

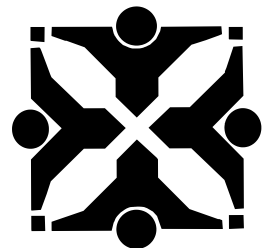
CITY OF COLUMBIA, MISSOURI

Interim Financial Report

Presented on Non-GAAP Basis

October 1, 2017- June 30, 2018

Department of Finance
Michele Nix, CPA
Director of Finance



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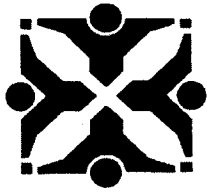
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CITY OF COLUMBIA, MISSOURI

FINANCE DEPARTMENT
ADMINISTRATION

July 31, 2018

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

This Financial Management Information Supplement (FMIS) is presented with account balances as of June 30, 2018 and with revenues and expenditures for the nine month period ending June 30, 2018. The FMIS is not audited, and additionally it is not presented in the governmental reporting model format. The intent of this report is to provide supplemental financial information in an easy to understand format for all funds of the city.

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

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

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

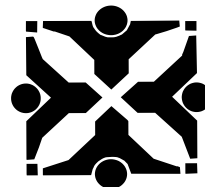
The Proprietary fund types include ten Enterprise Funds and eight Internal Service Funds. The Fiduciary and Agency fund types include the Police and Firefighters' Retirement Fund (Pension), Other Postemployment Benefits Fund, Expendable Trust Funds, a Nonexpendable Trust Fund and Agency Funds. Two account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

Respectfully submitted,

Michele Nix, CPA
Director of Finance

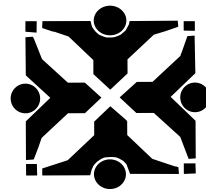
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE BALANCE SHEETS
June 30, 2018 and 2017

ASSETS	2018	2017
Cash and cash equivalents	\$39,915,829	\$37,279,796
Accounts receivable	158,537	391,356
Taxes receivable	3,594,379	3,797,169
Allowance for uncollectible taxes	(85,581)	(58,456)
Grants receivable	28,060	0
Accrued interest	86,799	68,442
Due from other funds	2,424,983	2,326,306
Other assets	341,592	329,996
TOTAL ASSETS	\$46,464,598	\$44,134,609
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$403,057	\$92,526
Accrued payroll and payroll taxes	0	(48)
Due to other funds	0	0
Unearned revenue	88,502	193,658
Other liabilities	3,198,178	2,576,812
TOTAL LIABILITIES	3,689,737	2,862,948
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	42,400	67,800
FUND BALANCE:		
Nonspendable	341,592	329,996
Restricted	0	0
Committed	2,944,154	1,712,002
Assigned	2,386,196	2,953,091
Unassigned	37,060,519	36,208,772
TOTAL FUND BALANCE	42,732,461	41,203,861
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$46,464,598	\$44,134,609

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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, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
REVENUES:		
General property taxes	\$8,252,086	\$8,014,031
Sales tax	16,540,196	16,381,537
Other local taxes	8,985,799	8,429,378
Licenses and permits	874,991	807,710
Fines	1,281,907	1,179,558
Fees and service charges	2,153,058	2,110,646
Intragovernmental revenue	15,761,010	14,617,216
Revenue from other governmental units	2,904,435	2,478,097
Investment revenue	73,930	(69,453)
Miscellaneous	892,534	1,418,795
TOTAL REVENUES	<u>57,719,946</u>	<u>55,367,515</u>
EXPENDITURES:		
Current:		
Policy development and administration	6,919,264	6,427,684
Public safety	30,618,792	28,599,344
Transportation	6,748,137	6,522,068
Health and environment	7,373,814	7,166,702
Personal development	5,449,959	5,318,880
Miscellaneous nonprogrammed activities	264,031	260,061
TOTAL EXPENDITURES	<u>57,373,997</u>	<u>54,294,739</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>345,949</u>	<u>1,072,776</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	6,431,198	6,627,826
Operating transfers to other funds	(1,866,711)	(1,408,801)
Contributions from other funds	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,564,487</u>	<u>5,219,025</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	4,910,436	6,291,801
FUND BALANCE, BEGINNING OF YEAR	<u>37,822,025</u>	<u>34,912,060</u>
FUND BALANCE, END OF YEAR	<u><u>\$42,732,461</u></u>	<u><u>\$41,203,861</u></u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		(Over) Under Budget	2017
	Budget	Actual		Actual
GENERAL PROPERTY TAXES:				
Real property	\$6,777,555	\$6,888,579	(\$111,024)	\$6,654,928
Individual personal property	1,342,152	1,304,818	37,334	1,283,149
Railroad and utility	25,674	1,195	24,479	24,114
Financial institutions	12,451	30,710	(18,259)	23,639
Total	8,157,832	8,225,302	(67,470)	7,985,830
Penalties and interest	36,000	26,784	9,216	28,201
Total General Property Taxes	8,193,832	8,252,086	(58,254)	8,014,031
SALES TAX	23,966,892	16,540,196	7,426,696	16,381,537
OTHER LOCAL TAXES:				
Gasoline tax	2,983,251	2,107,734	875,517	1,929,519
Cigarette tax	541,000	348,429	192,571	386,043
Motor vehicle tax	1,438,375	1,083,817	354,558	949,353
Utilities tax:				
Telephone	3,165,159	1,872,086	1,293,073	2,363,773
Natural gas	2,005,000	2,501,911	(496,911)	1,850,888
CATV franchise	230,000	166,023	63,977	89,461
Electric	1,118,000	905,799	212,201	860,341
Total Other Local Taxes	11,480,785	8,985,799	2,494,986	8,429,378
LICENSES AND PERMITS:				
Business licenses	830,680	660,335	170,345	610,717
Alcoholic beverages	204,900	179,824	25,076	166,759
Animal licenses	38,600	34,832	3,768	30,234
Total Licenses and Permits	1,074,180	874,991	199,189	807,710
FINES:				
Corporation court fines	467,000	399,923	67,077	387,719
Uniform ticket fines	220,000	159,922	60,078	152,077
Meter fines	900,000	718,662	181,338	630,062
Alarm violations	13,500	3,400	10,100	9,700
Total Fines	1,600,500	1,281,907	318,593	1,179,558
FEES AND SERVICE CHARGES:				
Construction inspection	1,993,461	1,280,745	712,716	1,336,552
Street maintenance	0	0	0	0
Right of way	85,000	93,691	(8,691)	84,032
Animal control fees	13,525	8,894	4,631	9,828
Health fees	727,200	638,769	88,431	529,587
Miscellaneous	140,918	130,959	9,959	150,647
Total Fees and Service Charges	2,960,104	2,153,058	807,046	2,110,646

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		(Over) Under Budget	2017
	Budget	Actual		Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$12,446,480	\$8,962,616	\$3,483,864	\$8,389,137
Water	3,676,196	3,187,327	488,869	2,666,516
Total	16,122,676	12,149,943	3,972,733	11,055,653
General and Administrative Charges	4,817,264	3,611,067	1,206,197	3,561,563
Total Intragovernmental Revenue	20,939,940	15,761,010	5,178,930	14,617,216
REVENUE FROM OTHER GOVERNMENTAL UNITS:				
Federal and State Grants:				
Joint Communications	0	0	0	0
Non-Motorized Grant	0	0	0	0
Fire	0	36	(36)	0
Disaster Preparedness	0	0	0	0
Missouri Department of Transportation –				
Highway	200,968	195,517	5,451	63,306
Emergency Shelter	0	0	0	0
Health, General	1,156,731	692,992	463,739	800,410
Health-Women-Infants and Children	473,442	302,986	170,456	303,840
Safe Routes to School	0	0	0	0
Youth at Risk	0	0	0	0
Police Department	390,035	218,603	171,432	84,689
Cultural Affairs	12,000	12,477	(477)	0
Parks and Recreation	19,500	0	19,500	7,259
TRIM Grant	0	0	0	0
Human Services Grants	0	0	0	0
Sustainability	31,000	36,160	(5,160)	31,000
Total	2,283,676	1,458,771	824,905	1,290,504
Boone County:				
Health Department	1,304,513	1,209,547	94,966	904,510
Disaster Preparedness	0	0	0	0
Joint Communications	0	0	0	116,073
Animal Control	248,993	236,117	12,876	167,010
Social Services	0	0	0	0
Total	1,553,506	1,445,664	107,842	1,187,593
Total Revenue From Other Governmental Units	3,837,182	2,904,435	932,747	2,478,097
INVESTMENT REVENUE	569,042	73,930	495,112	(69,453)

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		(Over) Under Budget	2017
	Budget	Actual		Actual
MISCELLANEOUS REVENUE:				
Property sales	\$0	\$695	(\$695)	\$128
Photocopies	11,000	82,055	(71,055)	174,988
Other	891,939	809,784	82,155	1,243,605
Total Miscellaneous Revenue	<u>902,939</u>	<u>892,534</u>	<u>10,405</u>	<u>1,418,721</u>
TOTAL REVENUES	<u>75,525,396</u>	<u>57,719,946</u>	<u>17,805,450</u>	<u>55,367,441</u>
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Sewer	0	0	0	0
Parking	48,365	42,474	5,891	17,674
Fleet	2,295	1,721	574	1,721
Solid Waste	215,301	161,476	53,825	158,531
Public Transportation	1,530	1,147	383	1,147
TransLoad	0	0	0	0
Convention & Visitors Bureau	164,205	129,404	34,801	123,240
Special Road District Fund	0	0	0	0
GIS	0	0	0	0
Transportation Sales Tax Fund	5,998,276	4,498,707	1,499,569	4,476,433
Capital Projects Fund	30,000	30,000	0	351,000
Community Development Grant Fund	48,308	42,254	6,054	27,683
Information Services	0	0	0	0
Water	1,179	884	295	884
Electric	124,842	93,632	31,210	89,659
Utility Accounts & Billing	15,281	15,281	0	20,593
Park Sales Tax	1,746,684	1,310,013	436,671	1,250,116
Storm Water	108,514	81,385	27,129	77,841
Contributions Fund	35,625	22,820	12,805	31,304
Total operating transfers from other funds	<u>8,540,405</u>	<u>6,431,198</u>	<u>2,109,207</u>	<u>6,627,826</u>
Contributions from other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
APPROPRIATION OF PRIOR YEAR FUND BALANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>
TOTAL OTHER FINANCING SOURCES	<u>8,540,405</u>	<u>6,431,198</u>	<u>2,109,207</u>	<u>7,127,826</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u><u>\$84,065,801</u></u>	<u><u>\$64,151,144</u></u>	<u><u>\$19,914,657</u></u>	<u><u>\$62,495,267</u></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, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		(Over) Under Budget	2017
	Budget	Actual		Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$53,909	\$40,789	\$13,120	\$39,706
Materials and supplies	49,526	8,622	40,904	10,412
Travel and training	93,994	24,855	69,139	21,453
Intragovernmental	44,674	33,506	11,168	37,922
Utilities, services, and miscellaneous	104,602	42,955	61,647	43,732
Total City Council	<u>346,705</u>	<u>150,727</u>	<u>195,978</u>	<u>153,225</u>
City Clerk:				
Personal services	275,130	189,792	85,338	163,451
Materials and supplies	22,309	432	21,877	965
Travel and training	11,319	470	10,849	20
Intragovernmental	26,760	20,070	6,690	20,036
Utilities, services, and miscellaneous	42,836	2,521	40,315	2,360
Total City Clerk	<u>378,354</u>	<u>213,285</u>	<u>165,069</u>	<u>186,832</u>
City Manager:				
Personal services	1,061,160	703,494	357,666	664,835
Materials and supplies	77,590	17,692	59,898	10,127
Travel and training	49,731	32,522	17,209	11,850
Intragovernmental	230,371	172,778	57,593	188,246
Utilities, services, and miscellaneous	873,632	141,571	732,061	90,671
Capital additions	0	0	0	0
Total City Manager	<u>2,292,484</u>	<u>1,068,057</u>	<u>1,224,427</u>	<u>965,729</u>
Office of Sustainability				
Personal services	372,047	259,365	112,682	246,094
Materials and supplies	23,505	6,683	16,822	3,806
Travel and training	6,260	4,713	1,547	3,940
Intragovernmental	13,966	10,474	3,492	3,801
Utilities, services, and miscellaneous	167,647	12,917	154,730	3,271
Capital additions	0	0	0	0
Total Office of Sustainability	<u>583,425</u>	<u>294,152</u>	<u>289,273</u>	<u>260,912</u>
Election:				
Utilities, services, and miscellaneous	118,660	93,365	25,295	18,634
Total General Government	<u>3,719,628</u>	<u>1,819,586</u>	<u>1,900,042</u>	<u>1,585,332</u>
Financial Services:				
Personal services	3,589,294	2,369,227	1,220,067	2,204,096
Materials and supplies	120,075	56,186	63,889	70,633
Travel and training	179,687	15,753	163,934	16,030
Intragovernmental	557,779	418,334	139,445	428,713
Utilities, services, and miscellaneous	376,934	284,919	92,015	332,239
Capital additions	0	0	0	31,365
Total Financial Services	<u>4,823,769</u>	<u>3,144,419</u>	<u>1,679,350</u>	<u>3,083,076</u>
Human Resources:				
Personal services	721,478	499,936	221,542	474,191
Materials and supplies	52,750	38,347	14,403	9,843
Travel and training	21,284	19,798	1,486	6,361
Intragovernmental	160,492	120,369	40,123	175,351
Utilities, services, and miscellaneous	360,881	163,233	197,648	136,613
Total Human Resources	<u>1,316,885</u>	<u>841,683</u>	<u>475,202</u>	<u>802,359</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		(Over) Under	2017
	Budget	Actual	Budget	Actual
City Counselor:				
Personal services	\$1,013,981	\$685,578	328,403	\$616,961
Materials and supplies	102,181	10,712	91,469	10,985
Travel and training	79,919	11,598	68,321	5,600
Intragovernmental	114,044	85,533	28,511	84,058
Utilities, services, and miscellaneous	285,929	149,770	136,159	93,052
Capital additions	0	0	0	0
Total City Counselor	<u>1,596,054</u>	<u>943,191</u>	<u>652,863</u>	<u>810,656</u>
Public Works Administration:				
Personal services	145,853	93,950	51,903	72,936
Materials and supplies	52,339	18,145	34,194	3,786
Travel and training	17,915	7,156	10,759	3,868
Intragovernmental	58,372	43,779	14,593	57,983
Utilities, services, and miscellaneous	34,135	7,355	26,780	7,688
Capital additions	0	0	0	0
Total Public Works Administration	<u>308,614</u>	<u>170,385</u>	<u>138,229</u>	<u>146,261</u>
Total Policy Development and Administration	<u>11,764,950</u>	<u>6,919,264</u>	<u>4,845,686</u>	<u>6,427,684</u>
PUBLIC SAFETY:				
Police:				
Personal services	18,125,641	12,253,945	5,871,696	11,464,294
Materials and supplies	1,517,841	924,374	593,467	852,313
Travel and training	253,055	157,005	96,050	117,056
Intragovernmental	2,231,424	1,673,568	557,856	1,628,321
Utilities, services, and miscellaneous	1,099,953	728,054	371,899	575,611
Capital additions	617,410	340,489	276,921	129,032
Total Police	<u>23,845,324</u>	<u>16,077,435</u>	<u>7,767,889</u>	<u>14,766,627</u>
City Prosecutor:				
Personal services	495,845	333,064	162,781	285,789
Materials and supplies	28,739	6,123	22,616	3,760
Travel and training	14,026	2,286	11,740	2,251
Intragovernmental	85,377	64,033	21,344	74,804
Utilities, services, and miscellaneous	24,719	17,042	7,677	15,968
Capital additions	0	0	0	0
Total City Prosecutor	<u>648,706</u>	<u>422,548</u>	<u>226,158</u>	<u>382,572</u>
Fire:				
Personal services	15,570,309	11,122,226	4,448,083	10,437,599
Materials and supplies	887,089	465,322	421,767	418,538
Travel and training	103,229	40,940	62,289	22,995
Intragovernmental	1,367,631	1,023,623	344,008	1,055,025
Utilities, services, and miscellaneous	590,534	369,723	220,811	323,882
Capital additions	67,000	0	67,000	0
Total Fire	<u>18,585,792</u>	<u>13,021,834</u>	<u>5,563,958</u>	<u>12,258,039</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		(Over) Under	2017
	Budget	Actual	Budget	Actual
Animal Control:				
Personal services	\$412,189	\$291,101	\$121,088	\$289,072
Materials and supplies	29,612	13,307	16,305	8,965
Travel and training	3,152	(46)	3,198	410
Intragovernmental	97,034	72,775	24,259	70,482
Utilities, services, and miscellaneous	185,947	147,731	38,216	140,378
Capital additions	0	0	0	0
Total Animal Control	<u>727,934</u>	<u>524,868</u>	<u>203,066</u>	<u>509,307</u>
Municipal Court:				
Personal services	640,767	416,458	224,309	459,701
Materials and supplies	100,569	15,931	84,638	18,417
Travel and training	22,025	4,486	17,539	8,366
Intragovernmental	127,606	95,705	31,901	137,286
Utilities, services, and miscellaneous	96,194	39,519	56,675	38,101
Capital additions	6,871	0	6,871	0
Total Municipal Court	<u>994,032</u>	<u>572,099</u>	<u>421,933</u>	<u>661,871</u>
Joint Communications:				
Personal services	0	0	0	0
Materials and supplies	0	0	0	76
Travel and training	0	0	0	0
Intragovernmental	0	0	0	866
Utilities, services, and miscellaneous	35,625	8	35,617	19,986
Capital additions	0	0	0	0
Total Joint Communications	<u>35,625</u>	<u>8</u>	<u>35,617</u>	<u>20,928</u>
Total Public Safety	<u>44,837,413</u>	<u>30,618,792</u>	<u>14,218,621</u>	<u>28,599,344</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	3,208,080	2,032,048	1,176,032	2,107,707
Materials and supplies	2,356,206	871,022	1,485,184	1,007,154
Travel and training	41,793	26,222	15,571	14,710
Intragovernmental	739,948	555,270	184,678	589,043
Utilities, services, and miscellaneous	3,969,793	2,088,967	1,880,826	1,661,422
Capital additions	632,750	423,983	208,767	340,939
Total Streets and Sidewalks	<u>10,948,570</u>	<u>5,997,512</u>	<u>4,951,058</u>	<u>5,720,975</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		(Over) Under	2017
	Budget	Actual	Budget	Actual
Traffic:				
Personal services	\$740,902	\$438,399	\$302,503	\$462,815
Materials and supplies	593,080	218,648	374,432	254,817
Travel and training	3,820	1,980	1,840	2,803
Intragovernmental	80,997	60,748	20,249	41,738
Utilities, services, and miscellaneous	44,254	30,850	13,404	19,612
Capital additions	0	0	0	19,307
Total Traffic	<u>1,463,053</u>	<u>750,625</u>	<u>712,428</u>	<u>801,092</u>
Total Transportation	<u>12,411,623</u>	<u>6,748,137</u>	<u>5,663,486</u>	<u>6,522,067</u>
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,666,784	2,478,672	1,188,112	2,433,981
Materials and supplies	491,822	155,537	336,285	200,274
Travel and training	79,470	32,553	46,917	32,516
Intragovernmental	686,009	514,507	171,502	516,689
Utilities, services, and miscellaneous	1,112,195	494,338	617,857	334,954
Capital additions	0	0	0	0
Total Health Services	<u>6,036,280</u>	<u>3,675,607</u>	<u>2,360,673</u>	<u>3,518,414</u>
Planning:				
Personal services	3,154,205	2,171,122	983,083	2,078,814
Materials and supplies	201,110	76,427	124,683	67,615
Travel and training	68,004	44,187	23,817	22,029
Intragovernmental	635,779	476,795	158,984	454,904
Utilities, services, and miscellaneous	739,179	498,711	240,468	667,739
Capital additions	89,110	49,550	39,560	0
Total Planning	<u>4,887,387</u>	<u>3,316,792</u>	<u>1,570,595</u>	<u>3,291,101</u>
Department of Economic Development:				
Personal services	400,580	278,539	122,041	255,545
Materials and supplies	6,334	3,903	2,431	1,400
Travel and training	56,498	42,373	14,125	0
Intragovernmental	206,600	56,600	150,000	38,242
Utilities, services, and miscellaneous	0	0	0	62,000
Total Department of Economic Development	<u>670,012</u>	<u>381,415</u>	<u>288,597</u>	<u>357,187</u>
Total Health and Environment	<u>11,593,679</u>	<u>7,373,814</u>	<u>4,219,865</u>	<u>7,166,702</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2018
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2017

	2018		(Over) Under Budget	2017
	Budget	Actual		Actual
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,818,508	\$2,462,123	\$1,356,385	\$2,378,985
Materials and supplies	843,180	544,705	298,475	545,900
Travel and training	16,822	12,649	4,173	13,616
Intragovernmental	584,967	438,725	146,242	414,038
Utilities, services, and miscellaneous	565,703	373,952	191,751	381,621
Capital additions	83,586	83,576	10	82,040
Total Parks and Recreation	<u>5,912,766</u>	<u>3,915,730</u>	<u>1,997,036</u>	<u>3,816,200</u>
Cultural Affairs:				
Personal services	220,641	120,871	99,770	142,969
Materials and supplies	24,106	8,804	15,302	12,580
Travel and training	10,000	4,676	5,324	3,783
Intragovernmental	6,597	4,948	1,649	4,122
Utilities, services, and miscellaneous	297,134	237,764	59,370	259,169
Total Cultural Affairs	<u>558,478</u>	<u>377,063</u>	<u>181,415</u>	<u>422,623</u>
Office of Community Services:				
Personal services	557,094	395,988	161,106	380,980
Materials and supplies	84,786	55,426	29,360	42,957
Travel and training	7,577	3,868	3,709	4,248
Intragovernmental	72,071	54,053	18,018	53,833
Utilities, services, and miscellaneous	60,375	40,233	20,142	32,886
Total Office of Community Services	<u>781,903</u>	<u>549,568</u>	<u>232,335</u>	<u>514,904</u>
Social Assistance:				
Utilities services, and miscellaneous	1,267,147	607,598	659,549	565,154
Total Social Assistance	<u>1,267,147</u>	<u>607,598</u>	<u>659,549</u>	<u>565,154</u>
Total Personal Development	<u>8,520,294</u>	<u>5,449,959</u>	<u>3,070,335</u>	<u>5,318,881</u>
Miscellaneous Nonprogrammed Activities:				
Personal services	888,057	17,051	871,006	36,857
Materials and supplies	2,500	2,408	92	1,215
Travel and training	0	0	0	0
Intragovernmental	304,907	228,680	76,227	197,358
Utilities, services, and miscellaneous	272,786	15,892	256,894	24,631
Total Miscellaneous Nonprogrammed Activities	<u>1,468,250</u>	<u>264,031</u>	<u>1,204,219</u>	<u>260,061</u>
TOTAL EXPENDITURES	<u>90,596,209</u>	<u>57,373,997</u>	<u>33,222,212</u>	<u>54,294,739</u>
OPERATING TRANSFERS TO OTHER FUNDS:				
2016 S.O. Bonds	702,852	527,139	175,713	530,514
Recreation Services Fund	1,161,910	871,432	290,478	871,432
Capital Projects Fund	432,875	432,875	0	0
Transfer Contributions	35,265	35,265	0	6,855
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>2,332,902</u>	<u>1,866,711</u>	<u>466,191</u>	<u>1,408,801</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$92,929,111</u>	<u>\$59,240,708</u>	<u>\$33,688,403</u>	<u>\$55,703,540</u>

SPECIAL REVENUE FUNDS

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

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

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

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

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

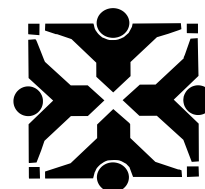
Community Development Grant Fund - to account for all federal monies received by the City and disbursed on Community Development Grant projects.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2018 and 2017

ASSETS	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$19,451	\$0	\$0	\$0	\$4,289,205	\$4,209,902
Cash restricted for development charges	0	0	0	0	0	0
Cash restricted for hotel/motel tax	0	0	0	0	0	0
Accounts receivable	0	0	0	0	7,480	10,364
Due from other funds	0	0	0	0	0	0
Taxes receivable	0	0	0	0	1,182,247	1,213,658
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	(31)	(9)	8,714	7,094
Other assets	0	0	0	0	0	0
TOTAL ASSETS	\$19,451	\$0	(\$31)	(\$9)	\$5,487,646	\$5,441,018
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	0	41,905	19,602	9,924	0	86,066
Obligations under capital leases – current maturities	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	0	41,905	19,602	9,924	0	86,066
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	19,451	(41,905)	(19,633)	(9,933)	5,487,646	5,354,952
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	19,451	(41,905)	(19,633)	(9,933)	5,487,646	5,354,952
TOTAL LIABILITIES AND FUND BALANCE	\$19,451	\$0	(\$31)	(\$9)	\$5,487,646	\$5,441,018

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2018 and 2017

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2018	2017	2018	2017	2018	2017
\$1,138,356	\$446,469	\$0	\$0	\$994,098	\$493,039
0	0	0	0	8,580,747	7,234,792
3,382,613	3,367,806	0	0	0	0
0	0	0	0	556	803
0	0	0	0	0	0
0	0	0	0	100,219	103,277
0	0	(453,281)	(529,743)	0	0
0	0	0	0	0	0
0	0	7,862,273	7,987,369	0	0
9,059	6,290	0	(879)	19,960	13,457
0	0	9,355	53,632	0	0
<u>\$4,530,028</u>	<u>\$3,820,565</u>	<u>\$7,418,347</u>	<u>\$7,510,379</u>	<u>\$9,695,580</u>	<u>\$7,845,368</u>
\$33,060	\$2,441	\$13,702	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	178,342	366,700	0	0
0	0	0	0	0	0
0	0	0	0	0	0
66,778	60,450	847	847	0	0
<u>99,838</u>	<u>62,891</u>	<u>192,891</u>	<u>367,547</u>	<u>0</u>	<u>0</u>
0	0	1,178	0	0	0
4,430,190	3,757,674	7,224,278	7,142,832	9,695,580	7,845,368
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>4,430,190</u>	<u>3,757,674</u>	<u>7,225,456</u>	<u>7,142,832</u>	<u>9,695,580</u>	<u>7,845,368</u>
<u>\$4,530,028</u>	<u>\$3,820,565</u>	<u>\$7,418,347</u>	<u>\$7,510,379</u>	<u>\$9,695,580</u>	<u>\$7,845,368</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2018 and 2017

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2018	2017	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$4,140,639	\$5,026,103	\$329,301	\$1,284,672	\$1,301,483	\$433,139	\$12,212,533	\$11,893,324
Cash restricted for development charges	0	0	0	0	0	0	8,580,747	7,234,792
Cash restricted for hotel/motel tax	0	0	0	0	0	0	3,382,613	3,367,806
Accounts receivable	3,740	5,182	3,740	5,182	0	0	15,516	21,531
Due from other funds	0	0	0	0	0	0	0	0
Taxes receivable	591,112	606,823	591,103	606,823	0	0	2,464,681	2,530,581
Allowance for uncollectible taxes	0	0	0	0	0	0	(453,281)	(529,743)
Grants receivable	0	0	0	0	0	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0	7,862,273	7,987,369
Accrued interest	8,744	8,804	893	2,402	2,744	675	50,083	37,834
Other assets	0	0	0	0	0	0	9,355	53,632
TOTAL ASSETS	\$4,744,235	\$5,646,912	\$925,037	\$1,899,079	\$1,304,227	\$433,814	\$34,124,520	\$32,597,126
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	46,762	2,441
Interest payable	0	0	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	197,944	504,595
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	67,625	61,297
TOTAL LIABILITIES	0	0	0	0	0	0	312,331	568,333
FUND BALANCE:								
Non Spendable	0	0	0	0	0	0	1,178	0
Restricted	4,744,235	5,646,912	925,037	1,899,079	1,304,227	433,814	33,811,011	32,028,793
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	4,744,235	5,646,912	925,037	1,899,079	1,304,227	433,814	\$33,812,189	\$32,028,793
TOTAL LIABILITIES AND FUND BALANCE	\$4,744,235	\$5,646,912	\$925,037	\$1,899,079	\$1,304,227	\$433,814	\$34,124,520	\$32,597,126

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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, 2018 AND 2017

	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2018	2017	2018	2017	2018	2017
REVENUES:						
General property taxes	\$0	\$0	\$46,673	\$38,001	\$0	\$0
Sales tax	0	0	0	0	8,253,302	8,178,450
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	137,913	81,296	0	0	0	0
Investment revenue	0	0	354	209	7,942	(5,605)
Miscellaneous	0	0	0	0	(1,197)	(4,695)
TOTAL REVENUES	137,913	81,296	47,027	38,210	8,260,047	8,168,150
EXPENDITURES:						
Current:						
Policy development and administration	42,254	79,149	0	0	0	0
Health and environment	0	0	112,499	99,124	0	0
Transportation	0	0	0	0	0	0
Personal development	10,520	39,140	0	0	16,531	18,005
TOTAL EXPENDITURES	52,774	118,289	112,499	99,124	16,531	18,005
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	85,139	(36,993)	(65,472)	(60,914)	8,243,516	8,150,145
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	46,353	46,697	0	0
Operating transfers to other funds	0	0	0	0	(8,571,392)	(8,042,308)
Restructuring of financing	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	46,353	46,697	(8,571,392)	(8,042,308)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	85,139	(36,993)	(19,119)	(14,217)	(327,876)	107,837
FUND BALANCE, BEGINNING OF PERIOD	(65,688)	(4,912)	(514)	4,284	5,815,522	5,247,115
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$19,451	(\$41,905)	(\$19,633)	(\$9,933)	\$5,487,646	\$5,354,952

**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, 2018 AND 2017**

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2018	2017	2018	2017	2018	2017
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	707,141	700,358
2,163,874	1,957,023	0	0	0	0
0	0	0	0	0	0
0	0	0	0	901,887	877,615
56,910	28,659	319,737	383,844	0	0
6,783	(5,466)	9,525	8,707	9,965	(10,798)
13,669	13,094	400	20,300	(101)	(402)
<u>2,241,236</u>	<u>1,993,310</u>	<u>329,662</u>	<u>412,851</u>	<u>1,618,892</u>	<u>1,566,773</u>
1,762,449	1,527,924	0	0	82,171	99,668
0	0	772,933	560,977	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,762,449</u>	<u>1,527,924</u>	<u>772,933</u>	<u>560,977</u>	<u>82,171</u>	<u>99,668</u>
478,787	465,386	(443,271)	(148,126)	1,536,721	1,467,105
0	4,000	127,424	0	0	0
(373,975)	(1,181,239)	(169,744)	(53,910)	(180,655)	(1,725,965)
0	0	0	0	0	0
<u>(373,975)</u>	<u>(1,177,239)</u>	<u>(42,320)</u>	<u>(53,910)</u>	<u>(180,655)</u>	<u>(1,725,965)</u>
104,812	(711,853)	(485,591)	(202,036)	1,356,066	(258,860)
4,325,378	4,469,527	7,711,047	7,344,868	8,339,514	8,104,228
0	0	0	0	0	0
<u>\$4,430,190</u>	<u>\$3,757,674</u>	<u>\$7,225,456</u>	<u>\$7,142,832</u>	<u>\$9,695,580</u>	<u>\$7,845,368</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, 2018 AND 2017

