

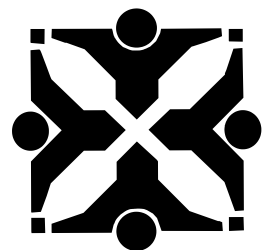
CITY OF COLUMBIA, MISSOURI

Interim Financial Report

Presented on Non-GAAP Basis

October 1, 2017- March 31, 2018

Department of Finance
Michele Nix, CPA
Director of Finance



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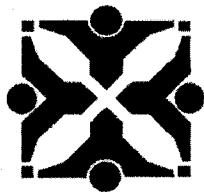
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CITY OF COLUMBIA, MISSOURI

FINANCE DEPARTMENT ADMINISTRATION

May 1, 2018

Mr. Mike Matthes
City Manager
City of Columbia, Missouri
Columbia, Missouri 65201

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

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

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

The Financial section contains the financial statements for all funds of the city and certain detail schedules are also included. Governmental fund types include General Fund, Special Revenue Funds, Debt Service Funds and a Capital Projects Fund.

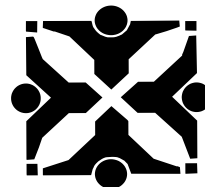
The Proprietary fund types include ten Enterprise Funds and eight Internal Service Funds. The Fiduciary fund types include the Police and Firefighters' Retirement Fund (Pension), Other Postemployment Benefits Fund, Expendable Trust Funds, a Nonexpendable Trust Fund and Agency Funds. Two account groups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

Respectfully submitted,

Michele Nix, CPA
Director of Finance

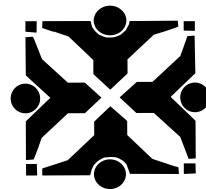
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

ASSETS	2018	2017
Cash and cash equivalents	\$40,187,545	\$36,957,786
Accounts receivable	629,031	690,914
Taxes receivable	3,707,149	3,461,516
Allowance for uncollectible taxes	(85,581)	(58,456)
Grants receivable	43,618	53,479
Accrued interest	88,059	61,091
Due from other funds	1,752,685	1,838,931
Inventory	341,592	329,996
Prepaid Expenses	0	0
Other assets	0	0
TOTAL ASSETS	\$46,664,098	\$43,335,257
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$196,557	\$92,366
Accrued payroll and payroll taxes	0	0
Due to other funds	0	0
Unearned revenue	93,909	49,160
Other liabilities	3,114,677	2,460,691
TOTAL LIABILITIES	3,405,143	2,602,217
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	42,400	67,800
FUND BALANCE:		
Non Spendable	341,592	329,996
Restricted	0	0
Committed	684,859	711,722
Assigned	1,606,796	1,575,977
Unassigned	40,583,308	38,047,545
TOTAL FUND BALANCE	43,216,555	40,665,240
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$46,664,098	\$43,335,257

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	<u>2018</u>	<u>2017</u>
REVENUES:		
General property taxes	\$8,241,838	\$8,001,099
Sales tax	10,614,216	10,501,825
Other local taxes	6,358,834	5,548,128
Licenses and permits	103,225	115,096
Fines	835,500	782,187
Fees and service charges	1,322,009	1,411,181
Intragovernmental revenue	10,699,410	9,891,816
Revenue from other governmental units	2,229,663	1,692,322
Investment revenue	(103,915)	(160,893)
Miscellaneous	566,854	713,147
TOTAL REVENUES	<u>40,867,634</u>	<u>38,495,908</u>
EXPENDITURES:		
Current:		
Policy development and administration	4,737,494	4,330,936
Public safety	21,007,226	19,691,854
Transportation	4,370,930	3,499,427
Health and environment	4,899,966	5,018,785
Personal development	3,593,363	3,633,051
Miscellaneous nonprogrammed activities	180,717	174,610
TOTAL EXPENDITURES	<u>38,789,696</u>	<u>36,348,663</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,077,938</u>	<u>2,147,245</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	4,313,738	4,540,566
Operating transfers to other funds	(997,146)	(934,631)
Contributions from other funds	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,316,592</u>	<u>3,605,935</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	5,394,530	5,753,180
FUND BALANCE, BEGINNING OF YEAR	<u>37,822,025</u>	<u>34,912,060</u>
FUND BALANCE, END OF YEAR	<u><u>\$43,216,555</u></u>	<u><u>\$40,665,240</u></u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2018
(WITH COMPARABLE AMOUNTS FOR 2017)**

	2018		2017
	Budget	Actual	(Over) Under Budget Actual
GENERAL PROPERTY TAXES:			
Real property	\$6,777,555	\$6,888,578	(\$111,023)
Individual personal property	1,342,152	1,304,818	37,334
Railroad and utility	25,674	1,195	24,479
Financial institutions	12,451	30,710	(18,259)
Total	8,157,832	8,225,301	(67,469)
Penalties and interest	36,000	16,537	19,463
Total General Property Taxes	8,193,832	8,241,838	(48,006)
SALES TAX	23,966,892	10,614,216	13,352,676
OTHER LOCAL TAXES:			
Gasoline tax	2,983,251	1,435,711	1,547,540
Cigarette tax	541,000	222,148	318,852
Motor vehicle tax	1,438,375	657,854	780,521
Utilities tax:			
Telephone	3,165,159	1,229,942	1,935,217
Natural gas	2,005,000	2,052,014	(47,014)
CATV franchise	230,000	149,215	80,785
Electric	1,118,000	611,950	506,050
Total Other Local Taxes	11,480,785	6,358,834	5,121,951
LICENSES AND PERMITS:			
Business licenses	830,680	58,078	772,602
Alcoholic beverages	204,900	23,795	181,105
Animal licenses	38,600	21,352	17,248
Total Licenses and Permits	1,074,180	103,225	970,955
FINES:			
Corporation court fines	467,000	268,974	198,026
Uniform ticket fines	220,000	104,622	115,378
Meter fines	900,000	458,504	441,496
Alarm violations	13,500	3,400	10,100
Total Fines	1,600,500	835,500	765,000
FEES AND SERVICE CHARGES:			
Construction inspection	1,993,461	879,014	1,114,447
Street maintenance	0	0	0
Right of way	85,000	28,976	56,024
Animal control fees	13,525	5,540	7,985
Health fees	727,200	310,640	416,560
Miscellaneous	140,918	97,839	43,079
Total Fees and Service Charges	2,960,104	1,322,009	1,638,095

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2018
(WITH COMPARABLE AMOUNTS FOR 2017)**

	2018		2017
	Budget	Actual	(Over) Under Budget Actual
INTRAGOVERNMENTAL REVENUE:			
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):			
Electric	\$12,446,480	\$6,115,982	\$6,330,498
Water	3,676,196	2,176,050	1,500,146
Total	16,122,676	8,292,032	7,830,644
General and Administrative Charges	4,817,264	2,407,378	2,409,886
Total Intragovernmental Revenue	20,939,940	10,699,410	10,240,530
REVENUE FROM OTHER GOVERNMENTAL UNITS:			
Federal and State Grants:			
Fire	0	36	(36)
Missouri Department of Transportation – Highway	200,968	70,565	130,403
Emergency Shelter	0	0	0
Health, General	975,356	588,926	386,430
Health-Women-Infants and Children	473,442	187,801	285,641
Youth at Risk	0	0	0
Police Department	390,035	153,574	236,461
Cultural Affairs	12,000	12,477	(477)
Parks and Recreation	19,500	0	19,500
Sustainability Grant	31,000	36,160	(5,160)
Public Works	0	87,800	(87,800)
Historic Preservation Grant	0	0	0
Total	2,102,301	1,137,339	964,962
Boone County:			
Health Department	1,304,513	889,972	414,541
Disaster Preparedness	0	25,455	(25,455)
Joint Communications	0	0	0
Animal Control	248,993	176,897	72,096
Social Services	0	0	0
Total	1,553,506	1,092,324	461,182
Total Revenue From Other Governmental Units	3,655,807	2,229,663	1,426,144
INVESTMENT REVENUE	569,042	(103,915)	672,957

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2018
(WITH COMPARABLE AMOUNTS FOR 2017)**

	2018		2017
	Budget	Actual	(Over) Under Budget
			Actual
MISCELLANEOUS REVENUE:			
Property sales	\$11,000	\$35,542	(\$24,542)
Photocopies	0	0	0
Other	878,960	531,312	347,648
Total Miscellaneous Revenue	889,960	566,854	323,106
TOTAL REVENUES	75,331,042	40,867,634	34,463,408
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS:			
Water	1,179	590	589
Electric	124,842	62,421	62,421
Public Transportation	1,530	765	765
Solid Waste	215,301	107,651	107,650
Fleet	2,295	1,148	1,147
Transportation Sales Tax Fund	5,998,276	2,999,138	2,999,138
Capital Projects Fund	0	30,000	(30,000)
Storm Water	108,514	54,257	54,257
Parking	43,365	31,583	11,782
Convention & Visitors Bureau	164,205	94,603	69,602
Community Development	48,308	30,639	17,669
Contributions Fund	31,320	12,320	19,000
Utility Accounts & Billing	15,281	15,281	0
Park Sales Tax	1,746,684	873,342	873,342
Total operating transfers from other funds	8,501,100	4,313,738	4,187,362
Contributions From Other Funds	0	0	0
APPROPRIATION OF PRIOR YEAR FUND BALANCE	0	0	0
TOTAL OTHER FINANCING SOURCES	8,501,100	4,313,738	4,187,362
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$83,832,142</u>	<u>\$45,181,372</u>	<u>\$38,650,770</u>
			<u>\$43,286,474</u>

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	2018		2017
	Budget	Actual	(Over) Under Budget
			Actual
POLICY DEVELOPMENT AND ADMINISTRATION:			
General Government:			
City Council:			
Personal services	\$53,909	\$28,678	\$25,231
Materials and supplies	49,526	4,652	44,874
Travel and training	93,994	19,976	74,018
Intragovernmental	44,674	22,337	22,337
Utilities, services, and miscellaneous	104,602	39,747	64,855
Total City Council	346,705	115,390	231,315
City Clerk:			
Personal services	275,130	129,837	145,293
Materials and supplies	22,309	322	21,987
Travel and training	11,319	470	10,849
Intragovernmental	26,760	13,380	13,380
Utilities, services, and miscellaneous	42,836	1,153	41,683
Total City Clerk	378,354	145,162	233,192
City Manager:			
Personal services	1,056,081	483,099	572,982
Materials and supplies	76,140	11,227	64,913
Travel and training	49,731	25,928	23,803
Intragovernmental	230,371	115,185	115,186
Utilities, services, and miscellaneous	623,182	89,013	534,169
Capital additions	0	0	0
Total City Manager	2,035,505	724,452	1,311,053
Office of Sustainability			
Personal services	372,047	176,109	195,938
Materials and supplies	23,505	1,378	22,127
Travel and training	6,260	4,528	1,732
Intragovernmental	13,966	6,983	6,983
Utilities, services, and miscellaneous	162,647	10,526	152,121
Capital additions	0	0	0
Total City Manager	578,425	199,524	378,901
Election:			
Utilities, services, and miscellaneous	118,660	92,590	26,070
Total General Government	3,457,649	1,277,118	2,180,531
Financial Services:			
Personal services	3,589,294	1,635,540	1,953,754
Materials and supplies	120,114	33,762	86,352
Travel and training	179,687	6,790	172,897
Intragovernmental	557,779	278,889	278,890
Utilities, services, and miscellaneous	381,329	221,981	159,348
Capital additions	0	0	0
Total Financial Services	4,828,203	2,176,962	2,651,241
Human Resources:			
Personal services	721,478	343,269	378,209
Materials and supplies	52,750	22,161	30,589
Travel and training	21,284	14,344	6,940
Intragovernmental	160,492	80,246	80,246
Utilities, services, and miscellaneous	361,564	103,336	258,228
Total Human Resources	1,317,568	563,356	754,212

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	2018		2017
	Budget	Actual	(Over) Under Budget Actual
City Counselor:			
Personal services	\$1,013,981	\$474,181	539,800
Materials and supplies	102,181	7,150	95,031
Travel and training	79,919	7,234	72,685
Intragovernmental	114,044	57,022	57,022
Utilities, services, and miscellaneous	535,929	67,447	468,482
Capital additions	0	0	0
Total City Counselor	1,846,054	613,034	1,233,020
Public Works Administration:			
Personal services	145,853	64,176	81,677
Materials and supplies	52,339	5,368	46,971
Travel and training	17,915	4,145	13,770
Intragovernmental	58,372	29,186	29,186
Utilities, services, and miscellaneous	34,140	4,149	29,991
Capital additions	0	0	0
Total Public Works Administration	308,619	107,024	201,595
Total Policy Development and Administration	11,758,093	4,737,494	7,020,599
PUBLIC SAFETY:			
Police:			
Personal services	18,459,641	8,330,316	10,129,325
Materials and supplies	1,518,654	735,189	783,465
Travel and training	253,055	120,825	132,230
Intragovernmental	2,231,424	1,115,712	1,115,712
Utilities, services, and miscellaneous	1,100,216	502,378	597,838
Capital additions	345,410	304,913	40,497
Total Police	23,908,400	11,109,333	12,799,067
City Prosecutor:			
Personal services	495,845	222,962	272,883
Materials and supplies	28,739	4,179	24,560
Travel and training	14,026	0	14,026
Intragovernmental	85,377	42,689	42,688
Utilities, services, and miscellaneous	24,719	13,957	10,762
Capital additions	0	0	0
Total City Prosecutor	648,706	283,787	364,919
Fire:			
Personal services	15,570,309	7,557,112	8,013,197
Materials and supplies	894,089	341,438	552,651
Travel and training	103,229	27,755	75,474
Intragovernmental	1,367,631	682,653	684,978
Utilities, services, and miscellaneous	590,635	267,802	322,833
Capital additions	60,000	0	60,000
Total Fire	18,585,893	8,876,760	9,709,133

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	2018		2017	
	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>	<u>Actual</u>
Animal Control:				
Personal services	\$412,189	\$199,748	\$212,441	\$193,996
Materials and supplies	25,564	8,330	17,234	6,465
Travel and training	3,152	(46)	3,198	410
Intragovernmental	97,034	48,517	48,517	46,988
Utilities, services, and miscellaneous	186,253	101,312	84,941	97,284
Capital additions	0	0	0	0
Total Animal Control	<u>724,192</u>	<u>357,861</u>	<u>366,331</u>	<u>345,143</u>
Municipal Court:				
Personal services	640,767	288,270	352,497	326,106
Materials and supplies	101,255	10,130	91,125	9,217
Travel and training	22,025	25	22,000	85
Intragovernmental	127,606	63,803	63,803	91,524
Utilities, services, and miscellaneous	96,194	17,257	78,937	16,146
Capital additions	6,871	0	6,871	0
Total Municipal Court	<u>994,718</u>	<u>379,485</u>	<u>615,233</u>	<u>443,078</u>
Joint Communications:				
Personal services	0	0	0	0
Materials and supplies	0	0	0	76
Travel and training	0	0	0	0
Intragovernmental	0	0	0	577
Utilities, services, and miscellaneous	35,625	0	35,625	17,744
Capital additions	0	0	0	0
Total Joint Communications	<u>35,625</u>	<u>0</u>	<u>35,625</u>	<u>18,397</u>
Total Public Safety	<u>44,897,534</u>	<u>21,007,226</u>	<u>23,890,308</u>	<u>19,691,854</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	3,643,080	1,377,623	2,265,457	1,420,670
Materials and supplies	2,555,174	601,866	1,953,308	613,800
Travel and training	41,793	10,935	30,858	7,796
Intragovernmental	739,948	370,290	369,658	392,695
Utilities, services, and miscellaneous	3,340,829	1,111,352	2,229,477	507,527
Capital additions	632,750	423,983	208,767	0
Total Streets and Sidewalks	<u>10,953,574</u>	<u>3,896,049</u>	<u>7,057,525</u>	<u>2,942,488</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	2018		2017
	Budget	Actual	(Over) Under Budget Actual
Traffic:			
Personal services	\$740,902	\$303,671	\$437,231
Materials and supplies	593,080	108,326	484,754
Travel and training	3,820	783	3,037
Intragovernmental	80,997	40,499	40,498
Utilities, services, and miscellaneous	39,254	21,602	17,652
Capital additions	0	0	0
Total Traffic	1,458,053	474,881	983,172
Total Transportation	12,411,627	4,370,930	8,040,697
HEALTH AND ENVIRONMENT:			
Health Services:			
Personal services	3,685,181	1,690,745	1,994,436
Materials and supplies	498,718	109,100	389,618
Travel and training	79,470	21,685	57,785
Intragovernmental	686,009	343,005	343,004
Utilities, services, and miscellaneous	1,117,549	279,094	838,455
Capital additions	0	0	0
Total Health Services	6,066,927	2,443,629	3,623,298
Planning:			
Personal services	3,154,205	1,472,891	1,681,314
Materials and supplies	183,150	43,919	139,231
Travel and training	68,004	20,338	47,666
Intragovernmental	635,779	317,863	317,916
Utilities, services, and miscellaneous	625,159	326,270	298,889
Capital additions	109,110	0	109,110
Total Planning	4,775,407	2,181,281	2,594,126
Department of Economic Development:			
Personal services	400,580	188,492	212,088
Materials and supplies	6,334	1,675	4,659
Intragovernmental	56,498	28,249	28,249
Utilities, services, and miscellaneous	206,600	56,640	149,960
Total Department of Economic Development	670,012	275,056	394,956
Total Health and Environment	11,512,346	4,899,966	6,612,380

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	2018			2017
	Budget	Actual	(Over) Under Budget	Actual
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,814,008	\$1,591,190	\$2,222,818	\$1,529,393
Materials and supplies	834,375	329,391	504,984	327,538
Travel and training	16,822	9,314	7,508	13,077
Intragovernmental	584,967	292,484	292,483	276,025
Utilities, services, and miscellaneous	568,703	240,887	327,816	248,479
Capital additions	83,586	0	83,586	82,040
Total Parks and Recreation	5,902,461	2,463,266	3,439,195	2,476,552
Cultural Affairs:				
Personal services	220,641	78,971	141,670	110,954
Materials and supplies	24,106	8,445	15,661	12,003
Travel and training	10,000	258	9,742	2,898
Intragovernmental	6,597	3,299	3,298	2,748
Utilities, services, and miscellaneous	297,159	189,702	107,457	217,823
Total Cultural Affairs	558,503	280,675	277,828	346,426
Office of Community Services:				
Personal services	538,697	278,049	260,648	257,702
Materials and supplies	84,786	44,440	40,346	19,712
Travel and training	7,577	601	6,976	4,063
Intragovernmental	72,071	36,036	36,035	35,888
Utilities, services, and miscellaneous	60,375	25,120	35,255	25,181
Total Office of Community Services	763,506	384,246	379,260	342,546
Social Assistance:				
Utilities services, and miscellaneous	1,267,150	465,176	801,974	467,527
Total Social Assistance	1,267,150	465,176	801,974	467,527
Total Personal Development	8,491,620	3,593,363	4,898,257	3,633,051
Miscellaneous Nonprogrammed Activities:				
Intragovernmental	304,907	152,454	152,453	131,572
Capital lease payment	0	0	0	0
Other	1,164,342	28,263	1,136,079	43,038
Total Miscellaneous Nonprogrammed Activities:	1,469,249	180,717	1,288,532	174,610
TOTAL EXPENDITURES	90,540,469	38,789,696	51,750,773	36,348,663
OPERATING TRANSFERS TO OTHER FUNDS:				
2016 S.So. Bonds	702,852	351,426	351,426	353,676
Recreation Services Fund	1,161,910	580,955	580,955	580,955
Storm Water Utility Fund	0	0	0	0
Capital Projects Fund	29,500	29,500	0	0
Convention & Visitors Bureau	0	0	0	0
Contributions Fund	35,265	35,265	0	0
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	1,929,527	997,146	932,381	934,631
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$92,469,996	\$39,786,842	\$52,683,154	\$37,283,294

SPECIAL REVENUE FUNDS

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

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

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

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

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

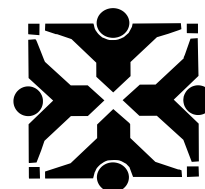
Community Development Grant Fund - to account for all federal monies received by the City and disbursed on Community Development Grant projects.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2018 and 2017

ASSETS	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$10,600	\$0	\$0	\$6,825	\$4,411,283	\$4,146,936
Cash restricted for development charges	0	0	0	0	0	0
Cash restricted for hotel/motel tax	0	0	0	0	0	0
Accounts receivable	0	0	0	0	7,669	12,167
Due from other funds	0	0	0	0	0	0
Taxes receivable	0	0	0	0	930,418	977,268
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	0	92,248	0	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0
Accrued interest	0	(133)	(4)	9	8,826	6,457
Other assets	0	0	0	0	0	0
TOTAL ASSETS	\$10,600	\$92,115	(\$4)	\$6,834	\$5,358,196	\$5,142,828
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$1,840	\$0	\$0	\$0	\$0	\$0
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds		92,254	8,981	0	0	86,066
Obligations under capital leases – current maturities	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	1,840	92,254	8,981	0	0	86,066
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	8,760	0	(8,985)	6,834	5,358,196	5,056,762
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	(139)	0	0	0	0
TOTAL FUND BALANCE	8,760	(139)	(8,985)	6,834	5,358,196	5,056,762
TOTAL LIABILITIES AND FUND BALANCE	\$10,600	\$92,115	(\$4)	\$6,834	\$5,358,196	\$5,142,828

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2018 and 2017

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2018	2017	2018	2017	2018	2017
\$1,131,012	\$580,121	\$0	\$0	\$817,143	\$456,614
0	0	0	0	8,360,108	7,042,278
3,095,152	3,088,228	0	0	0	0
0	0	0	0	572	957
0	0	0	0	0	0
0	0	0	0	82,748	84,362
0	0	0	0	0	0
0	0	0	0	0	0
0	0	7,403,699	7,470,699	0	0
8,722	5,656	0	(273)	18,929	11,863
0	0	9,355	53,632	0	0
<u>\$4,234,886</u>	<u>\$3,674,005</u>	<u>\$7,413,054</u>	<u>\$7,524,058</u>	<u>\$9,279,500</u>	<u>\$7,596,074</u>
\$29,042	\$0	\$4,400	\$0	\$0	\$0
0	0	0	0	0	0
0	0	(523)	0	0	0
0	0	34,199	246,380	0	0
0	0	0	0	0	0
0	0	0	0	0	0
50,283	47,506	847	847	0	0
<u>79,325</u>	<u>47,506</u>	<u>38,923</u>	<u>247,227</u>	<u>0</u>	<u>0</u>
0	0	1,178	0	0	0
4,155,561	3,626,499	7,372,953	7,276,831	8,360,108	7,042,478
0	0	0	0	919,392	553,596
0	0	0	0	0	0
0	0	0	0	0	0
<u>4,155,561</u>	<u>3,626,499</u>	<u>7,374,131</u>	<u>7,276,831</u>	<u>9,279,500</u>	<u>7,596,074</u>
<u>\$4,234,886</u>	<u>\$3,674,005</u>	<u>\$7,413,054</u>	<u>\$7,524,058</u>	<u>\$9,279,500</u>	<u>\$7,596,074</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2018 and 2017

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2018	2017	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$4,781,349	\$4,336,687	\$907,742	\$1,312,798	\$990,018	\$131,267	\$13,049,147	\$10,971,248
Cash restricted for development charges	0	0	0	0	0	0	8,360,108	7,042,278
Cash restricted for hotel/motel tax	0	0	0	0	0	0	3,095,152	3,088,228
Accounts receivable	3,834	6,084	3,834	6,084	0	0	15,909	25,292
Due from other funds	0	0	0	0	0	0	0	0
Taxes receivable	465,209	488,584	465,208	488,583	0	0	1,943,583	2,038,797
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0	0	92,248
Rehabilitation loans receivable	0	0	0	0	0	0	7,403,699	7,470,699
Accrued interest	10,016	7,217	2,083	2,265	1,898	275	50,470	33,336
Other assets	0	0	0	0	0	0	9,355	53,632
TOTAL ASSETS	\$5,260,408	\$4,838,572	\$1,378,867	\$1,809,730	\$991,916	\$131,542	\$33,927,423	\$30,815,758
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	35,282	0
Interest payable	0	0	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0	(523)	0
Due to other funds	0	0	0	0	0	0	43,180	424,700
Obligations under capital leases – current maturities	0	0	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	51,130	48,353
TOTAL LIABILITIES	0	0	0	0	0	0	129,069	473,053
FUND BALANCE:								
Non Spendable	0	0	0	0	0	0	1,178	0
Restricted	5,260,408	4,838,572	1,378,867	1,809,730	991,916	131,542	32,877,784	29,789,248
Committed	0	0	0	0	0	0	919,392	553,596
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	(139)
TOTAL FUND BALANCE	5,260,408	4,838,572	1,378,867	1,809,730	991,916	131,542	\$33,798,354	\$30,342,705
TOTAL LIABILITIES AND FUND BALANCE	\$5,260,408	\$4,838,572	\$1,378,867	\$1,809,730	\$991,916	\$131,542	\$33,927,423	\$30,815,758

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

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

	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2018	2017	2018	2017	2018	2017
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	5,292,549	5,220,863
Other local taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0
Revenue from other governmental units	106,924	97,160	20,739	19,513	0	0
Investment revenue	0	(139)	222	179	(9,760)	(15,323)
Miscellaneous	0	0	0	0	(1,008)	(2,891)
TOTAL REVENUES	106,924	97,021	20,961	19,692	5,281,781	5,202,649
EXPENDITURES:						
Current:						
Policy development and administration	25,883	63,638	0	0	0	0
Health and environment	0	0	75,785	63,840	0	0
Transportation	0	0	0	0	0	0
Personal development	6,593	28,610	0	0	11,021	12,003
TOTAL EXPENDITURES	32,476	92,248	75,785	63,840	11,021	12,003
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	74,448	4,773	(54,824)	(44,148)	5,270,760	5,190,646
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	46,353	46,698	0	0
Operating transfers to other funds	0	0	0	0	(5,728,086)	(5,380,999)
Restructuring of financing	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	46,353	46,698	(5,728,086)	(5,380,999)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	74,448	4,773	(8,471)	2,550	(457,326)	(190,353)
FUND BALANCE, BEGINNING OF PERIOD	(65,688)	(4,912)	(514)	4,284	5,815,522	5,247,115
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$8,760	(\$139)	(\$8,985)	\$6,834	\$5,358,196	\$5,056,762

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

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

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2018	2017	2018	2017	2018	2017
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	453,788	448,983
1,313,713	1,136,892	0	0	0	0
0	0	0	0	0	0
0	0	0	0	681,248	687,606
5,366	28,659	172,042	223,762	0	0
(7,466)	(13,693)	6,772	6,091	(19,747)	(28,405)
8,938	8,240	400	14,300	(85)	(248)
<u>1,320,551</u>	<u>1,160,098</u>	<u>179,214</u>	<u>244,153</u>	<u>1,115,204</u>	<u>1,107,936</u>
1,151,195	871,466	0	0	54,780	66,445
0	0	485,425	293,771	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,151,195</u>	<u>871,466</u>	<u>485,425</u>	<u>293,771</u>	<u>54,780</u>	<u>66,445</u>
169,356	288,632	(306,211)	(49,618)	1,060,424	1,041,491
0	0	0	0	0	0
(339,173)	(1,131,660)	(30,705)	(18,419)	(120,438)	(1,549,645)
0	0	0	0	0	0
<u>(339,173)</u>	<u>(1,131,660)</u>	<u>(30,705)</u>	<u>(18,419)</u>	<u>(120,438)</u>	<u>(1,549,645)</u>
(169,817)	(843,028)	(336,916)	(68,037)	939,986	(508,154)
4,325,378	4,469,527	7,711,047	7,344,868	8,339,514	8,104,228
0	0	0	0	0	0
<u>\$4,155,561</u>	<u>\$3,626,499</u>	<u>\$7,374,131</u>	<u>\$7,276,831</u>	<u>\$9,279,500</u>	<u>\$7,596,074</u>

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

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

	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
	2018	2017	2018	2017	2018	2017	2018	2017
REVENUES:								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	2,646,188	2,610,297	2,646,360	2,610,290	0	0	11,038,885	10,890,433
Other local taxes	0	0	0	0	0	0	1,313,713	1,136,892
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0	681,248	687,606
Revenue from other governmental units	0	0	0	0	1,228,570	374,093	1,533,641	743,187
Investment revenue	(3,731)	(21,196)	150	(5,224)	(6,086)	(1,594)	(39,646)	(79,304)
Miscellaneous	(504)	(1,445)	(504)	(1,445)	0	0	7,237	16,511
TOTAL REVENUES	2,641,953	2,587,656	2,646,006	2,603,621	1,222,484	372,499	14,535,078	13,395,325
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	0	0	1,231,858	1,001,549
Health and environment	0	0	0	0	0	0	561,210	357,611
Transportation	0	0	0	0	0	0	0	0
Personal development	10,996	11,787	14,385	19,431	0	0	42,995	71,831
TOTAL EXPENDITURES	10,996	11,787	14,385	19,431	0	0	1,836,063	1,430,991
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,630,957	2,575,869	2,631,621	2,584,190	1,222,484	372,499	12,699,015	11,964,334
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	0	0	0	0	46,353	46,698
Operating transfers to other funds	(4,035,502)	(2,048,255)	(3,476,950)	(2,764,520)	(491,738)	(491,738)	(14,222,592)	(13,385,236)
Restructuring of financing	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(4,035,502)	(2,048,255)	(3,476,950)	(2,764,520)	(491,738)	(491,738)	(14,176,239)	(13,338,538)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,404,545)	527,614	(845,329)	(180,330)	730,746	(119,239)	(1,477,224)	(1,374,204)
FUND BALANCE, BEGINNING OF PERIOD	6,664,953	4,310,958	2,224,196	1,990,060	261,170	250,781	35,275,578	31,716,909
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$5,260,408	\$4,838,572	\$1,378,867	\$1,809,730	\$991,916	\$131,542	\$33,798,354	\$30,342,705

