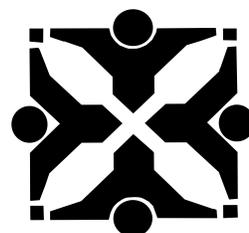


CITY OF COLUMBIA, MISSOURI

**Financial Management  
Information Supplement**  
Presented on Non-GAAP basis

For the Fiscal Year  
October 1, 2019 - June 30, 2020

Department of Finance  
Matthew Lue  
Director of Finance



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July 31, 2020

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

This Financial Management Information Supplement (FMIS) is presented with account balances as of June 30, 2020 and with revenues and expenditures for the nine-month period ending June 30, 2020. 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 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 in a timelier manner.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Matthew Lue".

Mr. Matthew Lue  
Director of Finance

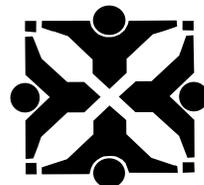
# **SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES**

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, 2020 and 2019

<b>ASSETS</b>	<b>2020</b>	<b>2019</b>
Cash and cash equivalents	\$41,753,776	\$41,373,226
Accounts receivable	561,795	482,420
Taxes receivable	3,234,003	3,289,549
Allowance for uncollectible taxes	(49,552)	(47,907)
Grants receivable	0	333
Accrued interest	51,700	78,963
Due from other funds	\$1,445,477	1,825,397
Other assets	175,287	178,941
<b>TOTAL ASSETS</b>	<b>\$47,172,486</b>	<b>\$47,180,922</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
LIABILITIES:		
Accounts payable	\$421,490	\$1,098,205
Accrued payroll and payroll taxes	0	0
Due to other funds	10,818	10,818
Unearned revenue	38,500	80,488
Other liabilities	3,965,558	3,694,448
<b>TOTAL LIABILITIES</b>	<b>4,436,366</b>	<b>4,883,959</b>
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	43,000	79,000
FUND BALANCE:		
Nonspendable	175,287	178,942
Restricted	0	0
Committed	382,949	5,087,985
Assigned	3,153,999	2,241,022
Unassigned	38,980,885	34,710,014
<b>TOTAL FUND BALANCE</b>	<b>42,693,120</b>	<b>42,217,963</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$47,172,486</b>	<b>\$47,180,922</b>

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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, 2020 AND 2019**

	<b>2020</b>	<b>2019</b>
REVENUES:		
General property taxes	\$9,163,848	\$8,537,811
Sales tax	15,897,501	15,717,990
Other local taxes	7,765,969	8,501,452
Licenses and permits	325,715	904,854
Fines	630,748	952,569
Fees and service charges	1,691,300	1,757,623
Intragovernmental revenue	15,616,819	16,332,218
Revenue from other governmental units	2,248,454	1,950,479
Investment revenue	824,497	1,423,842
Miscellaneous	1,082,721	958,758
	<b>55,247,572</b>	<b>57,037,596</b>
TOTAL REVENUES		
EXPENDITURES:		
Current:		
Policy development and administration	6,456,371	6,951,563
Public safety	32,589,946	30,657,254
Transportation	6,245,850	8,126,042
Health and environment	6,827,512	7,071,619
Personal development	5,202,779	5,420,661
Miscellaneous nonprogrammed activities	271,152	281,656
	<b>57,593,610</b>	<b>58,508,795</b>
TOTAL EXPENDITURES		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<b>(2,346,038)</b>	<b>(1,471,199)</b>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	6,892,310	6,934,036
Operating transfers to other funds	(1,427,955)	(1,540,026)
Contributions from other funds	0	0
	<b>5,464,355</b>	<b>5,394,010</b>
TOTAL OTHER FINANCING SOURCES (USES)		
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<b>3,118,317</b>	<b>3,922,811</b>
FUND BALANCE, BEGINNING OF YEAR	<b>39,574,803</b>	<b>38,295,152</b>
FUND BALANCE, END OF YEAR	<b>\$42,693,120</b>	<b>\$42,217,963</b>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE NINE MONTHS ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2019

	2020		(Over) Under Budget	2019
	Budget	Actual		Actual
<b>GENERAL PROPERTY TAXES:</b>				
Real property	\$7,523,973	\$7,616,724	(\$92,751)	\$7,125,262
Individual personal property	1,348,189	1,442,205	(94,016)	1,348,189
Railroad and utility	30,741	26,545	4,196	30,741
Financial institutions	17,435	35,776	(18,341)	17,436
Total	8,920,338	9,121,250	(200,912)	8,521,628
Penalties and interest	36,852	42,598	(5,746)	16,183
Total General Property Taxes	8,957,190	9,163,848	(206,658)	8,537,811
<b>SALES TAX</b>	<b>22,629,922</b>	<b>15,897,501</b>	<b>6,732,421</b>	<b>15,717,990</b>
<b>OTHER LOCAL TAXES:</b>				
Gasoline tax	2,937,565	1,990,761	946,804	2,177,919
Cigarette tax	326,860	307,290	19,570	294,187
Motor vehicle tax	1,394,389	1,030,795	363,594	1,011,685
Utilities tax:				
Telephone	2,311,326	1,352,644	958,682	1,703,989
Natural gas	2,328,616	2,045,612	283,004	2,227,722
CATV franchise	288,489	155,884	132,605	172,108
Electric	1,178,415	882,983	295,432	913,842
Total Other Local Taxes	10,765,660	7,765,969	2,999,691	8,501,452
<b>LICENSES AND PERMITS:</b>				
Business licenses	852,200	160,094	692,106	669,894
Alcoholic beverages	198,800	128,936	69,864	202,580
Animal licenses	44,500	36,685	7,815	32,380
Total Licenses and Permits	1,095,500	325,715	769,785	904,854
<b>FINES:</b>				
Corporation court fines	470,000	327,663	142,337	353,609
Uniform ticket fines	200,000	45,663	154,337	120,026
Meter fines	616,690	257,222	359,468	478,234
Alarm violations	400	200	200	700
Total Fines	1,287,090	630,748	656,342	952,569
<b>FEES AND SERVICE CHARGES:</b>				
Construction inspection	2,013,431	1,018,734	994,697	932,814
Street maintenance	0	0	0	5,197
Right of way	86,200	89,674	(3,474)	54,237
Animal control fees	16,950	13,894	3,056	12,103
Health fees	911,505	423,511	487,994	630,577
Miscellaneous	144,800	145,487	(687)	122,695
Total Fees and Service Charges	3,172,886	1,691,300	1,481,586	1,757,623

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE NINE MONTHS ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2019

	<b>2020</b>		<b>(Over) Under Budget</b>	<b>2019</b>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
<b>INTRAGOVERNMENTAL REVENUE:</b>				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$12,685,522	\$8,479,084	\$4,206,438	\$8,637,553
Water	4,989,060	3,331,417	1,657,643	3,363,517
Total	17,674,582	11,810,501	5,864,081	12,001,070
General and Administrative Charges	5,075,091	3,806,318	1,268,773	4,331,148
Total Intragovernmental Revenue	22,749,673	15,616,819	7,132,854	16,332,218
<b>REVENUE FROM OTHER</b>				
<b>GOVERNMENTAL UNITS:</b>				
Federal and State Grants:				
Fire	149,154	0	149,154	0
Missouri Department of Transportation – Highway	222,386	33,512	188,874	33,832
Health, General	797,948	562,483	235,465	613,947
Health-Women-Infants and Children	412,952	296,538	116,414	332,210
Police Department	344,751	226,283	118,468	150,568
Historic Preservation	25,000	8,758	16,242	14,096
Cultural Affairs	12,000	5,825	6,175	14,096
Parks and Recreation	0	6,779	(6,779)	20,867
Sustainability	31,000	62,370	(31,370)	31,000
Total	1,995,191	1,202,548	792,643	1,210,616
Boone County:				
Health Department	1,532,907	887,348	645,559	657,625
Animal Control	236,640	158,558	78,082	96,334
Social Services	0	0	0	0
Total	1,769,547	1,045,906	723,641	753,959
Total Revenue From Other Governmental Units	3,764,738	2,248,454	1,516,284	1,964,575
<b>INVESTMENT REVENUE</b>	<b>1,176,161</b>	<b>824,497</b>	<b>351,664</b>	<b>1,423,842</b>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE NINE MONTHS ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2019