	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
	2018	2017	2018	2017	2018	2017	2018	2017
REVENUES:								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$46,673	\$38,001
Sales tax	4,126,534	4,089,063	4,126,699	4,089,057	0	0	17,213,676	17,056,928
Other local taxes	0	0	0	0	0	0	2,163,874	1,957,023
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0	901,887	877,615
Revenue from other governmental units	0	0	0	0	1,542,441	676,087	2,057,001	1,169,886
Investment revenue	23,090	(10,705)	11,735	(1,775)	(7,646)	(1,316)	61,748	(26,749)
Miscellaneous	(598)	(2,347)	(598)	(2,347)	0	0	11,575	23,603
TOTAL REVENUES	4,149,026	4,076,011	4,137,836	4,084,935	1,534,795	674,771	22,456,434	21,096,307
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	0	0	1,886,874	1,706,741
Health and environment	0	0	0	0	0	0	885,432	660,101
Transportation	0	0	0	0	0	0	0	0
Personal development	16,493	17,680	21,578	29,146	0	0	65,122	103,971
TOTAL EXPENDITURES	16,493	17,680	21,578	29,146	0	0	2,837,428	2,470,813
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,132,533	4,058,331	4,116,258	4,055,789	1,534,795	674,771	19,619,006	18,625,494
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	0	0	0	0	173,777	50,697
Operating transfers to other funds	(6,053,251)	(2,722,377)	(5,415,417)	(4,146,770)	(491,738)	(491,738)	(21,256,172)	(18,364,307)
Restructuring of financing	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(6,053,251)	(2,722,377)	(5,415,417)	(4,146,770)	(491,738)	(491,738)	(21,082,395)	(18,313,610)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,920,718)	1,335,954	(1,299,159)	(90,981)	1,043,057	183,033	(1,463,389)	311,884
FUND BALANCE, BEGINNING OF PERIOD	6,664,953	4,310,958	2,224,196	1,990,060	261,170	250,781	35,275,578	31,716,909
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$4,744,235	\$5,646,912	\$925,037	\$1,899,079	\$1,304,227	\$433,814	\$33,812,189	\$32,028,793

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

NON MOTORIZED GRANT FUND	<u>2018</u>	<u>2017</u>
REVENUES:		
Revenue from other governmental units – Federal	\$137,913	\$81,296
Investment revenue	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>137,913</u>	<u>81,296</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	36,034	70,117
Materials and supplies	3,419	4,140
Travel and training	0	50
Intragovernmental	0	0
Utilities, services and miscellaneous	<u>2,801</u>	<u>4,842</u>
Total	<u>42,254</u>	<u>79,149</u>
Personal Development:		
Personal services	8,293	31,628
Materials and supplies	2,227	7,047
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	<u>0</u>	<u>465</u>
Total	<u>10,520</u>	<u>39,140</u>
TOTAL EXPENDITURES	<u>52,774</u>	<u>118,289</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$85,139</u></u>	<u><u>(\$36,993)</u></u>
MID MO SOLID WASTE DISTRICT FUND		
REVENUES:		
Revenue from other governmental units-State	\$46,673	\$38,001
Investment revenue	354	209
Miscellaneous revenue	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>47,027</u>	<u>38,210</u>
EXPENDITURES:		
Current:		
Health and Environment:		
Personal services	89,464	72,504
Materials and supplies	2,134	3,938
Travel and training	0	25
Intragovernmental	19,735	21,031
Utilities, services and miscellaneous	<u>1,166</u>	<u>1,626</u>
TOTAL EXPENDITURES	<u>112,499</u>	<u>99,124</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u><u>(\$65,472)</u></u>	<u><u>(\$60,914)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

TRANSPORTATION SALES TAX FUND	2018	2017
REVENUES:		
Sales tax	\$8,253,302	\$8,178,450
Investment revenue	7,942	(5,605)
Miscellaneous revenue	<u>(1,197)</u>	<u>(4,695)</u>
TOTAL REVENUES	<u>8,260,047</u>	<u>8,168,150</u>
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	<u>0</u>	<u>0</u>
Total	<u>0</u>	<u>0</u>
Personal Development:		
Intragovernmental	<u>16,531</u>	<u>18,005</u>
Total	<u>16,531</u>	<u>18,005</u>
TOTAL EXPENDITURES	<u>16,531</u>	<u>18,005</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$8,243,516</u></u>	<u><u>\$8,150,145</u></u>
CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$2,163,874	\$1,957,023
Revenue from other governmental units – State	56,910	28,659
Investment revenue	6,783	(5,466)
Miscellaneous	<u>13,669</u>	<u>13,094</u>
TOTAL REVENUES	<u>2,241,236</u>	<u>1,993,310</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	482,148	439,690
Materials and supplies	27,548	36,590
Travel and training	82,609	71,786
Intragovernmental	103,395	103,529
Utilities, services and miscellaneous	1,066,749	876,329
Interest expense	0	0
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>1,762,449</u>	<u>1,527,924</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$478,787</u></u>	<u><u>\$465,386</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

COMMUNITY DEVELOPMENT GRANT FUND	2018	2017
REVENUES:		
Revenue from federal government	\$319,737	\$383,844
Investment revenue	9,525	8,707
Miscellaneous revenue	400	20,300
TOTAL REVENUES	329,662	412,851
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	164,856	174,865
Materials and supplies	1,216	1,536
Travel and training	4,137	6,057
Intragovernmental	0	0
Utilities, services, and miscellaneous	602,724	378,519
Capital outlay	0	0
TOTAL EXPENDITURES	772,933	560,977
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$443,271)</u>	<u>(\$148,126)</u>
PUBLIC IMPROVEMENT FUND		
REVENUES:		
Sales tax	\$707,141	\$700,358
Development charges	901,887	877,615
Investment revenue	9,965	(10,798)
Miscellaneous revenue	(101)	(402)
TOTAL REVENUES	1,618,892	1,566,773
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	82,171	99,668
Utilities, services, and miscellaneous	0	0
Interest expense	0	0
TOTAL EXPENDITURES	82,171	99,668
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$1,536,721</u>	<u>\$1,467,105</u>
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$4,126,534	\$4,089,063
Investment revenue	23,090	(10,705)
Miscellaneous revenue	(598)	(2,347)
TOTAL REVENUES	4,149,026	4,076,011
Expenditures:		
Current:		
Personal development:		
Intragovernmental	16,493	17,680
TOTAL EXPENDITURES	16,493	17,680
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$4,132,533</u>	<u>\$4,058,331</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

PARK SALES TAX FUND	2018	2017
Revenues:		
Sales tax	\$4,126,699	\$4,089,057
Investment revenue	11,735	(1,775)
Miscellaneous revenue	(598)	(2,347)
TOTAL REVENUES	4,137,836	4,084,935
Expenditures:		
Current:		
Personal development:		
Intragovernmental	21,578	29,146
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	21,578	29,146
EXCESS OF REVENUES OVER EXPENDITURES	\$4,116,258	\$4,055,789
STADIUM TDD'S FUND		
Revenues:		
Revenue from other governmental units - TDD's	\$1,542,441	\$676,087
Investment revenue	(7,646)	(1,316)
TOTAL REVENUES	1,534,795	674,771
Expenditures:		
Current:		
Transportation:		
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	0	0
EXCESS OF REVENUES OVER EXPENDITURES	\$1,534,795	\$674,771

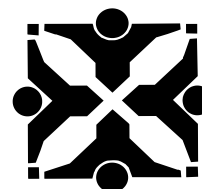
DEBT SERVICE FUNDS

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, 2018 and 2017

ASSETS	2016 Special Obligation Bonds Debt Service Fund		Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
	2018	2017	2018	2017	2018	2017	2018	2017
	Cash and cash equivalents	\$946,030	\$958,481	\$108,698	\$111,866	\$935,367	\$937,300	\$1,990,095
Cash with fiscal agents	0	0	897,587	1,168,032	0	(37)	897,587	1,167,995
Taxes receivable	0	0	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Accrued interest	2,158	1,793	258	206	1,943	1,622	4,359	3,621
Restricted assets:								
Cash and cash equivalents	0	0	0	0	0	0	0	0
TOTAL ASSETS	\$948,188	\$960,274	\$1,006,543	\$1,280,104	\$937,310	\$938,885	\$2,892,041	\$3,179,263
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	897,587	1,168,032	0	(37)	897,587	1,167,995
Committed	948,188	960,274	108,956	112,072	937,310	938,922	1,994,454	2,011,268
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
Total fund balance	948,188	960,274	1,006,543	1,280,104	937,310	938,885	2,892,041	3,179,263
TOTAL LIABILITIES AND FUND BALANCE	\$948,188	\$960,274	\$1,006,543	\$1,280,104	\$937,310	\$938,885	\$2,892,041	\$3,179,263

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

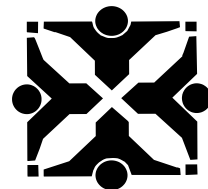
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED JUNE 30, 2018 AND 2017

	2016 Special Obligation Bonds		Lemone Trust Note		MTFC Loan		Total	
	Debt Service Fund		Debt Service Fund		Debt Service Fund			
	2018	2017	2018	2017	2018	2017	2018	2017
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	188,773	0	188,773
Lease revenue	0	0	0	0	0	0	0	0
Investment revenue	5,368	(982)	996	1,538	1,901	(783)	8,265	(227)
TOTAL REVENUES	5,368	(982)	996	1,538	1,901	187,990	8,265	188,546
EXPENDITURES:								
Health and Environment	0	0	0	0	0	0	0	0
Debt Service:								
Redemption of serial bonds	1,235,000	1,215,000	210,438	199,698	413,565	397,970	1,859,003	1,812,668
Interest	273,400	285,550	35,796	46,537	78,173	93,768	387,369	425,855
Fiscal agent fees	471	0	0	0	0	0	471	0
TOTAL EXPENDITURES	1,508,871	1,500,550	246,234	246,235	491,738	491,738	2,246,843	2,238,523
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,503,503)	(1,501,532)	(245,238)	(244,697)	(489,837)	(303,748)	(2,238,578)	(2,049,977)
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	1,327,088	1,330,464	34,404	45,215	491,738	491,738	1,853,230	1,867,417
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)	1,327,088	1,330,464	34,404	45,215	491,738	491,738	1,853,230	1,867,417
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(176,415)	(171,068)	(210,834)	(199,482)	1,901	187,990	(385,348)	(182,560)
FUND BALANCE, BEGINNING OF PERIOD	1,124,603	1,131,342	1,217,377	1,479,586	935,409	750,895	3,277,389	3,361,823
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$948,188	\$960,274	\$1,006,543	\$1,280,104	\$937,310	\$938,885	\$2,892,041	\$3,179,263

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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, 2018 and 2017

ASSETS	2018	2017
Cash and cash equivalents	\$34,928,247	\$35,841,158
Accounts receivable	0	1,487,284
Accrued interest	72,366	64,232
Due from other funds	0	0
TOTAL ASSETS	<u>\$35,000,613</u>	<u>\$37,392,674</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$217,612	\$48,300
Deferred Inflows	0	244,018
Accrued payroll and payroll taxes	0	0
Advances from other funds	0	329,000
Total liabilities	<u>217,612</u>	<u>621,318</u>
FUND BALANCE:		
Nonspendable	0	0
Restricted	2,042,074	3,064,921
Committed	32,740,927	33,706,435
Assigned	0	0
Unassigned	0	0
Total fund balance	<u>34,783,001</u>	<u>36,771,356</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$35,000,613</u>	<u>\$37,392,674</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, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	0	0
State	158,637	0
Federal	370,211	2,056,942
Investment revenue	248,369	69,237
Auction revenue	95,000	75,000
Miscellaneous revenue	81,153	240,678
TOTAL REVENUES	<u>953,370</u>	<u>2,441,857</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	472,928	973,176
Public safety	2,249,898	1,500,585
Transportation	2,269,550	3,721,018
Health and environment	0	0
Personal development	1,506,734	2,534,185
TOTAL EXPENDITURES	<u>6,499,110</u>	<u>8,728,964</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(5,545,740)</u>	<u>(6,287,107)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	7,971,130	7,678,973
Operating transfers to other funds	(480,000)	(542,566)
Proceeds of certificates of participation	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>7,491,130</u>	<u>7,136,407</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	1,945,390	849,300
FUND BALANCE, BEGINNING OF PERIOD	32,837,611	35,922,056
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
FUND BALANCE, END OF PERIOD	<u><u>\$34,783,001</u></u>	<u><u>\$36,771,356</u></u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE NINE MONTHS ENDED JUNE 30, 2018**

	<u>Appropriations</u>	<u>Prior Year's Expenditures</u>	<u>Current Year Expenditures</u>	<u>Total Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Appropriations</u>
POLICY DEVELOPMENT AND ADMINISTRATION:						
Pub Bldgs Major Maint/Ren (00021)	1,263,539	718,251	0	718,251		545,288
Satellite Loc SW Columbia (00077)	155,000	0	0	0		155,000
Mun Building Expansion (00099)	24,666,419	24,471,593	0	24,471,593		194,826
Blind Boone Home (00123)	803,575	802,901	0	802,901		674
Downtown Special Projects (00140)	556,261	314,708	0	314,708		241,553
Ent Resource Grp Software (00476)	9,130,019	8,067,358	154,782	8,222,140	81,771	826,108
Disaster Recovery Facil (00538)	300,000	146,000	0	146,000		154,000
Site: New Day/Room @ Inn (00543)	126,741	118,900	7,841	126,741		0
Disabilities Comm Project (00544)	2,000	2,000	0	2,000		0
Walton Bldg Cap Improv (00587)	473,802	346,886	84,025	430,911		42,891
Proximity Locks (00599)	450,000	169,224	177,599	346,823	484	102,693
Ent Resource Grp-Payroll (00614)	50,000	25,645	605	26,250		23,750
Grissum Bldg Renovations (00659)	827,690	0	48,076	48,076	47,174	732,440
CID Gateway (00680)	20,000	0	0	0		20,000
Contingency (40138)	1,403,296	53,878	0	53,878		1,349,418
Prelim Project Studies (40140)	21,219	11,600	0	11,600		9,619
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	40,249,561	35,248,944	472,928	35,721,872	129,429	4,398,260
PUBLIC SAFETY:						
Fire Apparatus Equipment (00195)	724,956	415,118	141,734	556,852	23,395	144,709
P & F Priority Dispatch (00425)	130,000	125,839	0	125,839		4,161
Records Manangement System (00498)	1,750,000	1,139,364	52,080	1,191,444	342,675	215,881
CPD Training Center Renov (00566)	6,516	0	0	0		6,516
Property Room Upgrade (00567)	70,376	70,376	0	70,376		0
Replace Front Line Pumper (00582)	757,189	757,189	0	757,189		0
Downtown Police Bldg Ren (00609)	991,231	208,170	673,733	881,903	100,565	8,763
Replace 2001 Quint (00628)	517,696	517,695	0	517,695		1
Replace 2001 Quint (00629)	899,732	408,095	399,183	807,278	2,365	90,089
Training Academy Repairs (00630)	468,828	0	32,259	32,259	436,569	0
Major Fire Stn Repairs (00640)	1,224,172	135,312	107,632	242,944	891,258	89,970
Muni Serv Ctr North-PH I (00641)	9,617,375	577,650	216,650	794,300	744,207	8,078,868
Percent for Art: Municipal Center (N0641)	10,895	0	808	808		10,087
Replace 2001 Ladder Truck (00692)	1,332,572	630,190	625,819	1,256,009		76,563
Fire Station Sites (40173)	1,007,000	942,650	0	942,650		64,350
TOTAL PUBLIC SAFETY	19,508,538	5,927,648	2,249,898	8,177,546	2,541,034	8,789,958
TRANSPORTATION:						
Adopt A Spot (00100)	97,500	91,324	0	91,324		6,176
Eighth St Plan Ave of Col (00126)	2,427,250	2,374,344	0	2,374,344		52,906
Annual Sidewalk Maint. (00148)	392,500	304,155	0	304,155		88,345
Scott: Rollins/Brookview (00149)	15,177,704	15,172,770	0	15,172,770		4,934
Downtown Sidewalks Improv (00171)	139,783	117,108	0	117,108		22,675
Traffic Island Old 63-Statd (00213)	1,960,322	1,372,889	335,139	1,708,028	236,298	15,996
Annual Brick St Renov (00234)	266,390	205,317	0	205,317		61,073
Ann Curb & Gutter Restor (00235)	100,000	16,118	0	16,118		83,882
Gans Rd @ 63 Interchange (00237)	3,306,047	2,943,174	0	2,943,174		362,873
Non-Motorized Trans Grant (00271)	10,634	0	0	0		10,634
Scott - Vawter to KK III (00274)	11,068,486	11,068,287	155	11,068,442		44
Burnham/Rollins/Prov Int (00290)	4,270,336	3,717,894	510,316	4,228,210	14,010	28,116
Stadium TDD Projects (00317)	5,398,274	4,133,523	0	4,133,523		1,264,751
Scott Vawter To MKT Ph II (00319)	6,244,729	6,236,212	388	6,236,600		8,129
Brn Stn Rd - Starke/Rt B (00409)	0	0	0	0		0
GNM Sidewalk Segments (00453)	216	0	0	0		216
Prov Rd SW Blue Ridge TDD (00485)	7,318	14,635	0	14,635		(7,317)
Short St Traf Mitigation (00493)	274,254	274,254	0	274,254		0
Nifong & Bethel Sidewalk (00501)	43,570	43,570	0	43,570		0
GNM Bike Blvd MKT/Bs Loop (00521)	670,840	63,111	1,217	64,328	552,480	54,032
Vandiver Dr & Paris Rd (00522)	100,000	2,452	0	2,452		97,548
GNM Manor Dr Sidewalk (00526)	447,522	360,458	0	360,458		87,064
GNM Forum Ped Brdg/Hinksn (00527)	1,966,681	1,681,633	0	1,681,633		285,048
Rustic Rd Bridge Replcmnt (00531)	78,610	78,610	0	78,610		0
College Ave Crosswalks (00536)	879,047	879,044	0	879,044		3
Carter Lane Sidewalk (00548)	340,197	20,916	21,079	41,995		298,202
Audible ADA Crosswalk (00551)	40,000	0	0	0		40,000
Sgnl Imp @ Grn Meadows Rd (00552)	42,111	42,111	0	42,111		0
Bdwy & Dorsey Ped Sig (00553)	0	0	0	0		0

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE NINE MONTHS ENDED JUNE 30, 2018

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Ridgmont Bridge Repair (00568)	101,500	19,070	0	19,070		82,430
Keene St Pavement Improv (00573)	446,392	446,392	0	446,392		0
Broadway Pavement Improv (00578)	658,268	651,108	0	651,108		7,160
Ave of the Columns Ph II (00580)	95	0	0	0		95
College & Bdwy Ped Signal (00581)	74,690	74,689	0	74,689		1
Greenbriar-HDR (00583)	34,886	34,886	0	34,886		0
Hominy Trl Ph 2-HDR Amend (00586)	52,690	51,069	0	51,069		1,621
ADA Curb Ramp Install (00600)	850,939	604,095	125,552	729,647		121,292
Worley Intersection Imprv (00601)	175,504	174,153	0	174,153		1,351
N Garth (Worley to Sexton) (00602)	165,277	165,097	0	165,097		180
Elleta Blvd Sidewalk (00604)	34,526	31,371	0	31,371		3,155
Southampton Dr-Providence (00608)	430,865	430,865	0	430,865		0
Green Meadows Cir Sidewalk (00611)	77,487	77,487	0	77,487		0
Discovery Drive South (00612)	953,000	928,012	932	928,944	748	23,308
College Pk Traff Calming (00615)	2,998	0	0	0		2,998
North Village Land Purch (00616)	200,000	0	0	0		200,000
Fairview/Chapel Hill Int (00618)	130,000	52,049	0	52,049		77,951
Old Fire St 7 Sidewalk (00621)	21,624	21,623	0	21,623		1
Old Mill Ck/Vawter Int Im (00631)	0	0	0	0		0
Disc Pkwy:Gans-New Haven (00633)	540,000	22,178	7,400	29,578	47,618	462,804
Forum & Green Meadows Int (00634)	745,000	83,893	50,600	134,493	3,285	607,222
Worley/Clinkscapes Int Im (00636)	17,660	17,660	0	17,660		0
9th & Elm Ped Scramble (00637)	300,000	44,535	123	44,658		255,342
Providence Road Sidewalk (00639)	98,288	98,337	(49)	98,288		0
Ballenger-Ria to Mex Grvl (00642)	2,290,000	71,549	31,638	103,187		2,186,813
Nifong-Prov to Forum 4 Ln (00643)	4,770,489	358,020	279,440	637,460	291,033	3,841,996
Sinclair-Nifong Int Imp (00644)	3,140,000	125,081	95,999	221,080	126,032	2,792,888
Vandiver & Parker Roundabout (00645)	1,392,796	44,050	106,872	150,922		1,241,874
Annual Traffic Calming (00646)	18,000	0	0	0		18,000
Annual Street Recon (00647)	240,000	0	0	0		240,000
Bridge Assessments (00648)	85	85	0	85		0
Waco-Rt N Inter Impr (00650)	376,000	46,950	300,522	347,472	28,458	70
Cty Hs II Hydrlic Assessment (00651)	1,195	1,195	0	1,195		0
Forum -Green Meadows-Nifong (00653)	21,505	17,961	3,939	21,900		(395)
Heritage Meadows Trf Calm (00656)	0	0	0	0		0
I70 Dr & Keene Roundabout (00658)	784,090	22,504	30,058	52,562		731,528
Oakland Gravel Sidewalk (00660)	139,970	20,961	12,264	33,225	1,355	105,390
Urban Forestry Master Pln (00677)	105,000	54,826	34,749	89,575		15,425
Paris Road Resurfacing (00682)	370,000	23,173	0	23,173		346,827
W Ctrl Neighborhood Traffic Calming (00683)	62,000	13,037	21,125	34,162	4,552	23,286
Chapel Hill Sidewalk Scott Blvd (00684)	71,549	5,327	48,878	54,205	2,912	14,432
Lynn Oak Sexton Sidewalk (00685)	39,486	11,759	12,576	24,335	1,397	13,754
Stewart Rd Traffic Calming (00687)	5,784	5,784	0	5,784		0
Grace Ln: Richland to Stadium Ext (00700)	95,500	27,274	70,029	97,303		(1,803)
Old McAdams Building Demo (00702)	131,000	12,814	96,520	109,334	223	21,443
Rollins Rd Traffic Calming (00705)	59,217	2,248	17,987	20,235		38,982
Sinclair Rd Sidewalk-Murifield Dr (00706)	58,320	0	2,856	2,856	48,600	6,864
Sinclair Rd - Rt K Intersection Imp (00707)	15,000	0	25,673	25,673		(10,673)
Sexton Rd Traffic Calming (00708)	10,000	0	6,113	6,113		3,887
Sinclair Rd Sidewalk-Nifong Southham (00709)	30,000	0	8,494	8,494		21,506
McKee Street Sidewalk (00712)	9,945	0	9,151	9,151		794
Providence-Broadway Turn Ln (00713)	30,000	0	721	721		29,279
Rain Forest Pkwy Traffic Calming (00724)	5,000	0	915	915		4,085
William St Traffic Calming (00725)	5,000	0	179	179		4,821
Annual Streets (40158)	484,796	0	0	0		484,796
Traffic Safety (40159)	469,225	264,292	0	264,292		204,933
JT County/State/City Prjct (40161)	760,642	15,500	0	15,500		745,142
Annual Sidewalks (40162)	231,971	200,523	0	200,523		31,448
Street Landscaping (40163)	340,276	286,000	0	286,000		54,276
TOTAL TRANSPORTATION	78,425,851	56,873,391	2,269,550	59,142,941	1,359,001	17,923,909
PERSONAL DEVELOPMENT:						
Annual P&R Maj Maint/Prog (00056)	475	0	0	0		475
Park Roads & Parking (00242)	2,022,177	1,774,580	71,640	1,846,220	13,394	162,563
City/School Park Improv (00249)	320,015	236,785	50,000	286,785		33,230
S Regional Park Planning (00350)	544,860	354,473	32,288	386,761	125,154	32,945
Capen/Grindstone Trl Imp (00457)	118,000	2,508	0	2,508		115,492
Scotts Branch PH II (00461)	50,535	50,535	0	50,535		0
Parks: ADA Compliance (00484)	632,274	549,435	51,936	601,371	707	30,196
2010 PST Land Acquisition (00486)	1,060,775	781,009	5,060	786,069	2,000	272,706

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE NINE MONTHS ENDED JUNE 30, 2018

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
2010 PST Land Neigh Parks (00510)	502,329	166,135	252,708	418,843	300	83,186
Jay Dix Park Improvements (00516)	147,128	138,818	168	138,986		8,142
Nat Area Open Space Plan (00517)	165,000	157,000	8,000	165,000		0
S Reg Park Gans Phil PH I (00518)	2,170,397	1,863,293	84,073	1,947,366	15,380	207,651
Norma Suth Park Dev: PH I (00559)	400,000	300,591	37,146	337,737	(912)	63,175
Strawn Rd Pk Dev:Phase I (00560)	160,095	158,231	1,300	159,531		564
2010 Annual Trail Program (00561)	259,146	256,532	1,787	258,319		827
GNM Clark Lane West (00570)	1,080,631	270,540	29,860	300,400	718,974	61,257
GNM Shepard to Rollins Tr (00572)	210,870	186,145	5,632	191,777	15,539	3,554
Woodridge Plygrnd/Trl Imp (00584)	213,000	212,999	0	212,999		1
Barberry Neigh Park Dev (00591)	125,000	125,000	5,296	130,296		(5,296)
Kim Scholl Memorial Bench (00619)	7,654	6,775	0	6,775		879
Douglas:Shltr,Plgnd, Skate (00626)	224,956	193,554	31,402	224,956		0
Fairview:Tennis Court Res (00627)	30,180	30,180	0	30,180	59,160	(59,160)
Maplewood Home-Rehab (00638)	176,600	143,236	0	143,236		33,364
ADA Compliance Phase II (00663)	50,000	0	0	0		50,000
Amer Legion Pk Shelter RR Playgrd (00664)	116,236	75,508	38,575	114,083	1,700	453
Cosmo Rec Area Athletic Field Lights (00665)	230,420	206,270	23,942	230,212		208
Cosmo Rec Area Bocce Courts (00666)	25,000	0	0	0		25,000
Indian Hills Park Improvements (00667)	99,882	64,448	35,434	99,882		0
Norma Sutherland Smith Pk Ph II (00669)	227,627	176,866	4,641	181,507	26,450	19,670
Twin Lakes Rec Area Bathhouse Rnv (00670)	25,000	0	0	0		25,000
Valleyview Park Improvements (00671)	60,094	2,661	57,433	60,094		0
Waters House Renovations (00672)	51,405	49,217	2,188	51,405		0
Annual Trails (00673)	250,000	11,141	51,184	62,325	(3,012)	190,687
MKT Bridge Replacements (00674)	711,059	82,916	613,179	696,095	4,685	10,279
Albert Oakland Park Improvements (00676)	103,433	106,877	(3,444)	103,433		0
Flat Branch Extension (00679)	1,103,135	1,103,135	0	1,103,135		0
Atkins Black Field Improv (00681)	150,000	149,868	132	150,000		0
Emergency Phone Replacement (00697)	20,000	0	12,181	12,181		7,819
Hinkson Cr Trail:Stadium-E Campus (00698)	800,000	0	15	15	22,143	777,842
Downtown Improvements (40074)	117,654	58,472	4,621	63,093		54,561
Greenbelt (40113)	631,919	631,093	(1,643)	629,450		2,469
TOTAL PERSONAL DEVELOPMENT	<u>15,394,961</u>	<u>10,676,826</u>	<u>1,506,734</u>	<u>12,183,560</u>	<u>1,001,662</u>	<u>2,209,739</u>
TOTAL CAPITAL PROJECTS	<u>\$153,578,911</u>	<u>\$108,726,809</u>	<u>\$6,499,110</u>	<u>\$115,225,919</u>	<u>\$5,031,126</u>	<u>\$33,321,866</u>

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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.

