

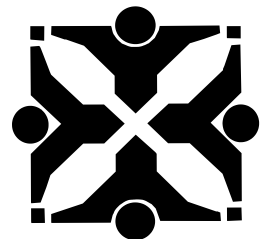
CITY OF COLUMBIA, MISSOURI

Interim Financial Report

Presented on Non-GAAP Basis

October 1, 2018- June 30, 2019

Department of Finance
Janet Frazier, CPA
Interim Director of Finance



**CITY OF COLUMBIA, MISSOURI
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CITY OF COLUMBIA, MISSOURI

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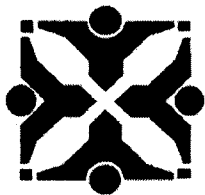
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CITY OF COLUMBIA, MISSOURI

FINANCE DEPARTMENT ADMINISTRATION

August 2, 2019

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

This Financial Management Information Supplement (FMIS) is presented with account balances as of June 30, 2019 and with revenues and expenditures for the nine month period ending June 30, 2019. The FMIS is not audited, and additionally it is not presented in the governmental reporting model format. The intent of this report is to provide supplemental financial information in an easy to understand format for all funds of the city.

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

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

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

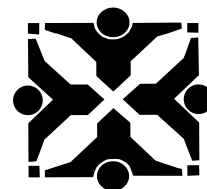
The Proprietary fund types include ten Enterprise Funds and eight Internal Service Funds. The Fiduciary fund types include the Police and Firefighters' Retirement Fund (Pension), Other Postemployment Benefits Fund, Expendable Trust Funds, a Nonexpendable Trust Fund and Agency Funds. Two account groups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

Respectfully submitted,

Janet Frazier, CPA
Interim Director of Finance

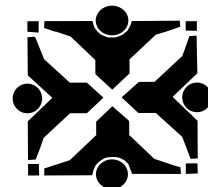
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE BALANCE SHEETS
June 30, 2019 and 2018

ASSETS	2019	2018
Cash and cash equivalents	\$41,373,226.00	\$39,915,829
Accounts receivable	482,420	158,537
Taxes receivable	3,289,549	3,594,379
Allowance for uncollectible taxes	(47,907)	(85,581)
Grants receivable	333	28,060
Accrued interest	78,963	86,799
Due from other funds	\$1,825,397.00	2,424,983
Other assets	178,941	341,592
TOTAL ASSETS	\$47,180,922	\$46,464,598
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$1,098,205	\$403,057
Accrued payroll and payroll taxes	0	0
Due to other funds	10,818	0
Unearned revenue	80,488	88,502
Other liabilities	3,694,448	3,198,178
TOTAL LIABILITIES	4,883,959	3,689,737
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	79,000	42,400
FUND BALANCE:		
Nonspendable	178,942	341,592
Restricted	0	0
Committed	5,087,985	2,944,154
Assigned	2,241,022	2,386,196
Unassigned	34,710,014	37,060,519
TOTAL FUND BALANCE	42,217,963	42,732,461
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$47,180,922	\$46,464,598

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

	2019	2018
REVENUES:		
General property taxes	\$8,537,811	\$8,252,086
Sales tax	15,717,990	16,540,196
Other local taxes	8,501,452	8,985,799
Licenses and permits	904,854	874,991
Fines	952,569	1,281,907
Fees and service charges	1,757,623	2,153,058
Intragovernmental revenue	16,332,218	15,761,010
Revenue from other governmental units	1,950,479	2,904,435
Investment revenue	1,423,842	73,930
Miscellaneous	958,758	892,534
TOTAL REVENUES	57,037,596	57,719,946
EXPENDITURES:		
Current:		
Policy development and administration	6,951,563	6,919,264
Public safety	30,657,254	30,618,792
Transportation	8,126,042	6,748,137
Health and environment	7,071,619	7,373,814
Personal development	5,420,661	5,449,959
Miscellaneous nonprogrammed activities	281,656	264,031
TOTAL EXPENDITURES	58,508,795	57,373,997
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,471,199)	345,949
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	6,934,036	6,431,198
Operating transfers to other funds	(1,540,026)	(1,866,711)
Contributions from other funds	0	0
TOTAL OTHER FINANCING SOURCES (USES)	5,394,010	4,564,487
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	3,922,811	4,910,436
FUND BALANCE, BEGINNING OF YEAR	38,295,152	37,822,025
FUND BALANCE, END OF YEAR	\$42,217,963	\$42,732,461

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2018

	2019			2018
	Budget	Actual	(Over) Under Budget	Actual
GENERAL PROPERTY TAXES:				
Real property	\$7,095,236	\$7,125,262	(\$30,026)	\$6,888,579
Individual personal property	1,259,149	1,348,189	(89,040)	1,304,818
Railroad and utility	25,674	30,741	(5,067)	1,195
Financial institutions	30,709	17,436	13,273	30,710
Total	8,410,768	8,521,628	(110,860)	8,225,302
Penalties and interest	44,000	16,183	27,817	26,784
Total General Property Taxes	8,454,768	8,537,811	(83,043)	8,252,086
SALES TAX	22,842,396	15,717,990	7,124,406	16,540,196
OTHER LOCAL TAXES:				
Gasoline tax	2,983,251	2,177,919	805,332	2,107,734
Cigarette tax	522,500	294,187	228,313	348,429
Motor vehicle tax	1,294,487	1,011,685	282,802	1,083,817
Utilities tax:				
Telephone	2,432,282	1,703,989	728,293	1,872,086
Natural gas	2,153,298	2,227,722	(74,424)	2,501,911
CATV franchise	253,585	172,108	81,477	166,023
Electric	1,210,328	913,842	296,486	905,799
Total Other Local Taxes	10,849,731	8,501,452	2,348,279	8,985,799
LICENSES AND PERMITS:				
Business licenses	853,500	669,894	183,606	660,335
Alcoholic beverages	198,800	202,580	(3,780)	179,824
Animal licenses	42,900	32,380	10,520	34,832
Total Licenses and Permits	1,095,200	904,854	190,346	874,991
FINES:				
Corporation court fines	520,000	353,609	166,391	399,923
Uniform ticket fines	200,000	120,026	79,974	159,922
Meter fines	900,000	478,234	421,766	718,662
Alarm violations	2,400	700	1,700	3,400
Total Fines	1,622,400	952,569	669,831	1,281,907
FEES AND SERVICE CHARGES:				
Construction inspection	2,019,431	932,814	1,086,617	1,280,745
Street maintenance	0	5,197	(5,197)	0
Right of way	86,200	54,237	31,963	93,691
Animal control fees	12,725	12,103	622	8,894
Health fees	812,996	630,577	182,419	638,769
Miscellaneous	152,268	122,695	29,573	130,959
Total Fees and Service Charges	3,083,620	1,757,623	1,325,997	2,153,058

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL

FOR THE NINE MONTHS ENDED JUNE 30, 2019

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2018

	2019		2018
	Budget	Actual	(Over) Under Budget Actual
INTRAGOVERNMENTAL REVENUE:			
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):			
Electric	\$12,858,674	\$8,637,553	\$4,221,121
Water	4,726,660	3,363,517	1,363,143
Total	17,585,334	12,001,070	5,584,264
General and Administrative Charges	5,774,864	4,331,148	1,443,716
Total Intragovernmental Revenue	23,360,198	16,332,218	7,027,980
REVENUE FROM OTHER GOVERNMENTAL UNITS:			
Federal and State Grants:			
Joint Communications	0	0	0
Non-Motorized Grant	0	0	0
Fire	0	0	36
Disaster Preparedness	0	0	0
Missouri Department of Transportation –			
Highway	200,968	33,832	167,136
Emergency Shelter	0	0	0
Health, General	806,740	613,947	192,793
Health-Women-Infants and Children	473,442	332,210	141,232
Safe Routes to School	0	0	0
Youth at Risk	0	0	0
Police Department	400,678	150,568	250,110
Cultural Affairs	12,000	14,096	(2,096)
Parks and Recreation	7,000	20,867	(13,867)
TRIM Grant	0	0	0
Human Services Grants	0	0	0
Sustainability	31,000	31,000	0
Total	1,931,828	1,196,520	735,308
Boone County:			
Health Department	1,402,413	657,625	744,788
Disaster Preparedness	0	0	0
Joint Communications	0	0	0
Animal Control	238,434	96,334	142,100
Social Services	0	0	0
Total	1,640,847	753,959	886,888
Total Revenue From Other Governmental Units	3,572,675	1,950,479	1,622,196
INVESTMENT REVENUE	900,000	1,423,842	(523,842)

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2018

	2019		2018
	Budget	Actual	(Over) Under Budget
			Actual
MISCELLANEOUS REVENUE:			
Property sales	\$0	\$53,390	(\$53,390)
Photocopies	2,000	2,229	(229)
Other	906,245	903,139	3,106
Total Miscellaneous Revenue	908,245	958,758	(50,513)
TOTAL REVENUES	76,689,233	57,037,596	19,651,637
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS:			
Sewer	0	0	0
Parkling	23,565	17,674	5,891
Fleet	2,295	1,721	574
Solid Waste	217,951	163,464	54,487
Public Transportation	2,295	1,721	574
TransLoad	0	0	0
Convention & Visitors Bureau	219,766	161,633	58,133
Special Road District Fund	0	0	0
GIS	0	0	0
Transportation Sales Tax Fund	6,297,974	4,798,405	1,499,569
Capital Projects Fund	47,192	47,192	0
Community Development Grant Fund	48,308	28,051	20,257
Information Services	0	0	0
Water	1,179	884	295
Electric	135,234	102,288	32,946
Utility Accounts & Billing	23,310	23,310	0
Park Sales Tax	1,885,218	1,413,914	471,304
Storm Water	114,748	86,061	28,687
Airport Fund	0	30,000	(30,000)
Contributions Fund	59,668	57,718	1,950
Total operating transfers from other funds	9,078,703	6,934,036	2,144,667
Contributions from other funds	0	0	0
APPROPRIATION OF PRIOR YEAR FUND BALANCE	0	0	0
TOTAL OTHER FINANCING SOURCES	9,078,703	6,934,036	2,144,667
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$85,767,936</u>	<u>\$63,971,632</u>	<u>\$21,796,304</u>
			<u>\$64,151,144</u>

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2018

	2019		(Over) Under	2018
	Budget	Actual	Budget	Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$53,966	\$40,705	\$13,261	\$40,789
Materials and supplies	47,866	17,238	30,628	8,622
Travel and training	113,373	13,982	99,391	24,855
Intragovernmental	47,697	35,773	11,924	33,506
Utilities, services, and miscellaneous	176,420	53,875	122,545	42,955
Total City Council	439,322	161,573	277,749	150,727
City Clerk:				
Personal services	291,705	204,928	86,777	189,792
Materials and supplies	22,309	495	21,814	432
Travel and training	11,319	0	11,319	470
Intragovernmental	31,050	23,287	7,763	20,070
Utilities, services, and miscellaneous	82,350	1,934	80,416	2,521
Total City Clerk	438,733	230,644	208,089	213,285
City Manager:				
Personal services	1,092,913	727,415	365,498	703,494
Materials and supplies	70,248	17,795	52,453	17,692
Travel and training	18,122	7,773	10,349	32,522
Intragovernmental	180,772	135,579	45,193	172,778
Utilities, services, and miscellaneous	982,375	174,622	807,753	141,571
Capital additions	0	0	0	0
Total City Manager	2,344,430	1,063,184	1,281,246	1,068,057
Office of Sustainability				
Personal services	368,688	259,584	109,104	259,365
Materials and supplies	32,103	25,488	6,615	6,683
Travel and training	9,260	4,208	5,052	4,713
Intragovernmental	12,628	9,471	3,157	10,474
Utilities, services, and miscellaneous	190,160	36,226	153,934	12,917
Capital additions	0	0	0	0
Total Office of Sustainability	612,839	334,977	277,862	294,152
Election:				
Utilities, services, and miscellaneous	118,660	79,337	39,323	93,365
Total General Government	3,953,984	1,869,715	2,084,269	1,819,586
Financial Services:				
Personal services	3,732,545	2,381,460	1,351,085	2,369,227
Materials and supplies	118,773	62,751	56,022	56,186
Travel and training	213,923	22,097	191,826	15,753
Intragovernmental	582,100	436,575	145,525	418,334
Utilities, services, and miscellaneous	407,046	281,240	125,806	284,919
Capital additions	0	0	0	0
Total Financial Services	5,054,387	3,184,123	1,870,264	3,144,419
Human Resources:				
Personal services	738,312	513,025	225,287	499,936
Materials and supplies	57,262	17,905	39,357	38,347
Travel and training	20,559	5,895	14,664	19,798
Intragovernmental	157,716	118,324	39,392	120,369
Utilities, services, and miscellaneous	389,591	157,726	231,865	163,233
Total Human Resources	1,363,440	812,875	550,565	841,683

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2018

	2019		(Over) Under	2018
	Budget	Actual	Budget	Actual
City Counselor:				
Personal services	\$1,010,200	\$659,337	350,863	\$685,578
Materials and supplies	101,077	11,491	89,586	10,712
Travel and training	121,434	11,646	109,788	11,598
Intragovernmental	114,826	86,119	28,707	85,533
Utilities, services, and miscellaneous	261,271	146,939	114,332	149,770
Capital additions	0	0	0	0
Total City Counselor	1,608,808	915,532	693,276	943,191
Public Works Administration:				
Personal services	146,580	88,828	57,752	93,950
Materials and supplies	21,126	8,308	12,818	18,145
Travel and training	12,589	4,550	8,039	7,156
Intragovernmental	55,892	41,919	13,973	43,779
Utilities, services, and miscellaneous	43,032	25,713	17,319	7,355
Capital additions	0	0	0	0
Total Public Works Administration	279,219	169,318	109,901	170,385
Total Policy Development and Administration	12,259,838	6,951,563	5,308,275	6,919,264
PUBLIC SAFETY:				
Police:				
Personal services	18,619,821	12,659,117	5,960,704	12,253,945
Materials and supplies	1,415,736	977,553	438,183	924,374
Travel and training	261,075	154,438	106,637	157,005
Intragovernmental	2,382,044	1,786,533	595,511	1,673,568
Utilities, services, and miscellaneous	1,876,732	566,340	1,310,392	728,054
Capital additions	398,616	235,587	163,029	340,489
Total Police	24,954,024	16,379,568	8,574,456	16,077,435
City Prosecutor:				
Personal services	536,704	327,219	209,485	333,064
Materials and supplies	27,641	5,906	21,735	6,123
Travel and training	6,026	2,248	3,778	2,286
Intragovernmental	83,942	62,956	20,986	64,033
Utilities, services, and miscellaneous	26,135	15,473	10,662	17,042
Capital additions	0	0	0	0
Total City Prosecutor	680,448	413,802	266,646	422,548
Fire:				
Personal services	15,597,286	11,118,682	4,478,604	11,122,226
Materials and supplies	926,563	488,747	437,816	465,322
Travel and training	78,551	40,004	38,547	40,940
Intragovernmental	1,105,325	826,531	278,794	1,023,623
Utilities, services, and miscellaneous	600,547	330,537	270,010	369,723
Capital additions	37,000	0	37,000	0
Total Fire	18,345,272	12,804,501	5,540,771	13,021,834

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2018

	2019		(Over) Under	2018
	Budget	Actual	Budget	Actual
Animal Control:				
Personal services	\$416,978	\$266,299	\$150,679	\$291,101
Materials and supplies	25,486	13,104	12,382	13,307
Travel and training	3,152	0	3,152	(46)
Intragovernmental	61,426	46,069	15,357	72,775
Utilities, services, and miscellaneous	185,784	147,682	38,102	147,731
Capital additions	0	0	0	0
Total Animal Control	692,826	473,154	219,672	524,868
Municipal Court:				
Personal services	685,033	411,214	273,819	416,458
Materials and supplies	127,358	51,693	75,665	15,931
Travel and training	22,026	3,534	18,492	4,486
Intragovernmental	123,687	92,765	30,922	95,705
Utilities, services, and miscellaneous	90,416	20,440	69,976	39,519
Capital additions	6,871	6,605	266	0
Total Municipal Court	1,055,391	586,251	469,140	572,099
Joint Communications:				
Personal services	0	0	0	0
Materials and supplies	0	0	0	0
Travel and training	0	0	0	0
Intragovernmental	0	0	0	0
Utilities, services, and miscellaneous	34,202	(22)	34,224	8
Capital additions	0	0	0	0
Total Joint Communications	34,202	(22)	34,224	8
Total Public Safety	45,762,163	30,657,254	15,104,909	30,618,792
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	3,682,014	2,312,198	1,369,816	2,032,048
Materials and supplies	2,343,758	1,096,286	1,247,472	871,022
Travel and training	37,513	17,077	20,436	26,222
Intragovernmental	741,263	555,984	185,279	555,270
Utilities, services, and miscellaneous	3,944,299	2,531,445	1,412,854	2,088,967
Capital additions	799,942	649,858	150,084	423,983
Total Streets and Sidewalks	11,548,789	7,162,848	4,385,941	5,997,512

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2018

	2019		(Over) Under	2018
	Budget	Actual	Budget	Actual
Traffic:				
Personal services	\$775,229	\$498,415	\$276,814	\$438,399
Materials and supplies	643,248	361,194	282,054	218,648
Travel and training	8,100	7,687	413	1,980
Intragovernmental	85,984	64,501	21,483	60,748
Utilities, services, and miscellaneous	41,028	18,498	22,530	30,850
Capital additions	18,000	12,899	5,101	0
Total Traffic	1,571,589	963,194	608,395	750,625
Total Transportation	13,120,378	8,126,042	4,994,336	6,748,137
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,771,913	2,436,300	1,335,613	2,478,672
Materials and supplies	435,412	194,202	241,210	155,537
Travel and training	71,623	29,256	42,367	32,553
Intragovernmental	643,294	482,470	160,824	514,507
Utilities, services, and miscellaneous	846,792	413,941	432,851	494,338
Capital additions	0	0	0	0
Total Health Services	5,769,034	3,556,169	2,212,865	3,675,607
Planning:				
Personal services	3,326,741	2,253,578	1,073,163	2,171,122
Materials and supplies	182,289	65,814	116,475	76,427
Travel and training	70,866	36,384	34,482	44,187
Intragovernmental	643,623	482,777	160,846	476,795
Utilities, services, and miscellaneous	516,941	216,846	300,095	498,711
Capital additions	41,799	24,943	16,856	49,550
Total Planning	4,782,259	3,080,342	1,701,917	3,316,792
Department of Economic Development:				
Personal services	426,502	286,066	140,436	278,539
Materials and supplies	8,055	0	8,055	3,903
Travel and training	64,856	48,642	16,214	42,373
Intragovernmental	245,000	100,400	144,600	56,600
Utilities, services, and miscellaneous	0	0	0	0
Total Department of Economic Development	744,413	435,108	309,305	381,415
Total Health and Environment	11,295,706	7,071,619	4,224,087	7,373,814

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2019
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2018

	2019		(Over) Under	2018
	Budget	Actual	Budget	Actual
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,794,908	\$2,450,839	\$1,344,069	\$2,462,123
Materials and supplies	863,828	530,491	333,337	544,705
Travel and training	23,732	17,786	5,946	12,649
Intragovernmental	602,380	451,785	150,595	438,725
Utilities, services, and miscellaneous	636,094	378,768	257,326	373,952
Capital additions	46,010	45,377	633	83,576
Total Parks and Recreation	5,966,952	3,875,046	2,091,906	3,915,730
Cultural Affairs:				
Personal services	194,451	138,726	55,725	120,871
Materials and supplies	26,897	7,007	19,890	8,804
Travel and training	15,000	3,066	11,934	4,676
Intragovernmental	7,402	5,552	1,850	4,948
Utilities, services, and miscellaneous	358,931	264,231	94,700	237,764
Total Cultural Affairs	602,681	418,582	184,099	377,063
Office of Community Services:				
Personal services	540,956	350,753	190,203	395,988
Materials and supplies	78,306	51,435	26,871	55,426
Travel and training	7,577	1,200	6,377	3,868
Intragovernmental	73,152	54,864	18,288	54,053
Utilities, services, and miscellaneous	131,274	47,682	83,592	40,233
Total Office of Community Services	831,265	505,934	325,331	549,568
Social Assistance:				
Utilities services, and miscellaneous	1,280,763	621,099	659,664	607,598
Total Social Assistance	1,280,763	621,099	659,664	607,598
Total Personal Development	8,681,661	5,420,661	3,261,000	5,449,959
Miscellaneous Nonprogrammed Activities:				
Personal services	65,077	13,292	51,785	17,051
Materials and supplies	92	0	92	2,408
Travel and training	0	0	0	0
Intragovernmental	303,781	227,836	75,945	228,680
Utilities, services, and miscellaneous	209,806	40,528	169,278	15,892
Total Miscellaneous Nonprogrammed Activities	578,756	281,656	297,100	264,031
TOTAL EXPENDITURES	91,698,502	58,508,795	33,189,707	57,373,997
OPERATING TRANSFERS TO OTHER FUNDS:				
Employee Benefit	139,650	104,738		0
Regional Airport Fund	0	0		0
2016 S.O. Bonds	707,852	530,889	176,963	527,139
Recreation Services Fund	1,161,910	871,432	290,478	871,432
Convention & Visitors Bureau	0	22,021	(22,021)	0
Capital Projects Fund	1,200	1,200	0	432,875
Contributions Fund	9,746	9,746	0	35,265
Transfer to Employee Benefit	0	0	0	0
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	2,020,358	1,540,026	480,332	1,866,711
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$93,718,860	\$60,048,821	\$33,670,039	\$59,240,708

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.

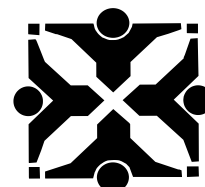
Community Development Grant Fund - to account for all federal monies received by the City and disbursed on Community Development Grant projects.

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
June 30, 2019 and 2018

ASSETS	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2019	2018	2019	2018	2019	2018
Cash and cash equivalents	\$0	\$19,451	\$0	\$0	\$511,885	\$4,289,205
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	5,349	7,480
Due from other funds	10,818	0	2,970	0	0	0
Taxes receivable	0	0	0	0	1,051,614	1,182,247
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0
Accrued interest	0	0	(48)	(31)	1,157	8,714
Other assets	0	0	0	0	0	0
TOTAL ASSETS	\$10,818	\$19,451	\$2,922	(\$31)	\$1,570,005	\$5,487,646
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	24,941	0	23,932	19,602	0	0
Obligations under capital leases – current maturities	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	24,941	0	23,932	19,602	0	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	(14,123)	19,451	(21,010)	(19,633)	1,570,005	5,487,646
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
TOTAL FUND BALANCE	(14,123)	19,451	(21,010)	(19,633)	1,570,005	5,487,646
TOTAL LIABILITIES AND FUND BALANCE	\$10,818	\$19,451	\$2,922	(\$31)	\$1,570,005	\$5,487,646

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2019 and 2018

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2019	2018	2019	2018	2019	2018
\$1,276,549	\$1,138,356	\$64,862	\$0	\$830,119	\$994,098
0	0	0	0	9,256,096	8,580,747
4,492,944	3,382,613	0	0	0	0
657	0	0	0		556
0	0	0	0	0	0
0	0	0	0	88,804	100,219
0	0	0	0	0	0
0	0	0	0	0	0
0	0	7,274,267	7,408,992	0	0
10,241	9,059	0	0	18,274	19,960
0	0	53,652	9,355	0	0
<u>\$5,780,391</u>	<u>\$4,530,028</u>	<u>\$7,392,781</u>	<u>\$7,418,347</u>	<u>\$10,193,293</u>	<u>\$9,695,580</u>
\$25,667	\$33,060	\$1,385	\$13,702	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	178,342	0	0
0	0	0	0	0	0
0	0	0	0	0	0
66,655	66,778	847	847	680	0
<u>92,322</u>	<u>99,838</u>	<u>2,232</u>	<u>192,891</u>	<u>680</u>	<u>0</u>
0	0	0	1,178	0	0
5,688,069	4,430,190	7,390,549	7,224,278	10,192,613	9,695,580
0	0	0	0	0	0
0	0	0	0	0	0
5,688,069	4,430,190	7,390,549	7,225,456	10,192,613	9,695,580
<u>\$5,780,391</u>	<u>\$4,530,028</u>	<u>\$7,392,781</u>	<u>\$7,418,347</u>	<u>\$10,193,293</u>	<u>\$9,695,580</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2019 and 2018

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2019	2018	2019	2018	2019	2018	2019	2018
Cash and cash equivalents	\$1,876,480	\$4,140,639	\$0	\$329,301	\$1,971,391	\$1,301,483	\$6,531,286	\$12,212,533
Cash restricted for development charges	0	0	0	0	0	0	9,256,096	8,580,747
Cash restricted for hotel/motel tax	0	0	0	0	0	0	4,492,944	3,382,613
Accounts receivable	2,674	3,740	2,675	3,740	0	0	11,355	15,516
Due from other funds	0	0	0	0	0	0	13,788	0
Taxes receivable	525,807	591,112	525,808	591,103	0	0	2,192,033	2,464,681
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0	7,274,267	7,408,992
Accrued interest	4,140	8,744	(68)	893	3,530	2,744	37,226	50,083
Other assets	0	0	0	0	0	0	53,652	9,355
TOTAL ASSETS	\$2,409,101	\$4,744,235	\$528,415	\$925,037	\$1,974,921	\$1,304,227	\$29,862,647	\$34,124,520
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	27,052	46,762
Interest payable	0	0	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	0	0	225,785	0	0	0	274,658	197,944
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	68,182	67,625
TOTAL LIABILITIES	0	0	225,785	0	0	0	369,892	312,331
FUND BALANCE:								
Non Spendable	0	0	0	0	0	0	0	1,178
Restricted	2,409,101	4,744,235	302,630	925,037	1,974,921	1,304,227	29,492,755	33,811,011
Committed	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
TOTAL FUND BALANCE	2,409,101	4,744,235	302,630	925,037	1,974,921	1,304,227	\$29,492,755	\$33,812,189
TOTAL LIABILITIES AND FUND BALANCE	\$2,409,101	\$4,744,235	\$528,415	\$925,037	\$1,974,921	\$1,304,227	\$29,862,647	\$34,124,520

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2019	2018	2019	2018	2019	2018
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	7,826,382	8,253,302
Other local taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0
Revenue from other governmental units	14,536	137,913	79,380	46,673	0	0
Investment revenue	0	0	(519)	354	42,424	7,942
Miscellaneous	0	0	0	0	(1,424)	(1,197)
TOTAL REVENUES	14,536	137,913	78,861	47,027	7,867,382	8,260,047
EXPENDITURES:						
Current:						
Policy development and administration	2,997	42,254	0	0	0	0
Health and environment	0	0	118,496	112,499	0	0
Transportation	0	0	0	0	0	0
Personal development	11,126	10,520	0	0	40,830	16,531
TOTAL EXPENDITURES	14,123	52,774	118,496	112,499	40,830	16,531
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	413	85,139	(39,635)	(65,472)	7,826,552	8,243,516
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	57,773	46,353	0	0
Operating transfers to other funds	0	0	0	0	(10,406,151)	(8,571,392)
Restructuring of financing	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	57,773	46,353	(10,406,151)	(8,571,392)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	413	85,139	18,138	(19,119)	(2,579,599)	(327,876)
FUND BALANCE, BEGINNING OF PERIOD	(14,536)	(65,688)	(39,148)	(514)	4,149,604	5,815,522
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	(\$14,123)	\$19,451	(\$21,010)	(\$19,633)	\$1,570,005	\$5,487,646

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2019	2018	2019	2018	2019	2018
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	671,493	707,141
2,162,447	2,163,874	0	0	0	0
0	0	0	0	0	0
0	0	0	0	486,742	901,887
57,362	56,910	728,291	319,737	0	0
182,497	6,783	7,882	9,525	341,712	9,965
17,774	13,669	0	400	(123)	(101)
<u>2,420,080</u>	<u>2,241,236</u>	<u>736,173</u>	<u>329,662</u>	<u>1,499,824</u>	<u>1,618,892</u>
1,673,910	1,762,449	0	0	11,820	82,171
0	0	1,081,683	772,933	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,673,910</u>	<u>1,762,449</u>	<u>1,081,683</u>	<u>772,933</u>	<u>11,820</u>	<u>82,171</u>
<u>746,170</u>	<u>478,787</u>	<u>(345,510)</u>	<u>(443,271)</u>	<u>1,488,004</u>	<u>1,536,721</u>
22,021	0	0	127,424	0	0
(204,119)	(373,975)	(33,605)	(169,744)	(1,444,261)	(180,655)
0	0	0	0	0	0
<u>(182,098)</u>	<u>(373,975)</u>	<u>(33,605)</u>	<u>(42,320)</u>	<u>(1,444,261)</u>	<u>(180,655)</u>
564,072	104,812	(379,115)	(485,591)	43,743	1,356,066
5,123,997	4,325,378	7,769,664	7,711,047	10,148,870	8,339,514
0	0	0	0	0	0
<u>\$5,688,069</u>	<u>\$4,430,190</u>	<u>\$7,390,549</u>	<u>\$7,225,456</u>	<u>\$10,192,613</u>	<u>\$9,695,580</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
	2019	2018	2019	2018	2019	2018	2019	2018
REVENUES:								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	3,913,022	4,126,534	3,913,519	4,126,699	0	0	16,324,416	17,213,676
Other local taxes	0	0	0	0	0	0	2,162,447	2,163,874
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0	486,742	901,887
Revenue from other governmental units	0	0	0	0	1,148,283	1,542,441	2,027,852	2,103,674
Investment revenue	98,788	23,090	1,843	11,735	57,372	(7,646)	731,999	61,748
Miscellaneous	(712)	(598)	(712)	(598)	0	0	14,803	11,575
TOTAL REVENUES	4,011,098	4,149,026	3,914,650	4,137,836	1,205,655	1,534,795	21,748,259	22,456,434
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	0	0	1,688,727	1,886,874
Health and environment	0	0	0	0	0	0	1,200,179	885,432
Transportation	0	0	0	0	0	0	0	0
Personal development	127,189	16,493	82,912	21,578	0	0	262,057	65,122
TOTAL EXPENDITURES	127,189	16,493	82,912	21,578	0	0	3,150,963	2,837,428
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,883,909	4,132,533	3,831,738	4,116,258	1,205,655	1,534,795	18,597,296	19,619,006
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	73,406	0	0	0	153,200	173,777
Operating transfers to other funds	(6,008,239)	(6,053,251)	(4,579,314)	(5,415,417)	(491,738)	(491,738)	(23,167,427)	(21,256,172)
Restructuring of financing	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(6,008,239)	(6,053,251)	(4,505,908)	(5,415,417)	(491,738)	(491,738)	(23,014,227)	(21,082,395)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(2,124,330)	(1,920,718)	(674,170)	(1,299,159)	713,917	1,043,057	(4,416,931)	(1,463,389)
FUND BALANCE, BEGINNING OF PERIOD	4,533,431	6,664,953	976,800	2,224,196	1,261,004	261,170	33,909,686	35,275,578
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$2,409,101	\$4,744,235	\$302,630	\$925,037	\$1,974,921	\$1,304,227	\$29,492,755	\$33,812,189