	<b>2020</b>		<b>(Over) Under Budget</b>	<b>2019</b>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
<b>MISCELLANEOUS REVENUE:</b>				
Property sales	\$18,000	\$14,059	\$3,941	\$53,390
Photocopies	2,000	110	1,890	2,229
Other	981,254	1,068,552	(87,298)	903,139
Total Miscellaneous Revenue	<u>1,001,254</u>	<u>1,082,721</u>	<u>(81,467)</u>	<u>958,758</u>
<b>TOTAL REVENUES</b>	<u>76,600,074</u>	<u>55,247,572</u>	<u>21,352,502</u>	<u>57,051,692</u>
<b>OTHER FINANCING SOURCES:</b>				
<b>OPERATING TRANSFERS FROM OTHER FUNDS:</b>				
Operating Transfers	0	9,450	(9,450)	1,413,914
Park Sales Tax	1,862,543	1,396,908	465,635	1,413,914
Transportation Sales Tax Fund	5,845,105	4,383,829	1,461,276	4,798,405
Convention & Visitors Bureau	2,000	1,500	500	161,633
Community Development Grant Fund	30,768	19,437	11,331	28,051
Capital Projects Fund	43,210	43,210	0	47,192
Water	1,179	9,642	(8,463)	884
Electric	151,933	129,670	22,263	102,288
Public Transportation	2,295	1,721	574	1,721
Airport Fund	616,570	462,427	154,143	30,000
Sewer	0	5,861	(5,861)	0
Parking	23,565	132,552	(108,987)	17,674
Solid Waste	226,866	150,866	76,000	163,464
Storm Water	136,579	103,264	33,315	86,061
Fleet	2,295	1,721	574	1,721
Utility Accounts & Billing	23,500	23,500	0	23,310
Contributions Fund	20,212	16,752	3,460	57,718
TransLoad	0	0	0	0
Special Road District Fund	0	0	0	0
GIS	0	0	0	0
Information Services	0	0	0	0
Total operating transfers from other funds	<u>8,988,620</u>	<u>6,892,310</u>	<u>2,096,310</u>	<u>8,347,950</u>
Contributions from other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>APPROPRIATION OF PRIOR YEAR FUND BALANCE</b>	<u>4,800,626</u>	<u>4,800,626</u>	<u>0</u>	<u>0</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>13,789,246</u>	<u>11,692,936</u>	<u>2,096,310</u>	<u>8,347,950</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u><u>\$90,389,320</u></u>	<u><u>\$66,940,508</u></u>	<u><u>\$23,448,812</u></u>	<u><u>\$65,399,642</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, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2019

	<b>2020</b>		<b>(Over) Under Budget</b>	<b>2019</b>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>				
General Government:				
City Council:				
Personal services	\$54,935	\$40,886	\$14,049	\$40,705
Materials and supplies	44,459	9,964	34,495	17,238
Travel and training	34,120	8,620	25,500	13,982
Intragovernmental	49,524	37,143	12,381	35,773
Utilities, services, and miscellaneous	181,330	59,834	121,496	53,875
Total City Council	<u>364,368</u>	<u>156,447</u>	<u>207,921</u>	<u>161,573</u>
City Clerk:				
Personal services	298,205	183,965	114,240	204,928
Materials and supplies	4,379	414	3,965	495
Travel and training	1,319	0	1,319	0
Intragovernmental	25,887	19,415	6,472	23,287
Utilities, services, and miscellaneous	7,686	1,967	5,719	1,934
Total City Clerk	<u>337,476</u>	<u>205,761</u>	<u>131,715</u>	<u>230,644</u>
City Manager:				
Personal services	937,885	503,994	433,891	727,415
Materials and supplies	49,450	14,364	35,086	17,795
Travel and training	40,050	11,018	29,032	7,773
Intragovernmental	172,639	129,479	43,160	135,579
Utilities, services, and miscellaneous	350,761	127,179	223,582	174,622
Capital additions	0	0	0	0
Total City Manager	<u>1,550,785</u>	<u>786,034</u>	<u>764,751</u>	<u>1,063,184</u>
Office of Sustainability				
Personal services	381,135	262,575	118,560	259,584
Materials and supplies	31,602	1,819	29,783	25,488
Travel and training	9,776	4,751	5,025	4,208
Intragovernmental	27,001	20,251	6,750	9,471
Utilities, services, and miscellaneous	29,366	9,701	19,665	36,226
Capital additions	0	0	0	0
Total Office of Sustainability	<u>478,880</u>	<u>299,097</u>	<u>179,783</u>	<u>334,977</u>
Election:				
Utilities, services, and miscellaneous	118,660	39,682	78,978	79,337
Total General Government	<u>2,850,169</u>	<u>1,487,021</u>	<u>1,363,148</u>	<u>1,869,715</u>
Financial Services:				
Personal services	3,724,646	2,402,771	1,321,875	2,381,460
Materials and supplies	103,313	45,147	58,166	62,751
Travel and training	56,883	11,989	44,894	22,097
Intragovernmental	545,796	409,347	136,449	436,575
Utilities, services, and miscellaneous	340,280	211,361	128,919	281,240
Capital additions	0	0	0	0
Total Financial Services	<u>4,770,918</u>	<u>3,080,615</u>	<u>1,690,303</u>	<u>3,184,123</u>
Human Resources:				
Personal services	781,022	537,934	243,088	513,025
Materials and supplies	30,316	15,049	15,267	17,905
Travel and training	17,407	9,865	7,542	5,895
Intragovernmental	165,809	124,357	41,452	118,324
Utilities, services, and miscellaneous	263,180	115,326	147,854	157,726
Total Human Resources	<u>1,257,734</u>	<u>802,531</u>	<u>455,203</u>	<u>812,875</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, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2019