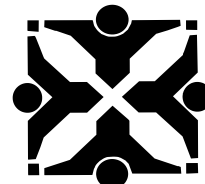
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

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, 2018 and 2017

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2018	2017	2018	2017	2018	2017
CURRENT ASSETS:						
Cash and cash equivalents	\$21,050,986	\$22,332,948	\$ 12,566,293	\$ 3,843,725	\$ 568,716	\$ 1,386,112
Accounts receivable	20,069,049	19,009,225	906,367	1,166,835	144,148	111,146
Grants receivable	0	0	0	0	0	0
Accrued interest	152,917	151,408	257,308	251,590	5,534	4,793
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	78,557	75,648	0	0	0	0
Inventory	5,854,935	5,696,829	19,249	33,134	0	0
Other assets	0	0	0	5	0	1,050
Total Current Assets	47,206,444	47,266,058	13,749,217	5,295,289	718,398	1,503,101
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	9,856,756	7,955,852	6,783,536	11,372,918	0	0
Revenue bond construction account	22,341,205	30,134,236	14,570,953	23,242,734	0	0
Cash and marketable securities restricted for capital projects	23,144,615	24,941,290	5,224,933	10,937,757	3,979,725	1,571,733
Replacement and renewal fund account	1,500,000	1,500,000	53,500	53,500	0	0
Operation and maintenance account	0	0	967,535	953,615	0	0
Bond/rent reserve account	13,872,869	13,872,869	3,922,558	3,922,558	0	0
Contingency account	0	0	200,000	200,000	0	0
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	70,715,445	78,404,247	31,723,015	50,683,082	3,979,725	1,571,733
Other:						
Customer security and escrow deposits	4,653,794	4,933,400	1,267,932	1,239,667	0	0
Grants receivable	0	0	0	0	46,558	1,305,970
Net pension asset	0	0	159,423	0	33,015	0
Total Restricted Assets – Other	4,653,794	4,933,400	1,427,355	1,239,667	79,573	1,305,970
Total Restricted Assets	75,369,239	83,337,647	33,150,370	51,922,749	4,059,298	2,877,703
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	291,398	369,954	0	0	0	0
Total Other Assets	291,398	369,954	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	518,708,852	507,293,699	301,046,254	294,009,082	45,924,645	45,167,225
Accumulated depreciation	(254,601,182)	(239,216,639)	(79,552,455)	(75,622,889)	(17,638,074)	(16,585,064)
Net Plant in Service	264,107,670	268,077,060	221,493,799	218,386,193	28,286,571	28,582,161
Construction in progress	25,208,520	6,362,717	20,986,265	10,267,724	15,728,603	3,817,524
Net Fixed Assets	289,316,190	274,439,777	242,480,064	228,653,917	44,015,174	32,399,685
TOTAL ASSETS	412,183,271	405,413,436	289,379,651	285,871,955	48,792,870	36,780,489
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pensions	4,931,152	10,815,194	1,008,478	2,346,089	208,849	506,301
Loss on refunding of debt	8,401,633	9,001,210	6,880	17,732	0	0
Total deferred outflows of resources	13,332,785	19,816,404	1,015,358	2,363,821	208,849	506,301
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$425,516,056	\$425,229,840	\$290,395,009	\$288,235,776	\$49,001,719	\$37,286,790

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2018 and 2017

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2018	2017	2018	2017	2018	2017
\$ -	\$ 1,417,427	\$ 8,492,243	\$ 8,142,445	\$ 2,258,612	\$ 1,295,621
44,171	121,627	1,303,108	1,516,298	32,788	86,546
1,654,019	0	16,484	61,248	0	0
4,580	4,990	42,236	36,553	100,476	100,923
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	541,261	466,018	0	0
74,357	74,366	0	600	0	0
<u>1,777,127</u>	<u>1,618,410</u>	<u>10,395,332</u>	<u>10,223,162</u>	<u>2,391,876</u>	<u>1,483,090</u>
0	0	445,525	303,019	628,684	622,294
0	0	1,662,268	5,508,000	0	0
1,973,564	2,080,548	2,722,784	3,386,453	1,187,279	2,495,575
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	1,692,594	1,692,594
0	0	0	0	0	0
0	0	5,497,052	2,690,137	0	0
<u>1,973,564</u>	<u>2,080,548</u>	<u>10,327,629</u>	<u>11,887,609</u>	<u>3,508,557</u>	<u>4,810,463</u>
0	0	661,330	682,209	0	0
0	22,016	0	0	0	0
107,300	0	214,923	0	19,069	0
<u>107,300</u>	<u>22,016</u>	<u>876,253</u>	<u>682,209</u>	<u>19,069</u>	<u>0</u>
<u>2,080,864</u>	<u>2,102,564</u>	<u>11,203,882</u>	<u>12,569,818</u>	<u>3,527,626</u>	<u>4,810,463</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
21,502,016	22,280,770	49,628,604	42,172,021	46,412,446	46,363,415
(10,537,330)	(9,998,979)	(27,207,726)	(26,800,607)	(14,417,386)	(13,395,668)
10,964,686	12,281,791	22,420,878	15,371,414	31,995,060	32,967,747
232,160	54,771	5,846,359	4,647,052	1,568,253	50,823
11,196,846	12,336,562	28,267,237	20,018,466	33,563,313	33,018,570
15,054,837	16,057,536	49,866,451	42,811,446	39,482,815	39,312,123
678,760	1,410,314	1,359,559	2,966,409	120,629	256,544
0	0	35,572	49,342	64,076	89,629
678,760	1,410,314	1,395,131	3,015,751	184,705	346,173
<u>\$15,733,597</u>	<u>\$17,467,850</u>	<u>\$51,261,582</u>	<u>\$45,827,197</u>	<u>\$39,667,520</u>	<u>\$39,658,296</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2018 and 2017

ASSETS	Recreational Services Fund		Railroad Fund	
	2018	2017	2018	2017
CURRENT ASSETS:				
Cash and cash equivalents	\$ 2,369,015	\$2,196,453	\$ 395,726	\$ 342,244
Accounts receivable	1,832	4,832	67,562	87,546
Grants receivable	0	0	0	0
Accrued interest	19,703	3,463	1,014	673
Due from other funds	0	0	0	0
Advances to other funds	0	0	0	0
Loans receivable from other funds	0	0	0	0
Inventory	28,050	27,133	137,660	149,615
Other assets	0	1,876	0	0
Total Current Assets	<u>2,418,600</u>	<u>2,233,757</u>	<u>601,962</u>	<u>580,078</u>
RESTRICTED ASSETS:				
Cash and Cash Equivalents:				
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0
Revenue bond construction account	0	0	0	0
Cash and marketable securities restricted for Capital Projects	7,371,519	176,894	80,929	53,388
Replacement and renewal fund account	0	0	0	0
Operation and maintenance account	0	0	0	0
Bond/rent reserve account	0	0	0	0
Contingency account	0	0	0	0
Closure and postclosure reserve	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	<u>7,371,519</u>	<u>176,894</u>	<u>80,929</u>	<u>53,388</u>
Other:				
Customer security and escrow deposits	0	0	0	0
Grants receivable	0	0	0	0
Net pension asset	63,261	0	0	0
Total Restricted Assets – Other	<u>63,261</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Restricted Assets	<u>7,434,780</u>	<u>176,894</u>	<u>80,929</u>	<u>53,388</u>
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0
Total Other Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FIXED ASSETS:				
Property, plant and equipment	23,671,534	23,393,473	14,285,512	14,088,147
Accumulated depreciation	<u>(12,065,555)</u>	<u>(11,340,923)</u>	<u>(7,259,203)</u>	<u>(6,787,917)</u>
Net Plant in Service	11,605,979	12,052,550	7,026,309	7,300,230
Construction in progress	610,602	62,558	172,096	115,725
Net Fixed Assets	<u>12,216,581</u>	<u>12,115,108</u>	<u>7,198,405</u>	<u>7,415,955</u>
TOTAL ASSETS	<u>22,069,961</u>	<u>14,525,759</u>	<u>7,881,296</u>	<u>8,049,421</u>
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pensions	400,173	905,098	0	0
Loss on refunding of debt	0	0	0	0
Total deferred outflows of resources	<u>400,173</u>	<u>905,098</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$22,470,134</u>	<u>\$15,430,857</u>	<u>\$7,881,296</u>	<u>\$8,049,421</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2018 and 2017

Storm Water Utility Fund		Transload Fund		TOTAL	
2018	2017	2018	2017	2018	2017
\$ 1,124,831	\$ 1,102,071	\$ 548,117	\$ 492,019	\$ 49,374,539	\$ 42,551,065
151,446	134,470	58,016	75,820	22,778,487	22,314,345
0	0	0	0	1,670,503	61,248
6,819	5,131	1,135	856	591,722	560,380
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	78,557	75,648
0	0	0	0	6,581,155	6,372,729
0	0	0	0	74,357	77,897
<u>1,283,096</u>	<u>1,241,672</u>	<u>607,268</u>	<u>568,695</u>	<u>81,149,320</u>	<u>72,013,312</u>
0	0	0	0	17,714,501	20,254,083
0	0	0	0	38,574,426	58,884,970
1,925,358	1,778,669	0	0	47,610,706	47,422,307
0	0	0	0	1,553,500	1,553,500
0	0	0	0	967,535	953,615
0	0	0	0	19,488,021	19,488,021
0	0	0	0	200,000	200,000
0	0	0	0	5,497,052	2,690,137
<u>1,925,358</u>	<u>1,778,669</u>	<u>0</u>	<u>0</u>	<u>131,605,741</u>	<u>151,446,633</u>
0	0	0	0	6,583,056	6,855,276
0	0	0	0	46,558	1,327,986
14,819	0	0	0	611,810	0
<u>14,819</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,241,424</u>	<u>8,183,262</u>
<u>1,940,177</u>	<u>1,778,669</u>	<u>0</u>	<u>0</u>	<u>138,847,165</u>	<u>159,629,895</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	291,398	369,954
0	0	0	0	291,398	369,954
14,552,528	14,211,555	0	0	1,035,732,391	1,008,979,387
(8,026,649)	(7,484,322)	0	0	(431,305,560)	(407,233,008)
6,525,879	6,727,233	0	0	604,426,831	601,746,379
1,628,486	1,008,543	0	0	71,981,344	26,387,437
8,154,365	7,735,776	0	0	676,408,175	628,133,816
<u>11,377,638</u>	<u>10,756,117</u>	<u>607,268</u>	<u>568,695</u>	<u>896,696,058</u>	<u>860,146,977</u>
93,742	228,310	0	81,442	8,801,342	19,515,701
0	0	0	0	8,508,161	9,157,913
93,742	228,310	0	81,442	17,309,503	28,673,614
<u>\$11,471,380</u>	<u>\$10,984,427</u>	<u>\$607,268</u>	<u>\$650,137</u>	<u>\$914,005,561</u>	<u>\$888,820,591</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2018 and 2017

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2018	2017	2018	2017	2018	2017
CURRENT LIABILITIES:						
Accounts payable	\$1,537,492	\$1,123,418	\$ 316,158	\$ 2,151	\$ 8,395	\$ 1,571
Accrued payroll and payroll taxes	1,179,915	1,314,636	236,915	249,361	85,816	90,677
Accrued sales taxes	383,643	268,660	0	0	202	43
Due to other funds	1,410,284	1,228,242	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	909,980	623,600	64,366	31,620	6,144	606,144
Total Current Liabilities	5,421,314	4,558,556	617,439	283,132	125,917	723,795
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	388,002	119,046	654,735	518,586	211,988	122,698
Accrued interest	1,945,506	2,024,210	1,332,527	1,148,099	0	0
Revenue bonds payable – current maturities	6,715,000	5,341,750	4,571,800	5,123,400	0	0
Special obligation bonds payable	2,945,000	1,405,000	565,000	540,000	0	0
Customer security and escrow deposits	4,776,266	4,933,400	1,266,782	1,239,667	0	0
Advances from other funds	0	0	0	0	0	0
Total Current Liabilities (Payable from Restricted Assets)	16,769,774	13,823,406	8,390,844	8,569,752	211,988	122,698
LONG-TERM LIABILITIES:						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	53,390	102,631
Revenue bonds payable	137,377,153	145,449,517	97,335,713	102,021,934	0	0
Other long-term liabilities	0	0	0	0	0	0
Net Pension Liability	1,899,192	6,768,803	0	788,235	0	170,106
Special obligation bonds payable	57,066,981	60,168,519	3,774,431	4,374,231	0	0
Total Long-Term Liabilities	196,343,326	212,386,839	101,110,144	107,184,400	53,390	272,737
Total Liabilities	218,534,414	230,768,801	110,118,427	116,037,284	391,295	1,119,230
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	117,928	128,589	0	0	0	0
Inflows related to pension	1,826,992	1,585,865	407,999	464,865	84,494	97,359
Total deferred inflows of resources	1,944,920	1,714,454	407,999	464,865	84,494	97,359
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	0	0	0	0	0	0
County contributions	0	0	0	0	0	0
State contributions	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0
Total Contributed Capital	0	0	0	0	0	0
RETAINED EARNINGS	205,036,722	192,746,585	179,868,583	171,733,627	48,525,930	36,070,201
Total Fund Equity	205,036,722	192,746,585	179,868,583	171,733,627	48,525,930	36,070,201
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$425,516,056	\$425,229,840	\$290,395,009	\$288,235,776	\$49,001,719	\$37,286,790

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2018 and 2017

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2018	2017	2018	2017	2018	2017
\$ 1,689	\$ 25,026	\$ 751,725	\$ 1,879	\$ 26,641	\$ 2,286
87,923	89,437	246,575	264,445	15,573	14,541
0	0	0	0	0	0
167,683	0	0	0	0	0
0	0	0	0	0	0
371,497	355,469	0	0	0	0
77,035	77,035	0	0	570,866	792,852
(138)	(138)	29,405	19,766	15,205	15,205
<u>705,689</u>	<u>546,829</u>	<u>1,027,705</u>	<u>286,090</u>	<u>628,285</u>	<u>824,884</u>
0	0	288,322	197,195	533,811	488,283
0	0	84,792	56,703	298,615	309,225
0	0	0	0	0	0
0	0	590,000	575,000	935,000	910,000
0	0	660,670	682,229	0	0
0	0	1,975,592	2,300,847	583,554	714,673
<u>0</u>	<u>0</u>	<u>3,599,376</u>	<u>3,811,974</u>	<u>2,350,980</u>	<u>2,422,181</u>
0	0	0	0	0	0
4,140,788	4,536,577	0	0	0	0
0	0	0	0	0	0
0	0	7,159,847	3,067,080	0	0
0	473,835	0	996,649	0	86,193
0	0	6,471,112	7,082,653	18,364,618	19,326,028
<u>4,140,788</u>	<u>5,010,412</u>	<u>13,630,959</u>	<u>11,146,382</u>	<u>18,364,618</u>	<u>19,412,221</u>
<u>4,846,477</u>	<u>5,557,241</u>	<u>18,258,040</u>	<u>15,244,446</u>	<u>21,343,883</u>	<u>22,659,286</u>
0	0	0	0	0	0
274,606	271,196	550,037	193,483	48,803	49,332
<u>274,606</u>	<u>271,196</u>	<u>550,037</u>	<u>193,483</u>	<u>48,803</u>	<u>49,332</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>10,612,514</u>	<u>11,639,413</u>	<u>32,453,505</u>	<u>30,389,268</u>	<u>18,274,834</u>	<u>16,949,678</u>
<u>10,612,514</u>	<u>11,639,413</u>	<u>32,453,505</u>	<u>30,389,268</u>	<u>18,274,834</u>	<u>16,949,678</u>
<u>\$15,733,597</u>	<u>\$17,467,850</u>	<u>\$51,261,582</u>	<u>\$45,827,197</u>	<u>\$39,667,520</u>	<u>\$39,658,296</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2018 and 2017

LIABILITIES AND FUND EQUITY	Recreation Services Fund		Railroad Fund	
	2018	2017	2018	2017
CURRENT LIABILITIES:				
Accounts payable	\$ 45,535	\$ (3,955)	\$ 5,279	\$ (467)
Accrued payroll and payroll taxes	165,097	199,492	16,921	15,165
Accrued sales taxes	0	0	0	0
Due to other funds	0	0	0	0
Loans payable to other funds – current maturities	0	0	63,986	61,786
Obligations under capital leases	0	0	0	0
Unearned revenue	36,637	33,618	0	0
Other liabilities	0	0	3,150	3,150
Total Current Liabilities	247,269	229,155	89,336	79,634
CURRENT LIABILITIES (Payable from Restricted Assets):				
Construction contracts payable	7,870	3,712	0	0
Accrued interest	0	0	0	0
Revenue bonds payable – current maturities	0	0	0	0
Special obligation bonds payable	0	0	0	0
Customer security and escrow deposits	0	0	0	0
Advances from other funds	2,269,999	24,583	0	0
Total Current Liabilities (Payable from Restricted Assets)	2,277,869	28,295	0	0
LONG-TERM LIABILITIES:				
Loans payable to other funds	0	0	305,969	383,816
Obligations under capital leases	0	0	0	0
Revenue bonds payable	0	0	0	0
Other long-term liabilities	0	0	0	0
Net Pension Liability	0	304,093	0	0
Special obligation bonds payable	0	0	0	0
Total Long-Term Liabilities	0	304,093	305,969	383,816
Total Liabilities	2,525,138	561,543	395,305	463,450
Deferred Gain on Bond Refunding	0	0	0	0
Inflows related to pension	161,898	174,046	0	0
Total deferred inflows of resources	161,898	174,046	0	0
CONTRIBUTED CAPITAL (Net):				
Municipal contributions	0	0	0	0
County contributions	0	0	0	0
State contributions	0	0	0	0
Federal contributions	0	0	0	0
Private contributions	0	0	0	0
Total Contributed Capital	0	0	0	0
RETAINED EARNINGS	19,783,098	14,695,268	7,485,991	7,585,971
Total Fund Equity	19,783,098	14,695,268	7,485,991	7,585,971
TOTAL LIABILITIES AND FUND EQUITY	\$22,470,134	\$15,430,857	\$7,881,296	\$8,049,421

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2018 and 2017

Storm Water Utility Fund		Transload Fund		TOTAL	
2018	2017	2018	2017	2018	2017
\$ 8,911	\$ 7,306	\$ 706	\$ -	\$ 2,702,531	\$ 1,159,215
14,560	22,627	0	7,464	2,049,295	2,267,845
0	0	0	0	383,845	268,703
0	0	0	0	1,577,967	1,228,242
0	0	0	0	63,986	61,786
0	0	0	0	396,652	380,624
0	0	0	0	684,743	903,710
5,052	5,052	0	28,347	1,033,164	1,332,746
<u>28,523</u>	<u>34,985</u>	<u>706</u>	<u>35,811</u>	<u>8,892,183</u>	<u>7,602,871</u>
6,944	10,664	0	0	2,091,672	1,460,184
0	0	0	0	3,661,440	3,538,237
0	0	0	0	11,286,800	10,465,150
0	0	0	0	5,035,000	3,430,000
0	0	984	0	6,704,702	6,855,296
0	0	0	0	4,829,145	3,040,103
<u>6,944</u>	<u>10,664</u>	<u>984</u>	<u>0</u>	<u>33,608,759</u>	<u>28,788,970</u>
0	0	0	0	305,969	383,816
0	0	0	0	4,194,178	4,639,208
0	0	0	0	234,712,866	247,471,451
0	0	0	0	7,159,847	3,067,080
0	76,707	0	0	1,899,192	9,664,621
0	0	0	0	85,677,142	90,951,431
<u>0</u>	<u>76,707</u>	<u>0</u>	<u>0</u>	<u>333,949,194</u>	<u>356,177,607</u>
<u>35,467</u>	<u>122,356</u>	<u>1,690</u>	<u>35,811</u>	<u>376,450,136</u>	<u>392,569,448</u>
0	0	0	0	117,928	128,589
37,925	43,903	0	15,661	3,392,754	2,895,710
<u>37,925</u>	<u>43,903</u>	<u>0</u>	<u>15,661</u>	<u>3,510,682</u>	<u>3,024,299</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
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11,397,988	10,818,168	605,578	598,665	534,044,743	493,226,844
<u>11,397,988</u>	<u>10,818,168</u>	<u>605,578</u>	<u>598,665</u>	<u>534,044,743</u>	<u>493,226,844</u>
<u>\$11,471,380</u>	<u>\$10,984,427</u>	<u>\$607,268</u>	<u>\$650,137</u>	<u>\$914,005,561</u>	<u>\$888,820,591</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, 2018 AND 2017

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2018	2017	2018	2017	2018	2017
OPERATING REVENUES:						
Charges for services	\$108,946,332	\$103,351,032	\$17,107,618	\$17,118,299	\$943,598	\$603,977
OPERATING EXPENSES:						
Personal services	13,711,272	13,804,616	3,392,958	3,279,439	835,801	878,308
Materials, supplies, and power	49,909,787	48,049,869	848,570	806,568	153,660	119,463
Travel and training	291,823	222,776	8,189	5,626	18,564	15,894
Intragovernmental	6,320,168	5,849,698	1,440,180	1,319,263	286,358	301,165
Utilities, services, and miscellaneous	7,874,454	10,882,012	1,378,966	2,216,086	666,307	541,911
TOTAL OPERATING EXPENSES	78,107,504	78,808,971	7,068,863	7,626,982	1,960,690	1,856,741
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	30,838,828	24,542,061	10,038,755	9,491,317	(1,017,092)	(1,252,764)
Payment-in-lieu-of-tax	(12,149,943)	(11,055,653)	0	0	0	0
Depreciation	(11,752,632)	(11,710,326)	(3,860,547)	(3,926,679)	(798,948)	(762,795)
OPERATING INCOME (LOSS)	6,936,253	1,776,082	6,178,208	5,564,638	(1,816,040)	(2,015,559)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	378,402	24,919	428,252	253,434	10,173	(8,066)
Revenue from other governmental units	4,000	0	0	0	5,591,038	297,298
Miscellaneous revenue	1,369,904	1,604,380	77,881	109,378	19,469	17,793
Interest expense	(5,697,793)	(5,917,058)	(2,189,145)	(2,082,789)	(2,357)	(3,049)
Loss on disposal of fixed assets	(41,789)	(1,779,741)	(102,683)	(44,863)	0	0
Miscellaneous expense	(1,785)	(4,435)	(275,942)	(327,708)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(3,989,061)	(6,071,935)	(2,061,637)	(2,092,548)	5,618,323	303,976
INCOME (LOSS) BEFORE OPERATING TRANSFERS	2,947,192	(4,295,853)	4,116,571	3,472,090	3,802,283	(1,711,583)
OPERATING TRANSFERS:						
Operating transfers from other funds	0	3,143,236	0	0	2,168,803	1,500,969
Operating transfers to other funds	(603,665)	(2,813,607)	(35,939)	(37,443)	0	0
TOTAL OPERATING TRANSFERS	(603,665)	329,629	(35,939)	(37,443)	2,168,803	1,500,969
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	2,343,527	(3,966,224)	4,080,632	3,434,647	5,971,086	(210,614)
Capital contribution	0	0	0	0	0	1,458,456
NET INCOME (LOSS)	2,343,527	(3,966,224)	4,080,632	3,434,647	5,971,086	1,247,842
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	2,343,527	(3,966,224)	4,080,632	3,434,647	5,971,086	1,247,842
RETAINED EARNINGS, BEGINNING OF PERIOD	202,693,195	196,712,809	175,787,951	168,298,980	42,554,844	34,822,359
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	\$205,036,722	\$192,746,585	\$179,868,583	\$171,733,627	\$48,525,930	\$36,070,201

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2018	2017	2018	2017	2018	2017
\$1,366,787	\$1,552,676	\$ 18,149,064	\$ 15,233,197	\$3,632,150	3,277,475
2,619,922	2,742,209	4,150,050	4,096,691	389,315	398,518
1,132,895	1,076,208	2,847,501	2,587,747	67,730	578,793
2,000	1,641	6,217	3,276	5,141	6,193
944,404	875,287	1,703,985	1,796,194	180,531	208,969
420,156	522,580	1,650,420	1,502,950	304,243	261,317
5,119,377	5,217,925	10,358,173	9,986,858	946,960	1,453,790
(3,752,590)	(3,665,249)	7,790,891	5,246,339	2,685,190	1,823,685
0	0	0	0	0	0
(961,806)	(918,346)	(1,625,084)	(1,538,696)	(755,005)	(756,439)
(4,714,396)	(4,583,595)	6,165,807	3,707,643	1,930,185	1,067,246
3,388	926	56,026	(18,796)	195,261	166,034
1,648,247	1,335,426	20,999	6,449	0	0
84,054	3,595	69,705	325,517	5,922	8,127
(79,025)	(63,157)	(190,143)	(117,402)	(687,688)	(710,713)
(56,684)	(21,560)	(125,038)	(51,430)	0	(90,000)
0	55,612	(584)	(84,023)	(289)	(477)
1,599,980	1,310,842	(169,035)	60,315	(486,794)	(627,029)
(3,114,416)	(3,272,753)	5,996,772	3,767,958	1,443,391	440,217
2,309,159	2,404,155	0	0	0	0
(1,148)	(4,248)	(243,120)	(242,256)	(246,472)	(221,672)
2,308,011	2,399,907	(243,120)	(242,256)	(246,472)	(221,672)
(806,405)	(872,846)	5,753,652	3,525,702	1,196,919	218,545
0	0	0	0	0	0
(806,405)	(872,846)	5,753,652	3,525,702	1,196,919	218,545
0	0	0	0	0	0
(806,405)	(872,846)	5,753,652	3,525,702	1,196,919	218,545
11,418,919	12,512,259	26,699,853	26,863,566	17,077,915	16,731,133
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$10,612,514</u>	<u>\$11,639,413</u>	<u>\$32,453,505</u>	<u>\$30,389,268</u>	<u>\$18,274,834</u>	<u>\$16,949,678</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNING:
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017**

	Recreation Services Fund		Railroad Fund	
	2018	2017	2018	2017
OPERATING REVENUES:				
Charges for services	\$ 3,117,794	\$ 3,251,810	\$260,855	\$386,449
OPERATING EXPENSES:				
Personal services	2,352,180	2,315,511	188,571	185,486
Materials, supplies, and power	788,215	759,037	28,579	33,085
Travel and training	8,577	4,692	0	0
Intragovernmental	497,057	540,547	42,861	44,376
Utilities, services, and miscellaneous	751,381	731,496	85,130	97,724
TOTAL OPERATING EXPENSES	4,397,410	4,351,283	345,141	360,670
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(1,279,616)	(1,099,473)	(84,286)	25,779
Payment-in-lieu-of-tax	0	0	0	0
Depreciation	(544,680)	(539,497)	(323,356)	(337,993)
OPERATING INCOME (LOSS)	(1,824,296)	(1,638,970)	(407,642)	(312,214)
NONOPERATING REVENUES (EXPENSES):				
Investment revenue	(40,417)	(2,427)	749	(531)
Revenue from other governmental units	0	7,328	80,000	0
Miscellaneous revenue	21,804	(483)	6,333	0
Interest expense	0	(857)	(11,271)	(13,391)
Loss on disposal of fixed assets	0	0	0	0
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(18,613)	3,561	75,811	(13,921)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,842,909)	(1,635,409)	(331,831)	(326,135)
OPERATING TRANSFERS:				
Operating transfers from other funds	4,505,084	1,821,513	162,848	230,417
Operating transfers to other funds	0	0	0	0
TOTAL OPERATING TRANSFERS	4,505,084	1,821,513	162,848	230,417
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	2,662,175	186,104	(168,983)	(95,718)
Capital contribution	0	0	0	0
NET INCOME (LOSS)	2,662,175	186,104	(168,983)	(95,718)
Amortization of contributed capital	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	2,662,175	186,104	(168,983)	(95,718)
RETAINED EARNINGS, BEGINNING OF PERIOD	17,120,923	14,509,164	7,654,974	7,681,689
Equity transfer from other funds	0	0	0	0
Equity transfer to other funds	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	<u>\$19,783,098</u>	<u>\$14,695,268</u>	<u>\$7,485,991</u>	<u>\$7,585,971</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, 2018 AND 2017**

Storm Water Utility Fund		Transload Utility Fund		TOTAL	
2018	2017	2018	2017	2018	2017
\$ 1,727,133	\$ 1,464,664	\$ 198,256	\$ 261,515	\$ 155,449,587	\$ 146,501,094
338,677	300,404	76,605	29,841	28,055,351	28,031,023
98,067	90,433	506	1,175	55,875,510	54,102,378
1,529	322	0	0	342,040	260,420
190,819	191,156	408	0	11,606,771	11,126,655
77,445	84,209	56,106	20,210	13,264,608	16,860,495
706,537	666,524	133,625	51,226	109,144,280	110,380,970
1,020,596	798,140	64,631	210,289	46,305,307	36,120,124
0	0	0	0	(12,149,943)	(11,055,653)
(398,634)	(399,915)	0	0	(21,020,692)	(20,890,686)
621,962	398,225	64,631	210,289	13,134,672	4,173,785
801	(4,559)	656	(1,062)	1,033,291	409,872
0	0	0	0	7,344,284	1,646,501
10,197	39,942	0	0	1,665,269	2,108,249
0	0	0	0	(8,857,422)	(8,908,416)
0	(6,212)	0	0	(326,194)	(1,993,806)
0	0	0	0	(278,600)	(361,031)
10,998	29,171	656	(1,062)	580,628	(7,098,630)
632,960	427,396	65,287	209,227	13,715,300	(2,924,845)
66	3,100	0	2,206,390	9,145,960	11,309,780
(82,716)	(77,841)	0	(3,143,236)	(1,213,060)	(6,540,303)
(82,650)	(74,741)	0	(936,846)	7,932,900	4,769,477
550,310	352,655	65,287	(727,619)	21,648,200	1,844,632
0	0	0	0	0	1,458,456
550,310	352,655	65,287	(727,619)	21,648,200	3,303,088
0	0	0	0	0	0
550,310	352,655	65,287	(727,619)	21,648,200	3,303,088
10,847,678	10,465,513	540,291	1,326,284	512,396,543	489,923,756
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$11,397,988</u>	<u>\$10,818,168</u>	<u>\$605,578</u>	<u>\$598,665</u>	<u>534,044,743</u>	<u>493,226,844</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2018	2017	2018	2017	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$6,936,253	\$1,776,082	\$ 6,178,208	\$ 5,564,638	\$ (1,816,040)	\$ (2,015,559)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	11,752,632	11,710,326	3,860,547	3,926,679	798,948	762,795
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	1,981,907	5,333,090	903,875	623,775	67,709	(31,649)
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	57,264	2,261,537	0	0	0	0
Increase (decrease) in accounts payable	(6,000,520)	(2,984,032)	102,489	(249,884)	(26,115)	(126,160)
Increase (decrease) in accrued payroll	(555,253)	(697,506)	(176,583)	(148,637)	(31,894)	(48,568)
Decrease (increase) in inventory	(226,366)	615,506	(12,632)	(25,557)	0	0
Decrease (increase) in other assets	26,094	14,273	40	0	2,235	0
Increase (decrease) in accrued sales tax	(16,587)	(221,546)	0	0	148	(133)
Increase (decrease) in due to other funds	(247,255)	(801,954)	0	0	(1)	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	229,172	889,101	40,643	148,931	(600,000)	600,000
Unrealized gain (loss) on cash equivalents	(1,311,800)	(207,550)	(778,305)	(127,294)	(52,678)	(7,194)
Other nonoperating revenue (expense)	1,369,904	1,604,380	77,881	109,378	19,469	17,793
Net cash provided by (used for) operating activities	<u>13,995,445</u>	<u>19,291,707</u>	<u>10,196,163</u>	<u>9,822,029</u>	<u>(1,638,219)</u>	<u>(848,675)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	3,143,236	0	0	2,168,803	1,500,969
Operating transfers out	(603,665)	(2,813,607)	(35,939)	(37,443)	0	0
Operating grants	4,000	0	0	0	5,591,038	297,298
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(599,665)</u>	<u>329,629</u>	<u>(35,939)</u>	<u>(37,443)</u>	<u>7,759,841</u>	<u>1,798,267</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	0	0	0	16,174,289	0	0
Debt service – interest payments	(6,682,861)	(6,973,806)	(2,208,723)	(2,048,214)	(2,357)	(3,049)
Debt service – principal and advance refunding payments	(7,667,234)	(6,872,233)	(4,080,800)	(3,848,187)	(20,144)	3,048
Acquisition and construction of capital assets	(11,806,020)	(14,235,126)	(9,127,880)	(4,785,915)	(5,553,290)	(2,425,487)
Decrease in construction contracts	(1,422,183)	(2,170,814)	(3,480,608)	(1,151,672)	(1,907,195)	(361,632)
Fiscal agent fees payments	(1,785)	(4,435)	(275,942)	(327,708)	0	0
Capital contributions	0	0	0	0	3,366,637	1,458,456
Proceeds from advances from other funds	0	0	0	0	0	0
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(27,580,083)</u>	<u>(30,256,414)</u>	<u>(19,173,953)</u>	<u>4,012,593</u>	<u>(4,116,349)</u>	<u>(1,328,664)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	1,689,395	253,121	1,052,987	199,068	63,108	150
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>1,689,395</u>	<u>253,121</u>	<u>1,052,987</u>	<u>199,068</u>	<u>63,108</u>	<u>150</u>
Net increase (decrease) in cash and cash equivalents	(12,494,908)	(10,381,957)	(7,960,742)	13,996,247	2,068,381	(378,922)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>108,915,133</u>	<u>116,052,552</u>	<u>53,517,982</u>	<u>41,770,227</u>	<u>2,480,060</u>	<u>3,336,767</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$96,420,225</u>	<u>\$105,670,595</u>	<u>\$45,557,240</u>	<u>\$55,766,474</u>	<u>\$4,548,441</u>	<u>\$2,957,845</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2018	2017	2018	2017	2018	2017
\$ (4,714,396)	\$ (4,583,595)	\$ 6,165,807	\$ 3,707,643	\$ 1,930,185	\$ 1,067,246
961,806	918,346	1,625,084	1,538,696	755,005	756,439
142,672	218,867	1,225,610	779,498	32,444	(9,427)
0	0	0	0	227	0
0	0	0	0	0	0
(137,090)	(26,201)	(47,959)	(817,617)	17,850	(37,693)
(108,480)	(134,154)	(154,652)	(186,383)	(14,022)	(17,685)
0	0	(251,766)	(116,218)	0	0
12,756	0	14,366	0	0	0
0	0	0	0	0	0
167,674	(462,600)	(6)	0	0	0
0	0	0	0	0	0
(31,200)	(16,713)	(522,867)	39,764	238,026	384,385
(37,783)	(6,833)	(363,284)	(50,108)	(106,787)	(14,964)
84,054	3,595	69,705	325,517	5,922	8,127
<u>(3,659,987)</u>	<u>(4,089,288)</u>	<u>7,760,038</u>	<u>5,220,792</u>	<u>2,858,850</u>	<u>2,136,428</u>
2,309,159	2,404,155	0	0	0	0
(1,148)	(4,248)	(243,120)	(242,256)	(246,472)	(221,672)
1,112,823	3,595,074	167,623	6,449	0	0
0	0	0	0	0	0
<u>3,420,834</u>	<u>5,994,981</u>	<u>(75,497)</u>	<u>(235,807)</u>	<u>(246,472)</u>	<u>(221,672)</u>
0	0	0	5,562,726	0	0
(79,025)	(63,157)	(147,705)	(73,952)	(469,527)	(485,674)
(271,242)	4,291,107	(575,000)	(308,753)	(910,000)	(885,000)
(172,038)	(4,465,372)	(7,139,220)	(3,491,233)	(772,546)	441,960
(4,300)	(1,100)	(251,280)	(635,528)	(490,264)	(481,929)
0	55,612	(584)	(84,023)	(289)	(477)
0	0	0	0	0	0
0	0	(244,736)	(238,428)	(98,554)	(96,846)
0	0	0	0	0	0
<u>(526,605)</u>	<u>(182,910)</u>	<u>(8,358,525)</u>	<u>730,809</u>	<u>(2,741,180)</u>	<u>(1,507,966)</u>
41,946	4,911	412,935	19,569	240,763	118,898
0	0	0	0	0	0
<u>41,946</u>	<u>4,911</u>	<u>412,935</u>	<u>19,569</u>	<u>240,763</u>	<u>118,898</u>
(723,812)	1,727,694	(261,049)	5,735,363	111,961	525,688
<u>2,697,376</u>	<u>1,770,281</u>	<u>19,742,251</u>	<u>14,976,900</u>	<u>5,655,208</u>	<u>5,580,396</u>
<u>\$1,973,564</u>	<u>\$3,497,975</u>	<u>\$19,481,202</u>	<u>\$20,712,263</u>	<u>\$5,767,169</u>	<u>\$6,106,084</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