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2018 AND 2017

NON MOTORIZED GRANT FUND	2018	2017
REVENUES:		
Revenue from other governmental units – Federal	\$106,924	\$97,160
Investment revenue	0	(139)
TOTAL REVENUES	106,924	97,021
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	20,840	57,677
Materials and supplies	2,241	2,118
Travel and training	0	50
Intragovernmental	0	0
Utilities, services and miscellaneous	2,802	3,793
Total	25,883	63,638
Personal Development:		
Personal services	4,366	21,588
Materials and supplies	2,227	6,558
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	464
Total	6,593	28,610
TOTAL EXPENDITURES	32,476	92,248
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$74,448	\$4,773
 MID MO SOLID WASTE DISTRICT FUND		
REVENUES:		
Revenue from other governmental units – State	\$20,739	\$19,513
Investment revenue	222	179
Miscellaneous revenue	0	0
TOTAL REVENUES	20,961	19,692
EXPENDITURES:		
Current:		
Health and Environment:		
Personal services	61,063	46,342
Materials and supplies	825	2,747
Intragovernmental	13,157	14,020
Utilities, services and miscellaneous	740	731
TOTAL EXPENDITURES	75,785	63,840
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$54,824)	(\$44,148)

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2018 AND 2017

TRANSPORTATION SALES TAX FUND	2018	2017
REVENUES:		
Sales tax	\$5,292,549	\$5,220,863
Investment revenue	(9,760)	(15,323)
Miscellaneous revenue	(1,008)	(2,891)
TOTAL REVENUES	<u>5,281,781</u>	<u>5,202,649</u>
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	<u>0</u>	<u>0</u>
Total	<u>0</u>	<u>0</u>
Personal Development:		
Intragovernmental	<u>11,021</u>	<u>12,003</u>
Total	<u>11,021</u>	<u>12,003</u>
TOTAL EXPENDITURES	<u>11,021</u>	<u>12,003</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$5,270,760</u></u>	<u><u>\$5,190,646</u></u>
 CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$1,313,713	\$1,136,892
Revenue from other governmental units – State	5,366	28,659
Investment revenue	(7,466)	(13,693)
Miscellaneous	<u>8,938</u>	<u>8,240</u>
TOTAL REVENUES	<u>1,320,551</u>	<u>1,160,098</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	323,841	297,424
Materials and supplies	14,859	26,086
Travel and training	54,085	47,552
Intragovernmental	68,930	69,019
Utilities, services and miscellaneous	689,480	431,385
Interest expense	0	0
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>1,151,195</u>	<u>871,466</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$169,356</u></u>	<u><u>\$288,632</u></u>
 COMMUNITY DEVELOPMENT GRANT FUND		
REVENUES:		
Revenue from federal government	\$172,042	\$223,762
Investment revenue	6,772	6,091
Miscellaneous revenue	<u>400</u>	<u>14,300</u>
TOTAL REVENUES	<u>179,214</u>	<u>244,153</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	107,237	119,019
Materials and supplies	750	1,034
Travel and training	1,629	2,901
Intragovernmental	0	0
Utilities, services, and miscellaneous	375,809	170,817
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>485,425</u>	<u>293,771</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$306,211)</u></u>	<u><u>(\$49,618)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2018 AND 2017

PUBLIC IMPROVEMENT FUND	2018	2017
REVENUES:		
Sales tax	\$453,788	\$448,983
Development charges	681,248	687,606
Investment revenue	(19,747)	(28,405)
Miscellaneous revenue	(85)	(248)
TOTAL REVENUES	<u>1,115,204</u>	<u>1,107,936</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	54,780	66,445
Utilities, services, and miscellaneous	0	0
Interest expense	0	0
TOTAL EXPENDITURES	<u>54,780</u>	<u>66,445</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$1,060,424</u>	<u>\$1,041,491</u>
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$2,646,188	\$2,610,297
Investment revenue	(3,731)	(21,196)
Miscellaneous revenue	(504)	(1,445)
TOTAL REVENUES	<u>2,641,953</u>	<u>2,587,656</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	10,996	11,787
TOTAL EXPENDITURES	<u>10,996</u>	<u>11,787</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$2,630,957</u>	<u>\$2,575,869</u>
PARK SALES TAX FUND		
Revenues:		
Sales tax	\$2,646,360	\$2,610,290
Investment revenue	150	(5,224)
Miscellaneous revenue	(504)	(1,445)
TOTAL REVENUES	<u>2,646,006</u>	<u>2,603,621</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	14,385	19,431
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	<u>14,385</u>	<u>19,431</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$2,631,621</u>	<u>\$2,584,190</u>
STADIUM TDD'S FUND		
Revenues:		
Revenue from other governmental units - TDD's	\$1,228,570	\$374,093
Investment revenue	(6,086)	(1,594)
TOTAL REVENUES	<u>1,222,484</u>	<u>372,499</u>
Expenditures:		
Current:		
Transportation:		
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$1,222,484</u>	<u>\$372,499</u>

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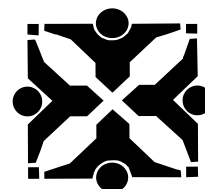
DEBT SERVICE FUNDS

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2018 and 2017

ASSETS	2016 Special Obligation Bonds Debt Service Fund		Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
	2018	2017	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$507,702	\$514,570		\$1,956	\$931,859	\$730,324	\$1,439,561	\$1,246,850
Cash with fiscal agents	0	0	1,083,232	1,344,663	0	17,049	1,083,232	1,361,712
Taxes receivable	0	0	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Accrued interest	1,285	949	8	54	1,924	1,169	3,217	2,172
Restricted assets:								
Cash and cash equivalents	0	0	0	0	0	0	0	0
TOTAL ASSETS	\$508,987	\$515,519	\$1,083,240	\$1,346,673	\$933,783	\$748,542	\$2,526,010	\$2,610,734
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	0	0
Due to other funds	0	0	5,367	0	0	0	5,367	0
Deferred revenue	0	0	0	0	0	0	0	0
Total Liabilities	0	0	5,367	0	0	0	5,367	0
FUND BALANCE:								
Nonspendable	0	0	0	0	0	0	0	0
Restricted	0	0	1,083,232	1,344,663	0	17,049	1,083,232	1,361,712
Committed	508,987	515,519	(5,359)	2,010	933,783	731,493	1,437,411	1,249,022
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
Total fund balance	508,987	515,519	1,077,873	1,346,673	933,783	748,542	2,520,643	2,610,734
TOTAL LIABILITIES AND FUND BALANCE	\$508,987	\$515,519	\$1,083,240	\$1,346,673	\$933,783	\$748,542	\$2,526,010	\$2,610,734

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

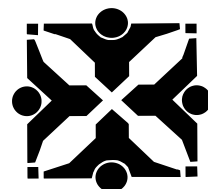
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2018 AND 2017

	2016 Special Obligation Bonds Debt Service Fund		Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
	2018	2017	2018	2017	2018	2017	2018	2017
REVENUES:								
General Property Taxes:								
Real estate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest and penalties	0	0	0	0	0	0	0	0
Total General Property Taxes	0	0	0	0	0	0	0	0
Lease revenue	0	0	0	0	0	0	0	0
Investment revenue	8,530	(2,249)	1,716	1,101	(1,626)	(2,353)	8,620	(3,501)
TOTAL REVENUES	8,530	(2,249)	1,716	1,101	(1,626)	(2,353)	8,620	(3,501)
EXPENDITURES:								
Health and Environment			0	0	0	0	0	0
Debt Service:								
Redemption of serial bonds	1,235,000	1,215,000	139,371	132,259	413,565	397,970	1,787,936	1,745,229
Interest	273,400	285,550	24,785	31,898	78,173	93,768	376,358	411,216
Fiscal agent fees	472	0	0	0	0	0	472	0
TOTAL EXPENDITURES	1,508,872	1,500,550	164,156	164,157	491,738	491,738	2,164,766	2,156,445
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,500,342)	(1,502,799)	(162,440)	(163,056)	(493,364)	(494,091)	(2,156,146)	(2,159,946)
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	884,726	886,976	22,936	30,143	491,738	491,738	1,399,400	1,408,857
Operating transfers to other funds			0	0	0	0	0	0
Note Proceeds	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	884,726	886,976	22,936	30,143	491,738	491,738	1,399,400	1,408,857
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(615,616)	(615,823)	(139,504)	(132,913)	(1,626)	(2,353)	(756,746)	(751,089)
FUND BALANCE, BEGINNING OF PERIOD	1,124,603	1,131,342	1,217,377	1,479,586	935,409	750,895	3,277,389	3,361,823
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	<u>\$508,987</u>	<u>\$515,519</u>	<u>\$1,077,873</u>	<u>\$1,346,673</u>	<u>\$933,783</u>	<u>\$748,542</u>	<u>\$2,520,643</u>	<u>\$2,610,734</u>

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CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS
MARCH 31, 2018 AND 2017

ASSETS	2018	2017
Cash and cash equivalents	\$33,360,814	\$35,959,684
Accounts receivable	0	136,211
Accrued interest	70,386	59,399
Due from other funds	0	0
TOTAL ASSETS	<u>\$33,431,200</u>	<u>\$36,155,294</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$404,371	\$27,362
Deferred Inflows	\$0	\$244,018
Accrued payroll and payroll taxes	0	0
Advances from other funds	0	329,000
Total liabilities	<u>404,371</u>	<u>600,380</u>
FUND BALANCE:		
Non Spendable	0	0
Restricted	0	0
Committed	2,176,516	1,583,564
Assigned	30,850,313	33,971,350
Unassigned	0	0
Total fund balance	<u>33,026,829</u>	<u>35,554,914</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$33,431,200</u>	<u>\$36,155,294</u>

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

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

	<u>2018</u>	<u>2017</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	0	0
State	0	0
Federal	366,038	(154,016)
Investment revenue	37,257	(18,766)
Auction Revenues	95,000	75,000
Miscellaneous revenue	40,078	58,616
TOTAL REVENUES	<u>538,373</u>	<u>(39,166)</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	379,566	710,655
Public safety	2,082,082	799,173
Transportation	1,638,391	2,524,774
Health and environment	0	0
Personal development	1,284,125	2,124,413
TOTAL EXPENDITURES	<u>5,384,164</u>	<u>6,159,015</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(4,845,791)</u>	<u>(6,198,181)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	5,065,009	6,223,605
Operating transfers to other funds	(30,000)	(392,566)
Proceeds of certificates of participation	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,035,009</u>	<u>5,831,039</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	189,218	(367,142)
FUND BALANCE, BEGINNING OF PERIOD	32,837,611	35,922,056
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
FUND BALANCE, END OF PERIOD	<u><u>\$33,026,829</u></u>	<u><u>\$35,554,914</u></u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2018**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Pub Bldgs Major Maint/Ren (00021)	1,263,539	718,251	0	718,251		545,288
Satellite Loc SW Columbia (00077)	155,000	0	0	0		155,000
Mun Building Expansion (00099)	24,666,419	24,471,593	0	24,471,593		194,826
Blind Boone Home (00123)	803,575	802,901	0	802,901		674
Downtown Special Projects (00140)	556,261	314,708	0	314,708		241,553
Ent Resource Grp Software (00476)	9,130,019	8,067,358	86,337	8,153,695	84,321	892,003
Disaster Recovery Facil (00538)	300,000	146,000	0	146,000		154,000
Site: New Day/Room @ Inn (00543)	126,741	118,900	7,841	126,741		0
Disabilities Comm Project (00544)	2,000	2,000	0	2,000		0
Walton Bldg Cap Improv (00587)	473,802	346,886	84,026	430,912		42,890
Proximity Locks (00599)	450,000	169,224	173,390	342,614	4,694	102,692
Ent Resource Grp-Payroll (00614)	50,000	25,645	0	25,645		24,355
Grissum Bldg Renovations (00659)	827,690	0	27,972	27,972	64,528	735,190
CID Gateway (00680)	20,000	0	0	0		20,000
Contingency (40138)	1,403,296	53,878	0	53,878		1,349,418
Prelim Project Studies (40140)	117,158	11,600	0	11,600		105,558
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	40,345,500	35,248,944	379,566	35,628,510	153,543	4,563,447
PUBLIC SAFETY:						
Fire Apparatus Equipment (00195)	724,956	415,118	171,070	586,188		138,768
P & F Priority Dispatch (00425)	130,000	125,839	0	125,839		4,161
Records Manangement System (00498)	1,750,000	1,068,374	121,630	1,190,004	273,126	286,870
CPD Training Center Renov (00566)	6,516	0	0	0		6,516
Property Room Upgrade (00567)	70,376	70,376	0	70,376		0
Replace Front Line Pumper (00582)	757,189	757,189	0	757,189		0
Downtown Police Bldg Ren (00609)	1,063,502	208,170	546,055	754,225	156,667	152,610
Replace 2001 Quint (00628)	517,696	517,695	0	517,695		1
Replace 2001 Quint (00629)	899,732	408,095	399,183	807,278	2,365	90,089
Training Academy Repairs (00630)	468,828	0	0	0		468,828
Major Fire Stn Repairs (00640)	1,129,172	135,312	35,201	170,513	18,287	940,372
Muni Serv Ctr North-PH I (00641)	9,690,000	577,650	213,124	790,774	747,120	8,152,106
Replace 2001 Ladder Truck (00692)	1,332,572	630,190	625,819	1,256,009		76,563
Fire Station Sites (40173)	1,007,000	942,650	0	942,650		64,350
TOTAL PUBLIC SAFETY	19,547,539	5,856,658	2,112,082	7,968,740	1,197,565	10,381,234
TRANSPORTATION:						
Adopt A Spot (00100)	97,500	91,324	0	91,324		6,176
Eighth St Plan Ave of Col (00126)	2,427,250	2,374,344	0	2,374,344		52,906
Annual Sidewalk Maint. (00148)	392,500	304,155	0	304,155		88,345
Scott: Rollins/Brookview (00149)	15,177,704	15,172,770	0	15,172,770		4,934
Downtown Sidewalks Improv (00171)	139,783	117,108	0	117,108		22,675
Traffic Island Old 63-Statd (00213)	1,960,323	1,372,889	270,183	1,643,072	299,685	17,566
Annual Brick St Renov (00234)	266,390	205,317	0	205,317		61,073
Ann Curb & Gutter Restor (00235)	100,000	16,118	0	16,118		83,882
Gans Rd @ 63 Interchange (00237)	3,306,047	2,943,174	0	2,943,174		362,873
Non-Motorized Trans Grant (00271)	2,899,480	0	0	0		2,899,480
Scott - Vawter to KK III (00274)	12,563,524	11,068,287	156	11,068,443		1,495,081
Burnham/Rollins/Prov Int (00290)	4,270,336	3,717,894	481,616	4,199,510	40,875	29,951
Stadium TDD Projects (00317)	5,398,274	4,133,523	0	4,133,523		1,264,751
Scott Vawter To MKT Ph II (00319)	6,244,729	6,236,212	388	6,236,600		8,129
Brn Stn Rd - Starke/Rt B (00409)	320	0	0	0		320
GNM Sidewalk Segments (00453)	216	0	0	0		216
Prov Rd SW Blue Ridge TDD (00485)	7,318	14,635	0	14,635		(7,317)
Short St Traf Mitigation (00493)	274,254	274,254	0	274,254		0
Garth SW Leslie/Parkade (00495)	170,758	170,758	0	170,758		0
Nifong & Bethel Sidewalk (00501)	43,570	43,570	0	43,570		0
GNM Bike Blvd MKT/Bs Loop (00521)	460,000	63,111	0	63,111		396,889
Vandiver Dr & Paris Rd (00522)	100,000	2,452	0	2,452		97,548
GNM Manor Dr Sidewalk (00526)	447,522	360,458	0	360,458		87,064
GNM Forum Ped Bldg/Hinksn (00527)	1,966,681	1,681,633	0	1,681,633		285,048
Rustic Rd Bridge Replcmnt (00531)	78,610	78,610	0	78,610		0
College Ave Crosswalks (00536)	879,047	879,044	0	879,044		3
Carter Lane Sidewalk (00548)	340,197	20,916	10,672	31,588		308,609
Audible ADA Crosswalk (00551)	40,000	0	0	0		40,000
Sgnl Imp @ Grn Meadows Rd (00552)	80,000	42,111	0	42,111		37,889
Bdwy & Dorsey Ped Sig (00553)	0	0	0	0		0
Ridgemont Bridge Repair (00568)	101,500	19,070	0	19,070		82,430

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2018**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
GNM Clark Lane West (00570)	67,525	45,442		45,442		22,083
Keene St Pavement Improv (00573)	446,392	446,392	0	446,392		0
Broadway Pavement Improv (00578)	658,268	651,108	0	651,108		7,160
Ave of the Columns Ph II (00580)	95	0	0	0		95
College & Bdwy Ped Signal (00581)	74,690	74,689	0	74,689		1
Greenbriar-HDR (00583)	65,676	34,886	0	34,886		30,790
Hominy Trl Ph 2-HDR Amend (00586)	52,690	51,069	0	51,069		1,621
ADA Curb Ramp Install (00600)	755,000	638,538	76,325	714,863	-41,488	81,625
Worley Intersection Imprv (00601)	185,449	174,153	0	174,153		11,296
N Garth (Worley to Sexton) (00602)	165,278	165,097	0	165,097		181
Elleta Blvd Sidewalk (00604)	34,526	31,371	0	31,371		3,155
Southampton Dr-Providence (00608)	430,865	430,865	0	430,865		0
Green Meadows Cir Sidewalk (00611)	77,487	77,487	0	77,487		0
Discovery Drive South (00612)	953,000	928,012	884	928,896	748	23,356
College Pk Traff Calming (00615)	2,998	0	0	0		2,998
North Village Land Purch (00616)	200,000	0	0	0		200,000
Rock Quarry Rd Corridor (00617)	9,760	9,760	0	9,760		0
Fairview/Chapel Hill Int (00618)	130,000	52,049	0	52,049		77,951
Old Fire St 7 Sidewalk (00621)	21,624	21,623	0	21,623		1
Old Mill Ck/Vawter Int Im (00631)	0	0	0	0		0
Disc Pkwy:Gans-New Haven (00633)	540,000	22,178	3,367	25,545	51,651	462,804
Forum & Green Meadows Int (00634)	745,000	83,893	6,359	90,252	45,498	609,250
Worley/Clinkscates Int Im (00636)	17,660	17,660	0	17,660		0
9th & Elm Ped Scramble (00637)	300,000	44,535	66	44,601		255,399
Providence Road Sidewalk (00639)	98,288	98,337	-49	98,288		0
Ballenger-Ria to Mex Grvl (00642)	2,290,000	71,549	20,218	91,767		2,198,233
Nifong-Prov to Forum 4 Ln (00643)	4,770,489	358,020	121,476	479,496	447,973	3,843,020
Sinclair-Nifong Int Imp (00644)	3,140,000	125,081	22,045	147,126	197,016	2,795,858
Vandiver & Parker Roundabout (00645)	450,000	44,050	51,008	95,058		354,942
Annual Traffic Calming (00646)	53,000	0	0	0		53,000
Annual Street Recon (00647)	240,000	0	0	0		240,000
Bridge Assessments (00648)	10,000	85	0	85		9,915
Waco-Rt N Inter Impr (00650)	376,000	46,950	300,488	347,438	28,458	104
Cty Hs II Hydrlic Assessment (00651)	15,900	1,195	0	1,195		14,705
Forum -Green Meadows-Nifong (00653)	21,505	17,961	3,544	21,505		0
Heritage Meadows Trf Calm (00656)	0	0	0	0		0
I70 Dr & Keene Roundabout (00658)	515,193	22,504	11,025	33,529		481,664
Oakland Gravel Sidewalk (00660)	139,970	20,961	5,979	26,940	1,870	111,160
Urban Forestry Master Pln (00677)	105,000	54,826	9,749	64,575	25,000	15,425
Paris Road Resurfacing (00682)	370,000	23,173	0	23,173		346,827
W Ctrl Neighborhood Traffic Calming (00683)	62,000	13,037	15,722	28,759	9,539	23,702
Chapel Hill Sidewalk Scott Blvd (00684)	71,549	5,327	8,199	13,526	42,739	15,284
Lynn Oak Sexton Sidewalk (00685)	19,486	11,759	9,927	21,686	1,397	(3,597)
Stewart Rd Traffic Calming (00687)	5,784	5,784	0	5,784		(1)
Grace Ln: Richland to Stadium Ext (00700)	95,500	27,274	62,914	90,188	6,070	(758)
Old McAdams Building Demo (00702)	131,000	12,814	96,520	109,334	223	21,443
Rollins Rd Traffic Calming (00705)	59,217	2,248	14,328	16,576		42,641
Sinclair Rd Sidewalk-Murfield Dr (00706)		0	2,056	2,056		(2,056)
Sinclair Rd - Rt K Intersection Imp (00707)	15,000	0	25,552	25,552		(10,552)
Sexton Rd Traffic Calming (00708)	10,000	0	29	29		9,971
Sinclair Rd Sidewalk-Nifong Southham (00709)	30,000	0	7,617	7,617		22,383
William St Traffic Calming (00725)		0	28	28		(28)
Annual Streets (40158)	152,538	0	0	0		152,538
Traffic Safety (40159)	469,225	264,292	0	264,292		204,933
JT County/State/City Prjct (40161)	760,643	15,500	0	15,500		745,143
Annual Sidewalks (40162)	295,586	200,523	0	200,523		95,063
Street Landscaping (40163)	340,276	286,000	0	286,000		54,276
TOTAL TRANSPORTATION	81,280,964	57,133,794	1,638,391	58,772,185	1,157,254	21,351,525
PERSONAL DEVELOPMENT:						
Annual P&R Maj Maint/Prog (00056)	475	0	0	0		475
Park Roads & Parking (00242)	1,987,177	1,774,580	26,769	1,801,349	11,950	173,878
City/School Park Improv (00249)	320,015	236,785	50,000	286,785		33,230
S Regional Park Planning (00350)	544,860	354,473	20,000	374,473	134,904	35,483
Capen/Grindstone Trl Imp (00457)	118,000	2,508	0	2,508		115,492
Scotts Branch PH II (00461)	200,535	50,535	0	50,535		150,000
Parks: ADA Compliance (00484)	632,274	549,435	28,822	578,257	74	53,943
2010 PST Land Acquisition (00486)	1,363,780	781,009	1,710	782,719	2,528	578,533
2010 PST Land Neigh Parks (00510)	502,329	166,135	251,332	417,467		84,862
Jay Dix Park Improvements (00516)	147,128	138,818	168	138,986		8,142
Nat Area Open Space Plan (00517)	200,000	157,000	6,000	163,000	2,000	35,000

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2018**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
S Reg Park Gans Phil PH I (00518)	2,170,397	1,863,293	57,993	1,921,286	17,465	231,646
Norma Suth Park Dev: PH I (00559)	400,000	300,591	4,916	305,507		94,493
Strawn Rd Pk Dev:Phase I (00560)	160,095	158,231	0	158,231		1,864
2010 Annual Trail Program (00561)	259,146	256,532	-287	256,245	2,074	827
GNM Clark Lane West (00570)	302,625	270,540	2,749	273,289	1,829	27,507
GNM Shepard to Rollins Tr (00572)	210,870	186,145	3,018	189,163	18,040	3,667
Woodridge Plygrnd/Trl Imp (00584)	213,000	212,999	0	212,999		1
Barberry Neigh Park Dev (00591)	125,000	125,000	5,296	130,296		(5,296)
Kim Scholl Memorial Bench (00619)	7,654	6,775	0	6,775		879
Douglas:Shltr,Plgnd, Skate (00626)	225,000	193,554	27,832	221,386		3,614
Fairview:Tennis Court Res (00627)	30,180	30,180	0	30,180	59,160	(59,160)
Maplewood Home-Rehab (00638)	176,600	143,236	0	143,236		33,364
ADA Compliance Phase II (00663)	50,000	0	0	0		50,000
Amer Legion Pk Shelter RR Playgrd (00664)	115,807	75,508	25,978	101,486	1,700	12,621
Cosmo Rec Area Athletic Field Lights (00665)	230,420	206,270	21,838	228,108	1,000	1,312
Cosmo Rec Area Bocce Courts (00666)	25,000	0	0	0		25,000
Indian Hills Park Improvements (00667)	100,000	64,448	34,782	99,230		770
Norma Sutherland Smith Pk Ph II (00669)	227,465	176,866	4,641	181,507	26,450	19,508
Twin Lakes Rec Area Bathhouse Rnv (00670)	25,000	0	0	0		25,000
Valleyview Park Improvements (00671)	60,094	2,661	57,415	60,076		18
Waters House Renovations (00672)	51,405	49,217	2,188	51,405		0
Annual Trails (00673)	200,000	11,141	29,303	40,444	-271	159,827
MKT Bridge Replacements (00674)	761,059	82,916	609,800	692,716	4,685	63,658
Albert Oakland Park Improvements (00676)	103,611	106,877	-3,444	103,433		178
Flat Branch Extension (00679)	1,100,000	1,103,135	0	1,103,135		(3,135)
Atkins Black Field Improv (00681)	150,000	149,868	132	150,000		0
Emergency Phone Replacement (00697)	20,000	0	12,181	12,181		7,819
Hinkson Cr Trail:Stadium-E Campus (00698)	800,000	0	15	15		799,985
Downtown Improvements (40074)	117,654	58,472	4,621	63,093		54,561
Greenbelt (40113)	631,919	631,093	-1,643	629,450		2,469
TOTAL PERSONAL DEVELOPMENT	15,066,574	10,676,826	1,284,125	11,960,951	283,588	2,822,035
TOTAL CAPITAL PROJECTS	\$156,240,577	\$108,916,222	\$5,414,164	\$114,330,386	\$2,791,950	\$39,118,241

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ENTERPRISE FUNDS

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

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

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

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

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

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

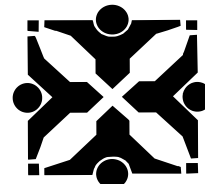
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2018	2017	2018	2017	2018	2017
CURRENT ASSETS:						
Cash and cash equivalents	\$20,051,254	\$26,386,972	\$ 12,079,078	\$ 3,165,908	\$ 1,686,663	\$ 608,020
Accounts receivable	15,169,723	21,075,534	1,070,983	1,820,166	177,772	129,696
Grants receivable	0	0	0	0	0	0
Accrued interest	160,363	149,571	212,395	173,145	6,595	5,848
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0
Loans receivable from other funds	77,823	74,942	0	0	0	0
Inventory	6,314,599	6,016,285	12,805	15,596	0	0
Other assets	0	0	0	5	0	1,050
Total Current Assets	41,773,762	53,703,304	13,375,261	5,174,820	1,871,030	744,614
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	9,076,675	7,360,207	4,558,420	8,907,955	0	0
Revenue bond construction account	23,176,752	32,807,346	14,504,922	14,292,194	0	0
Cash and marketable securities restricted for capital projects	28,396,017	24,184,188	7,311,746	6,725,739	2,066,002	3,117,304
Replacement and renewal fund account	1,500,000	1,500,000	53,500	53,500	0	0
Operation and maintenance account	0	0	967,535	953,615	0	0
Bond/rent reserve account	13,872,869	13,872,869	3,922,558	2,851,945	0	0
Contingency account	0	0	200,000	200,000	0	0
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	76,022,313	79,724,610	31,518,681	33,984,948	2,066,002	3,117,304
Other:						
Customer security and escrow deposits	4,682,531	4,941,818	1,308,810	1,246,279	0	0
Grants receivable	0	0	0	0	46,558	1,305,970
Net pension asset	0	0	159,423	0	33,015	0
Total Restricted Assets – Other	4,682,531	4,941,818	1,468,233	1,246,279	79,573	1,305,970
Total Restricted Assets	80,704,844	84,666,428	32,986,914	35,231,227	2,145,575	4,423,274
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	311,220	389,043	0	0	0	0
Total Other Assets	311,220	389,043	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	518,298,458	508,147,128	300,487,234	293,938,093	45,863,198	45,167,225
Accumulated depreciation	(250,798,260)	(236,273,889)	(78,276,270)	(74,314,021)	(17,371,022)	(16,330,209)
Net Plant in Service	267,500,198	271,873,239	222,210,964	219,624,072	28,492,176	28,837,016
Construction in progress	21,760,151	6,267,444	19,209,647	8,301,064	15,378,161	1,696,876
Net Fixed Assets	289,260,349	278,140,683	241,420,611	227,925,136	43,870,337	30,533,892
TOTAL ASSETS	412,050,175	416,899,458	287,782,786	268,331,183	47,886,942	35,701,780
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pensions	4,931,152	10,815,194	1,008,478	2,346,089	\$208,849	506,301
Loss on refunding of debt	8,575,629	9,151,104	7,644	26,291	0	0
Total deferred outflows of resources	13,506,781	19,966,298	1,016,122	2,372,380	208,849	506,301
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$425,556,956	\$436,865,756	\$288,798,908	\$270,703,563	\$48,095,791	\$36,208,081

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2018 and 2017

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2018	2017	2018	2017	2018	2017
\$ (457,736)	\$ (1,877,868)	\$ 8,180,615	\$ 6,975,610	\$ 2,428,001	\$ 2,186,716
63,350	388,359	1,414,854	1,622,399	27,698	121,342
2,139,185	2,252,086	75,984	61,248	0	0
3,838	870	44,155	24,243	48,731	46,923
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	428,105	603,339	0	0
74,357	74,366	0	600	0	0
<u>1,822,994</u>	<u>837,813</u>	<u>10,143,713</u>	<u>9,287,439</u>	<u>2,504,430</u>	<u>2,354,981</u>
0	0	145,400	73,373	163,754	164,219
0	0	3,790,727	0	0	0
1,912,371	1,967,670	3,238,896	4,697,117	1,389,169	1,624,005
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	1,692,594	1,692,594
0	0	0	0	0	0
0	0	5,497,052	2,690,137	0	0
<u>1,912,371</u>	<u>1,967,670</u>	<u>12,672,075</u>	<u>7,460,627</u>	<u>3,245,517</u>	<u>3,480,818</u>
0	0	694,375	696,735	0	0
0	22,016	0	0	0	0
107,300	0	214,923	0	19,069	0
<u>107,300</u>	<u>22,016</u>	<u>909,298</u>	<u>696,735</u>	<u>19,069</u>	<u>0</u>
<u>2,019,671</u>	<u>1,989,686</u>	<u>13,581,373</u>	<u>8,157,362</u>	<u>3,264,586</u>	<u>3,480,818</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
21,502,016	21,886,770	48,313,812	41,769,526	46,363,415	46,453,415
(10,217,398)	(9,697,033)	(26,733,045)	(26,581,197)	(14,150,494)	(13,143,521)
11,284,618	12,189,737	21,580,767	15,188,329	32,212,921	33,309,894
224,651	39,399	2,365,917	3,274,460	1,320,440	28,530
<u>11,509,269</u>	<u>12,229,136</u>	<u>23,946,684</u>	<u>18,462,789</u>	<u>33,533,361</u>	<u>33,338,424</u>
<u>15,351,934</u>	<u>15,056,635</u>	<u>47,671,770</u>	<u>35,907,590</u>	<u>39,302,377</u>	<u>39,174,223</u>
678,760	1,410,314	1,359,559	2,966,409	120,629	256,544
0	0	39,015	52,784	70,232	95,320
678,760	1,410,314	1,398,574	3,019,193	190,861	351,864
<u>\$16,030,694</u>	<u>\$16,466,949</u>	<u>\$49,070,344</u>	<u>\$38,926,783</u>	<u>\$39,493,238</u>	<u>\$39,526,087</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