	<b>2020</b>		<b>(Over) Under</b>	<b>2019</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>City Counselor:</b>				
Personal services	\$1,034,781	\$664,492	370,289	\$659,337
Materials and supplies	21,740	9,935	11,805	11,491
Travel and training	18,440	1,220	17,220	11,646
Intragovernmental	114,435	85,827	28,608	86,119
Utilities, services, and miscellaneous	267,521	200,911	66,610	146,939
Capital additions	0	0	0	0
Total City Counselor	<u>1,456,917</u>	<u>962,385</u>	<u>494,532</u>	<u>915,532</u>
<b>Public Works Administration:</b>				
Personal services	142,111	73,377	68,734	88,828
Materials and supplies	13,148	3,062	10,086	8,308
Travel and training	12,800	492	12,308	4,550
Intragovernmental	55,298	41,473	13,825	41,919
Utilities, services, and miscellaneous	11,900	5,415	6,485	25,713
Capital additions	0	0	0	0
Total Public Works Administration	<u>235,257</u>	<u>123,819</u>	<u>111,438</u>	<u>169,318</u>
Total Policy Development and Administration	<u>10,570,995</u>	<u>6,456,371</u>	<u>4,114,624</u>	<u>6,951,563</u>
<b>PUBLIC SAFETY:</b>				
<b>Police:</b>				
Personal services	20,461,721	13,605,335	6,856,386	12,659,117
Materials and supplies	1,680,217	859,903	820,314	977,553
Travel and training	269,473	76,699	192,774	154,438
Intragovernmental	2,388,182	1,791,186	596,996	1,786,533
Utilities, services, and miscellaneous	1,072,663	666,531	406,132	566,340
Capital additions	703,962	41,962	662,000	235,587
Total Police	<u>26,576,218</u>	<u>17,041,616</u>	<u>9,534,602</u>	<u>16,379,568</u>
<b>City Prosecutor:</b>				
Personal services	558,742	350,578	208,164	327,219
Materials and supplies	22,623	8,393	14,230	5,906
Travel and training	6,026	100	5,926	2,248
Intragovernmental	80,407	60,306	20,101	62,956
Utilities, services, and miscellaneous	25,087	21,808	3,279	15,473
Capital additions	0	0	0	0
Total City Prosecutor	<u>692,885</u>	<u>441,185</u>	<u>251,700</u>	<u>413,802</u>
<b>Fire:</b>				
Personal services	16,924,017	12,233,657	4,690,360	11,118,682
Materials and supplies	790,763	451,705	339,058	488,747
Travel and training	71,887	39,556	32,331	40,004
Intragovernmental	1,082,586	811,629	270,957	826,531
Utilities, services, and miscellaneous	580,604	317,439	263,165	330,537
Capital additions	35,558	35,558	0	0
Total Fire	<u>19,485,415</u>	<u>13,889,544</u>	<u>5,595,871</u>	<u>12,804,501</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, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2019

	<b>2020</b>		<b>(Over) Under Budget</b>	<b>2019</b>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
Animal Control:				
Personal services	\$439,341	\$299,092	\$140,249	\$266,299
Materials and supplies	28,390	14,325	14,065	13,104
Travel and training	3,152	2,570	582	0
Intragovernmental	56,705	42,529	14,176	46,069
Utilities, services, and miscellaneous	188,081	183,148	4,933	147,682
Capital additions	0	0	0	0
Total Animal Control	<u>715,669</u>	<u>541,664</u>	<u>174,005</u>	<u>473,154</u>
Municipal Court:				
Personal services	831,495	533,697	297,798	411,214
Materials and supplies	63,883	21,367	42,516	51,693
Travel and training	7,000	1,408	5,592	3,534
Intragovernmental	121,463	91,097	30,366	92,765
Utilities, services, and miscellaneous	57,456	28,238	29,218	20,440
Capital additions	0	0	0	6,605
Total Municipal Court	<u>1,081,297</u>	<u>675,807</u>	<u>405,490</u>	<u>586,251</u>
Joint Communications:				
Personal services	0	0	0	0
Materials and supplies	0	0	0	0
Travel and training	0	0	0	0
Intragovernmental	0	0	0	0
Utilities, services, and miscellaneous	0	130	(130)	(22)
Capital additions	0	0	0	0
Total Joint Communications	<u>0</u>	<u>130</u>	<u>(130)</u>	<u>(22)</u>
Total Public Safety	<u>48,551,484</u>	<u>32,589,946</u>	<u>15,961,538</u>	<u>30,657,254</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	3,637,201	2,298,949	1,338,252	2,312,198
Materials and supplies	2,239,499	1,403,349	836,150	1,096,286
Travel and training	43,963	4,724	39,239	17,077
Intragovernmental	805,122	603,819	201,303	555,984
Utilities, services, and miscellaneous	3,022,655	938,438	2,084,217	2,531,445
Capital additions	761,170	61,455	699,715	649,858
Total Streets and Sidewalks	<u>10,509,610</u>	<u>5,310,734</u>	<u>5,198,876</u>	<u>7,162,848</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, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2019

	<b>2020</b>		<b>(Over) Under Budget</b>	<b>2019</b>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
<b>Traffic:</b>				
Personal services	\$747,257	\$474,674	\$272,583	\$498,415
Materials and supplies	491,340	372,816	118,524	361,194
Travel and training	6,820	266	6,554	7,687
Intragovernmental	75,945	56,959	18,986	64,501
Utilities, services, and miscellaneous	35,012	21,262	13,750	18,498
Capital additions	9,139	9,139	0	12,899
<b>Total Traffic</b>	<b>1,365,513</b>	<b>935,116</b>	<b>430,397</b>	<b>963,194</b>
<b>Total Transportation</b>	<b>11,875,123</b>	<b>6,245,850</b>	<b>5,629,273</b>	<b>8,126,042</b>
<b>HEALTH AND ENVIRONMENT:</b>				
<b>Health Services:</b>				
Personal services	3,895,792	2,666,075	1,229,717	2,436,300
Materials and supplies	336,367	155,822	180,545	194,202
Travel and training	58,414	11,455	46,959	29,256
Intragovernmental	610,267	457,902	152,365	482,470
Utilities, services, and miscellaneous	673,449	300,727	372,722	413,941
Capital additions	0	0	0	0
<b>Total Health Services</b>	<b>5,574,289</b>	<b>3,591,981</b>	<b>1,982,308</b>	<b>3,556,169</b>
<b>Planning:</b>				
Personal services	3,347,458	2,275,668	1,071,790	2,253,578
Materials and supplies	144,337	53,723	90,614	65,814
Travel and training	43,004	8,262	34,742	36,384
Intragovernmental	627,007	470,365	156,642	482,777
Utilities, services, and miscellaneous	407,062	105,932	301,130	216,846
Capital additions	0	0	0	24,943
<b>Total Planning</b>	<b>4,568,868</b>	<b>2,913,950</b>	<b>1,654,918</b>	<b>3,080,342</b>
<b>Department of Economic Development:</b>				
Personal services	424,363	262,793	161,570	286,066
Materials and supplies	0	0	0	0
Travel and training	0	0	0	48,642
Intragovernmental	58,038	43,528	14,510	100,400
Utilities, services, and miscellaneous	20,000	15,260	4,740	0
<b>Total Department of Economic Development</b>	<b>502,401</b>	<b>321,581</b>	<b>180,820</b>	<b>435,108</b>
<b>Total Health and Environment</b>	<b>10,645,558</b>	<b>6,827,512</b>	<b>3,818,046</b>	<b>7,071,619</b>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE NINE MONTHS ENDED JUNE 30, 2020  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE NINE MONTHS ENDED JUNE 30, 2019

