp - 496902AN7	05/02/18	25,000	03/15/24	5.950%	26,094	27,826
Springleaf Finance Corp - 85172FAP4	various	40,000	03/15/24	6.125%	40,095	43,050
Midwest Connect 144A - 59833CAA0	03/15/19	90,000	04/01/24	3.900%	90,638	94,797
AMC Networks Inc - 00164VAD5	various	105,000	04/01/24	5.000%	108,369	108,153
JPNC - 46647PAQ9	04/01/19	55,000	04/23/24	3.502%	54,623	54,862
Cantor Fitzgerald - 138616AE7	04/29/19	30,000	05/01/24	4.875%	29,912	31,669
El Paso Pipeline Part - 28370TAG4	07/02/19	65,000	05/01/24	4.300%	69,127	69,475
Ally Financial Inc - 02005NBH2	05/21/19	15,000	05/21/24	3.875%	14,849	15,522
CSC Holdings - 126307AH0	12/22/16	6,000	06/01/24	5.250%	5,803	6,450
Santander Holdings USA - 80282KAW6	06/07/19	25,000	06/07/24	3.500%	24,979	25,648
AT&T Inc - 00206RGD8	08/22/18	30,000	06/12/24	3.955%	30,000	30,549
NRG Energy Inc - 629377CK6	05/28/19	25,000	06/15/24	3.750%	25,022	25,725
Waste Mgmt Inc - 94106LBF5	05/22/19	30,000	06/15/24	2.950%	29,998	31,043
Athene Glob Fndg 2015-1 - 04685A2J9	06/25/19	55,000	06/25/24	2.750%	55,113	55,378
Avolon Holdings Fndg Ltd - 05401AAAF8	04/16/19	45,000	07/01/24	3.950%	44,756	46,157
Tenet Healthcare Corp - 88033GC57	various	10,000	07/15/24	4.625%	10,293	10,293
Davita Healthcare Partners - 23918KAQ1	01/14/19	15,000	07/15/24	5.125%	14,569	15,244
Tenet Healthcare Corp - 88033GC57	various	90,000	07/15/24	4.625%	92,603	92,496
JP Morgan Chase - 46647PAU0	07/23/18	80,000	07/23/24	3.797%	79,969	84,374
EQT Midstream Ptnrs LP - 26885BAA8	10/18/18	30,000	08/01/24	4.000%	28,920	29,077
Murphy Oil Corp - 626717AH5	02/02/17	9,000	08/15/24	6.875%	9,675	9,405
Crown Castle Intl - 22822VAG6	08/01/17	95,000	09/01/24	3.200%	95,293	97,583
Arrow Electronics Inc - 042735BG4	09/08/17	55,000	09/08/24	3.250%	54,643	55,906
Georgia Power Co - 373334KK6	09/10/19	20,000	09/15/24	2.200%	19,984	19,786
Istar Financial Inc - 45031UCF6	09/16/19	65,000	10/01/24	4.750%	65,000	66,143
Aecom Technology - 00766TAD2	01/29/19	10,000	10/15/24	5.875%	10,338	10,870
Broadcom Corp - 11135FAD3	04/05/19	15,000	10/15/24	3.625%	14,883	15,251
Dish DBS Corp - 25470XAW5	07/30/19	10,000	11/15/24	5.875%	9,675	9,913
Alibaba Group - 01609WAQ5	08/22/17	60,000	11/28/24	3.600%	62,583	63,130
United Contl Hldgs - 910047AK5	05/09/19	9,000	01/15/25	4.875%	8,944	9,469
Centene Corp - 15135BAJ0	01/31/19	15,000	01/15/25	4.750%	15,019	15,398
T-Mobile USA - 87264AAN5	various	17,000	03/01/25	6.375%	17,333	17,611
TC Pipelines - 87233QAB4	05/24/17	50,000	03/13/25	4.375%	52,275	53,159
Wellcare Health Plans - 94946TAC0	03/22/17	10,000	04/01/25	5.250%	10,000	10,413
Vulcan Materials Co - 929160AS8	various	35,000	04/01/25	4.500%	35,075	37,543
Citigroup Inc - 172967MF5	04/24/19	55,000	04/24/25	3.352%	55,000	56,986
Alexandria Real Estate - 015271AL3	various	85,000	04/30/25	3.450%	84,346	88,982
Levi Strauss & Co - 52736RBG6	10/16/18	10,000	05/01/25	5.000%	9,950	10,385
SM Energy - 78454LAL4	12/22/16	5,000	06/01/25	5.625%	4,869	4,286
AMC Networks Inc - 00164VAE3	07/03/19	10,000	08/01/25	4.750%	10,275	10,312
Aviation Cptl Group - 05369AAD3	08/01/18	85,000	08/01/25	4.125%	83,881	88,674
Bayer US Fin - 07274NAY9	06/08/16	65,000	08/15/25	5.500%	75,167	71,839
Comcast Corp - 20030NCS8	10/05/18	45,000	10/15/25	3.950%	44,944	48,980
Valiant Pharmaceuticals - 91911KAN2	05/10/18	15,000	11/01/25	5.500%	15,050	15,695
DowDupon Inc - 26078JAC4	11/28/18	50,000	11/15/25	4.493%	50,000	55,255
Hawaiian Airlines - 419838AA5	01/15/15	65,000	01/15/26	3.900%	45,628	46,431
CFX Escrow Corp - 15723RAC8	06/04/19	10,000	02/15/26	6.375%	10,475	10,759
ArcelorMittal NTS - 03938LBA1	03/11/19	30,000	03/11/26	4.550%	29,915	31,389
Transdigm Inc - 893647BE6	02/13/19	15,000	03/15/26	6.250%	15,000	16,106
Avolon Holdings Fnd - 05401AAG6	04/16/19	45,000	05/01/26	4.375%	44,751	46,543
Crown Castle Intl Corp - 22822VAC5	various	30,000	06/15/26	3.700%	28,777	31,629
Aircastle Ltd - 00928QAS0	06/13/19	35,000	06/15/26	4.250%	34,830	35,853
Allied Unvrl HoldCo - 019576AA5	07/12/19	5,000	07/15/26	6.625%	5,000	5,281
Gray Television Inc - 389375AJ5	01/06/17	7,000	07/15/26	5.875%	7,000	7,280