	Recreation Services Fund		Railroad Fund	
	2018	2017	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$ (1,824,296)	\$ (1,638,970)	(\$407,642)	(\$312,214)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	544,680	539,497	323,356	337,993
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	2,638	1,417	(4,190)	(28,681)
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in loans receivable from other funds	0	0	0	0
Increase (decrease) in accounts payable	7,010	(67,300)	2,795	(13,003)
Increase (decrease) in accrued payroll	(88,324)	(108,020)	(8,053)	(7,707)
Decrease (increase) in inventory	0	0	(855)	(1,699)
Decrease (increase) in other assets	101	0	0	0
Increase (decrease) in accrued sales tax	(12)	(26)	0	0
Increase (decrease) in due to other funds	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	(12,368)	(11,743)
Increase (decrease) in other liabilities	5,384	2,860	0	0
Unrealized gain (loss) on cash equivalents	(164,475)	(4,745)	(8,694)	(922)
Other nonoperating revenue (expense)	21,804	(483)	6,333	0
Net cash provided by (used for) operating activities	<u>(1,495,490)</u>	<u>(1,275,770)</u>	<u>(109,318)</u>	<u>(37,976)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	4,505,084	1,821,513	162,848	230,417
Operating transfers out	0	0	0	0
Operating grants	0	7,328	80,000	0
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>4,505,084</u>	<u>1,828,841</u>	<u>242,848</u>	<u>230,417</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from bonds, loans, and capital leases	0	0	0	0
Debt service – interest payments	0	(857)	(11,271)	(13,391)
Debt service – principal and advance refunding payments	0	0	(44,896)	(43,404)
Acquisition and construction of capital assets	(654,681)	(127,585)	(57,968)	(115,725)
Decrease in construction contracts	(6,232)	(30,150)	(24,734)	(852)
Fiscal agent fees payments	0	0	0	0
Capital contributions	0	0	0	0
Proceeds from advances from other funds	2,269,999	(73,108)	0	0
Other	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>1,609,086</u>	<u>(231,700)</u>	<u>(138,869)</u>	<u>(173,371)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –				
Interest received	112,619	1,433	9,239	334
Bond investments sold	0	0	0	0
Net cash provided by (used for) investing activities	<u>112,619</u>	<u>1,433</u>	<u>9,239</u>	<u>334</u>
Net increase (decrease) in cash and cash equivalents	4,731,299	322,804	3,900	19,404
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD				
	<u>5,009,235</u>	<u>2,050,543</u>	<u>472,755</u>	<u>376,228</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD				
	<u><u>\$9,740,534</u></u>	<u><u>\$2,373,347</u></u>	<u><u>\$476,655</u></u>	<u><u>\$395,632</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

Storm Water Utility Fund		Transload Utility Fund		TOTAL	
2018	2017	2018	2017	2018	2017
\$ 621,962	\$ 398,225	\$ 64,631	\$ 210,289	\$ 13,134,672	\$ 4,173,785
398,634	399,915	0	0	21,020,692	20,890,686
32,639	(2,858)	(10,293)	78,871	4,375,011	6,962,903
0	0	0	0	227	0
0	0	0	0	57,264	2,261,537
(22,866)	(33,343)	(1,244)	(1,727)	(6,105,650)	(4,356,960)
(13,728)	(15,690)	(3,252)	(175)	(1,154,241)	(1,364,525)
0	0	0	0	(491,619)	472,032
0	0	0	0	55,592	14,273
0	0	0	0	(16,451)	(221,705)
(8)	0	0	0	(79,596)	(1,264,554)
0	0	0	(79,676)	(12,368)	(91,419)
0	0	0	0	(640,842)	2,048,328
(58,332)	(7,033)	(9,715)	(1,174)	(2,891,853)	(427,817)
10,197	39,942	0	0	1,665,269	2,108,249
<u>968,498</u>	<u>779,158</u>	<u>40,127</u>	<u>206,408</u>	<u>28,916,107</u>	<u>31,204,813</u>
66	3,100	0	2,206,390	9,145,960	11,309,780
(82,716)	(77,841)	0	(3,143,236)	(1,213,060)	(6,540,303)
0	0	0	0	6,955,484	3,906,149
0	0	0	0	0	0
<u>(82,650)</u>	<u>(74,741)</u>	<u>0</u>	<u>(936,846)</u>	<u>14,888,384</u>	<u>8,675,626</u>
0	0	0	0	0	21,737,015
0	0	0	0	(9,601,469)	(9,662,100)
0	0	0	(2,126,714)	(13,569,316)	(9,790,136)
(473,168)	(949,522)	0	3,143,236	(35,756,811)	(27,010,769)
(67,515)	(19,554)	0	0	(7,654,311)	(4,853,231)
0	0	0	0	(278,600)	(361,031)
0	0	0	0	3,366,637	1,458,456
0	0	0	0	1,926,709	(408,382)
0	0	0	0	0	0
<u>(540,683)</u>	<u>(969,076)</u>	<u>0</u>	<u>1,016,522</u>	<u>(61,567,161)</u>	<u>(28,890,177)</u>
57,219	2,522	10,092	(414)	3,690,303	599,592
0	0	0	0	0	0
<u>57,219</u>	<u>2,522</u>	<u>10,092</u>	<u>(414)</u>	<u>3,690,303</u>	<u>599,592</u>
402,384	(262,137)	50,219	285,670	(14,072,367)	11,589,854
<u>2,647,805</u>	<u>3,142,877</u>	<u>497,898</u>	<u>206,349</u>	<u>201,635,703</u>	<u>189,263,120</u>
<u>\$3,050,189</u>	<u>\$2,880,740</u>	<u>\$548,117</u>	<u>\$492,019</u>	<u>\$187,563,336</u>	<u>\$200,852,974</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2018	2017	2018	2017	2018	2017
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$21,050,986	\$22,332,948	\$12,566,293	\$3,843,725	\$568,716	\$1,386,112
Restricted assets – cash and cash equivalents	<u>75,369,239</u>	<u>83,337,647</u>	<u>32,990,947</u>	<u>51,922,749</u>	<u>3,979,725</u>	<u>1,571,733</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$96,420,225</u></u>	<u><u>\$105,670,595</u></u>	<u><u>\$45,557,240</u></u>	<u><u>\$55,766,474</u></u>	<u><u>\$4,548,441</u></u>	<u><u>\$2,957,845</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>388,002</u>	<u>119,046</u>	<u>654,735</u>	<u>518,586</u>	<u>211,988</u>	<u>122,698</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$388,002</u></u>	<u><u>\$119,046</u></u>	<u><u>\$654,735</u></u>	<u><u>\$518,586</u></u>	<u><u>\$211,988</u></u>	<u><u>\$122,698</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund		Railroad Fund	
2018	2017	2018	2017	2018	2017	2018	2017	2018	2017
\$0	\$1,417,427	\$8,492,243	\$8,142,445	\$2,258,612	\$1,295,621	\$2,369,015	\$2,196,453	\$395,726	\$342,244
<u>1,973,564</u>	<u>2,080,548</u>	<u>10,988,959</u>	<u>12,569,818</u>	<u>3,508,557</u>	<u>4,810,463</u>	<u>7,371,519</u>	<u>176,894</u>	<u>80,929</u>	<u>53,388</u>
<u>\$1,973,564</u>	<u>\$3,497,975</u>	<u>\$19,481,202</u>	<u>\$20,712,263</u>	<u>\$5,767,169</u>	<u>\$6,106,084</u>	<u>\$9,740,534</u>	<u>\$2,373,347</u>	<u>\$476,655</u>	<u>\$395,632</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>0</u>	<u>0</u>	<u>288,322</u>	<u>197,195</u>	<u>533,811</u>	<u>488,283</u>	<u>7,870</u>	<u>3,712</u>	<u>0</u>	<u>0</u>
<u>\$0</u>	<u>\$0</u>	<u>\$288,322</u>	<u>\$197,195</u>	<u>\$533,811</u>	<u>\$488,283</u>	<u>\$7,870</u>	<u>\$3,712</u>	<u>\$0</u>	<u>\$0</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

	Storm Water Utility Fund		Transload Utility Fund		TOTAL	
	2018	2017	2018	2017	2018	2017
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$1,124,831	\$1,102,071	\$548,117	\$492,019	\$49,374,539	\$42,551,065
Restricted assets – cash and cash equivalents	<u>1,925,358</u>	<u>1,778,669</u>	<u>0</u>	<u>0</u>	<u>138,188,797</u>	<u>158,301,909</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$3,050,189</u>	<u>\$2,880,740</u>	<u>\$548,117</u>	<u>\$492,019</u>	<u>\$187,563,336</u>	<u>\$200,852,974</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>6,944</u>	<u>10,664</u>	<u>0</u>	<u>0</u>	<u>2,091,672</u>	<u>1,460,184</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$6,944</u>	<u>\$10,664</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,091,672</u>	<u>\$1,460,184</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, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Residential sales	\$38,741,242	\$34,402,734
Commercial and industrial sales	39,767,276	39,680,460
Intragovernmental sales	941,237	981,650
Street lighting and traffic signs	5,377	5,977
Sales to public authorities	9,882,987	9,384,782
Miscellaneous	<u>2,047,526</u>	<u>2,440,368</u>
TOTAL OPERATING REVENUES	<u>91,385,645</u>	<u>86,895,971</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	799,860	616,204
Steam expenses	848,094	589,688
Electrical expenses	477,357	2,298,921
Miscellaneous steam power expenses	369,029	317,193
Fuel – coal	0	0
Fuel – gas, biomass, and miscanthus grass	<u>1,350,822</u>	<u>136,097</u>
Total Operations	<u>3,845,162</u>	<u>3,958,103</u>
Maintenance		
Supervision and engineering	331,981	272,169
Maintenance of structures	0	0
Maintenance of boiler plants	96,402	110,138
Maintenance of electrical plant	111,600	72,600
Maintenance – other	<u>366,721</u>	<u>59,683</u>
Total Maintenance	<u>906,704</u>	<u>514,590</u>
Other:		
Purchased power	45,064,987	46,700,538
Fuel	351,281	117,127
Transportation	<u>0</u>	<u>0</u>
Total Other	<u>45,416,268</u>	<u>46,817,665</u>
Total Production	<u>50,168,134</u>	<u>51,290,358</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	608,107	625,953
Load dispatching	1,179,291	1,054,164
Station	314,135	594,843
Overhead line	328,076	1,126,523
Underground line	185,057	129,762
Street lighting and signal system	0	4,178
Meter services	125,195	131,011
Customer installation	188	0
Miscellaneous distribution	1,075,868	1,136,559
Transportation	301,945	237,080
Storeroom	6,611	6,151
Rents	0	0
Transmission of electricity	<u>87,702</u>	<u>93,946</u>
Total Operations	<u>4,212,175</u>	<u>5,140,170</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, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures	216,491	195,906
Maintenance of station equipment	183,056	124,808
Maintenance of overhead lines	2,902,405	2,546,545
Maintenance of underground lines	607,744	540,689
Maintenance of line transformer	14,619	5,671
Maintenance of street lights and signal system	229,146	325,015
Maintenance of meters	505,653	308,880
Maintenance of miscellaneous distribution plant	453,561	448,321
Total Maintenance	<u>5,112,675</u>	<u>4,495,835</u>
Total Transmission and Distribution	<u>9,324,850</u>	<u>9,636,005</u>
Accounting and Collection:		
Meter reading	198,999	252,833
Customer records and collection	3,641,070	3,992,508
Uncollectible accounts	284,203	259,144
Total Accounting and Collection	<u>4,124,272</u>	<u>4,504,485</u>
Administrative and General:		
Salaries	1,382,733	1,245,348
Property insurance	846,469	804,230
Office supplies and expense	387,455	364,271
Communication services	0	0
Maintenance of communication equipment	0	0
Outside services employed	340,415	6,635
Miscellaneous general expense	450	0
Merchandise/jobbing and contract work	0	47,197
Demonstrating and selling	162,699	109,399
Rents	0	0
Energy conservation	926,578	1,058,478
Total Administrative and General	<u>4,046,799</u>	<u>3,635,558</u>
TOTAL OPERATING EXPENSES	<u>67,664,055</u>	<u>69,066,406</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$23,721,590</u>	<u>\$17,829,565</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, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Residential sales	\$12,267,308	\$11,400,333
Commercial and industrial sales	4,735,631	4,418,006
Miscellaneous	<u>557,720</u>	<u>636,722</u>
TOTAL OPERATING REVENUES	<u>17,560,659</u>	<u>16,455,061</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	0	21,802
Operating labor and expense	175,142	0
Purchase of water for resale	9,246	7,403
Maintenance of wells	226,273	135,740
Miscellaneous	<u>192</u>	<u>237</u>
Total Source of Supply	<u>410,853</u>	<u>165,182</u>
Power and Pumping		
Supervision and engineering	0	39,554
Operating labor and expense	174,320	485,290
Maintenance of structures and improvements	10,212	1,771
Maintenance of pumping equipment	158,261	51,959
Power purchased	5,029	4,655
Miscellaneous	<u>891,613</u>	<u>936,068</u>
Total Power and Pumping	<u>1,239,435</u>	<u>1,519,297</u>
Purification:		
Supplies and expense	62,177	94,862
Labor	388,884	184,165
Chemicals	556,275	469,027
Maintenance of purification equipment	<u>755,739</u>	<u>681,109</u>
Total Purification	<u>1,763,075</u>	<u>1,429,163</u>
Total Production	<u>3,413,363</u>	<u>3,113,642</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	332,128	237,396
Maps and records	415,973	385,353
Transmission and distributions lines	146,158	117,753
Meter	<u>37,154</u>	<u>9,203</u>
Total Operations	<u>931,413</u>	<u>749,705</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, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures and improvements	0	0
Maintenance of transmission/distribution lines	1,589,571	1,406,677
Maintenance of distribution reservoirs	0	85,681
Maintenance of services	801,867	895,887
Maintenance of meters	231,180	211,543
Maintenance of hydrants	86,072	180,255
Maintenance of miscellaneous plants	0	0
Total Maintenance	<u>2,708,690</u>	<u>2,780,043</u>
Other:		
Stores	4,407	4,101
Transportation	372,411	214,247
Total Other	<u>376,818</u>	<u>218,348</u>
Total Transmission and Distribution	<u>4,016,921</u>	<u>3,748,096</u>
Accounting and Collection:		
Meter reading	173,604	214,744
Billing and accounting	1,712,800	1,603,637
Uncollectible accounts	103,858	82,351
Total Accounting and Collection	<u>1,990,262</u>	<u>1,900,732</u>
Administrative and General:		
General office salaries	562,424	556,505
Insurance	316,577	295,639
Special service	0	6,145
Office supplies and expense	140,818	119,826
Rent	0	0
Miscellaneous	0	0
Energy conservation	3,084	1,980
Merchandise/jobbing and contract work	0	0
Total Administrative and General	<u>1,022,903</u>	<u>980,095</u>
TOTAL OPERATING EXPENSES	<u>10,443,449</u>	<u>9,742,565</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$7,117,210</u></u>	<u><u>\$6,712,496</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, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	\$ 17,107,618	\$ 17,118,299
OPERATING EXPENSES:		
Administration:		
Personal services	869,340	810,433
Materials and supplies	23,861	28,740
Travel and training	5,452	4,037
Intragovernmental	1,081,530	992,944
Utilities, services, and miscellaneous	328,292	640,336
Total Administration	<u>2,308,475</u>	<u>2,476,490</u>
Treatment Plant:		
Personal services	1,612,637	1,563,155
Materials and supplies	654,487	578,859
Travel and training	1,199	1,259
Intragovernmental	199,015	163,520
Utilities, services and miscellaneous	828,215	1,259,967
Total Treatment Plant	<u>3,295,553</u>	<u>3,566,760</u>
Pump Stations:		
Personal services	97,015	97,063
Materials and supplies	10,644	11,785
Travel and training	180	240
Intragovernmental	3,021	4,590
Utilities, services, and miscellaneous	81,458	74,256
Total Pump Stations	<u>192,318</u>	<u>187,934</u>
Maintenance:		
Personal services	813,966	808,788
Materials and supplies	159,578	187,184
Travel and training	1,358	90
Intragovernmental	156,614	158,209
Utilities, services, and miscellaneous	141,001	241,527
Total Maintenance	<u>1,272,517</u>	<u>1,395,798</u>
TOTAL OPERATING EXPENSES	<u>7,068,863</u>	<u>7,626,982</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$10,038,755</u>	<u>\$9,491,317</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 189,318	\$ 92,099
Rentals	191,324	153,937
Landing fees	122,364	90,232
Law enforcement fees	76,690	59,533
Passenger facility charges	327,128	180,263
Miscellaneous	<u>36,774</u>	<u>27,913</u>
TOTAL OPERATING REVENUES	<u>943,598</u>	<u>603,977</u>
OPERATING EXPENSES:		
Administration:		
Personal services	208,799	168,063
Materials and supplies	3,763	4,339
Travel and training	6,960	6,940
Intragovernmental	225,309	242,135
Utilities, services, and miscellaneous	<u>493,637</u>	<u>362,676</u>
Total Administration	<u>938,468</u>	<u>784,153</u>
Airfield Areas:		
Personal services	193,948	193,923
Materials and supplies	69,084	41,955
Travel and training	369	1,000
Intragovernmental	22,487	21,033
Utilities, services, and miscellaneous	<u>73,247</u>	<u>61,229</u>
Total Airfield Areas	<u>359,135</u>	<u>319,140</u>
Terminal Areas:		
Personal services	34,695	33,437
Materials and supplies	11,941	18,997
Intragovernmental	6,181	6,814
Utilities, services, and miscellaneous	<u>80,944</u>	<u>93,957</u>
Total Terminal Areas	<u>133,761</u>	<u>153,205</u>
Public Safety:		
Personal services	373,401	424,586
Materials and supplies	28,349	26,575
Travel and training	11,235	7,954
Intragovernmental	20,664	19,876
Utilities, services, and miscellaneous	<u>8,466</u>	<u>10,909</u>
Total Public Safety	<u>442,115</u>	<u>489,900</u>
Snow Removal:		
Personal services	7,145	7,623
Materials and supplies	22,360	15,564
Intragovernmental	11,717	11,307
Utilities, services, and miscellaneous	<u>9,907</u>	<u>10,001</u>
Total Snow Removal	<u>51,129</u>	<u>44,495</u>
Concessions:		
Personal services	17,813	50,676
Materials and supplies	18,163	12,033
Intragovernmental	0	0
Utilities, services, and miscellaneous	106	<u>3,139</u>
Total Concessions	<u>36,082</u>	<u>65,848</u>
TOTAL OPERATING EXPENSES	<u>1,960,690</u>	<u>1,856,741</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$1,017,092)</u>	<u>(\$1,252,764)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 144,771	\$ 149,673
School passes	6,300	25,240
Specials	120,244	143,704
University of Missouri Shuttle reimbursement	998,340	1,123,133
Paratransit	97,132	110,926
FastCAT	<u>0</u>	<u>0</u>
TOTAL OPERATING REVENUES	<u>1,366,787</u>	<u>1,552,676</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	1,628,536	1,850,923
Materials and supplies	759,589	686,139
Travel and training	2,000	1,641
Intragovernmental	741,255	749,486
Utilities, services, and miscellaneous	<u>260,010</u>	<u>380,426</u>
Total General Operations	<u>3,391,390</u>	<u>3,668,615</u>
University of Missouri Shuttle Service:		
Personal services	385,850	425,098
Materials and supplies	203,421	226,101
Travel and training	0	0
Intragovernmental	159,002	74,282
Utilities, services, and miscellaneous	<u>77,644</u>	<u>81,909</u>
Total University of Missouri Shuttle Service	<u>825,917</u>	<u>807,390</u>
Paratransit:		
Personal services	605,536	466,188
Materials and supplies	169,885	163,968
Travel and training	0	0
Intragovernmental	44,147	51,519
Utilities, services, and miscellaneous	<u>82,502</u>	<u>60,245</u>
Total Paratransit	<u>902,070</u>	<u>741,920</u>
FastCAT:		
Personal services	0	0
Materials and supplies	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
Total FastCAT	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>5,119,377</u>	<u>5,217,925</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$3,752,590)</u></u>	<u><u>(\$3,665,249)</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, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 12,284,258	\$ 11,385,983
Landfill fees	4,487,445	2,538,421
Bag sales	77,917	4,594
Compost sales	5,961	5,423
Miscellaneous	<u>1,293,483</u>	<u>1,298,776</u>
TOTAL OPERATING REVENUES	<u>18,149,064</u>	<u>15,233,197</u>
OPERATING EXPENSES:		
Administration:		
Personal services	550,355	502,310
Materials and supplies	16,512	20,083
Travel and training	4,562	1,871
Intragovernmental	1,003,621	1,067,523
Utilities, services, and miscellaneous	<u>129,117</u>	<u>119,942</u>
Total Administration	<u>1,704,167</u>	<u>1,711,729</u>
Commercial:		
Personal services	931,817	903,082
Materials and supplies	925,955	662,614
Travel and training	0	0
Intragovernmental,	162,362	173,448
Utilities, services, and miscellaneous	<u>268,221</u>	<u>247,247</u>
Total Commercial	<u>2,288,355</u>	<u>1,986,391</u>
Residential:		
Personal services	638,354	716,551
Materials and supplies	765,793	723,367
Travel and training	0	0
Intragovernmental	250,003	237,457
Utilities, services, and miscellaneous	<u>280,856</u>	<u>233,109</u>
Total Residential	<u>1,935,006</u>	<u>1,910,484</u>
Landfill:		
Personal services	664,163	692,581
Materials and supplies	481,130	545,655
Travel and training	1,405	1,180
Intragovernmental	85,797	88,119
Utilities, services, and miscellaneous	<u>797,553</u>	<u>720,882</u>
Total Landfill	<u>2,030,048</u>	<u>2,048,417</u>
Recycling:		
Personal services	1,365,361	1,282,167
Materials and supplies	658,111	636,028
Travel and training	250	225
Intragovernmental	202,202	229,647
Utilities, services, and miscellaneous	<u>174,673</u>	<u>181,770</u>
Total Recycling	<u>2,400,597</u>	<u>2,329,837</u>
TOTAL OPERATING EXPENSES	<u>10,358,173</u>	<u>9,986,858</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$7,790,891</u></u>	<u><u>\$5,246,339</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,581,755	\$ 1,575,668
Garages	1,570,298	1,267,332
Reserved lots	309,861	263,477
Other	<u>170,236</u>	<u>170,998</u>
TOTAL OPERATING REVENUES	<u>3,632,150</u>	<u>3,277,475</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	389,315	398,518
Materials and supplies	67,730	578,793
Travel and training	5,141	6,193
Intragovernmental	180,531	208,969
Utilities, services, and miscellaneous	<u>304,243</u>	<u>261,317</u>
TOTAL OPERATING EXPENSES	<u>946,960</u>	<u>1,453,790</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$2,685,190</u>	<u>\$1,823,685</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Fees and admissions	\$ 2,241,788	\$ 2,349,828
Facility user charges	85,083	95,485
Youth capital improvement fees	24,449	24,682
Golf course improvement fees	33,816	33,707
Miscellaneous	732,658	748,108
TOTAL OPERATING REVENUES	<u>3,117,794</u>	<u>3,251,810</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,152,312	1,134,723
Materials and supplies	294,766	281,833
Travel and training	6,854	3,020
Intragovernmental	277,516	300,012
Utilities, services, and miscellaneous	189,866	206,897
Total Recreation Services	<u>1,921,314</u>	<u>1,926,485</u>
Maintenance:		
Personal services	429,281	438,239
Materials and supplies	337,625	258,087
Travel and training	318	705
Intragovernmental	89,094	92,021
Utilities, services, and miscellaneous	357,735	313,406
Total Maintenance	<u>1,214,053</u>	<u>1,102,458</u>
Activity and Recreation Center:		
Personal services	770,587	742,549
Materials and supplies	155,824	219,117
Travel and training	1,405	967
Intragovernmental	130,447	148,514
Utilities, services, and miscellaneous	203,780	211,193
Total Activity and Recreation Center	<u>1,262,043</u>	<u>1,322,340</u>
TOTAL OPERATING EXPENSES	<u>4,397,410</u>	<u>4,351,283</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$1,279,616)</u>	<u>(\$1,099,473)</u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Switching fees	\$176,279	\$251,360
Miscellaneous	84,576	135,089
TOTAL OPERATING REVENUES	<u>260,855</u>	<u>386,449</u>
OPERATING EXPENSES:		
Administration:		
Personal services	188,571	185,486
Materials and supplies	28,579	33,085
Travel and training	0	0
Intragovernmental	42,861	44,376
Utilities, services, and miscellaneous	85,130	97,724
Total Administration	<u>345,141</u>	<u>360,670</u>
Transportation:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
Total Transportation	<u>0</u>	<u>0</u>
Maintenance of Way:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
Total Maintenance of Way	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>345,141</u>	<u>360,670</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>(\$84,286)</u></u>	<u><u>\$25,779</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, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 1,727,133	\$ 1,464,664
OPERATING EXPENSES:		
General Operations:		
Personal services	114,531	41,762
Materials and supplies	12,468	24,670
Travel and training	1,111	322
Intragovernmental	144,124	144,265
Utilities, services, and miscellaneous	44,007	73,247
Total General Operations	<u>316,241</u>	<u>284,266</u>
Field Operations:		
Personal services	224,146	258,642
Materials and supplies	85,599	65,763
Travel and training	418	0
Intragovernmental	46,695	46,891
Utilities, services, and miscellaneous	33,438	10,962
Total Field Operations	<u>390,296</u>	<u>382,258</u>
TOTAL OPERATING EXPENSES	<u>706,537</u>	<u>666,524</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$1,020,596</u>	<u>\$798,140</u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD UTILITY FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 198,256	\$ 261,515
OPERATING EXPENSES:		
General Operations:		
Personal services	76,605	29,841
Materials and supplies	506	1,175
Travel and training	0	0
Intragovernmental	408	0
Utilities, services, and miscellaneous	56,106	20,210
Total General Operations	<u>133,625</u>	<u>51,226</u>
TOTAL OPERATING EXPENSES	<u>133,625</u>	<u>51,226</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	<u>\$64,631</u>	<u>\$210,289</u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
June 30, 2018**