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

**COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

NON MOTORIZED GRANT FUND	2019	2018
REVENUES:		
Revenue from other governmental units – Federal	\$14,536	\$137,913
Investment revenue	0	0
TOTAL REVENUES	14,536	137,913
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	1,628	36,034
Materials and supplies	0	3,419
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	1,369	2,801
Total	2,997	42,254
Personal Development:		
Personal services	9,201	8,293
Materials and supplies	1,925	2,227
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	0
Total	11,126	10,520
TOTAL EXPENDITURES	14,123	52,774
EXCESS OF REVENUES OVER EXPENDITURES	\$413	\$85,139
 MID MO SOLID WASTE DISTRICT FUND		
REVENUES:		
Revenue from other governmental units-State	\$79,380	\$46,673
Investment revenue	(519)	354
Miscellaneous revenue	0	0
TOTAL REVENUES	78,861	47,027
EXPENDITURES:		
Current:		
Health and Environment:		
Personal services	89,591	89,464
Materials and supplies	3,182	2,134
Travel and training	2,128	0
Intragovernmental	22,166	19,735
Utilities, services and miscellaneous	1,429	1,166
TOTAL EXPENDITURES	118,496	112,499
DEFICIENCY OF REVENUES OVER EXPENDITURES	(\$39,635)	(\$65,472)

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

**COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

TRANSPORTATION SALES TAX FUND	2019	2018
REVENUES:		
Sales tax	\$7,826,382	\$8,253,302
Investment revenue	42,424	7,942
Miscellaneous revenue	(1,424)	(1,197)
TOTAL REVENUES	<u>7,867,382</u>	<u>8,260,047</u>
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	<u>0</u>	<u>0</u>
Total	<u>0</u>	<u>0</u>
Personal Development:		
Intragovernmental	<u>40,830</u>	<u>16,531</u>
Total	<u>40,830</u>	<u>16,531</u>
TOTAL EXPENDITURES	<u>40,830</u>	<u>16,531</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$7,826,552</u></u>	<u><u>\$8,243,516</u></u>
 CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$2,162,447	\$2,163,874
Revenue from other governmental units – State	57,362	56,910
Investment revenue	182,497	6,783
Miscellaneous	<u>17,774</u>	<u>13,669</u>
TOTAL REVENUES	<u>2,420,080</u>	<u>2,241,236</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	468,640	482,148
Materials and supplies	12,810	27,548
Travel and training	14,517	82,609
Intragovernmental	218,678	103,395
Utilities, services and miscellaneous	959,265	1,066,749
Interest expense	0	0
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>1,673,910</u>	<u>1,762,449</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$746,170</u></u>	<u><u>\$478,787</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

COMMUNITY DEVELOPMENT GRANT FUND		2019	2018
REVENUES:			
Revenue from federal government		\$728,291	\$319,737
Investment revenue		7,882	9,525
Miscellaneous revenue		0	400
TOTAL REVENUES		736,173	329,662
EXPENDITURES:			
Current:			
Health and environment:			
Personal services		185,978	164,856
Materials and supplies		1,467	1,216
Travel and training		6,014	4,137
Intragovernmental		0	0
Utilities, services, and miscellaneous		888,224	602,724
Capital outlay		0	0
TOTAL EXPENDITURES		1,081,683	772,933
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(\$345,510)	(\$443,271)
PUBLIC IMPROVEMENT FUND			
REVENUES:			
Sales tax		\$671,493	\$707,141
Development charges		486,742	901,887
Investment revenue		341,712	9,965
Miscellaneous revenue		(123)	(101)
TOTAL REVENUES		1,499,824	1,618,892
EXPENDITURES:			
Policy development and administration:			
Intragovernmental		11,820	82,171
Utilities, services, and miscellaneous		0	0
Interest expense		0	0
TOTAL EXPENDITURES		11,820	82,171
EXCESS OF REVENUES OVER EXPENDITURES		\$1,488,004	\$1,536,721
CAPITAL IMPROVEMENT SALES TAX FUND			
Revenues:			
Sales tax		\$3,913,022	\$4,126,534
Investment revenue		98,788	23,090
Miscellaneous revenue		(712)	(598)
TOTAL REVENUES		4,011,098	4,149,026
Expenditures:			
Current:			
Personal development:			
Intragovernmental		127,189	16,493
TOTAL EXPENDITURES		127,189	16,493
EXCESS OF REVENUES OVER EXPENDITURES		\$3,883,909	\$4,132,533

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

	PARK SALES TAX FUND	2019	2018
Revenues:			
Sales tax		\$3,913,519	\$4,126,699
Investment revenue		1,843	11,735
Miscellaneous revenue		(712)	(598)
TOTAL REVENUES		<u>3,914,650</u>	<u>4,137,836</u>
Expenditures:			
Current:			
Personal development:			
Intragovernmental		82,912	21,578
Utilities, services, and miscellaneous		<u>0</u>	<u>0</u>
TOTAL EXPENDITURES		<u>82,912</u>	<u>21,578</u>
EXCESS OF REVENUES OVER EXPENDITURES		<u><u>\$3,831,738</u></u>	<u><u>\$4,116,258</u></u>
	STADIUM TDD'S FUND		
Revenues:			
Revenue from other governmental units - TDD's		\$1,148,283	\$1,542,441
Investment revenue		<u>57,372</u>	<u>(7,646)</u>
TOTAL REVENUES		<u>1,205,655</u>	<u>1,534,795</u>
Expenditures:			
Current:			
Transportation:			
Utilities, services, and miscellaneous		<u>0</u>	<u>0</u>
TOTAL EXPENDITURES		<u>0</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES		<u><u>\$1,205,655</u></u>	<u><u>\$1,534,795</u></u>

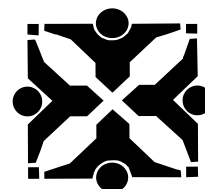
DEBT SERVICE FUNDS

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
June 30, 2019 and 2018

ASSETS	2016 Special Obligation Bonds		Lemone Trust Note		MTFC Loan		Total	
	Debt Service Fund		Debt Service Fund		Debt Service Fund			
	2019	2018	2019	2018	2019	2018	2019	2018
Cash and cash equivalents	\$970,983	\$946,030	\$110,677	\$108,698	\$970,640	\$935,367	\$2,052,300	\$1,990,095
Cash with fiscal agents	0	0	553,927	897,587	0	0	553,927	897,587
Taxes receivable	0	0	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Accrued interest	1,976	2,158	242	258	1,747	1,943	3,965	4,359
Restricted assets:								
Cash and cash equivalents	0	0	0	0	0	0	0	0
TOTAL ASSETS	\$972,959	\$948,188	\$664,846	\$1,006,543	\$972,387	\$937,310	\$2,610,192	\$2,892,041
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	0	0
Due to other funds	0	0	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0	0	0
Total Liabilities	0	0	0	0	0	0	0	0
FUND BALANCE:								
Nonspendable	0	0	0	0	0	0	0	0
Restricted	0	0	553,927	897,587	0	0	553,927	897,587
Committed	972,959	948,188	110,919	108,956	972,387	937,310	2,056,265	1,994,454
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
Total fund balance	972,959	948,188	664,846	1,006,543	972,387	937,310	2,610,192	2,892,041
TOTAL LIABILITIES AND FUND BALANCE	\$972,959	\$948,188	\$664,846	\$1,006,543	\$972,387	\$937,310	\$2,610,192	\$2,892,041

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

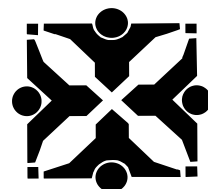
**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

	2016 Special Obligation Bonds Debt Service Fund		Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
	2019	2018	2019	2018	2019	2018	2019	2018
REVENUES:								
General Property Taxes:								
Real estate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest and penalties	0	0	0	0	0	0	0	0
Total General Property Taxes	0	0	0	0	0	0	0	0
Revenue from other governmental units	0	0	0	0	0	0	0	0
Lease revenue	0	0	0	0	0	0	0	0
Investment revenue	38,940	5,368	5,500	996	32,507	1,901	76,947	8,265
TOTAL REVENUES	38,940	5,368	5,500	996	32,507	1,901	76,947	8,265
EXPENDITURES:								
Health and Environment	0	0	0	0	0	0	0	0
Debt Service:								
Redemption of serial bonds	1,265,000	1,235,000	221,756	210,438	429,777	413,565	1,916,533	1,859,003
Interest	261,050	273,400	24,479	35,796	61,961	78,173	347,490	387,369
Fiscal agent fees	0	471	0	0	0	0	0	471
TOTAL EXPENDITURES	1,526,050	1,508,871	246,235	246,234	491,738	491,738	2,264,023	2,246,843
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,487,110)	(1,503,503)	(240,735)	(245,238)	(459,231)	(489,837)	(2,187,076)	(2,238,578)
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	1,330,839	1,327,088	23,011	34,404	491,738	491,738	1,845,588	1,853,230
Operating transfers to other funds	0	0	0	0	0	0	0	0
Note Proceeds	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	1,330,839	1,327,088	23,011	34,404	491,738	491,738	1,845,588	1,853,230
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(156,271)	(176,415)	(217,724)	(210,834)	32,507	1,901	(341,488)	(385,348)
FUND BALANCE, BEGINNING OF PERIOD	1,129,230	1,124,603	882,570	1,217,377	939,880	935,409	2,951,680	3,277,389
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$972,959	\$948,188	\$664,846	\$1,006,543	\$972,387	\$937,310	\$2,610,192	\$2,892,041

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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
June 30, 2019 and 2018

ASSETS	2019	2018
Cash and cash equivalents	\$46,328,258	\$34,928,247
Accounts receivable	0	0
Accrued interest	77,991	72,366
Due from other funds	0	0
TOTAL ASSETS	<u>\$46,406,249</u>	<u>\$35,000,613</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$673,996	\$217,612
Deferred Inflows	0	0
Accrued payroll and payroll taxes	0	0
Advances from other funds	0	0
Total liabilities	<u>673,996</u>	<u>217,612</u>
FUND BALANCE:		
Nonspendable	0	0
Restricted	1,343,092	2,042,074
Committed	44,389,161	32,740,927
Assigned	0	0
Unassigned	0	0
Total fund balance	<u>45,732,253</u>	<u>34,783,001</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$46,406,249</u>	<u>\$35,000,613</u>

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

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	47,592	0
State	2,599,847	158,637
Federal	676,243	370,211
Investment revenue	1,502,981	248,369
Auction revenue	0	95,000
Miscellaneous revenue	22,543	81,153
	<u>4,849,206</u>	<u>953,370</u>
TOTAL REVENUES		
EXPENDITURES:		
Capital outlay:		
Policy development and administration	131,798	472,928
Public safety	720,014	2,249,898
Transportation	2,802,811	2,269,550
Health and environment	5,547	0
Personal development	987,713	1,506,734
	<u>4,647,883</u>	<u>6,499,110</u>
TOTAL EXPENDITURES		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>201,323</u>	<u>(5,545,740)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	9,196,413	7,971,130
Operating transfers to other funds	(150,597)	(480,000)
Proceeds of certificates of participation	0	0
	<u>9,045,816</u>	<u>7,491,130</u>
TOTAL OTHER FINANCING SOURCES (USES)		
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	9,247,139	1,945,390
FUND BALANCE, BEGINNING OF PERIOD	36,485,114	32,837,611
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u>\$45,732,253</u>	<u>\$34,783,001</u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE NINE MONTHS ENDED JUNE 30, 2019**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Pub Bldgs Major Maint/Ren (00021)	1,441,715	718,251	87,426	805,677	66,000	570,038
Satellite Loc SW Columbia (00077)	155,000	0		0		155,000
Blind Boone Home (00123)	803,575	802,901		802,901		674
Downtown Special Projects (00140)	576,261	314,708		314,708		261,553
Ent Resource Grp Software (00476)	9,130,019	8,447,368	28,636	8,476,004	24,465	629,550
Walton Bldg Cap Improv (00587)	488,802	430,912	11,921	442,833		45,969
Ent Resource Grp-Payroll (00614)	50,000	27,648	3,815	31,463		18,537
Grissum Bldg Renovations (00659)	827,690	50,434		50,434	44,816	732,440
CID Gateway (00680)	20,000	0		0		20,000
Contingency (40138)	703,296	53,878		53,878		649,418
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	14,196,358	10,846,100	131,798	10,977,898	135,281	3,083,179
PUBLIC SAFETY:						
Fire Apparatus Equipment (00195)	724,957	592,390	89,269	681,659	34,150	9,148
P & F Priority Dispatch (00425)	130,000	125,839		125,839		4,161
Records Manangement System (00498)	1,558,162	1,183,581	3,466	1,187,047	174,558	196,557
CPD Training Center Renov (00566)	6,516	0		0		6,516
Replace Front Line Pumper (00582)	757,189	757,189		757,189		0
Downtown Police Bldg Ren (00609)	1,003,019	987,661	4,650	992,311	10,708	0
Replace 2001 Quint (00628)	517,695	517,695		517,695		0
Replace 2001 Quint (00629)	807,278	807,278		807,278		0
Training Academy Repairs (00630)	468,828	352,596	119,307	471,903		(3,075)
Major Fire Stn Repairs (00640)	1,316,626	910,859	333,065	1,243,924	(12,020)	84,722
Muni Serv Ctr North-PH I (00641)	9,617,375	939,935	147,108	1,087,043	465,642	8,064,690
Percent for Art: Municipal Center (N0641)	10,895	0		0		10,895
Percent for Art: Municipal Center (M0641)	61,730	3,086	23,149	26,235		35,495
Replace 2001 Ladder Truck (00692)	1,332,572	1,256,009		1,256,009		76,563
Fire Station Sites (40173)	1,007,000	942,650		942,650		64,350
TOTAL PUBLIC SAFETY	19,319,842	9,376,768	720,014	10,096,782	673,038	8,550,022
TRANSPORTATION:						
Adopt A Spot (00100)	97,500	91,324		91,324		6,176
Annual Sidewalk Maint. (00148)	392,500	304,155		304,155		88,345
Downtown Sidewalks Improv (00171)	139,877	117,108		117,108		22,769
Traffic Island Old 63-Stad (00213)	1,960,323	1,744,029	409	1,744,438		215,885
Annual Brick St Renov (00234)	266,390	205,317	18,070	223,387		43,003
Ann Curb & Gutter Restor (00235)	100,000	16,118		16,118		83,882
Gans Rd @ 63 Interchange (00237)	3,306,047	2,943,174		2,943,174		362,873
Non-Motorized Trans Grant (00271)	382,962	0		0		382,962
Burnham/Rollins/Prov Int (00290)	4,298,210	4,228,210	70,000	4,298,210		0
GNM Bike Blvd MKT/Bs Loop (00521)	670,840	512,103	116,294	628,397		42,443
Vandiver Dr & Paris Rd (00522)	100,000	2,550	-23	2,527		97,473
Carter Lane Sidewalk (00548)	393,103	49,265	106,080	155,345	10,704	227,054
Audible ADA Crosswalk (00551)	40,000	6,476		6,476		33,524
Ridgemont Bridge Repair (00568)	101,500	19,070		19,070		82,430
ADA Curb Ramp Install (00600)	850,939	731,088	102,789	833,877	17,338	(276)
Discovery Drive South (00612)	953,000	928,944		928,944		24,056
North Village Land Purch (00616)	200,000	0		0		200,000
Fairview/Chapel Hill Int (00618)	130,000	52,049		52,049		77,951
Disc Pkwy:Gans-New Haven (00633)	540,000	29,647	1,426	31,073		508,927
Forum & Green Meadows Int (00634)	1,407,432	194,315	141,730	336,045	29	1,071,358
9th & Elm Ped Scramble (00637)	300,000	44,788	6,057	50,845	1,501	247,654
Ballenger-Ria to Mex Grvl (00642)	2,740,000	120,520	579,008	699,528	1,034,399	1,006,073

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE NINE MONTHS ENDED JUNE 30, 2019**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Nifong-Prov to Forum 4 Ln (00643)	4,792,692	851,216	502,010	1,353,226	53,040	3,386,426
Sinclair-Nifong Int Imp (00644)	3,140,000	247,875	303,661	551,536	6,842	2,581,622
Vandiver & Parker Roundabout (00645)	1,103,637	317,121	596,764	913,885	2,960	186,792
Annual Traffic Calming (00646)	72,158	0		0		72,158
Annual Street Recon (00647)	240,000	0		0		240,000
I70 Dr & Keene Roundabout (00658)	1,073,249	78,212	93,778	171,990	200	901,059
Oakland Gravel Sidewalk (00660)	139,970	119,227	4,110	123,337		16,633
Urban Forestry Master Pln (00677)	105,000	89,575		89,575		15,425
Paris Road Resurfacing (00682)	370,000	23,173		23,173		346,827
W Ctrl Neighborhood Traffic Calming (00683)	62,000	36,180	2,563	38,743		23,257
Lynn Oak Sexton Sidewalk (00685)	174,781	36,093	16,245	52,338		122,443
Grace Ln: Richland to Stadium Ext (00700)	144,896	97,303	29	97,332		47,564
Rollins Rd Traffic Calming (00705)	59,216	24,756	58	24,814		34,402
Sinclair Rd - Rt K Intersection Imp (00707)	807,911	26,059	70,565	96,624	36,410	674,877
Sexton Rd Traffic Calming (00708)	25,000	11,520	3,405	14,925		10,075
Sinclair Rd Sidewalk-Nifong Southham (00709)	30,000	15,566	9,062	24,628		5,372
Walnut St Traffic Calming (00711)	20,842	842	1,957	2,799		18,043
McKee Street Sidewalk (00712)	159,945	10,075	17,470	27,545	66	132,334
Providence-Broadway Turn Ln (00713)	30,000	1,726	12,923	14,649		15,351
Primrose Dr Traffic Calming (00723)	5,000	483	5,413	5,896		(896)
Rain Forest Pkwy Traffic Calming (00724)	33,529	1,446	4,988	6,434		27,095
William St Traffic Calming (00725)	11,840	657	1,388	2,045		9,795
3rd Avenue Alley (00734)	180,000	150	9,352	9,502		170,498
Leslie Ln Sdk: N Garth-Newton Dr (00736)	214,245	0	5,228	5,228		209,017
Southampton/Sinclair Sidewalk Gaps (00748)	0	0	2	2		(2)
Annual Streets (40158)	401,967	0		0		401,967
Traffic Safety (40159)	499,225	264,292		264,292		234,933
JT County/State/City Prjct (40161)	760,642	15,500		15,500		745,142
Annual Sidewalks (40162)	231,971	200,523		200,523		31,448
Street Landscaping (40163)	340,276	286,000		286,000		54,276
TOTAL TRANSPORTATION	34,600,615	15,095,820	2,802,811	17,898,631	1,163,489	15,538,495
HEALTH & ENVIRONMENT:						
Health Building Improvements (00730)	237,306	1,856	5,547	7,403		229,903
TOTAL HEALTH & ENVIRONMENT	237,306	1,856	5,547	7,403		229,903
PERSONAL DEVELOPMENT:						
Annual P&R Maj Maint/Prog (00056)	476	0		0		476
Park Roads & Parking (00242)	2,172,177	1,884,943	10,779	1,895,722	178,871	97,584
City/School Park Improv (00249)	350,015	286,785		286,785		63,230
S Regional Park Planning (00350)	544,860	456,972	51,415	508,387	27,924	8,549
Capen/Grindstone Trl Imp (00457)	118,000	2,508		2,508		115,492
Parks: ADA Compliance (00484)	632,274	602,305	18,175	620,480	347	11,447
2010 PST Land Acquisition (00486)	1,060,775	786,269	408	786,677	144	273,954
2010 PST Land Neigh Parks (00510)	502,329	421,010	69,622	490,632		11,697
Jay Dix Park Improvements (00516)	147,128	146,486	296	146,782		346
S Reg Park Gans Phil PH I (00518)	2,370,397	2,038,304	178,565	2,216,869	22,672	130,856
Norma Suth Park Dev: PH I (00559)	400,000	354,393	34,798	389,191	8,987	1,822
GNM Clark Lane West (00570)	1,080,631	754,399	203,522	957,921	64,793	57,917
GNM Shepard to Rollins Tr (00572)	2,110,870	205,383	21,380	226,763	4,472	1,879,635
Kim Scholl Memorial Bench (00619)	7,654	6,775	226	7,001		653
Maplewood Home-Rehab (00638)	176,600	143,236		143,236		33,364
ADA Compliance Phase II (00663)	75,000	0	23,240	23,240		51,760
Amer Legion Pk Shelter RR Playgrd (00664)	119,905	116,105		116,105		3,800
Cosmo Rec Area Bocce Courts (00666)	25,000	20,973	4,027	25,000		0
Lions Stephens Park Improvements (00668)	100,000	0	56,990	56,990		43,010

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE NINE MONTHS ENDED JUNE 30, 2019

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Norma Sutherland Smith Pk Ph II (00669)	227,626	207,957	8,493	216,450	3,681	7,495
Twin Lakes Rec Area Bathhouse Rnv (00670)	25,000	0		0		25,000
Annual Trails (00673)	350,000	129,405	120,867	250,272	9,893	89,835
MKT Bridge Replacements (00674)	706,040	698,256	7,784	706,040		0
Founders Park at Flat Branch (00686)	22,866	0		0	19,650	3,216
Southeast Regional Park Tennis Complex (00693)	250,000	0	11,331	11,331	(4,305)	242,974
Clyde Wilson Park Improvements (00695)	30,815	3,270	27,545	30,815		0
Emergency Phone Replacement (00697)	20,000	12,181	809	12,990	6,287	723
Hinkson Cr Trail:Stadium-E Campus (00698)	800,000	15,406	1,825	17,231	24,919	757,850
Philips Park-Trail & Landscaping (00703)	60,000	0	18,765	18,765	22,046	19,189
Oakwood Hills Park Improvement (00721)	125,000	0	95,369	95,369	3,194	26,437
Cosmo-Bethel Park Small Shelter (00731)	25,000	0	13,854	13,854		11,146
Downtown Improvements (40074)	117,654	74,285	7,628	81,913		35,741
TOTAL PERSONAL DEVELOPMENT	15,228,704	9,367,606	987,713	10,370,125	393,575	4,465,004
TOTAL CAPITAL PROJECTS	\$83,345,519	\$44,686,294	\$4,647,883	\$49,343,436	\$2,365,383	\$31,636,700

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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.

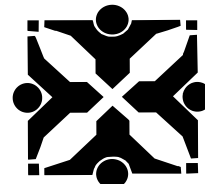
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

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
June 30, 2019 and 2018

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2019	2018	2019	2018	2019	2018
CURRENT ASSETS:						
Cash and cash equivalents	\$37,554,295	\$21,050,986	\$ 15,095,796	\$ 12,566,293	\$ 978,260	\$ 568,716
Accounts receivable	18,733,178	20,069,049	1,207,666	906,367	150,500	144,148
Grants receivable	0	0	0	0	0	0
Accrued interest	185,867	152,917	143,163	257,308	9,926	5,534
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	81,578	78,557	0	0	0	0
Inventory	6,247,274	5,854,935	6,887	19,249	0	0
Prepaid expenses	0	0	0	0	0	0
Other assets	0	0	0	0	0	0
Total Current Assets	62,802,192	47,206,444	16,453,512	13,749,217	1,138,686	718,398
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	10,160,142	9,856,756	6,680,531	6,783,536	0	0
Revenue bond construction account	32,698,748	22,341,205	13,124,764	14,570,953	0	0
Cash and marketable securities restricted for capital projects	21,079,764	23,144,615	6,954,194	5,224,933	5,142,607	3,979,725
Replacement and renewal fund account	1,500,000	1,500,000	53,500	53,500	0	0
Operation and maintenance account	0	0	999,207	967,535	0	0
Bond/rent reserve account	14,662,219	13,872,869	3,922,558	3,922,558	0	0
Contingency and revenue guarantee account	0	0	200,000	200,000	0	0
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	80,100,873	70,715,445	31,934,754	31,723,015	5,142,607	3,979,725
Other:						
Customer security and escrow deposits	5,243,022	4,653,794	1,402,190	1,267,932	0	0
Grants receivable	0	0	0	0	0	46,558
Net pension asset	3,851,514	0	1,302,053	159,423	260,349	33,015
Net OPEB asset	369,488	346,090	109,420	102,491	21,879	20,493
Total Restricted Assets – Other	9,464,024	4,999,884	2,813,663	1,529,846	282,228	100,066
Total Restricted Assets	89,564,897	75,715,329	34,748,417	33,252,861	5,424,835	4,079,791
OTHER ASSETS:						
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	209,819	291,398	0	0	0	0
Total Other Assets	209,819	291,398	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	532,683,156	518,708,852	324,417,580	301,046,254	45,895,736	45,924,645
Accumulated depreciation	(269,904,172)	(254,601,182)	(85,057,765)	(79,552,455)	(18,595,956)	(17,638,074)
Net Plant in Service	262,778,984	264,107,670	239,359,815	221,493,799	27,299,780	28,286,571
Construction in progress	23,145,387	25,208,520	4,020,985	20,986,265	21,452,078	15,728,603
Net Fixed Assets	285,924,371	289,316,190	243,380,800	242,480,064	48,751,858	44,015,174
TOTAL ASSETS	438,501,279	412,529,361	294,582,729	289,482,142	55,315,379	48,813,363
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	\$1,961,620	\$4,931,152	427,090	1,008,478	85,397	208,849
Outflows related to OPEB	6,404	0	1,896	0	379	0
Loss on refunding of debt	7,802,056	8,401,633	3,822	6,880	0	0
Total deferred outflows of resources	9,770,080	13,332,785	432,808	1,015,358	85,776	208,849
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$448,271,359	\$425,862,146	\$295,015,537	\$290,497,500	\$55,401,155	\$49,022,212

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2019 and 2018

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2019	2018	2019	2018	2019	2018	2019	2018
\$ -	\$ -	\$ 13,436,675	\$ 8,492,243	\$ 2,213,784	\$ 2,258,612	\$ 2,893,653	\$2,369,015
71,010	44,171	1,920,282	1,303,108	18,106	32,788	1,832	1,832
1,883,322	1,654,019	0	16,484	0	0	0	0
2,307	4,580	41,700	42,236	39,934	100,476	13,541	19,703
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	659,813	541,261	0	0	35,674	28,050
0	0	0	0	0	0	0	0
74,357	74,357	0	0	0	0	0	0
<u>2,030,996</u>	<u>1,777,127</u>	<u>16,058,470</u>	<u>10,395,332</u>	<u>2,271,824</u>	<u>2,391,876</u>	<u>2,944,700</u>	<u>2,418,600</u>
0	0	345,441	445,525	454,949	628,684	0	0
0	0	114,448	1,662,268	0	0	0	0
1,577,417	1,973,564	3,382,035	2,722,784	1,927,260	1,187,279	5,065,625	7,371,519
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	621,278	1,692,594	0	0
0	0	0	0	0	0	0	0
0	0	6,053,166	5,497,052	0	0	0	0
<u>1,577,417</u>	<u>1,973,564</u>	<u>9,895,090</u>	<u>10,327,629</u>	<u>3,003,487</u>	<u>3,508,557</u>	<u>5,065,625</u>	<u>7,371,519</u>
0	0	750,919	661,330	0	0	0	0
0	0	0	0	0	0	0	0
867,831	107,300	1,789,728	214,923	154,366	19,069	519,777	63,261
72,930	68,311	150,403	140,878	12,972	12,151	43,680	40,914
<u>940,761</u>	<u>175,611</u>	<u>2,691,050</u>	<u>1,017,131</u>	<u>167,338</u>	<u>31,220</u>	<u>563,457</u>	<u>104,175</u>
<u>2,518,178</u>	<u>2,149,175</u>	<u>12,586,140</u>	<u>11,344,760</u>	<u>3,170,825</u>	<u>3,539,777</u>	<u>5,629,082</u>	<u>7,475,694</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
19,713,166	21,502,016	57,090,511	49,628,604	46,545,622	46,412,446	23,843,658	23,671,534
(11,345,025)	(10,537,330)	(29,025,952)	(27,207,726)	(15,448,500)	(14,417,386)	(12,796,435)	(12,065,555)
8,368,141	10,964,686	28,064,559	22,420,878	31,097,122	31,995,060	11,047,223	11,605,979
596,319	232,160	806,943	5,846,359	1,894,524	1,568,253	5,864,027	610,602
<u>8,964,460</u>	<u>11,196,846</u>	<u>28,871,502</u>	<u>28,267,237</u>	<u>32,991,646</u>	<u>33,563,313</u>	<u>16,911,250</u>	<u>12,216,581</u>
<u>13,513,634</u>	<u>15,123,148</u>	<u>57,516,112</u>	<u>50,007,329</u>	<u>38,434,295</u>	<u>39,494,966</u>	<u>25,485,032</u>	<u>22,110,875</u>
284,660	678,760	587,052	1,359,559	50,635	120,629	170,492	400,173
1,264	0	2,607	0	225	0	757	0
0	0	21,802	35,572	38,988	64,076	0	0
<u>285,924</u>	<u>678,760</u>	<u>611,461</u>	<u>1,395,131</u>	<u>89,848</u>	<u>184,705</u>	<u>171,249</u>	<u>400,173</u>
<u>\$13,799,558</u>	<u>\$15,801,908</u>	<u>\$58,127,573</u>	<u>\$51,402,460</u>	<u>\$38,524,143</u>	<u>\$39,679,671</u>	<u>\$25,656,281</u>	<u>\$22,511,048</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2019 and 2018