ASSETS	Recreational Services Fund		Railroad Fund	
	2018	2017	2018	2017
CURRENT ASSETS:				
Cash and cash equivalents	\$ 2,859,004	\$1,874,018	\$ 386,390	\$ 233,172
Accounts receivable	1,832	4,745	61,593	101,428
Grants receivable	0	0	0	0
Accrued interest	12,503	2,759	998	629
Due from other funds	0	0	0	0
Advances to other funds	0	0	0	0
Loans receivable from other funds	0	0	0	0
Inventory	28,050	27,133	137,331	147,916
Other assets	0	1,876	0	0
Total Current Assets	2,901,389	1,910,531	586,312	483,145
RESTRICTED ASSETS:				
Cash and Cash Equivalents:				
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0
Revenue bond construction account	0	0	0	0
Cash and marketable securities restricted for Capital Projects	3,513,664	143,539	91,932	149,217
Replacement and renewal fund account	0	0	0	0
Operation and maintenance account	0	0	0	0
Bond/rent reserve account	0	0	0	0
Contingency account	0	0	0	0
Closure and postclosure reserve	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	3,513,664	143,539	91,932	149,217
Other:				
Customer security and escrow deposits	0	0	0	0
Grants receivable	0	0	0	0
Net pension asset	63,261	0		
Total Restricted Assets – Other	63,261	0	0	0
Total Restricted Assets	3,576,925	143,539	91,932	149,217
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0
Total Other Assets	0	0	0	0
FIXED ASSETS:				
Property, plant and equipment	23,651,989	23,393,473	14,285,512	14,088,147
Accumulated depreciation	(11,883,404)	(11,161,362)	(7,152,999)	(6,675,253)
Net Plant in Service	11,768,585	12,232,111	7,132,513	7,412,894
Construction in progress	479,605	33,373	163,753	19,892
Net Fixed Assets	12,248,190	12,265,484	7,296,266	7,432,786
TOTAL ASSETS	18,726,504	14,319,554	7,974,510	8,065,148
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pensions	400,173	905,098	0	0
Loss on refunding of debt	0	0	0	0
Total deferred outflows of resources	400,173	905,098	0	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$19,126,677	\$15,224,652	\$7,974,510	\$8,065,148

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2018 and 2017

Storm Water Utility Fund		Transload Fund		TOTAL	
2018	2017	2018	2017	2018	2017
\$ 1,086,543	\$ 757,899	\$ 526,514	\$ 457,018	\$ 48,826,326	\$ 40,767,465
157,855	159,171	46,175	53,061	18,191,835	25,475,901
0	0	0	0	2,215,169	2,313,334
6,185	5,262	1,076	724	496,839	409,974
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	77,823	74,942
0	0	0	0	6,920,890	6,810,269
0	0	0	0	74,357	77,897
<u>1,250,583</u>	<u>922,332</u>	<u>573,765</u>	<u>510,803</u>	<u>76,803,239</u>	<u>75,929,782</u>
0	0	0	0	13,944,249	16,505,754
0	0	0	0	41,472,401	47,099,540
1,968,491	2,502,333	0	0	49,888,288	45,111,112
0	0	0	0	1,553,500	1,553,500
0	0	0	0	967,535	953,615
0	0	0	0	19,488,021	18,417,408
0	0	0	0	200,000	200,000
0	0	0	0	5,497,052	2,690,137
<u>1,968,491</u>	<u>2,502,333</u>	<u>0</u>	<u>0</u>	<u>133,011,046</u>	<u>132,531,066</u>
0	0	0	0	6,685,716	6,884,832
0	0	0	0	46,558	1,327,986
14,819	0	0	0	611,810	0
<u>14,819</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,344,084</u>	<u>8,212,818</u>
<u>1,983,310</u>	<u>2,502,333</u>	<u>0</u>	<u>0</u>	<u>140,355,130</u>	<u>140,743,884</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	311,220	389,043
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>311,220</u>	<u>389,043</u>
14,213,130	14,211,555	0	0	1,032,978,764	1,009,055,332
(7,850,320)	(7,349,844)	0	0	(424,433,212)	(401,526,329)
6,362,810	6,861,711	0	0	608,545,552	607,529,003
1,588,404	386,842	0	0	62,490,729	20,047,880
7,951,214	7,248,553	0	0	671,036,281	627,576,883
<u>11,185,107</u>	<u>10,673,218</u>	<u>573,765</u>	<u>510,803</u>	<u>888,505,870</u>	<u>844,639,592</u>
93,742	228,310	0	0	8,801,342	19,434,259
0	0	0	81,442	8,692,520	9,406,941
93,742	228,310	0	81,442	17,493,862	28,841,200
<u>\$11,278,849</u>	<u>\$10,901,528</u>	<u>\$573,765</u>	<u>\$592,245</u>	<u>\$905,999,732</u>	<u>\$873,480,792</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2018 and 2017

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2018	2017	2018	2017	2018	2017
CURRENT LIABILITIES:						
Accounts payable	\$1,622,142	\$1,191,598	\$ 61,376	\$ -	\$ 23,119	\$ 1,571
Accrued payroll and payroll taxes	1,179,915	1,314,636	236,915	249,361	85,816	90,520
Accrued sales taxes	302,451	244,502	0	0	230	109
Due to other funds	1,246,402	1,182,504	0	0	0	0
Loans payable to other funds – current maturities	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	25,155	25,155
Unearned revenue	0	0	0	0	205	205
Other liabilities	887,756	603,315	23,168	11,828	606,144	6,144
Total Current Liabilities	5,238,666	4,536,555	321,459	261,189	740,669	123,704
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	418,494	119,046	883,181	447,815	169,155	58,686
Accrued interest	3,193,963	3,393,590	1,474,190	1,032,912	0	0
Revenue bonds payable – current maturities	6,715,000	5,341,750	4,571,800	5,123,400	0	0
Special obligation bonds payable	2,945,000	1,405,000	565,000	540,000	0	0
Customer security and escrow deposits	4,806,591	4,941,818	1,308,515	1,249,021	0	0
Advances from other funds	0	0	0	0	0	0
Total Current Liabilities (Payable from Restricted Assets)	18,079,048	15,201,204	8,802,686	8,393,148	169,155	58,686
LONG-TERM LIABILITIES:						
Loans payable to other funds	1,899,192	0	0	0	0	0
Obligations under capital leases	0	0	0	0	60,163	101,672
Revenue bonds payable	137,439,431	145,511,795	97,359,765	85,739,412	0	0
Other long-term liabilities	0	0	0	0	0	35,000
Net Pension Liability	0	6,768,803	0	788,235	0	170,106
Special obligation bonds payable	57,114,209	60,207,653	3,783,131	4,382,931	0	0
Total Long-Term Liabilities	196,452,832	212,488,251	101,142,896	90,910,578	60,163	306,778
Total Liabilities	219,770,546	232,226,010	110,267,041	99,564,915	969,987	489,168
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	120,593	131,254	0	0	0	0
Inflows related to pension	1,826,992	1,585,865	407,999	464,865	84,494	97,359
Total deferred inflows of resources	1,947,585	1,717,119	407,999	464,865	84,494	97,359
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	0	0	0	0	0	0
County contributions	0	0	0	0	0	0
State contributions	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0
Total Contributed Capital	0	0	0	0	0	0
RETAINED EARNINGS	203,838,825	202,922,627	178,123,868	170,673,783	47,041,310	35,621,554
Total Fund Equity	203,838,825	202,922,627	178,123,868	170,673,783	47,041,310	35,621,554
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$425,556,956	\$436,865,756	\$288,798,908	\$270,703,563	\$48,095,791	\$36,208,081

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2018 and 2017

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2018	2017	2018	2017	2018	2017
\$ 851	\$ 25,026	\$ 907,070	\$ 1,879	\$ 4,815	\$ 2,286
87,923	89,438	246,575	264,454	15,573	14,541
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
368,653	326,839	0	0	0	0
77,035	77,035	0	0	863,384	793,285
(138)	(138)	9,424	4,704	15,205	15,205
<u>534,324</u>	<u>518,200</u>	<u>1,163,069</u>	<u>271,037</u>	<u>898,977</u>	<u>825,317</u>
230	0	141,426	133,508	483,910	480,855
0	0	33,917	8,273	75,685	78,650
0	0	0	0	0	0
0	0	590,000	370,000	935,000	910,000
0	0	694,400	703,341	0	0
0	0	2,057,704	2,380,842	616,549	747,096
<u>230</u>	<u>0</u>	<u>3,517,447</u>	<u>3,595,964</u>	<u>2,111,144</u>	<u>2,216,601</u>
0	0	0	0	0	0
4,234,738	4,184,105	0	0	0	0
0	0	0	0	0	0
0	0	7,159,847	3,067,080	0	0
0	473,835	0	996,649	0	86,193
0	0	6,476,497	1,674,065	18,371,220	19,332,630
<u>4,234,738</u>	<u>4,657,940</u>	<u>13,636,344</u>	<u>5,737,794</u>	<u>18,371,220</u>	<u>19,418,823</u>
<u>4,769,292</u>	<u>5,176,140</u>	<u>18,316,860</u>	<u>9,604,795</u>	<u>21,381,341</u>	<u>22,460,741</u>
0	0	0	0	0	0
274,606	271,196	550,037	193,483	48,803	49,332
<u>274,606</u>	<u>271,196</u>	<u>550,037</u>	<u>193,483</u>	<u>48,803</u>	<u>49,332</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>10,986,796</u>	<u>11,019,613</u>	<u>30,203,447</u>	<u>29,128,505</u>	<u>18,063,094</u>	<u>17,016,014</u>
<u>10,986,796</u>	<u>11,019,613</u>	<u>30,203,447</u>	<u>29,128,505</u>	<u>18,063,094</u>	<u>17,016,014</u>
<u>\$16,030,694</u>	<u>\$16,466,949</u>	<u>\$49,070,344</u>	<u>\$38,926,783</u>	<u>\$39,493,238</u>	<u>\$39,526,087</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2018 and 2017

LIABILITIES AND FUND EQUITY	Recreation Services Fund		Railroad Fund	
	2018	2017	2018	2017
CURRENT LIABILITIES:				
Accounts payable	\$ 83,110	\$ (5,256)	\$ 1,602	\$ 385
Accrued payroll and payroll taxes	164,952	199,492	18,256	14,312
Accrued sales taxes	0	0	0	0
Due to other funds	0	0	0	0
Loans payable to other funds –				
current maturities	0	0	68,109	65,700
Obligations under capital leases	0	0	0	0
Unearned revenue	38,431	34,817	0	0
Other liabilities	0	0	3,150	3,150
Total Current Liabilities	286,493	229,053	91,117	83,547
CURRENT LIABILITIES (Payable from Restricted Assets):				
Construction contracts payable	75,161	6,172	2,659	0
Accrued interest	0	0	0	0
Revenue bonds payable – current				
maturities	0	0	0	0
Special obligation bonds payable	0	0	0	0
Customer security and escrow deposits	0	0	0	0
Advances from other funds	574,565	49,059	0	0
Total Current Liabilities (Payable from Restricted Assets)	649,726	55,231	2,659	0
LONG-TERM LIABILITIES:				
Loans payable to other funds	0	0	320,934	398,284
Obligations under capital leases	0	0	0	0
Revenue bonds payable	0	0	0	0
Other long-term liabilities	0	0	0	0
Net Pension Liabilities	0	304,093		
Special obligation bonds payable	0	0	0	0
Total Long-Term Liabilities	0	304,093	320,934	398,284
Total Liabilities	936,219	588,377	414,710	481,831
DEFERRED INFLOWS OF RESOURCES				
Deferred Gain on Bond Refunding	0			
Inflows related to pension	161,898	174,046		
Total deferred inflows of resources	161,898	174,046	0	0
CONTRIBUTED CAPITAL (Net):				
Municipal contributions	0	0	0	0
County contributions	0	0	0	0
State contributions	0	0	0	0
Federal contributions	0	0	0	0
Private contributions	0	0	0	0
Total Contributed Capital	0	0	0	0
RETAINED EARNINGS	18,028,560	14,462,229	7,559,800	7,583,317
Total Fund Equity	18,028,560	14,462,229	7,559,800	7,583,317
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$19,126,677	\$15,224,652	\$7,974,510	\$8,065,148

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2018 and 2017

Storm Water Utility Fund		Transload Fund		TOTAL	
2018	2017	2018	2017	2018	2017
\$ 11,249	\$ -	\$ 344	\$ -	\$ 2,715,678	\$ 1,217,489
14,560	29,934	0	7,464	2,050,485	2,274,152
0	0	0	0	302,681	244,611
0	0	0	0	1,246,402	1,182,504
0	0	0	0	68,109	65,700
0	0	0	0	393,808	351,994
0	0	0	0	979,055	905,342
5,052	5,052	984	28,347	1,550,745	677,607
30,861	34,986	1,328	35,811	9,306,963	6,919,399
25,483	6,380	0	0	2,199,699	1,252,462
0	0	0	0	4,777,755	4,513,425
0	0	0	0	11,286,800	10,465,150
0	0	0	0	5,035,000	3,225,000
0	0	0	0	6,809,506	6,894,180
0	0	0	0	3,248,818	3,176,997
25,483	6,380	0	0	33,357,578	29,527,214
0	0	0	0	2,220,126	398,284
0	0	0	0	4,294,901	4,285,777
0	0	0	0	234,799,196	231,251,207
0	0	0	0	7,159,847	3,102,080
0	76,707	0	0	0	9,664,621
0	0	0	0	85,745,057	85,597,279
0	76,707	0	0	334,219,127	334,299,248
56,344	118,073	1,328	35,811	376,883,668	370,745,861
37,925	43,903	0	15,661	120,593	131,254
37,925	43,903	0	15,661	3,392,754	2,895,710
				3,513,347	3,026,964
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
11,184,580	10,739,552	572,437	540,773	525,602,717	499,707,967
11,184,580	10,739,552	572,437	540,773	525,602,717	499,707,967
\$11,278,849	\$10,901,528	\$573,765	\$592,245	\$905,999,732	\$873,480,792

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2018	2017	2018	2017	2018	2017
OPERATING REVENUES:						
Charges for services	\$69,781,362	\$71,039,842	\$11,194,722	\$11,591,700	\$586,562	\$387,566
OPERATING EXPENSES:						
Personal services	9,446,610	9,418,794	2,316,646	2,228,274	567,818	601,191
Materials, supplies, and power	30,600,874	32,455,679	632,329	576,151	91,513	87,383
Travel and training	170,603	116,521	5,268	3,100	14,798	9,530
Intragovernmental	4,212,217	3,994,066	960,329	879,592	190,906	199,892
Utilities, services, and miscellaneous	4,726,146	4,819,129	869,353	1,509,997	482,680	376,006
TOTAL OPERATING EXPENSES	49,156,450	50,804,189	4,783,925	5,197,114	1,347,715	1,274,002
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	20,624,912	20,235,653	6,410,797	6,394,586	(761,153)	(886,436)
Payment-in-lieu-of-tax	(8,292,032)	(7,517,441)	0	0	0	0
Depreciation	(7,828,993)	(7,806,229)	(2,571,183)	(2,617,812)	(531,895)	(507,939)
OPERATING INCOME (LOSS)	4,503,887	4,911,983	3,839,614	3,776,774	(1,293,048)	(1,394,375)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	(8,238)	(237,739)	157,686	82,441	(8,472)	(16,936)
Revenue from other governmental units	1,000	0	0	0	4,249,328	1,177,297
Miscellaneous revenue	738,481	1,293,567	68,907	65,059	17,073	15,193
Interest expense	(3,690,280)	(3,952,482)	(1,465,870)	(1,322,161)	(1,630)	(2,089)
Loss on disposal of fixed assets	(20,486)	(1,570,700)	(99,440)	(44,862)	0	0
Miscellaneous expense	(1,170)	(1,193)	(147,338)	(157,486)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(2,980,693)	(4,468,547)	(1,486,055)	(1,377,009)	4,256,299	1,173,465
INCOME (LOSS) BEFORE OPERATING TRANSFERS	1,523,194	443,436	2,353,559	2,399,765	2,963,251	(220,910)
OPERATING TRANSFERS:						
Operating transfers from other funds	0	3,143,236	0	0	1,523,215	1,020,105
Operating transfers to other funds	(377,564)	(2,611,790)	(17,642)	(24,962)	0	0
TOTAL OPERATING TRANSFERS	(377,564)	531,446	(17,642)	(24,962)	1,523,215	1,020,105
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	1,145,630	974,882	2,335,917	2,374,803	4,486,466	799,195
Capital contribution	0	0	0	0	0	0
NET INCOME (LOSS)	1,145,630	974,882	2,335,917	2,374,803	4,486,466	799,195
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	1,145,630	974,882	2,335,917	2,374,803	4,486,466	799,195
RETAINED EARNINGS, BEGINNING OF PERIOD AS RESTATED	202,693,195	201,947,745	175,787,951	168,298,980	42,554,844	34,822,359
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	\$203,838,825	\$202,922,627	\$178,123,868	\$170,673,783	\$47,041,310	\$35,621,554

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2018	2017	2018	2017	2018	2017
<u>\$1,041,751</u>	<u>\$1,071,147</u>	<u>\$ 11,832,643</u>	<u>\$ 9,892,371</u>	<u>\$ 2,642,041</u>	<u>\$ 2,479,198</u>
1,813,479	1,899,081	2,790,866	2,775,442	263,595	274,624
733,820	727,744	1,756,557	1,666,723	47,384	552,514
0	1,641	3,614	1,576	4,154	6,058
629,555	583,558	1,135,206	1,197,689	120,408	112,279
<u>317,111</u>	<u>340,051</u>	<u>1,107,105</u>	<u>1,004,843</u>	<u>212,368</u>	<u>218,573</u>
<u>3,493,965</u>	<u>3,552,075</u>	<u>6,793,348</u>	<u>6,646,273</u>	<u>647,909</u>	<u>1,164,048</u>
(2,452,214)	(2,480,928)	5,039,295	3,246,098	1,994,132	1,315,150
0	0	0	0	0	0
<u>(641,874)</u>	<u>(581,961)</u>	<u>(1,150,404)</u>	<u>(1,003,172)</u>	<u>(502,910)</u>	<u>(504,293)</u>
<u>(3,094,088)</u>	<u>(3,062,889)</u>	<u>3,888,891</u>	<u>2,242,926</u>	<u>1,491,222</u>	<u>810,857</u>
2,683	(302)	(41,804)	(49,980)	121,965	99,669
1,142,010	0	20,999	6,449	0	0
75,529	(31,818)	61,084	302,183	2,419	442
(52,439)	(30,888)	(129,034)	(56,622)	(462,556)	(477,829)
(56,684)	0	(125,038)	(2,947)	0	0
<u>8,191</u>	<u>38,472</u>	<u>(54)</u>	<u>0</u>	<u>(289)</u>	<u>(477)</u>
<u>1,119,290</u>	<u>(24,536)</u>	<u>(213,847)</u>	<u>199,083</u>	<u>(338,461)</u>	<u>(378,195)</u>
<u>(1,974,798)</u>	<u>(3,087,425)</u>	<u>3,675,044</u>	<u>2,442,009</u>	<u>1,152,761</u>	<u>432,662</u>
1,543,440	1,598,644	0	0	0	0
<u>(765)</u>	<u>(3,865)</u>	<u>(171,450)</u>	<u>(177,070)</u>	<u>(167,582)</u>	<u>(147,781)</u>
<u>1,542,675</u>	<u>1,594,779</u>	<u>(171,450)</u>	<u>(177,070)</u>	<u>(167,582)</u>	<u>(147,781)</u>
(432,123)	(1,492,646)	3,503,594	2,264,939	985,179	284,881
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(432,123)	(1,492,646)	3,503,594	2,264,939	985,179	284,881
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(432,123)	(1,492,646)	3,503,594	2,264,939	985,179	284,881
11,418,919	12,512,259	26,699,853	26,863,566	17,077,915	16,731,133
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$10,986,796</u>	<u>\$11,019,613</u>	<u>\$30,203,447</u>	<u>\$29,128,505</u>	<u>\$18,063,094</u>	<u>\$17,016,014</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

	Recreation Services Fund		Railroad Fund	
	2018	2017	2018	2017
OPERATING REVENUES:				
Charges for services	\$ 1,676,048	\$ 1,777,325	\$ 172,297	\$221,782
OPERATING EXPENSES:				
Personal services	1,485,846	1,471,790	129,647	127,528
Materials, supplies, and power	423,555	379,289	13,552	21,320
Travel and training	4,738	4,659	0	0
Intragovernmental	331,371	360,365	28,574	29,044
Utilities, services, and miscellaneous	476,860	456,532	64,724	60,073
TOTAL OPERATING EXPENSES	2,722,370	2,672,635	236,497	237,965
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(1,046,322)	(895,310)	(64,200)	(16,183)
Payment-in-lieu-of-tax	0	0	0	0
Depreciation	(362,529)	(359,936)	(217,152)	(225,328)
OPERATING INCOME (LOSS)	(1,408,851)	(1,255,246)	(281,352)	(241,511)
NONOPERATING REVENUES (EXPENSES):				
Investment revenue	(15,981)	(6,332)	(1,023)	(1,546)
Revenue from other governmental units	0	7,328	80,000	0
Miscellaneous revenue	8,412	(3,992)	6,150	0
Interest expense	0	(678)	(7,514)	(8,927)
Loss on disposal of fixed assets	0	0	0	0
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(7,569)	(3,674)	77,613	(10,473)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,416,420)	(1,258,920)	(203,739)	(251,984)
OPERATING TRANSFERS:				
Operating transfers from other funds	2,324,057	1,211,985	108,565	153,612
Operating transfers to other funds	0	0	0	0
TOTAL OPERATING TRANSFERS	2,324,057	1,211,985	108,565	153,612
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	907,637	(46,935)	(95,174)	(98,372)
Capital contribution	0	0	0	0
NET INCOME (LOSS)	907,637	(46,935)	(95,174)	(98,372)
Amortization of contributed capital	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	907,637	(46,935)	(95,174)	(98,372)
RETAINED EARNINGS, BEGINNING OF PERIOD AS RESTATED	17,120,923	14,509,164	7,654,974	7,681,689
Equity transfer from other funds	0	0	0	0
Equity transfer to other funds	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	\$18,028,560	\$14,462,229	\$7,559,800	\$7,583,317

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

Storm Water Utility Fund		Transload Fund		TOTAL	
2018	2017	2018	2017	2018	2017
\$ 1,146,027	\$ 1,001,060	\$ 124,618	\$ 176,469	100,198,071	99,638,460
240,279	195,259	53,222	6,179	19,108,008	18,998,162
69,856	59,155	250	884	34,369,690	36,526,842
418	44	0	0	203,593	143,129
127,213	127,437	272	0	7,736,051	7,483,922
45,987	52,193	37,691	15,950	8,340,025	8,853,347
483,753	434,088	91,435	23,013	69,757,367	72,005,402
662,274	566,972	33,183	153,456	30,440,704	27,633,058
0	0	0	0	(8,292,032)	(7,517,441)
(266,201)	(265,438)	0	0	(14,073,141)	(13,872,108)
396,073	301,534	33,183	153,456	8,075,531	6,243,509
(7,150)	(12,217)	(1,037)	(2,121)	198,629	(145,063)
0	0	0	0	5,493,337	1,191,074
2,170	39,728	0	0	980,225	1,680,362
0	0	0	0	(5,809,323)	(5,851,676)
0	(6,212)	0	0	(301,648)	(1,624,721)
0	0	0	0	(140,660)	(120,684)
(4,980)	21,299	(1,037)	(2,121)	420,560	(4,870,708)
391,093	322,833	32,146	151,335	8,496,091	1,372,801
66	3,100	0	2,206,390	5,499,343	9,337,072
(54,257)	(51,894)	0	(3,143,236)	(789,260)	(6,160,598)
(54,191)	(48,794)	0	(936,846)	4,710,083	3,176,474
336,902	274,039	32,146	(785,511)	13,206,174	4,549,275
0	0	0	0	0	0
336,902	274,039	32,146	(785,511)	13,206,174	4,549,275
0	0	0	0	0	0
336,902	274,039	32,146	(785,511)	13,206,174	4,549,275
10,847,678	10,465,513	540,291	1,326,284	512,396,543	495,158,692
0	0	0	0	0	0
0	0	0	0	0	0
\$11,184,580	\$10,739,552	\$572,437	\$540,773	525,602,717	499,707,967

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2018	2017	2018	2017	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$4,503,887	\$4,911,983	\$ 3,839,614	\$ 3,776,774	\$ (1,293,048)	\$ (1,394,375)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	7,828,993	7,806,229	2,571,183	2,617,812	531,895	507,939
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	6,881,233	3,266,781	739,259	(29,556)	34,085	(50,199)
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	38,176	2,243,154	0	0	0	0
Increase (decrease) in accounts payable	(5,915,870)	(2,915,852)	(152,293)	(252,035)	(11,391)	(126,160)
Increase (decrease) in accrued payroll	(555,253)	(697,506)	(176,583)	(148,637)	(31,894)	(48,725)
Decrease (increase) in inventory	(686,030)	296,050	(6,188)	(8,019)	0	0
Decrease (increase) in other assets	26,094	14,273	40	0	2,235	0
Increase (decrease) in accrued sales tax	(97,779)	(245,704)	0	0	176	(67)
Increase (decrease) in due to other funds	(411,137)	(847,692)	0	0	(1)	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	237,273	540,184	41,178	138,493	0	35,000
Unrealized gain (loss) on cash equivalents	(1,098,960)	(157,286)	629,847	(63,142)	(49,093)	6,586
Other nonoperating revenue (expense)	738,481	1,293,567	68,907	65,059	17,073	15,193
Net cash provided by (used for) operating activities	11,489,108	15,508,181	7,554,964	6,096,749	(799,963)	(1,054,808)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	3,143,236	0	0	1,523,215	1,020,105
Operating transfers out	(377,564)	(2,611,791)	(17,642)	(24,962)	0	0
Operating grants	1,000	0	0	0	4,249,328	1,177,297
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	(376,564)	531,445	(17,642)	(24,962)	5,772,543	2,197,402
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	0	0	0	0	0	0
Debt service – interest payments	(3,876,573)	(4,089,532)	(1,311,797)	(1,384,653)	(1,630)	(2,089)
Debt service – principal and advance refunding payments	(7,555,063)	(6,762,826)	(4,080,800)	(3,974,399)	(13,371)	2,089
Acquisition and construction of capital assets	(7,774,745)	(7,956,449)	(6,547,374)	(2,819,037)	(5,184,233)	(368,850)
Decrease in construction contracts	(1,422,183)	(2,170,814)	(3,480,608)	(1,151,672)	(1,907,195)	(361,632)
Fiscal agent fees payments	274,516	(1,193)	(147,338)	(157,486)	0	0
Capital contributions	0	0	0	0	3,366,637	0
Proceeds from advances from other funds	0	0	0	0	0	0
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	(20,354,048)	(20,980,814)	(15,567,917)	(9,487,247)	(3,739,792)	(730,482)
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	1,082,469	(57,964)	(580,818)	42,368	39,817	(23,555)
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	1,082,469	(57,964)	(580,818)	42,368	39,817	(23,555)
Net increase (decrease) in cash and cash equivalents	(8,159,035)	(4,999,152)	(8,611,413)	(3,373,092)	1,272,605	388,557
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	108,915,133	116,052,552	53,517,982	41,770,227	2,480,060	3,336,767
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$100,756,098	\$111,053,400	\$44,906,569	\$38,397,135	\$3,752,665	\$3,725,324

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2018 AND 2017

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2018	2017	2018	2017	2018	2017
\$ (3,094,088)	\$ (3,062,889)	\$ 3,888,891	\$ 2,242,926	\$ 1,491,222	\$ 810,857
641,874	581,961	1,150,404	1,003,172	502,910	504,293
123,493	(47,865)	1,113,864	673,397	37,534	(44,223)
0	0	0	0	227	0
0	0	0	0	0	0
(137,928)	(26,201)	107,386	(817,617)	(3,976)	(37,693)
(108,480)	(134,153)	(154,652)	(186,374)	(14,022)	(17,685)
0	0	(138,610)	(253,539)	0	0
12,756	0	14,366	0	0	0
0	0	0	0	0	0
(9)	(462,600)	(6)	0	0	0
0	0	0	0	0	0
(31,200)	(16,713)	(509,118)	44,925	530,544	384,818
26,150	914	(303,102)	(25,496)	(83,654)	9,888
75,529	(31,818)	61,084	302,183	2,419	442
<u>(2,491,903)</u>	<u>(3,199,364)</u>	<u>5,230,507</u>	<u>2,983,577</u>	<u>2,463,204</u>	<u>1,610,697</u>
1,543,440	1,598,644	0	0	0	0
(765)	(3,865)	(171,450)	(177,070)	(167,582)	(147,781)
121,420	7,562	108,123	6,449	0	0
0	0	0	0	0	0
<u>1,664,095</u>	<u>1,602,341</u>	<u>(63,327)</u>	<u>(170,621)</u>	<u>(167,582)</u>	<u>(147,781)</u>
0	0	0	0	0	0
(52,439)	(30,888)	(135,525)	(58,770)	(466,879)	(482,454)
(180,136)	3,910,005	(575,004)	(365,000)	(910,000)	(885,000)
(164,299)	(4,000,001)	(2,490,883)	(1,415,236)	(540,400)	456,824
(4,300)	(1,100)	(251,280)	(635,528)	(490,264)	(481,929)
8,191	38,472	(54)	0	(289)	(477)
0	0	0	0	0	0
0	0	(162,624)	(158,433)	(65,559)	(64,423)
0	0	0	0	0	0
<u>(392,983)</u>	<u>(83,512)</u>	<u>(3,615,370)</u>	<u>(2,632,967)</u>	<u>(2,473,391)</u>	<u>(1,457,459)</u>
(21,950)	56	253,004	(23,917)	196,079	81,681
0	0	0	0	0	0
<u>(21,950)</u>	<u>56</u>	<u>253,004</u>	<u>(23,917)</u>	<u>196,079</u>	<u>81,681</u>
(1,242,741)	(1,680,479)	1,804,814	156,072	18,310	87,138
2,697,376	1,770,281	19,742,251	14,976,900	5,655,208	5,580,396
<u>\$1,454,635</u>	<u>\$89,802</u>	<u>\$21,547,065</u>	<u>\$15,132,972</u>	<u>\$5,673,518</u>	<u>\$5,667,534</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