	2020		(Over) Under Budget	2019
	Budget	Actual		Actual
<b>PERSONAL DEVELOPMENT:</b>				
Parks and Recreation:				
Personal services	\$3,695,389	\$2,256,892	\$1,438,497	\$2,450,839
Materials and supplies	804,397	466,147	338,250	530,491
Travel and training	16,822	12,019	4,803	17,786
Intragovernmental	595,248	446,436	148,812	451,785
Utilities, services, and miscellaneous	639,415	368,855	270,560	378,768
Capital additions	231,000	184,591	46,409	45,377
Total Parks and Recreation	<u>5,982,271</u>	<u>3,734,940</u>	<u>2,247,331</u>	<u>3,875,046</u>
Cultural Affairs:				
Personal services	197,395	140,415	56,980	138,726
Materials and supplies	14,100	2,622	11,478	7,007
Travel and training	7,000	10	6,990	3,066
Intragovernmental	9,639	7,229	2,410	5,552
Utilities, services, and miscellaneous	254,631	190,725	63,906	264,231
Total Cultural Affairs	<u>482,765</u>	<u>341,001</u>	<u>141,764</u>	<u>418,582</u>
Office of Community Services:				
Personal services	540,567	389,407	151,160	350,753
Materials and supplies	74,110	50,696	23,414	51,435
Travel and training	8,030	912	7,118	1,200
Intragovernmental	66,487	49,865	16,622	54,864
Utilities, services, and miscellaneous	125,998	31,486	94,512	47,682
Total Office of Community Services	<u>815,192</u>	<u>522,366</u>	<u>292,826</u>	<u>505,934</u>
Social Assistance:				
Utilities services, and miscellaneous	1,184,319	604,472	579,847	621,099
Total Social Assistance	<u>1,184,319</u>	<u>604,472</u>	<u>579,847</u>	<u>621,099</u>
Total Personal Development	<u>8,464,547</u>	<u>5,202,779</u>	<u>3,261,768</u>	<u>5,420,661</u>
Miscellaneous Nonprogrammed Activities:				
Personal services	243,978	6,530	237,448	13,292
Materials and supplies	0	0	0	0
Travel and training	0	0	0	0
Intragovernmental	314,152	235,614	78,538	227,836
Utilities, services, and miscellaneous	99,895	29,008	70,887	40,528
Total Miscellaneous Nonprogrammed Activities	<u>658,025</u>	<u>271,152</u>	<u>386,873</u>	<u>281,656</u>
TOTAL EXPENDITURES	<u>90,765,732</u>	<u>57,593,610</u>	<u>33,172,122</u>	<u>58,508,795</u>
<b>OPERATING TRANSFERS TO OTHER FUNDS:</b>				
Employee Benefit	0	0		104,738
Regional Airport Fund	0	0		0
2016 S.O. Bonds	705,777	529,333	176,444	530,889
Recreation Services Fund	1,161,910	871,432	290,478	871,432
Convention & Visitors Bureau	0	0	0	22,021
Capital Projects Fund	0	0	0	1,200
Planning	12,600	9,450	3,150	0
Contributions Fund	17,740	17,740	0	9,746
Transfer to Employee Benefit	0	0	0	0
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>1,898,027</u>	<u>1,427,955</u>	<u>470,072</u>	<u>1,540,026</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$92,663,759</u>	<u>\$59,021,565</u>	<u>\$33,642,194</u>	<u>\$60,048,821</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, 2020 and 2019

ASSETS	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2020	2019	2020	2019	2020	2019
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$218,201	\$511,885
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	0	5,349
Due from other funds	10,818	10,818	2,970	2,970	0	0
Taxes receivable	0	0	0	0	916,402	1,051,614
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	(28)	(48)	354	1,157
Other assets	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$10,818</b>	<b>\$10,818</b>	<b>\$2,942</b>	<b>\$2,922</b>	<b>\$1,134,957</b>	<b>\$1,570,005</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES:</b>						
Accounts payable	\$346	\$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	81,215	24,941	20,227	23,932	0	0
Obligations under capital leases – current maturities	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>81,561</b>	<b>24,941</b>	<b>20,227</b>	<b>23,932</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE:</b>						
Non Spendable	0	0	0	0	0	0
Restricted	(70,743)	(14,123)	(17,285)	(21,010)	1,134,957	1,570,005
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
<b>TOTAL FUND BALANCE</b>	<b>(70,743)</b>	<b>(14,123)</b>	<b>(17,285)</b>	<b>(21,010)</b>	<b>1,134,957</b>	<b>1,570,005</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$10,818</b>	<b>\$10,818</b>	<b>\$2,942</b>	<b>\$2,922</b>	<b>\$1,134,957</b>	<b>\$1,570,005</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2020 and 2019

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2020	2019	2020	2019	2020	2019
\$976,726	\$1,276,549	\$0	\$64,862	\$1,013,078	\$830,119
0	0	0	0	995,648	9,256,096
4,907,179	4,492,944	0	0	0	0
0	657	0	0	0	0
0	0	0	0	0	0
0	0	0	0	38,009	88,804
0	0	0	0	0	0
0	0	0	0	0	0
0	0	7,193,327	7,274,267	0	0
7,011	10,241	0	0	2,664	18,274
0	0	53,652	53,652	0	0
<u>\$5,890,916</u>	<u>\$5,780,391</u>	<u>\$7,246,979</u>	<u>\$7,392,781</u>	<u>\$2,049,399</u>	<u>\$10,193,293</u>
\$45,721	\$25,667	\$37,708	\$1,385	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	76,348	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
25,000	66,655	848	847	0	680
<u>70,721</u>	<u>92,322</u>	<u>114,904</u>	<u>2,232</u>	<u>0</u>	<u>680</u>
45,721	0	0	0	0	0
5,774,474	5,688,069	7,132,075	7,390,549	2,049,399	10,192,613
0	0	0	0	0	0
0	0	0	0	0	0
<u>5,820,195</u>	<u>5,688,069</u>	<u>7,132,075</u>	<u>7,390,549</u>	<u>2,049,399</u>	<u>10,192,613</u>
<u>\$5,890,916</u>	<u>\$5,780,391</u>	<u>\$7,246,979</u>	<u>\$7,392,781</u>	<u>\$2,049,399</u>	<u>\$10,193,293</u>

CITY OF COLUMBIA, MISSOURI  
SPECIAL REVENUE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2020 and 2019

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2020	2019	2020	2019	2020	2019	2020	2019
Cash and cash equivalents	\$1,530,733	\$1,876,480	\$321,312	\$0	\$1,628,090	\$1,971,391	\$5,688,140	\$6,531,286
Cash restricted for development charges	0	0	0	0	0	0	995,648	9,256,096
Cash restricted for hotel/motel tax	0	0	0	0	0	0	4,907,179	4,492,944
Accounts receivable	0	2,674	0	2,675	0	0	0	11,355
Due from other funds	0	0	0	0	0	0	13,788	13,788
Taxes receivable	458,286	525,807	458,286	525,808	0	0	1,870,983	2,192,033
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0	7,193,327	7,274,267
Accrued interest	2,031	4,140	582	(68)	1,858	3,530	14,472	37,226
Other assets	0	0	0	0	0	0	53,652	53,652
<b>TOTAL ASSETS</b>	<b>\$1,991,050</b>	<b>\$2,409,101</b>	<b>\$780,180</b>	<b>\$528,415</b>	<b>\$1,629,948</b>	<b>\$1,974,921</b>	<b>\$20,737,189</b>	<b>\$29,862,647</b>
<b>LIABILITIES AND FUND BALANCE</b>								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	83,775	27,052
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	225,785	0	0	177,790	274,658
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	25,848	68,182
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225,785</b>	<b>0</b>	<b>0</b>	<b>287,413</b>	<b>369,892</b>
FUND BALANCE:								
Non Spendable	0	0	0	0	0	0	45,721	0
Restricted	1,991,050	2,409,101	780,180	302,630	1,629,948	1,974,921	20,404,055	29,492,755
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
<b>TOTAL FUND BALANCE</b>	<b>1,991,050</b>	<b>2,409,101</b>	<b>780,180</b>	<b>302,630</b>	<b>1,629,948</b>	<b>1,974,921</b>	<b>\$20,449,776</b>	<b>\$29,492,755</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$1,991,050</b>	<b>\$2,409,101</b>	<b>\$780,180</b>	<b>\$528,415</b>	<b>\$1,629,948</b>	<b>\$1,974,921</b>	<b>\$20,737,189</b>	<b>\$29,862,647</b>