ASSETS	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2019	2018	2019	2018	2019	2018	2019	2018
CURRENT ASSETS:								
Cash and cash equivalents	\$ 387,776	\$ 395,726	\$ 2,286,014	\$ 1,124,831	\$ 500,497	\$ 548,117	\$ 75,346,750	\$ 49,374,539
Accounts receivable	44,926	67,562	208,826	151,446	40,912	58,016	22,397,238	22,778,487
Grants receivable	0	0	0	0	0	0	1,883,322	1,670,503
Accrued interest	814	1,014	7,025	6,819	904	1,135	445,181	591,722
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	0	0
Loans receivable from other funds	0	0	0	0	0	0	81,578	78,557
Inventory	132,912	137,660	0	0	0	0	7,082,560	6,581,155
Prepaid expenses	0	0	0	0	0	0	74,357	74,357
Other assets	0	0	0	0	0	0	0	0
Total Current Assets	566,428	601,962	2,501,865	1,283,096	542,313	607,268	107,310,986	81,149,320
RESTRICTED ASSETS:								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	0	0	17,641,063	17,714,501
Revenue bond construction account	0	0	0	0	0	0	45,937,960	38,574,426
Cash and marketable securities restricted for Capital Projects	54,776	80,929	1,759,470	1,925,358	0	0	46,943,148	47,610,706
Replacement and renewal fund account	0	0	0	0	0	0	1,553,500	1,553,500
Operation and maintenance account	0	0	0	0	0	0	999,207	967,535
Bond/rent reserve account	0	0	0	0	0	0	19,206,055	19,488,021
Contingency and revenue guarantee acct.	0	0	0	0	0	0	200,000	200,000
Closure and postclosure reserve	0	0	0	0	0	0	6,053,166	5,497,052
Total Restricted Assets – Cash and Cash Equivalents	54,776	80,929	1,759,470	1,925,358	0	0	138,534,099	131,605,741
Other:								
Customer security and escrow deposits	0	0	0	0	0	0	7,396,131	6,583,056
Grants receivable	0	0	0	0	0	0	0	46,558
Net pension asset	0	0	150,680	14,819	0	0	8,896,298	611,810
Net OPEB asset	3,872	3,627	12,663	11,861	0	0	797,307	746,816
Total Restricted Assets – Other	3,872	3,627	163,343	26,680	0	0	17,089,736	7,988,240
Total Restricted Assets	58,648	84,556	1,922,813	1,952,038	0	0	155,623,835	139,593,981
OTHER ASSETS:								
Investments	0	0	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	0	0	209,819	291,398
Total Other Assets	0	0	0	0	0	0	209,819	291,398
FIXED ASSETS:								
Property, plant and equipment	14,339,264	14,285,512	16,081,163	14,552,528	0	0	1,080,609,856	1,035,732,391
Accumulated depreciation	(7,666,951)	(7,259,203)	(8,577,974)	(8,026,649)	0	0	(458,418,730)	(431,305,560)
Net Plant in Service	6,672,313	7,026,309	7,503,189	6,525,879	0	0	622,191,126	604,426,831
Construction in progress	292,535	172,096	896,476	1,628,486	0	0	58,969,274	71,981,344
Net Fixed Assets	6,964,848	7,198,405	8,399,665	8,154,365	0	0	681,160,400	676,408,175
TOTAL ASSETS	7,589,924	7,884,923	12,824,343	11,389,499	542,313	607,268	944,305,040	897,442,874
DEFERRED OUTFLOWS OF RESOURCES								
Outflows related to pensions	0	0	49,424	93,742	0	0	3,616,370	8,801,342
Outflows related to OPEB	67	0	219	0	0	0	13,818	0
Loss on refunding of debt	0	0	0	0	0	0	7,866,668	8,508,161
Total deferred outflows of resources	67	0	49,643	93,742	0	0	11,496,856	17,309,503
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$7,589,991	\$7,884,923	\$12,873,986	\$11,483,241	\$542,313	\$607,268	\$955,801,896	\$914,752,377

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2019 and 2018

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2019	2018	2019	2018	2019	2018
CURRENT LIABILITIES:						
Accounts payable	\$1,365,576	\$1,537,492	\$ 10,844	\$ 316,158	\$ 47,776	\$ 8,395
Accrued payroll and payroll taxes	1,146,261	1,179,915	227,422	236,915	92,534	85,816
Accrued sales taxes	354,453	383,643	0	0	105	202
Due to other funds	1,328,972	1,410,284	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	593,584	909,980	86,872	64,366	6,144	6,144
Total Current Liabilities	4,788,846	5,421,314	325,138	617,439	171,919	125,917
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	144,399	388,002	250,436	654,735	623,079	211,988
Accrued interest	1,903,972	1,945,506	943,665	1,332,527	0	0
Revenue bonds payable – current maturities	7,020,000	6,715,000	5,261,400	4,571,800	0	0
Special obligation bonds payable	3,075,000	2,945,000	580,000	565,000	0	0
Customer security and escrow deposits	5,387,489	4,776,266	1,402,190	1,266,782	0	0
Advances from other funds	0	0	0	0	0	0
Total Current Liabilities (Payable from Restricted Assets)	17,530,860	16,769,774	8,437,691	8,390,844	623,079	211,988
LONG-TERM LIABILITIES:						
Pension Liability	0	1,899,192	0	0	0	0
Loans payable to other funds	0	0	0	0	25,698	0
Obligations under capital leases	0	0	0	0	0	53,390
Revenue bonds payable	145,639,693	137,377,153	91,413,108	97,335,713	0	0
Closure Post-Closure Liability	0	0	0	0	0	0
Special obligation bonds payable	53,835,444	57,066,981	3,159,630	3,774,431	0	0
Total Long-Term Liabilities	199,475,137	196,343,326	94,572,738	101,110,144	25,698	53,390
Total Liabilities	221,794,843	218,534,414	103,335,567	110,118,427	820,696	391,295
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	107,268	117,928	0	0	0	0
Inflows related to pension	4,567,523	1,826,992	937,715	407,999	187,499	84,494
Total deferred inflows of resources	4,674,791	1,944,920	937,715	407,999	187,499	84,494
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	0	0	0	0	0	0
County contributions	0	0	0	0	0	0
State contributions	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0
Total Contributed Capital	0	0	0	0	0	0
RETAINED EARNINGS	221,801,725	205,382,812	190,742,255	179,971,074	54,392,960	48,546,423
Total Fund Equity	221,801,725	205,382,812	190,742,255	179,971,074	54,392,960	48,546,423
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	<u>\$448,271,359</u>	<u>\$425,862,146</u>	<u>\$295,015,537</u>	<u>\$290,497,500</u>	<u>\$55,401,155</u>	<u>\$49,022,212</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2019 and 2018

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2019	2018	2019	2018	2019	2018	2019	2018
\$ 6,275	\$ 1,689	\$ 128,317	\$ 751,725	\$ 43,841	\$ 26,641	\$ 51,201	\$ 45,535
84,974	87,923	250,864	246,575	18,205	15,573	179,709	165,097
\$ -	\$ -	0	0	0	0	0	0
116,169	167,683	2,970	0	0	0	0	0
0	0	0	0	0	0	0	0
\$ 238,266	\$ 371,497	0	0	0	0	0	0
77,035	77,035	0	0	408,579	570,866	39,868	36,637
(138)	(138)	37,811	29,405	15,205	15,205	(230)	0
<u>522,581</u>	<u>705,689</u>	<u>419,962</u>	<u>1,027,705</u>	<u>485,830</u>	<u>628,285</u>	<u>270,548</u>	<u>247,269</u>
5,433	0	11,036	288,322	499,546	533,811	1,507,562	7,870
0	0	78,126	84,792	144,889	298,615	0	0
0	0	0	0	0	0	0	0
0	0	610,000	590,000	895,000	935,000	0	0
0	0	750,899	660,670	0	0	0	0
0	0	1,641,725	1,975,592	0	583,554	1,863,634	2,269,999
<u>5,433</u>	<u>0</u>	<u>3,091,786</u>	<u>3,599,376</u>	<u>1,539,435</u>	<u>2,350,980</u>	<u>3,371,196</u>	<u>2,277,869</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
2,436,849	4,140,788	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	7,434,086	7,159,847	0	0	0	0
0	0	5,839,572	6,471,112	16,586,256	18,364,618	0	0
<u>2,436,849</u>	<u>4,140,788</u>	<u>13,273,658</u>	<u>13,630,959</u>	<u>16,586,256</u>	<u>18,364,618</u>	<u>0</u>	<u>0</u>
<u>2,964,863</u>	<u>4,846,477</u>	<u>16,785,406</u>	<u>18,258,040</u>	<u>18,611,521</u>	<u>21,343,883</u>	<u>3,641,744</u>	<u>2,525,138</u>
0	0	0	0	0	0	0	0
624,997	274,606	1,288,930	550,037	111,172	48,803	374,334	161,898
<u>624,997</u>	<u>274,606</u>	<u>1,288,930</u>	<u>550,037</u>	<u>111,172</u>	<u>48,803</u>	<u>374,334</u>	<u>161,898</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10,209,698	10,680,825	40,053,237	32,594,383	19,801,450	18,286,985	21,640,203	19,824,012
<u>10,209,698</u>	<u>10,680,825</u>	<u>40,053,237</u>	<u>32,594,383</u>	<u>19,801,450</u>	<u>18,286,985</u>	<u>21,640,203</u>	<u>19,824,012</u>
<u>\$13,799,558</u>	<u>\$15,801,908</u>	<u>\$58,127,573</u>	<u>\$51,402,460</u>	<u>\$38,524,143</u>	<u>\$39,679,671</u>	<u>\$25,656,281</u>	<u>\$22,511,048</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2019 and 2018

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2019	2018	2019	2018	2019	2018	2019	2018
CURRENT LIABILITIES:								
Accounts payable	\$ 2,950	\$ 5,279	\$ 9,407	\$ 8,911	\$ 359	\$ 706	\$ 1,666,546	\$ 2,702,531
Accrued payroll and payroll taxes	11,875	16,921	16,304	14,560	0	0	2,028,148	2,049,295
Accrued sales taxes	0	0	0	0	0	0	354,558	383,845
Due to other funds	0	0	0	0	0	0	1,448,111	1,577,967
Loans payable to other funds – current maturities	81,578	63,986	0	0	0	0	81,578	63,986
Obligations under capital leases	0	0	0	0	0	0	263,421	396,652
Unearned revenue	0	0	0	0	0	0	525,687	684,743
Other liabilities	3,150	3,150	5,052	5,052	2,184	984	749,634	1,034,148
Total Current Liabilities	99,553	89,336	30,763	28,523	2,543	1,690	7,117,683	8,893,167
CURRENT LIABILITIES (Payable from Restricted Assets):								
Construction contracts payable	0	0	0	6,944	0	0	3,041,491	2,091,672
Accrued interest	0	0	0	0	0	0	3,070,652	3,661,440
Revenue bonds payable – current maturities	0	0	0	0	0	0	12,281,400	11,286,800
Special obligation bonds payable	0	0	0	0	0	0	5,160,000	5,035,000
Customer security and escrow deposits	0	0	0	0	0	0	7,540,578	6,703,718
Advances from other funds	0	0	0	0	0	0	3,505,359	4,829,145
Total Current Liabilities (Payable from Restricted Assets)	0	0	0	6,944	0	0	34,599,480	33,607,775
LONG-TERM LIABILITIES:								
Pension Liability	0	0	0	0	0	0	0	1,899,192
Loans payable to other funds	209,819	305,969	0	0	0	0	235,517	305,969
Obligations under capital leases	0	0	0	0	0	0	2,436,849	4,194,178
Revenue bonds payable	0	0	0	0	0	0	237,052,801	234,712,866
Closure Post-Closure Liability	0	0	0	0	0	0	7,434,086	7,159,847
Special obligation bonds payable	0	0	0	0	0	0	79,420,902	85,677,142
Total Long-Term Liabilities	209,819	305,969	0	0	0	0	326,580,155	333,949,194
Total Liabilities	309,372	395,305	30,763	35,467	2,543	1,690	368,297,318	376,450,136
DEFERRED INFLOWS OF RESOURCES								
Deferred Gain on Bond Refunding	0	0	0	0	0	0	107,268	117,928
Inflows related to pensions	0	0	108,517	37,925	0	0	8,200,687	3,392,754
Total deferred inflows of resources	0	0	108,517	37,925	0	0	8,307,955	3,510,682
CONTRIBUTED CAPITAL (Net):								
Municipal contributions	0	0	0	0	0	0	0	0
County contributions	0	0	0	0	0	0	0	0
State contributions	0	0	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0	0	0
Total Contributed Capital	0	0	0	0	0	0	0	0
RETAINED EARNINGS	7,280,619	7,489,618	12,734,706	11,409,849	539,770	605,578	579,196,623	534,791,559
Total Fund Equity	7,280,619	7,489,618	12,734,706	11,409,849	539,770	605,578	579,196,623	534,791,559
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$7,589,991	\$7,884,923	\$12,873,986	\$11,483,241	\$542,313	\$607,268	\$955,801,896	\$914,752,377

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2019	2018	2019	2018	2019	2018
OPERATING REVENUES:						
Charges for services	\$107,184,097	\$108,946,332	\$17,239,985	\$17,107,618	\$973,166	\$943,598
OPERATING EXPENSES:						
Personal services	13,722,929	13,711,272	3,480,587	3,392,958	826,397	835,801
Materials, supplies, and power	46,608,484	49,909,787	802,579	848,570	152,223	153,660
Travel and training	237,307	291,823	11,712	8,189	17,392	18,564
Intragovernmental	6,961,059	6,320,168	1,501,326	1,440,180	343,914	286,358
Utilities, services, and miscellaneous	6,028,439	7,874,454	1,503,537	1,378,966	744,489	666,307
TOTAL OPERATING EXPENSES	73,558,218	78,107,504	7,299,741	7,068,863	2,084,415	1,960,690
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	33,625,879	30,838,828	9,940,244	10,038,755	(1,111,249)	(1,017,092)
Payment-in-lieu-of-tax	(12,001,069)	(12,149,943)	0	0	0	0
Depreciation	(11,892,477)	(11,752,632)	(4,236,584)	(3,860,547)	(803,466)	(798,948)
OPERATING INCOME (LOSS)	9,732,333	6,936,253	5,703,660	6,178,208	(1,914,715)	(1,816,040)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	3,107,711	378,402	1,784,835	428,252	164,653	10,173
Revenue from other governmental units	0	4,000	0	0	1,337,886	5,591,038
Miscellaneous revenue	1,190,833	1,369,904	33,429	77,881	19,831	19,469
Interest expense	(5,447,547)	(5,697,793)	(2,070,289)	(2,189,145)	(1,640)	(2,357)
Loss on disposal of fixed assets	(49,434)	(41,789)	(9,882)	(102,683)	(1,123)	0
Miscellaneous expense	(236,397)	(1,785)	(140,569)	(275,942)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(1,434,834)	(3,989,061)	(402,476)	(2,061,637)	1,519,607	5,618,323
INCOME (LOSS) BEFORE OPERATING TRANSFERS	8,297,499	2,947,192	5,301,184	4,116,571	(395,108)	3,802,283
OPERATING TRANSFERS:						
Operating transfers from other funds	0	0	0	0	3,361,256	2,168,803
Operating transfers to other funds	(507,047)	(603,665)	(12,863)	(35,939)	(30,000)	0
TOTAL OPERATING TRANSFERS	(507,047)	(603,665)	(12,863)	(35,939)	3,331,256	2,168,803
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	7,790,452	2,343,527	5,288,321	4,080,632	2,936,148	5,971,086
Capital contribution	0	0	0	0	0	0
NET INCOME (LOSS)	7,790,452	2,343,527	5,288,321	4,080,632	2,936,148	5,971,086
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	7,790,452	2,343,527	5,288,321	4,080,632	2,936,148	5,971,086
RETAINED EARNINGS, BEGINNING OF PERIOD	214,011,273	203,039,285	185,453,934	175,890,442	51,456,812	42,575,337
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	\$221,801,725	\$205,382,812	\$190,742,255	\$179,971,074	\$54,392,960	\$48,546,423

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2019	2018	2019	2018	2019	2018	2019	2018
<u>\$1,302,260</u>	<u>\$1,366,787</u>	<u>\$ 17,622,136</u>	<u>\$ 18,149,064</u>	<u>\$3,676,226</u>	<u>3,632,150</u>	<u>\$ 3,069,885</u>	<u>\$ 3,117,794</u>
2,628,843	2,619,922	4,456,659	4,150,050	406,956	389,315	2,355,963	2,352,180
962,989	1,132,895	2,959,965	2,847,501	35,771	67,730	744,948	788,215
1,171	2,000	5,209	6,217	9,740	5,141	6,827	8,577
1,042,367	944,404	1,841,960	1,703,985	247,972	180,531	521,026	497,057
536,194	420,156	2,191,261	1,650,420	352,237	304,243	700,015	751,381
<u>5,171,564</u>	<u>5,119,377</u>	<u>11,455,054</u>	<u>10,358,173</u>	<u>1,052,676</u>	<u>946,960</u>	<u>4,328,779</u>	<u>4,397,410</u>
(3,869,304)	(3,752,590)	6,167,082	7,790,891	2,623,550	2,685,190	(1,258,894)	(1,279,616)
0	0	0	0	0	0	0	0
<u>(921,651)</u>	<u>(961,806)</u>	<u>(1,509,745)</u>	<u>(1,625,084)</u>	<u>(759,827)</u>	<u>(755,005)</u>	<u>(549,059)</u>	<u>(544,680)</u>
<u>(4,790,955)</u>	<u>(4,714,396)</u>	<u>4,657,337</u>	<u>6,165,807</u>	<u>1,863,723</u>	<u>1,930,185</u>	<u>(1,807,953)</u>	<u>(1,824,296)</u>
48,181	3,388	724,702	56,026	289,166	195,261	273,968	(40,417)
2,361,507	1,648,247	(680)	20,999	0	0	81,391	0
49,138	84,054	212,766	69,705	308,519	5,922	434,439	21,804
(72,042)	(79,025)	(171,778)	(190,143)	(566,011)	(687,688)	(32,647)	0
78,069	(56,684)	(57,751)	(125,038)	0	0	0	0
0	0	(584)	(584)	(148,267)	(289)	0	0
<u>2,464,853</u>	<u>1,599,980</u>	<u>706,675</u>	<u>(169,035)</u>	<u>(116,593)</u>	<u>(486,794)</u>	<u>757,151</u>	<u>(18,613)</u>
<u>(2,326,102)</u>	<u>(3,114,416)</u>	<u>5,364,012</u>	<u>5,996,772</u>	<u>1,747,130</u>	<u>1,443,391</u>	<u>(1,050,802)</u>	<u>(1,842,909)</u>
2,348,731	2,309,159	0	0	0	0	2,489,832	4,505,084
(1,721)	(1,148)	(239,611)	(243,120)	(223,510)	(246,472)	0	0
<u>2,347,010</u>	<u>2,308,011</u>	<u>(239,611)</u>	<u>(243,120)</u>	<u>(223,510)</u>	<u>(246,472)</u>	<u>2,489,832</u>	<u>4,505,084</u>
20,908	(806,405)	5,124,401	5,753,652	1,523,620	1,196,919	1,439,030	2,662,175
0	0	0	0	0	0	0	0
20,908	(806,405)	5,124,401	5,753,652	1,523,620	1,196,919	1,439,030	2,662,175
0	0	0	0	0	0	0	0
20,908	(806,405)	5,124,401	5,753,652	1,523,620	1,196,919	1,439,030	2,662,175
10,188,790	11,487,230	34,928,836	26,840,731	18,277,830	17,090,066	20,201,173	17,161,837
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$10,209,698</u>	<u>\$10,680,825</u>	<u>\$40,053,237</u>	<u>\$32,594,383</u>	<u>\$19,801,450</u>	<u>\$18,286,985</u>	<u>\$21,640,203</u>	<u>\$19,824,012</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2019	2018	2019	2018	2019	2018	2019	2018
OPERATING REVENUES:								
Charges for services	\$ 253,127	\$ 260,855	\$ 2,237,387	\$ 1,727,133	\$ 127,780	\$ 198,256	\$ 153,686,049	\$ 155,449,587
OPERATING EXPENSES:								
Personal services	144,653	188,571	388,371	338,677	90,363	76,605	28,501,721	28,055,351
Materials, supplies, and power	21,312	28,579	88,643	98,067	517	506	52,377,431	55,875,510
Travel and training	38	0	933	1,529	0	0	290,329	342,040
Intragovernmental	54,038	42,861	214,729	190,819	0	408	12,728,391	11,606,771
Utilities, services, and miscellaneous	96,760	85,130	88,818	77,445	60,647	56,106	12,302,397	13,264,608
TOTAL OPERATING EXPENSES	316,801	345,141	781,494	706,537	151,527	133,625	106,200,269	109,144,280
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(63,674)	(84,286)	1,455,893	1,020,596	(23,747)	64,631	47,485,780	46,305,307
Payment-in-lieu-of-tax	0	0	0	0	0	0	(12,001,069)	(12,149,943)
Depreciation	(303,026)	(323,356)	(437,295)	(398,634)	0	0	(21,413,130)	(21,020,692)
OPERATING INCOME (LOSS)	(366,700)	(407,642)	1,018,598	621,962	(23,747)	64,631	14,071,581	13,134,672
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	15,889	749	120,234	801	18,212	656	6,547,551	1,033,291
Revenue from other governmental units	148,037	80,000	0	0	0	0	3,928,141	7,344,284
Miscellaneous revenue	480	6,333	559	10,197	0	0	2,249,994	1,665,269
Interest expense	(9,069)	(11,271)	0	0	0	0	(8,371,023)	(8,857,422)
Loss on disposal of fixed assets	0	0	(4,268)	0	0	0	(44,389)	(326,194)
Miscellaneous expense	0	0	0	0	0	0	(525,817)	(278,600)
TOTAL NONOPERATING REVENUES (EXPENSES)	155,337	75,811	116,525	10,998	18,212	656	3,784,457	580,628
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(211,363)	(331,831)	1,135,123	632,960	(5,535)	65,287	17,856,038	13,715,300
OPERATING TRANSFERS:								
Operating transfers from other funds	75,230	162,848	1,132	66	0	0	8,276,181	9,145,960
Operating transfers to other funds	0	0	(87,899)	(82,716)	(75,230)	0	(1,177,881)	(1,213,060)
TOTAL OPERATING TRANSFERS	75,230	162,848	(86,767)	(82,650)	(75,230)	0	7,098,300	7,932,900
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(136,133)	(168,983)	1,048,356	550,310	(80,765)	65,287	24,954,338	21,648,200
Capital contribution	0	0	0	0	0	0	0	0
NET INCOME (LOSS)	(136,133)	(168,983)	1,048,356	550,310	(80,765)	65,287	24,954,338	21,648,200
Amortization of contributed capital	0	0	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(136,133)	(168,983)	1,048,356	550,310	(80,765)	65,287	24,954,338	21,648,200
RETAINED EARNINGS, BEGINNING OF PERIOD	7,416,752	7,658,601	11,686,350	10,859,539	620,535	540,291	554,242,285	513,143,359
Equity transfer from other funds	0	0	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	<u>\$7,280,619</u>	<u>\$7,489,618</u>	<u>\$12,734,706</u>	<u>\$11,409,849</u>	<u>\$539,770</u>	<u>\$605,578</u>	<u>\$579,196,623</u>	<u>\$534,791,559</u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2019	2018	2019	2018	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$9,732,333	\$6,936,253	\$ 5,703,660	\$ 6,178,208	\$ (1,914,715)	\$ (1,816,040)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	11,892,477	11,752,632	4,236,584	3,860,547	803,466	798,948
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	5,048,765	1,981,907	633,506	903,875	60,203	67,709
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	59,468	57,264	4,847	0	0	0
Increase (decrease) in accounts payable	(4,830,006)	(6,000,520)	(109,545)	102,489	(7,840)	(26,115)
Increase (decrease) in accrued payroll	(676,144)	(555,253)	(191,191)	(176,583)	(34,703)	(31,894)
Decrease (increase) in inventory	22,136	(226,366)	(6,187)	(12,632)	0	0
Decrease (increase) in other assets	42,695	26,094	0	40	631	2,235
Increase (decrease) in accrued sales tax	(211,305)	(16,587)	0	0	(20)	148
Increase (decrease) in due to other funds	237,913	(247,255)	0	0	0	(1)
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	(134,765)	229,172	64,214	40,643	0	(600,000)
Increase/(decrease) in net pension obligation	0	0	0	0	0	0
Increase/(decrease) in net OPEB obligation	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	1,089,999	(1,311,800)	517,511	(778,305)	63,983	(52,678)
Other nonoperating revenue (expense)	1,190,833	1,369,904	33,429	77,881	19,831	19,469
Net cash provided by (used for) operating activities	23,464,399	13,995,445	10,886,828	10,196,163	(1,009,164)	(1,638,219)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	3,361,256	2,168,803
Operating transfers out	(507,047)	(603,665)	(12,863)	(35,939)	(30,000)	0
Operating grants	0	4,000	0	0	1,358,795	5,591,038
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	(507,047)	(599,665)	(12,863)	(35,939)	4,690,051	7,759,841
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	(6,333,423)	(6,682,861)	(2,460,024)	(2,208,723)	(1,640)	(2,357)
Debt service – principal and advance refunding payments	7,554,421	(7,667,234)	(4,087,600)	(4,080,800)	(20,860)	(20,144)
Acquisition and construction of capital assets	(6,023,656)	(11,806,020)	(1,564,464)	(9,127,880)	(4,613,621)	(5,553,290)
Decrease in construction contracts	(1,249,559)	(1,422,183)	(1,072,818)	(3,480,608)	(283,386)	(1,907,195)
Fiscal agent fees payments	(236,397)	(1,785)	(140,569)	(275,942)	0	0
Capital contributions	0	0	0	0	58,934	3,366,637
Proceeds from advances from other funds	0	0	0	0	0	0
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	(6,288,614)	(27,580,083)	(9,325,475)	(19,173,953)	(4,860,573)	(4,116,349)
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	1,978,003	1,689,395	1,221,112	1,052,987	97,574	63,108
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	1,978,003	1,689,395	1,221,112	1,052,987	97,574	63,108
Net increase (decrease) in cash and cash equivalents	18,646,741	(12,494,908)	2,769,602	(7,960,742)	(1,082,112)	2,068,381
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	104,251,449	108,915,133	45,663,138	53,517,982	7,202,979	2,480,060
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$122,898,190	\$96,420,225	\$48,432,740	\$45,557,240	\$6,120,867	\$4,548,441