	Recreation Services Fund		Railroad Fund	
	2018	2017	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$ (1,408,851)	\$ (1,255,246)	(\$281,352)	(\$241,511)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	362,529	359,936	217,152	225,328
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	2,638	1,504	1,779	(42,563)
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in loans receivable from other funds	0	0	0	0
Increase (decrease) in accounts payable	44,585	(68,601)	(882)	(12,151)
Increase (decrease) in accrued payroll	(88,469)	(108,020)	(6,718)	(8,560)
Decrease (increase) in inventory	0	0	(526)	0
Decrease (increase) in other assets	101	0	0	0
Increase (decrease) in accrued sales tax	(12)	(26)	0	0
Increase (decrease) in due to other funds	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	(8,245)	(7,829)
Increase (decrease) in other liabilities	7,178	4,059	0	0
Unrealized gain (loss) on cash equivalents	(85,822)	2,902	(6,854)	922
Other nonoperating revenue (expense)	8,412	(3,992)	6,150	0
Net cash provided by (used for) operating activities	<u>(1,157,711)</u>	<u>(1,067,484)</u>	<u>(79,496)</u>	<u>(86,364)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	2,324,057	1,211,985	108,565	153,612
Operating transfers out	0	0	0	0
Operating grants	0	7,328	80,000	0
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>2,324,057</u>	<u>1,219,313</u>	<u>188,565</u>	<u>153,612</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from bonds, loans, and capital leases	0	0	0	0
Debt service – interest payments	0	(678)	(7,514)	(8,927)
Debt service – principal and advance refunding payments	0	0	(29,931)	(28,936)
Acquisition and construction of capital assets	(436,848)	(95,940)	(46,966)	(19,891)
Decrease in construction contracts	(6,232)	(30,150)	(24,734)	(852)
Fiscal agent fees payments	0	0	0	0
Capital contributions	0	0	0	0
Proceeds from advances from other funds	574,565	(48,632)	0	0
Other	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>131,485</u>	<u>(175,400)</u>	<u>(109,145)</u>	<u>(58,606)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –				
Interest received	65,602	(9,415)	5,643	(2,481)
Bond investments sold	0	0	0	0
Net cash provided by (used for) investing activities	<u>65,602</u>	<u>(9,415)</u>	<u>5,643</u>	<u>(2,481)</u>
Net increase (decrease) in cash and cash equivalents	1,363,433	(32,986)	5,567	6,161
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>5,009,235</u>	<u>2,050,543</u>	<u>472,755</u>	<u>376,228</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$6,372,668</u></u>	<u><u>\$2,017,557</u></u>	<u><u>\$478,322</u></u>	<u><u>\$382,389</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2018 AND 2017

Storm Water Utility Fund		Transload Fund		TOTAL	
2018	2017	2018	2017	2018	2017
\$ 396,073	\$ 301,534	\$ 33,183	\$ 153,456	\$ 8,075,531	\$ 6,243,509
266,201	265,438	0	0	14,073,141	13,872,108
26,230	(27,559)	1,548	101,630	8,961,663	3,801,347
0	0	0	0	227	0
0	0	0	0	38,176	2,243,154
(20,528)	(40,649)	(1,606)	(1,727)	(6,092,503)	(4,298,686)
(13,728)	(8,383)	(3,252)	(175)	(1,153,051)	(1,358,218)
0	0	0	0	(831,354)	34,492
0	0	0	0	55,592	14,273
0	0	0	0	(97,615)	(245,797)
(8)	0	0	0	(411,161)	(1,310,292)
0	0	0	(79,676)	(8,245)	(87,505)
0	0	0	0	275,855	1,130,766
(42,469)	(5,534)	(7,375)	1,174	(1,021,332)	(229,072)
2,170	39,728	0	0	980,225	1,680,362
613,941	524,575	22,498	174,682	22,845,149	21,490,441
66	3,100	0	2,206,390	5,499,343	9,337,072
(54,257)	(51,894)	0	(3,143,236)	(789,260)	(6,160,599)
0	0	0	0	4,559,871	1,198,636
0	0	0	0	0	0
(54,191)	(48,794)	0	(936,846)	9,269,954	4,375,109
0	0	0	0	0	0
0	0	0	0	(5,852,357)	(6,057,991)
0	0	0	(2,126,714)	(13,344,305)	(10,230,781)
(119,045)	(332,106)	0	3,143,236	(23,304,793)	(13,407,450)
(67,515)	(19,554)	0	0	(7,654,311)	(4,853,231)
0	0	0	0	135,026	(120,684)
0	0	0	0	3,366,637	0
0	0	0	0	346,382	(271,488)
0	0	0	0	0	0
(186,560)	(351,660)	0	1,016,522	(46,307,721)	(34,941,625)
34,039	(6,766)	6,118	(3,689)	1,080,003	(3,682)
0	0	0	0	0	0
34,039	(6,766)	6,118	(3,689)	1,080,003	(3,682)
407,229	117,355	28,616	250,669	(13,112,615)	(9,079,757)
2,647,805	3,142,877	497,898	206,349	201,635,703	189,263,120
<u>\$3,055,034</u>	<u>\$3,260,232</u>	<u>\$526,514</u>	<u>\$457,018</u>	<u>\$188,523,088</u>	<u>\$180,183,363</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2018 AND 2017

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2018	2017	2018	2017	2018	2017
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$20,051,254	\$26,386,972	\$12,079,078	\$3,165,908	\$1,686,663	\$608,020
Restricted assets – cash and cash equivalents	<u>80,704,844</u>	<u>84,666,428</u>	<u>32,827,491</u>	<u>35,231,227</u>	<u>2,066,002</u>	<u>3,117,304</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$100,756,098</u></u>	<u><u>\$111,053,400</u></u>	<u><u>\$44,906,569</u></u>	<u><u>\$38,397,135</u></u>	<u><u>\$3,752,665</u></u>	<u><u>\$3,725,324</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>418,494</u>	<u>119,046</u>	<u>883,181</u>	<u>447,815</u>	<u>169,155</u>	<u>58,686</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$418,494</u></u>	<u><u>\$119,046</u></u>	<u><u>\$883,181</u></u>	<u><u>\$447,815</u></u>	<u><u>\$169,155</u></u>	<u><u>\$58,686</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2018 AND 2017

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2018	2017	2018	2017	2018	2017	2018	2017
(\$457,736)	(\$1,877,868)	\$8,180,615	\$6,975,610	\$2,428,001	\$2,186,716	\$ 2,859,004	\$1,874,018
1,912,371	1,967,670	13,366,450	8,157,362	3,245,517	3,480,818	3,513,664	143,539
<u>\$1,454,635</u>	<u>\$89,802</u>	<u>\$21,547,065</u>	<u>\$15,132,972</u>	<u>\$5,673,518</u>	<u>\$5,667,534</u>	<u>\$6,372,668</u>	<u>\$2,017,557</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
230	0	141,426	133,508	483,910	480,855	75,161	6,172
<u>\$230</u>	<u>\$0</u>	<u>\$141,426</u>	<u>\$133,508</u>	<u>\$483,910</u>	<u>\$480,855</u>	<u>\$75,161</u>	<u>\$6,172</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2018 AND 2017

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2018	2017	2018	2017	2018	2017	2018	2017
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$386,390	\$233,172	\$ 1,086,543	\$ 757,899	\$ 526,514	\$ 457,018	\$ 48,826,326	\$ 40,767,465
Restricted assets – cash and cash equivalents	<u>91,932</u>	<u>149,217</u>	<u>1,968,491</u>	<u>2,502,333</u>	<u>0</u>	<u>0</u>	<u>139,696,762</u>	<u>139,415,898</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$478,322</u>	<u>\$382,389</u>	<u>\$3,055,034</u>	<u>\$3,260,232</u>	<u>\$526,514</u>	<u>\$457,018</u>	<u>\$ 188,523,088</u>	<u>\$ 180,183,363</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$ -	\$ -
Construction contracts payable	<u>2,659</u>	<u>0</u>	<u>25,483</u>	<u>6,380</u>	<u>0</u>	<u>0</u>	<u>2,199,699</u>	<u>1,252,462</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$2,659</u>	<u>\$0</u>	<u>\$25,483</u>	<u>\$6,380</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 2,199,699</u>	<u>\$ 1,252,462</u>

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

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

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Residential sales	\$24,996,466	\$24,231,951
Commercial and industrial sales	25,576,846	26,905,450
Intragovernmental sales	695,731	671,783
Street lighting and traffic signs	3,903	3,972
Sales to public authorities	6,352,326	6,991,228
Miscellaneous	<u>1,372,924</u>	<u>1,248,867</u>
TOTAL OPERATING REVENUES	<u>58,998,196</u>	<u>60,053,251</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	554,152	438,234
Steam expenses	625,383	319,300
Electrical expenses	344,041	535,754
Miscellaneous steam power expenses	225,327	217,738
Fuel – coal	0	0
Fuel – gas and biomass	<u>1,338,943</u>	<u>92,010</u>
Total Operations	<u>3,087,846</u>	<u>1,603,036</u>
Maintenance		
Supervision and engineering	251,634	143,679
Maintenance of structures	0	0
Maintenance of boiler plants	69,227	70,833
Maintenance of electrical plant	72,870	46,299
Maintenance – other	<u>252,797</u>	<u>45,415</u>
Total Maintenance	<u>646,528</u>	<u>306,226</u>
Other:		
Purchased power	27,262,994	30,229,540
Fuel	157,128	102,578
Transportation	<u>0</u>	<u>0</u>
Total Other	<u>27,420,122</u>	<u>30,332,118</u>
Total Production	<u>31,154,496</u>	<u>32,241,380</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	365,059	373,237
Load dispatching	783,037	733,209
Station	234,596	466,295
Overhead line	223,267	829,056
Underground line	149,340	92,670
Street lighting and signal system	0	2,828
Meter services	94,123	96,959
Customer installation	188	0
Miscellaneous distribution	687,978	755,370
Transportation	184,144	180,531
Storeroom	4,515	4,108
Rents	0	0
Transmission of electricity	<u>56,727</u>	<u>72,318</u>
Total Operations	<u>2,782,974</u>	<u>3,606,581</u>

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

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

	<u>2018</u>	<u>2017</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures	158,922	112,314
Maintenance of station equipment	134,569	96,012
Maintenance of overhead lines	1,755,886	1,353,958
Maintenance of underground lines	395,463	329,415
Maintenance of line transformer	4,806	4,033
Maintenance of street lights and signal system	153,236	211,607
Maintenance of meters	266,276	182,714
Maintenance of miscellaneous distribution plant	207,015	259,085
Total Maintenance	<u>3,076,173</u>	<u>2,549,138</u>
Total Transmission and Distribution	<u>5,859,147</u>	<u>6,155,719</u>
Accounting and Collection:		
Meter reading	144,460	168,219
Customer records and collection	2,408,728	2,743,877
Uncollectible accounts	187,084	180,571
Total Accounting and Collection	<u>2,740,272</u>	<u>3,092,667</u>
Administrative and General:		
Salaries	988,084	857,165
Property insurance	605,314	576,705
Office supplies and expense	271,907	241,758
Communication services	0	0
Maintenance of communication equipment	0	0
Outside services employed	227,504	3,398
Miscellaneous general expense	450	0
Merchandise/jobbing and contract work	0	47,197
Demonstrating and selling	126,353	84,178
Rents	0	0
Energy conservation	612,974	726,204
Total Administrative and General	<u>2,832,586</u>	<u>2,536,605</u>
TOTAL OPERATING EXPENSES	<u>42,586,501</u>	<u>44,026,371</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$16,411,695</u>	<u>\$16,026,880</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Residential sales	\$7,459,431	\$7,555,735
Commercial and industrial sales	2,989,577	2,938,356
Miscellaneous	<u>334,158</u>	<u>492,500</u>
TOTAL OPERATING REVENUES	<u>10,783,166</u>	<u>10,986,591</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	0	13,079
Operating labor and expense	117,269	0
Purchase of water for resale	6,583	4,480
Maintenance of wells	122,166	52,448
Miscellaneous	<u>0</u>	<u>237</u>
Total Source of Supply	<u>246,018</u>	<u>70,244</u>
Power and Pumping		
Supervision and engineering	0	31,243
Operating labor and expense	116,442	346,198
Maintenance of structures and improvements	240	0
Maintenance of pumping equipment	100,599	23,637
Power purchased	3,588	2,842
Miscellaneous	<u>597,689</u>	<u>642,514</u>
Total Power and Pumping	<u>818,558</u>	<u>1,046,434</u>
Purification:		
Supplies and expense	23,783	58,020
Labor	254,397	98,811
Chemicals	355,298	275,948
Maintenance of purification equipment	<u>183,082</u>	<u>441,065</u>
Total Purification	<u>816,560</u>	<u>873,844</u>
Total Production	<u>1,881,136</u>	<u>1,990,522</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	214,810	167,595
Maps and records	286,561	259,679
Transmission and distributions lines	336,692	80,622
Meter	<u>23,952</u>	<u>8,415</u>
Total Operations	<u>862,015</u>	<u>516,311</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures and improvements	0	0
Maintenance of transmission/distribution lines	930,373	1,052,516
Maintenance of distribution reservoirs	0	2,681
Maintenance of services	499,957	600,929
Maintenance of meters	138,838	150,441
Maintenance of hydrants	50,702	153,736
Maintenance of miscellaneous plants	0	0
Total Maintenance	<u>1,619,870</u>	<u>1,960,303</u>
Other:		
Stores	3,010	2,739
Transportation	156,229	162,919
Total Other	<u>159,239</u>	<u>165,658</u>
Total Transmission and Distribution	<u>2,641,124</u>	<u>2,642,272</u>
Accounting and Collection:		
Meter reading	118,977	151,747
Billing and accounting	1,170,292	1,079,472
Uncollectible accounts	66,232	54,799
Total Accounting and Collection	<u>1,355,501</u>	<u>1,286,018</u>
Administrative and General:		
General office salaries	379,946	380,828
Insurance	211,052	197,093
Special service	0	3,139
Office supplies and expense	99,607	79,845
Rent	0	0
Miscellaneous	0	0
Energy conservation	2,173	1,660
Merchandise/jobbing and contract work	0	0
Total Administrative and General	<u>692,778</u>	<u>662,565</u>
TOTAL OPERATING EXPENSES	<u>6,570,539</u>	<u>6,581,377</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$4,212,627</u>	<u>\$4,405,214</u>

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

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

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$11,194,722</u>	<u>\$11,591,700</u>
OPERATING EXPENSES:		
Administration:		
Personal services	584,006	546,929
Materials and supplies	13,759	21,002
Travel and training	3,011	2,490
Intragovernmental	721,228	662,046
Utilities, services, and miscellaneous	<u>159,540</u>	<u>401,385</u>
Total Administration	<u>1,481,544</u>	<u>1,633,852</u>
Treatment Plant:		
Personal services	1,092,731	1,063,511
Materials and supplies	501,214	413,761
Travel and training	799	450
Intragovernmental	132,677	109,013
Utilities, services and miscellaneous	<u>538,341</u>	<u>943,875</u>
Total Treatment Plant	<u>2,265,762</u>	<u>2,530,610</u>
Pump Stations:		
Personal services	63,819	71,541
Materials and supplies	7,528	10,265
Travel and training	100	160
Intragovernmental	2,014	3,060
Utilities, services, and miscellaneous	<u>49,540</u>	<u>36,205</u>
Total Pump Stations	<u>123,001</u>	<u>121,231</u>
Maintenance:		
Personal services	576,090	546,293
Materials and supplies	109,828	131,123
Travel and training	1,358	0
Intragovernmental	104,410	105,473
Utilities, services, and miscellaneous	<u>121,932</u>	<u>128,532</u>
Total Maintenance	<u>913,618</u>	<u>911,421</u>
TOTAL OPERATING EXPENSES	<u>4,783,925</u>	<u>5,197,114</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$6,410,797</u></u>	<u><u>\$6,394,586</u></u>

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

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

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 130,426	\$ 54,510
Rentals	123,623	108,243
Landing fees	77,360	64,274
Law enforcement fees	47,726	42,154
Passenger facility charges	185,332	98,431
Miscellaneous	<u>22,095</u>	<u>19,954</u>
TOTAL OPERATING REVENUES	<u>586,562</u>	<u>387,566</u>
OPERATING EXPENSES:		
Administration:		
Personal services	141,918	107,523
Materials and supplies	1,955	1,539
Travel and training	6,405	5,038
Intragovernmental	150,206	161,423
Utilities, services, and miscellaneous	<u>373,583</u>	<u>249,708</u>
Total Administration	<u>674,067</u>	<u>525,231</u>
Airfield Areas:		
Personal services	134,016	134,563
Materials and supplies	46,132	28,573
Travel and training	369	0
Intragovernmental	14,991	14,022
Utilities, services, and miscellaneous	<u>42,364</u>	<u>45,208</u>
Total Airfield Areas	<u>237,872</u>	<u>222,366</u>
Terminal Areas:		
Personal services	23,268	21,243
Materials and supplies	6,048	10,757
Intragovernmental	4,121	4,542
Utilities, services, and miscellaneous	<u>54,512</u>	<u>60,926</u>
Total Terminal Areas	<u>87,949</u>	<u>97,468</u>
Public Safety:		
Personal services	249,811	295,426
Materials and supplies	13,544	24,740
Travel and training	8,024	4,492
Intragovernmental	13,776	12,367
Utilities, services, and miscellaneous	<u>4,090</u>	<u>9,052</u>
Total Public Safety	<u>289,245</u>	<u>346,077</u>
Snow Removal:		
Personal services	6,761	7,623
Materials and supplies	11,574	14,066
Intragovernmental	7,812	7,538
Utilities, services, and miscellaneous	<u>8,131</u>	<u>9,131</u>
Total Snow Removal	<u>34,278</u>	<u>38,358</u>
Concessions:		
Personal services	12,044	34,813
Materials and supplies	12,260	7,708
Intragovernmental	0	0
Utilities, services, and miscellaneous	<u>0</u>	<u>1,981</u>
Total Concessions	<u>24,304</u>	<u>44,502</u>
TOTAL OPERATING EXPENSES	<u>1,347,715</u>	<u>1,229,500</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$761,153)</u></u>	<u><u>(\$841,934)</u></u>

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

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

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 109,928	\$ 124,658
School passes	6,250	25,240
Specials	101,869	94,400
University of Missouri Shuttle reimbursement	748,755	748,755
Paratransit	74,949	78,094
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING REVENUES	<u>1,041,751</u>	<u>1,071,147</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	1,135,117	1,386,602
Materials and supplies	501,996	477,509
Travel and training	0	1,641
Intragovernmental	494,122	499,691
Utilities, services, and miscellaneous	<u>218,026</u>	<u>253,908</u>
Total General Operations	<u>2,349,261</u>	<u>2,619,351</u>
University of Missouri Shuttle Service:		
Personal services	281,215	214,823
Materials and supplies	128,358	135,808
Travel and training	0	0
Intragovernmental	106,001	49,521
Utilities, services, and miscellaneous	<u>48,566</u>	<u>52,022</u>
Total University of Missouri Shuttle Service	<u>564,140</u>	<u>452,174</u>
Paratransit:		
Personal services	397,147	297,656
Materials and supplies	103,466	114,427
Travel and training	0	0
Intragovernmental	29,432	34,346
Utilities, services, and miscellaneous	<u>50,519</u>	<u>34,121</u>
Total Paratransit	<u>580,564</u>	<u>480,550</u>
FastCAT:		
Personal services	0	0
Materials and supplies	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>3,493,965</u>	<u>3,552,075</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$2,452,214)</u></u>	<u><u>(\$2,480,928)</u></u>

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

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

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 8,149,404	\$ 7,550,719
Landfill fees	2,794,374	1,498,240
Bag sales	57,667	2,194
Compost sales	1,560	4,784
Miscellaneous	<u>829,638</u>	<u>836,434</u>
TOTAL OPERATING REVENUES	<u>11,832,643</u>	<u>9,892,371</u>
OPERATING EXPENSES:		
Administration:		
Personal services	371,392	337,715
Materials and supplies	18,789	9,826
Travel and training	3,209	1,272
Intragovernmental	668,430	711,766
Utilities, services, and miscellaneous	<u>80,210</u>	<u>74,117</u>
Total Administration	<u>1,142,030</u>	<u>1,134,696</u>
Commercial:		
Personal services	605,647	609,824
Materials and supplies	548,709	433,403
Travel and training	0	0
Intragovernmental	108,241	115,632
Utilities, services, and miscellaneous	<u>167,349</u>	<u>157,683</u>
Total Commercial	<u>1,429,946</u>	<u>1,316,542</u>
Residential:		
Personal services	419,250	491,318
Materials and supplies	463,869	443,634
Travel and training	0	0
Intragovernmental	166,669	158,305
Utilities, services, and miscellaneous	<u>187,437</u>	<u>149,393</u>
Total Residential	<u>1,237,225</u>	<u>1,242,650</u>
Landfill:		
Personal services	442,019	481,274
Materials and supplies	308,160	351,998
Travel and training	405	180
Intragovernmental	57,132	58,930
Utilities, services, and miscellaneous	<u>559,324</u>	<u>509,170</u>
Total Landfill	<u>1,367,040</u>	<u>1,401,552</u>
Recycling:		
Personal services	952,558	855,311
Materials and supplies	417,030	427,862
Travel and training	0	124
Intragovernmental	134,734	153,056
Utilities, services, and miscellaneous	<u>112,785</u>	<u>114,480</u>
Total Recycling	<u>1,617,107</u>	<u>1,550,833</u>
TOTAL OPERATING EXPENSES	<u>6,793,348</u>	<u>6,646,273</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$5,039,295</u>	<u>\$3,246,098</u>

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

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

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,087,067	\$ 1,045,051
Garages	1,161,643	1,055,159
Reserved lots	266,055	251,533
Other	<u>127,276</u>	<u>127,455</u>
TOTAL OPERATING REVENUES	<u>2,642,041</u>	<u>2,479,198</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	263,595	274,624
Materials and supplies	47,384	552,514
Intragovernmental	120,408	112,279
Utilities, services, and miscellaneous	<u>212,368</u>	<u>218,573</u>
TOTAL OPERATING EXPENSES	<u>643,755</u>	<u>1,157,990</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$1,998,286</u></u>	<u><u>\$1,321,208</u></u>

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

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

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Fees and admissions	\$ 1,296,566	\$ 1,364,583
Facility user charges	45,970	52,045
Youth capital improvement fees	16,672	16,226
Golf course improvement fees	12,343	11,312
Miscellaneous	304,497	333,159
	<u>1,676,048</u>	<u>1,777,325</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Recreation Services:		
Personal services	707,731	708,111
Materials and supplies	130,957	127,002
Travel and training	3,793	2,987
Intragovernmental	185,010	200,008
Utilities, services, and miscellaneous	109,182	109,569
Total Recreation Services	<u>1,136,673</u>	<u>1,147,677</u>
Maintenance:		
Personal services	271,241	278,437
Materials and supplies	186,981	154,605
Travel and training	120	705
Intragovernmental	59,396	61,347
Utilities, services, and miscellaneous	230,636	202,228
Total Maintenance	<u>748,374</u>	<u>697,322</u>
Activity and Recreation Center:		
Personal services	506,874	485,242
Materials and supplies	105,617	97,682
Travel and training	825	967
Intragovernmental	86,965	99,010
Utilities, services, and miscellaneous	137,042	144,735
Total Activity and Recreation Center	<u>837,323</u>	<u>827,636</u>
TOTAL OPERATING EXPENSES	<u>2,722,370</u>	<u>2,672,635</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$1,046,322)</u>	<u>(\$895,310)</u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

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

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Switching fees	\$ 113,317	\$ 142,504
Miscellaneous	<u>58,980</u>	<u>79,278</u>
TOTAL OPERATING REVENUES	<u>172,297</u>	<u>221,782</u>
OPERATING EXPENSES:		
Administration:		
Personal services	129,647	127,528
Materials and supplies	13,552	21,320
Travel and training	0	0
Intragovernmental	28,574	29,044
Utilities, services, and miscellaneous	<u>64,724</u>	<u>60,073</u>
Total Administration	<u>236,497</u>	<u>237,965</u>
Transportation:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
Total Transportation	<u>0</u>	<u>0</u>
Maintenance of Way:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
Total Maintenance of Way	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>236,497</u>	<u>237,965</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$64,200)</u></u>	<u><u>(\$16,183)</u></u>

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

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

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 1,146,027</u>	<u>\$ 1,001,060</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	72,940	24,734
Materials and supplies	7,092	18,247
Travel and training	0	44
Intragovernmental	96,083	96,176
Utilities, services, and miscellaneous	<u>22,632</u>	<u>42,640</u>
Total General Operations	<u>198,747</u>	<u>181,841</u>
Field Operations:		
Personal services	167,339	170,525
Materials and supplies	62,764	40,908
Travel and training	418	0
Intragovernmental	31,130	31,261
Utilities, services, and miscellaneous	<u>23,355</u>	<u>9,553</u>
Total Field Operations	<u>285,006</u>	<u>252,247</u>
TOTAL OPERATING EXPENSES	<u>483,753</u>	<u>434,088</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$662,274</u></u>	<u><u>\$566,972</u></u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

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

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 124,618</u>	<u>\$ 176,469</u>
OPERATING EXPENSES:		
General operations:		
Personal services	53,222	6,179
Materials and supplies	250	884
Travel and training	0	0
Intragovernmental	272	0
Utilities, services, and miscellaneous	<u>37,691</u>	<u>15,950</u>
Total General Operations	<u>91,435</u>	<u>23,013</u>
TOTAL OPERATING EXPENSES	<u>91,435</u>	<u>23,013</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$ 33,183</u></u>	<u><u>\$ 153,456</u></u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
MARCH 31, 2018**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
SEWER:						
Sewer Main Rehab (SW100)	\$ 5,874,507	5,066,450	-	5,066,450	-	808,057
Sm Trunks 80 Acre Point (SW111)	560,000	-	-	-	-	560,000
Private Common Collector (SW112)	1,303,020	1,865	-	1,865	-	1,301,155
Annual Sewer Improvements (SW183)	1,942,216	19,825	-	19,825	-	1,922,391
SRF WWTP Improvement (SW194)	63,557,991	63,167,915	-	63,167,915	-	390,076
PCCE #3 Stewart/Ridge/Med (SW198)	834,030	188,785	5,030	193,815	-	640,215
Hominy Br Outfall Relief (SW210)	3,897,440	3,861,670	-	3,861,670	-	35,770
Upper Hinkson Ext Ph I (SW213)	9,650,174	2,201,792	6,254,702	8,456,494	558,589	635,091
N Grindstone Ext Ph III (SW214)	160,000	124,907	-	124,907	-	35,093
PCCE #8 Thilly Lathrop (SW221)	1,980,970	492,373	350,669	843,042	45,357	1,092,571
Ridgeway Cottages (SW222)	0	-	-	-	-	-
PCCE #15 Anderson Ave (SW223)	623,865	623,864	-	623,864	-	1
Haystack Acres Pump Stn (SW230)	24,045	24,044	-	24,044	-	1
SD 170 S Bethel Church Rd (SW232)	268,380	248,640	-	248,640	-	19,740
PCCE #16 Bingham/W Ridgel (SW240)	895,000	100,337	13,459	113,796	-	781,204
PCCE #18 Spring Valley Rd (SW241)	149,000	9,691	792	10,483	-	138,517
N Grindstone Bank Stabil (SW244)	43,215	23,215	-	23,215	-	20,000
Upper Merideth Br Stabil (SW245)	500,000	138,078	-	138,078	22,775	339,147
Woodrail Sewer Replacemnt (SW247)	281,049	19,036	-	19,036	-	262,013
PCCE #20 Ridgemont (SW248)	667,716	397,142	-	397,142	-	270,574
Flat Branch to Turner Relief (SW250)	642,167	606,903	(17,150)	589,753	-	52,414
Annual Inflow/Infil Program (SW251)	142,000	-	-	-	-	142,000
Calvert Dr Sewer Reloc (SW252)	0	-	-	-	-	-
PCCE #24 St. James/St. Joseph (SW253)	154,000	22,617	29,185	51,802	82,373	19,825
PCCE #27 Grace Ellen (SW254)	128,000	22,590	-	22,590	-	105,410
Henderson Branch SW Ext (SW255)	4,007,597	231,281	11,036	242,317	61,361	3,703,919
FBSR-Stadium to Elm (SW256)	4,918,952	4,893,946	-	4,893,946	-	25,006
FBSR-Elm to 6th St (SW257)	2,508,000	2,120,821	207,215	2,328,036	116,630	63,334
FBSR-4th St Elm to Rogers (SW258)	0	-	-	-	-	-
Lower SW Outfall Rlf Swr (SW261)	0	-	-	-	-	-
SD #171 Crites Lane (SW263)	10,950	-	-	-	-	10,950
WWTP Eng Offices & Parking (SW264)	100,000	87,411	-	87,411	-	12,589
PCCE #39 Hubbell Dr (SW500)	238,000	8,625	124,571	133,196	-	104,804
PCCE #22 Shannon Place (SW502)	109,000	-	4,320	4,320	-	104,680
PCCE #23 Lakeshore-Edgewood (SW503)	0	-	-	-	-	-
PCCE #25 Glenwood/Redbud (SW504)	50,000	-	-	-	-	50,000
Court & Hickory Street (SW505)	57,207	6,511	-	6,511	-	50,696
SD #172-Northland Drive (SW506)	250,000	-	-	-	-	250,000
PCCE #21-Stanford (SW507)	15,000	-	-	-	-	15,000
WWTP Digester Complex Impr (SW508)	4,450,000	-	-	-	-	4,450,000
Again St Prop Acq at 1105 (SW509)	190,000	170,448	-	170,448	225	19,327
FY17 Sewer Main Rehab (SW510)	2,724,768	2,624,720	7,934	2,632,654	-	92,114
N Garth Sewer Replacemnt (SW511)	150,000	-	-	-	-	150,000
College Ave Sewer Replacemnt (SW512)	170,862	12,444	2,686	15,130	94,275	61,457
Tupelo-larch Sewer Replacemnt (SW513)	15,000	-	-	-	-	15,000
Columbia Country Club (SW515)	85,000	-	-	-	-	85,000
Hwy 63 Connector south of I-70 (SW516)	25,000	-	-	-	-	25,000
FY17B Sewer Main & Manhole Rehab (SW517)	2,790,000	2,512,635	267,056	2,779,691	10,309	-
FY18 Sewer Main & Manhole Rehab (SW518)	2,700,000	-	66	66	-	2,699,934
TOTAL SEWER	\$ 119,844,121	\$ 90,030,581	\$ 7,261,571	\$ 97,292,152	\$ 991,894	\$ 21,560,075
AIRPORT:						
Airport Gen Improvements (AP008)	\$ 258,580	\$ 12,902	\$ -	\$ 12,902	\$ -	\$ 245,678
Replace Airline Counter (AP087)	32,620	26,125	6,495	32,620	-	-
Realign RT H (AP090)	2,209,217	1,921,629	-	1,921,629	-	287,588
Upgrade Crosswind Runway (AP092)	5,387,464	5,314,034	-	5,314,034	-	73,430
Wildlife Fencing (AP100)	1,664,715	1,662,968	-	1,662,968	-	1,747
Taxiway Alpha (AP101)	6,347,450	6,264,208	-	6,264,208	-	83,242
New Airport Terminal (AP111)	1,656,670	94,613	44,897	139,510	38,142	1,479,018
Terminal Master Plan (AP112)	866,436	830,630	20,223	850,853	15,584	(1)