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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, 2020 AND 2019

	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2020	2019	2020	2019	2020	2019
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	7,760,575	7,826,382
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	11,342	14,536	50,000	79,380	0	0
Investment revenue	0	0	(133)	(519)	15,250	42,424
Miscellaneous	0	0	0	0	(5,103)	(1,424)
<b>TOTAL REVENUES</b>	<b>11,342</b>	<b>14,536</b>	<b>49,867</b>	<b>78,861</b>	<b>7,770,722</b>	<b>7,867,382</b>
EXPENDITURES:						
Current:						
Policy development and administration	19,660	2,997	0	0	0	0
Health and environment	0	0	110,615	118,496	0	0
Transportation	0	0	0	0	0	0
Personal development	35,094	11,126	0	0	0	40,830
<b>TOTAL EXPENDITURES</b>	<b>54,754</b>	<b>14,123</b>	<b>110,615</b>	<b>118,496</b>	<b>0</b>	<b>40,830</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(43,412)	413	(60,748)	(39,635)	7,770,722	7,826,552
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	58,922	57,773	588,600	0
Operating transfers to other funds	0	0	0	0	(9,161,536)	(10,406,151)
Restructuring of financing	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>58,922</b>	<b>57,773</b>	<b>(8,572,936)</b>	<b>(10,406,151)</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(43,412)	413	(1,826)	18,138	(802,214)	(2,579,599)
FUND BALANCE, BEGINNING OF PERIOD	(27,331)	(14,536)	(15,459)	(39,148)	1,937,171	4,149,604
Equity transfers to other funds	0	0	0	0	0	0
<b>FUND BALANCE, END OF PERIOD</b>	<b>(\$70,743)</b>	<b>(\$14,123)</b>	<b>(\$17,285)</b>	<b>(\$21,010)</b>	<b>\$1,134,957</b>	<b>\$1,570,005</b>

**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, 2020 AND 2019

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2020	2019	2020	2019	2020	2019
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	324,449	671,493
1,507,412	2,162,447	0	0	0	0
0	0	0	0	0	0
0	0	0	0	621,893	486,742
52,434	57,362	900,316	728,291	0	0
109,839	182,497	7,509	7,882	35,288	341,712
17,337	17,774	1,326	0	(352)	(123)
<u>1,687,022</u>	<u>2,420,080</u>	<u>909,151</u>	<u>736,173</u>	<u>981,278</u>	<u>1,499,824</u>
1,633,497	1,673,910	0	0	1,500	11,820
0	0	1,114,856	1,081,683	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,633,497</u>	<u>1,673,910</u>	<u>1,114,856</u>	<u>1,081,683</u>	<u>1,500</u>	<u>11,820</u>
53,525	746,170	(205,705)	(345,510)	979,778	1,488,004
0	22,021	0	0	0	0
(648,449)	(204,119)	(111,959)	(33,605)	(9,180,235)	(1,444,261)
0	0	0	0	0	0
<u>(648,449)</u>	<u>(182,098)</u>	<u>(111,959)</u>	<u>(33,605)</u>	<u>(9,180,235)</u>	<u>(1,444,261)</u>
(594,924)	564,072	(317,664)	(379,115)	(8,200,457)	43,743
6,415,119	5,123,997	7,449,739	7,769,664	10,249,856	10,148,870
0	0	0	0	0	0
<u>\$5,820,195</u>	<u>\$5,688,069</u>	<u>\$7,132,075</u>	<u>\$7,390,549</u>	<u>\$2,049,399</u>	<u>\$10,192,613</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, 2020 AND 2019**

	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
	2020	2019	2020	2019	2020	2019	2020	2019
REVENUES:								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	3,879,854	3,913,022	3,904,854	3,913,519	0	0	15,869,732	16,324,416
Other local taxes	0	0	0	0	0	0	1,507,412	2,162,447
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0	621,893	486,742
Revenue from other governmental units	0	0	0	0	216,218	1,148,283	1,230,310	2,027,852
Investment revenue	32,196	98,788	8,087	1,843	36,734	57,372	244,770	731,999
Miscellaneous	(2,552)	(712)	(2,552)	(712)	0	0	8,104	14,803
<b>TOTAL REVENUES</b>	<b>3,909,498</b>	<b>4,011,098</b>	<b>3,910,389</b>	<b>3,914,650</b>	<b>252,952</b>	<b>1,205,655</b>	<b>19,482,221</b>	<b>21,748,259</b>
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	0	0	1,654,657	1,688,727
Health and environment	0	0	0	0	0	0	1,225,471	1,200,179
Transportation	0	0	0	0	0	0	0	0
Personal development	0	127,189	1,500	82,912	0	0	36,594	262,057
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>127,189</b>	<b>1,500</b>	<b>82,912</b>	<b>0</b>	<b>0</b>	<b>2,916,722</b>	<b>3,150,963</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>3,909,498</b>	<b>3,883,909</b>	<b>3,908,889</b>	<b>3,831,738</b>	<b>252,952</b>	<b>1,205,655</b>	<b>16,565,499</b>	<b>18,597,296</b>
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	1,000,000	0	4,022	73,406	0	0	1,651,544	153,200
Operating transfers to other funds	(5,395,466)	(6,008,239)	(3,875,229)	(4,579,314)	(491,738)	(491,738)	(28,864,612)	(23,167,427)
Restructuring of financing	0	0	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(4,395,466)</b>	<b>(6,008,239)</b>	<b>(3,871,207)</b>	<b>(4,505,908)</b>	<b>(491,738)</b>	<b>(491,738)</b>	<b>(27,213,068)</b>	<b>(23,014,227)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(485,968)</b>	<b>(2,124,330)</b>	<b>37,682</b>	<b>(674,170)</b>	<b>(238,786)</b>	<b>713,917</b>	<b>(10,647,569)</b>	<b>(4,416,931)</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>	<b>2,477,018</b>	<b>4,533,431</b>	<b>742,498</b>	<b>976,800</b>	<b>1,868,734</b>	<b>1,261,004</b>	<b>31,097,345</b>	<b>33,909,686</b>
Equity transfers to other funds	0	0	0	0	0	0	0	0
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$1,991,050</b>	<b>\$2,409,101</b>	<b>\$780,180</b>	<b>\$302,630</b>	<b>\$1,629,948</b>	<b>\$1,974,921</b>	<b>\$20,449,776</b>	<b>\$29,492,755</b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

<b>NON MOTORIZED GRANT FUND</b>	<b>2020</b>	<b>2019</b>
REVENUES:		
Revenue from other governmental units – Federal	\$11,342	\$14,536
Investment revenue	0	0
TOTAL REVENUES	11,342	14,536
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	19,660	1,628
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	1,369
Total	19,660	2,997
Personal Development:		
Personal services	35,094	9,201
Materials and supplies	0	1,925
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	0
Total	35,094	11,126
TOTAL EXPENDITURES	54,754	14,123
EXCESS OF REVENUES OVER EXPENDITURES	(\$43,412)	\$413
<b>MID MO SOLID WASTE DISTRICT FUND</b>		
REVENUES:		
Revenue from other governmental units-State	\$50,000	\$79,380
Investment revenue	(133)	(519)
Miscellaneous revenue	0	0
TOTAL REVENUES	49,867	78,861
EXPENDITURES:		
Current:		
Health and Environment:		
Personal services	88,863	89,591
Materials and supplies	1,011	3,182
Travel and training	100	2,128
Intragovernmental	20,111	22,166
Utilities, services and miscellaneous	530	1,429
Total	110,615	118,496
TOTAL EXPENDITURES	110,615	118,496
DEFICIENCY OF REVENUES OVER EXPENDITURES	(\$60,748)	(\$39,635)