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCOMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2019	2018	2019	2018	2019	2018	2019	2018
\$ (4,790,955)	\$ (4,714,396)	\$ 4,657,337	\$ 6,165,807	\$ 1,863,723	\$ 1,930,185	\$ (1,807,953)	\$ (1,824,296)
921,651	961,806	1,509,745	1,625,084	759,827	755,005	549,059	544,680
(29,152)	142,672	189,338	1,225,610	32,187	32,444	3,643	2,638
0	0	0	0	0	227	0	0
0	0	0	0	0	0	0	0
(6,208)	(137,090)	(177,308)	(47,959)	(150,673)	17,850	18,376	7,010
(118,243)	(108,480)	(206,489)	(154,652)	(15,565)	(14,022)	(106,504)	(88,324)
0	0	(208,223)	(251,766)	0	0	0	0
60,881	12,756	2,612	14,366	0	0	0	101
0	0	0	0	0	0	(24)	(12)
(445,567)	167,674	0	(6)	0	0	0	0
0	0	0	0	0	0	0	0
0	(31,200)	17,499	(522,867)	108,786	238,026	4,786	5,384
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
16,205	(37,783)	256,161	(363,284)	65,543	(106,787)	85,373	(164,475)
49,138	84,054	212,766	69,705	308,519	5,922	434,439	21,804
(4,342,250)	(3,659,987)	6,253,438	7,760,038	2,972,347	2,858,850	(818,805)	(1,495,490)
2,348,731	2,309,159	0	0	0	0	2,489,832	4,505,084
(1,721)	(1,148)	(239,611)	(243,120)	(223,510)	(246,472)	0	0
2,652,788	1,112,823	15,804	167,623	0	0	81,391	0
0	0	0	0	0	0	0	0
4,999,798	3,420,834	(223,807)	(75,497)	(223,510)	(246,472)	2,571,223	4,505,084
0	0	0	0	(1,611,602)	0	0	0
(72,042)	(79,025)	(133,396)	(147,705)	95,366	(469,527)	(32,647)	0
(1,745,364)	(271,242)	(590,000)	(575,000)	(773,398)	(910,000)	0	0
961,748	(172,038)	(860,251)	(7,139,220)	85,570	(772,546)	(2,473,770)	(654,681)
(5,880)	(4,300)	(953,034)	(251,280)	(481,929)	(490,264)	(1,240,431)	(6,232)
0	0	(584)	(584)	(148,267)	(289)	0	0
0	0	0	0	0	0	0	0
0	0	(251,217)	(244,736)	(550,414)	(98,554)	(406,365)	2,269,999
0	0	0	0	0	0	0	0
(861,538)	(526,605)	(2,788,482)	(8,358,525)	(3,384,674)	(2,741,180)	(4,153,213)	1,609,086
32,377	41,946	468,479	412,935	223,900	240,763	195,011	112,619
0	0	0	0	0	0	0	0
32,377	41,946	468,479	412,935	223,900	240,763	195,011	112,619
(171,613)	(723,812)	3,709,628	(261,049)	(411,937)	111,961	(2,205,784)	4,731,299
1,749,030	2,697,376	20,373,056	19,742,251	5,629,208	5,655,208	10,165,062	5,009,235
<u>\$1,577,417</u>	<u>\$1,973,564</u>	<u>\$24,082,684</u>	<u>\$19,481,202</u>	<u>\$5,217,271</u>	<u>\$5,767,169</u>	<u>\$7,959,278</u>	<u>\$9,740,534</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2019	2018	2019	2018	2019	2018	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES:								
Operating income (loss)	\$ (366,700)	\$ (407,642)	\$ 1,018,598	\$ 621,962	\$ (23,747)	\$ 64,631	\$ 14,071,581	\$ 13,134,672
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	303,026	323,356	437,295	398,634	0	0	21,413,130	21,020,692
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	(208)	(4,190)	35,051	32,639	31,131	(10,293)	6,004,464	4,375,011
Decrease (increase) in due from other funds	0	0	0	0	0	0	0	227
Decrease (increase) in loans receivable from other funds	0	0	0	0	0	0	64,315	57,264
Increase (decrease) in accounts payable	(16,345)	2,795	(7,007)	(22,866)	(1,645)	(1,244)	(5,288,201)	(6,105,650)
Increase (decrease) in accrued payroll	(7,270)	(8,053)	(15,090)	(13,728)	(2,987)	(3,252)	(1,374,186)	(1,154,241)
Decrease (increase) in inventory	318	(855)	0	0	0	0	(191,956)	(491,619)
Decrease (increase) in other assets	0	0	0	0	0	0	106,819	55,592
Increase (decrease) in accrued sales tax	0	0	0	0	0	0	(211,349)	(16,451)
Increase (decrease) in due to other funds	0	0	0	(8)	0	0	(207,654)	(79,596)
Increase (decrease) in loans payable to other funds	2,288	(12,368)	0	0	0	0	2,288	(12,368)
Increase (decrease) in other liabilities	0	0	0	0	0	0	60,520	(640,842)
Increase/(decrease) in net pension obligation	0	0	0	0	0	0	0	0
Increase/(decrease) in net OPEB obligation	0	0	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	0	(8,694)	43,620	(58,332)	5,758	(9,715)	2,144,153	(2,891,853)
Other nonoperating revenue (expense)	480	6,333	559	10,197	0	0	2,249,994	1,665,269
Net cash provided by (used for) operating activities	<u>(84,411)</u>	<u>(109,318)</u>	<u>1,513,026</u>	<u>968,498</u>	<u>8,510</u>	<u>40,127</u>	<u>38,843,918</u>	<u>28,916,107</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	75,230	162,848	1,132	66	0	0	8,276,181	9,145,960
Operating transfers out	0	0	(87,899)	(82,716)	(75,230)	0	(1,177,881)	(1,213,060)
Operating grants	148,037	80,000	0	0	0	0	4,256,815	6,955,484
Equity transfer	0	0	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>223,267</u>	<u>242,848</u>	<u>(86,767)</u>	<u>(82,650)</u>	<u>(75,230)</u>	<u>0</u>	<u>11,355,115</u>	<u>14,888,384</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:								
Proceeds from bonds, loans, and capital leases	0	0	0	0	0	0	(1,611,602)	0
Debt service – interest payments	(9,069)	(11,271)	0	0	0	0	(8,946,875)	(9,601,469)
Debt service – principal and advance refunding payments	(61,756)	(44,896)	0	0	0	0	275,443	(13,569,316)
Acquisition and construction of capital assets	(172,257)	(57,968)	(247,611)	(473,168)	0	0	(14,908,312)	(35,756,811)
Decrease in construction contracts	0	(24,734)	(29,176)	(67,515)	0	0	(5,316,213)	(7,654,311)
Fiscal agent fees payments	0	0	0	0	0	0	(525,817)	(278,600)
Capital contributions	0	0	0	0	0	0	58,934	3,366,637
Proceeds from advances from other funds	0	0	0	0	0	0	(1,207,996)	1,926,709
Other	0	0	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(243,082)</u>	<u>(138,869)</u>	<u>(276,787)</u>	<u>(540,683)</u>	<u>0</u>	<u>0</u>	<u>(32,182,438)</u>	<u>(61,567,161)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –								
Interest received	16,122	9,239	75,336	57,219	12,683	10,092	4,320,597	3,690,303
Bond investments sold	0	0	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>16,122</u>	<u>9,239</u>	<u>75,336</u>	<u>57,219</u>	<u>12,683</u>	<u>10,092</u>	<u>4,320,597</u>	<u>3,690,303</u>
Net increase (decrease) in cash and cash equivalents	(88,104)	3,900	1,224,808	402,384	(54,037)	50,219	22,337,192	(14,072,367)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>530,656</u>	<u>472,755</u>	<u>2,820,676</u>	<u>2,647,805</u>	<u>554,534</u>	<u>497,898</u>	<u>198,939,788</u>	<u>201,635,703</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$442,552</u></u>	<u><u>\$476,655</u></u>	<u><u>\$4,045,484</u></u>	<u><u>\$3,050,189</u></u>	<u><u>\$500,497</u></u>	<u><u>\$548,117</u></u>	<u><u>\$221,276,980</u></u>	<u><u>\$187,563,336</u></u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2019	2018	2019	2018	2019	2018
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$37,554,295	\$21,050,986	\$15,095,796	\$12,566,293	\$978,260	\$568,716
Restricted assets – cash and cash equivalents	<u>85,343,895</u>	<u>75,369,239</u>	<u>33,336,944</u>	<u>32,990,947</u>	<u>5,142,607</u>	<u>3,979,725</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$122,898,190</u></u>	<u><u>\$96,420,225</u></u>	<u><u>\$48,432,740</u></u>	<u><u>\$45,557,240</u></u>	<u><u>\$6,120,867</u></u>	<u><u>\$4,548,441</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>144,399</u>	<u>388,002</u>	<u>250,436</u>	<u>654,735</u>	<u>623,079</u>	<u>211,988</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$144,399</u></u>	<u><u>\$388,002</u></u>	<u><u>\$250,436</u></u>	<u><u>\$654,735</u></u>	<u><u>\$623,079</u></u>	<u><u>\$211,988</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2019	2018	2019	2018	2019	2018	2019	2018
\$0	\$0	\$13,436,675	\$8,492,243	\$2,213,784	\$2,258,612	\$2,893,653	\$2,369,015
<u>1,577,417</u>	<u>1,973,564</u>	<u>10,646,009</u>	<u>10,988,959</u>	<u>3,003,487</u>	<u>3,508,557</u>	<u>5,065,625</u>	<u>7,371,519</u>
<u><u>\$1,577,417</u></u>	<u><u>\$1,973,564</u></u>	<u><u>\$24,082,684</u></u>	<u><u>\$19,481,202</u></u>	<u><u>\$5,217,271</u></u>	<u><u>\$5,767,169</u></u>	<u><u>\$7,959,278</u></u>	<u><u>\$9,740,534</u></u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>5,433</u>	<u>0</u>	<u>11,036</u>	<u>288,322</u>	<u>499,546</u>	<u>533,811</u>	<u>1,507,562</u>	<u>7,870</u>
<u><u>\$5,433</u></u>	<u><u>\$0</u></u>	<u><u>\$11,036</u></u>	<u><u>\$288,322</u></u>	<u><u>\$499,546</u></u>	<u><u>\$533,811</u></u>	<u><u>\$1,507,562</u></u>	<u><u>\$7,870</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2019	2018	2019	2018	2019	2018	2019	2018
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$387,776	\$395,726	\$2,286,014	\$1,124,831	\$500,497	\$548,117	\$75,346,750	\$49,374,539
Restricted assets – cash and cash equivalents	54,776	80,929	1,759,470	1,925,358	0	0	145,930,230	138,188,797
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$442,552</u>	<u>\$476,655</u>	<u>\$4,045,484</u>	<u>\$3,050,189</u>	<u>\$500,497</u>	<u>\$548,117</u>	<u>\$221,276,980</u>	<u>\$187,563,336</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed electric, water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	0	0	0	6,944	0	0	3,041,491	2,091,672
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,944</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,041,491</u>	<u>\$2,091,672</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 NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Residential sales	\$37,980,157	\$38,741,242
Commercial and industrial sales	39,703,497	39,767,276
Intragovernmental sales	939,087	941,237
Street lighting and traffic signs	6,601	5,377
Sales to public authorities	9,860,413	9,882,987
Sales for resale	363,496	0
Miscellaneous	<u>1,431,473</u>	<u>2,047,526</u>
TOTAL OPERATING REVENUES	<u>90,284,724</u>	<u>91,385,645</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	809,686	799,860
Steam expenses	455,729	848,094
Electrical expenses	236,759	477,357
Miscellaneous steam power expenses	232,431	369,029
Fuel – coal	0	0
Fuel – gas and biomass	<u>1,246,081</u>	<u>1,350,822</u>
Total Operations	<u>2,980,686</u>	<u>3,845,162</u>
Maintenance		
Supervision and engineering	181,146	331,981
Maintenance of structures	0	0
Maintenance of boiler plants	67,601	96,402
Maintenance of electrical plant	94,412	111,600
Maintenance – other	<u>372,507</u>	<u>366,721</u>
Total Maintenance	<u>715,666</u>	<u>906,704</u>
Other:		
Purchased power	42,366,751	45,064,987
Fuel	266,679	351,281
Transportation and other production	<u>0</u>	<u>0</u>
Total Other	<u>42,633,430</u>	<u>45,416,268</u>
Total Production	<u>46,329,782</u>	<u>50,168,134</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	548,591	608,107
Load dispatching	1,138,383	1,179,291
Station	226,276	314,135
Overhead line	440,613	328,076
Underground line	172,235	185,057
Street lighting and signal system	4,423	0
Meter services	88,114	125,195
Customer installation	2,748	188
Miscellaneous distribution	759,564	1,075,868
Transportation	276,277	301,945
Storeroom	1,647	6,611
Rents	0	0
Transmission of electricity	<u>84,929</u>	<u>87,702</u>
Total Operations	<u>3,743,800</u>	<u>4,212,175</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 NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures	78,153	216,491
Maintenance of station equipment	428,692	183,056
Maintenance of overhead lines	2,945,023	2,902,405
Maintenance of underground lines	532,612	607,744
Maintenance of line transformer	3,954	14,619
Maintenance of street lights and signal system	144,645	229,146
Maintenance of meters	291,486	505,653
Maintenance of miscellaneous distribution plant	505,432	453,561
Total Maintenance	<u>4,929,997</u>	<u>5,112,675</u>
Total Transmission and Distribution	<u>8,673,797</u>	<u>9,324,850</u>
Accounting and Collection:		
Meter reading	220,286	198,999
Customer records and collection	4,247,906	3,641,070
Uncollectible accounts	264,225	284,203
Total Accounting and Collection	<u>4,732,417</u>	<u>4,124,272</u>
Administrative and General:		
Salaries	1,560,696	1,382,733
Property insurance	846,431	846,469
Office supplies and expense	345,664	387,455
Communication services	0	0
Maintenance of communication equipment	0	0
Outside services employed	309,639	340,415
Miscellaneous general expense	1,009	450
Merchandise/jobbing and contract work	46,396	0
Demonstrating and selling	90,647	162,699
Injuries & Damages	90,247	0
Energy conservation	963,872	926,578
Total Administrative and General	<u>4,254,601</u>	<u>4,046,799</u>
TOTAL OPERATING EXPENSES	<u>63,990,597</u>	<u>67,664,055</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$26,294,127</u></u>	<u><u>\$23,721,590</u></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 NINE MONTHS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Residential sales	\$11,821,969	\$12,267,308
Commercial and industrial sales	4,606,466	4,735,631
Miscellaneous	<u>470,938</u>	<u>557,720</u>
TOTAL OPERATING REVENUES	<u>16,899,373</u>	<u>17,560,659</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	0	0
Operating labor and expense	178,593	175,142
Purchase of water for resale	6,782	9,246
Maintenance of wells	91,290	226,273
Miscellaneous	<u>0</u>	<u>192</u>
Total Source of Supply	<u>276,665</u>	<u>410,853</u>
Power and Pumping		
Supervision and engineering	0	0
Operating labor and expense	178,123	174,320
Maintenance of structures and improvements	16,567	10,212
Maintenance of pumping equipment	118,545	158,261
Power purchased	3,659	5,029
Miscellaneous	<u>951,672</u>	<u>891,613</u>
Total Power and Pumping	<u>1,268,566</u>	<u>1,239,435</u>
Purification:		
Supplies and expense	71,055	62,177
Labor	423,822	388,884
Chemicals	527,826	556,275
Maintenance of purification equipment	<u>265,646</u>	<u>755,739</u>
Total Purification	<u>1,288,349</u>	<u>1,763,075</u>
Total Production	<u>2,833,580</u>	<u>3,413,363</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	353,918	332,128
Maps and records	386,852	415,973
Transmission and distributions lines	118,632	146,158
Meter	<u>31,230</u>	<u>37,154</u>
Total Operations	<u>890,632</u>	<u>931,413</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 NINE MONTHS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures and improvements	0	0
Maintenance of transmission/distribution lines	1,545,922	1,589,571
Maintenance of distribution reservoirs	4,334	0
Maintenance of services	758,346	801,867
Maintenance of meters	110,098	231,180
Maintenance of hydrants	84,622	86,072
Maintenance of miscellaneous plants	0	0
Total Maintenance	<u>2,503,322</u>	<u>2,708,690</u>
Other:		
Stores	1,098	4,407
Transportation	<u>225,041</u>	<u>372,411</u>
Total Other	<u>226,139</u>	<u>376,818</u>
Total Transmission and Distribution	<u>3,620,093</u>	<u>4,016,921</u>
Accounting and Collection:		
Meter reading	170,276	173,604
Billing and accounting	1,682,564	1,712,800
Uncollectible accounts	<u>85,127</u>	<u>103,858</u>
Total Accounting and Collection	<u>1,937,967</u>	<u>1,990,262</u>
Administrative and General:		
General office salaries	689,911	562,424
Insurance	325,796	316,577
Special service	0	0
Office supplies and expense	157,556	140,818
Rent	0	0
Miscellaneous	0	0
Energy conservation	2,718	3,084
Merchandise/jobbing and contract work	<u>0</u>	<u>0</u>
Total Administrative and General	<u>1,175,981</u>	<u>1,022,903</u>
TOTAL OPERATING EXPENSES	<u>9,567,621</u>	<u>10,443,449</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$7,331,752</u></u>	<u><u>\$7,117,210</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$ 17,239,985</u>	<u>\$ 17,107,618</u>
OPERATING EXPENSES:		
Administration:		
Personal services	894,530	869,340
Materials and supplies	32,173	23,861
Travel and training	5,647	5,452
Intragovernmental	1,137,264	1,081,530
Utilities, services, and miscellaneous	<u>216,460</u>	<u>328,292</u>
Total Administration	<u>2,286,074</u>	<u>2,308,475</u>
Treatment Plant:		
Personal services	1,645,043	1,612,637
Materials and supplies	612,065	654,487
Travel and training	2,946	1,199
Intragovernmental	168,367	199,015
Utilities, services and miscellaneous	<u>1,143,290</u>	<u>828,215</u>
Total Treatment Plant	<u>3,571,711</u>	<u>3,295,553</u>
Pump Stations:		
Personal services	115,032	97,015
Materials and supplies	8,289	10,644
Travel and training	0	180
Intragovernmental	2,215	3,021
Utilities, services, and miscellaneous	<u>93,373</u>	<u>81,458</u>
Total Pump Stations	<u>218,909</u>	<u>192,318</u>
Maintenance:		
Personal services	825,982	813,966
Materials and supplies	150,052	159,578
Travel and training	3,119	1,358
Intragovernmental	193,480	156,614
Utilities, services, and miscellaneous	<u>50,414</u>	<u>141,001</u>
Total Maintenance	<u>1,223,047</u>	<u>1,272,517</u>
TOTAL OPERATING EXPENSES	<u>7,299,741</u>	<u>7,068,863</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$9,940,244</u></u>	<u><u>\$10,038,755</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 222,371	\$ 189,318
Rentals	192,869	191,324
Landing fees	131,271	122,364
Law enforcement fees	76,321	76,690
Passenger facility charges	328,838	327,128
Concessions	<u>21,496</u>	<u>36,774</u>
TOTAL OPERATING REVENUES	<u>973,166</u>	<u>943,598</u>
OPERATING EXPENSES:		
Administration:		
Personal services	190,370	208,799
Materials and supplies	4,872	3,763
Travel and training	7,335	6,960
Intragovernmental	290,018	225,309
Utilities, services, and miscellaneous	<u>547,947</u>	<u>493,637</u>
Total Administration	<u>1,040,542</u>	<u>938,468</u>
Airfield Areas:		
Personal services	201,069	193,948
Materials and supplies	109,359	69,084
Travel and training	0	369
Intragovernmental	26,056	22,487
Utilities, services, and miscellaneous	<u>87,594</u>	<u>73,247</u>
Total Airfield Areas	<u>424,078</u>	<u>359,135</u>
Terminal Areas:		
Personal services	33,372	34,695
Materials and supplies	13,995	11,941
Intragovernmental	7,003	6,181
Utilities, services, and miscellaneous	<u>100,412</u>	<u>80,944</u>
Total Terminal Areas	<u>154,782</u>	<u>133,761</u>
Public Safety:		
Personal services	399,939	373,401
Materials and supplies	14,657	28,349
Travel and training	10,057	11,235
Intragovernmental	20,837	20,664
Utilities, services, and miscellaneous	<u>6,996</u>	<u>8,466</u>
Total Public Safety	<u>452,486</u>	<u>442,115</u>
Snow Removal:		
Personal services	0	7,145
Materials and supplies	1,947	22,360
Travel and training	0	0
Intragovernmental	0	11,717
Utilities, services, and miscellaneous	<u>1,540</u>	<u>9,907</u>
Total Snow Removal	<u>3,487</u>	<u>51,129</u>
Concessions:		
Personal services	1,647	17,813
Materials and supplies	7,393	18,163
Utilities, services and miscellaneous	<u>0</u>	<u>106</u>
Total Concession	<u>9,040</u>	<u>36,082</u>
TOTAL OPERATING EXPENSES	<u>2,084,415</u>	<u>1,960,690</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$1,111,249)</u></u>	<u><u>(\$1,017,092)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 94,928	\$ 144,771
School passes	7,050	6,300
Specials	86,679	120,244
University of Missouri Shuttle reimbursement	998,340	998,340
Paratransit	115,263	97,132
FastCAT	<u>0</u>	<u>0</u>
TOTAL OPERATING REVENUES	<u>1,302,260</u>	<u>1,366,787</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	1,562,402	1,628,536
Materials and supplies	577,707	759,589
Travel and training	1,171	2,000
Intragovernmental	797,372	741,255
Utilities, services, and miscellaneous	<u>352,439</u>	<u>260,010</u>
Total General Operations	<u>3,291,091</u>	<u>3,391,390</u>
University of Missouri Shuttle Service:		
Personal services	432,027	385,850
Materials and supplies	201,248	203,421
Travel and training	0	0
Intragovernmental	192,810	159,002
Utilities, services, and miscellaneous	<u>97,559</u>	<u>77,644</u>
Total University of Missouri Shuttle Service	<u>923,644</u>	<u>825,917</u>
Paratransit:		
Personal services	634,414	605,536
Materials and supplies	184,034	169,885
Travel and training	0	0
Intragovernmental	52,185	44,147
Utilities, services, and miscellaneous	<u>86,196</u>	<u>82,502</u>
Total Paratransit	<u>956,829</u>	<u>902,070</u>
TOTAL OPERATING EXPENSES	<u>5,171,564</u>	<u>5,119,377</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$3,869,304)</u></u>	<u><u>(\$3,752,590)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 13,132,130	\$ 12,284,258
Landfill fees	3,262,057	4,487,445
Bag sales	70,817	77,917
Mosquito control	9,123	5,961
Miscellaneous	<u>1,148,009</u>	<u>1,293,483</u>
TOTAL OPERATING REVENUES	<u>17,622,136</u>	<u>18,149,064</u>
OPERATING EXPENSES:		
Administration:		
Personal services	574,192	550,355
Materials and supplies	24,317	16,512
Travel and training	4,159	4,562
Intragovernmental	1,089,645	1,003,621
Utilities, services, and miscellaneous	<u>119,164</u>	<u>129,117</u>
Total Administration	<u>1,811,477</u>	<u>1,704,167</u>
Commercial:		
Personal services	1,009,758	931,817
Materials and supplies	853,666	925,955
Travel and training	0	0
Intragovernmental,	184,390	162,362
Utilities, services, and miscellaneous	<u>335,676</u>	<u>268,221</u>
Total Commercial	<u>2,383,490</u>	<u>2,288,355</u>
Residential:		
Personal services	730,363	638,354
Materials and supplies	715,995	765,793
Travel and training	0	0
Intragovernmental	271,421	250,003
Utilities, services, and miscellaneous	<u>546,061</u>	<u>280,856</u>
Total Residential	<u>2,263,840</u>	<u>1,935,006</u>
Landfill:		
Personal services	670,295	664,163
Materials and supplies	532,905	481,130
Travel and training	1,000	1,405
Intragovernmental	83,080	85,797
Utilities, services, and miscellaneous	<u>988,544</u>	<u>797,553</u>
Total Landfill	<u>2,275,824</u>	<u>2,030,048</u>
Recycling:		
Personal services	1,472,051	1,365,361
Materials and supplies	833,082	658,111
Travel and training	50	250
Intragovernmental	213,424	202,202
Utilities, services, and miscellaneous	<u>201,816</u>	<u>174,673</u>
Total Recycling	<u>2,720,423</u>	<u>2,400,597</u>
TOTAL OPERATING EXPENSES	<u>11,455,054</u>	<u>10,358,173</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$6,167,082</u></u>	<u><u>\$7,790,891</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,481,266	\$ 1,581,755
Garages	1,708,959	1,570,298
Reserved lots	341,827	309,861
Other	<u>144,174</u>	<u>170,236</u>
TOTAL OPERATING REVENUES	<u>3,676,226</u>	<u>3,632,150</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	406,956	389,315
Materials and supplies	35,771	67,730
Travel and training	9,740	5,141
Intragovernmental	247,972	180,531
Utilities, services, and miscellaneous	<u>352,237</u>	<u>304,243</u>
TOTAL OPERATING EXPENSES	<u>1,052,676</u>	<u>946,960</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$2,623,550</u></u>	<u><u>\$2,685,190</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Fees and admissions	\$ 2,206,456	\$ 2,241,788
Facility user charges	74,767	85,083
Youth capital improvement fees	24,805	24,449
Golf course improvement fees	34,457	33,816
Miscellaneous	<u>729,400</u>	<u>732,658</u>
TOTAL OPERATING REVENUES	<u>3,069,885</u>	<u>3,117,794</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,119,623	1,152,312
Materials and supplies	303,077	294,766
Travel and training	4,156	6,854
Intragovernmental	278,129	277,516
Utilities, services, and miscellaneous	<u>186,283</u>	<u>189,866</u>
Total Recreation Services	<u>1,891,268</u>	<u>1,921,314</u>
Maintenance:		
Personal services	466,685	429,281
Materials and supplies	265,149	337,625
Travel and training	0	318
Intragovernmental	66,177	89,094
Utilities, services, and miscellaneous	<u>301,242</u>	<u>357,735</u>
Total Maintenance	<u>1,099,253</u>	<u>1,214,053</u>
Activity and Recreation Center:		
Personal services	769,655	770,587
Materials and supplies	176,722	155,824
Travel and training	2,671	1,405
Intragovernmental	176,720	130,447
Utilities, services, and miscellaneous	<u>212,490</u>	<u>203,780</u>
Total Activity and Recreation Center	<u>1,338,258</u>	<u>1,262,043</u>
TOTAL OPERATING EXPENSES	<u>4,328,779</u>	<u>4,397,410</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$1,258,894)</u></u>	<u><u>(\$1,279,616)</u></u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Switching fees	\$ 247,779	\$ 176,279
Miscellaneous	<u>5,348</u>	<u>84,576</u>
TOTAL OPERATING REVENUES	<u>253,127</u>	<u>260,855</u>
OPERATING EXPENSES:		
Administration:		
Personal services	144,653	188,571
Materials and supplies	21,312	28,579
Travel and training	38	0
Intragovernmental	54,038	42,861
Utilities, services, and miscellaneous	<u>96,760</u>	<u>85,130</u>
Total Administration	<u>316,801</u>	<u>345,141</u>
Transportation:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
Total Transportation	<u>0</u>	<u>0</u>
Maintenance of Way:		
Personal services	0	0
Materials and supplies	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
Total Maintenance of Way	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>316,801</u>	<u>345,141</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>(\$63,674)</u></u>	<u><u>(\$84,286)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 2,237,387</u>	<u>\$ 1,727,133</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	164,712	114,531
Materials and supplies	16,308	12,468
Travel and training	498	1,111
Intragovernmental	166,381	144,124
Utilities, services, and miscellaneous	<u>44,223</u>	<u>44,007</u>
Total General Operations	<u>392,122</u>	<u>316,241</u>
Field Operations:		
Personal services	223,659	224,146
Materials and supplies	72,335	85,599
Travel and training	435	418
Intragovernmental	48,348	46,695
Utilities, services, and miscellaneous	<u>44,595</u>	<u>33,438</u>
Total Field Operations	<u>389,372</u>	<u>390,296</u>
TOTAL OPERATING EXPENSES	<u>781,494</u>	<u>706,537</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$1,455,893</u></u>	<u><u>\$1,020,596</u></u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 127,780</u>	<u>\$ 198,256</u>
TOTAL OPERATING REVENUES	<u>127,780</u>	<u>198,256</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	90,363	76,605
Materials and supplies	517	506
Travel and training	0	0
Intragovernmental	0	408
Utilities, services, and miscellaneous	<u>60,647</u>	<u>56,106</u>
TOTAL OPERATING EXPENSES	<u>151,527</u>	<u>133,625</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$ (23,747)</u></u>	<u><u>\$ 64,631</u></u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
JUNE 30, 2019**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
SEWER:						
Sewer Main Rehab (SW100)	\$ 6,009,142	5,101,977		5,101,977	3,223	903,942
Sm Trunks 80 Acre Point (SW111)	700,000	-		-		700,000
Private Common Collector (SW112)	1,897,610	1,865		1,865		1,895,745
Annual Sewer Improvements (SW183)	2,072,133	19,825		19,825		2,052,308
SRF WWTP Improvement (SW194)	64,776,025	63,167,915		63,167,915		1,608,110
PCCE #3 Stewart/Ridge/Med (SW198)	1,104,030	234,818	23	234,841		869,189
Hominy Br Outfall Relief (SW210)	3,861,664	3,861,670		3,861,670		(6)
Upper Hinkson Ext Ph I (SW213)	10,015,174	10,010,077		10,010,077		5,097
N Grindstone Ext Ph III (SW214)	1,300,000	124,907		124,907		1,175,093
PCCE #8 Thilly Lathrop (SW221)	2,200,970	1,258,799	381,020	1,639,819		561,151
Ridgeway Cottages (SW222)	10,000			-		10,000
Haystack Acres Pump Stn (SW230)	24,045	24,044		24,044		1
SD 170 S Bethel Church Rd (SW232)	268,380	248,640		248,640		19,740
PCCE #16 Bingham/W Ridgel (SW240)	1,245,000	131,450	322,252	453,702	144,075	647,223
PCCE #18 Spring Valley Rd (SW241)	149,000	13,968	84	14,052		134,948
N Grindstone Bank Stabil (SW244)	23,215	23,215		23,215		-
Upper Merideth Br Stabil (SW245)	573,000	165,478	150,511	315,989	203,863	53,148
Woodrail Sewer Replacemnt (SW247)	281,049	19,101	832	19,933		261,116
PCCE #20 Ridgemont (SW248)	397,142	397,143		397,143		(1)
Annual Inflow/Infil Program (SW251)	142,000	-		-		142,000
PCCE #27 Grace Ellen (SW254)	128,000	22,590		22,590		105,410
Henderson Branch SW Ext (SW255)	4,007,597	260,769	257	261,026	42,984	3,703,587
FBSR-Elm to 6th St (SW257)	2,328,036	2,148,072	179,964	2,328,036		-
SD #171 Crites Lane (SW263)	10,950	-		-		10,950
WWTP Eng Offices & Parking (SW264)	87,411	87,411		87,411		-
PCCE #22 Shannon Place (SW502)	109,000	8,895		8,895		100,105
PCCE #25 Glenwood/Redbud (SW504)	50,000	2,888	32,668	35,556	3,944	10,500
Court & Hickory Street (SW505)	57,207	6,769		6,769		50,438
SD #172-Northland Drive (SW506)	250,000	-		-		250,000
PCCE #21-Stanford (SW507)	15,000	-		-		15,000
WWTP Digester Complex Impr (SW508)	7,156,516	280,120	364,189	644,309	108,606	6,403,601
Again St Prop Acq at 1105 (SW509)	170,448	170,448		170,448		-
FY17 Sewer Main Rehab (SW510)	2,656,937	2,656,937		2,656,937		-
N Garth Sewer Replacemnt (SW511)	150,000	-	16	16		149,984
College Ave Sewer Replacemnt (SW512)	114,368	114,368		114,368		-
Tupelo-larch Sewer Replacemnt (SW513)	150,000	-	14,942	14,942	57	135,001
Columbia Country Club (SW515)	85,000	5,179	339	5,518		79,482
Hwy 63 Connector south of I-70 (SW516)	225,000	-		-		225,000
FY17B Sewer Main & Manhole Rehab (SW517)	2,779,691	2,779,691		2,779,691		-
FY18 Sewer Main & Manhole Rehab (SW518)	2,700,000	2,483	135,963	138,446	2,268,750	292,804
TOTAL SEWER	\$ 120,280,740	\$ 93,351,512	\$ 1,583,060	\$ 94,934,572	\$ 2,775,502	\$ 22,570,666
AIRPORT:						
Airport Gen Improvements (AP008)	\$ 258,580	\$ 12,902		\$ 12,902	\$	245,678
Replace Airline Counter (AP087)	32,620	32,620		32,620		-
Realign RT H (AP090)	2,214,717	1,921,629		1,921,629		293,088
Upgrade Crosswind Runway (AP092)	5,387,464	5,314,034		5,314,034		73,430
Wildlife Fencing (AP100)	1,662,968	1,662,968		1,662,968		-
Taxiway Alpha (AP101)	6,347,450	6,264,208		6,264,208		83,242
New Airport Terminal (AP111)	3,627,675	166,177	212,792	378,969	73,816	3,174,890
Terminal Master Plan (AP112)	866,436	851,752		851,752		14,684
13-31 (5500X100) & TW B (AP115)	12,493,116	11,548,692	641,709	12,190,401	92,997	209,718
Landside Pvmnt Imp Ph II (AP116)	9,549	5,380		5,380		4,169
1500 ARFF Truck (AP117)	716,625	607,827		607,827		108,798
ADA Compatible Door/Ramp (AP119)	58,124	58,124		58,124		-
Taxiway C & Pavement Mgmt (AP122)	3,409,912	2,911,422	19,778	2,931,200	341,256	137,456
Route H (AP123)	3,619,055	263,755	45,380	309,135	222,161	3,087,759
COU Parking Lot (AP124)	12,000	12,000		12,000		-
RW 2-20 & TW A North Ext (AP125)	705,963	-	42,895	42,895	594,356	68,712
Runway 2-20 Isolated Pavement Remed (AP126)	6,978,850	412,630	4,174,517	4,587,147	295,367	2,096,336
RW 2-20 Tech-Ops Agrmnt (AP128)	109,643	-	99,604	99,604		10,039