Table 13

## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
September 30, 2019

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 9/30/2019
Berry Global Escrow Corp - 085770AA3	06/05/19	10,000	07/15/26	4.875%	10,000	10,336
Citizens Financial Group - 174610AR6	07/25/19	30,000	07/27/26	2.850%	29,938	30,303
Diamond Sports NTS - 25277LAA4	08/02/19	10,000	08/15/26	5.375%	10,000	10,375
Exxon Mobil Corp - 30231GBD3	08/16/19	35,000	08/16/26	2.275%	35,000	35,273
BAT Capital Corp - 05526DBJ3	09/06/19	10,000	09/06/26	3.215%	10,000	9,874
Paypal Holdings Inc - 70450YAD5	09/26/19	20,000	10/01/26	2.650%	20,093	20,139
Dell Intl LLC - 24703DAZ4	03/20/19	50,000	10/01/26	4.900%	49,872	53,595
Buckeye Partners - 118230AQ4	07/24/18	30,000	12/01/26	3.950%	27,436	26,413
Mednux Inc - 58502BAC0	02/21/19	5,000	01/15/27	6.250%	4,988	4,962
Penn Natl Gaming - 707569AS8	01/19/17	12,000	01/15/27	5.625%	12,060	12,360
Broadcom Corp - 11134LAH2	01/19/17	45,000	01/15/27	3.875%	45,234	45,190
Genl Motors Finl - 37045XBT2	02/03/17	65,000	01/17/27	4.350%	64,506	66,811
Goldman Sachs Group Inc - 38141GWB6	various	56,000	01/26/27	3.850%	56,041	59,381
Hexcel Corp - 428291AN8	09/19/19	40,000	02/15/27	3.950%	41,418	41,628
Tech Data Corp - 878237AH9	01/31/17	85,000	02/15/27	4.950%	85,201	91,226
Physicians Realty LP - 71951QAA0	03/07/17	20,000	03/15/27	4.300%	19,615	21,375
Enable Midstream - 292480AK6	various	90,000	03/15/27	4.400%	91,224	90,185
MGM Resorts - 552953CF6	07/10/19	10,000	04/15/27	5.500%	10,500	10,958
Morgan Stanley - 61761JZ2	various	50,000	04/23/27	3.950%	50,822	52,887
William Lyon Homes Inc - 96926DAV2	07/09/19	10,000	07/15/27	6.625%	10,000	10,375
Boardwalk Pipelines - 096630AF5	01/12/17	85,000	07/15/27	4.450%	85,204	87,460
Olin Corp - 680665AJ5	10/12/18	6,000	09/15/27	5.125%	5,655	6,135
Egt Corp NTS - 26884LAF6	various	30,000	10/01/27	3.900%	29,340	26,005
JP Morgan Chase - 46625HRX0	various	85,000	12/01/27	3.625%	86,069	89,488
Arrow Electronics Inc - 042735BF6	06/12/17	85,000	01/12/28	3.875%	85,280	87,134
Capital One Fincl Corp - 14040HBW4	04/26/19	30,000	01/31/28	3.800%	29,648	31,650
American Homes 4 Rent - 02666TAB3	09/03/19	30,000	02/15/28	4.250%	32,611	32,303
Store Cap Corp - 862121AA8	03/19/18	25,000	03/15/28	4.500%	24,879	26,980
Bank of Amer Corp - 06051GGL7	04/25/17	60,000	04/24/28	3.705%	59,995	63,815
Morgan Stanley - 61744YAK4	07/24/17	50,000	07/22/28	3.591%	48,684	52,709
Altria Group Inc - 02209SBD4	02/14/19	32,000	02/14/29	4.800%	32,781	35,054
Glencore Fndg - 378272AV0	06/28/19	85,000	03/12/29	4.875%	89,778	91,849
Brookfield Fin Inc - 11271LAD4	01/29/19	45,000	03/29/29	4.850%	45,281	50,929
Goldman Sachs - 38141GWV2	01/23/18	50,000	04/23/29	3.814%	50,000	53,085
Boardwalk Pipelines LLC - 096630AG3	05/03/19	25,000	05/03/29	4.800%	24,978	26,551
Reinsurance Group Amer - 759351AN9	05/15/19	35,000	05/15/29	3.900%	34,914	37,240
NRG Energy Inc - 629377CL4	05/28/19	15,000	06/15/29	4.450%	14,980	15,628
LifeStorage LP - 53227JAB0	06/03/19	35,000	06/15/29	4.000%	34,817	37,442
Fiserv Inc - 337738AU2	06/26/19	30,000	07/01/29	3.500%	29,950	31,564
Tegna Inc - 87901JAC9	09/13/19	15,000	09/15/29	5.000%	15,000	15,208
Cheniere Energy Partners - 16411QAE1	09/12/19	10,000	10/01/29	4.500%	10,000	10,237
Amerada Hess Corp - 023551AF1	various	15,000	10/01/29	7.875%	18,418	18,950
Allegion PLC - 01748TAB7	09/27/19	25,000	10/01/29	3.500%	24,992	25,245
Air Lease Corp - 00914AAE2	09/16/19	30,000	10/01/29	3.250%	29,665	29,578
FMC Corp - 302491AU9	09/20/19	30,000	10/01/29	3.450%	30,000	30,479
Global AT:AMTOC - 37959GAA5	09/30/19	30,000	10/15/29	4.400%	29,949	29,949
Black Hills Corp - 092113AR0	09/26/19	35,000	10/15/29	3.050%	34,880	34,880
Ventas Realty LP - 92277GAU1	08/21/19	5,000	01/15/30	3.000%	4,975	4,953
Spirit Realty LP - 84861TAF5	09/16/19	5,000	01/15/30	3.400%	4,988	4,963
JBS USA Food/Finance - 46590XAB2	08/06/19	10,000	01/15/30	5.500%	10,000	10,600
Kilroy Realty LP - 49427RAP7	09/17/19	30,000	02/15/30	3.050%	29,963	29,387
United Air 2019 - 90931EAA2	02/11/19	60,000	08/25/31	4.550%	60,431	66,505
Bank Montreal Que PFD - 06368BGS1	12/12/17	55,000	12/15/32	3.803%	54,248	57,042
Entergy LA LLC - 29364WBA5	02/28/19	45,000	03/15/33	4.000%	46,170	51,369
Amerada Hess Corp - 023551AM6	05/16/18	50,000	03/15/33	7.125%	58,875	62,399
Boeing Co - 097023CP8	07/31/19	25,000	02/01/35	3.250%	24,961	25,905
General Motors Co - 37045VAK6	01/10/19	35,000	04/01/36	6.600%	34,215	40,101
Plains All Amer Pipeline - 72650RAR3	10/23/17	45,000	01/15/37	6.650%	51,491	53,534
Time Warner Cable - 88732JAJ7	various	42,000	05/01/37	6.550%	48,747	50,421
CVS Health Corp - 126650CY4	03/09/18	40,000	03/25/38	4.780%	39,530	43,807
Goldman Sachs Group Inc - 38148YAA6	various	75,000	10/31/38	4.017%	72,064	80,758
Altria Group Inc - 02209SBE2	03/21/19	45,000	02/14/39	5.800%	46,248	52,117
Mars Inc - 571676AD7	03/29/19	45,000	04/01/39	3.875%	44,866	50,255
United Health Group Inc - 91324PDT6	07/25/19	10,000	08/15/39	3.500%	9,902	10,410
Motiva Enterprises - 61980AAD5	12/06/16	35,000	01/15/40	6.850%	41,095	43,107
Genl Elec Co - 369604BF9	03/01/19	2,000	10/09/42	4.125%	1,696	2,001
Anheuser-Busch Inbev Fin - 035242AB2	01/07/19	45,000	01/17/43	4.000%	37,396	47,243
Motorola Solutions - 620076BE8	various	65,000	09/01/44	5.500%	65,489	69,268
Albemarle Corp - 012725AD9	03/09/18	25,000	12/01/44	5.450%	26,801	28,374
Sunoco Logistics Partner - 86765BAQ2	04/11/19	40,000	05/15/45	5.350%	39,664	42,918
Tri-State Generation - 89566EAK4	05/23/16	25,000	06/01/46	4.250%	24,798	27,535
Diamond 1/ Diamond 2 - 25272KAR4	11/10/17	65,000	07/15/46	8.350%	83,887	85,732
Kroger Co - 501044DG3	11/06/17	90,000	02/01/47	4.450%	86,025	92,842
Southern Calif Edison - 842400GG2	03/27/17	75,000	04/01/47	4.000%	75,414	80,431
Brighthouse Finl - 10922NAD5	06/22/17	85,000	06/22/47	4.700%	84,823	75,829
Southern Calif Edison Co - 842400GK3	06/04/18	30,000	03/01/48	4.125%	26,029	32,563
CVS Health Corp - 126650CZ1	various	90,000	03/25/48	5.050%	94,903	102,144
Axa Equitable Holdings - 054561AM7	04/20/18	25,000	04/20/48	5.000%	24,927	26,948
Electricite de France - 268317AT1	09/28/18	50,000	09/21/48	5.000%	49,010	59,967
Interpublic Group of Cos - 460690BQ2	07/23/19	25,000	10/01/48	5.400%	28,450	29,756
Boeing Co - 097023CB9	05/02/19	55,000	11/01/48	3.850%	53,765	59,894
MPLX LP - 55336VAT7	04/01/19	80,000	02/15/49	5.500%	85,566	92,778
Verizon Comm Inc - 92343VDS0	04/03/19	30,000	04/15/49	5.012%	32,568	37,720
Amer Movil SAB - 02364WBG9	04/22/19	50,000	04/22/49	4.375%	50,094	57,639
Discovery Communications - 25470DBG3	various	40,000	05/15/49	5.300%	43,473	44,202
Apple Inc - 037833DQ0	09/11/19	5,000	09/11/49	2.950%	4,963	4,891
Simon Ppty Group - 828807DH7	09/13/19	20,000	09/13/49	3.250%	19,792	19,540
Peco Energy Co - 693304AX5	09/10/19	30,000	09/15/49	3.000%	29,856	29,348
Northwell Healthcare Inc - 667274AD6	09/26/19	35,000	11/01/49	3.809%	35,502	36,467
Pacificorp - 695114CV8	03/01/19	40,000	02/15/50	4.150%	39,964	46,702
Pacific Life Ins - 69448FAA9	various	50,000	10/24/67	4.300%	47,199	52,896
Enbridge Inc - 29250NAW5	03/01/18	25,000	03/01/78	6.250%	25,000	26,492
Total Corporate Bonds					\$ 16,579,463	\$ 16,949,411

## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
September 30, 2019

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 9/30/2019
<b>Stock and Mutual Funds:</b>						
Common Preferred Stock	various	1,797,517	—	—	\$ 68,277,786	\$ 81,203,568
UBS Cash/Money Market Funds	various	4,997,394	—	—	4,997,394	4,997,394
SPDR S&P 500 ETF TR - 78462F103	various	47,075	—	—	12,885,199	13,970,448
Total Stock and Mutual Funds					\$ 86,160,379	\$ 100,171,410
<b>PREFERRED SECURITY</b>						
CoBank Ser F Callable	12/18/17	500	—	6.250%	\$ 54,625	\$ 52,750
<b>U. S. Government and Agency Securities:</b>						
US Tsy Note - 9128283T5	07/13/18	477,000	01/31/20	1.767%	476,815	476,790
US Tsy Note - 912828MP2	09/27/19	175,000	02/15/20	3.625%	176,128	176,080
US Tsy Note - 912828K58	various	30,000	04/30/20	1.375%	29,708	29,912
US Tsy Note - 912828XM7	various	10,000	07/31/20	1.625%	10,004	9,981
US Tsy Note - 912828L32	various	80,000	08/31/20	1.375%	79,724	79,656
US Tsy Note - 912828L65	10/23/15	95,000	09/30/20	1.375%	94,968	94,585
US Tsy Note - 9128285G1	01/07/19	30,000	10/31/20	2.875%	30,221	30,337
US Tsy Note - 9128283L2	12/22/17	25,000	12/15/20	1.875%	24,927	25,022
US Tsy Note - 912828Q78	various	780,000	04/30/21	1.375%	787,918	775,702
US Tsy Note - 9128287F1	various	560,000	07/31/21	1.750%	562,203	560,790
US Tsy Note - 9128285A4	10/09/18	55,000	09/15/21	2.750%	54,673	56,175
US Tsy Note - 912828F21	10/14/14	70,000	09/30/21	2.125%	70,558	70,643
US Tsy Note - 9128285V8	02/08/19	65,000	01/15/22	2.500%	64,997	66,260
US Tsy Note - 912828M80	various	85,000	11/30/22	2.000%	84,370	86,069
US Tsy Note - 9128286R6	05/03/19	270,000	04/30/24	2.250%	269,388	278,132
US Tsy Note - 912828XT2	06/19/19	265,000	05/31/24	2.000%	266,843	270,289
US Tsy Note - 9128286Z8	various	95,000	06/30/24	1.750%	94,721	95,806
US Tsy Note - 912828Y87	08/26/19	86,000	07/31/24	1.750%	87,159	86,759
US Tsy Note - 912828YE4	various	72,000	08/31/24	1.250%	70,883	70,991
US Tsy Note - 9128283P3	03/01/19	30,000	12/31/24	2.250%	29,528	31,008
US Tsy Note - 912828K74	02/06/19	65,000	08/15/25	2.000%	62,613	66,442
US Tsy Note - 9128286L9	various	500,000	03/31/26	2.250%	501,174	519,530
US Tsy Note - 9128286S4	05/13/19	45,000	04/30/26	2.375%	45,083	47,120
US Tsy Note - 912828X88	various	95,000	05/15/27	2.375%	96,164	100,102
US Tsy Note - 9128283F5	various	275,000	11/15/27	2.250%	265,032	287,666
US Tsy Note - 9128283W8	02/16/18	215,000	02/15/28	2.750%	211,388	233,425
US Tsy Note - 9128284V9	various	250,000	08/15/28	2.875%	247,140	274,882
US Tsy Note - 9128285M8	01/09/19	160,000	11/15/28	3.125%	166,087	179,626
US Tsy Note - 912828YB0	various	883,000	08/15/29	1.625%	882,953	878,876
US Tsy Bond - 912810QA9	05/06/19	80,000	02/15/39	3.500%	88,853	100,213
US Tsy Bond - 912810QB7	03/21/16	175,000	05/15/39	4.250%	227,698	241,034
US Tsy Bond - 912810RM2	various	120,000	05/15/45	3.000%	120,609	141,286
US Tsy Bond - 912810RQ3	various	50,000	02/15/46	2.500%	52,266	53,832
US Tsy Bond - 912810RS9	various	50,000	05/15/46	2.500%	48,953	53,847
US Tsy Bond - 912810RU4	01/11/17	55,000	11/15/46	2.875%	53,462	63,641
US Tsy Bond - 912810RX8	various	50,000	05/15/47	3.000%	51,634	59,248
US Tsy Bond - 912810RY6	12/05/17	180,000	08/15/47	2.750%	177,823	203,738
US Tsy Bond - 912810RZ3	various	130,000	11/15/47	2.750%	120,550	147,241
US Tsy Bond - 912810SA7	08/10/18	45,000	02/15/48	3.000%	44,007	53,429
US Tsy Bond - 912810SC3	09/28/18	165,000	05/15/48	3.125%	162,725	200,552
US Tsy Bond - 912810SD1	11/26/18	265,000	08/15/48	3.000%	259,198	315,143
US Tsy Bond - 912810SE9	various	30,000	11/15/48	3.375%	32,477	38,225
US Tsy Bond - 912810SF6	06/14/19	100,000	02/15/49	3.000%	111,024	119,231
US Tsy Bond - 912810SH2	various	774,000	05/15/49	2.875%	921,731	902,708
Total U. S. Government and Agency Securities					\$ 8,316,380	\$ 8,652,024
<b>Asset-Backed Securities</b>						
FNMA - 3135G0A78	12/15/17	1,000,000	01/21/20	1.625%	990,406	999,130
FNMA - 3135G0K69	various	1,120,000	05/06/21	1.250%	1,088,949	1,111,488
FHLB Bond - 3130AABG2	03/04/19	1,300,000	11/29/21	1.875%	1,280,472	1,305,291
FNMA - 3135G0T45	various	530,000	04/05/22	1.875%	525,537	533,609
GMALT 2018-3 - 36256GAF6	09/26/18	41,000	07/20/22	3.480%	40,999	41,615
FNMA - 3135G0T78	06/17/19	555,000	10/05/22	2.000%	557,363	560,639
SDART 2017-3 - 80284YAF1	09/20/17	41,000	12/15/22	2.930%	40,997	41,142
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	19,980	3,220
AMCAR 17-3 - 03065HAG3	08/16/17	70,000	07/18/23	3.180%	69,993	70,810
FREMF 2013-K35 - 30291VAG1	11/28/18	72,000	08/25/23	4.075%	71,122	75,393
SDART 2016-2 - 80285CAA9	07/11/18	110,000	09/15/23	4.380%	110,855	111,418
VZOT 2019-B - 92349GAC5	06/12/19	73,000	12/20/23	2.400%	72,995	73,448
Ameri 2018-1 - 03066HAF4	05/23/18	28,000	01/18/24	3.500%	27,999	28,777
SDART 2016-3 - 80284RAH2	10/02/18	120,000	02/15/24	4.290%	120,773	121,968
Hertz 2018-1B - 42806DBR9	08/24/18	50,000	02/25/24	3.600%	49,396	51,149
Synct 2018-1 - 87165LCA7	03/20/18	39,000	03/15/24	3.170%	38,999	39,507
Kabba 2019-1 - 48283PAF8	03/15/19	90,000	03/15/24	4.071%	89,999	90,842
AMERI 2018-1 - 03066HAG2	05/23/18	40,000	03/18/24	3.820%	39,995	41,517
Car 2018-4-B - 14315EAE0	10/24/18	44,000	05/15/24	3.670%	43,986	45,914
DRIVE 2018-2 - 26208JAG8	05/23/18	50,000	08/15/24	4.140%	49,994	51,182
World 2017-C - 981464GJ3	various	80,000	08/15/24	2.660%	78,546	80,117
DRIVE 2018-3 - 26208KAG5	04/15/19	60,000	09/16/24	4.300%	61,322	61,610
AMCAR - 03066MAF3	11/21/18	39,000	10/18/24	3.740%	38,988	40,751
AMCAR 2018-3 - 03066MAG1	11/21/18	90,000	11/18/24	4.040%	89,981	94,214
WOART 2018-D - 98162WAF4	04/01/19	155,000	12/16/24	3.670%	160,013	162,573
FREMF 2015-K42 - 30262SAS7	06/11/19	50,000	12/25/24	3.851%	50,984	51,519
CRVNA 2019-2A - 14686UAF2	06/27/19	120,000	01/15/25	3.280%	120,036	121,260
EART 2019-2A - 30167LAG4	04/24/19	75,000	03/17/25	3.710%	74,995	76,815
WFMNT 2016 - 981464FK1	07/27/16	42,000	04/15/25	2.330%	41,993	41,839
AMCAR 2019-2 - 03066KAG5	06/12/19	39,000	04/18/25	2.740%	38,993	39,476
SDART 2018-4 - 80285MAH2	08/22/18	70,000	12/15/25	3.980%	69,998	72,180
DRIVE 2018-4 - 26209BAG4	09/19/18	130,000	01/15/26	4.090%	130,295	133,706
DRIVE 2018-5 - 26208MAG1	11/20/18	50,000	04/15/26	4.300%	49,998	51,809
SCLP 2017-3 - 83404JAB2	05/18/17	35,000	05/25/26	3.850%	34,989	35,807
SCLP 2017-4 - 83405JAB1	07/05/17	120,000	05/26/26	3.590%	119,994	121,738
DRIVE 19-1 - 26208NAG9	01/23/19	70,000	06/15/26	4.090%	70,489	72,490
DRIVE 2019-2 - 26208RAG0	03/20/19	75,000	08/17/26	3.690%	75,120	77,407