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

<b>TRANSPORTATION SALES TAX FUND</b>	<b>2020</b>	<b>2019</b>
REVENUES:		
Sales tax	\$7,760,575	\$7,826,382
Investment revenue	15,250	42,424
Miscellaneous revenue	(5,103)	(1,424)
TOTAL REVENUES	<u>7,770,722</u>	<u>7,867,382</u>
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	0	0
Total	<u>0</u>	<u>0</u>
Personal Development:		
Intragovernmental	0	40,830
Total	<u>0</u>	<u>40,830</u>
TOTAL EXPENDITURES	<u>0</u>	<u>40,830</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$7,770,722</u></u>	<u><u>\$7,826,552</u></u>
<b>CONVENTION AND TOURISM FUND</b>		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$1,507,412	\$2,162,447
Revenue from other governmental units – State	52,434	57,362
Investment revenue	109,839	182,497
Miscellaneous	17,337	17,774
TOTAL REVENUES	<u>1,687,022</u>	<u>2,420,080</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	572,885	468,640
Materials and supplies	12,362	12,810
Travel and training	10,807	14,517
Intragovernmental	159,567	218,678
Utilities, services and miscellaneous	877,876	959,265
Interest expense	0	0
Capital outlay	0	0
TOTAL EXPENDITURES	<u>1,633,497</u>	<u>1,673,910</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$53,525</u></u>	<u><u>\$746,170</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

<b>COMMUNITY DEVELOPMENT GRANT FUND</b>	<b>2020</b>	<b>2019</b>
REVENUES:		
Revenue from federal government	\$900,316	\$728,291
Investment revenue	7,509	7,882
Miscellaneous revenue	1,326	0
<b>TOTAL REVENUES</b>	<b>909,151</b>	<b>736,173</b>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	189,491	185,978
Materials and supplies	5,433	1,467
Travel and training	2,648	6,014
Intragovernmental	0	0
Utilities, services, and miscellaneous	917,284	888,224
Capital outlay	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,114,856</b>	<b>1,081,683</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$205,705)</b>	<b>(\$345,510)</b>
<b>PUBLIC IMPROVEMENT FUND</b>		
REVENUES:		
Sales tax	\$324,449	\$671,493
Development charges	621,893	486,742
Investment revenue	35,288	341,712
Miscellaneous revenue	(352)	(123)
<b>TOTAL REVENUES</b>	<b>981,278</b>	<b>1,499,824</b>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	1,500	11,820
Utilities, services, and miscellaneous	0	0
Interest expense	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,500</b>	<b>11,820</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$979,778</b>	<b>\$1,488,004</b>
<b>CAPITAL IMPROVEMENT SALES TAX FUND</b>		
Revenues:		
Sales tax	\$3,879,854	\$3,913,022
Investment revenue	32,196	98,788
Miscellaneous revenue	(2,552)	(712)
<b>TOTAL REVENUES</b>	<b>3,909,498</b>	<b>4,011,098</b>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	0	127,189
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>127,189</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$3,909,498</b>	<b>\$3,883,909</b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

<b>PARK SALES TAX FUND</b>	<b>2020</b>	<b>2019</b>
Revenues:		
Sales tax	\$3,904,854	\$3,913,519
Investment revenue	8,087	1,843
Miscellaneous revenue	(2,552)	(712)
<b>TOTAL REVENUES</b>	<b><u>3,910,389</u></b>	<b><u>3,914,650</u></b>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	1,500	82,912
Utilities, services, and miscellaneous	0	0
<b>TOTAL EXPENDITURES</b>	<b><u>1,500</u></b>	<b><u>82,912</u></b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b><u><u>\$3,908,889</u></u></b>	<b><u><u>\$3,831,738</u></u></b>
<b>STADIUM TDD'S FUND</b>		
Revenues:		
Revenue from other governmental units - TDD's	\$216,218	\$1,148,283
Investment revenue	36,734	57,372
<b>TOTAL REVENUES</b>	<b><u>252,952</u></b>	<b><u>1,205,655</u></b>
Expenditures:		
Current:		
Transportation:		
Utilities, services, and miscellaneous	0	0
<b>TOTAL EXPENDITURES</b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b><u><u>\$252,952</u></u></b>	<b><u><u>\$1,205,655</u></u></b>

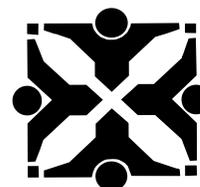
## DEBT SERVICE FUNDS

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, 2020 AND 2019

ASSETS	2016 Special Obligation Bonds		Lemone Trust Note		MTFC Loan		Total	
	Debt Service Fund		Debt Service Fund		Debt Service Fund			
	2020	2019	2020	2019	2020	2019	2020	2019
Cash and cash equivalents	\$988,447	\$970,983	\$110,749	\$110,677	\$994,202	\$970,640	\$2,093,398	\$2,052,300
Cash with fiscal agents	0	0	217,200	553,927	0	0	217,200	553,927
Taxes receivable	0	0	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Accrued interest	1,283	1,976	153	242	1,255	1,747	2,691	3,965
Restricted assets:								
Cash and cash equivalents	0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$989,730</b>	<b>\$972,959</b>	<b>\$328,102</b>	<b>\$664,846</b>	<b>\$995,457</b>	<b>\$972,387</b>	<b>\$2,313,289</b>	<b>\$2,610,192</b>
<b>LIABILITIES AND FUND BALANCE</b>								
<b>LIABILITIES:</b>								
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
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE:</b>								
Nonspendable	0	0	0	0	0	0	0	0
Restricted	0	0	217,200	553,927	0	0	217,200	553,927
Committed	989,730	972,959	110,902	110,919	995,457	972,387	2,096,089	2,056,265
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
<b>Total fund balance</b>	<b>989,730</b>	<b>972,959</b>	<b>328,102</b>	<b>664,846</b>	<b>995,457</b>	<b>972,387</b>	<b>2,313,289</b>	<b>2,610,192</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$989,730</b>	<b>\$972,959</b>	<b>\$328,102</b>	<b>\$664,846</b>	<b>\$995,457</b>	<b>\$972,387</b>	<b>\$2,313,289</b>	<b>\$2,610,192</b>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