Apron Expansion & TW Recon 350 (AP130)	2,203,100	6,350	25	6,375	74,304	2,122,421
CMA Parking Expansion (AP134)	42,600	42,600		42,600		-
TOTAL AIRPORT:	\$ 50,756,447	\$ 32,095,070	\$ 5,236,700	\$ 37,331,770	\$ 1,694,257	\$ 11,730,420
PARKING:						
Short St Garage (PK051)	\$ 12,189,919	\$ 12,069,668		\$ 12,069,668	\$	120,251
6th & Cherry Major Maint (PK057)	234,584	206,668		206,668		27,916
8th & Cherry-Energy Effic (PK058)	300,000	241,907		241,907		58,093
Garages Gate Arm/Pymt System (PK059)	973,233	832,660	26,454	859,114	94,503	19,616
Parking Infra Upgrades/Maint (PK062)	343,085	267,069		267,069		76,016
MM-10th Cherry Parking Structure (PK064)	470,000	83,973	178,300	262,273	181,800	25,927
Camera System Replacement (PK065)	250,000	-	122,529	122,529	126,955	516
MM-Plaza Garage (PK066)	300,000	-	14,154	14,154	10,790	275,056
5th/Walnut Repair (PK068)	360,000	-	44,723	44,723	228,755	86,522
TOTAL PARKING:	\$ 15,420,821	\$ 13,701,945	\$ 386,160	\$ 14,088,105	\$ 642,803	\$ 689,913
RECREATION SERVICES:						
LOW Driving Range (RS085)	123,713	120,172	468	120,640	(1,108)	4,181
Antimi Sports Complex Imp (RS087)	479,585	480,695	2,367	483,062	(3,481)	4
ARC Security System Imp (RS088)	35,000	32,675		32,675		2,325
Clary-Shy Community Park Imp (RS089)	3,003,270	433,320	1,939,788	2,373,108	130,102	500,060
Sports Field House (RS090)	5,482,919	993,603	1,818,485	2,812,088	2,670,168	663
Sports Field House % for Art (M0090)	42,764	2,137	32,072	34,209		8,555
Sports Field House % for Art Maint (N0090)	7,546	-	66	66		7,480
Philips Park Improvement (RS092)	815,000	-	3,108	3,108		811,892
ARC HVAC Controller (RS093)	30,000	-	-	-	28,900	1,100
Cosmo LED Lighting (RS094)	30,000	-	18,647	18,647	4,575	6,778
TOTAL RECREATION SERVICES:	\$ 10,049,797	\$ 2,062,602	\$ 3,815,001	\$ 5,877,603	\$ 2,829,156	\$ 1,343,038
PUBLIC TRANSPORTATION:						
Benches and Shelters (PT029)	62,234	68,114	(5,880)	62,234		-
Bus Priority Signal System (PT046)	20,000	-		-		20,000
Annual Transit Projects (PT050)	1,102,259	220,300		220,300		881,959
Annual Bus Shelters (PT058)	226,900	-		-		226,900
LONO Electric Bus (PT061)	2,006,300	-	69,829	69,829	1,863,218	73,253
Replace 6 PT Vans/1 40' Bus (PT062)	1,315,458	-	494,087	494,087		821,371
Bus Shelters (PT063)	100,000	-	37,983	37,983		62,017
5339 Bus Replacement (PT064)	458,000	-	-	-	458,000	-
TOTAL PUBLIC TRANSPORTATION:	\$ 5,291,151	\$ 288,414	\$ 596,019	\$ 884,433	\$ 2,321,218	\$ 2,085,500
SOLID WASTE:						
Methane Gas Extract Wells (RF031)	1,695,947	1,454,969		1,454,969		240,978
Collection & Admin Reloc (RF048)	5,495,616	5,253,438	108,474	5,361,912		133,704
Leachate Handling & Stor (RF051)	756,672	683,209		683,209	1,525	71,938
MRF Phase I (RF055)	400,000	-		-		400,000
Landfill Wetlands (RF057)	515,000	502,640	7,450	510,090	2,500	2,410
Landfill Cell 6 (RF059)	5,870,155	5,756,498		5,756,498	88,181	25,476
Landfill Fuel Station Pump Add (RF060)	70,000	17,400	9,501	26,901	1,999	41,100
Landfill Expansion Permitting (RF061)	1,080,069	172	75,378	75,550	110,385	894,134
Landfill Fuel Station Facility Ph2 (RF062)	100,000	-		-		100,000
Landfill Ops Center Bldg Imp (RF063)	200,000	-		-		200,000
Landfill Security Gate (RF066)	70,000	5,348	4,202	9,550		60,450
CID Special Project (RF067)	110,000	33,586	1,285	34,871	11,851	63,278
912 East Walnut (RF068)	690,000	677,673	179	677,852		12,148
TOTAL SOLID WASTE:	\$ 17,053,459	\$ 14,384,933	\$ 206,469	\$ 14,591,402	\$ 216,441	\$ 2,245,616
STORMWATER:						
Annual Projects (SS017)	\$ 423,935	\$ -		\$ -	\$	423,935
Royal Latham-Fallwood (SS090)	22,537	22,537		22,537		-
Hitt & Elm (SS099)	191,948	191,948		191,948		-
Nifong & Bethel Drainage (SS105)	121,057	121,057		121,057		-
Kelly Detention Retrofit (SS108)	51,527	51,467		51,467		60
Garth at Oak Tower (SS110)	685,000	7,676	32,113	39,789		645,211
Forum Nature Area (SS113)	50,000	37,698	3,333	41,031		8,969
Annual CAM Projects (SS114)	39,135	100		100		39,035
Annual Downtown Tree Plnt (SS115)	25,054	-		-		25,054
Annual Property Acquis (SS118)	50,000	-		-		50,000

Aldeah & Ash Stm Pipe Rhb (SS123)	35,000	-	-	35,000		
E Nifong Culvert Rehab (SS124)	32,124	32,124	32,124	-		
Hinkson Bacteria Assess (SS126)	15,167	15,154	15,154	13		
Downtown Tree Planter 2015 (SS127)	35,946	35,946	35,946	-		
Cam-Hubbart Flow/Sed Stud (SS128)	70,147	70,147	70,147	-		
Manor Drive (SS129)	138,854	138,854	138,854	-		
Rollins Rd at Rock Creek (SS130)	548,061	548,061	548,061	-		
Sinclair Culv at Mill Creek (SS131)	660,000	566,398	165	566,563	93,437	
Annual Mitigation Bank Prog (SS133)	90,000	-	-	-	90,000	
Hickman/6th and 7th (SS134)	35,000	-	-	-	35,000	
Mill Creek 307 W Ahlambr (SS136)	200,000	4,201	12,189	16,390	18,591	165,019
Worley Street 1104 (SS137)	136,224	136,224	136,224	136,224	-	-
Greenwood South (SS140)	15,000	-	4,431	4,431	569	10,000
Lynn St Cottages (SS141)	200,000	66,852	66,852	66,852	133,148	133,148
Hirth Avenue (SS142)	75,000	14,163	25,006	39,169	35,831	35,831
Quail Drive (SS143)	100,000	-	16,256	16,256	144	83,600
TOTAL STORMWATER:	\$ 4,046,716	\$ 2,060,607	\$ 93,493	\$ 2,154,100	\$ 19,304	\$ 1,873,312
VEHICLE MAINTENANCE:						
TOTAL VEHICLE MAINTENANCE:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL PROJECTS	\$ 222,899,131	\$ 157,945,083	\$ 11,916,902	\$ 169,861,985	\$ 10,498,681	\$ 42,538,465

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.

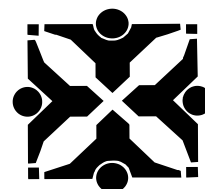
Community Relations Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments, and cable television operations.

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
June 30, 2019 and 2018

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2019	2018	2019	2018	2019	2018
CURRENT ASSETS:						
Cash and cash equivalents	\$1,360,445	\$1,453,431	\$2,000,124	\$1,821,286	\$3,922,907	\$3,513,640
Accounts receivable	0	0	39,713	23,405	5,592	5,592
Grants receivable	0	0	0	0	0	33,239
Accrued interest	2,289	3,162	3,395	3,909	6,096	7,979
Due from other funds	0	0	0	0	0	0
Inventory	0	17,306	0	0	0	0
Other assets	0	0	0	0	36,867	45,417
Total Current Assets	1,362,734	1,473,899	2,043,232	1,848,600	3,971,462	3,605,867
RESTRICTED ASSETS:						
Net pension asset	212,273	33,338	314,109	36,431	811,768	97,435
Net OPEB asset	17,839	16,709	26,397	24,725	68,218	63,898
Total Restricted Assets	230,112	50,047	340,506	61,156	879,986	161,333
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Total Other Assets	0	0	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	395,102	438,882	0	0	6,833,365	6,065,229
Accumulated depreciation	(193,351)	(219,601)	0	0	(5,586,302)	(5,173,105)
Net Plant in Service	201,751	219,281	0	0	1,247,063	892,124
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	201,751	219,281	0	0	1,247,063	892,124
TOTAL ASSETS	1,794,597	1,743,227	2,383,738	1,909,756	6,098,511	4,659,324
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	69,628	210,890	103,032	230,455	266,269	616,346
Outflows related to OPEB	309	0	457	0	1,182	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$1,864,534	\$1,954,117	\$2,487,227	\$2,140,211	\$6,365,962	\$5,275,670
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$4,079	\$2,931	\$37,808	\$31,592	\$108,448	\$73,286
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	36,395	30,471	32,272	33,032	280,621	232,884
Due to other funds	0	0	0	0	0	0
Advances from other funds	0	0	0	0	0	0
Obligations under capital leases current maturities	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	40,474	33,402	70,080	64,624	389,069	306,170
LONG-TERM LIABILITIES:						
Obligations under capital leases	0	0	0	0	0	0
Claims payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
Net Pension Liability	0	0	0	0	0	0
Total Long-Term Liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	40,474	33,402	70,080	64,624	389,069	306,170
DEFERRED INFLOWS OF RESOURCES						
Infloes related to pension	152,876	85,320	226,216	93,235	584,620	249,355
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	193,350	118,722	296,296	157,859	973,689	555,525
FUND EQUITY:						
Retained earnings (deficit)	1,671,184	1,835,395	2,190,931	1,982,352	5,392,273	4,720,145
TOTAL FUND EQUITY	1,671,184	1,835,395	2,190,931	1,982,352	5,392,273	4,720,145
LIABILITIES AND FUND EQUITY	\$1,864,534	\$1,954,117	\$2,487,227	\$2,140,211	\$6,365,962	\$5,275,670

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2019 and 2018

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2019	2018	2019	2018	2019	2018	2019	2018
\$1,582,707	\$1,561,113	\$1,292,558	\$1,158,774	\$15,921,320	\$14,680,865	\$0	\$0
120,071	18,866	18,635	3,790	8,401	2,837	0	0
0	0	0	0	0	0	0	0
2,628	3,426	1,502	1,496	28,664	30,772	0	0
0	0	0	0	0	0	0	0
5,815	3,030	1,110,584	1,219,006	0	0	0	0
0	0	0	0	0	0	0	0
1,711,221	1,586,435	2,423,279	2,383,066	15,958,385	14,714,474	0	0
463,100	57,587	633,286	78,231	50,687	6,262	0	0
38,917	36,453	53,219	49,849	4,260	3,990	0	0
502,017	94,040	686,505	128,080	54,947	10,252	0	0
0	0	0	0	0	0	0	0
0	0	0	0	1,292,577	1,299,260	0	0
0	0	0	0	1,292,577	1,299,260	0	0
1,183,067	1,183,067	2,774,297	2,908,388	0	0	0	0
(1,010,366)	(959,358)	(955,863)	(1,018,015)	0	0	0	0
172,701	223,709	1,818,434	1,890,373	0	0	0	0
0	0	0	0	0	0	0	0
172,701	223,709	1,818,434	1,890,373	0	0	0	0
2,385,939	1,904,184	4,928,218	4,401,519	17,305,909	16,023,986	0	0
151,902	364,285	207,726	494,876	16,627	39,610	0	0
674	0	922	0	74	0	0	0
<u>\$2,538,515</u>	<u>\$2,268,469</u>	<u>\$5,136,866</u>	<u>\$4,896,395</u>	<u>\$17,322,610</u>	<u>\$16,063,596</u>	<u>\$0</u>	<u>\$0</u>
\$17,311	\$18,574	\$228,674	\$152,671	\$1,831	\$9,610	\$0	\$0
0	0	0	0	0	0	0	0
70,374	69,354	103,874	103,502	22,981	22,690	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
87,685	87,928	332,548	256,173	24,812	32,300	0	0
0	0	0	0	0	0	0	0
0	0	0	0	6,136,067	5,766,650	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	6,136,067	5,766,650	0	0
87,685	87,928	332,548	256,173	6,160,879	5,798,950	0	0
333,516	147,379	456,081	200,212	36,504	16,025	0	0
421,201	235,307	788,629	456,385	6,197,383	5,814,975	0	0
2,117,314	2,033,162	4,348,237	4,440,010	11,125,227	10,248,621	0	0
2,117,314	2,033,162	4,348,237	4,440,010	11,125,227	10,248,621	0	0
<u>\$2,538,515</u>	<u>\$2,268,469</u>	<u>\$5,136,866</u>	<u>\$4,896,395</u>	<u>\$17,322,610</u>	<u>\$16,063,596</u>	<u>\$0</u>	<u>\$0</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2019 and 2018

ASSETS	Employee Benefit Fund		TOTAL	
	2019	2018	2019	2018
CURRENT ASSETS:				
Cash and cash equivalents	\$6,248,410	\$2,928,950	\$32,328,471	\$27,118,059
Accounts receivable	443,482	430,928	635,894	485,418
Grants receivable	0	0	0	33,239
Accrued interest	12,389	7,087	56,963	57,831
Due from other funds	0	0	0	0
Inventory	0	0	1,116,399	1,239,342
Other assets	0	0	36,867	45,417
Total Current Assets	6,704,281	3,366,965	34,174,594	28,979,306
RESTRICTED ASSETS:				
Net pension asset	128,101	14,876	2,613,324	324,160
Net OPEB asset	10,765	10,083	219,615	205,707
		0		
Total Restricted Assets	138,866	24,959	2,832,939	529,867
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	1,292,577	1,299,260
Total Other Assets	0	0	1,292,577	1,299,260
FIXED ASSETS:				
Property, plant, and equipment	0	0	11,185,831	10,595,566
Accumulated depreciation	0	0	(7,745,882)	(7,370,079)
Net Plant in Service	0	0	3,439,949	3,225,487
Construction in progress	0	0	0	0
Net Fixed Assets	0	0	3,439,949	3,225,487
TOTAL ASSETS	6,843,147	3,391,924	41,740,059	34,033,920
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pension	42,020	94,103	857,204	2,050,565
Outflows related to OPEB	187	0	3,805	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$6,885,354	\$3,486,027	\$42,601,068	\$36,084,485
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$0	\$55,775	\$398,151	\$344,439
Interest payable	0	0	0	0
Accrued payroll and payroll taxes	23,770	24,910	570,287	516,843
Due to other funds	0	0	0	0
Advances from other funds	0	0	0	0
Obligations under capital leases				
current maturities	0	0	0	0
Other liabilities	16,560	17,744	16,560	17,744
Total Current Liabilities	40,330	98,429	984,998	879,026
LONG-TERM LIABILITIES:				
Obligations under capital leases	0	0	0	0
Claims payable	0	0	6,136,067	5,766,650
Incurred but not reported claims	797,100	946,600	797,100	946,600
Net Pension Liability	0	0	0	0
Total Long-Term Liabilities	797,100	946,600	6,933,167	6,713,250
TOTAL LIABILITIES	837,430	1,045,029	7,918,165	7,592,276
DEFERRED INFLOWS OF RESOURCES				
Infloes related to pension	92,256	38,071	1,882,069	829,597
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	929,686	1,083,100	9,800,234	8,421,873
FUND EQUITY:				
Retained earnings (deficit)	5,955,668	2,402,927	32,800,834	27,662,612
TOTAL FUND EQUITY	5,955,668	2,402,927	32,800,834	27,662,612
LIABILITIES AND FUND EQUITY	\$6,885,354	\$3,486,027	\$42,601,068	\$36,084,485

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2019	2018	2019	2018	2019	2018
OPERATING REVENUES:						
Charges for services	<u>\$1,186,822</u>	<u>\$1,119,188</u>	<u>\$1,977,753</u>	<u>\$1,964,590</u>	<u>\$6,214,120</u>	<u>\$5,819,525</u>
OPERATING EXPENSES:						
Personal services	592,364	470,807	686,686	659,158	3,148,926	3,114,357
Materials and supplies	114,313	113,576	86,503	80,365	733,421	641,886
Travel and training	4,624	0	23,614	3,644	150,459	91,664
Intragovernmental	33,854	44,610	485,370	317,341	25,266	25,733
Utilities, services, and miscellaneous	<u>369,906</u>	<u>385,020</u>	<u>504,827</u>	<u>454,485</u>	<u>1,450,429</u>	<u>1,717,015</u>
TOTAL OPERATING EXPENSES	<u>1,115,061</u>	<u>1,014,013</u>	<u>1,787,000</u>	<u>1,514,993</u>	<u>5,508,501</u>	<u>5,590,655</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	71,761	105,175	190,753	449,597	705,619	228,870
Depreciation	<u>(8,731)</u>	<u>(10,230)</u>	<u>0</u>	<u>0</u>	<u>(309,438)</u>	<u>(196,284)</u>
OPERATING INCOME (LOSS)	<u>63,030</u>	<u>94,945</u>	<u>190,753</u>	<u>449,597</u>	<u>396,181</u>	<u>32,586</u>
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	22,088	149,005
Investment revenue	44,958	3,075	64,799	1,213	111,179	296
Miscellaneous revenue	2,712	55	3,260	(4,238)	10,172	32,176
Interest expense	0	0	0	0	0	0
Loss on disposal of fixed assets	0	0	0	0	0	(3,295)
Miscellaneous expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>47,670</u>	<u>3,130</u>	<u>68,059</u>	<u>(3,025)</u>	<u>143,439</u>	<u>178,182</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>110,700</u>	<u>98,075</u>	<u>258,812</u>	<u>446,572</u>	<u>539,620</u>	<u>210,768</u>
OPERATING TRANSFERS						
Operating transfers from other funds	0	0	0	50,558	0	597,918
Operating transfers to other funds	<u>(48,825)</u>	<u>(48,825)</u>	<u>(88,865)</u>	<u>(118,862)</u>	<u>(121,646)</u>	<u>(121,646)</u>
TOTAL OPERATING TRANSFERS	<u>(48,825)</u>	<u>(48,825)</u>	<u>(88,865)</u>	<u>(68,304)</u>	<u>(121,646)</u>	<u>476,272</u>
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	61,875	49,250	169,947	378,268	417,974	687,040
Contributed capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET INCOME (LOSS)	<u>61,875</u>	<u>49,250</u>	<u>169,947</u>	<u>378,268</u>	<u>417,974</u>	<u>687,040</u>
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	1,609,309	1,786,145	2,020,984	1,604,084	4,974,299	4,033,105
Equity transfers from other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u><u>\$1,671,184</u></u>	<u><u>\$1,835,395</u></u>	<u><u>\$2,190,931</u></u>	<u><u>\$1,982,352</u></u>	<u><u>\$5,392,273</u></u>	<u><u>\$4,720,145</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2019	2018	2019	2018	2019	2018	2019	2018
<u>\$1,986,653</u>	<u>\$1,806,497</u>	<u>\$5,416,245</u>	<u>\$6,334,281</u>	<u>\$4,665,275</u>	<u>\$4,665,274</u>	<u>\$0</u>	<u>\$0</u>
1,379,188	1,303,103	1,683,502	1,645,540	189,685	187,705	0	0
244,591	253,313	3,351,391	4,150,912	1,236	23,537	0	0
7,266	5,837	4,204	0	3,049	2,951	0	0
13,484	14,993	124,999	108,080	4,766	14,837	0	0
141,535	245,308	55,462	93,784	4,373,025	2,775,823	0	0
<u>1,786,064</u>	<u>1,822,554</u>	<u>5,219,558</u>	<u>5,998,316</u>	<u>4,571,761</u>	<u>3,004,853</u>	<u>0</u>	<u>0</u>
200,589	(16,057)	196,687	335,965	93,514	1,660,421	0	0
<u>(35,815)</u>	<u>(52,668)</u>	<u>(46,980)</u>	<u>(47,819)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>164,774</u>	<u>(68,725)</u>	<u>149,707</u>	<u>288,146</u>	<u>93,514</u>	<u>1,660,421</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0
52,500	4,074	29,497	1,372	565,627	15,310	0	0
1,434	1,371	60,306	32,306	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(19,281)	(2,699)	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>53,934</u>	<u>5,445</u>	<u>70,522</u>	<u>30,979</u>	<u>565,627</u>	<u>15,310</u>	<u>0</u>	<u>0</u>
<u>218,708</u>	<u>(63,280)</u>	<u>220,229</u>	<u>319,125</u>	<u>659,141</u>	<u>1,675,731</u>	<u>0</u>	<u>0</u>
37,500	37,500	0	0	0	0	0	0
<u>(178,421)</u>	<u>(178,421)</u>	<u>(3,662)</u>	<u>(3,662)</u>	<u>(33,660)</u>	<u>(33,660)</u>	<u>0</u>	<u>(552,316)</u>
<u>(140,921)</u>	<u>(140,921)</u>	<u>(3,662)</u>	<u>(3,662)</u>	<u>(33,660)</u>	<u>(33,660)</u>	<u>0</u>	<u>(552,316)</u>
77,787	(204,201)	216,567	315,463	625,481	1,642,071	0	(552,316)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
77,787	(204,201)	216,567	315,463	625,481	1,642,071	0	(552,316)
2,039,527	2,237,363	4,131,670	4,124,547	10,499,746	8,606,550	0	552,316
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$2,117,314</u>	<u>\$2,033,162</u>	<u>\$4,348,237</u>	<u>\$4,440,010</u>	<u>\$11,125,227</u>	<u>\$10,248,621</u>	<u>\$0</u>	<u>\$0</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

	Employee Benefit Fund		TOTAL	
	2019	2018	2019	2018
OPERATING REVENUES:				
Charges for services	\$11,571,483	\$11,478,739	\$33,018,351	\$33,188,094
OPERATING EXPENSES:				
Personal services	445,333	428,194	8,125,684	7,808,864
Materials and supplies	43,757	67,305	4,575,212	5,330,894
Travel and training	26,447	14,129	219,663	118,225
Intragovernmental	2,516	2,027	690,255	527,621
Utilities, services, and miscellaneous	9,778,681	10,418,101	16,673,865	16,089,536
TOTAL OPERATING EXPENSES	<u>10,296,734</u>	<u>10,929,756</u>	<u>30,284,679</u>	<u>29,875,140</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	1,274,749	548,983	2,733,672	3,312,954
Depreciation	<u>0</u>	<u>0</u>	<u>(400,964)</u>	<u>(307,001)</u>
OPERATING INCOME (LOSS)	<u>1,274,749</u>	<u>548,983</u>	<u>2,332,708</u>	<u>3,005,953</u>
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	22,088	149,005
Investment revenue	203,656	(1,614)	1,072,216	23,726
Miscellaneous revenue	38,418	69,362	116,302	131,032
Interest expense	0	0	0	0
Loss on disposal of fixed assets	0	0	(19,281)	(5,994)
Miscellaneous expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>242,074</u>	<u>67,748</u>	<u>1,191,325</u>	<u>297,769</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>1,516,823</u>	<u>616,731</u>	<u>3,524,033</u>	<u>3,303,722</u>
OPERATING TRANSFERS				
Operating transfers from other funds	184,363	0	221,863	685,976
Operating transfers to other funds	<u>(24,496)</u>	<u>(24,496)</u>	<u>(499,575)</u>	<u>(1,081,888)</u>
TOTAL OPERATING TRANSFERS	<u>159,867</u>	<u>(24,496)</u>	<u>(277,712)</u>	<u>(395,912)</u>
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	1,676,690	592,235	3,246,321	2,907,810
Contributed capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET INCOME (LOSS)	1,676,690	592,235	3,246,321	2,907,810
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	4,278,978	1,810,692	29,554,513	24,754,802
Equity transfers from other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$5,955,668</u>	<u>\$2,402,927</u>	<u>32,800,834</u>	<u>27,662,612</u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2019	2018	2019	2018	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$63,030	\$94,945	\$190,753	\$449,597	\$396,181	\$32,586
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	8,731	10,230	0	0	309,438	196,284
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	(11,049)	(20,565)	0	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	0	0	0	0	0	0
Decrease (increase) in other assets	0	12	10,847	0	91,828	(78,374)
Increase (decrease) in accounts payable	(41,889)	(46,258)	(25,186)	(16,288)	(42,466)	(261,230)
Increase (decrease) in accrued payroll	(28,532)	(15,777)	(28,022)	(20,555)	(131,064)	(72,180)
Increase (decrease) in due to other funds	0	0	0	0	0	(7)
Increase (decrease) in other liabilities	0	0	0	0	0	59,486
Unrealized gain (loss) on cash equivalents	14,748	(27,064)	21,679	(33,464)	39,436	(67,958)
Other nonoperating revenue	2,712	55	3,260	(4,238)	10,172	32,176
Net cash provided by (used for) operating activities	18,800	16,143	162,282	354,487	673,525	(159,217)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	50,558	0	597,918
Operating transfers out	(48,825)	(48,825)	(88,865)	(118,862)	(121,646)	(121,646)
Operating grants	0	0	0	0	49,751	115,766
Net cash provided by (used for) noncapital financing activities	(48,825)	(48,825)	(88,865)	(68,304)	(71,895)	592,038
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Debt service – interest	0	0	0	0	0	0
Debt service – principal	0	0	0	0	0	0
Acquisition and construction of capital assets	0	0	0	0	(683,754)	(272,375)
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.	0	0	0	0	(683,754)	(272,375)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	30,964	29,657	43,791	33,514	74,253	66,258
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	30,964	29,657	43,791	33,514	74,253	66,258
Net increase (decrease) in cash and cash equivalents	939	(3,025)	117,208	319,697	(7,871)	226,704
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	1,359,506	1,456,456	1,882,916	1,501,589	3,930,778	3,286,936
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$1,360,445</u>	<u>\$1,453,431</u>	<u>\$2,000,124</u>	<u>\$1,821,286</u>	<u>\$3,922,907</u>	<u>\$3,513,640</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$1,360,445</u>	<u>\$1,453,431</u>	<u>\$2,000,124</u>	<u>\$1,821,286</u>	<u>\$3,922,907</u>	<u>\$3,513,640</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$1,360,445</u>	<u>\$1,453,431</u>	<u>\$2,000,124</u>	<u>\$1,821,286</u>	<u>\$3,922,907</u>	<u>\$3,513,640</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2019	2018	2019	2018	2019	2018	2019	2018
\$164,774	(\$68,725)	\$149,707	\$288,146	\$93,514	\$1,660,421	\$0	\$0
35,815	52,668	46,980	47,819	0	0	0	0
2,302	104,009	(2,035)	31,446	(5,764)	(2,837)	0	1,500
0	0	0	0	0	0	0	0
0	0	(137,567)	(139,474)	0	0	0	0
388	6,887	0	22	0	0	0	110,794
(11,985)	(13,633)	(115,678)	(131,307)	(10,697)	(87,308)	0	(6,609)
(49,940)	(42,433)	(95,903)	(57,658)	(8,226)	(6,622)	0	(43,080)
0	(1)	0	(10)	0	0	0	0
0	0	0	0	0	0	0	0
17,184	(29,347)	9,524	(12,729)	(179,284)	(263,005)	0	0
1,434	1,371	60,306	32,306	0	0	0	0
159,972	10,796	(84,666)	58,561	(110,457)	1,300,649	0	62,605
37,500	37,500	0	0	0	0	0	0
(178,421)	(178,421)	(3,662)	(3,662)	(33,660)	(33,660)	0	(552,316)
0	0	0	0	0	0	0	35,464
(140,921)	(140,921)	(3,662)	(3,662)	(33,660)	(33,660)	0	(516,852)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(12,059)	(2,621)	0	0	0	4,394
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(12,059)	(2,621)	0	0	0	4,394
36,119	33,073	20,626	13,976	747,909	270,600	0	819
0	0	0	0	(10,043)	(820)	0	0
0	0	0	0	0	0	0	0
36,119	33,073	20,626	13,976	737,866	269,780	0	819
55,170	(97,052)	(79,761)	66,254	593,749	1,536,769	0	(449,034)
1,527,537	1,658,165	1,372,319	1,092,520	15,327,571	13,144,096	0	449,034
<u>\$1,582,707</u>	<u>\$1,561,113</u>	<u>\$1,292,558</u>	<u>\$1,158,774</u>	<u>\$15,921,320</u>	<u>\$14,680,865</u>	<u>\$0</u>	<u>\$0</u>
<u>\$1,582,707</u>	<u>\$1,561,113</u>	<u>\$1,292,558</u>	<u>\$1,158,774</u>	<u>\$15,921,320</u>	<u>\$14,680,865</u>	<u>\$0</u>	<u>\$0</u>
<u>\$1,582,707</u>	<u>\$1,561,113</u>	<u>\$1,292,558</u>	<u>\$1,158,774</u>	<u>\$15,921,320</u>	<u>\$14,680,865</u>	<u>\$0</u>	<u>\$0</u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

	Employee Benefit Fund		TOTAL	
	2019	2018	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$1,274,749	\$548,983	\$2,332,708	\$3,005,953
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	400,964	307,001
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	(9,596)	(23,955)	(26,142)	89,598
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(137,567)	(139,474)
Decrease (increase) in other assets	0	0	103,063	39,341
Increase (decrease) in accounts payable	(63,617)	(112,217)	(311,518)	(674,850)
Increase (decrease) in accrued payroll	(46,459)	(34,735)	(388,146)	(293,040)
Increase (decrease) in due to other funds	0	0	0	(18)
Increase (decrease) in other liabilities	(11,435)	(17,489)	(11,435)	41,997
Unrealized gain (loss) on cash equivalents	72,928	(59,741)	(3,785)	(493,308)
Other nonoperating revenue	38,418	69,362	116,302	131,032
Net cash provided by (used for) operating activities	1,254,988	370,208	2,074,444	2,014,232
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	184,363	0	221,863	685,976
Operating transfers out	(24,496)	(24,496)	(499,575)	(1,081,888)
Operating grants	0	0	49,751	151,230
Net cash provided by (used for) noncapital financing activities	159,867	(24,496)	(227,961)	(244,682)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Debt service – interest	0	0	0	0
Debt service – principal	0	0	0	0
Acquisition and construction of capital assets	0	0	(695,813)	(270,602)
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	(695,813)	(274,996)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	125,223	56,405	1,078,885	504,302
Purchase of investments	0	0	(10,043)	(820)
Sale of investments	0	0	0	0
Net cash provided by (used for) investing activities	125,223	56,405	1,068,842	503,482
Net increase (decrease) in cash and cash equivalents	1,540,078	402,117	2,219,512	2,002,430
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	4,708,332	2,526,833	30,108,959	25,115,629
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$6,248,410	\$2,928,950	32,328,471	27,118,059
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	\$6,248,410	\$2,928,950	32,328,471	27,118,059
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$6,248,410	\$2,928,950	32,328,471	27,118,059

TRUST AND AGENCY FUNDS

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

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

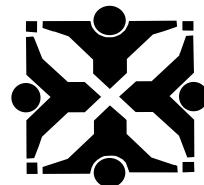
Other Post Employment Benefit Trust Fund - to account for the accumulation of resources for post employment benefits to qualified plan participants.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2019 and 2018