	<u>Appropriations</u>	<u>Prior Years' Expenditures</u>	<u>Current Year Expenditures</u>	<u>Total Expenditures</u>	<u>Encum- brances</u>	<u>Unencumbered Appropriations</u>
SEWER:						
Sewer Main Rehab (SW100)	\$ 5,874,507	\$ 5,066,450	\$ -	\$ 5,066,450	\$ 38,749	\$ 769,308
Sm Trunks 80 Acre Point (SW111)	560,000	-	-	-	-	560,000
Private Common Collector (SW112)	1,303,020	1,865	-	1,865	-	1,301,155
Annual Sewer Improvements (SW183)	1,577,216	19,825	-	19,825	-	1,557,391
SRF WWTP Improvement (SW194)	63,557,991	63,167,915	-	63,167,915	-	390,076
PCCE #3 Stewart/Ridge/Med (SW198)	834,030	188,785	5,900	194,685	-	639,345
Hominy Br Outfall Relief (SW210)	3,897,440	3,861,670	-	3,861,670	-	35,770
Upper Hinkson Ext Ph I (SW213)	10,015,174	2,201,792	7,556,977	9,758,769	58,669	197,736
N Grindstone Ext Ph III (SW214)	160,000	124,907	-	124,907	-	35,093
PCCE #8 Thilly Lathrop (SW221)	1,980,970	492,374	510,579	1,002,953	500	977,517
Ridgeway Cottages (SW222)	-	-	-	-	-	-
Haystack Acres Pump Stn (SW230)	24,045	24,044	-	24,044	-	1
SD 170 S Bethel Church Rd (SW232)	268,380	248,640	-	248,640	-	19,740
PCCE #16 Bingham/W Ridgel (SW240)	895,000	100,337	26,148	126,485	2,154	766,361
PCCE #18 Spring Valley Rd (SW241)	149,000	9,691	2,651	12,342	66	136,592
N Grindstone Bank Stabil (SW244)	43,215	23,215	-	23,215	-	20,000
Upper Merideth Br Stabil (SW245)	500,000	138,078	27,400	165,478	-	334,522
Woodrail Sewer Replacemnt (SW247)	281,049	19,036	64	19,100	-	261,949
PCCE #20 Ridgemont (SW248)	667,716	397,143	-	397,143	-	270,573
Flat Branch to Turner Relief (SW250)	642,167	606,903	(17,150)	589,753	-	52,414
Annual Inflow/Infil Program (SW251)	142,000	-	-	-	-	142,000
Calvert Dr Sewer Reloc (SW252)	-	-	-	-	-	-
PCCE #24 St. James/St. Joseph (SW253)	154,000	22,617	109,889	132,506	4,814	16,680
PCCE #27 Grace Ellen (SW254)	128,000	22,590	-	22,590	-	105,410
Henderson Branch SW Ext (SW255)	4,007,597	231,281	28,106	259,387	44,291	3,703,919
FBSR-Stadium to Elm (SW256)	4,918,952	4,893,946	-	4,893,946	-	25,006
FBSR-Elm to 6th St (SW257)	2,508,000	2,120,821	207,215	2,328,036	116,630	63,334
FBSR-4th St Elm to Rogers (SW258)	-	-	-	-	-	-
Lower SW Outfall Rlf Swr (SW261)	-	-	-	-	-	-
SD #171 Crites Lane (SW263)	10,950	-	-	-	-	10,950
WWTP Eng Offices & Parking (SW264)	100,000	87,411	-	87,411	-	12,589
PCCE #39 Hubbell Dr (SW500)	238,000	8,625	192,884	201,509	-	36,491
PCCE #22 Shannon Place (SW502)	-	-	8,368	8,368	-	(8,368)
PCCE #23 Lakeshore-Edgewood (SW503)	-	-	-	-	-	-
PCCE #25 Glenwood/Redbud (SW504)	50,000	-	-	-	-	50,000
Court & Hickory Street (SW505)	57,207	6,512	257	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)	4,450,000	-	-	-	752,839	3,697,161
Again St Prop Acq at 1105 (SW509)	190,000	170,223	-	170,223	225	19,552
FY17 Sewer Main Rehab (SW510)	2,724,768	2,649,003	7,934	2,656,937	-	67,831
N Garth Sewer Replacemnt (SW511)	150,000	-	-	-	-	150,000
College Ave Sewer Replacemnt (SW512)	170,862	12,444	101,924	114,368	-	56,494
Tupelo-larch Sewer Replacemnt (SW513)	15,000	-	-	-	-	15,000
Columbia Country Club (SW515)	85,000	-	-	-	-	85,000
Hwy 63 Connector south of I-70 (SW516)	25,000	-	-	-	-	25,000
FY17B Sewer Main & Manhole Rehab (SW517)	2,790,000	2,512,635	267,056	2,779,691	10,309	-
FY18 Sewer Main & Manhole Rehab (SW518)	2,700,000	-	1,988	1,988	-	2,698,012
TOTAL SEWER:	\$ 119,111,256	\$ 89,430,778	\$ 9,038,190	\$ 98,468,968	\$ 1,029,246	\$ 19,613,042
AIRPORT:						
Airport Gen Improvements (AP008)	\$ 258,580	\$ 12,902	\$ -	\$ 12,902	\$ -	\$ 245,678
Replace Airline Counter (AP087)	32,620	26,125	6,495	32,620	-	-
Realign RT H (AP090)	2,214,717	1,921,629	-	1,921,629	-	293,088
Upgrade Crosswind Runway (AP092)	5,387,464	5,314,034	-	5,314,034	-	73,430
Taxiway Alpha (AP101)	6,347,450	6,264,208	-	6,264,208	-	83,242
New Airport Terminal (AP111)	1,309,670	94,613	57,297	151,910	30,142	1,127,618
Terminal Master Plan (AP112)	866,436	830,629	21,123	851,752	14,684	-

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
June 30, 2018**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
13-31 (5500X100) & TW B (AP115)	17,540,560	8,074,918	3,473,775	11,548,693	734,706	5,257,161
Landside Pvmnt Imp Ph II (AP116)	9,549	5,380	-	5,380	-	4,169
1500 ARFF Truck (AP117)	716,625	607,827	-	607,827	-	108,798
Taxiway B (AP118)	26,917	-	-	-	-	26,917
ADA Compatible Door/Ramp (AP119)	56,094	55,465	-	55,465	-	629
Taxiway C & Pavement Mgmt (AP122)	3,529,430	762,624	1,782,895	2,545,519	726,936	256,975
Route H (AP123)	352,262	123,133	127,374	250,507	79,139	22,616
COU Parking Lot (AP124)	12,000	12,000	-	12,000	-	-
RW 2-20 & TW A North Ext (AP125)	73,473	-	-	-	-	73,473
Runway 2-20 Isolated Pavement Remed (AP126)	976,974	-	229,057	229,057	318,066	429,851
RW 2-20 Tech-Ops Agrmnt (AP128)	20,000	-	-	-	-	20,000
Apron Expansion & TW Recon 350 (AP130)	350,100	-	3,100	3,100	-	347,000
CMA Parking Expansion (AP134)	42,600	41,672	928	42,600	-	-
TOTAL AIRPORT:	\$ 40,123,521	\$ 24,147,159	\$ 5,702,044	\$ 29,849,203	\$ 1,903,673	\$ 8,370,645
PARKING:						
Short St Garage (PK051)	12,096,574	12,069,668	-	12,069,668	-	26,906
Ramp Parking Surface Repair (PK054)	230,000	162,732	66,994	229,726	-	274
6th & Cherry Major Maint (PK057)	234,584	14,680	191,988	206,668	2,229	25,687
8th & Cherry-Energy Effic (PK058)	300,000	165,541	63,759	229,300	54,700	16,000
Garages Gate Arm/Pymt System (PK059)	973,233	-	832,660	832,660	85,957	54,616
Auto Payment Plaza Garage (PK060)	-	-	-	-	-	-
Parking Infra Upgrades/Maint (PK062)	403,376	229,112	37,956	267,068	19,224	117,084
MM-10th Cherry Parking Structure (PK064)	295,000	-	78,767	78,767	16,793	199,440
TOTAL PARKING:	\$ 14,532,767	\$ 12,641,733	\$ 1,272,124	\$ 13,913,857	\$ 178,903	\$ 440,007
RECREATION SERVICES:						
ARC Improvements (RS071)	\$ 446,501	\$ 436,998	\$ 9,504	\$ 446,502	\$ -	(1)
LOW New Shelter/Course Imp (RS077)	86,502	90,215	(3,712)	86,503	-	(1)
LOW Driving Range (RS085)	123,713	74,138	35,798	109,936	133	13,644
Cosmo Rainbow Softball Ctr (RS086)	-	-	-	-	-	-
Antimi Sports Complex Imp (RS087)	458,585	-	457,649	457,649	900	36
ARC Security System Imp (RS088)	35,000	-	32,675	32,675	-	2,325
Clary-Shy Community Park Imp (RS089)	2,381,770	-	2,093	2,093	-	2,379,677
Sports Field House (RS090)	5,457,919	-	284	284	-	5,457,635
Sports Field House (M0090)	42,764	565	1,572	2,137	-	40,627
Sports Field House (N0090)	7,546	-	600	600	-	6,946
TOTAL RECREATION SERVICES:	\$ 9,040,300	\$ 601,916	\$ 536,463	\$ 1,138,379	\$ 1,033	\$ 7,900,888
PUBLIC TRANSPORTATION:						
GFI Upgrades (PT018)	\$ 241,567	\$ 220,860	\$ -	\$ 220,860	\$ -	\$ 20,707
Benches and Shelters (PT029)	70,148	8,406	49,106	57,512	11,760	876
Auto Veh Locator - GPS (PT036)	867,967	669,509	-	669,509	-	198,458
Rpl 4 Paratransit Vans (PT038)	442,151	401,736	-	401,736	-	40,415
Bus Priority Signal System (PT046)	20,000	-	-	-	-	20,000
Bus Shelter Grant 0124 (PT048)	33,642	31,873	273	32,146	-	1,496
2 Heavy Duty Buses (PT049)	1,022,776	991,576	-	991,576	-	31,200
Annual Transit Projects (PT050)	1,040,745	220,300	122,659	342,959	5,872	691,914
Paratransit Rpl/Bus Shelter (PT055)	-	-	-	-	-	-
CDBG Bus Shelters (PT057)	120,000	19,543	-	19,543	-	100,457
Annual Bus Shelters (PT058)	326,900	-	-	-	-	326,900
Wabash Solar Panel Install (PT059)	17,000	16,957	-	16,957	-	43
Electrical Service Upgrade (PT060)	34,085	30,530	-	30,530	-	3,555
TOTAL PUBLIC TRANSPORTATION:	\$ 4,236,981	\$ 2,611,290	\$ 172,038	\$ 2,783,328	\$ 17,632	\$ 1,436,021

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
June 30, 2018**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
SOLID WASTE:						
Methane Gas Extract Wells (RF031)	\$ 1,905,947	\$ 1,453,632	\$ 1,337	\$ 1,454,969	\$	\$ 450,978
Collection & Admin Reloc (RF048)	5,495,616	5,256,107	128,993	5,385,100	11,639	98,877
Leachate Handling & Stor (RF051)	556,672	66,076	213,250	279,326	249,816	27,530
MRF Phase I (RF055)	400,000	-	-	-	-	400,000
Landfill Wetlands (RF057)	515,000	-	333,376	333,376	179,214	2,410
Landfill Cell 6 (RF059)	5,860,155	292,528	4,098,689	4,391,217	1,458,666	10,272
Landfill Fuel Station Pump Add (RF060)	70,000	-	8,123	8,123	9,277	52,600
Landfill Expansion Permitting (RF061)	680,069	-	172	172	-	679,897
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	-	4,139	4,139	6,861	59,000
CID Special Project (RF067)	110,000	11,981	10,022	22,003	27,329	60,668
912 E Walnut (RF068)	690,000	-	677,673	677,673	-	12,327
TOTAL SOLID WASTE:	\$ 16,653,459	\$ 7,080,324	\$ 5,475,774	\$ 12,556,098	\$ 1,942,802	\$ 2,154,559
STORMWATER:						
Annual Projects (SS017)	\$ 176,465	\$ -	\$ -	\$ -	\$	\$ 176,465
Royal Latham-Fallwood (SS090)	22,537	22,537	-	22,537	-	-
Hitt & Elm (SS099)	207,260	165,902	26,046	191,948	13,870	1,442
Nifong & Bethel Drainage (SS105)	555,000	121,057	-	121,057	-	433,943
Kelly Detention Retrofit (SS108)	51,527	51,467	-	51,467	-	60
Garth at Oak Tower (SS110)	50,000	6,636	1,040	7,676	2,793	39,531
Forum Nature Area (SS113)	50,000	34,365	3,333	37,698	-	12,302
Annual CAM Projects (SS114)	50,000	100	-	100	-	49,900
Annual Downtown Tree Plnt (SS115)	25,000	-	-	-	-	25,000
Annual Property Acquis (SS118)	25,000	-	-	-	-	25,000
9th & Elm Storm Drain Rpl (SS121)	343,000	296,142	1,278	297,420	30,022	15,558
Aldeah & Ash Stm Pipe Rhb (SS123)	35,000	-	-	-	-	35,000
E Nifong Culvert Rehab (SS124)	75,124	32,124	-	32,124	-	43,000
Hinkson Bacteria Assess (SS126)	15,167	15,154	-	15,154	-	13
Downtown Tree Planter 2015 (SS127)	36,000	35,946	-	35,946	-	54
Cam-Hubbart Flow/Sed Stud (SS128)	72,282	46,641	23,506	70,147	-	2,135
Manor Drive (SS129)	139,460	38,669	100,185	138,854	-	606
Rollins Rd at Rock Creek (SS130)	596,952	546,316	1,747	548,063	50	48,839
Sinclair Culv at Mill Creek (SS131)	660,000	60,394	5,661	66,055	507,958	85,987
Annual Mitigation Bank Prog (SS133)	70,000	-	-	-	-	70,000
Hickman/6th and 7th (SS134)	35,000	-	-	-	-	35,000
Again St Property Acq (SS135)	10,000	-	-	-	-	10,000
Mill Creek 307 W Ahlambra (SS136)	200,000	4,201	-	4,201	-	195,799
Worley Street 1104 (SS137)	156,200	136,224	-	136,224	1,041	18,935
El Chaparral Riparian Restoration (SS139)	23,000	1,643	16,025	17,668	2,771	2,561
Greenwood South (SS140)	15,000	-	-	-	-	15,000
Lynn St Cottages (SS141)	200,000	-	66	66	6,000	193,934
Hirth Avenue (SS142)	25,000	8,160	5,724	13,884	66	11,050
TOTAL STORMWATER:	\$ 3,919,974	\$ 1,623,678	\$ 184,611	\$ 1,808,289	\$ 564,571	\$ 1,547,114
VEHICLE MAINTENANCE:						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL VEHICLE MAINTENANCE:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL PROJECTS	\$ 207,618,258	\$ 138,136,878	\$ 22,381,244	\$ 160,518,122	\$ 5,637,860	\$ 41,462,276

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.

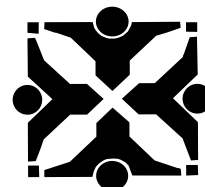
Community Relations Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments, and cable television operations.

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, 2018 and 2017

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2018	2017	2018	2017	2018	2017
CURRENT ASSETS:						
Cash and cash equivalents	\$1,453,431	\$1,394,259	\$1,821,286	\$1,423,342	\$3,513,640	\$2,704,630
Accounts receivable	0	0	23,405	(134,898)	5,592	6,342
Grants receivable	0	0	0	0	33,239	0
Accrued interest	3,162	2,555	3,909	2,576	7,979	4,961
Due from other funds	0	0	0	0	0	0
Inventory	17,306	14,204	0	0	0	0
Other assets	0	0	0	15	45,417	19,614
Total Current Assets	1,473,899	1,411,018	1,848,600	1,291,035	3,605,867	2,735,547
RESTRICTED ASSETS:						
Net pension asset	33,338	0	36,431	0	97,435	0
Total Restricted Assets	33,338	0	36,431	0	97,435	0
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Total Other Assets	0	0	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	438,882	438,882	0	32,500	6,065,229	5,926,658
Accumulated depreciation	(219,601)	(205,463)	0	(32,500)	(5,173,105)	(5,042,267)
Net Plant in Service	219,281	233,419	0	0	892,124	884,391
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	219,281	233,419	0	0	892,124	884,391
TOTAL ASSETS	\$1,726,518	\$1,644,437	\$1,885,031	\$1,291,035	\$4,595,426	\$3,619,938
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	210,890	476,982	230,455	494,085	616,346	955,593
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	1,937,408	2,121,419	2,115,486	1,785,120	5,211,772	4,575,531
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$2,931	(\$340)	\$31,592	\$21,479	\$73,286	\$185
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	30,471	30,085	33,032	39,930	232,884	207,657
Due to other funds	0	0	0	0	0	0
Advances from other funds	0	0	0	0	0	0
Obligations under capital leases current maturities	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	33,402	29,745	64,624	61,409	306,170	207,842
LONG-TERM LIABILITIES:						
Obligations under capital leases	0	0	0	0	0	0
Special obligation bonds payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
Net pension liability	0	160,256	0	166,002	0	321,058
Total Long-Term Liabilities	0	160,256	0	166,002	0	321,058
TOTAL LIABILITIES	33,402	190,001	64,624	227,411	306,170	528,900
DEFERRED INFLOWS OF RESOURCES						
Inflows related to pension	85,320	91,721	93,235	95,010	249,355	183,756
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	118,722	281,722	157,859	322,421	555,525	712,656
FUND EQUITY:						
Contributed capital	0	0	0	0	0	0
Retained earnings (deficit)	1,818,686	1,839,697	1,957,627	1,462,699	4,656,247	3,862,875
TOTAL FUND EQUITY	1,818,686	1,839,697	1,957,627	1,462,699	4,656,247	3,862,875
LIABILITIES AND FUND EQUITY	\$1,937,408	\$2,121,419	\$2,115,486	\$1,785,120	\$5,211,772	\$4,575,531

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2018 and 2017

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2018	2017	2018	2017	2018	2017	2018	2017
\$1,561,113	\$1,499,099	\$1,158,774	\$931,272	\$14,680,865	\$12,752,309	\$0	\$411,037
18,866	0	3,790	30,460	2,837	0	0	250
0	0	0	0	0	0	0	0
3,426	2,806	1,496	1,263	30,772	22,466	0	780
0	0	0	0	0	0	0	0
3,030	4,053	1,219,006	1,229,701	0	0	0	0
0	251	0	13	0	0	0	0
<u>1,586,435</u>	<u>1,506,209</u>	<u>2,383,066</u>	<u>2,192,709</u>	<u>14,714,474</u>	<u>12,774,775</u>	<u>0</u>	<u>412,067</u>
57,587	0	78,231	0	6,262	0	0	0
<u>57,587</u>	<u>0</u>	<u>78,231</u>	<u>0</u>	<u>6,262</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0
0	0	0	0	1,299,260	1,299,238	0	0
0	0	0	0	1,299,260	1,299,238	0	0
1,183,067	1,183,067	2,908,388	2,903,752	0	33,350	0	5,649
<u>(959,358)</u>	<u>(888,875)</u>	<u>(1,018,015)</u>	<u>(953,931)</u>	<u>0</u>	<u>(33,350)</u>	<u>0</u>	<u>(785)</u>
223,709	294,192	1,890,373	1,949,821	0	0	0	4,864
0	0	0	0	0	0	0	0
<u>223,709</u>	<u>294,192</u>	<u>1,890,373</u>	<u>1,949,821</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,864</u>
<u>\$1,867,731</u>	<u>\$1,800,401</u>	<u>\$4,351,670</u>	<u>\$4,142,530</u>	<u>\$16,019,996</u>	<u>\$14,074,013</u>	<u>\$0</u>	<u>\$416,931</u>
364,285	502,229	494,876	1,037,850	39,610	116,735	0	169,944
<u>2,232,016</u>	<u>2,302,630</u>	<u>4,846,546</u>	<u>5,180,380</u>	<u>16,059,606</u>	<u>14,190,748</u>	<u>0</u>	<u>586,875</u>
\$18,574	\$0	\$152,671	(\$4,051)	\$9,610	\$1,827	\$0	\$920
0	0	0	0	0	0	0	0
69,354	49,081	103,502	114,340	22,690	19,799	0	33,437
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>87,928</u>	<u>49,081</u>	<u>256,173</u>	<u>110,289</u>	<u>32,300</u>	<u>21,626</u>	<u>0</u>	<u>34,357</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	5,766,650	6,501,876	0	0
0	168,738	0	348,695	0	39,220	0	57,097
0	168,738	0	348,695	5,766,650	6,541,096	0	57,097
<u>87,928</u>	<u>217,819</u>	<u>256,173</u>	<u>458,984</u>	<u>5,798,950</u>	<u>6,562,722</u>	<u>0</u>	<u>91,454</u>
147,379	96,576	200,212	199,573	16,025	22,447	0	32,679
<u>235,307</u>	<u>314,395</u>	<u>456,385</u>	<u>658,557</u>	<u>5,814,975</u>	<u>6,585,169</u>	<u>0</u>	<u>124,133</u>
0	0	0	0	0	0	0	0
<u>1,996,709</u>	<u>1,988,235</u>	<u>4,390,161</u>	<u>4,521,823</u>	<u>10,244,631</u>	<u>7,605,579</u>	<u>0</u>	<u>462,742</u>
<u>1,996,709</u>	<u>1,988,235</u>	<u>4,390,161</u>	<u>4,521,823</u>	<u>10,244,631</u>	<u>7,605,579</u>	<u>0</u>	<u>462,742</u>
<u>\$2,232,016</u>	<u>\$2,302,630</u>	<u>\$4,846,546</u>	<u>\$5,180,380</u>	<u>\$16,059,606</u>	<u>\$14,190,748</u>	<u>\$0</u>	<u>\$586,875</u>

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2018 and 2017

ASSETS	Employee Benefit Fund		TOTAL	
	2018	2017	2018	2017
CURRENT ASSETS:				
Cash and cash equivalents	\$2,928,950	\$2,336,464	\$2,118,059	\$23,452,412
Accounts receivable	430,928	402,049	485,418	304,203
Grants receivable			33,239	0
Accrued interest	7,087	5,121	57,831	42,528
Due from other funds	0	0	0	0
Inventory	0	0	1,239,342	1,247,958
Other assets	0	0	45,417	19,893
Total Current Assets	3,366,965	2,743,634	28,979,306	25,066,994
RESTRICTED ASSETS:				
Net pension asset	14,876	0	324,160	0
Total Restricted Assets	14,876	0	324,160	0
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	1,299,260	1,299,238
Total Other Assets	0	0	1,299,260	1,299,238
FIXED ASSETS:				
Property, plant, and equipment	0	0	10,595,566	10,523,858
Accumulated depreciation	0	0	(7,370,079)	(7,157,171)
Net Plant in Service	0	0	3,225,487	3,366,687
Construction in progress	0	0	0	0
Net Fixed Assets	0	0	3,225,487	3,366,687
TOTAL ASSETS	\$3,366,965	\$2,743,634	\$33,828,213	\$29,732,919
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pension	94,103	185,689	2,050,565	3,939,107
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	3,475,944	2,929,323	35,878,778	33,672,026
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$55,775	\$0	\$344,439	\$20,020
Interest payable	0	0	0	0
Accrued payroll and payroll taxes	24,910	20,164	516,843	514,493
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	17,744	18,200	17,744	18,200
Total Current Liabilities	98,429	38,364	879,026	552,713
LONG-TERM LIABILITIES:				
Obligations under capital leases	0	0	0	0
Special obligation bonds payable	0	0	0	0
Incurred but not reported claims	946,600	1,075,710	6,713,250	7,577,586
Net pension liability	0	62,387	0	1,323,453
Total Long-Term Liabilities	946,600	1,138,097	6,713,250	8,901,039
TOTAL LIABILITIES	1,045,029	1,176,461	7,592,276	9,453,752
DEFERRED INFLOWS OF RESOURCES				
Inflows related to pension	38,071	35,707	829,597	757,469
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	1,083,100	1,212,168	8,421,873	10,211,221
FUND EQUITY:				
Contributed capital	0	0	0	0
Retained earnings (deficit)	2,392,844	1,717,155	27,456,905	23,460,805
TOTAL FUND EQUITY	2,392,844	1,717,155	27,456,905	23,460,805
LIABILITIES AND FUND EQUITY	\$3,475,944	\$2,929,323	\$35,878,778	\$33,672,026

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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, 2018 AND 2017

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2018	2017	2018	2017	2018	2017
OPERATING REVENUES:						
Charges for services	\$1,119,188	\$1,347,773	\$1,964,590	\$1,757,904	\$5,819,525	\$4,906,106
OPERATING EXPENSES:						
Personal services	470,807	521,197	659,158	626,222	3,114,357	2,323,547
Materials and supplies	113,576	113,505	80,365	22,637	641,886	367,777
Travel and training	0	2,076	3,644	1,905	91,664	62,775
Intragovernmental	44,610	34,638	317,341	268,078	25,733	6,757
Utilities, services, and miscellaneous	385,020	324,697	454,485	547,143	1,717,015	1,397,265
TOTAL OPERATING EXPENSES	1,014,013	996,113	1,514,993	1,465,985	5,590,655	4,158,121
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	105,175	351,660	449,597	291,919	228,870	747,985
Depreciation	(10,230)	(11,725)	0	0	(196,284)	(191,868)
OPERATING INCOME (LOSS)	94,945	339,935	449,597	291,919	32,586	556,117
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	149,005	41,566
Investment revenue	3,075	(2,721)	1,213	(2,861)	296	(3,763)
Miscellaneous revenue	55	0	(4,238)	(16,674)	32,176	8,136
Interest expense	0	0	0	0	0	(47)
Loss on disposal of fixed assets	0	0	0	0	(3,295)	(9,514)
Miscellaneous expense	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	3,130	(2,721)	(3,025)	(19,535)	178,182	36,378
INCOME (LOSS) BEFORE OPERATING TRANSFERS	98,075	337,214	446,572	272,384	210,768	592,495
OPERATING TRANSFERS						
operating transfers from other funds	0	150,000	50,558	0	597,918	0
operating transfers to other funds	(48,825)	(48,825)	(118,862)	(86,148)	(121,646)	(191,646)
TOTAL OPERATING TRANSFERS	(48,825)	101,175	(68,304)	(86,148)	476,272	(191,646)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	49,250	438,389	378,268	186,236	687,040	400,849
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	49,250	438,389	378,268	186,236	687,040	400,849
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	1,769,436	1,401,308	1,579,359	1,276,463	3,969,207	3,462,026
Equity transfers from other funds	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$1,818,686	\$1,839,697	\$1,957,627	\$1,462,699	\$4,656,247	\$3,862,875

**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, 2018 AND 2017

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2018	2017	2018	2017	2018	2017	2018	2017
\$1,806,497	\$1,639,274	\$6,334,281	\$4,243,437	\$4,665,274	\$4,665,274	\$0	\$759,217
1,303,103	1,164,180	1,645,540	1,559,013	187,705	179,762	0	645,922
253,313	242,479	4,150,912	1,892,664	23,537	2,152	0	12,880
5,837	10,628	0	2,146	2,951	2,239	0	24,307
14,993	15,828	108,080	135,357	14,837	266	0	2,909
245,308	175,076	93,784	61,284	2,775,823	3,690,245	0	35,943
<u>1,822,554</u>	<u>1,608,191</u>	<u>5,998,316</u>	<u>3,650,464</u>	<u>3,004,853</u>	<u>3,874,664</u>	<u>0</u>	<u>721,961</u>
(16,057)	31,083	335,965	592,973	1,660,421	790,610	0	37,256
<u>(52,668)</u>	<u>(53,524)</u>	<u>(47,819)</u>	<u>(50,208)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(785)</u>
<u>(68,725)</u>	<u>(22,441)</u>	<u>288,146</u>	<u>542,765</u>	<u>1,660,421</u>	<u>790,610</u>	<u>0</u>	<u>36,471</u>
0	0	0	0	0	0	0	26,193
4,074	(3,152)	1,372	699	15,310	(9,293)	0	(989)
1,371	242	32,306	47,312	0	0	0	2,660
0	0	0	0	0	0	0	0
0	0	(2,699)	0	0	0	0	(4,111)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>5,445</u>	<u>(2,910)</u>	<u>30,979</u>	<u>48,011</u>	<u>15,310</u>	<u>(9,293)</u>	<u>0</u>	<u>23,753</u>
<u>(63,280)</u>	<u>(25,351)</u>	<u>319,125</u>	<u>590,776</u>	<u>1,675,731</u>	<u>781,317</u>	<u>0</u>	<u>60,224</u>
37,500	37,500	0	0	0	0	0	0
<u>(178,421)</u>	<u>(178,421)</u>	<u>(3,662)</u>	<u>(312,821)</u>	<u>(33,660)</u>	<u>(33,660)</u>	<u>(552,316)</u>	<u>0</u>
<u>(140,921)</u>	<u>(140,921)</u>	<u>(3,662)</u>	<u>(312,821)</u>	<u>(33,660)</u>	<u>(33,660)</u>	<u>(552,316)</u>	<u>0</u>
(204,201)	(166,272)	315,463	277,955	1,642,071	747,657	(552,316)	60,224
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(204,201)	(166,272)	315,463	277,955	1,642,071	747,657	(552,316)	60,224
2,200,910	2,154,507	4,074,698	4,243,868	8,602,560	6,857,922	552,316	402,518
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,996,709</u>	<u>\$1,988,235</u>	<u>\$4,390,161</u>	<u>\$4,521,823</u>	<u>\$10,244,631</u>	<u>\$7,605,579</u>	<u>\$0</u>	<u>\$462,742</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, 2018 AND 2017

	Employee Benefit Fund		TOTAL	
	2018	2017	2018	2017
OPERATING REVENUES:				
Charges for services	\$11,478,739	\$10,722,876	\$33,188,094	\$30,041,861
OPERATING EXPENSES:				
Personal services	428,194	403,414	7,808,864	7,423,257
Materials and supplies	67,305	27,280	5,330,894	2,681,374
Travel and training	14,129	22,333	118,225	128,409
Intragovernmental	2,027	2,212	527,621	466,045
Utilities, services, and miscellaneous	10,418,101	10,571,293	16,089,536	16,802,946
TOTAL OPERATING EXPENSES	10,929,756	11,026,532	29,875,140	27,502,031
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	548,983	(303,656)	3,312,954	2,539,830
Depreciation	0	0	(307,001)	(308,110)
OPERATING INCOME (LOSS)	548,983	(303,656)	3,005,953	2,231,720
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	149,005	67,759
Investment revenue	(1,614)	(6,465)	23,726	(28,545)
Miscellaneous revenue	69,362	51,145	131,032	92,821
Interest expense	0	0	0	(47)
Loss on disposal of fixed assets	0	0	(5,994)	(13,625)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	67,748	44,680	297,769	118,363
INCOME (LOSS) BEFORE OPERATING TRANSFERS	616,731	(258,976)	3,303,722	2,350,083
OPERATING TRANSFERS				
operating transfers from other funds	0	0	685,976	187,500
operating transfers to other funds	(24,496)	(24,495)	(1,081,888)	(876,016)
TOTAL OPERATING TRANSFERS	(24,496)	(24,495)	(395,912)	(688,516)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	592,235	(283,471)	2,907,810	1,661,567
Contributed capital	0	0	0	0
NET INCOME (LOSS)	592,235	(283,471)	2,907,810	1,661,567
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	1,800,609	2,000,626	24,549,095	21,799,238
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$2,392,844</u>	<u>\$1,717,155</u>	<u>27,456,905</u>	<u>23,460,805</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, 2018 AND 2017