	2016 Special Obligation Bonds		Lemone Trust Note		MTFC Loan		Total	
	Debt Service Fund		Debt Service Fund		Debt Service Fund			
	2020	2019	2020	2019	2020	2019	2020	2019
REVENUES:								
General Property Taxes:								
Real estate	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest and penalties	0	0	0	0	0	0	0	0
Total General Property Taxes	0	0	0	0	0	0	0	0
Revenue from other governmental units	0	0	0	0	0	0	0	0
Lease revenue	0	0	0	0	0	0	0	0
Investment revenue	24,605	38,940	1,349	5,500	15,633	32,507	41,587	76,947
<b>TOTAL REVENUES</b>	<b>24,605</b>	<b>38,940</b>	<b>1,349</b>	<b>5,500</b>	<b>15,633</b>	<b>32,507</b>	<b>41,587</b>	<b>76,947</b>
EXPENDITURES:								
Health and Environment	0	0	0	0	0	0	0	0
Debt Service:								
Redemption of serial bonds	1,295,000	1,265,000	233,682	221,756	446,382	429,777	1,975,064	1,916,533
Interest	248,400	261,050	12,552	24,479	45,356	61,961	306,308	347,490
Fiscal agent fees	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,543,400</b>	<b>1,526,050</b>	<b>246,234</b>	<b>246,235</b>	<b>491,738</b>	<b>491,738</b>	<b>2,281,372</b>	<b>2,264,023</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,518,795)	(1,487,110)	(244,885)	(240,735)	(476,105)	(459,231)	(2,239,785)	(2,187,076)
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	1,329,282	1,330,839	11,005	23,011	491,738	491,738	1,832,025	1,845,588
Operating transfers to other funds	0	0	0	0	0	0	0	0
Note Proceeds	0	0	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,329,282</b>	<b>1,330,839</b>	<b>11,005</b>	<b>23,011</b>	<b>491,738</b>	<b>491,738</b>	<b>1,832,025</b>	<b>1,845,588</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(189,513)	(156,271)	(233,880)	(217,724)	15,633	32,507	(407,760)	(341,488)
FUND BALANCE, BEGINNING OF PERIOD	1,179,243	1,129,230	561,982	882,570	979,824	939,880	2,721,049	2,951,680
Equity transfers to other funds	0	0	0	0	0	0	0	0
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$989,730</b>	<b>\$972,959</b>	<b>\$328,102</b>	<b>\$664,846</b>	<b>\$995,457</b>	<b>\$972,387</b>	<b>\$2,313,289</b>	<b>\$2,610,192</b>

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# CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS  
June 30, 2020 and 2019

<b>ASSETS</b>	<b>2020</b>	<b>2019</b>
Cash and cash equivalents	\$58,541,854	\$46,328,258
Accounts receivable	0	0
Accrued interest	64,552	77,991
Due from other funds	0	0
<b>TOTAL ASSETS</b>	<b><u>\$58,606,406</u></b>	<b><u>\$46,406,249</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$1,193,256	\$673,996
Deferred Inflows	0	0
Accrued payroll and payroll taxes	0	0
Advances from other funds	0	0
<b>Total liabilities</b>	<b><u>1,193,256</u></b>	<b><u>673,996</u></b>
<b>FUND BALANCE:</b>		
Nonspendable	0	0
Restricted	1,184,214	1,343,092
Committed	56,228,936	44,389,161
Assigned	0	0
Unassigned	0	0
<b>Total fund balance</b>	<b><u>57,413,150</u></b>	<b><u>45,732,253</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$58,606,406</u></b>	<b><u>\$46,406,249</u></b>

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

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	0	47,592
State	126,719	2,599,847
Federal	24,877	676,243
Investment revenue	1,137,894	1,502,981
Auction revenue	(1,388)	0
Miscellaneous revenue	737,896	22,543
TOTAL REVENUES	<u>2,025,998</u>	<u>4,849,206</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	339,608	131,798
Public safety	2,841,989	720,014
Transportation	2,274,524	2,802,811
Health and environment	0	5,547
Personal development	2,468,554	987,713
TOTAL EXPENDITURES	<u>7,924,675</u>	<u>4,647,883</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(5,898,677)</u>	<u>201,323</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	16,176,889	9,196,413
Operating transfers to other funds	(1,162,038)	(150,597)
Proceeds of certificates of participation	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>15,014,851</u>	<u>9,045,816</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	9,116,174	9,247,139
FUND BALANCE, BEGINNING OF PERIOD	48,296,976	36,485,114
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
FUND BALANCE, END OF PERIOD	<u>\$57,413,150</u>	<u>\$45,732,253</u>

CITY OF COLUMBIA, MISSOURI  
CAPITAL PROJECTS FUND

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE NINE MONTHS ENDED JUNE 30, 2020

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>						
Pub Bldgs Major Maint/Ren (00021)	1,072,633.00	805,677.00	8,372.00	814,049.00		258,584.00
Blind Boone Home (00123)	803,575.00	803,074.00		803,074.00		501.00
Ent Resource Grp Software (00476)	8,416,411.00	8,416,411.00	55.00	8,416,466.00		(55.00)
Walton Bldg Cap Improv (00587)	544,161.00	442,833.00		442,833.00		101,328.00
Grissum Bldg Renovations (00659)	1,465,041.00	50,434.00		50,434.00		1,414,607.00
Municipal Service Center South (00632)	2,895,000.00	4,883.00	15,308.00	20,191.00		2,874,809.00
CID Gateway (00680)	20,000.00			0.00		20,000.00
Armory Repairs (00764)	175,000.00		99,733.00	99,733.00		75,267.00
CPD Repairs (00765)	400,000.00	41,215.00	76,793.00	118,008.00		281,992.00
Daniel Boone Building Repairs (00766)	130,000.00	66,000.00	25,317.00	91,317.00	10.00	38,673.00
Gentry Building Repairs (00767)	110,000.00	8,450.00	101,276.00	109,726.00		274.00
Health Dept Building Repairs (00768)	205,000.00		3,430.00	3,430.00		201,570.00
Howard Building Repairs (00769)	60,000.00	2,850.00	9,325.00	12,175.00		47,825.00
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>16,296,821.00</b>	<b>10,641,827.00</b>	<b>339,609.00</b>	<b>10,981,436.00</b>	<b>10.00</b>	<b>5,315,375.00</b>
<b>PUBLIC SAFETY:</b>						
Fire Apparatus Equipment (00195)	724,957.00	710,809.00		710,809.00	5,000.00	9,148.00
Records Manangement System (00498)	1,558,162.00	1,414,533.00	5,360.00	1,419,893.00	113,304.00	24,965.00
Training Academy Repairs (00630)	663,022.00	404,421.00	73,509.00	477,930.00	595.00	184,497.00
Major Fire Stn Repairs (00640)	1,249,144.00	1,316,626.00	(67,482.00)	1,249,144.00		0.00
Muni Serv Ctr North-PH I (00641)	9,623,891.00	939,935.00	1,425,989.00	2,365,924.00	6,541,252.00	716,715.00
Percent for Art: Municipal Center (M0641)	61,730.00	26,235.00	23,149.00	49,384.00		12,346.00
Percent for Art: Maint Municipal Center (N0641)	10,895.00			0.00		10,895.00
Replace 2003 Quint (00661)	1,026,563.00		925,362.00	925,362.00		101,201.00
Replace 2004 Quint (00726)	1,000,000.00	467,597.00	456,102.00	923,699.00	778.00	75,523.00
Fire Station Sites (40173)	2,007,000.00	942,650.00		942,650.00		1,064,350.00
<b>TOTAL PUBLIC SAFETY</b>	<b>17,925,364.00</b>	<b>6,222,806.00</b>	<b>2,841,989.00</b>	<b>9,064,795.00</b>	<b>6,660,929.00</b>	<b>2,199,640.00</b>
<b>TRANSPORTATION:</b>						
Annual Sidewalk Maint. (00148)	317,500.00	304,155.00		304,155.00		13,345.00
Downtown Sidewalks Improv (00171)	156,510.00	117,108.00		117,108.00		39,402.00
Annual Brick St Renov (00234)	266,390.00	205,317.00		205,317.00		61,073.00
Ann Curb & Gutter Restor (00235)	100,000.00	16,118.00		16,118.00		83,882.00
Gans Rd @ 63 Interchange (00237)	3,306,047.00	2,943,174.00		2,943,174.00		362,873.00
Vandiver Dr & Paris Rd (00522)	200,000.00	2,527.00	11,100.00	13,627.00		186,373.00
Carter Lane Sidewalk (00548)	167,539.00	167,188.00	351.00	167,539.00		0.00
Audible ADA Crosswalk (00551)	280,000.00	6,476.00	33,524.00	40,000.00		240,000.00
Ridgemont Bridge Repair (00568)	119,070.00	19,070.00		19,070.00		100,000.00
ADA Curb Ramp Install (00600)	1,150,341.00	858,824.00	40,464.00	899,288.00		251,053.00
North Village Land Purch (00616)	200,000.00		3,125.00	3,125.00		196,875.00
Fairview/Chapel Hill Int (00618)	130,000.00	52,049.00		52,049.00		77,951.00
Disc Pkwy:Gans-New Haven (00633)	4,338,485.00	31,362.00	6,278.00	37,640.00		4,300,845.00
Forum & Green Meadows Int (00634)	1,347,375.00	1,078,187.00	269,135.00	1,347,322.00	50.00	3.00
9th & Elm Ped Scramble (00637)	300,000.00	50,845.00		50,845.00	1,501.00	247,654.00
Ballenger-Ria to Mex Grvl (00642)	1,898,906.00	1,887,170.00	11,736.00	1,898,906.00		0.00
Nifong-Prov to Forum 4 Ln (00643)	14,022,692.00	1,783,463.00	907,124.00	2,690,587.00	9,740,901.00	1,591,204.00
Sinclair-Nifong Int Imp (00644)	3,140,000.00	645,984.00	364,533.00	1,010,517.00	1,843,694.00	285,789.00
Vandiver & Parker Roundabout (00645)	928,064.00	932,187.00	(4,123.00)	928,064.00		0.00
Annual Traffic Calming (00646)	118,158.00			0.00		118,158.00
Annual Street Recon (00647)	240,000.00			0.00		240,000.00
I70 Dr & Keene Roundabout (00658)	1,073,249.00	176,721.00	82,942.00	259,663.00	626,728.00	186,858.00
Urban Forestry Master Pln (00677)	105,000.00	89,575.00		89,575.00		15,425.00
Paris Road Resurfacing (00682)	370,000.00	23,173.00		23,173.00		346,827.00
Lynn Oak Sexton Sidewalk (00685)	184,754.00	96,125.00	88,629.00	184,754.00		0.00
Grace Ln: Richland to Stadium Ext (00700)	144,896.00	97,332.00		97,332.00		47,564.00
Old McAdams Building Improvements (00702)	109,334.00			0.00	(4,402.00)	113,736.00