ASSETS	Pension and Other Postemployment Benefits Trust Funds						Nonexpendable Trust Fund	
	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		Designated Loan and Special Tax Bill Investment Fund	
	2019	2018	2019	2018	2019	2018	2019	2018
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$523,791	\$503,624	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	4,766,477	3,187,207
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	1,017,668	1,042,812
Allowance for uncollectible taxes	0	0	0	0	0	0	(202,118)	(202,927)
Accrued interest	158,148	156,929	103,740	104,525	999	1,111	231,189	229,789
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	3,505,359	4,829,145
Other assets	0	0	0	0	0	0	0	0
Investments	85,182,974	80,219,649	55,876,932	53,431,429	3,433,513	3,222,807	0	0
Property, plant, and equipment	0	0	0	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0	0	0	0
TOTAL ASSETS	\$85,341,122	\$80,376,578	\$55,980,672	\$53,535,954	\$3,958,303	\$3,727,542	\$9,318,575	\$9,086,026
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	24,290	384,660	15,933	256,208	0	0	0	0
Loan payable	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	919	919
TOTAL LIABILITIES	24,290	384,660	15,933	256,208	0	0	919	919
FUND EQUITY:								
Fund Balance:								
Nonspendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	7,817,656	7,585,107
Assigned	0	0	0	0	0	0	0	0
Unassigned	85,316,832	79,991,918	55,964,739	53,279,746	3,958,303	3,727,542	0	0
TOTAL FUND EQUITY	85,316,832	79,991,918	55,964,739	53,279,746	3,958,303	3,727,542	9,317,656	9,085,107
TOTAL LIABILITIES AND FUND EQUITY	\$85,341,122	\$80,376,578	\$55,980,672	\$53,535,954	\$3,958,303	\$3,727,542	\$9,318,575	\$9,086,026

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

**COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2019 and 2018**

	Expendable Trust Funds					
	Contributions Fund		REDI Trust Fund		TOTAL	
	2019	2018	2019	2018	2019	2018
ASSETS						
Cash and cash equivalents	\$665,688	\$655,420	\$0	\$582,085	\$1,189,479	\$1,741,129
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	4,766,477	3,187,207
Accounts receivable	900	721	0	8,750	900	9,471
Tax bills receivable	0	0	0	0	1,017,668	1,042,812
Allowance for uncollectible taxes	0	0	0	0	(202,118)	(202,927)
Accrued interest	1,250	1,344	0	1,206	495,326	494,904
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	3,505,359	4,829,145
Other assets	0	0	0	31,020	0	31,020
Investments	0	0	0	0	144,493,419	136,873,885
Property, plant, and equipment	0	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0	0
TOTAL ASSETS	<u>\$667,838</u>	<u>\$657,485</u>	<u>\$0</u>	<u>\$623,061</u>	<u>\$155,266,510</u>	<u>\$148,006,646</u>
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$5,342	0	5,342
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	40,223	640,868
Loans payable	0	0	0	339,054	0	339,054
Other liabilities	0	0	0	80	919	999
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>344,476</u>	<u>41,142</u>	<u>986,263</u>
FUND EQUITY:						
Fund Balance:						
Nonspendable	0	0	0	0	1,500,000	1,500,000
Restricted	443,797	453,155	0	0	443,797	453,155
Committed	0	0	0	0	7,817,656	7,585,107
Assigned	224,041	204,330	0	0	224,041	204,330
Unassigned	0	0	0	278,585	145,239,874	137,277,791
TOTAL FUND EQUITY	<u>667,838.00</u>	<u>657,485</u>	<u>0</u>	<u>278,585</u>	<u>155,225,368</u>	<u>147,020,383</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$667,838</u>	<u>\$657,485</u>	<u>\$0</u>	<u>\$623,061</u>	<u>\$155,266,510</u>	<u>\$148,006,646</u>

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

PENSION TRUST FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2019	2018	2019	2018	2019	2018	2019	2018
CURRENT ASSETS:								
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$523,791	\$503,624	\$523,791	\$503,624
Receivables:								
Accrued interest	158,148	156,929	103,740	104,525	999	1,111	262,887	262,565
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	85,182,974	80,219,649	55,876,932	53,431,429	3,433,513	3,222,807	144,493,419	136,873,885
Total Current Assets	85,341,122	80,376,578	55,980,672	53,535,954	3,958,303	3,727,542	141,321,794	133,912,532
FIXED ASSETS:								
Property, plant, and equipment	0	0	0	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0	0	0	0
Net Fixed Assets	0	0	0	0	0	0	0	0
TOTAL ASSETS	85,341,122	80,376,578	55,980,672	53,535,954	3,958,303	3,727,542	145,280,097	137,640,074
LIABILITIES								
Accounts payable	0	0	0	0	0	0	0	0
Other liabilities	24,290	384,660	15,933	256,208	0	0	40,223	640,868
Total Liabilities	24,290	384,660	15,933	256,208	0	0	40,223	640,868
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS	<u>\$85,316,832</u>	<u>\$79,991,918</u>	<u>\$55,964,739</u>	<u>\$53,279,746</u>	<u>\$3,958,303</u>	<u>\$3,727,542</u>	<u>\$145,239,874</u>	<u>\$136,999,206</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

	Designated Loan and Special Tax Bill Investment Fund	
	2019	2018
OPERATING REVENUES:		
Investment revenue	\$214,948	\$80,866
OPERATING EXPENSES:		
Intragovernmental	4,147	1,888
Utilities, services, and miscellaneous	(3)	0
TOTAL OPERATING EXPENSES	4,144	1,888
NET INCOME	210,804	78,978
FUND BALANCE, BEGINNING OF PERIOD	9,106,852	9,006,129
FUND BALANCE, END OF PERIOD	<u>\$9,317,656</u>	<u>\$9,085,107</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

	Designated Loan and Special Tax Bill Investment Fund	
	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$210,804	\$78,978
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(214,948)	(80,866)
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	1,207,996	(1,597,709)
Increase (decrease) in other liabilities	0	0
Net cash provided by (used for) operating activities	<u>1,203,852</u>	<u>(1,599,597)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	214,027	82,630
Purchase of tax bills	(615)	(17,001)
Sale of tax bills	<u>26,708</u>	<u>20,339</u>
Net cash provided by (used for) investing activities	<u>240,120</u>	<u>85,968</u>
Net increase (decrease) in cash and cash equivalents	1,443,972	(1,513,629)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>3,322,505</u>	<u>4,700,836</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$4,766,477</u></u>	<u><u>\$3,187,207</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	<u>\$4,766,477</u>	<u>\$3,187,207</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$4,766,477</u></u>	<u><u>\$3,187,207</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

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

	Contributions Fund		REDI Trust Fund		TOTAL	
	2019	2018	2019	2018	2019	2018
REVENUES:						
Investment revenue	\$23,621	\$1,490	\$0	\$1,002	\$23,621	\$2,492
Miscellaneous	84,257	419,563	0	316,090	84,257	735,653
TOTAL REVENUES	107,878	421,053	0	317,092	107,878	738,145
EXPENDITURES:						
Current:						
Policy development and administration	0	0	0	205,125	0	205,125
Health and environment	0	0	0	0	0	0
Personal development	14,901	38,477	0	0	14,901	38,477
TOTAL EXPENDITURES	14,901	38,477	0	205,125	14,901	243,602
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	92,977	382,576	0	111,967	92,977	494,543
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	9,746	35,265	0	0	9,746	35,265
Operating transfers to other funds	(101,518)	(372,820)	0	0	(101,518)	(372,820)
Loan Proceeds	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(91,772)	(337,555)	0	0	(91,772)	(337,555)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	1,205	45,021	0	111,967	1,205	156,988
FUND BALANCE, BEGINNING OF PERIOD	666,633	612,464	234,433	166,618	901,066	779,082
Equity transfers to other funds	0	0	(234,433)	0	(234,433)	0
FUND BALANCE, END OF PERIOD	\$667,838.00	\$657,485	\$0	\$278,585	\$667,838	\$936,070

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

CONTRIBUTIONS FUND	2019	2018
REVENUES:		
Investment revenue	\$23,621	\$1,490
Miscellaneous	84,257	419,563
TOTAL REVENUES	107,878	421,053
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	2,493	1,543
Travel and training	720	(49)
Intragovernmental	380	413
Utilities, services, and miscellaneous	11,308	36,570
Capital Outlay	0	0
TOTAL EXPENDITURES	14,901	38,477
Operating transfer from other funds	(9,746)	0
Operating transfer to other funds	101,518	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$184,749	\$382,576
 REDI TRUST FUND		
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	0	169,575
Contributions – City	0	46,000
Contributions – County	0	26,250
Contributions – University	0	26,250
Investment revenue	0	1,002
Miscellaneous	0	48,015
TOTAL REVENUES	0	317,092
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	0	26,445
Travel and training	0	28,157
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	0	140,127
Interest expense	0	10,396
TOTAL EXPENDITURES	0	205,125
Operating transfer to other funds	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$0	\$111,967

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2019	2018	2019	2018	2019	2018
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$0	\$0
Accounts receivable	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0
Total Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
LIABILITIES						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		Mo Foundation for Health Fund		TOTAL	
2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
\$16,889	\$16,889	\$23,203	\$20,000	\$2,086	\$5,172	\$0	\$0	\$42,178	\$42,061
19,924	46,868	2,402	0	0	0	0	0	22,326	46,868
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
<u>36,813</u>	<u>63,757</u>	<u>25,605</u>	<u>20,000</u>	<u>2,086</u>	<u>5,172</u>	<u>0</u>	<u>0</u>	<u>64,504</u>	<u>88,929</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$8,577	\$3,617	\$8,577	\$3,617
0	0	0	0	0	0	5,322	8,204	5,322	8,204
<u>36,813</u>	<u>63,757</u>	<u>25,605</u>	<u>20,000</u>	<u>2,086</u>	<u>5,172</u>	<u>(13,899)</u>	<u>(11,821)</u>	<u>50,605</u>	<u>77,108</u>
<u>36,813</u>	<u>63,757</u>	<u>25,605</u>	<u>20,000</u>	<u>2,086</u>	<u>5,172</u>	<u>0</u>	<u>0</u>	<u>64,504</u>	<u>88,929</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

EXHIBIT H-8

**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

	Balance July 1		Additions		Deductions		Balance June 30	
	2018	2017	2019	2018	2019	2018	2019	2018
LIBRARY DEBT FUND								
ASSETS								
Cash and cash equivalents	\$0	\$1,595,859	\$0	\$79,508	\$0	\$1,675,367	\$0	\$0
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	24,657	0	60,624	0	85,281	0	0
Accrued interest	0	2,828	0	9,621	0	12,449	0	0
Total Assets	<u>0</u>	<u>1,623,344</u>	<u>0</u>	<u>149,753</u>	<u>0</u>	<u>1,773,097</u>	<u>0</u>	<u>0</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	25,000	0	0	0	25,000	0	0
Other liabilities	0	1,598,344	52,526	3,286,431	52,526	4,884,775	0	0
Total Liabilities	<u>0</u>	<u>1,623,344</u>	<u>52,526</u>	<u>3,286,431</u>	<u>52,526</u>	<u>4,909,775</u>	<u>0</u>	<u>0</u>
LIBRARY OPERATING FUND								
ASSETS								
Cash and cash equivalents	\$0	\$2,030,770	\$0	\$470,942	\$0	\$2,501,712	\$0	\$0
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	37,024	0	408,981	0	446,005	0	0
Accrued interest	0	4,614	0	8,759	0	13,373	0	0
Total Assets	<u>0</u>	<u>2,072,408</u>	<u>0</u>	<u>888,682</u>	<u>0</u>	<u>2,961,090</u>	<u>0</u>	<u>0</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	37,800	0	0	0	37,800	0	0
Other liabilities	0	2,034,608	483,048	6,445,581	483,048	8,480,189	0	0
Total Liabilities	<u>0</u>	<u>2,072,408</u>	<u>483,048</u>	<u>6,445,581</u>	<u>483,048</u>	<u>8,517,989</u>	<u>0</u>	<u>0</u>
LIBRARY BUILDING FUND								
ASSETS								
Cash and cash equivalents	\$0	\$119,020	\$0	\$15,674	\$0	\$134,694	\$0	\$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	230	0	953	0	1,183	0	0
Total Assets	<u>0</u>	<u>119,250</u>	<u>0</u>	<u>16,627</u>	<u>0</u>	<u>135,877</u>	<u>0</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	119,250	34,189	116,007	34,189	235,257	0	0
Total Liabilities	<u>0</u>	<u>119,250</u>	<u>34,189</u>	<u>116,007</u>	<u>34,189</u>	<u>235,257</u>	<u>0</u>	<u>0</u>
TIGER HOTEL TIF FUND								
ASSETS								
Cash and cash equivalents	\$16,889	\$19,784	\$65,676	\$65,676	\$65,676	\$68,571	\$16,889	\$16,889
Accounts receivable	46,868	64,597	129	0	27,073	17,729	19,924	46,868
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>63,757</u>	<u>84,381</u>	<u>65,805</u>	<u>65,676</u>	<u>92,749</u>	<u>86,300</u>	<u>36,813</u>	<u>63,757</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	63,757	84,381	17,018	0	43,962	20,624	36,813	63,757
Total Liabilities	<u>63,757</u>	<u>84,381</u>	<u>17,018</u>	<u>0</u>	<u>43,962</u>	<u>20,624</u>	<u>36,813</u>	<u>63,757</u>
REGENCY TIF FUND								
ASSETS								
Cash and cash equivalents	\$20,000	\$44,639	\$189,858	\$182,700	\$186,655	\$207,339	\$23,203	\$20,000
Accounts receivable	0	27,988	26,736	10,622	24,334	38,610	2,402	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>20,000</u>	<u>72,627</u>	<u>216,594</u>	<u>193,322</u>	<u>210,989</u>	<u>245,949</u>	<u>25,605</u>	<u>20,000</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	20,000	72,627	225,254	270,093	219,649	322,720	25,605	20,000
Total Liabilities	<u>20,000</u>	<u>72,627</u>	<u>225,254</u>	<u>270,093</u>	<u>219,649</u>	<u>322,720</u>	<u>25,605</u>	<u>20,000</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

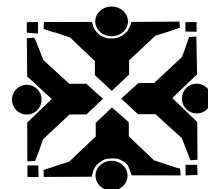
**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018**

	Balance July 1		Additions		Deductions		Balance June 30	
	2018	2017	2019	2018	2019	2018	2019	2018
BROADWAY HOTEL PHASE 2 TIF FUND								
ASSETS								
Cash and cash equivalents	\$5,172	\$10,000	\$0	\$55,000	\$3,086	\$59,828	\$2,086	\$5,172
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>5,172</u>	<u>10,000</u>	<u>0</u>	<u>55,000</u>	<u>3,086</u>	<u>59,828</u>	<u>2,086</u>	<u>5,172</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$3,086	\$0	\$3,086	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	5,172	10,000	42,042	75,872	45,128	80,700	2,086	5,172
Total Liabilities	<u>5,172</u>	<u>10,000</u>	<u>45,128</u>	<u>75,872</u>	<u>48,214</u>	<u>80,700</u>	<u>2,086</u>	<u>5,172</u>
MO FOUNDATION FOR HEALTH FUND								
ASSETS								
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
LIABILITIES								
Accounts payable	\$3,617	\$0	\$102,774	\$44,545	\$97,814	\$40,928	\$8,577	\$3,617
Due to other entities	8,204	0	97,814	65,928	100,696	57,724	5,322	8,204
Other liabilities	(11,821)	0	215,511	86,586	217,589	98,407	(13,899)	(11,821)
Total Liabilities	<u>0</u>	<u>0</u>	<u>416,099</u>	<u>197,059</u>	<u>416,099</u>	<u>197,059</u>	<u>0</u>	<u>0</u>
TOTAL AGENCY FUNDS								
ASSETS								
Cash and cash equivalents	\$42,061	\$3,820,072	\$255,534	\$869,500	\$255,417	\$4,647,511	\$42,178	\$42,061
Accounts receivable	46,868	92,585	26,865	10,622	51,407	56,339	22,326	46,868
Taxes receivable, net	0	61,681	0	469,605	0	531,286	0	0
Accrued interest	0	7,672	0	19,333	0	27,005	0	0
Total Assets	<u>88,929</u>	<u>3,982,010</u>	<u>282,399</u>	<u>1,369,060</u>	<u>306,824</u>	<u>5,262,141</u>	<u>64,504</u>	<u>88,929</u>
LIABILITIES								
Accounts payable	\$3,617	\$0	\$105,860	\$44,545	\$100,900	\$40,928	\$8,577	\$3,617
Due to other entities	8,204	62,800	97,814	65,928	100,696	120,524	5,322	8,204
Other liabilities	77,108	3,919,210	1,069,588	10,280,570	1,096,091	14,122,672	50,605	77,108
Total Liabilities	<u>88,929</u>	<u>3,982,010</u>	<u>1,273,262</u>	<u>10,391,043</u>	<u>1,297,687</u>	<u>14,284,124</u>	<u>64,504</u>	<u>88,929</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
June 30, 2019 and 2018

	2019	2018
GENERAL FIXED ASSETS:		
Land	\$48,680,860	\$48,680,860
Buildings	73,335,351	73,335,351
Improvements other than buildings	46,318,177	41,694,703
Infrastructure	320,270,392	309,022,441
Furniture, fixtures, and equipment	46,086,668	41,529,408
Construction in progress	15,493,077	25,622,196
TOTAL GENERAL FIXED ASSETS	<u>\$550,184,525</u>	<u>\$539,884,959</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	142,723,549	141,915,951
Special Revenue Funds	25,414,793	25,414,793
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	113,432,178	113,432,178
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	11,336,168	11,336,168
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	238,415,708	228,923,740
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$550,184,525</u>	<u>\$539,884,959</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
JUNE 30, 2019

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improve- ments Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	\$0	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	0	13,104
City Manager	166,499	0	0	47,758	118,741
Finance	3,984,935	0	0	66,263	3,918,672
Human Resources	23,267	0	0	0	23,267
City Counselor	19,497	0	0	0	19,497
Public Works Administration	34,128	0	0	0	34,128
Public Works Engineering	270,220	0	0	0	270,220
Public Works Public Buildings	56,514,900	3,145,204	52,832,197	491,962	45,537
Convention and Tourism	914,489	157,604	652,508	84,026	20,351
Cultural Affairs	862,901	0	0	852,901	10,000
REDI	5,695	0	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>62,809,635</u>	<u>3,302,808</u>	<u>53,484,705</u>	<u>1,542,910</u>	<u>4,479,212</u>
PUBLIC SAFETY:					
Police	7,737,169	501,436	1,583,593	110,193	5,541,947
Fire	29,142,943	1,106,584	11,790,675	919,839	15,325,845
Animal Control	57,384	0	0	0	57,384
Municipal Court	160,242	0	0	0	160,242
Joint Communications	3,893,032	0	9,720	54,645	3,828,667
Civil Defense	1,287,453	0	0	0	1,287,453
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	<u>42,278,223</u>	<u>1,608,020</u>	<u>13,383,988</u>	<u>1,084,677</u>	<u>26,201,538</u>
TRANSPORTATION:					
Streets	338,381,088	5,457,572	3,073,575	320,858,080	8,991,861
Traffic	1,038,030	0	0	0	1,038,030
TOTAL TRANSPORTATION	<u>339,419,118</u>	<u>5,457,572</u>	<u>3,073,575</u>	<u>320,858,080</u>	<u>10,029,891</u>
HEALTH AND ENVIRONMENT:					
Health Services	289,273	0	7,195	0	282,078
Community Development	541,217	0	0	73,500	467,717
CDBG	23,033	0	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	<u>853,523</u>	<u>0</u>	<u>7,195</u>	<u>73,500</u>	<u>772,828</u>
PERSONAL DEVELOPMENT:					
Parks and Recreation	89,330,949	38,312,460	3,385,888	43,029,402	4,603,199
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	<u>89,330,949</u>	<u>38,312,460</u>	<u>3,385,888</u>	<u>43,029,402</u>	<u>4,603,199</u>
Total General Fixed Assets Allocated to Functions	534,691,448	<u>\$48,680,860</u>	<u>\$73,335,351</u>	<u>\$366,588,569</u>	<u>\$46,086,668</u>
CONSTRUCTION IN PROGRESS	<u>15,493,077</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$550,184,525</u>				

CITY OF COLUMBIA, MISSOURI

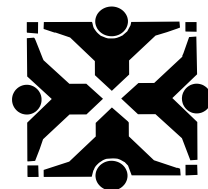
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE NINE MONTHS ENDED JUNE 30, 2019

	General Fixed Assets Oct. 1, 2018	Additions	Deductions	General Fixed Assets June 30, 2019
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	\$0	\$0	\$0	\$ 0
City Clerk	13,104	0	0	13,104
City Manager	166,499	0	0	166,499
Finance	3,984,935	0	0	3,984,935
Human Resources	23,267	0	0	23,267
City Counselor	19,497	0	0	19,497
Public Works Administration	34,128	0	0	34,128
Public Works Engineering	287,936	0	17,716	270,220
Public Works Public Buildings	56,514,900	0	0	56,514,900
Convention and Tourism	914,489	0	0	914,489
Cultural Affairs	862,901	0	0	862,901
REDI	5,695	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	62,827,351	0	17,716	62,809,635
PUBLIC SAFETY:				
Police	7,681,402	235,587	179,820	7,737,169
Fire	29,167,692	0	24,749	29,142,943
Animal Control	57,384	0	0	57,384
Municipal Court	153,637	6,605	0	160,242
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	42,240,600	242,192	204,569	42,278,223
TRANSPORTATION:				
Streets	337,955,997	649,858	224,767	338,381,088
Traffic	1,046,131	12,899	21,000	1,038,030
TOTAL TRANSPORTATION	339,002,128	662,757	245,767	339,419,118
HEALTH AND ENVIRONMENT:				
Health services	305,598	0	16,325	289,273
Community development	530,126	24,943	13,852	541,217
CDBG	23,033	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	858,757	24,943	30,177	853,523
PERSONAL DEVELOPMENT:				
Parks and Recreation	89,224,052	106,897	0	89,330,949
TOTAL PERSONAL DEVELOPMENT	89,224,052	106,897	0	89,330,949
CONSTRUCTION IN PROGRESS	15,493,077	0	0	15,493,077
TOTAL GENERAL FIXED ASSETS	\$549,645,965	\$1,036,789	\$498,229	\$550,184,525

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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
June 30, 2019 and 2018

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2019	2018
Special Obligation Bonds 2016:		
Amount available in Debt Service Funds	972,959	948,188
Amount to be provided	12,892,041	14,181,812
Lemone Note		
Amount available in Debt Service Funds	664,846	1,006,543
Amount to be provided	1,439,027	2,513,429
MTFC Loan		
Amount available in Debt Service Funds	972,310	937,310
Amount to be provided	1,785,388	2,670,606
Accrued Compensated Absences:		
Amount to be provided	2,912,876	3,002,242
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$21,639,447</u>	<u>\$25,260,130</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2016:	13,865,000	15,130,000
Lemone Note	2,103,873	3,519,972
MTFC Loan	2,757,698	3,607,916
Accrued compensated absences	2,912,876	3,002,242
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$21,639,447</u>	<u>\$25,260,130</u>

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CITY OF COLUMBIA, MISSOURI

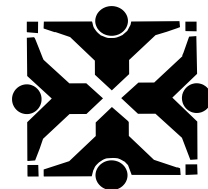
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE NINE MONTHS ENDED JUNE 30, 2019 AND 2018

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2019	2018	2019	2018	2019	2018
BALANCE, BEGINNING OF PERIOD	\$2,951,680	\$3,299,964	\$21,452,705	\$24,617,778	\$24,404,385	\$27,917,742
Additions:						
Increase in accrued compensated absences	0	0	0	0	0	0
Lemone Trust	0	0	0	0	0	0
MTFC Loan	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0
Deductions:						
Maturities:						
Lemone Trust	0	0	1,070,161	1,009,047	1,070,161	1,009,047
Special Obligation Bonds 2006B	0	0	0	0	0	0
Special obligation Bonds 2008B	0	0	0	0	0	0
Special obligation Bonds 2016	0	0	1,265,000	1,235,000	1,265,000	1,235,000
MTFC Loan	0	0	429,777	413,565	429,777	413,565
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	2,764,938	2,657,612	2,764,938	2,657,612
Increase (decrease) in fund balance of Debt Service Funds	(341,488)	(385,348)	341,488	385,348	0	0
BALANCE, END OF PERIOD	<u>\$2,610,192</u>	<u>\$2,914,616</u>	<u>\$19,029,255</u>	<u>\$22,345,514</u>	<u>\$21,639,447</u>	<u>\$25,260,130</u>

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CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

June 30, 2019

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2019
POOLED CASH:						
U. S. Government and Agency Securities:						
UNITED STATES TREASURY BILL - 912796SB6	02/06/19	5,000,000	08/01/19	N/A	4,941,833	4,991,350
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	1,738,454
UNITED STATES TREASURY BILL - 912796RM3	02/06/19	5,000,000	11/07/19	N/A	4,908,310	4,963,050
GNMA PL 782102X - 36241KKP2	various	76,721,575	12/15/19	4.500%	30,381	5,064
UNITED STATES TREASURY BILL - 912796RY7	01/30/20	5,000,000	01/30/20	N/A	4,878,283	4,943,700
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	8,669	5,822
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	22,107	3
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	737,189	667,115
FGG 11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%		13,358
GNMA PL 783440X - 36241LZD1	07/18/17	25,000,000	12/15/20	5.000%	95,243	74,389
FG 1163 J - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	274,300	143,316
FG 112740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	200,659	44,008
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	26,273	2,322
FHR 11161	11/30/98	505,000	08/15/21	5.500%		327
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	35,696	4,683
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,205,778
FHLMC PL G12334 - 3128M1PT0	various	109,369,361	09/01/21	5.000%	997,350	889,349
FHLMC CTF5 J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	-	17,001
FHR 1163 JA - 3129072D9	11/29/99	5,000,000	11/15/21	7.000%	-	966
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	2,005,200
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	14,875	871
GNR 2010-160 - 38377RLG8	11/03/17	5,826,999	01/20/22	4.500%	1,740,617	1,639,567
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	110,136	11,422
FNMA PL 995529 - 31416BAN5	various	52,857,005	11/01/22	5.500%	993,941	859,936
FNMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	1,351,354	1,361,846
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	123,174	59,529
FHLMC C90787 GOLD - 31335HZU6	02/12/04	1,758,744	11/01/23	4.000%		54,777
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	75,415	184,314
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	335,220	73,301
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	164,345	3,888,023
FHLMC PL J09639 - 3128PMV80	various	245,000,000	04/01/24	4.000%	4,183,323	854,893
FNMA PL 930852 - 31412PEZ0	03/16/17	21,337,000	04/01/24	4.500%	924,443	68,950
GNMA PL 004404M - 3620ZE3M9	06/19/17	1,000,000	04/20/24	4.000%	73,867	3,000,000
FHLMC CALLABLE - 3134G8ZT9	04/26/16	3,000,000	04/26/24	1.500%		2,990,340
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	401	50,629
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	243,650	132,085
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	291,686	144,711
FHR 3559 BL - 31398Z56	03/20/18	11,111,111	08/15/24	5.000%	2,636,594	2,581,824
FNMA PL 931875 - 31412QIU4	06/19/17	30,000,000	09/01/24	4.000%	2,872,538	2,707,047
FHLMC CTF5 J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	129,848	72,177
FHLMC PL G16325 - 3128MFHA9	11/08/17	1,392,115	12/01/24	5.000%	697,471	640,030
FHLMC PL G15718 - 3128MES9	05/03/19	26,000,000	12/01/24	5.500%	6,254,384	6,240,490
GNMA PL 728923X - 3620AFYU5	06/19/17	4,480,800	12/15/24	4.000%	373,044	348,207
FHR 3612 JB - 31398LKQ0	01/11/19	4,000,000	12/15/24	4.500%	2,738,189	2,756,902
GNMA PL 711060X - 3629TF5V0	06/19/17	5,100,000	01/15/25	4.000%	501,544	475,780
FNMA PL AL9580 - 3138ERUE8	12/19/17	11,265,000	03/01/25	4.000%	5,333,728	5,221,342
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	347,160	201,094
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	345,905	218,611
GNMA PL 784163X - 3622A2TU6	01/23/17	6,000,000	04/15/25	4.000%	2,647,550	2,461,765
FHR 2970 - 3139STVS0	12/26/18	5,000,000	05/15/25	5.000%	825,557	819,844
FNR 2014-14 KV - 3136AURQ1	05/28/14	2,000,000	08/25/25	3.000%	1,242,221	1,181,863
FNMA PL AL7636 - 3138EOPW6	03/16/17	2,300,000	09/01/25	5.500%	489,398	417,962
GNMA PL 783100X - 36241LLNR3	05/16/17	4,000,000	09/15/25	4.500%	386,070	356,953
GNR 2010-111 WG - 38377JP72	06/06/18	43,798,263	11/01/25	4.000%	3,974,641	3,981,601
FNMA 890263 - 31410LB84	11/17/11	3,055,000	09/20/25	4.000%	404,655	277,324
FNMA 890265 - 31410LCAS	04/19/17	47,195,782	11/01/25	4.500%	3,924,359	3,643,047
FNMA AE0879 - 31419A6R3	03/29/19	46,000,000	11/01/25	4.000%	2,716,817	2,552,008
FNMA PL AL6469 - 3138EPFK5	06/19/17	42,537,703	11/01/25	5.500%	6,741,496	6,697,980
GNMA PL 004943M - 3620ZFP42	04/29/11	4,700,000	02/20/26	4.000%	463,309	438,363
FHR 3840 KT - 3137A9FB7	11/16/17	2,000,000	03/15/26	3.500%	441,661	440,301
FNR 3827 - 3137A7YC8	10/20/17	16,800,000	03/15/26	3.500%	724,932	704,107
GNMA PL 005013M - 3620EFSAS	06/19/17	1,565,374	03/25/26	3.500%	846,428	815,787
FHLMC PL J15482 - 3128PVC75	03/16/17	3,000,000	04/20/26	4.000%	314,872	297,216
GNMA PL 738281X - 3620ASFW4	08/24/17	8,013,000	05/15/26	4.000%	677,406	644,329
GNMA PL 763534X - 3617EBB6	09/18/17	18,400,000	05/15/26	4.500%	1,081,580	1,024,164
FHLMC PL G14159 - 3128MCMZ4	06/19/17	3,065,000	06/01/26	4.000%	2,380,262	2,292,307
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	4.000%	308,936	294,458
FHR 4395 - 3137BEWGS	01/16/18	13,000,000	07/15/26	3.500%	1,265,882	1,208,057
GNMA PL 005107M - 3620FUF87	various	32,197,400	07/20/26	4.000%	3,488,796	3,386,713
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	3,443,227	3,419,293
FNMA PL AJ1758 - 3138AS5U2	03/16/17	18,955,000	09/01/26	3.500%	584,988	511,378
FHLMC PL G16744 - 3128MFW06	02/19/19	4,835,500	09/01/26	4.500%	2,519,910	2,402,284
FHR 1883 L - 313377WD7	05/10/02	2,000,000	09/15/26	7.000%	4,278,526	4,264,550
FNMA AL2661 - 3138EJ5X2	04/19/17	7,089,000	10/01/26	4.000%	105,724	34,522
FHLMC PL J16939 - 3128PWW88	12/24/18	12,850,000	10/01/26	4.000%	1,312,437	1,241,184
FHLMC GOLD IKG0307 - 3128CUCU9	05/13/08	2,500,000	01/01/27	6.000%	2,246,251	2,285,930
FNMA PL A9746 - 3138ERZL7	02/16/17	5,000,000	01/01/27	4.500%	121,919	79,064
FNMA PL A9753 - 3138EJE38	03/16/17	12,805,575	01/01/27	4.500%	2,597,418	2,345,907
FNMA PL AL9971 - 3138ESCH9	03/16/17	5,000,000	01/01/27	4.500%	1,366,180	1,260,001
FHLMC PL J31961 - 31307NFA7	03/16/17	9,189,618	03/01/27	3.500%	2,692,417	2,505,503
FNR 2007-13 - 31396PK67	12/24/18	5,000,000	03/25/27	5.500%	3,653,443	3,494,373
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,000,000	04/25/27	1.750%	2,259,822	2,228,708
FNR 256751 - 3137NIEY7	07/13/09	3,500,000	06/01/27	5.000%	534,007	487,440
FNMA PL MA3061 - 31418CMK7	various	8,948,803	07/01/27	3.000%	184,978	83,010
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	616,074	6,165,324
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	675,699	621,366
FHLMC CTF5 D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	702,697	678,719
FHLMC C91164 - 3128P7JH1	various	4,000,000	03/01/28	5.000%	38,789	77,461
FNMA GTD MTG 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	140,845	144,461
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	23,924	60,976
FHLMC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	835,485	764,529
FHLB BOND STEP UP CALLABLE - 3130A7P41	04/28/16	3,000,000	04/28/28	2.000%	31,822	44,887
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	3,000,000	2,987,550
GNMA POOL 002633M - 3620C2C4S9	08/24/98	1,000,000	08/20/28	8.000%	332,297	356,467
FNMA PL 89074 - 31410LRZ7	06/06/18	1,175,000	09/01/28	3.000%	54,377	1,937
FNMA PL AL4189 - 3138ELUP6	02/16/17	7,900,000	10/01/28	3.500%	541,691	555,508
FNMA PL BM4389 - 3140UR2X0	08/27/18	5,000,000	12/01/28	4.500%	3,420,241	3,312,528
FHLMC PL G16274 - 3128MHFP8	09/18/17	4,983,614	01/01/29	4.000%	4,027,918	4,006,519
GNMA PL 783878X - 3622A2JX1	05/16/17	1,500,000	04/15/29	4.000%	3,240,857	3,099,779
FNMA PL AL9742 - 3138ERZG8	03/16/17	4,000,000	07/01/29	4.000%	414,999	389,827
FHLMC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	2,139,756	2,019,628
FHLMC G16108 - 3128MFAH1	04/19/17	6,000,000	08/01/30	4.000%	338,622	226,623
					3,516,322	3,326,392