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2018	2017	2018	2017	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$94,945	\$339,935	\$449,597	\$291,919	\$32,586	\$556,117
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	10,230	11,725	0	0	196,284	191,868
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	(20,565)	81,054	0	1
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 prepaid expense	0	0	0	0	0	0
Decrease (increase) in other assets	12	0	0	0	(78,374)	0
Increase (decrease) in accounts payable	(46,258)	(45,648)	(16,288)	(81,299)	(261,230)	(220,397)
Increase (decrease) in accrued payroll	(15,777)	(21,859)	(20,555)	(27,938)	(72,180)	(97,209)
Increase (decrease) in due to other funds	0	0	0	0	(7)	0
Increase (decrease) in other liabilities	0	0	0	0	59,486	0
Unrealized gain (loss) on cash equivalents	(27,064)	(3,502)	(33,464)	(3,531)	(67,958)	(6,797)
Other nonoperating revenue	55	0	(4,238)	(16,674)	32,176	8,136
Net cash provided by (used for) operating activities	<u>16,143</u>	<u>280,651</u>	<u>354,487</u>	<u>243,531</u>	<u>(159,217)</u>	<u>431,719</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	150,000	50,558	0	597,918	0
Operating transfers out	(48,825)	(48,825)	(118,862)	(86,148)	(121,646)	(191,646)
Operating grants	0	0	0	0	115,766	41,566
Net cash provided by (used for) noncapital financing activities	<u>(48,825)</u>	<u>101,175</u>	<u>(68,304)</u>	<u>(86,148)</u>	<u>592,038</u>	<u>(150,080)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from capital lease	0	0	0	0	0	0
Debt service – interest	0	0	0	0	0	(47)
Debt service – principal	0	0	0	0	0	(10,132)
Acquisition and construction of capital assets	0	0	0	0	(272,375)	0
Contributed capital	0	0	0	0	0	0
Proceeds from advances from other funds	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing act.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(272,375)</u>	<u>(501,235)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	29,657	(114)	33,514	165	66,258	2,843
Purchase of investments	0	0	0	0	0	0
Sale of investments	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>29,657</u>	<u>(114)</u>	<u>33,514</u>	<u>165</u>	<u>66,258</u>	<u>2,843</u>
Net increase (decrease) in cash and cash equivalents	(3,025)	381,712	319,697	157,548	226,704	(216,753)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>1,456,456</u>	<u>1,012,547</u>	<u>1,501,589</u>	<u>1,265,794</u>	<u>3,286,936</u>	<u>2,921,383</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$1,453,431</u></u>	<u><u>\$1,394,259</u></u>	<u><u>\$1,821,286</u></u>	<u><u>\$1,423,342</u></u>	<u><u>\$3,513,640</u></u>	<u><u>\$2,704,630</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$1,453,431</u>	<u>\$1,394,259</u>	<u>\$1,821,286</u>	<u>\$1,423,342</u>	<u>\$3,513,640</u>	<u>\$2,704,630</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$1,453,431</u></u>	<u><u>\$1,394,259</u></u>	<u><u>\$1,821,286</u></u>	<u><u>\$1,423,342</u></u>	<u><u>\$3,513,640</u></u>	<u><u>\$2,704,630</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2018	2017	2018	2017	2018	2017	2018	2017
(\$68,725)	(\$22,441)	\$288,146	\$542,765	\$1,660,421	\$790,610	\$0	\$36,471
52,668	53,524	47,819	50,208	0	0	0	785
104,009	138,765	31,446	(18,518)	(2,837)	0	1,500	(250)
0	0	0	0	0	0	0	0
0	(1)	(139,474)	(324,694)	0	0	0	0
0	0	0	0	0	0	0	0
6,887	(1)	22	0	0	0	110,794	0
(13,633)	(9,401)	(131,307)	(389,149)	(87,308)	(260)	(6,609)	(5,779)
(42,433)	(38,343)	(57,658)	(73,399)	(6,622)	(8,099)	(43,080)	(17,575)
(1)	0	(10)	0	0	0	0	0
0	0	0	0	0	0	0	0
(29,347)	(3,847)	(12,729)	(1,731)	(263,005)	(30,790)	0	(1,069)
1,371	242	32,306	47,312	0	0	0	2,660
10,796	118,497	58,561	(167,206)	1,300,649	751,461	62,605	15,252
37,500	37,500	0	0	0	0	0	0
(178,421)	(178,421)	(3,662)	(312,821)	(33,660)	(33,660)	(552,316)	0
0	0	0	0	0	0	35,464	39,453
(140,921)	(140,921)	(3,662)	(312,821)	(33,660)	(33,660)	(516,852)	39,453
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	(31,337)	(2,621)	0	0	0	4,394	(5,649)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	(31,337)	(2,621)	0	0	0	4,394	(5,649)
33,073	453	0	3,544	270,600	18,220	819	(117)
0	0	13,976	0	(820)	0	0	0
0	0	0	0	0	1,529	0	0
33,073	453	13,976	3,544	269,780	19,749	819	(117)
(97,052)	(53,308)	66,254	(476,483)	1,536,769	737,550	(449,034)	48,939
1,658,165	1,552,407	1,092,520	1,407,755	13,144,096	12,014,759	449,034	362,098
<u>\$1,561,113</u>	<u>\$1,499,099</u>	<u>\$1,158,774</u>	<u>\$931,272</u>	<u>\$14,680,865</u>	<u>\$12,752,309</u>	<u>\$0</u>	<u>\$411,037</u>
<u>\$1,561,113</u>	<u>\$1,499,099</u>	<u>\$1,158,774</u>	<u>\$931,272</u>	<u>\$14,680,865</u>	<u>\$12,752,309</u>	<u>\$0</u>	<u>\$411,037</u>
<u>\$1,561,113</u>	<u>\$1,499,099</u>	<u>\$1,158,774</u>	<u>\$931,272</u>	<u>\$14,680,865</u>	<u>\$12,752,309</u>	<u>\$0</u>	<u>\$411,037</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

	Employee Benefit Fund		TOTAL	
	2018	2017	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$548,983	(\$303,656)	\$3,005,953	\$2,231,720
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	307,001	308,110
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	(23,955)	(49,525)	89,598	151,527
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(139,474)	(324,695)
Decrease (increase) in prepaid expense	0	0	0	0
Decrease (increase) in other assets	0	0	39,341	(1)
Increase (decrease) in accounts payable	(112,217)	(201,592)	(674,850)	(953,516)
Increase (decrease) in accrued payroll	(34,735)	(30,329)	(293,040)	(314,751)
Increase (decrease) in due to other funds	0	0	(18)	0
Increase (decrease) in other liabilities	(17,489)	(25,085)	41,997	(25,085)
Unrealized gain (loss) on cash equivalents	(59,741)	(7,015)	(493,308)	(58,282)
Other nonoperating revenue	69,362	51,145	131,032	92,821
Net cash provided by (used for) operating activities	<u>370,208</u>	<u>(566,057)</u>	<u>2,014,232</u>	<u>1,107,848</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	685,976	187,500
Operating transfers out	(24,496)	(24,495)	(1,081,888)	(876,016)
Operating grants	0	0	151,230	81,019
Net cash provided by (used for) noncapital financing activities	<u>(24,496)</u>	<u>(24,495)</u>	<u>(244,682)</u>	<u>(607,497)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from capital lease	0	0	0	0
Debt service – interest	0	0	0	(47)
Debt service – principal	0	0	0	(10,132)
Acquisition and construction of capital assets	0	0	(270,602)	(36,986)
Contributed capital	0	0	0	0
Proceeds from advances from other funds	0	0	0	0
Net cash provided by (used for) capital and related financing act.	<u>0</u>	<u>0</u>	<u>(270,602)</u>	<u>(47,165)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	56,405	281	490,326	25,275
Purchase of investments	0	0	13,156	0
Sale of investments	0	0	0	1,529
Net cash provided by (used for) investing activities	<u>56,405</u>	<u>281</u>	<u>503,482</u>	<u>26,804</u>
Net increase (decrease) in cash and cash equivalents	402,117	(590,271)	2,002,430	(11,066)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>2,526,833</u>	<u>2,926,735</u>	<u>25,115,629</u>	<u>23,463,478</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$2,928,950</u>	<u>\$2,336,464</u>	<u>27,118,059</u>	<u>23,452,412</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	<u>\$2,928,950</u>	<u>\$2,336,464</u>	<u>27,118,059</u>	<u>23,452,412</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$2,928,950</u>	<u>\$2,336,464</u>	<u>27,118,059</u>	<u>23,452,412</u>

TRUST AND AGENCY FUNDS

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

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

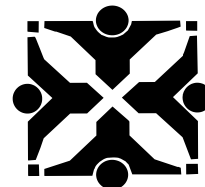
Other Post Employment Benefit Trust Fund - to account for the accumulation of resources for post employment benefits to qualified plan participants.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2018 and 2017

ASSETS	Pension and Other Postemployment Benefits Trust Funds						Nonexpendable Trust Fund	
	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		Designated Loan and Special Tax Bill Investment Fund	
	2018	2017	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$503,624	\$504,678	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	3,187,207	4,592,983
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	1,042,812	1,003,871
Allowance for uncollectible taxes	0	0	0	0	0	0	(202,927)	(142,499)
Accrued interest	156,929	156,000	104,525	104,934	1,111	927	229,789	163,132
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	4,829,145	3,369,103
Other assets	0	0	0	0	0	0	0	0
Investments	80,219,649	76,212,632	53,431,429	51,264,576	3,222,807	2,991,885	0	0
Property, plant, and equipment	0	6,987	0	4,700	0	0	0	0
Accumulated depreciation	0	(6,987)	0	(4,700)	0	0	0	0
TOTAL ASSETS	<u>\$80,376,578</u>	<u>\$76,368,632</u>	<u>\$53,535,954</u>	<u>\$51,369,510</u>	<u>\$3,727,542</u>	<u>\$3,497,490</u>	<u>\$9,086,026</u>	<u>\$8,986,590</u>
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	384,660	605,026	256,208	406,972	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	<u>384,660</u>	<u>605,026</u>	<u>256,208</u>	<u>406,972</u>	<u>0</u>	<u>0</u>	<u>919</u>	<u>919</u>
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	7,585,107	7,485,671
Assigned	0	0	0	0	0	0	0	0
Unassigned	79,991,918	75,763,606	53,279,746	50,962,538	3,727,542	3,497,490	0	0
TOTAL FUND EQUITY	<u>79,991,918</u>	<u>75,763,606</u>	<u>53,279,746</u>	<u>50,962,538</u>	<u>3,727,542</u>	<u>3,497,490</u>	<u>9,085,107</u>	<u>8,985,671</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$80,376,578</u>	<u>\$76,368,632</u>	<u>\$53,535,954</u>	<u>\$51,369,510</u>	<u>\$3,727,542</u>	<u>\$3,497,490</u>	<u>\$9,086,026</u>	<u>\$8,986,590</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2018 and 2017

	Expendable Trust Funds					
	Contributions Fund		REDI Trust Fund		TOTAL	
	2018	2017	2018	2017	2018	2017
ASSETS						
Cash and cash equivalents	\$655,420	\$675,233	\$582,085	\$493,710	\$1,741,129	\$1,673,621
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	3,187,207	4,592,983
Accounts receivable	721	1,063	8,750	0	9,471	1,063
Tax bills receivable	0	0	0	0	1,042,812	1,003,871
Allowance for uncollectible taxes	0	0	0	0	(202,927)	(142,499)
Accrued interest	1,344	1,202	1,206	874	494,904	427,069
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	4,829,145	3,369,103
Other assets	0	0	31,020	105,470	31,020	105,470
Investments	0	0	0	0	136,873,885	130,469,093
Property, plant, and equipment	0	0	0	0	0	11,687
Accumulated depreciation	0	0	0	0	0	(11,687)
TOTAL ASSETS	<u>\$657,485</u>	<u>\$677,498</u>	<u>\$623,061</u>	<u>\$600,054</u>	<u>\$148,006,646</u>	<u>\$141,499,774</u>
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$0	\$0	\$5,342	\$1,019	5,342	1,019
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	640,868	1,011,998
Loans payable	0	0	339,054	377,856	339,054	377,856
Other liabilities	0	0	80	80	999	999
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>344,476</u>	<u>378,955</u>	<u>986,263</u>	<u>1,391,872</u>
FUND EQUITY:						
Fund Balance:						
Nonspendable	0	0	0	0	1,500,000	1,500,000
Restricted	453,155	463,112	0	0	453,155	463,112
Committed	0	0	0	0	7,585,107	7,485,671
Assigned	204,330	214,386	0	0	204,330	214,386
Unassigned	0	0	278,585	221,099	137,277,791	130,444,733
TOTAL FUND EQUITY	<u>657,485</u>	<u>677,498</u>	<u>278,585</u>	<u>221,099</u>	<u>147,020,383</u>	<u>140,107,902</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$657,485</u>	<u>\$677,498</u>	<u>\$623,061</u>	<u>\$600,054</u>	<u>\$148,006,646</u>	<u>\$141,499,774</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, 2018 AND 2017

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2018	2017	2018	2017	2018	2017	2018	2017
CURRENT ASSETS:								
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$503,624	\$504,678	\$503,624	\$504,678
Receivables:								
Accrued interest	156,929	156,000	104,525	104,934	1,111	927	262,565	261,861
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	80,219,649	76,212,632	53,431,429	51,264,576	3,222,807	2,991,885	136,873,885	130,469,093
Total Current Assets	80,376,578	76,368,632	53,535,954	51,369,510	3,727,542	3,497,490	133,912,532	127,738,142
FIXED ASSETS:								
Property, plant, and equipment	0	6,987	0	4,700	0	0	0	11,687
Accumulated depreciation	0	(6,987)	0	(4,700)	0	0	0	(11,687)
Net Fixed Assets	0	0	0	0	0	0	0	0
TOTAL ASSETS	80,376,578	76,368,632	53,535,954	51,369,510	3,727,542	3,497,490	137,640,074	131,235,632
LIABILITIES								
Accounts payable	0	0	0	0	0	0	0	0
Other liabilities	384,660	605,026	256,208	406,972	0	0	640,868	1,011,998
Total Liabilities	384,660	605,026	256,208	406,972	0	0	640,868	1,011,998
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS	\$79,991,918	\$75,763,606	\$53,279,746	\$50,962,538	\$3,727,542	\$3,497,490	\$136,999,206	\$130,223,634

**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, 2018 AND 2017

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2018</u>	<u>2017</u>
OPERATING REVENUES:		
Investment revenue	<u>\$80,866</u>	<u>\$48,902</u>
OPERATING EXPENSES:		
Intragovernmental	1,888	1,990
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>1,888</u>	<u>1,990</u>
NET INCOME	78,978	46,912
FUND BALANCE, BEGINNING OF PERIOD	<u>9,006,129</u>	<u>8,938,759</u>
FUND BALANCE, END OF PERIOD	<u><u>\$9,085,107</u></u>	<u><u>\$8,985,671</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$78,978	\$46,912
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(80,866)	(48,902)
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	(1,597,709)	408,382
Increase (decrease) in other liabilities	0	0
	<u>0</u>	<u>0</u>
Net cash provided by (used for) operating activities	<u>(1,599,597)</u>	<u>406,392</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	82,630	47,635
Purchase of tax bills	(17,001)	(4,349)
Sale of tax bills	20,339	23,391
	<u>85,968</u>	<u>66,677</u>
Net cash provided by (used for) investing activities	<u>85,968</u>	<u>66,677</u>
Net increase (decrease) in cash and cash equivalents	(1,513,629)	473,069
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>4,700,836</u>	<u>4,119,914</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$3,187,207</u>	<u>\$4,592,983</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	<u>\$3,187,207</u>	<u>\$4,592,983</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$3,187,207</u>	<u>\$4,592,983</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, 2018 AND 2017

	Contributions		REDI Trust		TOTAL	
	Fund	Fund	Fund	Fund	Fund	Fund
	2018	2017	2018	2017	2018	2017
REVENUES:						
Investment revenue	\$1,490	(\$885)	\$1,002	(\$1,063)	\$2,492	(\$1,948)
Miscellaneous	419,563	92,015	316,090	335,604	735,653	427,619
TOTAL REVENUES	<u>421,053</u>	<u>91,130</u>	<u>317,092</u>	<u>334,541</u>	<u>738,145</u>	<u>425,671</u>
EXPENDITURES:						
Current:						
Policy development and administration	0	0	205,125	199,017	205,125	199,017
Health and environment	0	0	0	0	0	0
Personal development	38,477	10,437	0	0	38,477	10,437
TOTAL EXPENDITURES	<u>38,477</u>	<u>10,437</u>	<u>205,125</u>	<u>199,017</u>	<u>243,602</u>	<u>209,454</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>382,576</u>	<u>80,693</u>	<u>111,967</u>	<u>135,524</u>	<u>494,543</u>	<u>216,217</u>
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	35,265	6,855	0	0	35,265	6,855
Operating transfers to other funds	(372,820)	(33,734)	0	0	(372,820)	(33,734)
Loan Proceeds	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(337,555)</u>	<u>(26,879)</u>	<u>0</u>	<u>0</u>	<u>(337,555)</u>	<u>(26,879)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	45,021	53,814	111,967	135,524	156,988	189,338
FUND BALANCE, BEGINNING OF PERIOD	612,464	623,684	166,618	85,575	779,082	709,259
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	<u>\$657,485</u>	<u>\$677,498</u>	<u>\$278,585</u>	<u>\$221,099</u>	<u>\$936,070</u>	<u>\$898,597</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

CONTRIBUTIONS FUND	2018	2017
REVENUES:		
Investment revenue	\$1,490	(\$885)
Miscellaneous	419,563	92,015
TOTAL REVENUES	421,053	91,130
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	1,543	1,780
Travel and training	(49)	0
Intragovernmental	413	425
Utilities, services, and miscellaneous	36,570	8,232
Capital Outlay	0	0
TOTAL EXPENDITURES	38,477	10,437
Operating transfer from other funds	0	0
Operating transfer to other funds	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$382,576</u>	<u>\$80,693</u>
 REDI TRUST FUND		
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	169,575	171,225
Contributions – City	46,000	46,000
Contributions – County	26,250	26,250
Contributions – University	26,250	26,250
Investment revenue	1,002	(1,063)
Miscellaneous	48,015	65,879
TOTAL REVENUES	317,092	334,541
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	26,445	26,805
Travel and training	28,157	21,580
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	140,127	142,379
Interest expense	10,396	8,253
TOTAL EXPENDITURES	205,125	199,017
Operating transfer to other funds	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$111,967</u>	<u>\$135,524</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2018	2017	2018	2017	2018	2017
Cash and cash equivalents	\$0	\$1,595,859	\$0	\$2,030,770	\$0	\$119,020
Accounts receivable	0	0	0	37,024	0	0
Taxes receivable, net	0	24,657	0	0	0	0
Accrued interest	0	2,828	0	4,614	0	230
Total Assets	<u>0</u>	<u>1,623,344</u>	<u>0</u>	<u>2,072,408</u>	<u>0</u>	<u>119,250</u>
LIABILITIES						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	25,000	0	37,800	0	0
Other liabilities	0	1,598,344	0	2,034,608	0	119,250
Total Liabilities	<u>0</u>	<u>1,623,344</u>	<u>0</u>	<u>2,072,408</u>	<u>0</u>	<u>119,250</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		Mo Foundation for Health Fund		TOTAL	
2018	2017	2018	2017	2018	2017	2018	2017	2018	2017
\$16,889	\$19,784	\$20,000	\$44,639	\$5,172	\$10,000	\$0	\$0	\$42,061	\$3,820,072
46,868	64,597	0	27,988	0	0	0	0	46,868	129,609
0	0	0	0	0	0	0	0	0	24,657
0	0	0	0	0	0	0	0	0	7,672
<u>63,757</u>	<u>84,381</u>	<u>20,000</u>	<u>72,627</u>	<u>5,172</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>88,929</u>	<u>3,982,010</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$3,617	\$0	\$3,617	\$0
0	0	0	0	0	0	8,204	0	8,204	62,800
63,757	84,381	20,000	72,627	5,172	10,000	(11,821)	0	77,108	3,919,210
<u>63,757</u>	<u>84,381</u>	<u>20,000</u>	<u>72,627</u>	<u>5,172</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>88,929</u>	<u>3,982,010</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED JUNE 30, 2018 AND 2017

	Balance July 1		Additions		Deductions		Balance June 30	
	2017	2016	2018	2017	2018	2017	2018	2017
LIBRARY DEBT FUND								
ASSETS								
Cash and cash equivalents	\$1,595,859	\$1,654,061	\$79,508	\$1,619,295	\$1,675,367	\$1,677,497	\$0	\$1,595,859
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	24,657	13,994	60,624	1,587,023	85,281	1,576,360	0	24,657
Accrued interest	2,828	3,237	9,621	31,945	12,449	32,354	0	2,828
Total Assets	<u>1,623,344</u>	<u>1,671,292</u>	<u>149,753</u>	<u>3,238,263</u>	<u>1,773,097</u>	<u>3,286,211</u>	<u>0</u>	<u>1,623,344</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	25,000	27,300	0	0	25,000	2,300	0	25,000
Other liabilities	1,598,344	1,643,992	3,286,431	1,588,552	4,884,775	1,634,200	0	1,598,344
Total Liabilities	<u>1,623,344</u>	<u>1,671,292</u>	<u>3,286,431</u>	<u>1,588,552</u>	<u>4,909,775</u>	<u>1,636,500</u>	<u>0</u>	<u>1,623,344</u>
LIBRARY OPERATING FUND								
ASSETS								
Cash and cash equivalents	\$2,030,770	\$4,174,307	\$470,942	\$2,600,468	\$2,501,712	\$4,744,005	\$0	\$2,030,770
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	37,024	20,345	408,981	2,494,821	446,005	2,478,142	0	37,024
Accrued interest	4,614	8,219	8,759	67,289	13,373	70,894	0	4,614
Total Assets	<u>2,072,408</u>	<u>4,202,871</u>	<u>888,682</u>	<u>5,162,578</u>	<u>2,961,090</u>	<u>7,293,041</u>	<u>0</u>	<u>2,072,408</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	37,800	37,300	0	500	37,800	0	0	37,800
Other liabilities	2,034,608	4,165,571	6,445,581	2,526,086	8,480,189	4,657,049	0	2,034,608
Total Liabilities	<u>2,072,408</u>	<u>4,202,871</u>	<u>6,445,581</u>	<u>2,526,586</u>	<u>8,517,989</u>	<u>4,657,049</u>	<u>0</u>	<u>2,072,408</u>
LIBRARY BUILDING FUND								
ASSETS								
Cash and cash equivalents	\$119,020	\$119,054	\$15,674	\$2,857	\$134,694	\$2,891	\$0	\$119,020
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	230	254	953	2,484	1,183	2,508	0	230
Total Assets	<u>119,250</u>	<u>119,308</u>	<u>16,627</u>	<u>5,341</u>	<u>135,877</u>	<u>5,399</u>	<u>0</u>	<u>119,250</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	119,250	119,308	116,007	0	235,257	58	0	119,250
Total Liabilities	<u>119,250</u>	<u>119,308</u>	<u>116,007</u>	<u>0</u>	<u>235,257</u>	<u>58</u>	<u>0</u>	<u>119,250</u>
TIGER HOTEL TIF FUND								
ASSETS								
Cash and cash equivalents	\$19,784	\$19,733	\$65,676	\$68,253	\$68,571	\$68,202	\$16,889	\$19,784
Accounts receivable	64,597	89,474	0	4,895	17,729	29,772	46,868	64,597
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	36	0	289	0	325	0	0
Total Assets	<u>84,381</u>	<u>109,243</u>	<u>65,676</u>	<u>73,437</u>	<u>86,300</u>	<u>98,299</u>	<u>63,757</u>	<u>84,381</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	84,381	109,243	0	4,992	20,624	29,854	63,757	84,381
Total Liabilities	<u>84,381</u>	<u>109,243</u>	<u>0</u>	<u>4,992</u>	<u>20,624</u>	<u>29,854</u>	<u>63,757</u>	<u>84,381</u>
REGENCY TIF FUND								
ASSETS								
Cash and cash equivalents	\$44,639	\$43,707	\$182,700	\$157,688	\$207,339	\$156,756	\$20,000	\$44,639
Accounts receivable	27,988	64,944	10,622	18,147	38,610	55,103	0	27,988
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	80	0	512	0	592	0	0
Total Assets	<u>72,627</u>	<u>108,731</u>	<u>193,322</u>	<u>176,347</u>	<u>245,949</u>	<u>212,451</u>	<u>20,000</u>	<u>72,627</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	72,627	108,731	270,093	175,755	322,720	211,859	20,000	72,627
Total Liabilities	<u>72,627</u>	<u>108,731</u>	<u>270,093</u>	<u>175,755</u>	<u>322,720</u>	<u>211,859</u>	<u>20,000</u>	<u>72,627</u>

CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS

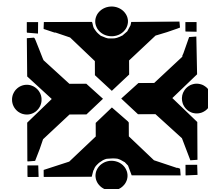
COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED JUNE 30, 2018 AND 2017

	Balance July 1		Additions		Deductions		Balance June 30	
	2017	2016	2018	2017	2018	2017	2018	2017
BROADWAY HOTEL PHASE 2 TIF FUND								
ASSETS								
Cash and cash equivalents	\$10,000	\$0	\$55,000	\$10,000	\$59,828	\$0	\$5,172	\$10,000
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>10,000</u>	<u>0</u>	<u>55,000</u>	<u>10,000</u>	<u>59,828</u>	<u>0</u>	<u>5,172</u>	<u>10,000</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	10,000	0	75,872	10,000	80,700	0	5,172	10,000
Total Liabilities	<u>10,000</u>	<u>0</u>	<u>75,872</u>	<u>10,000</u>	<u>80,700</u>	<u>0</u>	<u>5,172</u>	<u>10,000</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	\$0	\$0	\$44,545	\$0	\$40,928	\$0	\$3,617	\$0
Due to other entities	0	0	65,928	0	57,724	0	8,204	0
Other liabilities	0	0	86,586	0	98,407	0	(11,821)	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>197,059</u>	<u>0</u>	<u>197,059</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL AGENCY FUNDS								
ASSETS								
Cash and cash equivalents	\$3,820,072	\$6,010,862	\$869,500	\$4,458,561	\$4,647,511	\$6,649,351	\$42,061	\$3,820,072
Accounts receivable	92,585	154,418	10,622	23,042	56,339	84,875	46,868	92,585
Taxes receivable, net	61,681	34,339	469,605	4,081,844	531,286	4,054,502	0	61,681
Accrued interest	7,672	11,826	19,333	102,519	27,005	106,673	0	7,672
Total Assets	<u>3,982,010</u>	<u>6,211,445</u>	<u>1,369,060</u>	<u>8,665,966</u>	<u>5,262,141</u>	<u>10,895,401</u>	<u>88,929</u>	<u>3,982,010</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$44,545	\$0	\$40,928	\$0	\$3,617	\$0
Due to other entities	62,800	64,600	65,928	500	120,524	2,300	8,204	62,800
Other liabilities	3,919,210	6,146,845	10,280,570	4,305,385	14,122,672	6,533,020	77,108	3,919,210
Total Liabilities	<u>3,982,010</u>	<u>6,211,445</u>	<u>10,391,043</u>	<u>4,305,885</u>	<u>14,284,124</u>	<u>6,535,320</u>	<u>88,929</u>	<u>3,982,010</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, 2018 and 2017

	<u>2018</u>	<u>2017</u>
GENERAL FIXED ASSETS:		
Land	\$48,680,860	\$48,680,860
Buildings	73,335,351	73,332,497
Improvements other than buildings	41,694,703	39,600,555
Infrastructure	309,022,441	298,068,861
Furniture, fixtures, and equipment	41,529,408	38,835,904
Construction in progress	<u>25,622,196</u>	<u>25,801,354</u>
TOTAL GENERAL FIXED ASSETS	<u>\$539,884,959</u>	<u>\$524,320,031</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	141,915,951	141,792,487
Special Revenue Funds	25,414,793	25,414,793
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	113,432,178	113,432,178
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	11,336,168	11,336,168
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	<u>228,923,740</u>	<u>213,482,276</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$539,884,959</u>	<u>\$524,320,031</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
JUNE 30, 2018

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improve- ments Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	\$0	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	0	13,104
City Manager	166,499	0	0	47,758	118,741
Finance	234,884	0	0	66,263	168,621
Human Resources	23,267	0	0	0	23,267
City Counselor	19,497	0	0	0	19,497
Public Works Administration	34,128	0	0	0	34,128
Public Works Engineering	259,991	0	0	0	259,991
Public Works Public Buildings	56,318,077	3,145,204	52,832,197	295,139	45,537
Convention and Tourism	830,463	157,604	652,508	0	20,351
Cultural Affairs	60,000	0	0	50,000	10,000
REDI	5,695	0	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	57,965,605	3,302,808	53,484,705	459,160	718,932
PUBLIC SAFETY:					
Police	7,536,655	501,436	1,583,593	110,193	5,341,433
Fire	29,102,178	1,106,584	11,790,675	919,839	15,285,080
Animal Control	57,384	0	0	0	57,384
Municipal Court	153,637	0	0	0	153,637
Joint Communications	3,893,032	0	9,720	54,645	3,828,667
Civil Defense	1,287,453	0	0	0	1,287,453
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	42,030,339	1,608,020	13,383,988	1,084,677	25,953,654
TRANSPORTATION:					
Streets	326,590,424	5,457,572	3,073,574	309,500,795	8,558,483
Traffic	1,046,131	0	0	0	1,046,131
TOTAL TRANSPORTATION	327,636,555	5,457,572	3,073,574	309,500,795	9,604,614
HEALTH AND ENVIRONMENT:					
Health Services	305,598	0	7,195	0	298,403
Community Development	507,971	0	0	73,500	434,471
CDBG	23,033	0	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	836,602	0	7,195	73,500	755,907
PERSONAL DEVELOPMENT:					
Parks and Recreation	85,793,662	38,312,460	3,385,889	39,599,012	4,496,301
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	85,793,662	38,312,460	3,385,889	39,599,012	4,496,301
Total General Fixed Assets Allocated to Functions	514,262,763	<u>\$48,680,860</u>	<u>\$73,335,351</u>	<u>\$350,717,144</u>	<u>\$41,529,408</u>
CONSTRUCTION IN PROGRESS	<u>25,622,196</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$539,884,959</u>				

CITY OF COLUMBIA, MISSOURI

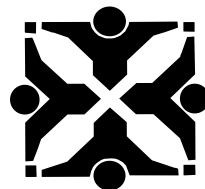
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE NINE MONTHS ENDED JUNE 30, 2018

	General Fixed Assets Oct. 1, 2017	Additions	Deductions	General Fixed Assets June 30, 2018
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	13,104
City Manager	166,499	0	0	166,499
Finance	234,884	0	0	234,884
Human Resources	23,267	0	0	23,267
City Counselor	19,497	0	0	19,497
Public Works Administration	34,128	0	0	34,128
Public Works Engineering	219,768	40,223	0	259,991
Public Works Public Buildings	56,318,077	0	0	56,318,077
Convention and Tourism	830,463	0	0	830,463
Cultural Affairs	60,000	0	0	60,000
REDI	5,695	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	57,925,382	40,223	0	57,965,605
PUBLIC SAFETY:				
Police	7,546,824	340,489	350,658	7,536,655
Fire	27,043,050	2,580,982	521,854	29,102,178
Animal Control	57,384	0	0	57,384
Municipal Court	153,637	0	0	153,637
Joint Communications	3,893,032	0	0	3,893,032
Civil Defense	1,287,453	0	0	1,287,453
City Prosecutor	0	0	0	0
TOTAL PUBLIC SAFETY	39,981,380	2,921,471	872,512	42,030,339
TRANSPORTATION:				
Streets	326,299,785	394,701	104,062	326,590,424
Traffic	1,046,131	0	0	1,046,131
TOTAL TRANSPORTATION	327,345,916	394,701	104,062	327,636,555
HEALTH AND ENVIRONMENT:				
Health services	305,598	0	0	305,598
Community development	472,839	49,550	14,418	507,971
CDBG	23,033	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	801,470	49,550	14,418	836,602
PERSONAL DEVELOPMENT:				
Parks and Recreation	85,744,466	127,148	77,952	85,793,662
TOTAL PERSONAL DEVELOPMENT	85,744,466	127,148	77,952	85,793,662
CONSTRUCTION IN PROGRESS	27,577,360	0	1,955,164	25,622,196
TOTAL GENERAL FIXED ASSETS	\$539,375,974	\$3,533,093	\$3,024,108	\$539,884,959

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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, 2018 and 2017