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
MARCH 31, 2018**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
13-31 (5500X100) & TW B (AP115)	18,066,690	8,074,918	3,473,775	11,548,693	734,706	5,783,291
Landside Pvmnt Imp Ph II (AP116)	9,549	5,380	-	5,380	-	4,169
1500 ARFF Truck (AP117)	716,625	607,827	-	607,827	-	108,798
Taxiway B (AP118)	26,917	-	-	-	-	26,917
ADA Compatible Door/Ramp (AP119)	56,094	55,465	-	55,465	-	629
Taxiway C & Pavement Mgmt (AP122)	3,366,338	762,624	1,736,364	2,498,988	773,467	93,883
Route H (AP123)	352,262	123,133	68,920	192,053	79,489	80,720
COU Parking Lot (AP124)	12,000	12,000	-	12,000	-	-
RW 2-20 & TW A North Ext (AP125)	73,473	-	-	-	-	73,473
Runway 2-20 Isolated Pavement Remed (AP126)	982,474	-	-	-	4,500	977,974
RW 2-20 Tech-Ops Agrmnt (AP128)	20,000	-	-	-	-	20,000
Apron Expansion & TW Recon 350 (AP130)	3,100	-	-	-	-	3,100
CMA Parking Expansion (AP134)	42,600	41,672	928	42,600	-	-
TOTAL AIRPORT:	\$ 42,151,274	\$ 25,810,128	\$ 5,351,602	\$ 31,161,730	\$ 1,645,888	\$ 9,343,656
PARKING:						
Short St Garage (PK051)	\$ 12,096,574	\$ 12,069,668	\$ -	\$ 12,069,668	\$ -	\$ 26,906
Ramp Parking Surface Repair (PK054)	230,000	162,732	64,912	227,644	-	2,356
6th & Cherry Major Maint (PK057)	234,584	14,680	6,245	20,925	175,227	38,432
8th & Cherry-Energy Effic (PK058)	300,000	140,741	25,401	166,142	93,058	40,800
Garages Gate Arm/Pymt System (PK059)	926,193	-	826,862	826,862	91,754	7,577
Auto Payment Plaza Garage (PK060)	-	-	-	-	-	-
Parking Infra Upgrades/Maint (PK062)	450,416	229,112	37,956	267,068	19,224	164,124
MM-10th Cherry Parking Structure (PK064)	295,000	-	62,935	62,935	10,625	221,440
TOTAL PARKING:	\$ 14,532,767	\$ 12,616,933	\$ 1,024,311	\$ 13,641,244	\$ 389,888	\$ 501,635
RECREATION SERVICES:						
ARC Improvements (RS071)	\$ 446,501	\$ 436,998	\$ 9,504	\$ 446,502	\$ -	\$ (1)
LOW New Shelter/Course Imp (RS077)	86,502	90,214	(3,712)	86,502	-	-
LOW Driving Range (RS085)	123,713	74,138	33,414	107,552	-	16,161
Cosmo Rainbow Softball Ctr (RS086)	0	-	-	-	-	-
Antimi Sports Complex Imp (RS087)	458,585	-	335,687	335,687	107,444	15,454
ARC Security System Imp (RS088)	35,000	-	26,025	26,025	-	8,975
Clary-Shy Community Park Imp (RS089)	1,269,565	-	2,093	2,093	-	1,267,472
Sports Field House (RS090)	3,663,000	-	284	284	-	3,662,716
TOTAL RECREATION SERVICES:	\$ 6,082,866	\$ 601,350	\$ 403,295	\$ 1,004,645	\$ 107,444	\$ 4,970,777
PUBLIC TRANSPORTATION:						
GFI Upgrades (PT018)	\$ 241,567	\$ 220,860	\$ -	\$ 220,860	\$ -	\$ 20,707
Benches and Shelters (PT029)	70,148	8,406	41,639	50,045	13,075	7,028
Auto Veh Locator - GPS (PT036)	867,967	669,509	-	669,509	-	198,458
Rpl 4 Paratransit Vans (PT038)	442,151	401,736	-	401,736	-	40,415
Bus Priority Signal System (PT046)	20,000	-	-	-	-	-
Bus Shelter Grant 0124 (PT048)	33,642	31,873	230	32,103	(230)	1,769
2 Heavy Duty Buses (PT049)	1,022,776	991,576	-	991,576	-	31,200
Annual Transit Projects (PT050)	1,863,555	220,300	122,659	342,959	5,872	1,514,724
Paratransit Rpl/Bus Shelter (PT055)	0	-	-	-	-	-
CDBG Bus Shelters (PT057)	120,000	19,543	-	19,543	-	100,457
Annual Bus Shelters (PT058)	330,000	-	-	-	-	330,000
Wabash Solar Panel Install (PT059)	17,000	16,957	-	16,957	-	43
Electrical Service Upgrade (PT060)	34,085	30,530	-	30,530	-	3,555
TOTAL PUBLIC TRANSPORTATION:	\$ 5,062,891	\$ 2,611,290	\$ 164,528	\$ 2,775,818	\$ 18,717	\$ 2,248,356

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
MARCH 31, 2018**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
SOLID WASTE:						
Methane Gas Extract Wells (RF031)	1,905,947	1,453,633	1,337	1,454,970	-	450,977
Collection & Admin Reloc (RF048)	5,495,616	5,256,107	100,224	5,356,331	32,513	106,772
Leachate Handling & Stor (RF051)	556,672	66,076	14,072	80,148	448,993	27,531
MRF Phase I (RF055)	400,000	-	-	-	-	400,000
Landfill Wetlands (RF057)	515,000	-	-	-	512,590	2,410
Landfill Cell 6 (RF059)	5,860,155	292,527	1,870,718	2,163,245	3,677,535	19,375
Landfill Fuel Station Pump Add (RF060)	70,000	-	7,545	7,545	(783)	63,238
Landfill Expansion Permitting (RF061)	680,069	-	129	129	-	679,940
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	-	1,307	1,307	(1,307)	70,000
CID Special Project (RF067)	110,000	11,981	-	11,981	11,851	86,168
TOTAL SOLID WASTE:	\$ 15,963,459	\$ 7,080,324	\$ 1,995,332	\$ 9,075,656	\$ 4,681,392	\$ 2,206,411
STORMWATER:						
Annual Projects (SS017)	\$ 278,965	\$ -	\$ -	\$ -	\$ -	\$ 278,965
Royal Latham-Fallwood (SS090)	22,537	22,537	-	22,537	-	-
Hitt & Elm (SS099)	207,260	165,903	26,045	191,948	13,870	1,442
Nifong & Bethel Drainage (SS105)	655,000	121,057	-	121,057	-	533,943
Kelly Detention Retrofit (SS108)	51,527	51,467	-	51,467	-	60
Garth at Oak Tower (SS110)	50,000	6,636	751	7,387	2,718	39,895
Forum Nature Area (SS113)	50,000	34,365	3,333	37,698	-	12,302
Annual CAM Projects (SS114)	50,000	100	-	100	-	49,900
Annual Downtown Tree Plnt (SS115)	25,000	-	-	-	-	25,000
Annual Property Acquis (SS118)	25,000	-	-	-	-	25,000
9th & Elm Storm Drain Rpl (SS121)	343,000	296,143	1,277	297,420	30,022	15,558
Aldeah & Ash Stm Pipe Rhb (SS123)	35,000	-	-	-	-	35,000
E Nifong Culvert Rehab (SS124)	75,124	32,124	-	32,124	-	43,000
Hinkson Bacteria Assess (SS126)	15,167	15,154	-	15,154	-	13
Downtown Tree Planter 2015 (SS127)	36,000	35,946	-	35,946	-	54
Cam-Hubbart Flow/Sed Stud (SS128)	72,282	46,641	-	46,641	-	25,641
Manor Drive (SS129)	136,960	38,669	87,968	126,637	7,425	2,898
Rollins Rd at Rock Creek (SS130)	596,952	546,316	1,747	548,063	50	48,839
Sinclair Culv at Mill Creek (SS131)	460,000	49,646	5,661	55,307	54	404,639
Annual Mitigation Bank Prog (SS133)	70,000	-	-	-	-	70,000
Hickman/6th and 7th (SS134)	35,000	-	-	-	-	35,000
Again St Property Acq (SS135)	10,000	-	-	-	-	10,000
Mill Creek 307 W Ahlambra (SS136)	200,000	4,201	-	4,201	-	195,799
Worley Street 1104 (SS137)	156,200	136,224	-	136,224	1,041	18,935
El Chaparral Riparian Restoration (SS139)	23,000	1,643	13,255	14,898	5,541	2,561
Greenwood South (SS140)	15,000	-	-	-	-	15,000
Lynn St Cottages (SS141)	200,000	-	66	66	-	199,934
Hirth Avenue (SS142)	25,000	8,160	4,425	12,585	-	12,415
TOTAL STORMWATER:	\$ 3,919,974	\$ 1,612,932	\$ 144,528	\$ 1,757,460	\$ 60,721	\$ 2,101,793
VEHICLE MAINTENANCE:						
TOTAL VEHICLE MAINTENANCE:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL PROJECTS	\$ 207,557,352	\$ 140,363,538	\$ 16,345,167	\$ 156,708,705	\$ 7,895,944	\$ 42,932,703

INTERNAL SERVICE FUNDS

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

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

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

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

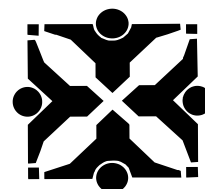
Community Relations Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments, and cable television operations.

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

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

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

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



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

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

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2018	2017	2018	2017	2018	2017
CURRENT ASSETS:						
Cash and cash equivalents	\$1,431,001	\$1,122,459	\$1,680,492	\$1,388,095	\$3,037,554	\$2,064,832
Accounts receivable	0	0	12,449	(209,060)	5,592	6,342
Grants receivable	0	0	0	0	4,802	0
Accrued interest	3,116	1,989	3,623	2,343	6,854	4,167
Due from other funds	0	0	0	0	0	0
Inventory	17,306	14,205	0	0	0	0
Other assets	0	0	0	15	45,417	19,614
Total Current Assets	1,451,423	1,138,653	1,696,564	1,181,393	3,100,219	2,094,955
RESTRICTED ASSETS:						
Net pension asset	33,338	0	36,431	0	97,435	0
Total Restricted Assets	33,338	0	36,431	0	97,435	0
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Total Other Assets	0	0	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	438,882	438,882	0	32,500	5,911,168	5,979,287
Accumulated depreciation	(216,690)	(201,554)	0	(32,500)	(5,107,325)	(5,030,850)
Net Plant in Service	222,192	237,328	0	0	803,843	948,437
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	222,192	237,328	0	0	803,843	948,437
TOTAL ASSETS	1,706,953	1,375,981	1,732,995	1,181,393	4,001,497	3,043,392
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	210,890	476,982	230,455	494,085	616,346	955,593
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$1,917,843	\$1,852,963	\$1,963,450	\$1,675,478	\$4,617,843	\$3,998,985
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$5,403	(\$340)	\$36,435	\$21,479	\$169,699	\$185
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	30,471	30,085	33,033	39,930	232,884	207,657
Due to other funds	0	0	0	0	0	0
Advances from other funds	0	0	0	0	0	0
Obligations under capital leases						
current maturities	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	35,874	29,745	69,468	61,409	402,583	207,842
LONG-TERM LIABILITIES:						
Obligations under capital leases	0	0	0	0	0	0
Special obligation bonds payable	0	0	0	0	0	0
Incurred but not reported claims						
Net Pension Liability	0	160,256	0	166,002	0	321,058
Total Long-Term Liabilities	0	160,256	0	166,002	0	321,058
TOTAL LIABILITIES	35,874	190,001	69,468	227,411	402,583	528,900
DEFERRED INFLOWS OF RESOURCES						
Inflows related to pension	85,320	91,721	93,235	95,010	249,355	183,756
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	121,194	281,722	162,703	322,421	651,938	712,656
FUND EQUITY:						
Retained earnings (deficit)	1,796,649	1,571,241	1,800,747	1,353,057	3,965,905	3,286,329
TOTAL FUND EQUITY	1,796,649	1,571,241	1,800,747	1,353,057	3,965,905	3,286,329
LIABILITIES AND FUND EQUITY	\$1,917,843	\$1,852,963	\$1,963,450	\$1,675,478	\$4,617,843	\$3,998,985

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2018 and 2017

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2018	2017	2018	2017	2018	2017	2018	2017
\$1,503,615	\$1,496,164	\$975,455	\$767,715	\$13,757,824	\$11,833,371	\$0	\$388,535
120,412	0	12,511	35,936	2,937	0	0	125
0	0	0	0	0	0	0	0
3,461	2,609	1,490	776	28,730	19,602	0	709
0	0	0	0	0	0	0	0
3,030	4,053	1,194,445	1,737,712	0	0	0	0
0	251	0	13	0	0	0	0
<u>1,630,518</u>	<u>1,503,077</u>	<u>2,183,901</u>	<u>2,542,152</u>	<u>13,789,491</u>	<u>11,852,973</u>	<u>0</u>	<u>389,369</u>
57,587	0	78,231	0	6,262	0	0	0
<u>57,587</u>	<u>0</u>	<u>78,231</u>	<u>0</u>	<u>6,262</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0
0	0	0	0	1,304,321	1,298,778	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,304,321</u>	<u>1,298,778</u>	<u>0</u>	<u>0</u>
1,183,067	1,183,067	2,908,388	2,903,752	33,350	33,350	0	0
<u>(941,835)</u>	<u>(871,060)</u>	<u>(1,002,355)</u>	<u>(937,263)</u>	<u>(33,350)</u>	<u>(33,350)</u>	<u>0</u>	<u>0</u>
241,232	312,007	1,906,033	1,966,489	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>241,232</u>	<u>312,007</u>	<u>1,906,033</u>	<u>1,966,489</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,929,337</u>	<u>1,815,084</u>	<u>4,168,165</u>	<u>4,508,641</u>	<u>15,100,074</u>	<u>13,151,751</u>	<u>0</u>	<u>389,369</u>
364,285	502,229	494,876	1,037,850	39,610	116,735	0	169,944
<u>\$2,293,622</u>	<u>\$2,317,313</u>	<u>\$4,663,041</u>	<u>\$5,546,491</u>	<u>\$15,139,684</u>	<u>\$13,268,486</u>	<u>\$0</u>	<u>\$559,313</u>
\$22,861	\$0	\$137,587	(\$7,180)	\$0	\$0	\$0	(\$4,729)
0	0	0	0	15,451	1,827	0	0
69,354	49,081	103,502	114,341	22,690	19,799	0	33,437
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
147,379	96,576	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>239,594</u>	<u>145,657</u>	<u>241,089</u>	<u>107,161</u>	<u>38,141</u>	<u>21,626</u>	<u>0</u>	<u>28,708</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	348,695	5,766,650	6,501,876	0	57,097
<u>0</u>	<u>0</u>	<u>0</u>	<u>348,695</u>	<u>5,766,650</u>	<u>39,220</u>	<u>0</u>	<u>57,097</u>
<u>239,594</u>	<u>145,657</u>	<u>241,089</u>	<u>455,856</u>	<u>5,804,791</u>	<u>6,541,096</u>	<u>0</u>	<u>85,805</u>
0	168,738	200,212	199,573	16,025	22,447	0	32,679
<u>239,594</u>	<u>314,395</u>	<u>441,301</u>	<u>655,429</u>	<u>5,820,816</u>	<u>6,585,169</u>	<u>0</u>	<u>118,484</u>
2,054,028	2,002,918	4,221,740	4,891,062	9,318,868	6,683,317	0	440,829
<u>2,054,028</u>	<u>2,002,918</u>	<u>4,221,740</u>	<u>4,891,062</u>	<u>9,318,868</u>	<u>6,683,317</u>	<u>0</u>	<u>440,829</u>
<u>\$2,293,622</u>	<u>\$2,317,313</u>	<u>\$4,663,041</u>	<u>\$5,546,491</u>	<u>\$15,139,684</u>	<u>\$13,268,486</u>	<u>\$0</u>	<u>\$559,313</u>

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

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

ASSETS	Employee Benefit Fund		TOTAL	
	2018	2017	2018	2017
CURRENT ASSETS:				
Cash and cash equivalents	\$2,468,209	\$2,218,943	\$24,854,150	\$21,280,114
Accounts receivable	451,852	401,254	605,753	234,597
Grants receivable	0	0	4,802	0
Accrued interest	6,692	4,873	53,966	37,068
Due from other funds	0	0	0	0
Inventory	0	0	1,214,781	1,755,970
Other assets	0	0	45,417	19,893
Total Current Assets	2,926,753	2,625,070	26,778,869	23,327,642
RESTRICTED ASSETS:				
Net pension asset	14,876	0	324,160	0
Total Restricted Assets	14,876	0	324,160	0
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	1,304,321	1,298,778
Total Other Assets	0	0	1,304,321	1,298,778
FIXED ASSETS:				
Property, plant, and equipment	0	0	10,474,855	10,570,838
Accumulated depreciation	0	0	(7,301,555)	(7,106,577)
Net Plant in Service	0	0	3,173,300	3,464,261
Construction in progress	0	0	0	0
Net Fixed Assets	0	0	3,173,300	3,464,261
TOTAL ASSETS	2,941,629	2,625,070	31,580,650	28,090,681
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pension	94,103	185,689	2,050,565	3,939,107
TOTAL ASSETS	\$3,035,732	\$2,810,759	\$33,631,215	\$32,029,788
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$0	\$0	\$371,985	\$9,415
Interest payable	0	0	15,451	1,827
Accrued payroll and payroll taxes	24,910	20,164	516,844	514,494
Due to other funds	0	0	0	0
Advances from other funds	0	0	0	0
Obligations under capital leases	0	0	0	0
current maturities	0	0	147,379	96,576
Other liabilities	23,476	17,629	23,476	17,629
Total Current Liabilities	48,386	37,793	1,075,135	639,941
LONG-TERM LIABILITIES:				
Obligations under capital leases	0	0	0	0
Special obligation bonds payable	0	0	0	0
Incurred but not reported claims	946,600	1,075,710		
Net Pension Liability	0	62,387	0	1,154,715
Total Long-Term Liabilities	946,600	1,138,097	0	1,154,715
TOTAL LIABILITIES	994,986	1,175,890	1,075,135	1,794,656
DEFERRED INFLOWS OF RESOURCES				
Inflows related to pension	38,071	35,707	682,218	829,631
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	1,033,057	1,211,597	8,470,603	10,201,873
FUND EQUITY:				
Retained earnings (deficit)	2,002,675	1,599,162	25,160,612	21,827,915
TOTAL FUND EQUITY	2,002,675	1,599,162	25,160,612	21,827,915
LIABILITIES AND FUND EQUITY	\$3,035,732	\$2,810,759	\$33,631,215	\$32,029,788

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

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

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2018	2017	2018	2017	2018	2017
OPERATING REVENUES:						
Charges for services	\$745,359	\$892,838	\$1,297,703	\$1,110,125	\$3,879,047	\$3,277,811
OPERATING EXPENSES:						
Personal services	315,014	353,516	451,385	421,971	2,126,441	1,590,951
Materials and supplies	64,748	85,521	53,761	16,189	567,301	310,675
Travel and training	0	0	1,855	968	59,332	31,363
Intragovernmental	29,740	23,092	211,561	178,719	17,155	4,505
Utilities, services, and miscellaneous	266,223	214,937	290,985	330,498	1,524,338	1,274,458
TOTAL OPERATING EXPENSES	675,725	677,066	1,009,547	948,345	4,294,567	3,211,952
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	69,634	215,772	288,156	161,780	(415,520)	65,859
Depreciation	(7,319)	(7,817)	0	0	(130,505)	(126,538)
OPERATING INCOME (LOSS)	62,315	207,955	288,156	161,780	(546,025)	(60,679)
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	48,776	0
Investment revenue	(2,573)	(5,472)	(3,939)	(6,357)	(5,770)	(9,550)
Miscellaneous revenue	21	0	(3,844)	(14,532)	28,498	4,111
Interest expense	0	0	0	0	0	(47)
Loss on disposal of fixed assets	0	0	0	0	0	0
Miscellaneous expense	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(2,552)	(5,472)	(7,783)	(20,889)	71,504	(5,486)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	59,763	202,483	280,373	140,891	(474,521)	(66,165)
OPERATING TRANSFERS						
Operating transfers from other funds	0	0	0	0	0	41,566
Operating transfers to other funds	(32,550)	(32,550)	(58,985)	(64,297)	(81,097)	(151,098)
TOTAL OPERATING TRANSFERS	(32,550)	(32,550)	(58,985)	(64,297)	(81,097)	(109,532)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	27,213	169,933	221,388	76,594	(555,618)	(175,697)
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	27,213	169,933	221,388	76,594	(555,618)	(175,697)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	1,769,436	1,401,308	1,579,359	1,276,463	4,521,523	3,462,026
Equity transfers from other funds	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$1,796,649</u>	<u>\$1,571,241</u>	<u>\$1,800,747</u>	<u>\$1,353,057</u>	<u>\$3,965,905</u>	<u>\$3,286,329</u>

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

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

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2018	2017	2018	2017	2018	2017	2018	2017
<u>\$1,282,018</u>	<u>\$1,076,834</u>	<u>\$4,127,359</u>	<u>\$3,073,637</u>	<u>\$3,110,183</u>	<u>\$3,110,182</u>	<u>\$0</u>	<u>\$506,296</u>
887,183	789,973	1,120,077	1,071,047	128,604	126,628	0	433,095
188,436	170,927	2,711,375	898,149	23,376	727	0	6,036
3,892	7,515	0	0	1,048	590	0	16,084
9,995	10,552	75,527	90,238	9,891	177	0	1,940
<u>207,885</u>	<u>112,998</u>	<u>66,937</u>	<u>39,593</u>	<u>2,185,671</u>	<u>3,095,475</u>	<u>0</u>	<u>6,095</u>
<u>1,297,391</u>	<u>1,091,965</u>	<u>3,973,916</u>	<u>2,099,027</u>	<u>2,348,590</u>	<u>3,223,597</u>	<u>0</u>	<u>463,250</u>
(15,373)	(15,131)	153,443	974,610	761,593	(113,415)	0	43,046
<u>(35,144)</u>	<u>(35,709)</u>	<u>(32,159)</u>	<u>(33,541)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(50,517)</u>	<u>(50,840)</u>	<u>121,284</u>	<u>941,069</u>	<u>761,593</u>	<u>(113,415)</u>	<u>0</u>	<u>43,046</u>
0	0	0	0	0	0	0	0
(2,618)	(7,044)	(1,611)	(516)	(22,845)	(38,750)	0	(2,034)
200	242	29,811	18,241	0	0	0	1,410
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	(4,111)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(2,418)</u>	<u>(6,802)</u>	<u>28,200</u>	<u>17,725</u>	<u>(22,845)</u>	<u>(38,750)</u>	<u>0</u>	<u>(4,735)</u>
<u>(52,935)</u>	<u>(57,642)</u>	<u>149,484</u>	<u>958,794</u>	<u>738,748</u>	<u>(152,165)</u>	<u>0</u>	<u>38,311</u>
25,000	25,000	0	0	0	0	0	0
<u>(118,947)</u>	<u>(118,947)</u>	<u>(2,442)</u>	<u>(311,600)</u>	<u>(22,440)</u>	<u>(22,440)</u>	<u>0</u>	<u>0</u>
<u>(93,947)</u>	<u>(93,947)</u>	<u>(2,442)</u>	<u>(311,600)</u>	<u>(22,440)</u>	<u>(22,440)</u>	<u>0</u>	<u>0</u>
(146,882)	(151,589)	147,042	647,194	716,308	(174,605)	0	38,311
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(146,882)	(151,589)	147,042	647,194	716,308	(174,605)	0	38,311
2,200,910	2,154,507	4,074,698	4,243,868	8,602,560	6,857,922	0	402,518
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$2,054,028</u>	<u>\$2,002,918</u>	<u>\$4,221,740</u>	<u>\$4,891,062</u>	<u>\$9,318,868</u>	<u>\$6,683,317</u>	<u>\$0</u>	<u>\$440,829</u>

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

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

	Employee Benefit Fund		TOTAL	
	2018	2017	2018	2017
OPERATING REVENUES:				
Charges for services	<u>\$7,708,544</u>	<u>\$7,135,702</u>	<u>\$22,150,213</u>	<u>\$20,183,425</u>
OPERATING EXPENSES:				
Personal services	300,868	275,244	5,329,572	5,062,425
Materials and supplies	59,337	33,064	3,668,334	1,521,288
Travel and training	15,491	12,481	81,618	69,001
Intragovernmental	1,351	1,475	355,220	310,698
Utilities, services, and miscellaneous	<u>7,168,797</u>	<u>7,230,946</u>	<u>11,710,836</u>	<u>12,305,000</u>
TOTAL OPERATING EXPENSES	<u>7,545,844</u>	<u>7,553,210</u>	<u>21,145,580</u>	<u>19,268,412</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	162,700	(417,508)	1,004,633	915,013
Depreciation	<u>0</u>	<u>0</u>	<u>(205,127)</u>	<u>(203,605)</u>
OPERATING INCOME (LOSS)	<u>162,700</u>	<u>(417,508)</u>	<u>799,506</u>	<u>711,408</u>
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	48,776	0
Investment revenue	(7,532)	(13,049)	(46,888)	(82,772)
Miscellaneous revenue	63,229	45,424	117,915	54,896
Interest expense	0	0	0	(47)
Loss on disposal of fixed assets	0	0	0	(4,111)
Miscellaneous expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>55,697</u>	<u>32,375</u>	<u>119,803</u>	<u>(32,034)</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>218,397</u>	<u>(385,133)</u>	<u>919,309</u>	<u>679,374</u>
OPERATING TRANSFERS				
Operating transfers from other funds	0	0	25,000	66,566
Operating transfers to other funds	<u>(16,331)</u>	<u>(16,331)</u>	<u>(332,792)</u>	<u>(717,263)</u>
TOTAL OPERATING TRANSFERS	<u>(16,331)</u>	<u>(16,331)</u>	<u>(307,792)</u>	<u>(650,697)</u>
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	202,066	(401,464)	611,517	28,677
Contributed capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET INCOME (LOSS)	202,066	(401,464)	611,517	28,677
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	1,800,609	2,000,626	24,549,095	21,799,238
Equity transfers from other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u><u>\$2,002,675</u></u>	<u><u>\$1,599,162</u></u>	<u><u>25,160,612</u></u>	<u><u>21,827,915</u></u>

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

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

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2018	2017	2018	2017	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$62,315	\$207,955	\$288,156	\$161,780	(\$546,025)	(\$60,679)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	7,319	7,817	0	0	130,505	126,538
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	0	0	1,500	1
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	0	(1)	(9,609)	155,216	0	0
Decrease (increase) in other assets	12	0	0	0	91,906	0
Increase (decrease) in accounts payable	(43,786)	(45,648)	0	0	(171,426)	(220,397)
Increase (decrease) in accrued payroll	(15,777)	(21,859)	(11,445)	(81,299)	(115,260)	(97,209)
Increase (decrease) in due to other funds	0	0	(20,554)	(27,938)	(7)	0
Increase (decrease) in other liabilities	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	(21,372)	2,092	(24,863)	(2,464)	(47,104)	(4,382)
Other nonoperating revenue	21	0	(3,844)	(14,532)	28,498	4,111
Net cash provided by (used for) operating activities	<u>(11,268)</u>	<u>150,356</u>	<u>217,841</u>	<u>190,763</u>	<u>(627,413)</u>	<u>(252,017)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	0	41,566
Operating transfers out	(32,550)	(32,550)	(58,985)	(64,297)	(81,097)	(151,098)
Operating grants	0	0	0	0	79,438	0
Net cash provided by (used for) noncapital financing activities	<u>(32,550)</u>	<u>(32,550)</u>	<u>(58,985)</u>	<u>(64,297)</u>	<u>(1,659)</u>	<u>(109,532)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Debt service – interest	0	0	0	0	0	(47)
Debt service – principal	0	0	0	0	0	(10,132)
Acquisition and construction of capital assets	0	(1)	0	0	(110,626)	(480,258)
Contributed capital	0	0	0	0	0	0
Proceeds from advances from other funds	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing act.	<u>0</u>	<u>(1)</u>	<u>0</u>	<u>0</u>	<u>(110,626)</u>	<u>(490,437)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	18,363	(7,893)	20,047	(4,165)	41,282	(4,565)
Purchase of investments	0	0	0	0	0	0
Sale of investments	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>18,363</u>	<u>(7,893)</u>	<u>20,047</u>	<u>(4,165)</u>	<u>41,282</u>	<u>(4,565)</u>
Net increase (decrease) in cash and cash equivalents	(25,455)	109,912	178,903	122,301	(698,416)	(856,551)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>1,456,456</u>	<u>1,012,547</u>	<u>1,501,589</u>	<u>1,265,794</u>	<u>3,735,970</u>	<u>2,921,383</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$1,431,001</u></u>	<u><u>\$1,122,459</u></u>	<u><u>\$1,680,492</u></u>	<u><u>\$1,388,095</u></u>	<u><u>\$3,037,554</u></u>	<u><u>\$2,064,832</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$1,431,001</u>	<u>\$1,122,459</u>	<u>\$1,680,492</u>	<u>\$1,388,095</u>	<u>\$3,037,554</u>	<u>\$2,064,832</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$1,431,001</u></u>	<u><u>\$1,122,459</u></u>	<u><u>\$1,680,492</u></u>	<u><u>\$1,388,095</u></u>	<u><u>\$3,037,554</u></u>	<u><u>\$2,064,832</u></u>