Table 13

## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
September 30, 2019

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 9/30/2019
SCLP 17 5 - 83405LAC4	various	90,000	09/25/26	3.690%	90,085	92,168
DRIVE 2019-3 - 26209WAG8	06/19/19	60,000	10/15/26	3.180%	59,992	61,031
DRIVE 2019-4 - 26209AAG6	09/18/19	40,000	02/16/27	2.700%	39,999	40,010
SCLP 2018-1 B - 83405RAC1	02/02/18	70,000	02/25/27	3.650%	69,956	71,655
SCLP 2018-1A C - 83405RAD9	02/02/18	80,000	02/25/27	3.970%	80,000	81,882
Amer 2017-2B - 02377DAA0	03/19/19	30,000	04/15/27	3.700%	25,947	27,116
SCLP 2018-2 C - 78471WAD7	04/13/18	125,000	04/26/27	4.250%	124,714	128,784
US AI 2013-1 - 90346WAA1	01/15/15	100,000	05/15/27	3.950%	72,370	72,371
SCLP 2018-3 - 83405XAD6	08/07/18	90,000	08/25/27	4.670%	89,991	93,929
SCLP 18-4 - 83406HAD0	11/09/18	95,000	11/26/27	4.760%	94,970	98,499
OneMain 2018-1A - 68268XAD3	07/24/18	70,000	01/14/28	4.400%	69,999	72,467
FNR 2017 - 3136AWWF0	05/31/17	160,000	04/25/29	3.303%	161,211	172,110
FHLMC - 3128MMVQ3	12/19/16	200,000	11/01/31	2.500%	141,608	140,542
FNMA PL MA1138 - 31418AHQ4	08/13/19	43,000	08/01/32	3.500%	14,767	14,747
BRITI 2018-1A - 11043HAA6	various	50,000	03/20/33	4.125%	47,758	52,640
Hudso 2015-HBS - 44422PBN1	07/20/18	70,000	08/05/34	4.155%	69,106	73,319
FHLMC - 3128P8AR2	03/12/15	104,000	03/01/35	3.500%	59,003	55,483
FHLMC - 3128P8AV3	03/12/15	104,000	03/01/35	3.500%	59,282	55,741
FHLMC - 3128P8A68	04/07/15	24,000	04/01/35	3.500%	14,834	13,974
FHLMC - 3128P8D65	various	270,000	04/01/37	3.500%	211,415	208,774
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	45,819	21,505
FNMA - 3140H5GR6	01/23/18	21,000	01/01/38	3.500%	18,436	18,505
FHLMC - 3128P8GA3	06/21/18	16,000	05/01/38	3.500%	13,730	14,175
FNMA PL MA3491 - 31418CZ26	03/22/19	42,000	10/01/38	3.500%	36,260	36,837
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	54,155	34,752
SCML 2018-SBC7 - 86934NAA7	11/09/18	90,000	05/25/39	4.720%	65,887	66,569
HY 2019-30H A - 44421GAA1	07/16/19	100,000	07/10/39	3.228%	102,992	106,106
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	52,044	30,829
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	70,214	51,212
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	14,610	9,908
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	31,624	29,221
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	93,601	63,109
FNMA PL AI1886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	20,601	16,101
FNMA PL AI1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	31,064	26,203
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	25,422	27,091
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	27,084	25,222
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	30,750	22,557
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	36,225	30,956
FNMA - 3138Y63W2	various	460,000	01/01/42	4.000%	253,104	233,786
GNMA PL 005333C - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	30,435	22,885
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	66,165	60,257
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	47,909	43,659
SFAVE - 78413MAA6	various	130,000	01/05/43	3.872%	130,854	139,955
FHR 4667 - 3137BWK7	03/31/17	190,000	01/15/43	3.500%	129,748	128,798
VDC 2018-1A - 92211MAC7	02/16/18	70,000	02/16/43	4.072%	69,026	71,671
CSMC 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	62,871	65,804
FNMA AB9345 - 31417GL38	11/13/14	425,000	05/01/43	3.000%	202,552	204,328
HARLE 2018-1 - 41284LAA2	05/14/18	110,000	05/15/43	5.682%	105,112	93,126
FNMA AB9558 - 31417GTQ9	10/22/14	425,000	06/01/43	3.000%	224,073	223,784
FHLMC Q20576 - 3132JMT90	11/13/14	425,000	08/01/43	3.000%	229,381	233,677
CBSLT 18-AGS - 20269DAC9	03/16/18	40,000	02/25/44	3.580%	39,983	40,996
FHR4791 - 3137F4ZV7	04/30/18	50,000	05/15/44	4.000%	36,768	36,296
FNMA PL BC 5090 - 3140FOUQ5	04/13/16	33,000	10/01/44	4.000%	15,906	14,417
UBSC 2011 - 90268TAS3	03/10/17	60,000	01/10/45	6.250%	58,294	60,674
FNMA PL AS4370 - 3138WD2C4	07/14/15	150,000	02/01/45	4.000%	93,245	89,696
SEMT 2015-2 - 81733YAU3	08/08/17	140,000	05/25/45	3.500%	55,693	54,415
FHLMC - 3128MJVW8	05/14/18	265,000	08/01/45	3.500%	137,729	144,355
CBSLT 18-BGS - 20268MAC0	08/02/18	110,000	09/25/45	3.990%	109,961	114,622
COMM 2012-C - 12623SAU4	05/22/18	45,000	12/10/45	4.320%	42,221	43,989
WFRBS 2012-C10 - 92890NAW9	02/23/18	67,000	12/15/45	3.241%	65,631	68,948
GNMA PL - 36179R4E6	06/20/18	165,000	03/20/46	3.500%	83,626	87,228
CGCMT 2013-GCJ - 17320DAQ1	05/29/18	41,000	04/10/46	3.732%	40,795	42,304
MSBAM 2013-C9 - 61762DAZ4	06/04/18	81,000	05/15/46	3.708%	80,543	83,672
FNMA PL BC - 3138WHMS8	11/22/16	66,000	07/01/46	4.500%	36,743	32,912
FREMF 2013-K31 - 30291MAQ9	12/17/18	60,000	07/25/46	3.743%	58,800	61,536
FNMA PL AS7838 - 3138WHV82	11/13/18	100,000	08/01/46	3.000%	69,316	75,280
FHLMC PL - 31335AX86	09/14/16	125,000	09/01/46	4.000%	89,431	84,281
GNMA PL - 36179SL54	12/21/16	165,000	09/20/46	3.500%	109,689	107,133
FNMA PL - 3138WJB31	10/31/16	136,000	10/01/46	4.500%	84,723	74,995
FHLMC - 3128MJZB9	12/13/16	370,000	11/01/46	3.000%	291,371	296,276
BAMLL 2014-FRR - 05525HAU1	04/09/18	70,000	01/27/47	2.673%	61,184	66,351
FHLMC - 31335A583	02/07/17	63,000	02/01/47	4.000%	44,704	43,495
FHLMC - 3132WK6R4	09/22/17	101,000	02/01/47	3.500%	82,386	82,006
WFRBS 2014-C19 - 92938VAS4	02/14/19	22,000	03/15/47	4.271%	22,815	23,702
CGCMT 2014-GC21 - 17322MAA4	09/10/18	135,000	05/10/47	5.089%	122,730	132,905
FNMA PL - 3140FPDG1	various	46,000	06/01/47	4.000%	37,036	37,208
MSBAM 2014-C16 - 61763MAH3	05/23/19	31,000	06/15/47	4.094%	32,338	33,000
FHLMC - 3132WPTK3	07/18/17	22,000	07/01/47	4.000%	18,741	18,365
FHLMC - 3128MJZ9	06/13/17	120,000	07/01/47	4.500%	90,401	85,697
DPABS 2017-1 - 25755TAG5	01/10/19	60,000	07/25/47	0.000%	57,219	58,999
JIMMY 2017-1A - 47760QAA1	07/07/17	104,000	07/30/47	3.610%	101,920	102,683
FNMA PL MA3088 - 31418CNE0	02/13/18	90,000	08/01/47	4.000%	71,034	71,960
FNMA PL BH5119 - 3140GTVM9	10/30/18	430,000	08/01/47	3.500%	362,971	383,332
JPMMT 17-3 - 46647SAED	08/30/17	110,000	08/25/47	3.500%	79,752	81,766
FNMA MA3143 - 31418CP57	12/13/17	55,000	09/01/47	3.000%	47,927	49,174
FHLMC - 3132XTPU6	01/11/18	167,000	10/01/47	4.000%	139,924	139,916
CGCMT 2014-GC2 - 17322YAF7	10/23/18	65,000	10/10/47	4.017%	65,216	69,257
SEMT 2017-CHI - 81746HAA9	09/28/17	100,000	10/25/47	4.000%	64,373	63,251
FSMT 2017-2 - 33850RAE2	10/31/17	118,000	10/25/47	3.500%	78,414	77,880
JPMMT 2017-4 - 46648UAD6	10/31/17	120,000	11/25/47	3.000%	89,081	90,543
JPMMT 2017-4 - 46648UAE4	10/31/17	200,000	11/25/47	3.500%	141,011	138,694
FNMA PL 890813 - 31410LVE9	11/13/18	95,000	12/01/47	3.500%	79,129	85,215
JPMMT 2017-5 - 46590YAM6	11/30/17	60,000	12/15/47	3.000%	38,698	38,296
JPMMT 2017-5 - 46590YAN4	11/30/17	75,000	12/15/47	3.753%	76,895	77,410
FNMA PL MA3238 - 31418CS47	02/13/18	100,000	01/01/48	3.500%	86,781	89,041
FREMF 2015 C - 30292NAK9	09/08/17	100,000	01/25/48	3.810%	98,563	102,324
FNMA PL - 3140Q8K87	03/19/18	36,000	02/01/48	4.500%	28,997	28,946
FNMA PL - 3140Q8Q81	03/13/18	80,000	03/01/48	4.000%	69,688	70,713
FNMA PL MA3305 - 31418CU77	05/14/18	355,000	03/01/48	3.500%	308,959	323,576
GNMA PL MA5076C - 36179TT96	06/13/18	90,000	03/20/48	3.000%	76,864	81,074
FREMF 2015-K46 C - 30292RAL8	03/26/18	45,000	04/25/48	3.696%	42,495	45,805



## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
September 30, 2019

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 9/30/2019
PREMF 2015-K45 - 30292PAG3	01/30/18	55,000	04/25/48	3.591%	53,150	56,083
JPMMT 18-3 - 46649TAE6	03/29/18	85,000	04/25/48	3.500%	68,934	70,056
FNMA PL - 3140HBFS2	08/09/18	30,000	05/01/48	4.000%	25,381	25,961
FNMA PL - 3140Q83V5	05/18/18	120,000	05/01/48	4.500%	99,585	100,227
HNGRY 2018-1 - 411707AB8	06/20/18	60,000	06/20/48	4.250%	58,244	60,254
JPMMT 2018-1 A5 - 46648RAE1	01/31/18	40,000	06/25/48	3.500%	31,038	31,086
JPMMT 2018-1 A3 - 46648RAE5	01/31/18	40,000	06/25/48	3.500%	32,697	33,097
FNMA PL BM2007 - 3140J6GR2	03/21/19	18,000	09/01/48	4.000%	15,351	15,508
FNMA PL CA2469 - 3140Q9W74	12/20/18	61,000	10/01/48	4.000%	53,276	54,314
JPMBB 2015-C28 - 46644FAX9	03/20/19	60,000	10/15/48	3.721%	52,530	55,968
JPMMT 2018-4 A15 - 46649CAQ6	04/30/18	70,000	10/25/48	3.500%	52,043	52,905
FNMA PL BN0340 - 3140JGLW3	03/21/19	195,000	12/01/48	4.500%	164,711	165,124
FNMA PL BO1766 - 3140JV6C1	08/20/19	73,000	07/01/49	4.500%	75,873	75,688
FNMA PL BN7664 - 3140JQGS5	08/12/19	122,000	07/01/49	4.000%	125,603	125,065
FNMA PL CA3804 - 3140QBG2	08/21/19	332,000	07/01/49	2.500%	330,249	327,133
FHLMC PL QA2142 - 31334YLX3	08/30/19	78,000	08/01/49	3.500%	80,094	79,783
UBS Coml Mtg 2018-C9 - 90291JBB2	04/02/18	92,000	03/15/51	5.051%	91,075	102,631
GSMS 2019-GC4 - 36257UAL1	09/27/19	70,000	09/01/52	3.001%	72,099	72,973
GNR 2018-045 - 38380JXE3	07/23/18	125,000	09/16/52	2.600%	109,585	124,188
TPMT 2015-1 - 89171DAE7	07/05/17	60,000	10/25/53	3.521%	62,273	62,377
GNR 2015 - 38379KEK0	03/29/17	90,000	01/16/57	3.168%	88,590	94,061
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	84,198
FASST 2019-JR2 - 31739GAA5	06/18/19	100,000	06/25/69	2.000%	100,168	105,059
Total Asset-Backed Securities					\$ 16,887,264	\$ 16,982,715
Total Police and Firefighters' Investments					\$ 127,998,111	\$ 142,808,310
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 504,450,678	\$ 510,539,813