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

June 30, 2019

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2019
FNR 2013-128 A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	614,269	524,580
FNMA CALLABLE - 3136G3JC0	04/28/16	2,000,000	04/28/31	2.000%	1,998,000	1,979,060
FNMA 0816 - 31417YA2	10/13/11	2,035,707	08/01/31	4.500%	534,217	420,465
FNMA MA0878 - 31417Y605	11/14/11	2,000,000	10/01/31	4.000%	521,167	447,209
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	386,573	330,705
FNMA PL BM1231 - 3140JSLM9	10/06/17	5,000,000	11/01/31	3.500%	3,146,647	3,062,545
FNMA PL BM4993 - 3140JRP8	01/17/19	5,000,000	03/01/32	3.500%	4,444,347	4,508,178
FHR 2647 A - 3139AGBQ5	08/24/11	11,373,000	04/15/32	3.250%	335,425	279,857
FHLMC PL G1644 - 3128MFP51	08/17/18	4,653,136	05/01/32	4.000%	3,564,483	3,585,258
FNR 2003-18 PA - 31392IVZ9	11/18/09	25,750,000	07/25/32	4.000%	308,180	244,406
FNMA PL MB3808 - 3140J8GS6	04/27/18	4,000,000	08/01/32	4.000%	2,942,967	2,954,827
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	1,298,130	1,192,823
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	944,951	915,499
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	93,800	46,486
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	243,842	211,689
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	45,796	58,839
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	21,901	16,532
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	342,098	241,705
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.000%	244,590	144,335
FHR 7778 - 3137A4SW3	05/09/11	2,500,000	12/15/33	4.000%	1,792,806	1,875,870
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.000%	338,637	183,736
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	81,666	88,869
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	25,030	25,032
FHR 2881 AE - 31395ISC6	03/24/09	5,080,000	08/15/34	5.000%	166,808	73,932
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	85,955	91,333
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	150,417	140,301
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	46,046	70,506
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.000%	283,506	120,811
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	303,800	266,205
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	121,494	74,926
FHR 7283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	88,915	9,154
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	246,685	96,329
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	120,530	49,455
FHR 4385 JA - 3137BDSX5	04/12/16	5,000,000	10/15/37	2.500%	1,547,155	1,472,807
GNMA 2012-07 PH - 38378CQF7	08/28/13	2,000,000	01/20/38	2.750%	137,254	116,012
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	341,983	197,072
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	46,624	48,649
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	202,972	123,723
FHR 3448 AG - 31397TJ37	03/19/09	3,000,000	05/15/38	5.000%	111,311	66,303
GNR 2008-82A - 38375YEK4	10/14/08	3,000,000	09/20/38	6.000%	2,429,152	2,417,229
GNR 2009-100 PM - 38376JZW7	01/15/19	6,250,000	03/20/39	5.000%	411,093	384,501
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	350,790	322,557
FHR 7796 LA - 3137AZA5	07/10/12	2,000,000	06/15/39	2.000%	119,230	29,850
GNMA 4461M - 36202ESW5	11/18/10	2,050,000	06/20/39	4.500%	128,489	143,147
GNR 10-125 TC - 38377JD83	02/22/14	3,000,000	06/20/39	2.500%	3,655,231	3,579,440
GNR 2017-104 - 38380FD45	11/01/17	7,088,489	06/20/39	3.000%	152,176	66,109
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	303,279	156,649
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	167,550	113,509
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	167,550	113,509
GNMA 2012-27 CL A - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	928,048	890,983
GNR 2009-58 AC - 38378SD38	03/16/11	3,000,000	07/20/39	4.000%	223,080	171,764
GNR 2010-30 BP - 38376XZC0	04/23/14	5,645,000	07/20/39	3.500%	669,510	552,150
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	94,165	40,198
GNR 2012-39 MP - 38378DPL3	09/13/12	2,000,000	08/20/39	3.000%	139,976	89,600
FHR 3753 PG - 3137A3ME6	07/18/13	4,000,000	09/15/39	2.500%	612,742	671,138
FNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	684,331	600,099
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	83,563	81,459
FNR 2011-27 JQ - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	190,546	74,347
FHR 3795 EB - 3137ASMK7	11/26/14	3,500,000	10/15/39	2.500%	639,129	613,484
GNR 10-117 GD - 38377JZ48	08/06/13	2,429,000	10/20/39	3.000%	298,391	281,543
FHR 3725 PD - 3137A1U06	10/17/14	4,100,000	01/15/40	2.500%	662,097	635,226
GNR 2015-57 GA - 38379LLU8	07/22/15	2,050,000	01/20/40	2.500%	317,257	268,230
GNR 2015-57 GH - 38379LKU9	07/31/18	21,000,000	01/20/40	4.000%	2,809,887	2,778,974
FNR 2010-57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	295,207	192,473
FHR 3997 LN - 3137AMB00	02/29/12	2,000,000	03/15/40	2.500%	227,954	177,232
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	474,244	464,480
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	454,487	480,375
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	424,964	360,144
FNR 2010-87 PJ - 31398TJZ1	05/24/11	2,000,000	06/25/40	3.500%	130,995	104,549
FNR 2014-19 HA - 3136AJPG5	04/21/14	2,000,000	06/25/40	2.000%	253,725	241,188
FNMA 2010-100 LA - 31398NIE5	03/12/12	2,600,000	07/25/40	2.500%	400,091	340,023
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	430,693	410,727
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	279,088	262,042
GNR 2010-134 YA - 38377LTS7	various	2,000,000	10/20/40	2.500%	1,468,648	1,448,923
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	498,484	574,633
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	210,842	142,122
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	297,299	255,085
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	529,195	507,091
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	98,596	57,995
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	734,780	698,783
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	647,620	608,561
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	516,986	454,916
FHR 4019 JD - 3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	534,147	519,636
GNR 2015-88 GC - 38379PP27	07/21/15	2,000,000	05/20/41	3.500%	578,150	558,089
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	158,368	135,399
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	695,136	656,253
FHR 4000 PJ - 3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	1,058,432	998,448
FNR 2012-20 TD - 3136AJR1	05/25/12	2,000,000	02/25/42	4.500%	433,230	312,168
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	916,581	755,901
FNR 2012-128 QC - 3136A9UV2	04/25/13	2,000,000	06/25/42	1.750%	715,754	683,994
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	973,237	938,333
FNR 2014-46 PG - 3136AKUZA	09/03/14	2,000,000	01/25/43	3.000%	383,632	331,021
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	883,088	837,430
FHR 4314 LE - 3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	535,461	518,740
FHR 4314 PE - 3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	611,236	594,608
FNR 2014-68 GM - 3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	1,026,423	992,534
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	1,248,024	1,193,284
FHR 4474 JA - 3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	1,224,014	1,168,637

Total U. S. Government and Agency Securities

217,074,708

206,395,175

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

June 30, 2019

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2019
Municipal Securities						
NEW YORK ST DORM AUTH RE - 649907XW7	10/26/17	1,185,000	12/01/23	3.740%	1,283,340	1,267,476
Total Municipal Securities					\$ 1,283,340	\$ 1,267,476
Miscellaneous Securities						
AFFINITY FEDERAL CU CD - 00832KAP4	12/28/18	242,000	12/24/19	3.000%	242,000	243,036
FIRST TECH FEDERAL CU CD - 33715LDH0	01/09/19	249,000	01/09/20	3.000%	249,000	250,153
UBS Select Treasury	various	155,135,940	-	-	155,135,940	155,135,940
Total Miscellaneous Securities					\$ 155,626,940	\$ 155,629,129
Total Pooled Cash Marketable Securities					\$ 373,984,988	\$ 363,291,780
Self Insurance Securities						
US TSY Note 912828D80	02/25/19	1,294,000	08/31/19	1.625%	\$ 1,288,238	\$ 1,292,577
Total Self Insurance Securities					\$ 1,288,238	\$ 1,292,577
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
AmFds Euro Pacfc	various	6,255	—	—	\$ 190,056	\$ 323,457
BlkRkEq Divd Inv	various	28,076	—	—	285,085	600,552
FidAdv New Insights A	various	22,708	—	—	282,004	727,567
Gdmnscs Strat Inc A	various	11,764	—	—	108,729	109,523
JPM EmrgMrk Eq A	various	4,654	—	—	95,028	136,882
JPM SmCap Eq A	various	4,643	—	—	95,028	232,368
Loomis Bd Admn	various	19,033	—	—	190,056	257,902
LrdAbtGr Oppr A	various	9,735	—	—	95,028	230,233
Okmrk Intl II	various	14,100	—	—	190,056	327,130
Pgim Ttl Rtn Bd A	various	32,988	—	—	411,126	487,898
Total Mutual Funds					\$ 1,942,196	\$ 3,433,512
Total Post Employment Health Fund					\$ 1,942,196	\$ 3,433,512
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
American Honda Fin Nts - 02665WAH4	08/08/16	550,000	08/15/19	2.250%	\$ 566,269	\$ 549,621
Gannett Co Inc - 364725BD2	12/23/15	58,000	10/15/19	5.125%	60,030	58,073
Lennar Corp - 526057BU7	various	110,000	11/15/19	4.500%	114,638	110,413
Alibaba Group - 01609WAC6	09/23/16	50,000	11/28/19	2.500%	50,967	50,023
AirCastle Ltd - 00928QAK7	various	115,000	12/01/19	6.250%	125,500	116,626
Costco Whsl Corp - 22160KAF2	various	455,000	12/15/19	1.700%	461,592	453,749
Hyundai Cptl Amer Inc - 44891AAB3	11/09/17	40,000	03/19/20	2.600%	39,877	39,977
FIAT Chrysler - 31562QAC1	various	110,000	04/15/20	4.500%	112,646	111,232
EMC Corp - 268648AQ5	various	115,000	06/01/20	2.650%	110,594	114,370
Gannett Co Inc - 364725BA8	06/21/18	45,000	07/15/20	5.125%	45,534	45,113
ICAHN Enterprises - 451102AX5	08/30/16	110,000	08/01/20	6.000%	108,075	110,165
Arcelormittal - 03938LAQ7	various	45,000	08/05/20	5.750%	45,548	46,146
Istar Financial Inc - 45031UCC3	various	80,000	09/15/20	4.625%	81,413	80,700
Tenet Healthcare Corp - 87243QAB2	various	110,000	10/01/20	6.000%	117,731	113,238
Energy Transfer - 29278NAK9	05/20/19	90,000	10/15/20	7.500%	95,497	95,464
Energy Transfer Partners - 29278NAK9	various	110,000	10/15/20	7.500%	123,584	116,678
AERCAP - 00772BAQ4	various	105,000	10/30/20	4.625%	109,015	107,668
CNH Intl - 12592BAE4	various	105,000	11/06/20	4.375%	107,150	106,911
GE Cptl Intl Fndg - 36164QMS4	11/14/18	40,000	11/15/20	2.342%	38,434	39,810
Santander UK Group - 80281LAD7	01/08/16	45,000	01/08/21	3.125%	44,994	45,207
Nustar Logistics - 67059TAD7	04/28/16	15,000	02/01/21	6.750%	14,850	15,675
Sabra Health Care L P - 78572XAE1	01/08/18	60,000	02/01/21	5.500%	61,681	60,825
Sabine Pass - 785592AE6	various	45,000	02/02/21	5.625%	48,369	46,742
Unilever Cptl Corp - 904764AM9	02/22/19	500,000	02/10/21	4.250%	515,020	516,070
Centene Corp Nts - 15135BAF8	various	110,000	02/15/21	5.625%	114,244	112,063
Cisco Systems Inc - 17275RBD3	06/22/18	565,000	02/28/21	2.200%	554,424	565,322
Arcelormittal - 03938LAU8	various	70,000	03/01/21	6.500%	73,449	72,871
Thermo Fisher - 883556AX0	05/23/18	415,000	03/01/21	4.500%	430,189	429,587
AES Corp - 00130HBZ7	various	110,000	03/15/21	4.000%	110,638	111,925
Alcoa Inc - 013817AV3	02/13/17	110,000	04/15/21	5.400%	117,610	114,027
GLP CAP L P / GLP Fing - 361841AG4	various	115,000	04/15/21	4.375%	117,572	116,998
Genl Dynamics Corp - 369550BE7	05/23/18	430,000	05/11/21	3.000%	427,528	436,962
Nationstar Mortgage LLC - 63860UAK6	01/11/19	15,000	07/01/21	6.500%	14,925	15,023
SMBC Aviation - 78448TAA0	07/17/17	55,000	07/15/21	2.650%	54,579	54,981
Teva Pharmaceutical - 88167AAC5	02/15/19	10,000	07/21/21	2.200%	9,500	9,488
Mitsubishi UFJ - 606822AAW4	07/26/18	85,000	07/26/21	3.535%	85,033	86,912
Associated BK Green Bay - 04550KAA9	08/15/18	70,000	08/06/21	3.500%	69,966	71,285
Dominion Energy Inc - 25746UDA4	06/27/19	25,000	08/15/21	2.000%	25,006	25,056
Sprint Spectrum/Spec 1 - 85208NAA8	10/27/16	175,000	09/20/21	3.360%	100,469	98,464
Pitney Bowes Inc - 724479AK6	various	95,000	10/01/21	3.625%	91,736	93,100
Steel Dynamics Inc - 858119BC3	various	110,000	10/01/21	5.125%	113,061	111,146
ADT Corp - 00101IAK2	various	110,000	10/15/21	6.250%	120,487	116,325
Sumitomo Mitsui Finl - 86562MAH3	10/19/16	80,000	10/19/21	2.442%	80,188	80,114
Suntrust Bank - 86787EBA4	10/26/18	35,000	10/26/21	3.525%	35,000	35,526
Antero Resources - 03674PAL7	various	110,000	11/01/21	5.375%	112,588	108,625
DAE Funding LLC - 23371DAD6	11/14/18	22,000	11/15/21	5.250%	22,000	22,853
Starwood Ppty Tr Inc - 85571BAG0	various	110,000	12/15/21	5.000%	114,950	113,025
Genl Mills Inc - 370334BM5	03/05/19	440,000	12/15/21	3.150%	441,487	447,405
Equinix Inc - 29444UAN6	various	105,000	01/01/22	5.375%	110,187	107,756
Ball Corp - 058498AR7	various	105,000	03/15/22	5.000%	108,256	110,381
HCA Inc - 404121AE5	various	110,000	03/15/22	5.875%	116,681	120,226
Ruby Pipeline LLC - 781172AB7	12/11/17	20,000	04/01/22	6.000%	12,367	16,085
Istar Financial Inc - 45031UBZ3	various	30,000	04/01/22	6.000%	30,481	30,750
DCP Midstream Op - 23311VAB3	04/09/19	100,000	04/01/22	4.950%	103,369	103,750
SLM Corp - 78442PGC4	various	50,000	04/05/22	5.125%	50,488	49,625
T-Mobile USA Inc - 87264AAR6	various	110,000	04/15/22	4.000%	109,801	112,475
Motorola Inc - 620076BB4	03/11/15	65,000	05/15/22	3.750%	65,064	66,794
Group 1 Automotive - 398905AK5	09/29/17	105,000	06/01/22	5.000%	108,288	106,313
Sumitomo Mitsui Finl - 86562MAQ3	10/16/17	40,000	07/12/22	2.784%	40,134	40,520
SBA Comm Corp - 78388JAT3	12/23/16	19,000	07/15/22	4.875%	19,309	19,240
Comcast Corp - 20030NBD2	07/20/18	440,000	07/15/22	3.125%	435,516	452,650
Park Aerospace Hldg - 70014LAA8	various	12,000	08/15/22	5.250%	12,295	12,670

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

June 30, 2019

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2019
Intl Lease Fin Corp - 459745GN9	08/09/16	50,000	08/15/22	5.875%	56,875	54,467
Entertainment Prop - 29380TAT2	08/23/18	70,000	08/15/22	5.750%	73,989	75,095
Williams Partners LP - 96950FAJ3	05/15/19	95,000	08/15/22	3.350%	95,787	96,824
CIT Group Inc - 125581GQ5	various	105,000	08/15/22	5.000%	105,653	111,412
Level 3 Fing Inc - 527298BD4	various	120,000	08/15/22	5.375%	121,584	120,150
CCO Hldgs LLC - 1248EPAY9	various	110,000	09/30/22	5.250%	112,917	111,661
Synovus Financial Corp - 87161CAL9	various	45,000	11/01/22	3.125%	43,184	45,202
Dynegy Inc - 26817RAN8	various	97,000	11/01/22	7.375%	101,703	100,676
Stanley Black & Decker - 854502AD3	various	500,000	11/01/22	2.900%	487,940	508,095
Lin Television - 532776AZ4	various	15,000	11/15/22	5.875%	15,324	15,338
Genl Motors Finl - 37045XCF1	02/13/18	25,000	01/05/23	3.250%	24,586	25,091
Kinder Morgan - 49456BAM3	08/10/17	81,000	01/15/23	3.150%	79,291	82,396
Crown Amer Cap Corp - 228189AB2	08/17/18	105,000	01/15/23	4.500%	105,652	109,331
Sunoco LP - 86765LAJ6	various	110,000	01/15/23	4.875%	109,650	112,338
Clearwater Paper - 18538RAG8	06/21/19	30,000	02/01/23	4.500%	28,350	28,500
Springleaf Finance Corp - 85172FAL3	various	65,000	03/15/23	5.625%	66,463	69,063
PolyOne Corp - 73179PAK2	various	105,000	03/15/23	5.250%	106,650	110,775
SSM Health Care - 784710AB1	05/08/18	50,000	03/31/23	3.688%	50,000	52,129
Banco Santander SA - 05964HAG0	02/26/19	30,000	04/12/23	3.848%	29,812	31,143
Targa Res Partners - 87612BAM4	various	115,000	05/01/23	5.250%	116,105	116,593
Antero Resources - 03674XAF3	12/23/16	14,000	06/01/23	5.625%	14,420	13,513
Berry Plastics - 085790AY9	various	25,000	07/15/23	5.125%	25,738	25,558
United Rentals NA - 911365BC7	various	110,000	07/15/23	4.625%	109,625	112,283
BGC Partners Inc - 05541TAK7	various	125,000	07/24/23	5.375%	124,712	130,959
CNH Indl - 12594KAA0	03/01/18	45,000	08/15/23	4.500%	45,890	47,192
Can Imperial Bank - 13607RAD2	09/13/18	55,000	09/13/23	3.500%	54,905	57,558
Sprint Corp - 85207UAF2	01/15/15	9,000	09/15/23	7.875%	9,698	9,776
Reliance Stand Life II - 75951AAJ7	09/19/18	40,000	09/19/23	3.850%	39,978	41,526
United Mexican States - 91086QBC15	01/14/15	66,000	10/02/23	4.000%	69,201	68,838
Wells Fargo - 949746SJ1	04/01/19	25,000	10/31/23	3.974%	25,422	25,473
Rose Rock Midstream - 77714TAB7	08/23/18	10,000	11/15/23	5.625%	9,688	9,550
Targa Res Partners LP - 87612BAP7	04/05/19	10,000	11/15/23	4.250%	10,000	10,000
Macquarie Group Ltd - 55608JAH1	11/28/17	25,000	11/28/23	3.189%	25,000	25,297
Sempra Energy - 816851AU3	02/21/19	50,000	12/01/23	4.050%	50,368	52,647
Marathon Petroleum - 56585ABA9	10/13/17	90,000	12/15/23	4.750%	97,422	97,085
Bank of Amer Corp - 06051GGV5	12/20/17	76,000	12/20/23	3.004%	84,606	77,395
First Data Corp - 32008DAB2	01/03/17	14,000	01/15/24	5.750%	14,473	14,394
CCO Holdings - 1248EPBE2	01/15/15	28,000	01/15/24	5.750%	28,252	28,627
Arnamark Svcs Inc - 038522AK4	02/12/19	100,000	01/15/24	5.125%	103,000	102,750
CommScope Fin LLC - 20338QAB9	02/19/19	10,000	03/01/24	5.500%	10,000	10,263
Seagate HDD - 81180WAT8	02/09/17	45,000	03/01/24	4.875%	44,550	46,191
NXP BV/NXP Funding LLC - 62947QAZ1	12/06/18	55,000	03/01/24	4.875%	56,908	58,945
Bank of Amer Corp - 06051GHE2	04/26/18	50,000	03/05/24	2.814%	49,950	50,050
Wabtec - 960386AN0	09/14/18	25,000	03/15/24	4.150%	24,951	26,468
Kinross Gold Corp - 496902AN7	05/02/18	35,000	03/15/24	5.950%	36,531	38,244
Springleaf Finance Corp - 85172FAP4	various	40,000	03/15/24	6.125%	40,095	43,000
AMC Networks Inc - 00164VAD5	10/16/18	10,000	04/01/24	5.000%	9,700	10,288
AMC Networks Inc - 00164VAD5	various	50,000	04/01/24	5.000%	51,550	51,438
Midwest Connectr 144A - 59833CAA0	03/15/19	90,000	04/01/24	3.900%	90,638	93,656
JPMC - 46647PAQ9	04/01/19	55,000	04/23/24	3.502%	54,623	54,854
Cantor Fitzgerald - 138616AE7	04/29/19	30,000	05/01/24	4.875%	29,912	30,943
Celanese US Holdings - 15089QAJ3	05/08/19	25,000	05/08/24	3.500%	24,974	25,663
Ally Financial Inc - 02005NBH2	05/21/19	15,000	05/21/24	3.875%	14,849	15,356
CSC Holdings - 126307AH0	12/22/16	6,000	06/01/24	5.250%	5,803	6,233
Macys Retail Hldgs Inc - 55616XAL1	02/12/19	35,000	06/01/24	3.625%	32,643	34,388
Santander Holdings USA - 80282KAW6	06/07/19	25,000	06/07/24	3.500%	24,979	25,393
AT&T Inc - 00206GRD8	08/22/18	30,000	06/12/24	3.955%	30,000	30,377
NRG Energy Inc - 629377CK6	05/28/19	25,000	06/15/24	3.750%	25,022	25,684
Waste Mgmt Inc - 94106LBF5	05/22/19	30,000	06/15/24	2.950%	29,998	30,923
Athene Glob Fndg 2015-1 - 04685A2J9	06/25/19	30,000	06/25/24	2.750%	29,917	29,921
Avolon Holdings Fndg Ltd - 05401AAJ8	04/16/19	45,000	07/01/24	3.950%	44,756	46,106
Davita Healthcare Partners - 23918KAQ1	01/14/19	15,000	07/15/24	5.125%	14,569	15,005
JP Morgan Chase - 46647PAU0	07/23/18	80,000	07/23/24	3.797%	79,969	83,901
EQT Midstream Ptnrs LP - 26885BAA8	10/18/18	30,000	08/01/24	4.000%	28,920	29,880
Murphy Oil Corp - 626717AH5	02/02/17	9,000	08/15/24	6.875%	9,675	9,450
Crown Castle Intl - 22822VAG6	08/01/17	95,000	09/01/24	3.200%	95,293	97,014
Arrow Electronics Inc - 042735BG4	09/08/17	55,000	09/08/24	3.250%	54,643	54,482
Aecom Technology - 00766TAD2	01/29/19	10,000	10/15/24	5.875%	10,338	10,830
Broadcom Corp - 11135FAD3	04/05/19	15,000	10/15/24	3.625%	14,883	15,075
Diamondback Energy Inc - 25278XAC3	09/26/18	7,000	11/01/24	4.750%	6,983	7,201
Alibaba Group - 01609WAQ5	08/22/17	60,000	11/28/24	3.600%	62,583	62,589
United Contl Hldgs - 910047AK5	05/09/19	9,000	01/15/25	4.875%	8,944	9,225
Centene Corp - 15135BAJ0	01/31/19	15,000	01/15/25	4.750%	15,019	15,483
T-Mobile USA - 87264AAN5	various	17,000	03/01/25	6.375%	17,333	17,655
TC Pipelines - 87233QAB4	05/24/17	50,000	03/13/25	4.375%	52,275	52,687
Beazer Homes Inc - 07556QBM6	04/06/18	8,000	03/15/25	6.750%	7,960	7,660
Wellcare Health Plans - 94946TAC0	03/22/17	10,000	04/01/25	5.250%	10,000	10,425
Vulcan Materials Co - 929160AS8	various	35,000	04/01/25	4.500%	35,075	37,310
Citigroup Inc - 172967MF5	04/24/19	55,000	04/24/25	3.352%	55,000	56,814
Alexandria Real Estate - 015271AL3	various	85,000	04/30/25	3.450%	84,346	87,470
Levi Strauss & Co - 52736RBB6	10/16/18	10,000	05/01/25	5.000%	9,950	10,350
SM Energy - 78454LAL4	12/22/16	5,000	06/01/25	5.625%	4,869	4,550
MGM Resorts - 552953CE9	06/18/18	10,000	06/15/25	5.750%	10,000	10,878
Aviation Cptl Group - 05369AAD3	08/01/18	85,000	08/01/25	4.125%	83,881	88,512
Bayer US Fin - 07274NAY9	06/08/16	75,000	08/15/25	5.500%	86,731	80,548
Comcast Corp - 20030NCS8	10/05/18	20,000	10/15/25	3.950%	19,975	21,578
Comcast Corp - 20030NCS8	10/05/18	25,000	10/15/25	3.950%	24,969	26,972
Valeant Pharmaceuticals - 91911KAN2	05/10/18	15,000	11/01/25	5.500%	15,050	15,638
DowDuPont Inc - 26078JAC4	11/28/18	50,000	11/15/25	4.493%	50,000	55,328
Hawaiian Airlines - 419838AA5	01/15/15	65,000	01/15/26	3.900%	47,183	47,886
CFX Escrow Corp - 15723RAC8	06/04/19	10,000	02/15/26	6.375%	10,475	10,725
ArcelorMittal NTS - 03938LBA1	03/11/19	30,000	03/11/26	4.550%	29,915	31,710
Transdigm Inc - 893647BE6	02/13/19	15,000	03/15/26	6.250%	15,000	15,788
Avolon Holdings Fnd - 05401AAG6	04/16/19	45,000	05/01/26	4.375%	44,751	46,314
Lennar Corp Med Term - 526057CT9	01/22/19	15,000	06/01/26	5.250%	14,644	15,975
Crown Castle Intl Corp - 22822VAC5	various	30,000	06/15/26	3.700%	28,777	31,155
Aircastle Ltd - 00928QAS0	06/13/19	35,000	06/15/26	4.250%	34,830	35,404
Gray Television Inc - 389375AJ5	01/06/17	7,000	07/15/26	5.875%	7,000	7,263
Berry Global Escrow Corp - 085770AA3	06/05/19	10,000	07/15/26	4.875%	10,000	10,213
Dell Intl LLC - 24703DAZ4	03/20/19	50,000	10/01/26	4.900%	49,872	52,168
Buckeye Partners - 118230AQ4	07/24/18	30,000	12/01/26	3.950%	27,436	26,587
Mednax Inc - 58502BAC0	02/21/19	5,000	01/15/27	6.250%	4,988	4,919
Penn Natl Gaming - 707569AS8	01/19/17	12,000	01/15/27	5.625%	12,060	11,850
Broadcom Corp - 11134LAH2	01/19/17	45,000	01/15/27	3.875%	45,234	44,096
Genl Motors Finl - 37045XBT2	02/03/17	65,000	01/17/27	4.350%	64,506	66,211