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2018	2017
Special Obligation Bonds 2016:		
Amount available in Debt Service Funds	948,188	960,274
Amount to be provided	14,181,812	15,404,726
Lemone Note		
Amount available in Debt Service Funds	1,006,543	1,280,104
Amount to be provided	2,513,429	3,574,982
MTFC Loan		
Amount available in Debt Service Funds	937,310	938,885
Amount to be provided	2,670,606	3,486,876
Accrued Compensated Absences:		
Amount to be provided	<u>3,002,242</u>	<u>3,799,044</u>
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$25,260,130</u>	<u>\$29,444,891</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2016:	15,130,000	16,365,000
Lemone Note	3,519,972	4,855,086
MTFC Loan	3,607,916	4,425,761
Accrued compensated absences	<u>3,002,242</u>	<u>3,799,044</u>
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$25,260,130</u>	<u>\$29,444,891</u>

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CITY OF COLUMBIA, MISSOURI

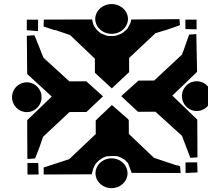
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE NINE MONTHS ENDED JUNE 30, 2018 AND 2017

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2018	2017	2018	2017	2018	2017
BALANCE, BEGINNING OF PERIOD	\$3,299,964	\$3,361,823	\$24,617,778	\$28,647,372	\$27,917,742	\$32,009,195
Additions:						
Increase in accrued compensated absences	0	0	0	0	0	0
Lemone Trust	0	0	0	0	0	0
MTFC Loan	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0
Deductions:						
Maturities:						
Lemone Trust	0	0	1,009,047	951,334	1,009,047	951,334
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	1,235,000	1,215,000	1,235,000	1,215,000
MTFC Loan	0	0	413,565	397,970	413,565	397,970
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	2,657,612	2,564,304	2,657,612	2,564,304
Increase (decrease) in fund balance of Debt Service Funds	(385,348)	(182,560)	385,348	182,560	0	0
BALANCE, END OF PERIOD	\$2,914,616	\$3,179,263	\$22,345,514	\$26,265,628	\$25,260,130	\$29,444,891

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CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
June 30, 2018

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 06/30/18
POOLED CASH:						
U. S. Government and Agency Securities:						
FNMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	3,927	2,732
FNMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	43,316	5,617
GNMA PL 782103X - 36241KKQ0	various	67,342,669	01/15/19	4.000%	89,512	77,520
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	23,787	706
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	1,834,796
GNMA PL 782102X - 36241KKP2	various	76,721,575	12/15/19	4.500%	314,949	294,319
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	14,014	11,223
FHR 1013 Z - 31290ARL1	11/21/02	780,000	10/15/20	9.000%	22,179	78
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	1,766,425	1,715,104
FGG 11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	18,640	32,196
GNMA PL 783440X - 36241LZD1	07/18/17	25,000,000	12/15/20	5.000%	247,271	230,878
FGJ15115 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	416,745	284,577
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	265,763	109,757
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	28,023	4,237
FHR 11161	11/30/98	505,000	08/15/21	5.500%	-	1,056
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	38,577	7,773
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.500%	2,244,878	2,217,230
FHLMC PL G12334 - 3128MIPT0	various	109,369,361	09/01/21	5.000%	1,955,092	1,859,945
FHLMC CTF5 J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	-	24,971
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	-	1,981
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	1,951,940
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	15,568	1,619
GNR 2010-160 - 38377RLG8	11/03/17	5,826,000	01/20/22	4.500%	2,324,450	2,230,400
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	118,382	19,957
FNMA PL 995529 - 31416B4N5	various	52,857,005	11/01/22	5.500%	1,546,186	1,433,749
FNMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	1,605,906	1,596,352
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	147,080	85,380
FHLMC C90787 GOLD - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	-	82,720
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	94,087	74,441
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	411,509	264,313
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	196,552	105,549
FHLMC PL J09639 - 3128PMV80	various	245,000,000	04/01/24	4.000%	5,636,778	5,342,620
FNMA PL 930852 - 31412PEZ0	03/16/17	21,337,000	04/01/24	4.500%	1,246,221	1,188,752
GNMA PL 004040M - 36202E3M9	06/19/17	1,000,000	04/20/24	4.000%	105,402	100,428
FHLMC CALLABLE - 3134G8ZT9	04/26/16	3,000,000	04/26/24	1.500%	3,000,000	2,932,140
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	17,880	69,317
FHLB CALLABLE - 3130A1RQ3	05/14/14	2,000,000	05/14/24	2.000%	2,000,000	1,980,700
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	295,076	183,644
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	365,444	220,973
FHR 3559 BL - 31398EZ56	03/20/18	11,111,111	08/15/24	5.000%	3,739,400	3,683,537
FNMA PL 931875 - 31412QJU4	06/19/17	30,000,000	09/01/24	4.500%	3,692,171	3,544,461
FHLMC CTF5 J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	154,817	96,947
FHLMC PL G16325 - 3128MFHA9	11/08/17	1,392,115	12/01/24	5.500%	1,074,065	1,029,089
GNMA PL 728923X - 3620AFYU5	06/19/17	4,480,800	12/15/24	4.000%	515,385	494,487
GNMA PL 711060X - 36297F5V0	06/19/17	5,100,000	01/15/25	4.000%	627,074	604,380
FHLB BOND STEP UP CALLABLE - 3130A43T7	02/27/15	2,000,000	02/27/25	1.000%	2,000,000	2,002,840
FNMA PL AL9580 - 3138ERUE8	12/19/17	11,265,000	03/01/25	4.000%	7,302,603	7,184,417
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	394,925	281,388
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	422,655	295,000
GNMA PL 784163X - 3622A2TU6	01/23/17	6,000,000	04/15/25	4.000%	3,524,722	3,382,638
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	1,413,921	1,328,578
FNMA PL AL7636 - 3138EQPW6	03/16/17	2,300,000	09/01/25	5.500%	793,213	731,187
GNMA PL 783100X - 36241LNR3	05/16/17	4,000,000	09/15/25	4.500%	495,646	475,956
GNR 2010-111 WG - 38377JP72	06/06/18	43,798,263	09/20/25	4.000%	5,269,773	5,333,465
FN 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	492,840	363,000
FNMA 890265 - 31410LCA8	04/19/17	37,195,782	11/01/25	4.500%	5,099,823	4,801,929
FNMA AE0879 - 31419A6R3	04/19/17	46,000,000	11/01/25	4.000%	3,680,053	3,512,538
GNMA PL 004943M - 36202FP42	06/19/17	4,700,000	02/20/26	4.000%	592,498	566,471
FNR 2011-58 KA - 31397LUT9	08/15/11	2,500,000	02/25/26	3.500%	126,820	12,250
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	506,530	495,433
FHR 3827 - 3137A7YC8	11/16/17	16,800,000	03/15/26	3.500%	967,563	940,014
FNR 2011-20 - 31397QST4	10/20/17	1,565,374	03/25/26	3.500%	1,141,087	1,101,084
GNMA PL 005013M - 36202FSA5	06/19/17	3,000,000	04/20/26	4.000%	406,859	388,637
FHLMC PL J15482 - 3128PVC75	03/16/17	6,000,000	05/01/26	4.000%	819,583	781,308
GNMA PL 738281X - 3620ASFW4	08/24/17	8,013,000	05/15/26	4.000%	1,379,352	1,330,512
GNMA PL 763534X - 36176EBB6	09/18/17	18,400,000	05/15/26	3.500%	3,026,234	2,933,831
FHLMC PL G14159 - 3128MCZY4	06/19/17	3,065,000	06/01/26	4.000%	387,404	370,850
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	3.500%	1,413,321	1,327,413
FHR 4395 - 3137BEW65	01/16/18	13,000,000	07/15/16	4.500%	4,658,424	4,557,744
GNMA PL 005107M - 36202FU87	05/16/17	7,060,000	07/20/26	4.000%	1,016,064	966,522
FHLMC PC GOLD 15 Yr - 3128PWAE2	09/19/11	2,500,000	08/01/26	3.000%	715,676	630,322
FNMA PL AJ1758 - 3138ASSU2	03/16/17	18,955,000	09/01/26	3.500%	3,156,794	3,001,601
FHR 1883 L - 31337WD7	05/10/02	2,000,000	09/15/26	7.000%	118,572	47,777
FNMA AL2661 - 3138EJ5X2	04/19/17	7,089,000	10/01/26	4.000%	1,646,690	1,566,516
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	139,435	98,050
FNMA PL A9746 - 3138ERZL7	02/16/17	5,000,000	01/01/27	4.500%	3,520,384	3,302,680
FNMA PL AL1953 - 3138EJE38	03/16/17	12,805,575	01/01/27	4.500%	1,797,452	1,687,193
FNMA PL AL9971 - 3138ESCH9	03/16/17	5,000,000	01/01/27	4.500%	3,570,874	3,374,390
FHLMC PL J31961 - 31307NFA7	03/16/17	9,189,618	03/01/27	3.500%	4,597,534	4,379,413
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,200,000	04/25/27	1.750%	687,917	620,149
FNR 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	204,875	104,764
FNMA PL MA3061 - 31418CMK7	various	8,948,803	07/01/27	3.000%	7,666,966	7,541,781
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	847,705	760,571
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	871,069	814,102
FHLMC CTF5 D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	95,387	117,306
FHLMC C91164 - 3128RH7JH7	various	4,000,000	03/01/28	5.000%	160,069	94,636
FNMA GTD MTG 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	46,764	84,636
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	1,041,048	934,984
FHLMC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	41,198	54,714
FHLB BOND STEP UP CALLABLE - 3130A7P41	04/28/16	3,000,000	04/28/28	2.000%	3,000,000	2,864,100
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	463,686	469,154
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	34,627	2,194
FNMA PL 89074 - 31410LRZ7	06/06/18	1,175,000	09/01/28	3.000%	692,503	690,787
FNMA PL AL4189 - 3138ELUP6	02/16/17	7,900,000	10/01/28	3.500%	4,093,648	3,925,633
FHLMC PL G16274 - 3128MFFP8	09/18/17	4,983,614	01/01/29	4.000%	4,208,626	4,058,090
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	319,254	125,576
GNMA PL 783878X - 3622A2JX1	05/16/17	1,500,000	04/15/29	4.000%	537,032	517,978
FNMA PL AL9742 - 3138ERZG8	03/16/17	4,000,000	07/01/29	4.000%	2,867,607	2,740,959
FHLMC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	384,756	269,756
FHLMC G16108 - 3128MFAH1	04/19/17	6,000,000	08/01/30	4.000%	4,579,511	4,379,929
FNR 2013-128 A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	744,540	646,542
FNMA CALLABLE - 3136G3JCO	04/28/16	2,000,000	04/28/31	2.000%	1,998,000	1,901,600
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	619,625	502,130

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 06/30/18
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	592,606	516,872
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	443,961	381,853
FNMA PL BM1231 - 3140J5LM9	10/06/17	5,000,000	11/01/31	3.500%	3,964,291	3,835,442
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	386,947	316,894
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	366,929	297,968
FNMA PL MB3808 - 3140J8GS6	04/27/18	4,000,000	08/01/32	4.000%	3,914,024	3,906,059
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	1,532,547	1,379,059
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	16,885	19,919
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	1,098,530	1,045,600
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	109,273	61,832
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	304,278	272,314
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	61,996	74,036
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	30,718	25,873
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	387,635	283,923
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	268,988	167,889
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	1,884,420	1,963,481
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	369,706	213,719
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	87,747	94,974
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	26,107	26,000
FNMA ARM 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	-	18,392
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	200,028	107,483
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	115,137	122,167
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	169,499	154,904
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	72,953	97,461
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	305,073	140,859
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	356,773	310,020
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	136,312	89,217
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	99,486	19,914
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	265,697	114,379
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	130,244	57,877
FHR 4385 JA - 3137BDSX5	04/12/16	5,000,000	10/15/37	2.500%	1,947,936	1,816,191
GNMA 2012-07 PH - 38378CQF7	08/28/13	2,000,000	01/20/38	2.750%	295,199	274,493
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	376,305	229,137
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	-	66,324
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	46,717	3,184
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	237,052	155,203
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	122,204	76,254
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	541,372	502,886
FHR 3796 LA - 3137ASZA5	07/10/12	2,200,000	06/15/39	2.000%	418,588	379,530
GNMA 4461M - 36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	134,244	45,429
GNR 10-125 TC - 38377JD83	01/22/14	3,000,000	06/20/39	2.500%	256,744	270,376
GNR 2017-104 - 38380FD45	11/01/17	7,088,489	06/20/39	3.000%	5,091,883	4,968,103
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	171,129	84,212
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	353,887	208,096
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	203,699	148,734
GNMA 2012-27 CL A - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	967,763	916,337
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	256,482	198,985
GNR 2010-30 BP - 38376XZC0	04/23/14	5,645,000	07/20/39	3.500%	851,781	718,071
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	149,772	95,992
GNR 2012-39 MP - 38378DPL3	09/13/12	2,000,000	08/20/39	2.000%	290,975	238,275
FHR 3753 PG - 3137A3ME6	07/18/13	4,000,000	09/15/39	2.500%	755,171	787,951
GNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	803,576	703,121
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/30/39	3.000%	101,666	97,393
FNR 2011-27 JQ - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	262,460	147,256
FHR 3795 EB - 3137ASMK7	11/26/14	3,500,000	10/15/39	2.500%	832,056	786,242
GNR 10-117 GD - 38377JZ48	08/06/13	2,429,000	10/20/39	3.000%	386,198	362,962
FHR 3725 PD - 3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	818,007	764,738
GNR 2015-57 GA - 38379LLU8	07/22/15	2,050,000	01/20/40	2.500%	552,647	496,474
FNR 2010-57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	349,495	243,418
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	314,505	259,327
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	616,303	583,009
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	566,730	573,065
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	518,170	449,536
FNR 2010-87 PJ - 31398TJZ3	05/24/11	2,000,000	06/25/40	3.500%	158,444	130,936
FNR 2014-19 HA - 3136AJPG5	04/21/14	2,000,000	06/25/40	2.000%	332,541	306,551
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	475,736	401,751
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	485,320	446,136
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	342,494	317,949
GNR 2010-134 YA - 38377LTS7	various	9,200,000	10/20/40	2.500%	1,776,918	1,690,297
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	617,513	667,744
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	227,444	153,397
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	347,292	295,877
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	529,228	488,671
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	99,393	6,449
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	919,266	849,009
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	797,671	737,665
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	594,468	512,648
FHR 4019 JD - 3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	612,032	579,015
GNR 2015-88 GC - 38379PP27	07/21/15	2,000,000	05/20/41	2.500%	817,565	781,019
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	224,468	195,237
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	849,349	780,094
FHR 4000 PJ - 3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	1,232,947	1,124,743
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	461,954	336,345
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	1,103,642	1,066,219
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	870,877	808,651
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	1,142,506	1,060,443
FNR 2014-46 PG - 3136AKUZ4	09/03/14	2,000,000	01/25/43	3.000%	426,161	364,747
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	1,013,326	934,633
FHR 4314 LE - 3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	629,536	588,830
FHR 4314 PE - 3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	738,836	697,913
FNR 2014-68 GM - 3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	1,206,719	1,134,500
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	1,447,042	1,346,057
FHR 4474 JA - 3137BFFJ7	06/23/15	2,000,000	06/15/44	3.000%	1,427,490	1,320,172
US Government and Municipal Securities						
ST LOUIS CO MO ROCKWOOD - 791434XA6	12/08/17	600,000	02/01/19	5.000%	624,138	612,150
NEW YORK ST DORM AUTH RE - 649907XW7	10/26/17	1,185,000	12/01/23	3.740%	1,283,340	1,215,182
Total U. S. Government, Agency and Municipal Securities					\$ 204,619,975	\$ 191,527,063

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 06/30/18
Miscellaneous Securities						
UBS Select Treasury	various	124,047,491	-	-	124,047,491	124,047,491
Total Miscellaneous Securities					\$ 124,047,491	\$ 124,047,491
Total Pooled Cash Marketable Securities						
					\$ 328,667,466	\$ 315,574,554
Self Insurance Securities						
US TSY Note 912828K82	05/22/18	1,300,000	08/15/18	1.000%	1,304,345	1,305,615
Total Self Insurance Securities					\$ 1,304,345	\$ 1,305,615
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
AmFds Euro Pacfc	various	6,101	—	—	230,237	319,480
BlkRkEq Divd Inv	various	24,862	—	—	496,983	559,648
FidAdv New Insights A	various	20,421	—	—	467,793	675,956
Gdmnscs Strat Inc A	various	11,391	—	—	118,377	106,398
JPM EmrgMrk Eq A	various	4,630	—	—	97,752	124,757
JPM SmCap Eq A	various	4,310	—	—	158,395	226,001
Loomis Bd Admn	various	18,396	—	—	260,949	245,596
LrdAbtGr Oppr A	various	9,173	—	—	175,560	194,847
Okmrk Intl II	various	13,237	—	—	244,078	350,917
Pgim Ttl Rtn Bd A	various	31,752	—	—	460,331	448,341
Total Mutual Funds					\$ 2,710,455	\$ 3,251,941
Total Post Employment Health Fund					\$ 2,710,455	\$ 3,251,941
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
GFI Group - 361652AA8	various	115,000	07/19/18	8.375%	125,431	115,000
Northern Trst Co Nts - 66586GCD7	various	510,000	08/15/18	6.500%	572,001	512,387
Stanley Black & Decker - 854502AB7	03/09/16	775,000	11/17/18	4.250%	783,827	774,000
SLM Corp - 78442FER5	various	110,000	01/15/19	5.500%	113,206	110,880
MGM Resorts Intl - 552953BW0	various	120,000	02/01/19	8.625%	131,046	123,000
Walmart - 931142CP6	various	600,000	02/01/19	4.125%	599,394	605,646
Unilever Cptl Corp NTS - 904764AK3	various	510,000	02/15/19	4.800%	557,381	516,967
Whirlpool Corp NTS B/E - 963320AQ9	various	500,000	03/01/19	2.400%	502,105	498,680
HCA Inc NTS B/E - 404119BM0	various	110,000	03/15/19	3.750%	112,359	110,413
DCP Midstream Op - 23311VAE7	various	110,000	04/01/19	2.700%	109,719	108,900
Lowe's Cos Inc - 548661DL8	10/18/17	150,000	04/15/19	1.150%	149,066	148,323
Lyondellbasell - 552081AG6	06/21/13	13,000	04/15/19	5.000%	14,395	13,129
Toyota Motor Credit - 89236TDE2	07/05/17	530,000	05/20/19	1.400%	527,249	524,244
Home Depot Inc NTS - 737076BE1	06/06/16	555,000	06/15/19	2.000%	567,032	551,731
Target Corp - 87612EBB1	various	510,000	06/26/19	2.300%	516,146	508,399
American Honda Fin Nts - 02665WAH4	08/08/16	550,000	08/15/19	2.250%	566,269	546,860
Gannett Co Inc - 364725BD2	12/23/15	58,000	10/15/19	5.125%	60,030	58,000
Amer Movil SAB - 02364WAX3	various	130,000	10/16/19	5.000%	140,957	132,963
Lennar Corp - 526057BU7	various	110,000	11/15/19	4.500%	114,638	110,688
Targa Res Partners - 87612BAR3	various	115,000	11/15/19	4.125%	115,756	115,000
Alibaba Group - 01609WAC6	09/23/16	50,000	11/28/19	2.500%	50,967	49,667
AirCastle Ltd - 00928QAK7	various	115,000	12/01/19	6.250%	125,500	118,948
Costco Whsl Corp - 22160KAF2	various	455,000	12/15/19	1.700%	461,592	447,907
Airlease Corp - 00912XAU8	various	60,000	01/15/20	2.125%	59,804	58,891
JP Morgan Chase - 46625HKA7	02/05/15	240,000	01/23/20	2.250%	240,730	236,914
Medtronic Inc - 585055BG0	04/26/18	650,000	03/15/20	2.500%	646,796	645,489
Hyundai Cptl Amer Inc - 44891AAB3	11/09/17	40,000	03/19/20	2.600%	39,877	39,348
FIAT Chrysler - 31562QAC1	various	115,000	04/15/20	4.500%	117,816	114,964
Dish DBS Corp - 25470XAQ8	various	45,000	05/01/20	5.125%	46,263	44,550
CIT Group Inc - 125581GN2	various	110,000	05/15/20	5.375%	118,356	112,888
EMC Corp - 268648AQ5	various	115,000	06/01/20	2.650%	110,594	111,681
Gannett Co Inc - 364725BA8	06/21/18	45,000	07/15/20	5.125%	45,534	45,281
ICAHN Enterprises - 451102AX5	08/30/16	120,000	08/01/20	6.000%	117,900	121,500
Arcelormittal - 03938LAQ7	various	45,000	08/05/20	5.750%	45,548	46,463
Istar Financial Inc - 45031UCC3	various	115,000	09/15/20	4.625%	116,994	113,275
Nielsen Fin - 65409QBA9	various	120,000	10/01/20	4.500%	122,550	119,850
Tenet Healthcare Corp - 87243QAB2	various	115,000	10/01/20	6.000%	123,075	118,163
Energy Transfer Partners - 29273VAC4	various	120,000	10/15/20	7.500%	134,797	127,950
AERCAP - 00772BAQ4	various	65,000	10/30/20	4.625%	68,022	66,223
CNH Indl - 12592BAE4	various	105,000	11/06/20	4.375%	107,150	106,646
Santander UK Group - 80281LAD7	01/08/16	45,000	01/08/21	3.125%	44,994	44,376
Nustar Logistics - 67059TAD7	04/28/16	15,000	02/01/21	6.750%	14,850	15,713
Sabra Health Care L P - 78572XAE1	01/08/18	105,000	02/01/21	5.500%	107,894	107,003
Sabine Pass - 785592AE6	various	110,000	02/02/21	5.625%	118,006	114,958
Centene Corp Nts - 15135BAF8	various	110,000	02/15/21	5.625%	114,244	112,324
Cisco Systems Inc - 17275RBD3	06/22/18	565,000	02/28/21	2.200%	554,424	554,322
Arcelormittal - 03938LAU8	various	70,000	03/01/21	6.500%	73,449	72,940
Thermo Fisher - 883556AX0	05/23/18	415,000	03/01/21	4.500%	430,189	428,417
Hyundai Capital - 44891AAS6	03/12/18	35,000	03/12/21	3.450%	34,984	34,725
AES Corp - 00130HBZ7	various	115,000	03/15/21	4.000%	115,638	114,425
Alcoa Inc - 013817AV3	02/13/17	110,000	04/15/21	5.400%	117,610	113,025
GLP CAP L P / GLP Fing - 361841AG4	various	115,000	04/15/21	4.375%	117,572	115,000
Genl Dynamics Corp - 369550BE7	05/23/18	430,000	05/11/21	3.000%	427,528	428,620
Microchip Technology Inc - 595017AJ3	05/29/18	45,000	06/01/21	3.922%	45,000	45,075
WEC Energy Group Inc - 92939UAA4	06/07/18	25,000	06/15/21	3.375%	24,990	25,071
SMBC Aviation - 78448TAA0	07/17/17	55,000	07/15/21	2.650%	54,579	53,328
Sprint Spectrum/Spec 1 - 85208NAA8	10/27/16	175,000	09/20/21	3.360%	144,219	140,588
Pitney Bowes Inc - 724479AK6	various	95,000	10/01/21	3.625%	91,736	89,305
Steel Dynamics Inc - 858119BC3	various	115,000	10/01/21	5.125%	118,256	116,006
ADT Corp - 00101JAK2	various	110,000	10/15/21	6.250%	120,487	113,850
Sumitomo Mitsui Finl - 86562MAH3	10/19/16	80,000	10/19/21	2.442%	80,188	77,252
Antero Resources - 03674PAL7	various	120,000	11/01/21	5.375%	122,900	121,500
Starwood Ppty Tr Inc - 85571BAG0	various	115,000	12/15/21	5.000%	120,175	115,863
Equinix Inc - 29444UAN6	various	115,000	01/01/22	5.375%	120,686	118,450
Oasis Petroleum - 674215AG3	12/22/16	15,000	03/15/22	6.875%	15,338	15,258
Southwestern Energy - 845467AH2	12/27/16	12,000	03/15/22	4.100%	11,340	11,460
Ball Corp - 058498AR7	various	50,000	03/15/22	5.000%	51,563	51,438

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 06/30/18
Ruby Pipeline LLC - 781172AB7	12/11/17	60,000	04/01/22	6.000%	56,632	56,076
SLM Corp - 78442PGC4	various	50,000	04/05/22	5.125%	50,488	49,750
Motorola Inc - 620076BB4	03/11/15	115,000	05/15/22	3.750%	115,722	114,629
Hertz Equipment - 42806LAA9	12/27/16	11,000	06/01/22	7.500%	11,564	11,633
Group 1 Automotive - 398905AK5	09/29/17	115,000	06/01/22	5.000%	118,650	114,138
Sumitomo Mitsui Finl - 86562MAQ3	10/16/17	40,000	07/12/22	2.784%	40,134	38,723
SBA Comm Corp - 78388JAT3	12/23/16	19,000	07/15/22	4.875%	19,309	18,834
Intl Lease Fin Corp - 459745GN9	08/09/16	50,000	08/15/22	5.875%	56,875	53,026
Park Aerospace Hldg - 70014LAA8	various	12,000	08/15/22	5.250%	12,295	11,880
Level 3 Fing Inc - 527298BD4	various	120,000	08/15/22	5.375%	121,584	120,000
CCO Hldgs LLC - 1248EPAY9	various	115,000	09/30/22	5.250%	118,056	115,360
Dynege Inc - 26817RAN8	various	70,000	11/01/22	7.375%	73,528	73,150
Lin Television - 532776AZ4	various	15,000	11/15/22	5.875%	15,324	15,300
Genl Motors Finl - 37045XCF1	02/13/18	25,000	01/05/23	3.250%	24,586	24,227
Kinder Morgan - 49456BAM3	08/10/17	31,000	01/15/23	3.150%	30,945	29,931
Wells Fargo - 949746SK8	various	25,000	01/24/23	3.069%	25,036	24,311
Cptl One Bank NA - 140420NB2	04/30/18	40,000	02/15/23	3.375%	38,864	38,962
Amazon Com Inc - 023135AW6	04/24/18	25,000	02/22/23	2.400%	24,021	24,043
PolyOne Corp - 73179PAK2	05/29/18	30,000	03/15/23	5.250%	30,638	30,525
SSM Health Care - 784710AB1	05/08/18	50,000	03/31/23	3.688%	50,000	50,269
Nvent Fin - 67078AAA1	03/26/18	35,000	04/15/23	3.950%	34,960	34,638
Chemours Co - 163851AB4	12/22/16	10,000	05/15/23	6.625%	10,075	10,488
Antero Resources - 03674XAF3	12/23/16	14,000	06/01/23	5.625%	14,420	14,175
Marvell Technology - 57385LAA6	06/22/18	45,000	06/22/23	4.200%	44,908	44,993
AK Steel Corp - 001546AT7	12/22/16	17,000	07/15/23	7.500%	18,679	17,723
Berry Plastics - 085790AY9	various	25,000	07/15/23	5.125%	25,738	24,781
EQT Midstream Ptnrs LP - 26885BAD2	06/26/18	50,000	07/15/23	4.750%	49,881	49,920
CNH Intl - 12594KAA0	03/01/18	50,000	08/15/23	4.500%	51,079	50,270
Sprint Corp - 85207UAF2	01/15/15	9,000	09/15/23	7.875%	9,698	9,332
United Mexican States - 91086QBC15	01/14/15	66,000	10/02/23	4.000%	69,201	66,198
Macquarie Group Ltd - 55608JAH1	11/28/17	25,000	11/28/23	3.189%	25,000	23,854
Andeavor - 03349MAC9	10/13/17	90,000	12/15/23	4.750%	97,422	93,395
Bank of Amer Corp - 06051GGV5	12/20/17	76,000	12/20/23	3.004%	84,606	73,685
CCO Holdings - 1248EPBE2	01/15/15	28,000	01/15/24	5.750%	28,252	28,070
First Data Corp - 32008DAB2	01/03/17	19,000	01/15/24	5.750%	19,641	19,000
Apple Inc Nts - 037833CG3	02/09/17	25,000	02/09/24	3.000%	24,989	24,486
Meritor Inc B/E - 59001KAD2	08/08/17	11,000	02/15/24	6.250%	11,688	11,083
Seagate HDD - 81180WAT8	02/09/17	45,000	03/01/24	4.875%	44,550	44,125
Bank of Amer Corp - 06051GHE2	04/26/18	50,000	03/05/24	2.814%	49,950	49,827
Kinross Gold Corp - 496902AN7	05/02/18	35,000	03/15/24	5.950%	36,531	35,875
JPMC - 46647PAP1	04/25/18	50,000	04/23/24	3.559%	49,645	49,532
CSC Holdings - 126307AH0	12/22/16	16,000	06/01/24	5.250%	15,475	15,120
US Concrete Inc - 90333LAP7	01/09/17	15,000	06/01/24	6.375%	15,863	15,038
Sirius XM Holdings Inc - 82967NAS7	05/03/16	13,000	07/15/24	6.000%	13,780	13,244
Murphy Oil Corp - 626717AH5	02/02/17	9,000	08/15/24	6.875%	9,675	9,450
Novelis Corp - 670001AA4	12/27/16	14,000	08/15/24	6.250%	14,753	14,000
Crown Castle Intl - 22822VAG6	08/01/17	95,000	09/01/24	3.200%	95,293	89,658
Arrow Electronics Inc - 042735BG4	09/08/17	55,000	09/08/24	3.250%	54,643	51,415
Credit Suisse NY - 22546QAP2	07/17/17	250,000	09/09/24	3.625%	258,948	245,823
Magellan Health - 559079AK4	09/22/17	12,000	09/22/24	4.400%	11,977	11,743
Trinity Industries - 896522AH2	10/22/15	50,000	10/01/24	4.550%	49,783	48,137
United Rentals North - 911365BB9	01/15/15	23,000	11/15/24	5.750%	23,457	23,374
Alibaba Group - 01609WAQ5	08/22/17	60,000	11/28/24	3.600%	62,583	59,035
Tesoro Logistics - 88160QAN3	11/02/17	50,000	01/15/25	5.250%	53,000	51,244
Nabors Industries - 62957HAD7	01/23/18	10,000	02/15/25	5.750%	9,975	9,450
T-Mobile USA - 87264AAN5	various	17,000	03/01/25	6.375%	17,333	17,598
TC Pipelines - 87233QAB4	05/24/17	50,000	03/13/25	4.375%	52,275	49,446
Albertsons Cos LLC - 013093AD1	08/10/16	13,000	03/15/25	5.750%	13,211	11,505
Beazer Homes Inc - 07556QBM6	04/06/18	8,000	03/15/25	6.750%	7,960	7,640
Pilgrims Pride Corp - 72147KAC2	03/09/18	5,000	03/15/25	5.750%	4,963	4,800
Wellcare Health Plans - 94946TAC0	03/22/17	15,000	04/01/25	5.250%	15,000	14,925
Alexandria Real Estate - 015271AL3	various	85,000	04/30/25	3.450%	84,346	81,328
ESH Hospitality - 26907YAA2	12/27/16	11,000	05/01/25	5.250%	10,918	10,615
THC Escrow Corp - 87248NAC2	06/20/17	10,000	05/01/25	5.125%	10,000	9,506
Zayo Group - 989194AL9	various	13,000	05/15/25	6.375%	13,769	13,244
Lennar Corp - 526057BV5	06/27/18	13,000	05/30/25	4.750%	12,610	12,578
SM Energy - 78454LAL4	12/22/16	15,000	06/01/25	5.625%	14,606	14,288
Energizer Spino Inc - 29273AAA4	04/27/16	10,000	06/15/25	5.500%	10,075	9,825
MGM Resorts - 552953CE9	06/18/18	10,000	06/15/25	5.750%	10,000	9,985
Monsanto Co New - 61166WAE1	06/08/16	75,000	08/15/25	5.500%	86,731	79,983
CRC Escrow - 12652AAA1	09/29/17	15,000	10/15/25	5.250%	15,000	14,194
Valeant Pharmaceuticals - 91911KAN2	05/10/18	15,000	11/01/25	5.500%	15,050	14,783
Hawaiian Airlines - 419838AA5	01/15/15	65,000	01/15/26	3.900%	50,544	49,495
Western Digital Corp - 958102AM7	02/14/18	6,000	02/15/26	4.750%	6,000	5,835
SemGroup Corp - 81663AAF2	09/20/17	10,000	03/15/26	7.250%	9,845	9,800
Targa Res Partners LP - 87612BBH4	04/12/18	5,000	04/15/26	5.875%	5,000	5,038
Aramark Services Inc - 038522AN8	various	10,000	06/01/26	4.750%	10,000	9,663
Diamond 1/Diamond 2 - 25272KAK9	11/08/17	25,000	06/15/26	6.020%	27,123	26,260
Gray Television Inc - 389375AJ5	01/06/17	23,000	07/15/26	5.875%	23,000	21,879
Eagle Materials - 26969PAA6	various	50,000	08/01/26	4.500%	52,210	50,232
Boyd Holdings Inc - 103304BN0	06/25/18	5,000	08/15/26	6.000%	5,000	4,950
Penn Natl Gaming - 707569AS8	01/19/17	16,000	01/15/27	5.625%	16,060	15,080
Broadcom Corp - 11134LAH2	01/19/17	90,000	01/15/27	3.875%	90,468	85,127
Genl Motors Finl - 37045XBT2	02/03/17	70,000	01/17/27	4.350%	69,468	67,733
Goldman Sachs Group Inc - 38141GWB6	various	56,000	01/26/27	3.850%	56,041	53,778
Tech Data Corp - 878237AH9	01/31/17	85,000	02/15/27	4.950%	85,201	83,964
AT&T Inc - 00206RDQ2	02/09/17	40,000	03/01/27	4.250%	40,137	39,149
Mercury Genl Corp - 589400AB6	03/08/17	55,000	03/15/27	4.400%	54,916	53,495
Enable Midstream - 292480AK6	various	90,000	03/15/27	4.400%	91,224	85,603
Sabine Pass Liquefaction - 785592AS5	05/19/17	90,000	03/15/27	5.000%	96,283	91,457
Glencore Fndg - 378272AN8	various	80,000	03/27/27	4.000%	78,295	75,514
Wyndham Worldwide - 98310WAN8	03/21/17	15,000	04/01/27	4.500%	14,966	14,588
Morgan Stanley - 61761JZN2	various	50,000	04/23/27	3.950%	50,822	47,665
TC Pipelines - 87233QAC2	05/26/17	30,000	05/25/27	3.900%	30,066	28,207
Seagate HDD - 81180WAR2	02/22/17	30,000	06/01/27	4.875%	28,088	27,884
Brighthouse Fincl - 10922NAC7	various	50,000	06/22/27	3.700%	47,799	44,408
Santander Hldgs Inc - 80282KAP1	07/13/17	55,000	07/13/27	4.400%	55,015	52,745
Boardwalk Pipelines - 096630AF5	01/12/17	85,000	07/15/27	4.450%	85,204	82,537
Citigroup Inc - 172967KA8	various	45,000	09/29/27	4.450%	47,334	44,263
Eqpt Corp NTS - 26884LAF6	various	30,000	10/01/27	3.900%	29,340	27,977
Hudson Pacific Prop - 44409MAA4	09/25/17	75,000	11/01/27	3.950%	75,013	70,130
JP Morgan Chase - 46625HRX0	various	85,000	12/01/27	3.625%	86,069	79,916
Citigroup Inc - 172967LD1	03/10/17	55,000	01/10/28	3.887%	55,642	53,270
Arrow Electronics Inc - 042735BF6	06/12/17	85,000	01/12/28	3.875%	85,280	79,654
Toll Bros Fin Corp - 88947EAT7	01/22/18	18,000	02/15/28	4.350%	18,000	16,088