Table 14

## City of Columbia, Missouri

FEDERAL AND STATE GRANTS REVENUE  
SEPTEMBER 30, 2019

<u>Policy Development and Administration:</u>		
Historical Preservation Grant	\$ 5,976	
Sustainability	31,000	
Convention & Tourism Grants	<u>92,141</u>	
Total Policy Development and Administration		\$ 129,117
<u>Public Safety:</u>		
Police	<u>415,370</u>	
Total Public Safety		415,370
<u>Transportation:</u>		
Planning	193,811	
Street Construction	3,110,545	
Non Motorized Transportation Projects	946,151	
Transportation Alternatives Program (TAP)	88,120	
Airport	5,388,981	
Railroad	148,037	
Public Transportation	<u>3,383,771</u>	
Total Transportation		13,259,416
<u>Health and Environment:</u>		
Health Department	1,258,700	
CDBG/HOME	1,156,112	
Mid Missouri Solid Waste	130,373	
Solid Waste	<u>(680)</u>	
Total Health and Environment		2,544,505
<u>Personal Development:</u>		
Social Services	88,707	
Trails Grants	13,989	
Cultural Affairs	14,096	
Parks & Recreation	<u>88,269</u>	
Total Personal Development		205,061
<b>Total Federal and State Grants Revenue</b>		<u><u>\$ 16,553,469</u></u>

City of Columbia, Missouri

Table 15

TAXABLE SALES BY CATEGORY  
LAST TEN FISCAL YEARS

	2010	2011	2012	2013
Accommodation and Food Services	- \$	- \$	- \$	-
Administrative and Support aand Waste Management and Remediation Services	-	-	-	-
Agriculture, forestry, fishing and hunting	4,034,939	4,295,651	4,748,854	5,188,990
Arts, Entertainment, and Recreation	-	-	-	-
Construction	8,391,340	10,159,262	12,643,956	15,538,571
Educational Services	-	-	-	-
Finance and Insurance	1,731,830	1,841,365	5,079,871	4,905,322
Health Care and Social Assistance	-	-	-	-
Information	-	-	-	-
Management and Companies and Enterprises	-	-	-	-
Manufacturing	8,441,526	8,051,895	8,234,983	8,726,021
Mining	-	-	-	-
Other Services (except Public Administration)	-	-	-	-
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	82,485,976	85,873,365	86,717,860	85,805,115
Real Estate Rental and Leasing	-	-	-	-
Retail Trade	1,442,787,676	1,510,185,437	1,606,167,451	1,674,651,789
Services	113,318,121	118,984,696	122,788,745	129,228,043
Transportation, communications, utilities	208,104,657	215,221,024	191,522,423	197,173,582
Transportation and warehousing	-	-	-	-
Utilities	-	-	-	-
Unclassified Establishments	121,366,211	134,314,994	148,464,570	157,478,983
Wholesale Trade	-	-	-	-
	<u>1,990,662,276</u>	<u>\$ 2,088,927,689</u>	<u>\$ 2,186,368,713</u>	<u>\$ 2,278,696,416</u>

Source: State of Missouri Department of Revenue; numbers reported on cash basis as of 1/9/2020

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

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

Table 15, cont

## City of Columbia, Missouri

TAXABLE SALES BY CATEGORY  
LAST TEN FISCAL YEARS

2014	2015	2016	2017	2018*	2019*
\$ -	\$ -	\$ -	\$ 369,955,152	\$ 375,484,229	\$ 381,676,929
-	-	-	14,128,490	20,227,055	19,505,553
4,734,225	4,668,042	5,014,000	250,700	134,193	208,810
-	-	-	22,352,077	21,756,520	21,473,470
16,433,648	21,627,716	21,413,051	10,184,071	11,724,458	10,015,485
-	-	-	45,952,172	44,903,176	40,194,876
5,205,207	6,037,059	7,148,456	22,120,290	13,789,218	13,379,350
-	-	-	8,906,807	9,291,380	9,393,650
-	-	-	53,888,365	252,572,577	49,136,814
-	-	-	61,850,146	61,685,829	50,366,786
8,915,018	8,601,704	8,765,696	37,912,422	39,525,436	33,982,448
-	-	-	13,834,334	12,931,090	11,571,364
-	-	-	24,581,476	25,361,653	26,755,561
-	-	-	26,030,249	18,828,221	20,286,550
92,559,596	89,097,753	79,964,202	217,621,831	74,622	10,801
-	-	-	15,718,960	23,132,674	210,293,625
1,691,111,569	1,744,558,358	1,651,751,410	1,189,836,255	1,194,560,657	1,216,989,344
140,249,397	149,348,423	139,698,126	-	-	-
210,383,766	207,297,428	183,599,792	-	-	-
-	-	-	640,237	813,439	839,960
-	-	-	157,961,140	173,199,261	169,774,507
185,187,848	205,208,943	238,282,424	-	-	-
-	-	-	157,682,154	155,398,438	132,140,398
\$ 2,354,780,274	\$ 2,436,445,426	\$ 2,335,637,157	\$ 2,451,407,328	\$ 2,455,394,126	\$ 2,417,996,281

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

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Table 16

## City of Columbia, Missouri

RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS

Governmental Activities							
Fiscal Year Ended	Capital Lease Obligations	Notes and Loans Payable	Special Obligation Bonds	Special Obligation Notes			
2019	\$ -	\$ 2,320,455	\$ 15,095,707	\$ 1,736,782			
2018	-	3,187,475	16,506,929	3,174,034			
2017	-	4,021,481	17,888,152	4,529,020			
2016	10,132	4,823,731	19,249,375	5,806,420			
2015	34,133	5,594,844	24,291,421	7,009,780			
2014	57,697	6,337,186	28,575,582	8,145,301			
2013	106,198	7,051,261	32,656,417	9,215,859			
2012	209,447	2,056,161	36,580,582	10,225,183			
2011	-	-	40,339,747	11,175,289			
2010	-	-	43,948,910	995,000			
Business-Type Activities							
Fiscal Year Ended	Capital Lease Obligations	Special Obligation Bonds	Water & Electric Bonds	Sewer Bonds	Total Government	Percentage of Per Capita Personal Income <sup>a</sup>	Per Capita <sup>a</sup>
2019	\$ 2,234,928	\$ 82,433,770	\$ 152,983,257	\$ 94,399,156	\$ 351,204,055	n/a %	n/a
2018	4,492,192	88,657,320	144,029,874	100,269,262	360,317,086	3.73 %	2,925
2017	4,980,959	93,821,608	150,728,988	105,520,468	381,490,676	4.78 %	3,134
2016	725,677	91,569,509	156,668,102	94,350,720	373,203,666	4.88 %	3,133
2015	797,893	96,831,150	162,612,216	99,367,324	396,538,761	5.36 %	3,329
2014	174,183	100,644,111	135,699,854	84,374,663	364,008,577	5.09 %	3,056
2013	197,639	93,821,039	140,617,441	88,772,182	372,438,036	5.32 %	3,117
2012	220,290	100,490,422	145,824,435	86,871,118	382,477,638	5.74 %	3,318
2011	242,163	93,208,599	151,238,623	56,589,896	352,794,317	5.37 %	3,138
2010	-	94,857,956	82,023,648	33,207,073	255,032,587	4.05 %	2,293

n/a = information not available for current year

<sup>a</sup> See Table 24 for personal income and population data

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Table 17

## City of Columbia, Missouri

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
SEPTEMBER 30, 2019

<u>Jurisdiction</u>	<u>Governmental Debt Outstanding</u>	<u>Amount Available Debt Service Funds</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to City of Columbia (a)</u>	<u>Amount Applicable to City of Columbia</u>
Columbia School District	\$ 350,072,000	\$ 60,341,878	\$ 289,730,122	83.5%	\$ 241,891,897
Boone County	14,722,602	647,243	14,075,359	72.5%	10,201,673
Subtotal, overlapping debt					252,093,570
City direct debt	\$19,152,944	\$2,721,049	\$16,431,895	100.0%	\$16,431,895
Total direct and overlapping debt					\$ 268,525,465

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

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

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



Table 18

## City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS

Assessed value (2018)				<u>\$2,180,768,510</u> *
Constitutional debt limit **				\$436,153,702
(20% assessed value)				
Total bonded debt			\$242,156,800	
Less:				
Water and Electric Utility Bonds		\$149,215,000		
Sanitary Sewer Utility Bonds		92,941,800	<u>242,156,800</u>	
Total amount of debt applicable to debt limit				<u>0</u>
Legal debt margin				<u>\$436,153,702</u>

	Fiscal Year			
	2010	2011	2012	2013
Debt limit	\$329,972,141	\$334,950,607	\$342,349,711	\$348,567,093
Total net debt applicable to limit	\$0	\$0	\$0	\$0
Legal debt margin	\$329,972,141	\$334,950,607	\$342,349,711	\$348,567,093
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

\* All tangible property.