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

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

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2018	2017	2018	2017	2018	2017	2018	2017
(\$50,517)	(\$50,840)	\$121,284	\$941,069	\$761,593	(\$113,415)	\$0	\$43,046
35,144	35,709	32,159	33,541	0	0	0	0
2,463	138,765	22,725	(23,994)	(2,937)	0	0	(125)
0	0	0	0	0	0	0	0
0	(1)	(114,913)	(832,705)	0	0	0	0
6,887	(1)	22	0	0	0	0	0
(9,346)	(9,401)	(146,391)	(392,278)	(81,467)	(260)	0	(11,419)
(42,433)	(38,343)	(57,658)	(73,398)	(6,622)	(8,099)	0	(17,575)
0	0	(10)	0	0	0	0	0
(1)	0	0	0	0	0	0	0
(23,699)	(2,743)	(10,232)	(815)	(197,153)	(45,410)	0	(745)
200	242	29,811	18,241	0	0	0	1,410
(81,302)	73,387	(123,203)	(330,339)	473,414	(167,184)	0	14,592
25,000	25,000	0	0	0	0	0	0
(118,947)	(118,947)	(2,442)	(311,600)	(22,440)	(22,440)	0	0
0	0	0	0	0	0	0	13,260
(93,947)	(93,947)	(2,442)	(311,600)	(22,440)	(22,440)	0	13,260
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
1	(31,337)	78	(1)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
1	(31,337)	78	(1)	0	0	0	0
0	0	8,502	1,900	168,635	6,247	0	(1,415)
20,698	(4,346)	0	0	(5,881)	1,989	0	0
0	0	0	0	0	0	0	0
20,698	(4,346)	8,502	1,900	162,754	8,236	0	(1,415)
(154,550)	(56,243)	(117,065)	(640,040)	613,728	(181,388)	0	26,437
1,658,165	1,552,407	1,092,520	1,407,755	13,144,096	12,014,759	0	362,098
<u>\$1,503,615</u>	<u>\$1,496,164</u>	<u>\$975,455</u>	<u>\$767,715</u>	<u>\$13,757,824</u>	<u>\$11,833,371</u>	<u>\$0</u>	<u>\$388,535</u>
<u>\$1,503,615</u>	<u>\$1,496,164</u>	<u>\$975,455</u>	<u>\$767,715</u>	<u>\$13,757,824</u>	<u>\$11,833,371</u>	<u>\$0</u>	<u>\$388,535</u>
<u>\$1,503,615</u>	<u>\$1,496,164</u>	<u>\$975,455</u>	<u>\$767,715</u>	<u>\$13,757,824</u>	<u>\$11,833,371</u>	<u>\$0</u>	<u>\$388,535</u>

INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2018 AND 2017

	Employee Benefit Fund		TOTAL	
	2018	2017	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$162,700	(\$417,508)	\$799,506	\$711,408
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	205,127	203,605
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	(44,879)	0	(21,128)	114,647
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	(48,730)	(124,522)	(726,221)
Decrease (increase) in other assets	0	0	98,827	(1)
Increase (decrease) in accounts payable	(167,992)	(201,592)	(620,408)	(880,995)
Increase (decrease) in accrued payroll	(34,735)	0	(283,930)	(337,782)
Increase (decrease) in due to other funds	0	(30,329)	(20,571)	(58,267)
Increase (decrease) in other liabilities	(11,757)	(25,656)	(11,758)	(25,656)
Unrealized gain (loss) on cash equivalents	45,809	5,123	(278,614)	(49,344)
Other nonoperating revenue	63,229	45,424	117,915	54,896
Net cash provided by (used for) operating activities	12,375	(673,268)	(139,556)	(993,710)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	25,000	66,566
Operating transfers out	(16,331)	(16,331)	(332,792)	(717,263)
Operating grants	0	0	79,438	13,260
Net cash provided by (used for) noncapital financing activities	(16,331)	(16,331)	(228,354)	(637,437)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Debt service – interest	0	0	0	(47)
Debt service – principal	0	0	0	(10,132)
Acquisition and construction of capital assets	0	0	(110,547)	(511,597)
Contributed capital	0	0	0	0
Proceeds from advances from other funds	0	0	0	0
Net cash provided by (used for) capital and related financing act.	0	0	(110,547)	(521,776)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	(54,668)	(18,193)	202,161	(28,084)
Purchase of investments	0	0	14,817	(2,357)
Sale of investments	0	0	0	0
Net cash provided by (used for) investing activities	(54,668)	(18,193)	216,978	(30,441)
Net increase (decrease) in cash and cash equivalents	(58,624)	(707,792)	(261,479)	(2,183,364)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>2,526,833</u>	<u>2,926,735</u>	<u>25,115,629</u>	<u>23,463,478</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$2,468,209</u>	<u>\$2,218,943</u>	<u>24,854,150</u>	<u>21,280,114</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	\$2,468,209	\$2,218,943	24,854,150	21,280,114
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$2,468,209</u>	<u>\$2,218,943</u>	<u>24,854,150</u>	<u>21,280,114</u>

TRUST AND AGENCY FUNDS

Trust funds are used to account for assets held by the government in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other funds.

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

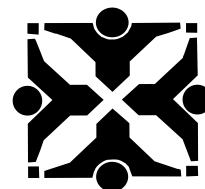
Other Post Employment Benefit Trust Fund - to account for the accumulation of resources for post employment benefits to qualified plan participants.

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 Daniel Boone Regional Library until requested by the Library Board; the Tiger Hotel, Regency Hotel and Broadway Hotel Phase 2 TIF funds, and the Missouri Foundation for Health.



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2018 and 2017

ASSETS	Pension and Other Postemployment Benefits Trust Funds						Nonexpendable Trust Fund	
	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		Designated Loan and Special Tax Bill Investment Fund	
	2018	2017	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$178,606	\$0	\$118,963	\$0	\$501,618	\$503,480	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	4,693,574	4,418,101
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	1,057,050	1,014,963
Allowance for uncollectible taxes	0	0	0	0	0	0	(202,927)	(142,499)
Accrued interest	163,085	182,319	108,625	122,637	1,100	856	233,125	162,238
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	3,248,818	3,505,997
Other assets	0	0	0	0	0	0	0	0
Investments	79,942,938	74,250,419	53,247,122	49,944,691	3,234,142	2,721,229	0	0
Property, plant, and equipment	0	6,987	0	4,700	0	0	0	0
Accumulated depreciation	0	(6,987)	0	(4,700)	0	0	0	0
TOTAL ASSETS	\$80,284,629	\$74,432,738	\$53,474,710	\$50,067,328	\$3,736,860	\$3,225,565	\$9,029,640	\$8,958,800
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	0	138,539	0	93,188	0	0	0	0
Other liabilities	0	0	0	0	0	0	919	917
TOTAL LIABILITIES	0	138,539	0	93,188	0	0	919	917
FUND EQUITY:								
Fund Balance:								
Nonspendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	7,528,721	7,457,883
Assigned	0	0	0	0	0	0	0	0
Unassigned	80,284,629	74,294,199	53,474,710	49,974,140	3,736,860	3,225,565	0	0
TOTAL FUND EQUITY	80,284,629	74,294,199	53,474,710	49,974,140	3,736,860	3,225,565	9,028,721	8,957,883
TOTAL LIABILITIES AND FUND EQUITY	\$80,284,629	\$74,432,738	\$53,474,710	\$50,067,328	\$3,736,860	\$3,225,565	\$9,029,640	\$8,958,800

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2018 and 2017

	Expendable Trust Funds					
	Contributions Fund		REDI Trust Fund		TOTAL	
	2018	2017	2018	2017	2018	2017
ASSETS						
Cash and cash equivalents	\$626,992	\$631,175	\$580,989	\$468,761	\$2,007,168	\$1,603,416
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	4,693,574	4,418,101
Accounts receivable	635	1,271	0	0	635	1,271
Tax bills receivable	0	0	0	0	1,057,050	1,014,963
Allowance for uncollectible taxes	0	0	0	0	(202,927)	(142,499)
Accrued interest	1,343	1,048	1,241	775	508,519	469,873
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	3,248,818	3,505,997
Other assets	0	0	49,632	124,082	49,632	124,082
Investments	0	0	0	0	136,424,202	126,916,339
Property, plant, and equipment	0	0	0	0	0	11,687
Accumulated depreciation	0	0	0	0	0	(11,687)
TOTAL ASSETS	<u>\$628,970</u>	<u>\$633,494</u>	<u>\$631,862</u>	<u>\$593,618</u>	<u>\$147,786,671</u>	<u>\$137,911,543</u>
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$0	\$0	\$730	\$0	730	0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	231,727
Other liabilities	0	0	349,140	387,404	350,059	388,321
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>349,870</u>	<u>387,404</u>	<u>350,789</u>	<u>620,048</u>
FUND EQUITY:						
Fund Balance:						
Nonspendable	0	0	0	0	1,500,000	1,500,000
Restricted	417,741	410,580	0	0	417,741	410,580
Committed	0	0	0	0	7,528,721	7,457,883
Assigned	211,229	222,914	0	0	211,229	222,914
Unassigned	0	0	281,992	206,214	137,778,191	127,700,118
TOTAL FUND EQUITY	<u>628,970</u>	<u>633,494</u>	<u>281,992</u>	<u>206,214</u>	<u>147,435,882</u>	<u>137,291,495</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$628,970</u>	<u>\$633,494</u>	<u>\$631,862</u>	<u>\$593,618</u>	<u>\$147,786,671</u>	<u>\$137,911,543</u>

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

**PENSION TRUST FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE SIX MONTHS ENDED MARCH 31, 2018 AND 2017**

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2018	2017	2018	2017	2018	2017	2018	2017
CURRENT ASSETS:								
Cash and cash equivalents	\$178,606	\$0	\$118,963	\$0	\$501,618	\$503,480	\$799,187	\$503,480
Receivables:								
Accrued interest	163,085	182,319	108,625	122,637	1,100	856	272,810	305,812
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	<u>79,942,938</u>	<u>74,250,419</u>	<u>53,247,122</u>	<u>49,944,691</u>	<u>3,234,142</u>	<u>2,721,229</u>	<u>136,424,202</u>	<u>126,916,339</u>
Total Current Assets	<u>80,284,629</u>	<u>74,432,738</u>	<u>53,474,710</u>	<u>50,067,328</u>	<u>3,736,860</u>	<u>3,225,565</u>	<u>133,759,339</u>	<u>124,500,066</u>
FIXED ASSETS:								
Property, plant, and equipment	0	6,987	0	4,700	0	0	0	11,687
Accumulated depreciation	<u>0</u>	<u>(6,987)</u>	<u>0</u>	<u>(4,700)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(11,687)</u>
Net Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>80,284,629</u>	<u>74,432,738</u>	<u>53,474,710</u>	<u>50,067,328</u>	<u>3,736,860</u>	<u>3,225,565</u>	<u>137,496,199</u>	<u>127,725,631</u>
LIABILITIES								
Accounts payable	0	0	0	0	0	0	0	0
Other liabilities	<u>0</u>	<u>138,539</u>	<u>0</u>	<u>93,188</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>231,727</u>
Total Liabilities	<u>0</u>	<u>138,539</u>	<u>0</u>	<u>93,188</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>231,727</u>
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS	<u><u>\$80,284,629</u></u>	<u><u>\$74,294,199</u></u>	<u><u>\$53,474,710</u></u>	<u><u>\$49,974,140</u></u>	<u><u>\$3,736,860</u></u>	<u><u>\$3,225,565</u></u>	<u><u>\$137,496,199</u></u>	<u><u>\$127,493,904</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

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

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Investment revenue	<u>\$23,851</u>	<u>\$20,450</u>
OPERATING EXPENSES:		
Intragovernmental	1,259	1,326
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>1,259</u>	<u>1,326</u>
NET INCOME	22,592	19,124
FUND BALANCE, BEGINNING OF PERIOD	<u>9,006,129</u>	<u>8,938,759</u>
FUND BALANCE, END OF PERIOD	<u><u>\$9,028,721</u></u>	<u><u>\$8,957,883</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

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

	Designated Loan and Special Tax Bill Investment Fund	
	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$22,592	\$19,124
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(23,851)	(20,450)
Changes in assets and liabilities:		
Decrease (increase) in loans receivable	0	0
Decrease (increase) in due from other funds	0	0
Decrease (increase) in advances to other funds	(17,382)	271,487
Increase (decrease) in other liabilities	0	0
Net cash provided by (used for) operating activities	(18,641)	270,161
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	22,279	20,077
Purchase of tax bills	(10,900)	0
Sale of tax bills	0	7,949
Net cash provided by (used for) investing activities	11,379	28,026
Net increase (decrease) in cash and cash equivalents	(7,262)	298,187
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	4,700,836	4,119,914
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$4,693,574</u>	<u>\$4,418,101</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	<u>\$4,693,574</u>	<u>\$4,418,101</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$4,693,574</u>	<u>\$4,418,101</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

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

	Contributions		REDI Trust		TOTAL	
	Fund		Fund			
	2018	2017	2018	2017	2018	2017
REVENUES:						
Investment revenue	(\$1,185)	(\$2,412)	(\$1,517)	(\$2,176)	(\$2,702)	(\$4,588)
Miscellaneous	32,134	47,142	253,624	264,925	285,758	312,067
TOTAL REVENUES	30,949	44,730	252,107	262,749	283,056	307,479
EXPENDITURES:						
Current:						
Policy development and administration	0	0	136,733	142,110	136,733	142,110
Health and environment	0	0	0	0	0	0
Personal development	37,388	1,850	0	0	37,388	1,850
TOTAL EXPENDITURES	37,388	1,850	136,733	142,110	174,121	143,960
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,439)	42,880	115,374	120,639	108,935	163,519
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	35,265	0	0	0	35,265	0
Operating transfers to other funds	(12,320)	(33,070)	0	0	(12,320)	(33,070)
Loan Proceeds	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	22,945	(33,070)	0	0	22,945	(33,070)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	16,506	9,810	115,374	120,639	131,880	130,449
FUND BALANCE, BEGINNING OF PERIOD	612,464	623,684	166,618	85,575	779,082	709,259
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$628,970	\$633,494	\$281,992	\$206,214	\$910,962	\$839,708

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

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

CONTRIBUTIONS FUND	2018	2017
REVENUES:		
Investment revenue	(\$1,185)	(\$2,412)
Miscellaneous	32,134	47,142
TOTAL REVENUES	30,949	44,730
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	1,101	1,202
Travel and training	(49)	0
Intragovernmental	276	283
Utilities, services, and miscellaneous	36,060	365
Capital Outlay	0	0
TOTAL EXPENDITURES	37,388	1,850
Operating transfer from other funds	35,265	0
Operating transfer to other funds	(12,320)	(33,070)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$16,506	\$9,810
 REDI TRUST FUND		
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	159,450	156,250
Contributions – City	46,000	46,000
Contributions – County	17,500	17,500
Contributions – University	17,500	17,500
Investment revenue	(1,517)	(2,176)
Miscellaneous	13,174	27,675
TOTAL REVENUES	252,107	262,749
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	18,084	22,746
Travel and training	13,657	11,398
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	104,992	107,966
Capital outlay	0	0
TOTAL EXPENDITURES	136,733	142,110
Operating transfer to other funds	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$115,374	\$120,639

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2018 AND 2017

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$1,501	\$1,561,056	\$26,003	\$4,051,073	\$1,215	\$118,723
Accounts receivable	0	0	0	0	0	0
Taxes receivable, net	20,339	51,819	30,983	78,547	0	0
Accrued interest	0	2,513	0	7,290	0	212
Total Assets	21,840	1,615,388	56,986	4,136,910	1,215	118,935
LIABILITIES						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	21,800	25,000	33,300	37,800	0	0
Other liabilities	40	1,590,388	23,686	4,099,110	1,215	118,935
Total Liabilities	21,840	1,615,388	56,986	4,136,910	1,215	118,935

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2018 AND 2017

Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		Mo Foundation for Health Fund		TOTAL	
2018	2017	2018	2017	2018	2017	2018	2017	2018	2017
\$16,889	\$19,784	\$27,816	\$43,823	(\$11,532)	\$0	\$30,533	\$0	\$92,425	\$5,794,459
49,994	71,098	0	30,646	0	0	0	0	49,994	101,744
0	0	0	0	0	0	0	0	51,322	130,366
0	0	0	0	0	0	0	0	0	10,015
<u>66,883</u>	<u>90,882</u>	<u>27,816</u>	<u>74,469</u>	<u>(11,532)</u>	<u>0</u>	<u>30,533</u>	<u>0</u>	<u>193,741</u>	<u>6,036,584</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	55,100	62,800
<u>66,883</u>	<u>90,882</u>	<u>27,816</u>	<u>74,469</u>	<u>(11,532)</u>	<u>0</u>	<u>30,533</u>	<u>0</u>	<u>138,641</u>	<u>5,973,784</u>
<u>66,883</u>	<u>90,882</u>	<u>27,816</u>	<u>74,469</u>	<u>(11,532)</u>	<u>0</u>	<u>30,533</u>	<u>0</u>	<u>193,741</u>	<u>6,036,584</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

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

	Balance April 1		Additions		Deductions		Balance March 31	
	2017	2016	2018	2017	2018	2017	2018	2017
LIBRARY DEBT FUND								
ASSETS								
Cash and cash equivalents	\$1,561,056	\$1,623,531	\$122,053	\$1,613,144	\$1,681,608	\$1,675,619	\$1,501	\$1,561,056
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	51,818	29,078	59,620	1,587,023	91,099	1,564,283	20,339	51,818
Accrued interest	2,514	2,936	18,146	31,437	20,660	31,859	0	2,514
Total Assets	<u>1,615,388</u>	<u>1,655,545</u>	<u>199,819</u>	<u>3,231,604</u>	<u>1,793,367</u>	<u>3,271,761</u>	<u>21,840</u>	<u>1,615,388</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	25,000	27,300	0	0	3,200	2,300	21,800	25,000
Other liabilities	1,590,388	1,628,245	3,300,668	1,596,343	4,891,016	1,634,200	40	1,590,388
Total Liabilities	<u>1,615,388</u>	<u>1,655,545</u>	<u>3,300,668</u>	<u>1,596,343</u>	<u>4,894,216</u>	<u>1,636,500</u>	<u>21,840</u>	<u>1,615,388</u>
LIBRARY OPERATING FUND								
ASSETS								
Cash and cash equivalents	\$4,051,073	\$4,777,446	\$546,746	\$2,599,880	\$4,571,816	\$3,326,253	\$26,003	\$4,051,073
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	78,547	42,148	407,638	2,494,821	455,202	2,458,422	30,983	78,547
Accrued interest	7,290	8,562	25,969	71,254	33,259	72,526	0	7,290
Total Assets	<u>4,136,910</u>	<u>4,828,156</u>	<u>980,353</u>	<u>5,165,955</u>	<u>5,060,277</u>	<u>5,857,201</u>	<u>56,986</u>	<u>4,136,910</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	37,800	37,300	0	500	4,500	0	33,300	37,800
Other liabilities	4,099,110	4,790,856	6,474,869	2,545,801	10,550,293	3,237,547	23,686	4,099,110
Total Liabilities	<u>4,136,910</u>	<u>4,828,156</u>	<u>6,474,869</u>	<u>2,546,301</u>	<u>10,554,793</u>	<u>3,237,547</u>	<u>56,986</u>	<u>4,136,910</u>
LIBRARY BUILDING FUND								
ASSETS								
Cash and cash equivalents	\$118,723	\$118,004	\$16,603	\$3,439	\$134,111	\$2,720	\$1,215	\$118,723
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	212	232	1,653	2,415	1,865	2,435	0	212
Total Assets	<u>118,935</u>	<u>118,236</u>	<u>18,256</u>	<u>5,854</u>	<u>135,976</u>	<u>5,155</u>	<u>1,215</u>	<u>118,935</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	118,935	118,236	116,954	699	234,674	0	1,215	118,935
Total Liabilities	<u>118,935</u>	<u>118,236</u>	<u>116,954</u>	<u>699</u>	<u>234,674</u>	<u>0</u>	<u>1,215</u>	<u>118,935</u>
TIGER HOTEL TIF FUND								
ASSETS								
Cash and cash equivalents	\$19,784	\$19,578	\$65,676	\$68,473	\$68,571	\$68,267	\$16,889	\$19,784
Accounts receivable	71,098	94,340	0	5,801	21,104	29,043	49,994	71,098
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	39	0	378	0	417	0	0
Total Assets	<u>90,882</u>	<u>113,957</u>	<u>65,676</u>	<u>74,652</u>	<u>89,675</u>	<u>97,727</u>	<u>66,883</u>	<u>90,882</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	90,882	113,957	2,895	6,116	26,894	29,191	66,883	90,882
Total Liabilities	<u>90,882</u>	<u>113,957</u>	<u>2,895</u>	<u>6,116</u>	<u>26,894</u>	<u>29,191</u>	<u>66,883</u>	<u>90,882</u>
REGENCY TIF FUND								
ASSETS								
Cash and cash equivalents	\$43,823	\$43,374	\$183,516	\$157,351	\$199,523	\$156,902	\$27,816	\$43,823
Accounts receivable	30,646	71,660	22,053	6,716	52,699	47,730	0	30,646
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	74	0	712	0	786	0	0
Total Assets	<u>74,469</u>	<u>115,108</u>	<u>205,569</u>	<u>164,779</u>	<u>252,222</u>	<u>205,418</u>	<u>27,816</u>	<u>74,469</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	74,469	115,108	226,269	163,993	272,922	204,632	27,816	74,469
Total Liabilities	<u>74,469</u>	<u>115,108</u>	<u>226,269</u>	<u>163,993</u>	<u>272,922</u>	<u>204,632</u>	<u>27,816</u>	<u>74,469</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

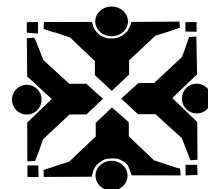
**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2018 AND 2017**

	Balance April 1		Additions		Deductions		Balance March 31	
	2017	2016	2018	2017	2018	2017	2018	2017
BROADWAY HOTEL PHASE 2 TIF FUND								
ASSETS								
Cash and cash equivalents	\$0	\$0	\$40,000	\$0	\$51,532	\$0	(\$11,532)	\$0
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>0</u>	<u>51,532</u>	<u>0</u>	<u>(11,532)</u>	<u>0</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	0	0	40,000	0	51,532	0	(11,532)	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>0</u>	<u>51,532</u>	<u>0</u>	<u>(11,532)</u>	<u>0</u>
MO FOUNDATION FOR HEALTH FUND								
ASSETS								
Cash and cash equivalents	\$0	\$0	\$57,724	\$0	\$27,191	\$0	\$30,533	\$0
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>0</u>	<u>0</u>	<u>57,724</u>	<u>0</u>	<u>27,191</u>	<u>0</u>	<u>30,533</u>	<u>0</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	0	0	57,724	0	27,191	0	30,533	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>57,724</u>	<u>0</u>	<u>27,191</u>	<u>0</u>	<u>30,533</u>	<u>0</u>
TOTAL AGENCY FUNDS								
ASSETS								
Cash and cash equivalents	\$5,794,459	\$6,581,933	\$1,032,318	\$4,442,287	\$6,734,352	\$5,229,761	\$92,425	\$5,794,459
Accounts receivable	101,744	166,000	22,053	12,517	73,803	76,773	49,994	101,744
Taxes receivable, net	130,365	71,226	467,258	4,081,844	546,301	4,022,705	51,322	130,365
Accrued interest	10,016	11,843	45,768	106,196	55,784	108,023	0	10,016
Total Assets	<u>6,036,584</u>	<u>6,831,002</u>	<u>1,567,397</u>	<u>8,642,844</u>	<u>7,410,240</u>	<u>9,437,262</u>	<u>193,741</u>	<u>6,036,584</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	62,800	64,600	0	500	7,700	2,300	55,100	62,800
Other liabilities	5,973,784	6,766,402	10,219,379	4,312,952	16,054,522	5,105,570	138,641	5,973,784
Total Liabilities	<u>6,036,584</u>	<u>6,831,002</u>	<u>10,219,379</u>	<u>4,313,452</u>	<u>16,062,222</u>	<u>5,107,870</u>	<u>193,741</u>	<u>6,036,584</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

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

	<u>2018</u>	<u>2017</u>
GENERAL FIXED ASSETS:		
Land	\$48,680,860	\$47,603,489
Buildings	73,335,350	73,332,497
Improvements other than buildings	41,694,703	39,600,556
Infrastructure	309,022,441	298,068,861
Furniture, fixtures, and equipment	40,252,441	39,180,255
Construction in progress	<u>26,252,387</u>	<u>25,801,354</u>
TOTAL GENERAL FIXED ASSETS	<u>\$539,238,182</u>	<u>\$523,587,012</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	141,894,993	141,059,468
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	<u>228,297,921</u>	<u>213,482,276</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$539,238,182</u>	<u>\$523,587,012</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2018

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improve- ments Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	\$0	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	0	13,104
City Manager	166,499	0	0	47,758	118,741
Finance	234,884	0	0	66,263	168,621
Human Resources	23,267	0	0	0	23,267
City Counselor	19,497	0	0	0	19,497
Public Works Administration	34,128	0	0	0	34,128
Public Works Engineering	259,991	0	0	0	259,991
Public Works Public Buildings	56,318,077	3,145,204	52,832,197	295,139	45,537
Convention and Tourism	830,463	157,604	652,508	0	20,351
Cultural Affairs	60,000	0	0	50,000	10,000
REDI	5,695	0	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>57,965,605</u>	<u>3,302,808</u>	<u>53,484,705</u>	<u>459,160</u>	<u>718,932</u>
PUBLIC SAFETY:					
Police	7,605,091	501,436	1,583,593	110,193	5,409,869
Fire	27,869,973	1,106,584	11,790,675	919,838	14,052,876
Animal Control	57,384	0	0	0	57,384
Municipal Court	153,637	0	0	0	153,637
Joint Communications	3,893,032	0	9,720	54,645	3,828,667
Civil Defense	1,287,453	0	0	0	1,287,453
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	<u>40,866,570</u>	<u>1,608,020</u>	<u>13,383,988</u>	<u>1,084,676</u>	<u>24,789,886</u>
TRANSPORTATION:					
Streets	326,590,425	5,457,572	3,073,575	309,500,795	8,558,483
Traffic	1,046,131	0	0	0	1,046,131
TOTAL TRANSPORTATION	<u>327,636,556</u>	<u>5,457,572</u>	<u>3,073,575</u>	<u>309,500,795</u>	<u>9,604,614</u>
HEALTH AND ENVIRONMENT:					
Health Services	305,598	0	7,195	0	298,403
CDBG	23,033	0	0	0	23,033
Community Development	472,839	0	0	73,500	399,339
TOTAL HEALTH AND ENVIRONMENT	<u>801,470</u>	<u>0</u>	<u>7,195</u>	<u>73,500</u>	<u>720,775</u>
PERSONAL DEVELOPMENT:					
Parks and Recreation	85,715,594	38,312,460	3,385,887	39,599,013	4,418,234
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	<u>85,715,594</u>	<u>38,312,460</u>	<u>3,385,887</u>	<u>39,599,013</u>	<u>4,418,234</u>
Total General Fixed Assets Allocated to Functions	512,985,795	<u>\$48,680,860</u>	<u>\$73,335,350</u>	<u>\$350,717,144</u>	<u>\$40,252,441</u>
CONSTRUCTION IN PROGRESS	<u>26,252,387</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$539,238,182</u>				

CITY OF COLUMBIA, MISSOURI

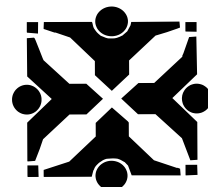
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2018

	General Fixed Assets Oct. 1, 2017	Additions	Deductions	General Fixed Assets March 30, 2018
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	13,104
City Manager	166,499	0	0	166,499
Finance	234,884	0	0	234,884
Human Resources	23,267	0	0	23,267
City Counselor	19,497	0	0	19,497
Public Works Administration	34,128	0	0	34,128
Public Works Engineering	219,768	40,223	0	259,991
Public Works Public Buildings	56,318,077	0	0	56,318,077
Convention and Tourism	830,463	0	0	830,463
Cultural Affairs	60,000	0	0	60,000
REDI	5,695	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>57,925,382</u>	<u>40,223</u>	<u>0</u>	<u>57,965,605</u>
PUBLIC SAFETY:				
Police	7,546,824	304,913	(246,646)	7,605,091
Fire	27,043,050	1,324,973	(498,050)	27,869,973
Animal Control	57,384	0	0	57,384
Municipal Court	153,637	0	0	153,637
Joint Communications	3,893,032	0	0	3,893,032
Civil Defense	1,287,453	0	0	1,287,453
City Prosecutor	0	0	0	0
TOTAL PUBLIC SAFETY	<u>39,981,380</u>	<u>1,629,886</u>	<u>(744,696)</u>	<u>40,866,570</u>
TRANSPORTATION:				
Streets	326,299,785	394,702	(104,062)	326,590,425
Traffic	1,046,131	0	0	1,046,131
TOTAL TRANSPORTATION	<u>327,345,916</u>	<u>394,702</u>	<u>(104,062)</u>	<u>327,636,556</u>
HEALTH AND ENVIRONMENT:				
Health services	305,598	0	0	305,598
CDBG	472,839	0	0	472,839
Community development	23,033	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	<u>801,470</u>	<u>0</u>	<u>0</u>	<u>801,470</u>
PERSONAL DEVELOPMENT:				
Parks and Recreation	85,744,466	9,964	(38,836)	85,715,594
TOTAL PERSONAL DEVELOPMENT	<u>85,744,466</u>	<u>9,964</u>	<u>(38,836)</u>	<u>85,715,594</u>
CONSTRUCTION IN PROGRESS	<u>27,577,360</u>	<u>0</u>	<u>(1,324,973)</u>	<u>26,252,387</u>
TOTAL GENERAL FIXED ASSETS	<u><u>\$539,375,974</u></u>	<u><u>\$2,074,775</u></u>	<u><u>(\$2,212,567)</u></u>	<u><u>\$539,238,182</u></u>