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
June 30, 2018

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	06/30/18
Store Cap Corp - 862121AA8	03/19/18	50,000	03/15/28	4.500%	49,758	48,915
Bank of Amer Corp - 06051GGL7	04/25/17	60,000	04/24/28	3.705%	59,995	57,866
Enable Midstream Part - 292480AL4	05/10/18	45,000	05/15/28	4.950%	44,639	43,746
Vodafone Group PLC - 92857WBK5	05/30/18	45,000	05/30/28	4.375%	44,415	44,465
Morgan Stanley - 61744YAK4	07/24/17	25,000	07/22/28	3.591%	25,000	23,761
Goldman Sachs - 38141GVW2	01/23/18	50,000	04/23/29	3.814%	50,000	47,557
Amerada Hess Corp - 023551AF1	various	15,000	10/01/29	7.875%	18,418	18,237
Toronto Dominion Bank - 891160MJ9	various	25,000	09/15/31	3.625%	24,933	23,528
Bank Montreal Que PFD - 06368BGS1	12/12/17	30,000	12/15/32	3.803%	30,000	27,789
Amerada Hess Corp - 023551AM6	05/16/18	50,000	03/15/33	7.125%	58,875	57,830
Verizon Communications - 92343VVCV4	06/28/18	70,000	01/15/36	4.272%	63,892	64,575
Plains All Amer Pipeline - 72650RAR3	10/23/17	45,000	01/15/37	6.650%	51,491	48,335
AT&T Inc - 00206RDR0	02/09/17	47,000	03/01/37	5.250%	47,198	46,227
Time Warner Cable - 88732IAJ7	various	22,000	05/01/37	6.550%	26,556	23,339
Polar Tankers Inc - 73102QAA4	04/11/18	20,000	05/10/37	5.951%	23,297	22,461
Discovery Comm - 25470DAS8	09/21/17	25,000	09/20/37	5.000%	24,408	24,071
CVS Health Corp - 126650CY4	03/09/18	30,000	03/25/38	4.780%	29,583	29,507
Enbridge Energy Partners - 29250RAP1	various	20,000	04/15/38	7.500%	24,598	24,696
Goldman Sachs Group Inc - 38148YAA6	various	75,000	10/31/38	4.017%	72,064	68,336
Cenovus Energy - 15135UAF6	08/01/17	80,000	11/15/39	6.750%	85,802	87,853
Motiva Enterprises - 61980AAD5	12/06/16	55,000	01/15/40	6.850%	64,578	64,134
Time Warner Inc - 887317AP0	various	30,000	06/15/42	4.900%	30,394	27,609
Domtar Corp - 257559AK0	10/20/17	55,000	02/15/44	6.750%	62,049	58,220
Motorola Solutions - 620076BES	various	65,000	09/01/44	5.500%	65,489	60,622
Albemarle Corp - 012725AD9	03/09/18	25,000	12/01/44	5.450%	26,801	26,611
Tri-State Generation - 89566EAK4	05/23/16	25,000	06/01/46	4.250%	24,799	23,594
Voya Fin Inc - 929089AC4	06/13/16	75,000	06/15/46	4.800%	75,381	72,943
Diamond 1/ Diamond 2 - 25272KAR4	11/10/17	65,000	07/15/46	8.350%	83,887	78,281
Kroger Co - 501044DG3	11/06/17	90,000	02/01/47	4.450%	86,025	81,858
Southern Calif Edison - 842400GG2	03/27/17	75,000	04/01/47	4.000%	75,414	70,040
Crown Castle Intl - 22822VAF8	05/04/17	45,000	05/15/47	4.750%	44,993	42,420
Enel Fin Intl - 29278GAC2	05/26/17	90,000	05/25/47	4.750%	90,287	85,100
American Fin Grp - 025932AL8	06/02/17	75,000	06/15/47	4.500%	75,021	70,461
Brighthouse Finl - 10922NAD5	06/22/17	90,000	06/22/47	4.700%	89,813	74,172
ONEOK INC - 682680AT0	10/16/17	88,000	07/13/47	4.950%	89,582	85,680
UnitedHealth Group Inc - 91324PDF6	10/25/17	50,000	10/15/47	3.750%	49,795	45,957
Westlake Chemical Corp - 960413AU6	11/28/17	30,000	11/15/47	4.375%	29,694	27,647
Celgene Corp - 151020AW4	11/09/17	75,000	11/15/47	4.350%	75,065	66,050
Southern Calif Edison Co - 842400GK3	06/04/18	45,000	03/01/48	4.125%	44,067	42,576
CVS Health Corp - 126650CZ1	various	90,000	03/25/48	5.050%	94,903	91,593
CRH Amer Fin Inc - 12636YAD4	04/04/18	55,000	04/04/48	4.500%	54,962	51,594
Securian Finl Group Inc - 81373PAA1	04/05/18	25,000	04/15/48	4.800%	24,921	24,876
Axa Equitable Holdings - 054561AK1	04/20/18	25,000	04/20/48	5.000%	24,927	23,065
Energy Transfer Part LP - 29278NAE3	06/08/18	30,000	06/15/48	6.000%	29,670	29,997
City of Hope - 17858PAB7	05/16/18	25,000	08/15/48	4.378%	25,000	25,609
Energy Transfer - 29278NAA1	11/16/17	11,000	02/15/65	6.250%	11,000	10,189
Enlink Midstream - 29336UAH0	06/14/18	7,000	12/15/65	6.000%	6,125	5,983
DCP Midstream Partners - 23311PAA8	11/20/17	10,000	06/15/66	7.375%	10,000	9,575
Pacific Life Ins - 69448FAA9	10/24/17	25,000	10/24/67	4.300%	24,979	22,699
Enbridge Inc - 29250NAW5	03/01/18	50,000	03/01/78	6.250%	50,000	47,035
Total Corporate Bonds					\$ 19,558,908	\$ 18,987,935
Stock and Mutual Funds:						
Common/Preferred Stock	various	1,991,662	—	—	\$ 68,815,669	\$ 83,366,813
UBS Cash/Money Market Funds	various	4,539,694	—	—	4,539,694	4,539,694
CoBank Ser F Preferred Security	12/18/17	500	—	—	54,625	52,625
PNC Small Cap Fund Class I - PPCIX	various	219,044	—	—	4,220,573	5,506,777
Total Stock and Mutual Funds					\$ 77,630,561	\$ 93,465,909
U. S. Government and Agency Securities:						
US Tsy Note - 912828V64	08/18/17	170,000	01/31/19	2.049%	\$ 170,427	\$ 170,179
US Tsy Note - 912828TN0	10/10/14	300,000	08/31/19	1.000%	290,742	295,137
US Tsy Note - 912828U32	various	200,000	11/15/19	1.000%	197,528	196,070
US Tsy Note - 912828G61	12/15/14	160,000	11/30/19	1.500%	159,231	157,843
US Tsy Note - 912828K58	various	30,000	04/30/20	1.375%	29,708	29,386
US Tsy Note - 912828AQ0	06/18/18	350,000	05/31/20	2.500%	349,563	349,836
US Tsy Note - 912828XM7	various	110,000	07/31/20	1.625%	110,079	107,929
US Tsy Note - 912828L32	various	80,000	08/31/20	1.375%	79,724	78,013
US Tsy Note - 912828L65	10/23/15	95,000	09/30/20	1.375%	94,968	92,532
US Tsy Note - 9128283L2	12/22/17	25,000	12/15/20	1.875%	24,927	24,580
US Tsy Note - 912828Q78	various	780,000	04/30/21	1.375%	787,918	753,706
US Tsy Note - 912828R77	various	200,000	05/31/21	1.375%	201,380	193,008
US Tsy Note - 9128284T4	06/15/18	480,000	06/15/21	2.625%	479,400	480,058
US Tsy Note - 912828F21	10/14/14	140,000	09/30/21	2.125%	141,116	137,725
US Tsy Note - 9128282S8	various	79,000	08/31/22	1.625%	77,976	75,658
US Tsy Note - 912828M80	various	340,000	11/30/22	2.000%	338,008	329,987
US Tsy Note - 9128284L1	05/09/18	105,000	04/30/23	2.750%	104,811	105,103
US Tsy Note - 9128284S6	various	166,000	05/31/23	2.750%	165,725	166,208
US Tsy Note - 912828T91	various	100,000	10/31/23	1.625%	94,102	94,398
US Tsy Note - 9128284R8	06/19/18	270,000	05/31/25	2.875%	269,916	271,034
US Tsy Note - 912828V98	05/07/18	50,000	02/15/27	2.250%	47,340	47,713
US Tsy Note - 912828X88	various	240,000	05/15/27	2.375%	241,871	231,122
US Tsy Note - 9128282L3	10/27/17	202,000	07/15/27	37.500%	199,132	201,226
US Tsy Note - 9128282R0	various	97,000	08/15/27	2.250%	96,379	92,321
US Tsy Note - 9128283F5	various	480,000	11/15/27	2.250%	465,441	456,283
US Tsy Note - 9128283W8	02/16/18	195,000	02/15/28	2.750%	193,710	193,333
US Tsy Note - 9128284N7	various	644,000	05/15/28	2.875%	640,463	645,282
US Tsy Bond - 912810QB7	03/21/16	175,000	05/15/39	4.250%	227,698	211,101
US Tsy Bond - 912810RM2	various	120,000	05/15/45	3.000%	120,609	120,464
US Tsy Bond - 912810RQ3	various	50,000	02/15/46	2.500%	52,266	45,459
US Tsy Bond - 912810RS9	various	85,000	05/15/46	2.500%	83,863	77,237
US Tsy Bond - 912810RU4	01/11/17	55,000	11/15/46	2.875%	53,462	53,851
US Tsy Bond - 912810RX8	various	50,000	05/15/47	3.000%	51,634	50,147
US Tsy Bond - 912810RY6	12/05/17	195,000	08/15/47	2.750%	192,792	186,081
US Tsy Bond - 912810RZ3	various	200,000	11/15/47	2.750%	185,546	190,844
US Tsy Bond - 912810SA7	various	527,000	02/15/48	3.000%	518,237	528,771
Total U. S. Government and Agency Securities					\$ 7,537,690	\$ 7,439,622

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
June 30, 2018

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 06/30/18
Asset-Backed Securities						
FHLMC - 3137EAE1	12/13/17	750,000	07/19/19	0.875%	\$ 738,477	\$ 738,150
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/20	5.000%	10,968	1,742
FNMA - 3135G0A78	12/15/17	750,000	01/21/20	1.625%	745,912	739,995
AFIN 2016-2 - 13974MAF3	10/23/17	54,000	06/21/21	2.420%	54,076	53,493
CRART 2015-3 - 13056JAE4	03/02/18	109,000	09/15/21	2.700%	108,659	108,427
CarMX 2016-3 - 14314EAE1	05/03/18	100,000	04/15/22	1.900%	97,277	97,461
SDART - 80284TAK1	02/28/17	33,000	05/16/22	2.580%	32,999	32,767
AMCAR 2016 - 03065TAF9	02/08/17	30,000	07/08/22	2.410%	29,888	29,517
SDART 2016 - 80284RAG4	10/12/16	100,000	08/15/22	2.800%	99,968	98,774
AMCAR - 03065FAF9	02/28/17	35,000	08/18/22	2.710%	34,993	34,601
DRIVE 2017 B - 26208DAF3	09/25/17	65,000	10/17/22	3.720%	65,449	65,395
Hart 2016-B - 44891EAF6	04/27/18	68,000	11/15/22	2.190%	66,311	66,455
SDART 2017-3 - 80284YAF1	09/20/17	41,000	12/15/22	2.930%	40,997	40,636
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	28,239	11,586
AMOT 2018-2 - 02005AGU6	05/30/18	82,000	05/15/23	3.290%	81,999	82,194
Wlake 2018-1A - 96042NAL1	01/24/18	60,000	05/15/23	3.410%	60,150	59,636
EART 2017 3 - 30165YAE3	09/20/17	90,000	07/17/23	3.680%	89,992	90,001
AMCAR 17-3 - 03065HAG3	08/16/17	70,000	07/18/23	3.180%	69,993	69,252
WFNMT 2016 C - 981464FY1	05/10/17	42,000	08/15/23	1.980%	41,738	41,355
AFIN 2016-1 D - 13975NAG8	03/16/16	185,000	08/21/23	4.030%	185,000	186,883
ACAR 2017 3 - 02527TAG1	09/07/17	80,000	10/10/23	3.430%	79,964	79,843
DRIVE 2017 3 - 26207KAG6	12/07/17	175,000	12/15/23	3.530%	175,834	174,340
Wlake 2018-2 - 96042FAE4	05/17/18	44,000	01/16/24	3.500%	43,992	44,113
Ameri 2018-1 - 03066HAF4	05/23/18	28,000	01/18/24	3.500%	27,999	28,124
Hertz 2018-1A - 42806DBS7	01/24/18	110,000	02/25/24	4.390%	109,570	107,574
Synet 2018-1 - 87165LCA7	03/20/18	39,000	03/15/24	3.170%	38,999	38,755
EART 2018-2A - 30167BAD3	04/25/18	75,000	03/15/24	4.040%	74,991	74,841
AMERI 2018-1 - 03066HAG2	05/23/18	40,000	03/18/24	3.820%	39,995	40,167
DRIVE 2017 A - 26208CAN8	09/25/17	100,000	05/15/24	4.160%	101,902	101,230
WOART 2018-B - 98162QAD2	04/11/18	90,000	06/17/24	3.200%	89,997	89,630
DRIVE 2018-2 - 26208JAG8	05/23/18	50,000	08/15/24	4.140%	49,994	50,279
Comet 2016-7A - 14041NFJ5	various	79,000	09/16/24	1.744%	79,302	79,600
WFNMT 2016 - 981464FK1	07/27/16	42,000	04/15/25	2.330%	41,993	40,553
DCENT 2018-1 - 254683CD5	06/14/18	50,000	08/15/25	3.030%	49,594	49,727
Synet 2017-2 - 87165LBU4	11/21/17	101,000	10/15/25	2.620%	101,600	98,319
SCLP 2017 3 - 83404JAB2	05/18/17	35,000	05/25/26	3.850%	34,989	34,976
SCLP 2017 4 - 83405JAB1	07/05/17	120,000	05/26/26	3.590%	119,994	116,897
SCLP 17 5 - 83405LAC4	various	90,000	09/25/26	3.690%	90,085	89,320
SCLP 2018-1 B - 83405RAC1	02/02/18	70,000	02/25/27	3.650%	69,956	69,416
SCLP 2018-1A C - 83405RAD9	02/02/18	80,000	02/25/27	3.970%	80,000	78,993
SCLP 2018-2 C - 78471WAD7	04/13/18	125,000	04/26/27	4.250%	124,714	124,605
US A1 2013-1 - 90346WAA1	01/15/15	100,000	05/15/27	3.950%	78,008	73,757
FNR 2017 - 3136AWWF0	05/31/17	160,000	04/25/29	3.303%	161,211	154,885
FHLMC - 3128MMVQ3	12/19/16	200,000	11/01/31	2.500%	169,934	162,842
BRIT 2018-1A - 11043HAA6	03/26/18	30,000	03/20/33	4.125%	30,000	29,590
FHLMC - 3128P8AR2	03/12/15	104,000	03/01/35	3.500%	69,803	63,590
FHLMC - 3128P8AV3	03/12/15	104,000	03/01/35	3.500%	68,369	64,832
FHLMC - 3128P8A68	04/07/15	24,000	04/01/35	3.500%	17,488	16,261
BBCMS 2015-SRCH B - 05547HAJ0	12/15/15	100,000	08/10/35	4.498%	102,996	103,523
BBCMS 2018-TALL - 05548WAE7	03/28/18	110,000	03/15/37	2.898%	109,338	109,827
FHLMC - 3128P8D65	various	238,000	04/01/37	3.500%	219,686	212,824
FHLMC GO2882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	51,515	26,790
FNMA - 3140H5GR6	01/23/18	21,000	01/01/38	3.500%	21,089	20,618
FHLMC - 3128P8GA3	06/21/18	16,000	05/01/38	3.500%	15,920	15,898
FHLMC PL Q06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	64,253	45,950
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	58,781	36,922
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	80,100	60,312
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	16,595	11,687
SOFI 2017-D - 78471CAB5	08/10/17	100,000	09/25/40	2.650%	99,975	96,883
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	35,886	32,346
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	111,966	80,340
FNMA PL A11886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	23,067	18,228
FNMA PL A11696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	37,321	31,623
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	31,000	29,687
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	29,417	28,007
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	35,014	26,510
FNMA - 3138Y63W2	various	466,000	01/01/42	4.000%	293,185	265,930
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	41,784	35,471
GNMA PL 005333C - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	34,839	26,617
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	73,450	64,324
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	53,885	47,269
SFAVE - 78413MAA6	various	105,000	01/05/43	3.872%	105,288	99,438
FHR 4667 - 3137BWK7	03/31/17	190,000	01/15/43	3.500%	164,226	160,222
VDC 2018-1A - 92211MAC7	02/16/18	70,000	02/16/43	4.072%	69,901	69,852
CSMC 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	73,482	74,521
FNMA AB9345 - 31417GL38	11/13/14	425,000	05/01/43	3.000%	238,217	228,406
BARGE 2018-1A - 41284LAA2	05/14/18	110,000	05/15/43	5.682%	109,845	111,553
FNMA AB9558 - 31417GTQ9	10/22/14	425,000	06/01/43	3.000%	262,946	250,069
FHLMC Q20576 - 3132JMT90	11/13/14	425,000	08/01/43	3.000%	264,198	255,532
CSLST 18-AGS - 20269DAC9	03/16/18	40,000	02/25/44	3.580%	39,983	39,926
GSMS 2011-GC3 D - 36248FAQ5	04/05/18	55,000	03/10/44	5.645%	56,309	55,964
FHR4791 - 3137F4ZV7	04/30/18	50,000	05/15/44	4.000%	50,399	50,445
FNMA PL BC 5090 - 3140F0UQ5	04/13/16	33,000	10/01/44	4.000%	19,862	17,957
UBSC 2011 - 90268TAS3	03/10/17	90,000	01/10/45	6.250%	87,441	86,621
GSMS 2012-GC6 - 36192BAJ6	04/02/18	70,000	01/10/45	5.653%	72,606	72,515
FNMA PL AS4370 - 3138WD2C4	07/14/15	150,000	02/01/45	4.000%	107,422	100,207
SEMT 2015-2 - 81733YAU3	08/08/17	140,000	05/25/45	3.500%	72,353	70,142
FHLMC - 3128MJVW8	05/14/18	265,000	08/01/45	3.500%	165,182	165,803
FHLMC - 3132L7MCO	05/31/16	57,000	12/01/45	4.000%	42,285	39,162
COMM 2012-C - 12623SAU4	05/22/18	45,000	12/10/45	4.320%	42,221	41,144
WFRBS 2012-C10 - 92890NAW9	02/23/18	63,000	12/15/45	3.241%	62,060	61,990
GNMA PL - 36179R4E6	06/20/18	165,000	03/20/46	3.500%	105,599	106,041
CGCMT 2013-GCJ - 17320DAQ1	05/29/18	41,000	04/10/46	3.732%	40,795	40,336
MSBAM 2013-C9 - 61762DAZ4	06/04/18	54,000	05/15/46	3.708%	53,753	53,592
FNMA PL BC - 3138WHMS8	11/22/16	66,000	07/01/46	4.500%	46,194	42,093
FHLMC PL - 3128MJY53	01/18/17	26,000	08/01/46	4.500%	19,522	18,594
FHLMC PL - 31335AX86	09/14/16	125,000	09/01/46	4.000%	112,626	105,725
GNMA PL - 36179SL54	12/21/16	165,000	09/20/46	3.500%	135,102	128,837
FNMA PL - 3138WJB31	10/31/16	136,000	10/01/46	4.500%	109,918	100,019
FHLMC - 3128MJZB9	12/13/16	370,000	11/01/46	3.000%	332,892	320,770
BAMLL 2014-FRR - 05525HAU1	04/09/18	70,000	01/27/47	2.673%	61,184	61,361
FHLMC - 31335A5S3	02/07/17	63,000	02/01/47	4.000%	54,212	52,074
FHLMC - 3132WK6R4	09/22/17	101,000	02/01/47	3.500%	95,019	91,223
FHLMC - 3128MJZ60	05/11/17	282,000	05/01/47	4.500%	246,397	233,495

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
June 30, 2018

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 06/30/18
FNMA PL - 3140FPDGI	various	46,000	06/01/47	4.000%	43,063	42,336
FHLMC - 3132WPTK3	07/18/17	22,000	07/01/47	4.000%	21,614	20,815
FHLMC - 3128MJ2E9	06/13/17	120,000	07/01/47	4.500%	112,920	107,736
JIMMY 2017-1A - 47760QAA1	07/07/17	104,000	07/30/47	3.610%	103,220	102,543
FNMA PL MA3088 - 31418CNE0	02/13/18	90,000	08/01/47	4.000%	84,667	83,871
COMM 2014 - 12592GAG8	various	110,000	08/10/47	4.873%	90,998	95,797
JPMMT 17-3 - 46647SAE0	08/30/17	110,000	08/25/47	3.500%	95,305	91,266
FHLMC - 3132XS6V7	01/11/18	56,000	09/01/47	4.500%	54,894	53,564
FNMA MA3143 - 31418CP57	12/13/17	55,000	09/01/47	3.000%	52,927	51,497
GS MT 2014-GC2 - 36253GAM4	12/04/17	55,000	09/10/47	4.662%	55,044	53,937
FHLMC - 3132XTPU6	01/11/18	167,000	10/01/47	4.000%	163,856	160,669
FSMT 2017-2 - 33850RAE2	10/31/17	118,000	10/25/47	3.500%	103,777	101,024
SEMT 2017-CHI - 81746HAA9	09/28/17	100,000	10/25/47	4.000%	86,191	84,245
JPMMT 2017-4 - 46648UAE4	10/31/17	200,000	11/25/47	3.500%	178,401	172,497
JPMMT 2017-4 - 46648UAD6	10/31/17	120,000	11/25/47	3.000%	107,028	103,375
JPMMT 2017-5 - 46590YAM6	11/30/17	60,000	12/15/47	3.000%	52,465	51,550
JPMMT 2017-5 - 46590YAN4	11/30/17	75,000	12/15/47	3.753%	76,895	73,780
FNMA PL MA3238 - 31418CS47	02/13/18	100,000	01/01/48	3.500%	97,946	96,823
FREMF 2015 C - 30292NAK9	09/08/17	100,000	01/25/48	3.810%	98,563	94,764
FNMA PL - 3140Q8K87	03/19/18	19,000	02/01/48	4.500%	19,561	19,432
FNMA PL - 3140Q8Q81	03/13/18	80,000	03/01/48	4.000%	80,966	80,657
FNMA PL MA3305 - 31418CU77	05/14/18	355,000	03/01/48	3.500%	345,320	347,769
GNMA PL MA5076C - 36179TT96	06/13/18	90,000	03/20/48	3.000%	87,188	87,355
CGCMT 2015-GC2 - 17323VAZ8	04/20/18	49,000	04/10/48	3.192%	48,087	47,987
FREMF 2015-K45 - 30292PAG3	01/30/18	55,000	04/25/48	3.591%	53,150	52,012
FREMF 2015-K46 - 30292RAL8	03/26/18	45,000	04/25/48	3.696%	42,495	42,669
JPMMT 18-3 - 46649TAE6	03/29/18	85,000	04/25/48	3.500%	82,397	81,635
FNMA PL - 3140Q83V5	05/18/18	120,000	05/01/48	4.500%	124,079	124,517
HNGRY 2018-1 - 411707AB8	06/20/18	35,000	06/20/48	4.250%	35,000	35,092
JPMMT 2018-1 A5 - 46648RAE1	01/31/18	40,000	06/25/48	3.500%	37,658	36,863
JPMMT 2018-1 A3 - 46648RAC5	01/31/18	40,000	06/25/48	3.500%	37,993	37,116
FLAGS 2018-4 - 33851LAD6	06/28/18	100,000	07/25/48	4.000%	100,422	100,422
CSAIL 2015 - 12635FBA1	08/25/15	85,000	08/15/48	3.508%	66,868	68,385
FREMF 2015-K51 - 30293XAJ9	06/27/18	50,000	10/25/48	4.088%	49,734	49,598
JPMMT 2018-4 A15 - 46649CAQ6	04/30/18	70,000	10/25/48	3.500%	68,110	68,125
FREMF 2016-K52 - 30294DAQ6	06/29/18	75,000	01/25/49	4.057%	72,079	71,686
COMM 2016-CR28 - 12593YBN2	02/09/18	50,000	02/10/49	3.897%	46,547	45,793
FREMF 2016-K55 - 30289HAG6	07/03/17	60,000	04/25/49	4.160%	58,317	57,386
FREMF 2016-K56 - 30289UAU6	10/16/17	140,000	06/25/49	4.072%	134,925	134,124
FREMF 2017-K726 - 35708TAS6	03/20/18	100,000	07/25/49	3.972%	99,879	98,744
FREMF 2016-K57 - 30295DA11	01/30/18	65,000	08/25/49	3.919%	63,441	60,165
FREMF 2017-K72B - 30306HAS9	03/09/18	110,000	11/25/49	3.675%	107,611	107,413
WFCM 2017-C39 - 95000XAL1	03/05/18	100,000	09/15/50	4.118%	97,703	95,054
WFCM 2017-C39 - 95000XAM9	08/22/17	55,000	09/15/50	4.502%	52,606	50,632
UBS Coml Mtg 2017-C7 - 90276WAX5	12/27/17	86,000	12/15/50	4.588%	85,278	83,360
UBS Coml Mtg 2018-C9 - 90291JBB2	04/02/18	92,000	03/15/51	5.051%	91,075	91,346
JPMDB 2018-C8 - 46591AAG0	06/15/18	55,000	06/15/51	3.246%	43,189	43,308
TPMT 2015-1 - 89171DAE7	07/05/17	60,000	10/25/53	3.521%	62,273	60,962
SCRT 2017-2 - 35563PBC2	various	103,000	08/25/56	3.000%	98,748	94,668
GNR 2015 - 38379KEK0	03/29/17	90,000	01/16/57	3.168%	88,590	82,655
CIM Trust 2018-R3 - 12553WAB1	04/25/18	90,000	09/25/57	4.000%	89,167	-
Total Asset-Backed Securities					\$ 14,314,090	\$ 13,757,613
Total Police and Firefighters' Investments					\$ 119,041,249	\$ 133,651,078
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 450,419,170	\$ 452,477,573