City of Columbia, Missouri

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June 30, 2019

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Goldman Sachs Group Inc - 38141GWB6	various	56,000	01/26/27	3.850%	56,041	58,531
Tech Data Corp - 878237AH9	01/31/17	85,000	02/15/27	4.950%	85,201	88,954
Physicians Realty LP - 71951QAA0	03/07/17	50,000	03/15/27	4.300%	48,764	51,621
Enable Midstream - 292480AK6	various	90,000	03/15/27	4.400%	91,224	90,708
Glencore Fndg - 378272AN8	various	80,000	03/27/27	4.000%	78,295	80,782
Morgan Stanley - 61761JZN2	various	50,000	04/23/27	3.950%	50,822	52,299
Cleveland-Cliffs Inc - 185899AC5	05/13/19	10,000	06/01/27	5.875%	9,613	9,725
Brighthouse Finl - 10922NAC7	various	30,000	06/22/27	3.700%	28,648	28,503
Boardwalk Pipelines - 096630AF5	01/12/17	85,000	07/15/27	4.450%	85,204	86,913
Olin Corp - 680665AJ5	10/12/18	6,000	09/15/27	5.125%	5,655	6,158
Eqt Corp NTS - 26884LAF6	various	30,000	10/01/27	3.900%	29,340	28,483
Hudson Pacific Prop - 44409MAA4	09/25/17	30,000	11/01/27	3.950%	29,955	30,540
JP Morgan Chase - 46625HRX0	various	85,000	12/01/27	3.625%	86,069	87,593
Arrow Electronics Inc - 042735BF6	06/12/17	85,000	01/12/28	3.875%	85,280	84,286
Capital One Finl Corp - 14040HBW4	04/26/19	30,000	01/31/28	3.800%	29,648	31,005
Store Cap Corp - 862121AA8	03/19/18	25,000	03/15/28	4.500%	24,879	26,347
Bank of Amer Corp - 06051GGL7	04/25/17	60,000	04/24/28	3.705%	59,995	63,042
Morgan Stanley - 61744YAK4	07/24/17	50,000	07/22/28	3.591%	48,684	52,063
Anheuser-Busch Inbev - 035240AQ3	01/23/19	10,000	01/23/29	4.750%	9,969	11,352
Altria Group Inc - 02209SBD4	02/14/19	25,000	02/14/29	4.800%	24,929	26,895
American Homes 4 Rent - 02666TAB3	04/11/19	25,000	02/15/29	4.900%	25,847	27,218
Glencore Fndg - 378272AV0	06/28/19	85,000	03/12/29	4.875%	89,778	89,567
Brookfield Fin Inc - 11271LAD4	01/29/19	45,000	03/29/29	4.850%	45,281	49,218
Entergy Texas Inc - 29365TAG9	01/08/19	25,000	03/30/29	4.000%	24,954	26,959
Goldman Sachs - 38141GWW2	01/23/18	50,000	04/23/29	3.814%	50,000	52,259
Boardwalk Pipelines LLC - 096630AG3	05/03/19	25,000	05/03/29	4.800%	24,978	26,092
Reinsurance Group Amer - 759351AN9	05/15/19	35,000	05/15/29	3.900%	34,914	36,331
Principal Financial Group - 74251VAR3	05/10/19	40,000	05/15/29	3.700%	39,944	41,811
NRG Energy Inc - 629377CL4	05/28/19	15,000	06/15/29	4.450%	14,980	15,607
LifeStorage LP - 532271AB0	06/03/19	35,000	06/15/29	4.000%	34,817	35,906
Sirius XM Radio Inc - 82967NBC1	06/07/19	10,000	07/01/29	5.500%	10,000	10,252
Fiserv Inc - 337738AU2	06/26/19	30,000	07/01/29	3.500%	29,950	30,836
American Tower Corp - 03027XAW0	06/13/19	35,000	08/15/29	3.800%	34,860	36,078
Amerada Hess Corp - 023551AF1	various	15,000	10/01/29	7.875%	18,418	18,976
United Air 2019 - 90931EAA2	02/11/19	60,000	08/25/31	4.550%	60,431	64,480
Bank Montreal Que PFD - 06368BGS1	12/12/17	55,000	12/15/32	3.803%	54,248	55,776
Entergy LA LLC - 29364WBA5	02/28/19	45,000	03/15/33	4.000%	46,170	49,649
Amerada Hess Corp - 023551AM6	05/16/18	50,000	03/15/33	7.125%	58,875	61,284
General Motors Co - 37045VAK6	01/10/19	35,000	04/01/36	6.600%	34,215	38,745
Plains All Amer Pipeline - 72650RAR3	10/23/17	45,000	01/15/37	6.650%	51,491	52,265
Time Warner Cable - 887321AJ7	various	42,000	05/01/37	6.550%	48,747	48,527
Discovery Comm - 25470DAS8	09/21/17	25,000	09/20/37	5.000%	24,226	26,114
CVS Health Corp - 126650CY4	03/09/18	40,000	03/25/38	4.780%	39,530	41,727
Goldman Sachs Group Inc - 38148YAA6	various	75,000	10/31/38	4.017%	72,064	77,462
Altria Group Inc - 02209SBE2	03/21/19	45,000	02/14/39	5.800%	46,248	50,564
Mars Inc - 571676AD7	03/29/19	45,000	04/01/39	3.875%	44,866	47,650
Cenovus Energy - 15135UAF6	08/01/17	70,000	11/15/39	6.750%	75,076	83,656
Motiva Enterprises - 61980AAD5	12/06/16	55,000	01/15/40	6.850%	64,578	66,765
Genl Elec Co - 369604BF9	03/01/19	15,000	10/09/42	4.125%	12,720	13,816
Anheuser-Busch Inbev Fin - 035242AB2	01/07/19	45,000	01/17/43	4.000%	37,396	43,849
Motorola Solutions - 620076BE8	various	65,000	09/01/44	5.500%	65,489	65,831
Albemarle Corp - 012725AD9	03/09/18	25,000	12/01/44	5.450%	26,801	26,835
Sunoco Logistics Partner - 86765BAQ2	04/11/19	40,000	05/15/45	5.350%	39,664	41,599
Tri-State Generation - 89566EAK4	05/23/16	25,000	06/01/46	4.250%	24,799	26,598
Diamond 1/ Diamond 2 - 25272KAR4	11/10/17	65,000	07/15/46	8.350%	83,887	82,063
Kroger Co - 501044DG3	11/06/17	90,000	02/01/47	4.450%	86,025	87,413
Southern Calif Edison - 842400GG2	03/27/17	75,000	04/01/47	4.000%	75,414	74,691
Crown Castle Intl - 22822VAF8	05/04/17	20,000	05/15/47	4.750%	19,990	21,555
Brighthouse Finl - 10922NAD5	06/22/17	90,000	06/22/47	4.700%	89,813	75,199
Owens Corning NTS - 690742AG6	01/22/19	35,000	07/15/47	4.300%	24,898	29,536
Southern Calif Edison Co - 842400GK3	06/04/18	30,000	03/01/48	4.125%	26,029	30,246
CVS Health Corp - 126650CZ1	various	90,000	03/25/48	5.050%	94,903	95,861
Securian Finl Group Inc - 81373PAA1	04/05/18	25,000	04/15/48	4.800%	24,921	27,514
Axa Equitable Holdings - 054561AM7	04/20/18	25,000	04/20/48	5.000%	24,927	25,796
Electricite de France - 268317AT1	09/28/18	50,000	09/21/48	5.000%	49,010	56,938
Boeing Co - 097023CB9	05/02/19	55,000	11/01/48	3.850%	53,765	57,588
MPLX LP - 55336VAT7	04/01/19	80,000	02/15/49	5.500%	85,566	90,862
Aptiv PLC - 03835VAH9	03/14/19	30,000	03/15/49	5.400%	29,867	31,637
Ingersoll-Rand Lux Finan - 456873AF5	03/21/19	5,000	03/21/49	4.500%	4,987	5,390
Verizon Comm Inc - 92343VDS0	04/03/19	30,000	04/15/49	5.012%	32,568	35,730
Amer Movil SAB - 02364WBG9	04/22/19	50,000	04/22/49	4.375%	50,094	54,320
Discovery Communications - 25470DBG3	05/21/19	5,000	05/15/49	5.300%	4,970	5,381
Pacificorp - 695114CV8	03/01/19	40,000	02/15/50	4.150%	39,964	44,556
Pacific Life Ins - 69448FAA9	various	50,000	10/24/67	4.300%	47,199	48,965
Enbridge Inc - 29250NAW5	03/01/18	25,000	03/01/78	6.250%	25,000	25,299
Total Corporate Bonds					\$ 16,358,391	\$ 16,595,290
Stock and Mutual Funds:						
Common Preferred Stock	various	1,780,827	—	—	\$ 67,609,905	\$ 80,294,183
UBS Cash/Money Market Funds	various	4,204,245	—	—	4,204,245	4,204,245
SPDR S&P 500 ETF TR - 78462F103	various	48,450	—	—	13,244,723	14,195,850
Total Stock and Mutual Funds					\$ 85,058,873	\$ 98,694,278
PREFERRED SECURITY						
CoBank Ser F Callable	12/18/17	500		6.250%	\$ 54,625	\$ 51,875
U. S. Government and Agency Securities:						
US Tsy Note - 9128283T5	07/13/18	125,000	01/31/20	1.767%	\$ 124,978	\$ 124,939
US Tsy Note - 912828K58	various	30,000	04/30/20	1.375%	29,708	29,842
US Tsy Note - 912828XM7	various	10,000	07/31/20	1.625%	10,004	9,967
US Tsy Note - 912828L32	various	80,000	08/31/20	1.375%	79,724	79,506
US Tsy Note - 912828L65	10/23/15	95,000	09/30/20	1.375%	94,968	94,391
US Tsy Note - 912828SG1	01/07/19	30,000	10/31/20	2.875%	30,221	30,390
US Tsy Note - 9128283L2	12/22/17	25,000	12/15/20	1.875%	24,927	25,012
US Tsy Note - 912828C57	04/18/19	1,194,000	03/31/21	2.250%	1,190,940	1,203,277
US Tsy Note - 912828Q78	various	780,000	04/30/21	1.375%	787,918	774,244
US Tsy Note - 9128285A4	10/09/18	55,000	09/15/21	2.750%	54,673	56,220
US Tsy Note - 912828F21	10/14/14	70,000	09/30/21	2.125%	70,558	70,591
US Tsy Note - 912828SV8	02/08/19	65,000	01/15/22	2.500%	64,997	66,229
US Tsy Note - 912828M80	various	85,000	11/30/22	2.000%	84,370	85,767
US Tsy Note - 912828W71	04/03/19	34,000	03/31/24	2.125%	33,829	34,568
US Tsy Note - 912828GR6	05/03/19	270,000	04/30/24	2.250%	269,388	276,129
US Tsy Note - 912828XT2	06/19/19	265,000	05/31/24	2.000%	266,843	268,116
US Tsy Note - 9128283P3	03/01/19	30,000	12/31/24	2.250%	29,528	30,708
US Tsy Note - 912828K74	02/06/19	65,000	08/15/25	2.000%	62,613	65,622

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

June 30, 2019

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2019
US Tsy Note - 9128286L9	04/23/19	195,000	03/31/26	2.250%	192,387	199,815
US Tsy Note - 9128286L9	04/11/19	195,000	03/31/26	2.250%	193,459	199,815
US Tsy Note - 9128286S4	05/31/19	32,000	04/30/26	2.375%	32,520	33,045
US Tsy Note - 9128286S4	05/13/19	45,000	04/30/26	2.375%	45,083	46,470
US Tsy Note - 912828X88	various	95,000	05/15/27	2.375%	96,164	98,218
US Tsy Note - 9128283F5	various	275,000	11/15/27	2.250%	265,032	281,531
US Tsy Note - 9128283W8	02/16/18	215,000	02/15/28	2.750%	211,388	228,605
US Tsy Note - 9128284V9	various	250,000	08/15/28	2.875%	247,140	268,653
US Tsy Note - 9128285M8	01/09/19	240,000	11/15/28	3.125%	248,885	263,242
US Tsy Note - 9128286B1	02/20/19	25,000	02/15/29	2.625%	25,266	26,363
US Tsy Note - 9128286T2	05/21/19	763,000	05/15/29	2.375%	763,608	788,484
US Tsy Bond - 912810QA9	05/06/19	80,000	02/15/39	3.500%	88,853	95,028
US Tsy Bond - 912810QB7	03/21/16	175,000	05/15/39	4.250%	227,698	228,935
US Tsy Bond - 912810RM2	various	120,000	05/15/45	3.000%	120,609	131,227
US Tsy Bond - 912810RQ3	various	50,000	02/15/46	2.500%	52,266	49,739
US Tsy Bond - 912810RS9	various	50,000	05/15/46	2.500%	48,953	49,711
US Tsy Bond - 912810RU4	01/11/17	55,000	11/15/46	2.875%	53,462	58,861
US Tsy Bond - 912810RX8	various	50,000	05/15/47	3.000%	51,634	54,760
US Tsy Bond - 912810RY6	12/05/17	195,000	08/15/47	2.750%	192,792	203,516
US Tsy Bond - 912810RZ3	various	130,000	11/15/47	2.750%	120,550	135,693
US Tsy Bond - 912810SA7	08/10/18	45,000	02/15/48	3.000%	44,007	49,298
US Tsy Bond - 912810SC3	09/28/18	165,000	05/15/48	3.125%	162,725	185,148
US Tsy Bond - 912810SD1	11/26/18	265,000	08/15/48	3.000%	259,198	290,631
US Tsy Bond - 912810SE9	various	30,000	11/15/48	3.375%	32,477	35,315
US Tsy Bond - 912810SF6	06/14/19	55,000	02/15/49	3.000%	59,194	60,405
US Tsy Bond - 912810SF6	various	724,000	02/15/49	3.000%	746,322	795,155
Total U. S. Government and Agency Securities					\$ 7,891,858	\$ 8,183,179

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

June 30, 2019

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2019
Asset-Backed Securities						
FNMA - 3135G0A78	12/15/17	1,200,000	01/21/20	1.625%	\$ 1,189,316	\$ 1,196,892
FNMA - 3135G0K69	various	1,200,000	05/06/21	1.250%	1,165,680	1,187,676
FHLB Bond - 3130AABG2	03/04/19	1,300,000	11/29/21	1.875%	1,280,472	1,302,743
FNMA - 3135G0T45	various	530,000	04/05/22	1.875%	525,537	530,949
GMALT 2018-3 - 36256GAF6	09/26/18	41,000	07/20/22	3.480%	40,999	41,704
FNMA - 3135G0T78	06/17/19	555,000	10/05/22	2.000%	557,363	558,885
SDART 2017-3 - 80284YAF1	09/20/17	41,000	12/15/22	2.930%	40,997	41,091
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	21,198	4,441
Wlake 2018-1A - 96042NAL1	01/24/18	60,000	05/15/23	3.410%	60,150	60,446
AMCAR 17-3 - 0306HAG3	08/16/17	70,000	07/18/23	3.180%	69,993	70,778
FREMF 2013-K35 - 30291VAG1	11/28/18	72,000	08/25/23	4.075%	71,123	74,998
SDART 2016-2 - 8028SCAA9	07/11/18	110,000	09/15/23	4.380%	110,855	111,748
WLAKE 2018-3 - 96042GAJ1	various	88,000	10/16/23	3.610%	88,015	89,273
DRIVE 2017-3 - 26207KAG6	12/07/17	175,000	12/15/23	3.530%	175,834	176,874
VZOT 2019-B - 92349GAC5	06/12/19	73,000	12/20/23	2.400%	72,995	73,289
Ameri 2018-1 - 03066HAF4	05/23/18	28,000	01/18/24	3.500%	27,999	28,750
SDART 2016-3 - 80284RAH2	10/02/18	120,000	02/15/24	4.290%	120,773	122,266
Hertz 2018-1B - 42806DBR9	08/24/18	50,000	02/25/24	3.600%	49,396	50,958
Synct 2018-1 - 87165LCA7	03/20/18	39,000	03/15/24	3.170%	38,999	39,538
Kabba 2019-1 - 48283PAF8	03/15/19	90,000	03/15/24	4.071%	89,999	91,121
AMERI 2018-1 - 03066HAG2	05/23/18	40,000	03/18/24	3.820%	39,995	41,137
Car 2018-4 B - 1431SEAE0	10/24/18	44,000	05/15/24	3.670%	43,986	45,859
DRIVE 2017 A - 26208CAN8	09/25/17	100,000	05/15/24	4.160%	101,902	101,718
DRIVE 2018-2 - 26208JAG8	05/23/18	50,000	08/15/24	4.140%	49,994	51,207
World 2017-C - 981464GJ3	various	80,000	08/15/24	2.660%	78,546	80,032
DRIVE 2018-3 - 26208KAG5	04/15/19	60,000	09/16/24	4.300%	61,322	61,805
AMCAR - 03066MAF3	11/21/18	39,000	10/18/24	3.740%	38,988	40,342
AMCAR 2018-3 - 03066MAG1	11/21/18	90,000	11/18/24	4.040%	89,981	94,025
WOART 2018-D - 98162WAF4	04/01/19	155,000	12/16/24	3.670%	160,014	162,122
FREMF 2015-K42 - 30262SAS7	06/11/19	50,000	12/25/24	3.851%	50,984	50,869
CRVNA 2019-2A - 14686UAF2	06/27/19	80,000	01/15/25	3.280%	79,979	79,978
EART 2019-2A - 30167LAG4	04/24/19	75,000	03/17/25	3.710%	74,995	76,562
WFNMT 2016 - 981464FK1	07/27/16	42,000	04/15/25	2.330%	41,993	41,872
AMCAR 2019-2 - 03066KAG5	06/12/19	39,000	04/18/25	2.740%	38,993	39,164
SDART 2018-4 - 80285MAH2	08/22/18	70,000	12/15/25	3.980%	69,998	72,319
DRIVE 2018-4 - 26209BAG4	09/19/18	130,000	01/15/26	4.090%	130,295	133,570
DRIVE 2018-5 - 26208MAG1	11/20/18	50,000	04/15/26	4.300%	49,998	52,027
SCLP 2017-3 - 83404JAB2	05/18/17	35,000	05/25/26	3.850%	34,989	35,767
SCLP 2017-4 - 83405JAB1	07/05/17	120,000	05/26/26	3.590%	119,994	121,760
DRIVE 19-1 - 26208NAG9	01/23/19	70,000	06/15/26	4.090%	70,489	72,442
DRIVE 2019-2 - 26208RAG0	03/20/19	75,000	08/17/26	3.690%	75,120	76,677
SCLP 17-5 - 83405LAC4	various	90,000	09/25/26	3.690%	90,085	92,274
DRIVE 2019-3 - 26209WAG8	06/19/19	60,000	10/15/26	3.180%	59,992	60,312
SCLP 2018-1 B - 83405RAC1	02/02/18	70,000	02/25/27	3.650%	69,956	71,657
SCLP 2018-1A C - 83405RAD9	02/02/18	80,000	02/25/27	3.970%	80,000	81,457
Amer 2017-2B - 02377DA00	03/19/19	30,000	04/15/27	3.700%	25,947	26,861
SCLP 2018-2 C - 78471WAD7	04/13/18	125,000	04/26/27	4.250%	124,714	128,665
US AI 2013-1 - 90346WAA1	01/15/15	100,000	05/15/27	3.950%	72,370	72,380
SCLP 2018-3 - 83405XAD6	08/07/18	90,000	08/25/27	4.670%	89,991	93,693
SCLP 18-4 - 83406HAD0	11/09/18	95,000	11/26/27	4.760%	94,970	98,506
OneMain 2018-1A - 68268XAD3	07/24/18	70,000	01/14/28	4.400%	69,999	72,156
FNR 2017 - 3136AWWF0	05/31/17	160,000	04/25/29	3.303%	161,211	167,939
Unite 2016-1 - 90931MAA4	02/07/19	30,000	01/07/30	3.450%	26,466	28,170
FHLMC - 3128MMVQ3	12/19/16	200,000	11/01/31	2.500%	147,597	146,281
BRITI 2018-1A - 11043HAA6	various	50,000	03/20/33	4.125%	48,590	52,150
Hudso 2015-HBS - 44422PBN1	07/20/18	70,000	08/05/34	4.155%	69,106	72,431
FHLMC - 3128P8AR2	03/12/15	104,000	03/01/35	3.500%	60,975	57,367
FHLMC - 3128P8AV3	03/12/15	104,000	03/01/35	3.500%	61,534	57,900
FHLMC - 3128P8A68	04/07/15	24,000	04/01/35	3.500%	15,308	14,424
BBCMS 2015-SRCH B - 05547HAJ0	12/15/15	100,000	08/10/35	4.498%	102,996	109,556
FHLMC - 3128P8D65	various	238,000	04/01/37	3.500%	194,772	191,611
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	46,431	21,770
FNMA - 3140H5GR6	01/23/18	21,000	01/01/38	3.500%	19,472	19,479
FHLMC - 3128P8GA3	06/21/18	16,000	05/01/38	3.500%	14,499	14,908
FNMA PL MA3491 - 31418C2Z6	03/22/19	42,000	10/01/38	3.500%	39,427	39,839
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	58,460	39,557
SCML 2018-SBC7 - 86934NAA7	11/09/18	90,000	05/25/39	4.720%	71,963	72,686
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	53,099	30,990
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	70,754	50,945
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	15,147	10,372
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	32,325	29,506
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	99,043	68,372
FNMA PL AI1886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	21,004	16,392
FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	32,490	27,377
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	28,543	25,544
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	26,076	28,226
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	31,829	23,594
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	36,469	30,818
FNMA - 3138Y63W2	various	460,000	01/01/42	4.000%	261,480	239,609
GNMA PL 005333C - 36202FAS2	02/19/13	135,000	03/20/42	4.500%	31,145	23,058
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	67,710	61,053
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	49,762	44,986
SFAVE - 78413MAA6	various	115,000	01/05/43	3.872%	115,167	119,201
FHR 4667 - 3137BWK7	03/31/17	190,000	01/15/43	3.500%	139,692	138,798
VDC 2018-1A - 92211MAC7	02/16/18	70,000	02/16/43	4.072%	69,201	70,978
CSMC 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	65,259	68,023
FNMA AB9345 - 31417GL38	11/13/14	425,000	05/01/43	3.000%	210,920	210,032
HARLE 2018-1 - 41284AA2	05/14/18	110,000	05/15/43	5.682%	106,192	88,059
FNMA AB9558 - 31417GTQ9	10/22/14	425,000	06/01/43	3.000%	233,880	230,796
FHLMC Q20576 - 3132JMT90	11/13/14	425,000	08/01/43	3.000%	234,302	236,017
CBSLT 18-AGS - 20269DAC9	03/16/18	40,000	02/25/44	3.580%	39,983	40,166
FHR4791 - 3137F4ZV7	04/30/18	50,000	05/15/44	4.000%	40,395	40,501
FNMA PL BC 5090 - 3140FOUQ5	04/13/16	33,000	10/01/44	4.000%	16,898	15,319
UBSC 2011 - 90268TAS3	03/10/17	75,000	01/10/45	6.250%	72,867	75,407
FNMA PL AS4370 - 3138WD2C4	07/14/15	150,000	02/01/45	4.000%	96,862	92,361
SEMT 2015-2 - 81733YAU3	08/08/17	140,000	05/25/45	3.500%	59,296	58,158
FHLMC - 3128MJWV8	05/14/18	265,000	08/01/45	3.500%	144,898	150,354
CBSLT 18-BGS - 20268MAC0	08/02/18	110,000	09/25/45	3.990%	109,961	114,348
COMM 2012-C - 12623SAU4	05/22/18	45,000	12/10/45	4.320%	42,221	43,578
WFRBS 2012-C10 - 92890NAW9	02/23/18	67,000	12/15/45	3.241%	65,631	67,953
GNMA PL - 36179R4E6	06/20/18	165,000	03/20/46	3.500%	88,972	91,874
CGCMT 2013-GCJ - 17320DAQ1	05/29/18	41,000	04/10/46	3.732%	40,795	42,055
CGCMT 2013-GCJ - 17320DAU2	01/24/19	45,000	04/10/46	4.459%	44,520	46,174
MSBAM 2013-C9 - 61762DAZ4	06/04/18	81,000	05/15/46	3.708%	80,543	83,186
FNMA PL BC - 3138WHM88	11/22/16	66,000	07/01/46	4.500%	38,585	34,600
FREMF 2013-K31 - 30291MAQ9	12/17/18	60,000	07/25/46	3.743%	58,800	61,209
FNMA PL AS7838 - 3138WHV82	11/13/18	100,000	08/01/46	3.000%	71,932	77,237
FHLMC PL - 31335AX86	09/14/16	125,000	09/01/46	4.000%	93,415	88,017
GNMA PL - 36179SL54	12/21/16	165,000	09/20/46	3.500%	116,415	113,335

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

June 30, 2019

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2019
FNMA PL - 3138WJB31	10/31/16	136,000	10/01/46	4.500%	91,007	81,145
FHLMC - 3128MJZB9	12/13/16	370,000	11/01/46	3.000%	302,590	304,369
BAMLL 2014-FRR - 05525HAU1	04/09/18	70,000	01/27/47	2.673%	61,184	65,485
FHLMC - 31335A5S3	02/07/17	63,000	02/01/47	4.000%	44,906	43,498
FHLMC - 3132WK6R4	09/22/17	101,000	02/01/47	3.500%	87,505	86,622
WFRBS 2014-C19 - 92938VAS4	02/14/19	22,000	03/15/47	4.271%	22,815	23,564
MSBAM 2014-C15 - 61763KAE4	01/28/19	70,000	04/15/47	4.911%	70,387	73,207
CGCMT 2014-GC21 - 17322MAA4	09/10/18	135,000	05/10/47	5.089%	122,730	130,681
FNMA PL - 3140FPDG1	various	46,000	06/01/47	4.000%	39,142	39,217
MSBAM 2014-C16 - 61763MAH3	05/23/19	31,000	06/15/47	4.094%	32,338	32,762
FHLMC - 3132WPTK3	07/18/17	22,000	07/01/47	4.000%	19,464	19,021
FHLMC - 3128MJ2E9	06/13/17	120,000	07/01/47	4.500%	96,489	91,701
DPABS 2017-1 - 25755TAG5	01/10/19	60,000	07/25/47	0.000%	57,369	59,039
JIMMY 2017-1A - 47760QAA1	07/07/17	104,000	07/30/47	3.610%	102,180	103,190
FNMA PL MA3088 - 31418CNE0	02/13/18	90,000	08/01/47	4.000%	75,504	76,112
FNMA PL BH5119 - 3140GTVM9	10/30/18	430,000	08/01/47	3.500%	373,692	392,911
JPMMT 17-3 - 46647SAED	08/30/17	110,000	08/25/47	3.500%	84,905	83,717
FNMA MA3143 - 31418CP57	12/13/17	55,000	09/01/47	3.000%	49,869	50,534
GS MT 2014-GC2 - 36253GAM4	12/04/17	55,000	09/10/47	4.662%	55,044	50,919
FHLMC - 3132XTPU6	01/11/18	167,000	10/01/47	4.000%	149,001	148,560
CGCMT 2014-GC2 - 17322YAF7	10/23/18	65,000	10/10/47	4.017%	65,216	68,658
SEMT 2017-CH1 - 81746HAA9	09/28/17	100,000	10/25/47	4.000%	70,925	70,022
FSMT 2017-2 - 33850RAE2	10/31/17	118,000	10/25/47	3.500%	87,996	87,491
JPMMT 2017-4 - 46648UAD6	10/31/17	120,000	11/25/47	3.000%	96,127	95,413
JPMMT 2017-4 - 46648UAE4	10/31/17	200,000	11/25/47	3.500%	155,691	154,076
FNMA PL 890813 - 31410LVE9	11/13/18	95,000	12/01/47	3.500%	82,410	87,558
JPMMT 2017-5 - 46590YAM6	11/30/17	60,000	12/15/47	3.000%	42,642	42,455
JPMMT 2017-5 - 46590YAN4	11/30/17	75,000	12/15/47	3.753%	76,895	75,944
FNMA PL MA3238 - 31418CS47	02/13/18	100,000	01/01/48	3.500%	90,354	92,311
FREMF 2015 C - 30292NAK9	09/08/17	100,000	01/25/48	3.810%	98,563	100,409
FNMA PL - 3140Q8K87	03/19/18	36,000	02/01/48	4.500%	31,341	31,270
FNMA PL - 3140Q8Q81	03/13/18	80,000	03/01/48	4.000%	73,178	74,005
FNMA PL MA3305 - 31418CU77	05/14/18	355,000	03/01/48	3.500%	320,845	333,785
GNMA PL MA5076C - 36179TT96	06/13/18	90,000	03/20/48	3.000%	80,150	84,097
FREMF 2015-K46 - 30292RAL8	03/26/18	45,000	04/25/48	3.696%	42,495	45,100
FREMF 2015-K45 - 30292PAG3	01/30/18	55,000	04/25/48	3.591%	53,150	55,193
FREMF 2015-K46 - 30292RAJ3	various	70,000	04/25/48	3.818%	67,570	72,638
JPMMT 18-3 - 46649TAE6	03/29/18	85,000	04/25/48	3.500%	73,033	74,374
FNMA PL - 3140HBFS2	08/09/18	30,000	05/01/48	4.000%	27,454	28,025
FNMA PL - 3140Q83V5	05/18/18	120,000	05/01/48	4.500%	109,766	110,400
HNGRY 2018-1 - 411707AB8	06/20/18	60,000	06/20/48	4.250%	58,394	60,758
JPMMT 2018-1 A5 - 46648RAE1	01/31/18	40,000	06/25/48	3.500%	33,451	33,606
JPMMT 2018-1 A3 - 46648RAC5	01/31/18	40,000	06/25/48	3.500%	34,627	34,945
FNMA PL BM2007 - 3140J6GR2	03/21/19	18,000	09/01/48	4.000%	16,769	16,927
FNMA PL CA2469 - 3140Q9W74	12/20/18	61,000	10/01/48	4.000%	58,132	59,445
JPMBB 2015-C28 - 46644FAX9	03/20/19	60,000	10/15/48	3.721%	52,530	54,583
FREMF 2015-K51 - 30293XAJ9	06/27/18	50,000	10/25/48	4.088%	49,734	52,247
JPMMT 2018-4 A15 - 46649CAQ6	04/30/18	70,000	10/25/48	3.500%	57,391	58,433
FNMA PL BM5246 - 3140J9ZL8	03/21/19	38,000	11/01/48	3.500%	36,184	36,842
FNMA PL BN0340 - 3140J9LW3	03/21/19	195,000	12/01/48	4.500%	186,843	187,797
UBS Coml Mgt 2018-C9 - 90291JBB2	04/02/18	92,000	03/15/51	5.051%	91,075	99,407
GNR 2018-045 - 38380JXE3	07/23/18	125,000	09/16/52	2.600%	109,585	118,038
TPMT 2015-1 - 89171DAE7	07/05/17	60,000	10/25/53	3.521%	62,273	62,131
SCRT 2017-2 - 35563PBC2	various	67,000	08/25/56	3.000%	59,913	58,948
GNR 2015 - 38379KEK0	03/29/17	90,000	01/16/57	3.168%	88,590	91,076
CIM Trust 2018-R3 - 12553WAB1	04/25/18	90,000	09/25/57	4.000%	89,167	89,167
TPMT 2015-2 - 89171YAF8	09/17/18	80,000	11/25/60	3.633%	80,536	82,017
FASST 2019-JR2 - 31739GAA5	06/18/19	100,000	06/25/69	2.000%	101,157	101,157
Total Asset-Backed Securities					\$ 17,521,831	\$ 17,535,283
Total Police and Firefighters' Investments					\$ 126,885,577	\$ 141,059,905
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 502,812,761	\$ 507,785,197