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

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

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

City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$360,946,391	\$373,258,227	\$385,794,355	\$399,647,937	\$413,174,204	\$436,153,702
\$0	\$0	\$0	\$0	\$0	\$0
\$360,946,391	\$373,258,227	\$385,794,355	\$399,647,937	\$413,174,204	\$436,153,702
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 19

## City of Columbia, Missouri

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

<b>Fiscal Year Ended</b>	<b>WATER AND ELECTRIC UTILITY REVENUE / REFUNDING BONDS (c)</b>						<b>Revenue Bond Coverage</b>
	<b>Operating Revenue (d)</b>	<b>Operating Expenses</b>	<b>Net Revenue</b>	<b>Principal</b>	<b>Interest (b)</b>	<b>Total</b>	
2010 \$	142,829,724 \$	104,960,352 \$	37,869,372 \$	4,020,000 \$	6,206,577 \$	10,226,577	3.70
2011	151,526,817	107,813,998	43,712,819	4,175,000	6,354,157	10,529,157	4.15
2012	147,075,417	100,038,432	47,036,985	5,360,000	8,714,110	14,074,110	3.34
2013	146,188,407	111,187,318	35,001,089	6,545,000	8,501,203	15,046,203	2.33
2014	152,473,820	116,235,925	36,237,895	6,665,000	7,798,291	14,463,291	2.51
2015	152,500,629	110,335,849	42,164,780	6,745,000	7,174,035	13,919,035	3.03
2016	159,378,641	112,365,801	47,012,840	7,668,750	7,415,763	15,084,513	3.12
2017	151,130,589	117,760,371	33,370,218	7,060,000	7,848,750	14,908,750	2.24
2018	164,107,987	114,258,630	49,849,357	9,350,000	7,547,625	16,897,625	2.95
2019	159,911,037	108,331,015	51,580,022	9,740,000	7,160,575	16,900,575	3.05

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

(b) Interest payments made in the fiscal year.

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

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

Table 20

## City of Columbia, Missouri

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

Fiscal Year Ended	SANITARY SEWER SYSTEM REVENUE BONDS (d)						Revenue Bond Coverage
	Operating Revenue (c)	Operating Expenses	Net Revenue	Principal	Interest (b)	Total	
2010 \$	13,536,909 \$	7,576,703 \$	5,960,206 \$	1,805,000 \$	1,520,655 \$	3,325,655	1.79
2011	15,430,156	7,850,327	7,579,829	1,875,000	1,911,364	3,786,364	2.00
2012	17,973,980	9,145,955	8,828,025	1,915,000	2,121,660	4,036,660	2.19
2013	19,672,456	8,750,941	10,921,515	3,521,500	2,562,275	6,083,775	1.80
2014	20,320,219	9,069,426	11,250,793	4,840,600	2,395,108	7,235,708	1.55
2015	21,897,787	9,221,642	12,676,145	4,900,545	2,324,637	7,225,182	1.75
2016	23,874,520	10,407,206	13,467,314	5,500,300	2,798,051	8,298,351	1.62
2017	24,639,759	11,209,790	13,429,969	5,557,000	2,713,817	8,270,817	1.62
2018	24,730,772	9,760,604	14,970,168	5,695,000	3,052,866	8,747,866	1.71
2019	25,875,510	9,900,998	15,974,512	5,738,900	2,924,388	8,663,288	1.84

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

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Table 21

## City of Columbia, Missouri

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

Fiscal Year	Commercial Construction (a)		Residential Construction (a)		Bank Deposits		Estimated Property Value
	Number of Permits	Value	Number of Permits	Value	(in thousands)		
2010	32	\$ 15,776,890	374	\$ 69,360,630	\$ 2,890,000	(b) \$	6,830,813,429
2011	33	20,508,272	424	112,250,462	3,005,000	(b)	6,899,642,329
2012	34	64,741,303	411	94,993,740	3,174,000	(b)	7,013,851,058
2013	42	55,728,531	953	214,609,987	3,108,000	(b)	7,172,767,546
2014	36	59,173,040	577	209,135,925	3,239,000	(b)	7,299,460,971
2015	48	38,720,198	493	157,889,702	3,464,000	(b)	7,557,017,121
2016	64	71,368,438	611	242,584,577	3,937,000	(b)	7,811,966,267
2017	63	118,588,435	446	127,036,408	3,745,731	(b)	8,074,560,433
2018	66	60,396,060	310	146,223,835	4,171,886	(b)	8,607,795,908
2019	101	48,595,480	319	96,917,471	5,181,316	(b)	9,086,535,458

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

(b) Source: FDIC Summary of Deposits

Table 22

## City of Columbia, Missouri

LARGEST ELECTRIC UTILITY CUSTOMERS  
SEPTEMBER 30, 2019

<u>Customer</u>	<u>Billed kWh</u>	<u>Billed Revenue</u>
Boone Hospital Center	29,224,598	\$ 2,609,043
Columbia Foods	28,897,591	2,571,330
3-M Company	26,331,806	2,005,015
VA Hospital	18,573,689	1,696,939
Quaker Oats	16,314,637	1,412,099
Gates Rubber	12,308,728	1,240,967
University of Missouri Regional Hospital	10,455,597	950,140
City of Columbia Sewer	9,698,495	806,305
Aurora Dairy	8,865,507	853,812
PW Eagle	8,533,905	745,055
	<u>169,204,553</u>	<u>\$ 14,890,705</u>

Table 23

## City of Columbia, Missouri

LARGEST WATER UTILITY CUSTOMERS  
SEPTEMBER 30, 2019

<u>Customer</u>	<u>Billed CCF</u>	<u>Billed Revenue</u>
Columbia Foods	203,428	\$ 631,574
3M Company	60,598	188,246
Boone Hospital Center	59,666	223,016
Aurora Organic Dairy	57,615	211,139
VA Hospital	45,805	145,005
University of MO	35,509	123,257
PW Eagle Inc	25,086	79,810
Beyond Meat Inc	20,989	77,771
Best Men LLC	20,606	60,702
Executive Center	18,308	67,724
	<u>547,610</u>	<u>\$ 1,808,243</u>



Table 24

## City of Columbia, Missouri

DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS

<b>Fiscal Year</b>	<b>Estimated Population</b> <sup>*</sup>	<b>Personal Income</b> <sup>a</sup>	<b>Per Capita Personal Income</b> <sup>a</sup>	<b>Median Age</b>	<b>Unemployment Rate</b> <sup>c</sup>
2018	123,180 <sup>e</sup>	\$9,662,239 <sup>b</sup>	\$46,510 <sup>b</sup>	27.6 <sup>e</sup>	2.3% <sup>c</sup>
2017	121,717 <sup>e</sup>	7,986,000 <sup>b</sup>	44,797 <sup>b</sup>	27.4 <sup>e</sup>	2.6%
2016	120,612 <sup>e</sup>	7,645,037 <sup>b</sup>	43,292 <sup>b</sup>	26.9 <sup>e</sup>	2.6%
2015	119,108 <sup>e</sup>	7,401,758	42,302	26.6 <sup>d</sup>	2.8%
2014	119,476 <sup>c</sup>	7,153,637	41,418	26.6	3.5%
2013	115,276	7,006,491	41,028	26.9	3.7%
2012	112,414	6,667,000	39,557	29.8	4.7%
2011	111,213	6,567,000	37,350	26.5	5.9%
2010	98,893	6,293,000	35,875	26.5	6.2%
2009	97,403	6,025,000	36,241	28.2	5.1%

\* Based on updated census population data

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

<sup>b</sup> Bureau of Economic Analysis preliminary information

<sup>c</sup> City of Columbia Annual Budget adopted October 1, 2019

<sup>d</sup> US Census American Community Survey (ACS) 1 year estimate 2014

<sup>e</sup> US Census Bureau Quick Facts

Table 25

## City of Columbia, Missouri

**PRINCIPAL EMPLOYERS  
CURRENT AND NINE YEARS AGO**

Employer	2019			2009		
	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**
University of Missouri - Columbia	8,310	1	8.76%	9,082	1	10.38%
University Hospital and Clinics	4,831	2	5.09%	4,567	2	5.22%
Columbia Public Schools	2,672	3	2.82%	2,186	3	2.50%
Veterans United Home Loans	2,360	4	2.49%	n/a	n/a	n/a
Truman Veterans Hospital	1,602	5	1.69%	1,299	5	1.43%
City of Columbia	1,371	6	1.44%	1,252	6	1.48%
Boone Hospital Center	1,357	7	1.43%	1,542	4	1.76%
Shelter Insurance	1,277	8	1.35%	1,097	9	1.25%
Joe Machens Dealerships	778	9	0.82%	n/a	n/a	n/a
MBS Textbook Exchange	730	10	0.77%	1,242	7	n/a
State Farm	n/a	n/a	n/a	1,130	8	1.29%
State of Missouri	n/a	n/a	n/a	806	10	0.92%

Note: Information from Columbia Regional Economic Development Inc.