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GENERAL LONG-TERM DEBT ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

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

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2018	2017
Special Obligation Bonds 2016:		
Amount available in Debt Service Funds	508,987	515,519
Amount to be provided	14,621,013	15,849,481
Lemone Note		
Amount available in Debt Service Funds	1,077,873	1,346,673
Amount to be provided	2,782,926	3,829,596
MTFC Loan		
Amount available in Debt Service Funds	933,783	748,542
Amount to be provided	2,674,133	3,677,219
Accrued Compensated Absences:		
Amount to be provided	3,002,242	3,799,044
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$25,600,957</u>	<u>\$29,766,074</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2016:	15,130,000	16,365,000
Lemone Note	3,860,799	5,176,269
MTFC Loan	3,607,916	4,425,761
Accrued compensated absences	3,002,242	3,799,044
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$25,600,957</u>	<u>\$29,766,074</u>

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CITY OF COLUMBIA, MISSOURI

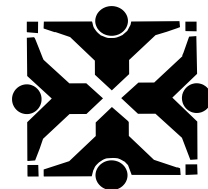
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE SIX MONTHS ENDED MARCH 31, 2018 AND 2017

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2018	2017	2018	2017	2018	2017
BALANCE, BEGINNING OF PERIOD	\$3,299,964	\$3,361,823	\$24,617,778	\$28,647,372	\$27,917,742	\$32,009,195
Additions:						
Increase in accrued compensated absences	0	0	0	0	0	0
Lemone Trust	0	0	0	0	0	0
MTFC Loan	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0
Deductions:						
Maturities:						
Lemone Trust	0	0	668,220	630,151	668,220	630,151
Special Obligation Bonds2016			1,235,000	1,215,000	1,235,000	
MTFC Loan	0	0	413,565	397,970	413,565	397,970
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	2,316,785	2,243,121	2,316,785	2,243,121
Increase (decrease) in fund balance of Debt Service Funds	(756,746)	(751,089)	756,746	751,089	0	0
BALANCE, END OF PERIOD	\$2,543,218	\$2,610,734	\$23,057,739	\$27,155,340	\$25,600,957	\$29,766,074

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CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2018

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/18
POOLED CASH:						
U. S. Government and Agency Securities:						
FHLMC C90211 - 31335HGU1	12/12/02	3,500,000	04/01/18	6.500%	56,697	42
FHLMC J07957 - 3128PKZW7	04/16/09	1,500,000	05/01/18	5.000%	60,026	1,938
FNMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	8,151	7,019
FNMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	46,531	8,875
GNMA PL 782103X - 36241KKQ0	various	67,342,669	01/15/19	4.000%	302,857	296,363
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	24,059	982
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	1,865,029
GNMA PL 782102X - 36241KKP2	various	76,721,575	12/15/19	4.500%	568,028	551,181
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	15,305	12,521
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	22,202	102
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	2,063,102	2,013,519
FGG 11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	24,777	38,837
GNMA PL 783440X - 36241LZD1	07/18/17	25,000,000	12/15/20	5.000%	351,225	335,723
FGJ15115 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	463,488	334,642
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	287,360	132,971
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	28,419	4,732
FHR 11161	11/30/98	505,000	08/15/21	5.500%	0	1,262
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	39,177	8,467
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,240,052
FHLMC PL G12334 - 3128M1PT0	various	109,369,361	09/01/21	5.000%	2,272,417	2,192,267
FHLMC CTF5 J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	0	27,253
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	0	2,196
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	1,960,560
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	15,738	1,812
GNR 2010-160 - 38377RLG8	11/03/17	5,826,000	01/20/22	4.500%	2,466,356	2,386,863
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	121,694	23,485
FNMA PL 995529 - 31416B4N5	various	52,857,005	11/01/22	5.500%	1,728,731	1,626,888
FNMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	1,667,819	1,667,475
FN 254797 - 31371KJ74	05/20/09	4,000,000	06/01/23	5.000%	155,280	94,856
FHLMC C90787 GOLD - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	9,023	101,064
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	100,481	81,896
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	430,095	282,525
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	206,273	115,785
FHLMC PL J09639 - 3128PMV80	various	245,000,000	04/01/24	4.000%	6,087,071	5,819,940
FNMA PL 930852 - 31412PEZ0	03/16/17	21,337,000	04/01/24	4.500%	1,329,884	1,286,438
GNMA PL 004404M - 36202E3M9	06/19/17	1,000,000	04/20/24	4.000%	115,647	112,300
FHLMC CALLABLE - 3134G8ZT9	04/26/16	3,000,000	04/26/24	1.500%	3,000,000	2,933,130
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	23,112	75,487
FHLB CALLABLE - 3130A1RQ3	05/14/14	2,000,000	05/14/24	2.000%	2,000,000	1,994,940
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	309,511	199,014
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	383,690	241,392
FHR 3559 BL - 31398EZ56	03/20/18	11,111,111	08/15/24	5.000%	4,146,332	4,141,697
FNMA PL 931875 - 31412JU4	06/19/17	30,000,000	09/01/24	4.500%	3,934,883	3,798,794
FHLMC CTF5 J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	170,954	114,016
FHLMC PL G16325 - 3128MFHA9	11/08/17	1,392,115	12/01/24	5.500%	1,194,677	1,159,723
GNMA PL 728923X - 3620AFYU5	06/19/17	4,480,800	12/15/24	4.000%	564,109	542,614
GNMA PL 711060X - 36297F5V0	06/19/17	5,100,000	01/15/25	4.000%	683,228	659,893
FHLB BOND STEP UP CALLABLE - 3130A43T7	02/27/15	2,000,000	02/27/25	1.000%	2,000,000	2,003,240
FNMA PL AL9580 - 3138ERUE8	12/19/17	11,265,000	03/01/25	4.000%	7,928,844	7,845,896
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	416,346	304,307
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	441,706	315,340
GNMA PL 784163X - 3622A2TU6	01/23/17	6,000,000	04/15/25	4.000%	3,773,358	3,627,435
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	1,456,048	1,379,021
FNMA PL AL7636 - 3138EQPW6	03/16/17	2,300,000	09/01/25	5.500%	898,713	841,476
GNMA PL 783100X - 36241LNR3	05/16/17	4,000,000	09/15/25	4.500%	526,862	513,303
FN 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	519,118	390,860
FNMA 890265 - 31410LCA8	04/19/17	37,195,782	11/01/25	4.500%	5,394,280	5,152,502
FNMA AE0879 - 31419A6R3	04/19/17	46,000,000	11/01/25	4.000%	3,954,194	3,802,776
GNMA PL 004943M - 36202FP42	06/19/17	4,700,000	02/20/26	4.000%	636,767	613,540
FNR 2011-58 KA - 31397UZT9	08/15/11	2,500,000	02/25/26	3.500%	131,587	17,035
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	525,176	517,747
FHR 3827 - 3137A7YC8	11/16/17	16,800,000	03/15/26	3.500%	1,035,357	1,014,786
FNR 2011-20 - 31397QST4	10/20/17	1,565,374	03/25/26	3.500%	1,212,773	1,181,165
GNMA PL 005013M - 36202FSA5	06/19/17	3,000,000	04/20/26	4.000%	430,121	413,538
FHLMC PL J15482 - 3128PVC75	03/16/17	6,000,000	05/01/26	4.000%	882,434	849,939
GNMA PL 738281X - 3620ASFV4	08/24/17	8,013,000	05/15/26	4.000%	1,473,172	1,421,958
GNMA PL 763534X - 36176EBB6	09/18/17	18,400,000	05/15/26	3.500%	3,172,911	3,094,287
FHLMC PL G14159 - 3128MCZY4	06/19/17	3,065,000	06/01/26	4.000%	417,545	403,037
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	3.500%	1,449,383	1,372,641
FHR 4395 - 3137BEWGS	01/16/18	13,000,000	07/15/16	4.500%	4,993,037	4,934,621
GNMA PL 005107M - 36202FU87	05/16/17	7,060,000	07/20/26	4.000%	1,080,712	1,035,354
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	758,565	676,760
FNMA PL AJ1758 - 3138ASU2	03/16/17	18,955,000	09/01/26	3.500%	3,346,741	3,218,574
FHR 1883 L - 31337W7D7	05/10/02	2,000,000	09/15/26	7.000%	123,664	53,521
FNMA AL2661 - 3138EJSX2	04/19/17	7,089,000	10/01/26	4.000%	1,741,233	1,666,403
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	144,241	104,976
FNMA PL A9746 - 3138ERZL7	02/16/17	5,000,000	01/01/27	4.500%	3,825,072	3,650,634
FNMA PL AL1953 - 3138EJE38	03/16/17	12,805,575	01/01/27	4.500%	1,925,461	1,848,017
FNMA PL AL9971 - 3138ESCH9	03/16/17	5,000,000	01/01/27	4.500%	3,879,812	3,727,615
FHLMC PL J31961 - 31307NFA7	03/16/17	9,189,618	03/01/27	3.500%	4,842,565	4,665,916
FNR 2012-43 AC - 3136ASY6	04/30/12	2,200,000	04/25/27	1.750%	728,237	662,527
FNR 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	211,147	112,986
FNMA PL MA3061 - 31418CMK7	various	8,948,803	07/01/27	3.000%	8,007,480	7,921,991
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	927,083	840,412
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	905,763	852,685
FHLMC CTF5 D97497 - 3128E4KU0	12/12/07	1,143,366	12/01/27	5.000%	97,585	121,046
FHLMC G11164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	164,830	100,845
FNMA GTD MTG 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	48,920	87,368
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	1,092,306	990,256
FHLMC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	45,603	60,069
FHLB BOND STEP UP CALLABLE - 3130A7P41	04/28/16	3,000,000	04/28/28	2.000%	3,000,000	2,874,870
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	503,012	509,523
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	34,680	2,255
FNMA PL AL4189 - 3138ELUP6	02/16/17	7,900,000	10/01/28	3.500%	4,303,801	4,159,243
FHLMC PL G16274 - 3128MFFP8	09/18/17	4,983,614	01/01/29	4.000%	4,486,688	4,355,766
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	368,120	175,071
GNMA PL 783878X - 3622A2JX1	05/16/17	1,500,000	04/15/29	4.000%	574,153	554,488
FNMA PL AL9742 - 3138ERZG8	03/16/17	4,000,000	07/01/29	4.000%	3,057,388	2,942,586
FHLMC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	398,303	285,568
FHLMC G16108 - 3128MFAH1	04/19/17	6,000,000	08/01/30	4.000%	4,884,026	4,705,928
FNR 2013-128 A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	783,699	690,613
FNMA CALLABLE - 3136G3JC0	04/28/16	2,000,000	04/28/31	2.000%	1,998,000	1,962,800
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	641,480	527,730

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2018

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/18
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	615,157	543,650
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	463,893	404,795
FNMA PL BM1231 - 3140J5LM9	10/06/17	5,000,000	11/01/31	3.500%	4,214,634	4,107,814
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	400,923	333,089
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	381,294	314,856
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	1,599,608	1,454,045
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	28,343	31,613
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	1,134,701	1,088,434
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	120,609	73,614
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	326,105	293,936
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	64,112	78,532
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	36,226	31,699
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	402,013	300,786
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	275,915	177,168
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	1,906,757	2,002,918
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	381,783	229,085
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	89,298	96,884
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	26,390	26,523
FNMA ARM 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	5,244	42,904
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	209,050	117,565
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	122,790	129,809
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	177,880	164,747
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	80,879	106,287
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	312,545	151,206
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	368,750	324,291
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	140,386	94,817
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	99,788	20,353
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	272,631	123,525
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	132,540	60,879
FHR 4383 JA - 3137BDSX5	04/12/16	5,000,000	10/15/37	2.500%	2,081,969	1,959,382
GNMA 2012-07 PH - 38378CQF7	08/28/13	2,000,000	01/20/38	2.750%	343,546	324,034
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	387,546	243,732
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	0	67,123
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	46,742	3,213
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	244,774	164,473
GNR 2008-82A - 38375YEEK4	10/14/08	2,000,000	09/20/38	6.000%	124,383	78,994
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	578,935	543,128
FHR 3796 LA - 3137ASZA5	07/10/12	2,200,000	06/15/39	2.000%	447,479	410,047
GNMA 4461M - 36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	134,552	45,526
GNR 10-125 TC - 38377JD83	01/22/14	3,000,000	06/20/39	2.500%	297,539	309,151
GNR 2017-104 - 38380FD45	11/01/17	7,088,489	06/20/39	3.000%	5,564,617	5,468,030
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	173,553	87,232
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	369,196	225,009
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	214,634	160,836
GNMA 2012-27 CL A - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	1,001,278	951,795
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	266,138	210,259
GNR 2010-30 BP - 38376XZC0	04/23/14	5,645,000	07/20/39	3.500%	907,571	778,491
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	166,931	113,434
GNR 2012-39 MP - 38378DPL3	09/13/12	2,000,000	08/20/39	2.000%	343,644	290,482
FHR 3753 PG - 3137A3ME6	07/18/13	4,000,000	09/15/39	2.500%	806,812	844,404
GNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	844,354	749,116
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	108,071	104,427
FNR 2011-27 JQ - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	272,262	157,731
FHR 3795 EB - 3137A5MK7	11/26/14	3,500,000	10/15/39	2.500%	892,213	850,638
GNR 10-117 GD - 38377JZ48	08/06/13	2,429,000	10/20/39	3.000%	412,774	391,943
FHR 3725 PD - 3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	860,428	812,420
GNR 2015-57 GA - 38379LLU8	07/22/15	2,050,000	01/20/40	2.500%	626,574	571,387
FNR 2010-57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	366,077	261,766
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	335,699	281,639
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	654,965	624,438
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	600,286	610,956
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	546,657	480,404
FNR 2010-87 PJ - 31398TJZ3	05/24/11	2,000,000	06/25/40	3.500%	168,038	140,590
FNR 2014-19 HA - 3136AJP65	04/21/14	2,000,000	06/25/40	2.000%	337,936	314,115
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	501,786	427,607
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	500,873	463,930
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	363,862	341,209
GNR 2010-134 YA - 38377LTS7	various	9,200,000	10/20/40	2.500%	1,871,375	1,796,592
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	656,253	711,219
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	236,548	163,622
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	363,599	314,531
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	529,236	478,581
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	99,459	6,549
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	965,183	899,436
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	840,412	785,849
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	599,702	521,679
FHR 4019 JD - 3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	639,565	610,816
GNR 2015-88 GC - 38379PP27	07/21/15	2,000,000	05/20/41	2.500%	890,892	858,081
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	243,704	213,837
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	888,978	824,429
FHR 4000 PJ - 3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	1,283,259	1,182,846
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	466,633	340,362
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	1,157,694	1,121,481
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	925,849	867,367
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	1,198,147	1,124,225
FNR 2014-46 PG - 3136AKUZ4	09/03/14	2,000,000	01/25/43	3.000%	449,304	390,141
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	1,049,555	972,367
FHR 4314 LE - 3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	658,897	621,692
FHR 4314 PE - 3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	783,908	747,794
FNR 2014-68 GM - 3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	1,284,136	1,219,406
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	1,503,111	1,412,142
FHR 4474 JA - 3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	1,492,922	1,397,377
US Government and Municipal Securities						
ST LOUIS CO MO ROCKWOOD - 791434XA6	12/08/17	600,000	02/01/19	5.000%	624,138	616,812
NEW YORK ST DORM AUTH RE - 649907XW7	10/26/17	1,185,000	12/01/23	3.740%	1,283,340	1,223,311
Total U. S. Government and Agency Securities					\$ 206,884,671	\$ 194,864,865
Miscellaneous Securities						
UBS Select Treasury	various	119,061,356	-	-	119,061,356	119,061,356

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/18
Total Miscellaneous Securities					\$ 119,061,356	\$ 119,061,356
Total Pooled Cash Marketable Securities					\$ 325,946,027	\$ 313,926,221
SELF INSURANCE FUND:						
U. S. Government and Agency Securities:						
US Treasury Note-912796PG8	11/16/17	1,307,000	05/17/18	1.570%	\$ 1,297,991	\$ 1,304,321
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
AmFds Euro Pacfc	various	5,925	—	—	\$ 220,644	\$ 329,211
BlkRkEq Divd Inv	various	24,767	—	—	494,883	547,369
FidAdv New Insights A	various	20,429	—	—	467,893	641,269
Gdmnscs Strat Inc A	various	11,307	—	—	117,582	107,872
JPM EmrgMrk Eq A	various	4,630	—	—	97,752	135,501
JPM SmCap Eq A	various	4,310	—	—	158,395	214,362
Loomis Bd Admn	various	18,268	—	—	259,229	247,537
LrdAbtGr Oppr A	various	9,173	—	—	175,560	190,169
Okmrk Intl II	various	13,237	—	—	244,078	369,714
Prudntl Ttl Rtn Bd A	various	31,504	—	—	456,816	451,137
Total Mutual Funds					\$ 2,692,832	\$ 3,234,141
Total Post Employment Health Fund					\$ 2,692,832	\$ 3,234,141
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Telefonica Emisiones - 87938WAQ6	07/09/15	200,000	04/27/18	3.192%	\$ 206,164	\$ 200,080
Comcast Corp - 20030NAW1	various	700,000	05/15/18	5.700%	766,675	702,667
Cisco Systems Inc - 17275RAU6	various	565,000	06/15/18	1.650%	571,896	564,565
GFI Group - 361652AA8	various	115,000	07/19/18	8.375%	125,431	116,725
Charles Schwab Corp - 808513AJ4	various	510,000	07/25/18	2.200%	514,084	509,842
Northern Trst Co Nts - 66586GCD7	various	510,000	08/15/18	6.500%	572,001	516,962
Stanley Black & Decker - 854502AB7	03/09/16	775,000	11/17/18	4.250%	783,827	773,427
Black Hills Corp - 092113AK5	01/13/16	50,000	01/11/19	2.500%	49,939	49,963
SLM Corp - 78442FER5	various	110,000	01/15/19	5.500%	113,206	111,210
MGM Resorts Intl - 552953BW0	various	120,000	02/01/19	8.625%	131,046	125,336
Thermo Fisher - 883556BE1	05/16/17	520,000	02/01/19	2.400%	524,087	518,159
Walmart - 931142CP6	various	600,000	02/01/19	4.125%	599,394	607,878
Unilever Cptl Corp NTS - 904764AK3	various	510,000	02/15/19	4.800%	557,381	519,399
Whirlpool Corp NTS B/E - 963320AQ9	various	500,000	03/01/19	2.400%	502,105	498,420
HCA Inc NTS B/E - 404119BM0	various	110,000	03/15/19	3.750%	112,359	110,418
DCP Midstream Op - 23311VAE7	various	110,000	04/01/19	2.700%	109,719	108,900
Lowe's Cos Inc - 548661DL8	10/18/17	150,000	04/15/19	1.150%	149,066	147,909
Lyondellbasell - 552081AG6	06/21/13	13,000	04/15/19	5.000%	14,395	13,173
Toyota Motor Credit - 89236TDE2	07/05/17	530,000	05/20/19	1.400%	527,249	523,004
Home Depot Inc NTS - 737076BE1	06/06/16	555,000	06/15/19	2.000%	567,032	552,153
Target Corp - 87612EBB1	various	510,000	06/26/19	2.300%	516,146	508,842
American Honda Fin Nts - 02665WAH4	08/08/16	550,000	08/15/19	2.250%	566,269	547,036
Gannett Co Inc - 364725BD2	12/23/15	58,000	10/15/19	5.125%	60,030	58,435
Amer Movil SAB - 02364WAX3	various	130,000	10/16/19	5.000%	140,957	133,784
Lennar Corp - 526057BU7	various	110,000	11/15/19	4.500%	114,638	110,825
Targa Res Partners - 87612BAR3	various	115,000	11/15/19	4.125%	115,756	115,288
Alibaba Group - 01609WAC6	09/23/16	50,000	11/28/19	2.500%	50,967	49,655
AirCastle Ltd - 00928QAK7	various	115,000	12/01/19	6.250%	125,500	119,600
Costco Whsl Corp - 22160KAF2	various	455,000	12/15/19	1.700%	461,592	448,539
Airlease Corp - 00912XAU8	various	60,000	01/15/20	2.125%	59,804	58,939
JP Morgan Chase - 46625HKA7	02/05/15	240,000	01/23/20	2.250%	240,730	237,084
Hyundai Cptl Amer Inc - 44891AAB3	11/09/17	40,000	03/19/20	2.600%	39,877	39,440
FIAT Chrysler - 31562QAC1	various	115,000	04/15/20	4.500%	117,816	115,873
Dish DBS Corp - 25470XQA8	various	110,000	05/01/20	5.125%	111,844	109,874
CIT Group Inc - 125581GN2	various	110,000	05/15/20	5.375%	118,356	113,438
EMC Corp - 268648AQ5	various	115,000	06/01/20	2.650%	110,594	110,889
ICAHN Enterprises - 451102AX5	08/30/16	120,000	08/01/20	6.000%	117,900	122,400
Arcelormittal - 03938LAQ7	various	45,000	08/05/20	5.750%	45,548	46,688
Istar Financial Inc - 45031UCC3	various	115,000	09/15/20	4.625%	116,994	115,144
Nielsen Fin - 65409QBA9	various	120,000	10/01/20	4.500%	122,550	120,126
Tenet Healthcare Corp - 87243QAB2	various	115,000	10/01/20	6.000%	123,075	118,881
Energy Transfer Partners - 29273VAC4	various	120,000	10/15/20	7.500%	134,797	129,226
AERCAP - 00772BAQ4	various	65,000	10/30/20	4.625%	68,022	66,906
CNH Indl - 12592BAE4	various	105,000	11/06/20	4.375%	107,150	107,231
Santander UK Group - 80281LAD7	01/08/16	45,000	01/08/21	3.125%	44,994	44,630
Nustar Logistics - 67059TAD7	04/28/16	15,000	02/01/21	6.750%	14,850	15,581
Sabra Health Care L P - 78572XAE1	01/08/18	40,000	02/01/21	5.500%	41,094	40,788
Sabine Pass - 785592AE6	various	110,000	02/02/21	5.625%	118,006	115,654
Centene Corp Nts - 15135BAF8	various	110,000	02/15/21	5.625%	114,244	113,025
Arcelormittal - 03938LAU8	various	70,000	03/01/21	6.500%	73,449	73,675
Hyundai Capital - 44891AAS6	03/12/18	35,000	03/12/21	3.450%	34,984	35,007
AES Corp - 00130HBZ7	various	85,000	03/15/21	4.000%	85,356	85,319
Alcoa Inc - 013817AV3	02/13/17	110,000	04/15/21	5.400%	117,610	113,438
GLP CAP L P / GLP Fing- 361841AG4	various	115,000	04/15/21	4.375%	117,572	115,288
SMBC Aviation - 78448TAA0	07/17/17	55,000	07/15/21	2.650%	54,579	53,577
Sprint Spectrum/Spec 1 - 85208NAA8	10/27/16	175,000	09/20/21	3.360%	155,156	152,168
Pitney Bowes Inc - 724479AK6	various	95,000	10/01/21	3.625%	91,736	90,488
Steel Dynamics Inc - 858119BC3	various	110,000	10/01/21	5.125%	113,131	111,782
ADT Corp - 00101IAK2	various	110,000	10/15/21	6.250%	120,487	114,675
Sumitomo Mitsui Finl - 86562MAH3	10/19/16	80,000	10/19/21	2.442%	80,188	77,698
Antero Resources - 03674PAL7	various	120,000	11/01/21	5.375%	122,900	122,100
Starwood Ppty Tr Inc - 85571BAG0	various	115,000	12/15/21	5.000%	120,175	117,300
Equinix Inc - 29444UAN6	various	115,000	01/01/22	5.375%	120,686	118,450
Oasis Petroleum - 674215AG3	12/22/16	15,000	03/15/22	6.875%	15,338	15,214
Southwestern Energy - 845467AH2	12/27/16	12,000	03/15/22	4.100%	11,340	11,490
Ruby Pipeline LLC - 781172AB7	12/11/17	60,000	04/01/22	6.000%	59,814	62,609
SLM Corp - 78442PGC4	various	50,000	04/05/22	5.125%	50,488	50,500
Motorola Inc - 620076BB4	03/11/15	115,000	05/15/22	3.750%	115,722	114,852
Group 1 Automotive - 398905AK5	09/29/17	110,000	06/01/22	5.000%	113,594	110,858