\*\*information from the US Bureau of Labor Statistics-2018 annual

Table 26

## City of Columbia, Missouri

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

Function/Program	Full-time Equivalent Employees as of September 30									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Governmental Activities</b>										
General Administrative										
City Clerk and Elections	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
City Manager	7.20	9.10	8.60	11.50	11.30	11.30	10.00	7.00	7.00	8.00
Finance (incl. Risk Management)	55.50	55.50	55.40	55.40	51.35	48.20	46.20	47.00	42.25	41.25
Human Resources	9.66	9.66	9.16	9.16	8.95	8.85	8.85	8.85	9.00	9.00
Law	16.75	16.75	15.75	16.75	15.50	15.50	14.75	12.00	12.50	13.50
Public Works Administration	1.16	0.95	0.95	1.30	2.10	-	-	-	-	-
Convention & Tourism	10.25	9.65	9.65	9.25	8.25	8.25	8.00	8.00	9.00	9.00
Public Safety										
Police	211.00	210.40	207.40	200.00	197.00	194.00	191.00	191.00	192.00	191.00
Fire	145.00	145.00	145.00	145.00	141.00	140.00	141.00	136.00	136.00	140.00
Municipal Court	11.75	8.75	11.00	12.00	12.00	12.00	12.00	12.00	12.00	13.00
Emergency Mgmt & Comm	0.00	0.00	0.00	0.00	0.00	27.75	34.75	34.75	35.75	33.75
Health & Environment										
Health and Human Services	69.10	68.00	68.00	69.00	66.15	64.60	62.25	62.00	62.35	62.35
*Community Development	46.25	46.25	46.25	46.25	46.00	41.75	39.50	40.00	41.58	34.00
Economic Development	3.50	3.50	3.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Mid Mo Solid Waste Mgt Dist	2.00	2.00	2.00	2.00	-	-	-	-	-	-
Office of Sustainability	5.00	5.00	5.00	0.00	0.00	0.00	1.00	1.25	1.00	1.00
Cultural Affairs	2.50	2.50	2.75	3.00	3.00	3.00	3.00	3.00	2.75	2.75
Parks & Recreation	47.16	47.56	47.06	47.41	48.16	47.50	46.50	47.50	43.50	43.50
Public Works										
Admin & Engineering	-	-	-	-	-	17.92	17.51	22.10	23.85	33.15
Non-Motorized Grants	2.00	2.20	3.20	4.80	5.10	4.90	4.95	2.35	1.10	2.00
Streets and Engineering	56.37	55.05	55.60	51.90	51.46	-	-	-	-	-
Streets & Sidewalks	-	-	-	-	-	40.81	40.92	40.35	39.35	39.30
Parking Enforcement	13.05	13.05	13.05	13.10	12.01	5.01	4.02	4.00	4.00	4.00
Custodial & Maintenance	14.82	13.82	17.57	17.57	16.56	16.39	16.43	16.00	16.25	13.25
Fleet Operations	41.23	41.23	41.23	38.23	38.43	37.43	33.51	31.50	31.45	28.40
GIS Fund	0.00	0.00	12.25	6.26	5.31	5.31	4.40	4.50	3.50	-
Employee Benefit	8.34	8.34	7.84	6.84	7.05	6.15	6.15	5.15	4.00	4.00
Information Technology	55.75	52.85	39.10	35.20	34.20	32.20	32.00	28.00	27.00	28.00
Community Relations	33.15	30.15	30.35	18.50	14.40	13.40	10.90	8.75	10.75	10.75
<b>Business-Type Activities</b>										
Railroad	4.80	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Transload	0.00	0.00	0.00	3.00	3.00	3.00	3.00	0.00	0.00	0.00
Water & Electric	283.65	286.25	283.60	286.29	282.75	271.75	266.75	259.60	252.60	249.60
Recreation Services	34.84	33.84	33.34	33.34	34.59	34.25	34.25	34.25	34.25	34.25
Public Works										
Public Transportation	56.10	56.50	56.55	51.95	52.36	41.36	40.67	39.20	37.80	37.75
Airport	16.62	16.95	17.40	18.65	18.15	17.15	17.40	17.25	17.20	17.20
Sanitary Sewer	85.82	84.77	84.02	86.42	83.02	80.52	81.39	80.35	76.97	73.10
Parking Facilities	10.05	10.05	10.05	9.45	9.57	9.27	9.29	7.85	7.85	6.80
Solid Waste	117.07	116.52	113.27	109.27	106.21	94.71	93.02	92.90	87.95	85.90
Stormwater Utility	10.11	9.81	7.81	8.41	8.47	6.47	6.49	6.40	6.40	6.40
Utility Customer Services	17.45	20.45	19.20	18.20	15.40	14.30	14.30	14.00	12.00	12.00
Total	1,508.00	1,498.40	1,488.90	1,454.40	1,417.80	1,385.00	1,366.15	1,334.85	1,310.95	1,297.95

Note: Information from City of Columbia Annual Budget adopted October 1, 2019

\*Community Development department includes:

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

Table 27

## City of Columbia, Missouri

OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS

Function/Program	Fiscal year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Police</b>										
Traffic Accidents Investigated	1,187	1,234	1,210	1,306	1,274	1,282	1,288	1,362	1,442	1,810
Traffic Tickets Issued	2,931	4,317	3,312	3,395	4,615	7,507	7,790	7,727	10,662	13,738
Warning Tickets Issued	*** n/a	n/a	n/a	n/a	n/a	2,814	4,534	5,048	4,006	7,902
Driving While Intoxicated Arrests	285	520	405	303	376	462	297	438	446	485
<b>Fire</b>										
Fire Calls (All Types)	260	449	403	365	338	317	343	579	337	360
Rescue Calls	7,994	8,005	7,750	7,912	7,423	6,696	6,228	7,027	6,642	6,350
<b>Sanitary Sewer Utility</b>										
Average daily flow (millions of gallons)	17.4	14.4	15.6	16.5	17.3	15.4	14.1	12.7	15.4	19.7
<b>Solid Waste Utility</b>										
Tons of waste collected	176,094	247,724	190,525	176,250	167,171	163,872	165,254	161,629	161,573	162,257
Tons of recyclables collected	13,559	15,591	14,904	16,070	13,173	10,671	10,433	10,347	10,388	9,482
<b>Public Transportation</b>										
Total Vehicle Miles-Fixed Route	611,787	749,184	872,483	888,938	821,838	800,897	740,369	736,078	693,548	653,955
Total Vehicle Miles-Paratransit	268,240	265,918	282,043	337,158	394,628	200,728	293,972	274,602	186,311	168,153
<b>Airport</b>										
Number of Enplaned Passengers	126,776	117,079	77,961	63,292	62,489	48,778	43,108	38,319	38,478	32,072
<b>Parking Facilities</b>										
Parking permits issued (surface & structures)	2,661	2,635	2,573	2,523	2,584	2,503	2,089	1,976	2,046	1,427
Metered & hourly spaces	2,290	2,381	2,325	2,342	2,253	2,178	2,483	2,215	2,441	2,170
<b>Other Public Works</b>										
Street Segments Resurfaced/Repaired	* 71	91	93	72	101	215	165	205	164	523
Number of Permits Issued	1,575	1,228	1,170	1,532	1,352	2,221	2,333	1,997	3,033	5,326
<b>Parks and Recreation</b>										
Number of Athletic Fields Maintained	68	68	68	63	56	55	47	47	46	48
Total Sq feet of Landscape Beds Maintained	731,701	715,164	708,958	691,025	657,052	640,263	625,223	595,562	592,672	518,344
<b>Railroad</b>										
Carloads	753	781	779	724	772	1,320	1,218	1,226	1,403	1,539
<b>Water</b>										
Fire hydrants installed	36	89	44	81	26	82	80	13	79	75
Services/meters installed	556	277	814	727	1,643	1,317	1,010	234	81	279
<b>Electric</b>										
New Distribution Transformers Installed	58	88	271	416	234	353	181	59	81	52
Electric Meters Installed	809	452	2,965	1,805	717	875	1,396	506	642	432
Miles of Underground Lines Installed	5	13	5	14	10	21	14	7	6.65	4.02
<b>Health &amp; Environment</b>										
Birth Certificates issued	8,580	8,240	8,302	7,729	7,712	8,038	8,316	7,548	8,542	8,842
Death Certificates issued	** 9,698	8,787	7,840	6,994	9,173	9,037	10,526	10,585	11,716	10,755
Immunizations	18,162	21,051	19,876	19,349	20,514	19,544	16,796	19,431	22,641	34,990
WIC Visits	24,620	27,289	28,178	29,976	29,742	31,290	30,615	31,169	28,906	30,132
Inspections	8,466	9,698	8,778	9,230	15,040	11,067	7,347	15,064	19,761	21,320

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

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

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

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

n/a-information not available

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Table 28

## City of Columbia, Missouri

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS

Function/Program	Fiscal year									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Police</b>										
Stations	1	1	1	1	1	1	1	1	1	1
Substations	5	5	5	5	5	5	4	4	4	4
Vehicles	104	104	104	106	107	100	97	97	98	111
<b>Fire</b>										
Stations	9	9	9	9	9	9	9	9	9	9
Vehicles	38	38	38	38	38	38	38	38	38	39
<b>Sanitary Sewer Utility</b>										
Collection system (total miles)	742	733	720	714	707	697	695	698	684	683
<b>Solid Waste Utility</b>										
Collection vehicles	56	56	55	50	48	45	45	45	44	44
<b>Public Transportation</b>										
Buses-General Fixed Route	14	16	17	19	11	19	25	25	21	17
Buses-Campus Fixed Route	9	11	10	12	17	11	9	9	9	13
Buses-Paratransit	9	8	8	8	8	17	11	11	12	11
<b>Airport</b>										
Pavement Surface (Square yards)	497,893	497,893	497,893	473,449	473,449	470,949	468,020	464,950	464,950	464,950
<b>Parking Facilities</b>										
Parking Structures	6	6	6	6	6	6	6	5	5	4
Surface Lots (includes permit and metered parking)	7	7	7	-	-	-	-	-	-	-
* Surface Lots-Permit	-	-	-	5	5	5	4	5	6	7
* Surface Lots-Meter	-	-	-	4	5	5	5	4	4	5
<b>Other Public Works</b>										
** Streets (miles)	1,389	1,351	1,339	1,339	1,338	551	515	507	507	465
Signalized Intersections	47	48	47	47	47	47	45	43	42	39
<b>Parks and Recreation</b>										
Pools	5	5	5	5	5	5	5	5	5	5
Golf Courses (18 hole)	2	2	2	2	2	2	2	2	2	2
Athletic fields with lights and/or irrigation systems	44	44	44	44	41	40	35	33	32	30
Rec/Nature Centers	2	2	2	2	2	2	2	2	2	2
Cross Country Courses	1	-	-	-	-	-	-	-	-	-
<b>Railroad</b>										
Locomotives	2	2	2	2	2	2	2	2	2	2
Miles of main track	21	21	21	21	21	21	21	21	21.3	21.31
<b>Water</b>										
Water mains (miles)	695	708	703	700	695	689	682	671	668.57	664.25
<b>Electric</b>										
Circuit Miles of Distribution Lines	868	864	852	848	836	827	808	796	791.26	787.7

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

\* Combined into one line starting in 2017

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

## City of Columbia, Missouri

INSURANCE IN FORCE  
SEPTEMBER 30, 2019

City of Columbia - Property/Casualty Insurance Program  
Policy Period - October 1, 2018 to October 1, 2019

## I. Property/Inland Marine/Boiler and Machinery Coverages

- A. Insurance Provider – Factory Mutual Insurance Company (FM Global)
- B. Best's Rating is A+ XV and Admitted in Missouri
- C. Policy # – 1043878
- D. Annual Premium is \$861,501, plus \$31,420 TRIA Premium - Total Premium is \$892,921.
- E. Key Coverages and Limits:
  - 1. \$550,000,000 Blanket Property Limit excess \$100,000 Retention
    - a. Power Plant Retention - \$250,000
    - b. Columbia Energy Center Retention - \$525,000
  - 2. Earth Movement - \$100,000,000 Aggregate Limit excess \$100,000 Retention; \$5,000,000 for Vehicles and Mobile Equipment
  - 3. Flood - \$100,000,000 Aggregate Limit excess \$100,000 Retention (excludes Zones A, B, and V);
    - a. \$500,000 Retention for locations 0002-WWTP, 0017-Hinkson Creek Substations, 056-2601 South Scott Boulevard, 0107-Scott Boulevard and Current Road, 0105-Production Wells #1-15, 0115 - 4380 East Gans Road and 0127 - Wetlands Effluent Pump Station.
    - b. \$5,000,000 Limit for Vehicles and Mobile Equipment
    - c. \$1,000,000 Limit for Infrastructure property
  - 4. Debris Removal - \$5,000,000 Limit or 25% of the loss, whichever is greater, excess \$100,000 Retention
  - 5. Licensed Vehicles (Including Mobile Equipment) - \$10,000,000 Limit excess \$100,000 Retention (while on premises) - Flood and Earthquake limit is \$5,000,000
  - 6. EDP Equipment and Media - \$10,000,000 Limit excess \$100,000 Retention
  - 7. Extra Expense - \$5,000,000 Limit excess \$100,000 Retention
  - 8. Newly Acquired Property - \$10,000,000 Limit excess \$100,000 Retention
  - 9. Includes Boiler and Machinery Coverages
  - 10. Infrastructure property - \$5,000,000 not to exceed \$2,000,000 for bridges

## II. Excess Workers' Compensation

- A. Insurance Provider - Safety National Casualty Corporation
- B. Best's Rating is A+ XIII and Admitted in Missouri
- C. Policy # - SP4059362
- D. Annual Premium is \$312,731
- E. Work Comp-Statutory Limits
- F. Employers Liability Limit - \$1,000,000
- G. \$500,000 Self-Insured Retention, except \$750,000 SIR for Police, Fire and Electrical Workers

## III. Package Liability Program

- A. Insurance Provider - States Risk Retention Group
- B. Administered by Berkley Risk - W.R. Berkley and admitted in Missouri
- C. Policy # - 3000030-2
- D. Annual Premium is \$257,966
- E. Coverages and Limits:
  - 1. \$3,000,000 Public Entity (Coverage A) limit of liability for any one occurrence covered under the policy
  - 2. \$3,000,000 Management Practices Liability (Coverage B) for any one occurrence covered under the policy
  - 3. \$10,000,000 maximum limit of liability (A and B) for damages for all occurrences covered under this policy
  - 4. Self-insurance retention of \$500,000 per occurrence applicable to Coverage A and B.
- F. Coverages include General Liability, Public Officials Liability, Police Professional Liability, Products/Completed Operations Liability, Employment Practices Liability, Sexual Abuse Liability, Employee Benefits Liability, and Automobile Liability.

## IV. Crime Coverages

- A. Insurance Company – National Union Fire Ins Co of Pittsburgh, PA (AIG)
- B. Best's Rating is A XV and Admitted in Missouri
- C. Policy # – 019704492
- D. Annual Premium is \$17,270
- E. Coverages include:
  - 1. Employee Dishonesty (Theft) - \$3,000,000 Limit
  - 2. Forgery or Alteration - \$3,000,000 Limit
  - 3. Inside the Premises - Theft of Money and Securities - \$3,000,000 Limit
  - 4. Inside the Premises - Robbery or Safe Burglary of Other Property - \$3,000,000 Limit
  - 5. Outside the Premises - \$3,000,000 Limit
  - 6. Computer Fraud - \$3,000,000 Limit
  - 7. Fund Transfer Fraud (including Impersonation Fraud) - \$3,000,000 limit
  - 8. Money Orders and Counterfeit Fraud - \$3,000,000 Limit
- F. Deductible: \$50,000

## City of Columbia, Missouri

INSURANCE IN FORCE  
SEPTEMBER 30, 2019

- 
- V. Aviation Ground Operations Liability
- A. Insurance Company – Global Aerospace, Inc.
  - B. Best's Rating MGU/Pooled Carriers and Admitted in Missouri
  - C. Policy # – 14001082
  - D. Annual Premium is \$10,500 (includes TRIA)
  - E. Coverages include:
    - 1. General Liability - \$10,000,000 Limit Each Occurrence
    - 2. Products/Completed Operations - \$10,000,000 Aggregate Limit
    - 3. Personal and Advertising Injury - \$10,000,000 Aggregate Limit
    - 4. Personal Injury for Discrimination or Humiliation - \$1,000,000 Each Individual/Aggregate
    - 5. Incidental Medical Malpractice - \$10,000,000 Limit Each Occurrence/Aggregate
    - 6. Non-Owned Aircraft Liability - \$10,000,000 Limit Each Occurrence
    - 7. Hangarkeepers Liability - \$10,000,000 Each Aircraft/\$10,000,000 Occurrence
      - a. Deductible - \$1,000 Each Aircraft
    - 8. Excess Auto Liability - \$10,000,000 excess of \$3,000,000 scheduled underlying Automobile Liability
    - 9. Non-FAA Control Tower Operator - \$10,000,000 each occurrence; operation of control tower by Midwest ATC Services, Inc.
- VI. Health Department Professional Liability
- A. Insurance Company – Allied World Assurance Company (AWAC)
  - B. Best's Rating is A XV and Non-Admitted in Missouri
  - C. Policy # – 0309-7988
  - D. Annual Premium is \$7,500
  - E. Limits and Deductibles -
    - 1. Professional Liability - \$1,000,000 Each Claim/\$3,000,000 Aggregate
    - 2. Sexual Misconduct Liability - \$1,000,000 Each Claim/\$3,000,000 Aggregate
    - 3. HIPAA Violation Expense Reimbursement - \$50,000 Each Incident/\$50,000 Aggregate
    - 4. Strategic Response Reimbursement - \$5,000 Aggregate
    - 5. Strategic Management Loss - \$2,500 Aggregate
    - 6. Media Expense Reimbursement Coverage - \$25,000 per Incident/\$25,000 Aggregate
    - 7. Legal Expense - \$25,000 per Incident/\$25,000 Aggregate
    - 8. Disciplinary Proceedings - \$25,000 per Incident/\$75,000 Aggregate, \$1,000 Deductible
    - 9. Lost Earnings - \$2,500 Per Claim Per Day for Physicians; \$500 Per Claim Per Day for the Other Insureds; \$5,000 Per Claim Aggregate; \$10,000 Policy Aggregate
    - 10. Damage to Patients Property - \$500 Per Incident/\$5,000 Aggregate
  - F. Deductible - \$5,000 Each Claim
- VII. Railroad Liability
- A. Insurance Company –Liberty Surplus Insurance Corporation
  - B. Best's Rating is A XV and Non-Admitted in Missouri
  - C. Policy # – RRHV290905-7
  - D. Annual Premium is \$25,500 (No TRIA)
  - E. Limits are \$5,000,000 Any One Incident/\$10,000,000 Aggregate
  - F. \$25,000 Retention Per Claim
  - G. Claims-Made Policy
- VIII. Railroad Rolling Stock
- A. Insurance Company –Hanover Insurance Company
  - B. Best's Rating is A XIV and Admitted in Missouri
  - C. Policy # – IHH968366506
  - D. Annual Premium is \$3,515 (No TRIA)
  - E. Coverages:
    - 1. \$400,000 Limit All Covered Property-Any One Occurrence-\$1,000 Deductible
      - a. \$200,000 SW120 Electromotive Div. GM Corp. 1200 HP Diesel – Electric RR Eng, S#4278-1-COLT
      - b. \$200,000 EMD Model GP-10, 1952 – HP: 1,750: Axles 4
- IX. Network Security & Privacy
- A. Insurance Company – National Union Fire Ins. Co. of Pittsburgh, PA (AIG)
  - B. Best's Rating is A XV and Admitted in Missouri
  - C. Policy # – 019591473
  - D. Annual Premium is \$21,705
  - E. Claims Made Coverage
  - F. Retroactive Date: 10/1/2014
  - F. Coverages and Limits:
    - 1. Media Content - \$2,000,000, Retention \$25,000
    - 2. Security & Privacy Liability - \$2,000,000, Retention \$25,000
      - a. Regulatory Action Sublimit of Liability - \$2,000,000
    - 3. Network Interruption Insurance - \$2,000,000, Retention \$25,000
    - 4. Event Management - \$2,000,000, Retention \$50,000
    - 5. Cyber Extortion - \$2,000,000, Retention \$25,000
    - 6. Reputation Guard - \$100,000, Retention 0



- X. Unmanned Aircraft Liability (Policy Term: 10/6/2018 to 10/6/2019)
- A. Insurance Company - Global Aerospace, Inc.
  - B. Best's Rating MGU/Pooled Carriers and Admitted in Missouri
  - C. Policy # - 9013979
  - D. Annual Premium is \$1,832.
  - E. Coverage and Limits:
    - 1. Bodily Injury/Property Damage - \$1,000,000 Each Occurrence
    - 2. Medical Payments - \$5,000 Each Occurrence
    - 3. Aircraft Schedule - Any UAS Owned and Operated by the Named Insured
    - 4. Non-Owned Liability - Any unmanned UAS That Does Not Exceed 55 lbs in Weight
    - 5. Premises - \$1,000,000 Per Occurrence; \$100,000 Per Occurrence Fire Legal Liability
    - 6. Third Part War Risk Liability - \$1,000,000 Annual Aggregate
    - 7. Physical Damage to UAS Not Covered
    - 8. Deductible - 5% In Motion and Not in Motion

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