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/18
Hertz Equipment - 42806LAA9	12/27/16	11,000	06/01/22	7.500%	11,564	11,743
Sumitomo Mitsui Finl - 86562MAQ3	10/16/17	40,000	07/12/22	2.784%	40,134	39,012
SBA Comm Corp - 78388JAT3	12/23/16	19,000	07/15/22	4.875%	19,309	19,143
Intl Lease Fin Corp - 459745GN9	08/09/16	50,000	08/15/22	5.875%	56,875	53,660
Level 3 Fing Inc - 527298BD4	various	120,000	08/15/22	5.375%	121,584	120,000
Park Aerospace Hldg - 70014LAA8	various	12,000	08/15/22	5.250%	12,295	11,756
CCO Hldgs LLC - 1248EPAY9	various	115,000	09/30/22	5.250%	118,056	116,726
Lin Television - 532776AZ4	various	15,000	11/15/22	5.875%	15,324	15,431
Genl Motors Finl - 37045XCF1	02/13/18	25,000	01/05/23	3.250%	24,586	24,407
Kinder Morgan - 49456BAM3	08/10/17	31,000	01/15/23	3.150%	30,945	30,168
Wells Fargo - 949746SK8	various	50,000	01/24/23	3.069%	50,036	49,169
Ares Capital Corp - 04010LAU7	08/10/17	25,000	02/10/23	3.500%	24,980	24,290
Dollar Tree Inc - 256746AB4	various	95,000	03/01/23	5.750%	99,266	99,164
MGM Resorts - 552953CC3	various	21,000	03/15/23	6.000%	21,479	22,050
Nvent Fin - 67078AAA1	03/26/18	35,000	04/15/23	3.950%	34,960	35,103
Bank of America - 06051GGK9	04/24/17	50,000	04/24/23	2.881%	49,148	48,959
Chemours Co - 163851AB4	12/22/16	18,000	05/15/23	6.625%	18,135	18,900
Antero Resources - 03674XAF3	12/23/16	14,000	06/01/23	5.625%	14,420	14,280
AK Steel Corp - 001546AT7	12/22/16	17,000	07/15/23	7.500%	18,679	17,935
Berry Plastics - 085790AY9	various	25,000	07/15/23	5.125%	25,738	25,282
CNH Indl - 12594KAA0	03/01/18	50,000	08/15/23	4.500%	51,079	50,887
United Mexican States - 91086QBC15	01/14/15	66,000	10/02/23	4.000%	69,201	67,584
Macquarie Group Ltd - 55608JAH1	11/28/17	25,000	11/28/23	3.189%	25,000	24,080
Andeavor - 03349MAC9	10/13/17	90,000	12/15/23	4.750%	97,422	93,508
Bank of Amer Corp - 06051GGV5	12/20/17	76,000	12/20/23	3.004%	84,606	74,545
CCO Holdings - 1248EPBE2	01/15/15	28,000	01/15/24	5.750%	28,252	28,420
First Data Corp - 32008DAB2	01/03/17	19,000	01/15/24	5.750%	19,641	19,119
Apple Inc Nts - 037833CG3	02/09/17	55,000	02/09/24	3.000%	54,976	54,380
Meritor Inc B/E - 59001KAD2	08/08/17	11,000	02/15/24	6.250%	11,688	11,426
Seagate HDD - 81180WAS0	02/09/17	45,000	03/01/24	4.875%	44,550	44,976
Macquarie Group Ltd - 55608JAL2	03/27/18	25,000	03/27/24	4.150%	25,000	25,099
Wyndham Worldwide - 98310WAP3	various	95,000	04/01/24	4.150%	96,175	94,754
Enable Midstream Partner - 292480AH3	various	40,000	05/15/24	3.900%	35,245	39,024
CSC Holdings - 126307AH0	12/22/16	16,000	06/01/24	5.250%	15,475	15,220
US Concrete Inc - 90333LAP7	01/09/17	15,000	06/01/24	6.375%	15,863	15,563
Sirius XM Holdings Inc - 82967NAS7	05/03/16	25,000	07/15/24	6.000%	26,500	25,703
Sinclair Television - 829259AR1	04/28/16	13,000	08/01/24	5.625%	13,423	12,903
Murphy Oil Corp - 626717AH5	02/02/17	9,000	08/15/24	6.875%	9,675	9,383
Novelis Corp - 670001AA4	12/27/16	14,000	08/15/24	6.250%	14,753	14,350
Crown Castle Intl - 22822VAG6	08/01/17	95,000	09/01/24	3.200%	95,293	91,085
Arrow Electronics Inc - 042735BG4	09/08/17	55,000	09/08/24	3.250%	54,643	52,429
Credit Suisse NY - 22546QAP2	07/17/17	250,000	09/09/24	3.625%	258,948	249,215
Magellan Health - 559079AK4	09/22/17	25,000	09/22/24	4.400%	24,952	24,845
Trinity Industries - 896522AH2	10/22/15	50,000	10/01/24	4.550%	49,783	50,018
United Rentals North - 911365BB9	01/15/15	23,000	11/15/24	5.750%	23,457	23,944
Alibaba Group - 01609WAQ5	08/22/17	60,000	11/28/24	3.600%	62,583	59,537
Tesoro Logistics - 88160QAN3	11/02/17	50,000	01/15/25	5.250%	53,000	50,833
Nabors Industries - 62957HAD7	01/23/18	10,000	02/15/25	5.750%	9,975	9,438
T-Mobile USA - 87264AAN5	various	17,000	03/01/25	6.375%	17,333	17,765
TC Pipelines - 87233QAB4	05/24/17	50,000	03/13/25	4.375%	52,275	50,438
Albertsons Cos LLC - 013093AD1	08/10/16	13,000	03/15/25	5.750%	13,211	11,086
Campbell Soup Co - 134429BF5	03/16/18	65,000	03/15/25	3.950%	64,835	64,694
Pilgrims Pride Corp - 72147KAC2	03/09/18	5,000	03/15/25	5.750%	4,963	4,856
Wellcare Health Plans - 94946TAC0	03/22/17	15,000	04/01/25	5.250%	15,000	15,056
Alexandria Real Estate - 015271AL3	11/27/17	65,000	04/30/25	3.450%	65,085	62,881
ESH Hospitality - 26907YAA2	12/27/16	11,000	05/01/25	5.250%	10,918	10,701
THC Escrow Corp - 87248NAC2	06/20/17	10,000	05/01/25	5.125%	10,000	9,613
Zayo Group - 989194AL9	various	13,000	05/15/25	6.375%	13,769	13,455
SM Energy - 78454LAL4	12/22/16	17,000	06/01/25	5.625%	16,554	16,108
Energizer Spincor Inc - 29273AAA4	04/27/16	10,000	06/15/25	5.500%	10,075	10,075
Monsanto Co New - 61166WAE1	06/08/16	75,000	08/15/25	5.500%	86,731	82,911
CRC Escrow - 12652AAA1	09/29/17	15,000	10/15/25	5.250%	15,000	14,380
Energy Transfer - 29273RBB3	01/05/18	55,000	01/15/26	4.750%	57,213	55,611
Hawaiian Airlines - 419838AA5	01/15/15	65,000	01/15/26	3.900%	50,544	50,433
Western Digital Corp - 958102AM7	02/14/18	6,000	02/15/26	4.750%	6,000	5,987
SemGroup Corp - 81663AAF2	09/20/17	10,000	03/15/26	7.250%	9,845	9,975
HollyFrontier Corp - 436106AA6	03/22/16	25,000	04/01/26	5.875%	25,025	26,900
Aramark Services Inc - 038522AN8	various	20,000	06/01/26	4.750%	20,000	19,350
Diamond 1/Diamond 2 - 25272KAK9	11/08/17	50,000	06/15/26	6.020%	55,168	53,846
Gray Television Inc - 389375AJ5	01/06/17	23,000	07/15/26	5.875%	23,000	22,368
Eagle Materials - 26969PAA6	various	50,000	08/01/26	4.500%	52,210	50,550
CF Industries - 12527GAH6	02/02/18	25,000	12/01/26	4.500%	25,799	25,368
Broadcom Corp - 11134LAH2	01/19/17	90,000	01/15/27	3.875%	90,468	87,532
Penn Natl Gaming - 707569AS8	01/19/17	16,000	01/15/27	5.625%	16,060	15,425
Genl Motors Finl - 37045XBT2	02/03/17	70,000	01/17/27	4.350%	69,468	69,532
Goldman Sachs Group Inc - 38141GWB6	various	56,000	01/26/27	3.850%	56,041	55,296
Smithfield Foods Inc - 832248AZ1	various	50,000	02/01/27	4.250%	51,786	49,492
Tech Data Corp - 878237AH9	01/31/17	85,000	02/15/27	4.950%	85,201	85,212
AT&T Inc - 00206RDQ2	02/09/17	40,000	03/01/27	4.250%	40,137	40,435
Enable Midstream - 292480AK6	various	90,000	03/15/27	4.400%	91,224	88,083
Mercury Genl Corp - 589400AB6	03/08/17	55,000	03/15/27	4.400%	54,916	55,024
Sabine Pass Liquefaction - 785592AS5	05/19/17	90,000	03/15/27	5.000%	96,283	93,502
Glencore Fndg - 378272AN8	various	80,000	03/27/27	4.000%	78,295	77,229
Wyndham Worldwide - 98310WAN8	03/21/17	40,000	04/01/27	4.500%	39,910	39,732
Morgan Stanley - 61761JZN2	various	50,000	04/23/27	3.950%	50,822	48,684
TC Pipelines - 87233QAC2	05/26/17	30,000	05/25/27	3.900%	30,066	28,697
Seagate HDD - 81180WAR2	02/22/17	30,000	06/01/27	4.875%	28,088	28,431
SSM Health Care - 784710AA3	various	50,000	06/01/27	3.823%	50,557	50,757
Brighthouse Fincl - 10922NAA1	various	50,000	06/22/27	3.700%	47,799	46,390
Sanander Hldgs Inc - 80282KAP1	07/13/17	55,000	07/13/27	4.400%	55,015	54,748
Boardwalk Pipelines - 096630AF5	01/12/17	85,000	07/15/27	4.450%	85,204	82,639
Amazon Com Inc - 023135BA3	08/22/17	55,000	08/22/27	3.150%	54,902	53,066
Citigroup Inc - 172967KA8	various	45,000	09/29/27	4.450%	47,334	45,533
Eqt Corp NTS - 26884LAF6	various	50,000	10/01/27	3.900%	49,324	47,833
Hudson Pacific Prop - 44409MAA4	09/25/17	40,000	11/01/27	3.950%	39,936	38,340
Hudson Pacific Prop - 44409MAA4	09/25/17	35,000	11/01/27	3.950%	35,077	33,547
Lennar Corp - 526057CB8	11/29/17	13,000	11/29/27	4.750%	13,000	12,448
JP Morgan Chase - 46625HRX0	various	85,000	12/01/27	3.625%	86,069	81,505
Citigroup Inc - 172967LD1	03/10/17	55,000	01/10/28	3.887%	55,642	54,702
Arrow Electronics Inc - 042735BF6	06/12/17	85,000	01/12/28	3.875%	85,280	82,345
JP Morgan Chase - 46625HRY8	03/01/17	50,000	02/01/28	3.782%	50,970	49,700
Petroleos Mexicanos - 71654QCH3	02/12/18	45,000	02/12/28	5.350%	45,000	44,388
Toll Bros Fin Corp - 88947EAT7	01/22/18	34,000	02/15/28	4.350%	34,000	31,790
Store Cap Corp - 862121AA8	03/19/18	50,000	03/15/28	4.500%	49,758	49,664
Westrock Co - 96145DAG0	03/06/18	50,000	03/15/28	4.000%	49,914	50,106

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2018

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/18
Bank of Amer Corp - 06051GGL7	04/25/17	60,000	04/24/28	3.705%	59,995	58,999
Morgan Stanley - 61744YAK4	07/24/17	50,000	07/22/28	3.591%	50,000	48,363
Goldman Sachs - 38141GWV2	01/23/18	50,000	04/23/29	3.814%	50,000	49,014
Amerada Hess Corp - 023551AF1	various	35,000	10/01/29	7.875%	43,594	42,875
Toronto Dominion Bank - 891160MJ9	various	50,000	09/15/31	3.625%	49,889	47,920
Bank Montreal Que PFD - 06368BGS1	12/12/17	30,000	12/15/32	3.803%	30,000	28,421
Plains All Amer Pipeline - 72650RAR3	10/23/17	45,000	01/15/37	6.650%	51,491	50,026
AT&T Inc - 00206RDR0	02/09/17	47,000	03/01/37	5.250%	47,198	49,720
Time Warner Cable - 88732JA7	various	40,000	05/01/37	6.550%	50,700	44,972
AT&T Inc B/E - 00206REN8	various	60,000	08/14/37	4.900%	60,036	60,339
CVS Health Corp - 126650CY4	03/09/18	30,000	03/25/38	4.780%	29,583	30,406
Enbridge Energy Partners - 29250RAP1	various	40,000	04/15/38	7.500%	48,825	50,638
Goldman Sachs Group Inc - 38148YAA6	10/31/17	25,000	10/31/38	4.017%	25,000	24,132
Cenovus Energy - 15135UAF6	08/01/17	80,000	11/15/39	6.750%	85,802	92,165
Motiva Enterprises - 61980AAD5	12/06/16	65,000	01/15/40	6.850%	76,320	77,934
Domtar Corp - 257559AK0	10/20/17	55,000	02/15/44	6.750%	62,049	61,374
Motorola Solutions - 620076BE8	various	65,000	09/01/44	5.500%	65,489	65,830
Albemarle Corp - 012725AD9	03/09/18	40,000	12/01/44	5.450%	42,819	43,693
Kraft Heinz Foods - 50077LAM8	02/07/17	43,000	07/15/45	5.200%	45,011	43,702
Anheuser Busch InBev Fin - 035242AN6	01/25/16	25,000	02/01/46	4.900%	28,297	26,963
Tri-State Generation - 89566EAK4	05/23/16	25,000	06/01/46	4.250%	24,799	24,220
Voya Finl Inc - 929089AC4	06/13/16	75,000	06/15/46	4.800%	75,381	77,057
Diamond 1/ Diamond 2 - 25272KAR4	11/10/17	65,000	07/15/46	8.350%	83,887	82,562
Kroger Co - 501044DG3	11/06/17	90,000	02/01/47	4.450%	86,025	85,091
Verizon Communications - 92343VDV3	03/17/17	65,000	03/16/47	5.500%	65,248	72,028
Southern Calif Edison - 842400GG2	03/27/17	75,000	04/01/47	4.000%	75,414	74,776
Crown Castle Intl - 22822VAF8	05/04/17	45,000	05/15/47	4.750%	44,993	45,348
Enel Fin Intl - 29278GAC2	05/26/17	90,000	05/25/47	4.750%	90,287	92,329
American Fin Grp - 025932AL8	06/02/17	75,000	06/15/47	4.500%	75,021	74,093
Brighthouse Finl - 10922NAD5	06/22/17	90,000	06/22/47	4.700%	89,813	82,482
ONEOK INC - 682680AT0	10/16/17	88,000	07/13/47	4.950%	89,582	89,289
Discovery Comm LLC - 25470DAT6	10/18/17	50,000	09/20/47	5.200%	50,909	49,893
UnitedHealth Group Inc - 91324PDF6	10/25/17	50,000	10/15/47	3.750%	49,795	47,083
Celgene Corp - 151020AW4	11/09/17	75,000	11/15/47	4.350%	75,065	71,394
Westlake Chemical Corp - 960413AU6	11/28/17	30,000	11/15/47	4.375%	29,694	28,982
New York & Presbyterian - 649322AD6	06/28/16	25,000	08/01/56	4.063%	24,999	24,791
Farmers Ins Exch - 309601AE2	10/16/17	30,000	11/01/57	4.747%	30,000	28,763
Guardian Life Ins - 401378AB0	01/11/17	20,000	06/19/64	4.875%	20,339	21,030
Energy Transfer - 29278NAA1	11/16/17	11,000	02/15/65	6.250%	11,000	10,526
DCP Midstream Partners - 23311PAA8	11/20/17	10,000	06/15/66	7.375%	10,000	9,963
Summit Midstream - 866142AA0	11/15/17	8,000	12/15/66	9.500%	8,000	8,130
Pacific Life Ins - 69448FAA9	10/24/17	55,000	10/24/67	4.300%	54,954	52,484
Enbridge Inc - 29250NAW5	03/01/18	50,000	03/01/78	6.250%	50,000	49,531
Preferred Security - CoBank Ser F Callable	12/18/17	500	—	6.250%	54,625	52,750
Total Corporate Bonds					\$ 20,376,147	\$ 19,908,224
Stock and Mutual Funds:						
Common/Preferred Stock	various	1,986,134	—	—	\$ 67,455,273	\$ 83,304,784
UBS Cash/Money Market Funds	various	4,112,104	—	—	4,112,104	4,112,104
PNC Small Cap Fund Class I - PPCIX	various	219,088	—	—	4,221,368	5,288,778
Total Stock and Mutual Funds					\$ 75,788,745	\$ 92,705,666
U. S. Government and Agency Securities:						
US Tsy Bill - 912796NY1 Cash Alt-MM Inst	03/29/18	175,000	04/05/18	1.641%	\$ 174,945	\$ 174,977
US Tsy Note - 912828V64	08/18/17	170,000	01/31/19	0.000%	170,427	170,258
US Tsy Note - 912828Q52	various	235,000	04/15/19	0.875%	234,633	231,933
US Tsy Note - 912828TNO	10/10/14	520,000	08/31/19	1.000%	503,953	511,207
US Tsy Note - 912828U32	various	235,000	11/15/19	1.000%	232,159	230,338
US Tsy Note - 912828G61	12/15/14	210,000	11/30/19	1.500%	208,991	207,417
US Tsy Note - 912828UB4	10/23/15	50,000	11/30/19	1.000%	49,480	48,983
US Tsy Note - 912828V31	01/20/17	10,000	01/15/20	1.375%	9,987	9,844
US Tsy Note - 9128283S7	02/01/18	415,000	01/31/20	2.000%	414,060	413,020
US Tsy Note - 9128283S7	02/01/18	20,000	01/31/20	2.000%	19,943	19,905
US Tsy Note - 912828J50	03/04/15	65,000	02/29/20	1.375%	64,345	63,896
US Tsy Note - 912828K58	various	80,000	04/30/20	1.375%	79,177	78,466
US Tsy Note - 912828XU9	07/13/17	100,000	06/15/20	1.500%	99,805	98,238
US Tsy Note - 912828XM7	various	110,000	07/31/20	1.625%	110,079	108,235
US Tsy Note - 912828L32	various	80,000	08/31/20	1.375%	79,724	78,169
US Tsy Note - 912828L65	10/23/15	95,000	09/30/20	1.375%	94,968	92,732
US Tsy Note - 9128283L2	12/22/17	25,000	12/15/20	1.875%	24,927	24,680
US Tsy Note - 9128283Q1	01/24/18	265,000	01/15/21	2.000%	263,017	262,289
US Tsy Note - 9128283X6	03/16/18	330,000	02/15/21	2.250%	328,634	328,736
US Tsy Note - 912828Q37	05/03/16	20,000	03/31/21	1.250%	19,963	19,338
US Tsy Note - 912828Q78	various	780,000	04/30/21	1.375%	787,918	756,085
US Tsy Note - 912828R77	various	200,000	05/31/21	1.375%	201,380	193,578
US Tsy Note - 912828F21	10/14/14	140,000	09/30/21	2.125%	141,116	138,398
US Tsy Note - 9128282S8	various	204,000	08/31/22	1.625%	201,665	196,279
US Tsy Note - 9128282W9	10/06/17	92,000	09/30/22	1.875%	91,704	89,402
US Tsy Note - 9128283C2	11/13/17	60,000	10/31/22	2.000%	59,979	58,594
US Tsy Note - 912828M80	various	340,000	11/30/22	2.000%	338,008	331,884
US Tsy Note - 9128283U2	various	346,000	01/31/23	2.375%	343,893	343,163
US Tsy Note - 9128284A5	03/23/18	40,000	02/28/23	2.625%	39,844	40,122
US Tsy Note - 9128282T91	11/21/16	30,000	10/31/23	1.625%	29,263	28,474
US Tsy Note - 9128283V0	02/05/18	215,000	01/31/25	2.500%	212,178	212,581
US Tsy Note - 912828U24	various	385,000	11/15/26	2.000%	369,222	363,105
US Tsy Note - 912828X88	various	240,000	05/15/27	2.375%	241,871	232,848
US Tsy Note - 9128282L3	10/27/17	202,000	07/15/27	37.500%	199,132	199,574
US Tsy Note - 9128282R0	various	97,000	08/15/27	2.250%	96,379	93,007
US Tsy Note - 9128283F5	12/15/17	38,000	11/15/27	2.250%	36,108	36,400
US Tsy Note - 9128283F5	various	530,000	11/15/27	2.250%	514,972	507,682
US Tsy Note - 9128283W8	03/01/18	133,000	02/15/28	2.750%	131,622	133,068
US Tsy Note - 9128283W8	02/16/18	110,000	02/15/28	2.750%	108,481	110,056
US Tsy Bond - 912810QB7	03/21/16	175,000	05/15/39	4.250%	227,698	212,947
US Tsy Bond - 912810RM2	various	120,000	05/15/45	3.000%	120,609	120,755
US Tsy Bond Securities	various	50,000	02/15/46	2.500%	52,266	45,506
US Tsy Bond - 912810RS9	various	85,000	05/15/46	2.500%	83,863	77,297
US Tsy Bond - 912810RU4	01/11/17	55,000	11/15/46	2.875%	53,462	53,939
US Tsy Bond - 912810RX8	various	50,000	05/15/47	3.000%	51,634	50,244
US Tsy Bond - 912810RY6	12/05/17	265,000	08/15/47	2.750%	262,644	253,271
US Tsy Bond - 912810RZ3	various	365,000	11/15/47	2.750%	336,633	348,933
US Tsy Bond - 912810RZ3	02/20/18	30,000	11/15/47	2.750%	27,605	28,679

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US Tsy Bond - 912810SA7	02/15/18	107,000	02/15/48	3.000%	104,492	107,610
Total U. S. Government and Agency					\$ 8,648,858	\$ 8,536,139
Asset-Backed Securities						
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	\$ 12,120	\$ 2,911
FHLMC - 3137EAE81	12/13/17	750,000	07/19/19	0.875%	738,477	737,123
FNMA - 3135G0A78	12/15/17	750,000	01/21/20	1.625%	745,912	741,285
GMALT - 36250UAF1	11/08/16	44,000	03/20/20	2.590%	44,353	43,983
GMALT 2016-3 - 36251MAF8	03/01/18	50,000	05/20/20	1.970%	49,541	49,533
AFIN 2016-2 - 13974MAF3	10/23/17	54,000	06/21/21	2.420%	54,076	53,636
CRART 2015-3 - 13056JAE4	03/02/18	109,000	09/15/21	2.700%	108,659	108,595
SDART - 80284TAK1	02/28/17	33,000	05/16/22	2.580%	32,999	32,776
AMCAR 2016 - 03065TAF9	02/08/17	30,000	07/08/22	2.410%	29,888	29,503
SDART 2016 - 80284RAG4	10/12/16	100,000	08/15/22	2.800%	99,968	98,868
AMCAR - 03065FAF9	02/28/17	35,000	08/18/22	2.710%	34,993	34,569
DRIVE 2017 B - 26208DAF3	09/25/17	65,000	10/17/22	3.720%	65,449	65,508
SDART 2017-3 - 80284YAF1	09/20/17	41,000	12/15/22	2.930%	40,997	40,600
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	31,030	14,475
Wlake 2018-1A - 96042NAL1	01/24/18	60,000	05/15/23	3.410%	60,150	59,896
EART 2017 3 - 30165YAE3	09/20/17	90,000	07/17/23	3.680%	89,992	89,819
AMCAR 17-3 - 03065HAG3	08/16/17	70,000	07/18/23	3.180%	69,993	69,098
WFNMT 2016 C - 981464FY1	05/10/17	42,000	08/15/23	1.980%	41,738	41,298
AFIN 2016-1 D - 13975NAG8	03/16/16	185,000	08/21/23	4.030%	185,000	186,767
ACAR 2017 3 - 02527TAG1	09/07/17	80,000	10/10/23	3.430%	79,964	79,217
DRIVE 2017 3 - 26207KAG6	12/07/17	175,000	12/15/23	3.530%	175,834	175,009
Hertz 2018-1A - 42806DBS7	01/24/18	110,000	02/25/24	4.390%	109,570	108,770
Synct 2018-1 - 87165LCA7	03/20/18	39,000	03/15/24	3.170%	38,999	39,046
DRIVE 2017 A - 26208CAN8	09/25/17	100,000	05/15/24	4.160%	101,902	101,636
Comet 2016-7A - 14041NFJ5	various	79,000	09/16/24	1.744%	79,302	79,497
WFNMT 2016 - 981464FK1	07/27/16	42,000	04/15/25	2.330%	41,993	40,677
Synct 2017-2 - 87165LBU4	11/21/17	101,000	10/15/25	2.620%	101,600	98,958
SCLP 2016 2 - 83402QAC6	09/06/17	50,000	10/27/25	4.770%	52,473	51,553
SCLP 2017 3 - 83404JAB2	05/18/17	35,000	05/25/26	3.850%	34,989	35,211
SCLP 2017 4 - 83405JAB1	07/05/17	120,000	05/26/26	3.590%	119,994	117,475
SCLP 17 5 - 83405LAC4	various	90,000	09/25/26	3.690%	90,085	89,945
SCLP 2018-1 B - 83405RAC1	02/02/18	50,000	02/25/27	3.650%	49,994	49,903
SCLP 2018-1A C - 83405RAD9	02/02/18	80,000	02/25/27	3.970%	80,000	79,810
US AI 2013-1 - 90346WAA1	01/15/15	100,000	05/15/27	3.950%	80,909	77,099
FNR 2017 - 3136AWWF0	05/31/17	160,000	04/25/29	3.303%	161,211	158,306
FHLMC STACR 2018-HQA1 - 3137G0UC1	03/28/18	40,000	09/25/30	2.554%	40,000	40,000
FHLMC - 3128MMVQ3	12/19/16	200,000	11/01/31	2.500%	175,750	169,764
BRIT 2018-1A - 11043HAA6	03/26/18	60,000	03/20/33	4.125%	60,000	60,000
FHLMC - 3128P8AR2	03/12/15	104,000	03/01/35	3.500%	72,518	66,799
FHLMC - 3128P8AV3	03/12/15	104,000	03/01/35	3.500%	71,051	68,083
FHLMC - 3128P8A68	04/07/15	24,000	04/01/35	3.500%	18,037	16,941
BBCMS 2015-SRCH B - 05547HAJ0	12/15/15	100,000	08/10/35	4.498%	102,996	104,653
BBCMS 2018-TALL - 05548WAE7	03/28/18	110,000	03/15/37	2.898%	109,338	109,387
FHLMC - 3128P8D65	various	238,000	04/01/37	3.500%	225,405	219,873
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	52,173	27,789
FNMA - 3140H5GR6	01/23/18	21,000	01/01/38	3.500%	21,371	21,158
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	66,737	49,283
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	60,455	39,208
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	82,807	63,707
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	17,142	12,533
SOFI 2017-D - 78471CAB5	08/10/17	100,000	09/25/40	2.650%	99,975	98,084
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	38,090	34,833
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	117,624	86,303
FNMA PL AI1886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	23,598	18,891
FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	38,934	33,494
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	31,261	29,119
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	30,356	30,092
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	36,711	28,425
FNMA - 3138Y63W2	various	460,000	01/01/42	4.000%	307,044	281,987
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	44,192	38,190
GNMA PL 005333C - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	35,674	27,493
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	75,637	66,897
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	55,393	49,086
SFAVE - 78413MAA6	various	105,000	01/05/43	3.872%	105,288	104,295
FHR 4667 - 3137BWKC7	03/31/17	190,000	01/15/43	3.500%	170,429	166,732
VDC 2018-1A - 92211MAC7	02/16/18	70,000	02/16/43	4.072%	70,093	70,642
CSMC 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	74,782	76,315
FNMA AB9345 - 31417GL38	11/13/14	425,000	05/01/43	3.000%	246,492	238,328
FNMA AB9558 - 31417GTQ9	10/22/14	425,000	06/01/43	3.000%	269,305	258,262
FHLMC Q20576 - 3132JMT90	11/13/14	425,000	08/01/43	3.000%	275,468	267,994
CBSLT 18-AGS - 20269DAC9	03/16/18	40,000	02/25/44	3.580%	39,983	40,182
DBUBS 2011-LC3A - 23305YAM1	01/24/18	40,000	08/10/44	5.341%	41,623	41,654
FNMA PL BC 5090 - 3140F0UQ5	04/13/16	33,000	10/01/44	4.000%	20,511	18,741
UBSC 2011 - 90268TAS3	03/10/17	140,000	01/10/45	6.250%	136,019	135,698
FNMA PL AS4370 - 3138WD2C4	07/14/15	150,000	02/01/45	4.000%	111,145	104,445
SEMT 2015-2 - 81733YAU3	08/08/17	140,000	05/25/45	3.500%	75,285	73,615
FHLMC - 3132L7MCO	05/31/16	57,000	12/01/45	4.000%	42,762	39,962
WFRBS 2012-C10 - 92890NAW9	02/23/18	63,000	12/15/45	3.241%	62,060	62,172
FNMA PL BC - 3138WHMS8	11/22/16	66,000	07/01/46	4.500%	49,435	45,712
FHLMC PL - 3128MJYS3	01/18/17	26,000	08/01/46	4.500%	20,408	19,632
PREMF 2013 - 30265AAQ7	01/19/17	100,000	08/25/46	3.617%	95,480	96,844
FHLMC PL - 31335AX86	09/14/16	125,000	09/01/46	4.000%	116,978	110,954
GNMA PL - 36179SL54	12/21/16	165,000	09/20/46	3.500%	139,747	134,256
FNMA PL - 3138WIB31	10/31/16	136,000	10/01/46	4.500%	114,030	104,879
FHLMC - 3128MJZB9	12/13/16	370,000	11/01/46	3.000%	341,005	331,054
FHLMC - 3132WK6R4	09/22/17	101,000	02/01/47	3.500%	97,555	94,471
FHLMC - 31335AS53	02/07/17	63,000	02/01/47	4.000%	55,068	53,323
TGIF 17-1A - 87244BAA6	03/06/17	29,000	04/30/47	6.200%	27,865	29,141
FHLMC - 3128MJZ60	05/11/17	282,000	05/01/47	4.500%	256,527	245,485
FNMA PL - 3140FPDG1	10/18/17	22,000	06/01/47	4.000%	21,510	20,888
FHLMC - 3128MJ2E9	06/13/17	120,000	07/01/47	4.500%	116,506	112,129
FHLMC - 3132WPTK3	07/18/17	22,000	07/01/47	4.000%	22,125	21,487
FIVE GUYS 2017-1 - 33830JAA3	06/27/17	50,000	07/25/47	4.600%	49,875	50,690
JIMMY 2017-1A - 47760QAA1	07/07/17	104,000	07/30/47	3.610%	103,480	103,884
FNMA PL MA3088 - 31418CNE0	02/13/18	90,000	08/01/47	4.000%	87,029	86,851
COMM 2014 - 12592GAG8	various	110,000	08/10/47	4.873%	90,998	95,894
JPMBB - 46642EBE5	02/02/17	17,000	08/15/47	4.815%	17,221	17,018
JPMMT 17-3 - 46647SAE0	08/30/17	110,000	08/25/47	3.500%	98,547	95,548

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2018

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/18
FHLMC - 3132XS6V7	01/11/18	56,000	09/01/47	4.500%	56,336	55,391
FNMA MA3143 - 31418CP57	12/13/17	55,000	09/01/47	3.000%	53,677	52,547
GS MT 2014-GC2 - 36253GAM4	12/04/17	24,000	09/10/47	4.662%	24,504	24,133
FHLMC - 3132XTPU6	01/11/18	167,000	10/01/47	4.000%	167,425	165,476
FSMT 2017-2 - 33850RAE2	10/31/17	118,000	10/25/47	3.500%	106,307	104,357
SEMT 2017-CH1 - 81746HAA9	09/28/17	100,000	10/25/47	4.000%	88,845	87,361
JPMMT 2017-4 - 46648UAD6	10/31/17	120,000	11/25/47	3.000%	109,739	106,860
JPMMT 2017-4 - 46648UAE4	10/31/17	200,000	11/25/47	3.500%	184,049	180,233
JPMMT 2017-5 - 46590YAM6	11/30/17	60,000	12/15/47	3.000%	56,819	56,103
JPMMT 2017-5 - 46590YAN4	11/30/17	75,000	12/15/47	3.753%	76,895	74,663
FNMA PL MA3238 - 31418CS47	02/13/18	100,000	01/01/48	3.500%	99,616	99,208
FREMF 2015 C - 30292NAK9	09/08/17	100,000	01/25/48	3.810%	98,563	95,890
FNMA PL - 3140Q8K87	03/19/18	19,000	02/01/48	4.500%	19,866	19,861
FNMA PL - 3140Q8Q81	03/13/18	80,000	03/01/48	4.000%	81,869	82,114
FREMF 2015-K45 - 30292PAG3	01/30/18	55,000	04/25/48	3.591%	53,150	52,416
FREMF 2015-K46 - 30292RAL8	03/26/18	45,000	04/25/48	3.696%	42,495	43,009
JPMMT 18-3 - 46649TAE6	03/29/18	85,000	04/25/48	3.500%	84,734	84,735
JPMMT 2018-1 A3 - 46648RAC5	01/31/18	40,000	06/25/48	3.500%	38,869	38,430
JPMMT 2018-1 A5 - 46648RAE1	01/31/18	40,000	06/25/48	3.500%	38,753	38,416
CSAIL 2015 - 12635FBA1	08/25/15	145,000	08/15/48	3.508%	114,069	114,441
JPMBB 2015 - 46644FAK7	06/24/15	45,000	10/15/48	4.379%	43,685	43,150
COMM 2016-CR28 - 12593YBN2	02/09/18	50,000	02/10/49	3.897%	46,547	45,898
FREMF 2016-K55 - 30289HAG6	07/03/17	60,000	04/25/49	4.160%	58,317	57,516
FREMF 2016-K56 - 30289UAU6	10/16/17	140,000	06/25/49	4.072%	134,925	135,358
FREMF 2017-K726 - 35708TAS6	03/20/18	100,000	07/25/49	3.972%	99,879	99,879
FREMF 2016-K57 - 30295DAJ1	01/30/18	65,000	08/25/49	3.919%	63,441	62,210
FREMF 2017-K72B - 30306HAS9	03/09/18	110,000	11/25/49	3.675%	107,611	106,590
WFCM 2017-C39 - 95000XAL1	03/05/18	150,000	09/15/50	4.118%	146,555	145,634
WFCM 2017-C39 - 95000XAM9	08/22/17	55,000	09/15/50	4.502%	52,606	50,330
UBS Coml Mtg 2017-C7 - 90276WAX5	12/27/17	86,000	12/15/50	4.588%	85,278	85,205
TPMT 2015-1 - 89171DAE7	07/05/17	60,000	10/25/53	3.521%	62,273	61,729
SCRT 2017-2 - 35563PBC2	various	103,000	08/25/56	3.000%	100,303	97,178
GNR 2015 - 38379KEK0	03/29/17	90,000	01/16/57	3.168%	88,590	83,606
BANK 2017-BNK6 - 060352AV3	07/27/17	60,000	07/15/60	3.100%	48,299	46,499
Total Asset-Backed Securities					\$ 12,441,943	\$ 12,040,031
Total Police and Firefighters' Investments					\$ 117,255,692	\$ 133,190,060
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 447,192,542	\$ 451,654,743