CITY OF COLUMBIA, MISSOURI  
CAPITAL PROJECTS FUND

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE NINE MONTHS ENDED JUNE 30, 2020

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Sinclair Rd - Rt K Intersection Imp (00707)	1,370,416.00	114,579.00	22,647.00	137,226.00	11,735.00	1,221,455.00
Sexton Rd Traffic Calming (00708)	14,925.00	12,288.00		12,288.00		2,637.00
Sinclair Rd Sidewalk-Nifong Southham (00709)	400,000.00	26,893.00	141,097.00	167,990.00	48,399.00	183,611.00
Walnut St Traffic Calming (00711)	2,799.00	842.00		842.00		1,957.00
McKee Street Sidewalk (00712)	259,945.00	37,219.00	37,350.00	74,569.00		185,376.00
Providence-Broadway Turn Ln (00713)	160,000.00	14,863.00	143,508.00	158,371.00	2,611.00	(982.00)
William St Traffic Calming (00725)	21,840.00	3,941.00		3,941.00		17,899.00
3rd Avenue Alley (00734)	180,000.00	14,605.00	21,326.00	35,931.00	97,276.00	46,793.00
Leslie Ln Sdkw: N Garth-Newton Dr (00736)	214,245.00	7,704.00	19,696.00	27,400.00	(27.00)	186,872.00
Lenoir Connection (00746)	1,416,664.00	2,783.00	28,651.00	31,434.00		1,385,230.00
Holly Avenue Traffic Calming (00750)	42,000.00	70.00	843.00	913.00		41,087.00
William St/Hinkson Ave Traffic Calming (00751)	74,000.00	104.00	17,376.00	17,480.00	21,575.00	34,945.00
Smith Dr Traffic Calming (00752)	151,976.00		343.00	343.00		151,633.00
Audobon Sdkw: Shepard Blvd to N Aza (00760)	65,647.00		4,113.00	4,113.00		61,534.00
St. Charles Rd Sdkw: Lake of Woods (00762)	723,030.00		17,998.00	17,998.00	(63.00)	705,095.00
4th St Pedestrian Island (00772)	200,000.00		4,758.00	4,758.00		195,242.00
Annual Streets (40158)	402,024.00			0.00		402,024.00
JT County/State/City Prjct (40161)	416,342.00	15,500.00		15,500.00	16,380.00	384,462.00
Annual Sidewalks (40162)	211,971.00	200,523.00		200,523.00		11,448.00
Street Landscaping (40163)	356,453.00	286,000.00		286,000.00		70,453.00
<b>TOTAL TRANSPORTATION</b>	<b>41,398,587.00</b>	<b>12,322,044.00</b>	<b>2,274,524.00</b>	<b>14,596,568.00</b>	<b>12,406,358.00</b>	<b>14,395,661.00</b>
<b>HEALTH &amp; ENVIRONMENT:</b>						
Health Building Improvements (00730)	237,306.00	7,403.00		7,403.00		229,903.00
<b>TOTAL HEALTH &amp; ENVIRONMENT</b>	<b>237,306.00</b>	<b>7,403.00</b>	<b>0.00</b>	<b>7,403.00</b>		<b>229,903.00</b>
<b>PERSONAL DEVELOPMENT:</b>						
Annual P&R Maj Maint/Prog (00056)	476.00			0.00		476.00
Park Roads & Parking (00242)	2,322,177.00	2,015,691.00	293,635.00	2,309,326.00	5,746.00	7,105.00
City/School Park Improv (00249)	370,015.00	286,785.00	29,998.00	316,783.00	(29,998.00)	83,230.00
S Regional Park Planning (00350)	544,860.00	522,292.00	10,249.00	532,541.00	8,864.00	3,455.00
Capen/Grindstone Trl Imp (00457)	118,000.00	2,508.00		2,508.00		115,492.00
Parks: ADA Compliance (00484)	632,274.00	631,617.00	74.00	631,691.00		583.00
2010 PST Land Acquisition (00486)	1,060,775.00	786,677.00	4,750.00	791,427.00	395.00	268,953.00
2010 PST Land Neigh Parks (00510)	502,329.00	490,632.00	809.00	491,441.00		10,888.00
S Reg Park Gans Phil PH I (00518)	2,484,123.00	2,374,600.00	26,993.00	2,401,593.00	(606.00)	83,136.00
GNM Clark Lane West (00570)	1,080,631.00	957,921.00		957,921.00	64,793.00	57,917.00
GNM Shepard to Rollins Tr (00572)	2,493,832.00	229,961.00	1,691,718.00	1,921,679.00	147,921.00	424,232.00
Douglas Shelter. Playground (00626)	224,956.00			0.00	(329.00)	225,285.00
Maplewood Home-Rehab (00638)	176,600.00	143,236.00		143,236.00		33,364.00
McKee Street Park Improv (00652)	79,918.00	79,918.00	101.00	80,019.00		(101.00)
Annual Land Acq and Preservation (00662)	100,000.00		582.00	582.00	(582.00)	100,000.00
ADA Compliance Phase II (00663)	100,000.00	67,778.00	29,069.00	96,847.00		3,153.00
Indian Hills Park Improvement (00667)	99,883.00			0.00	(353.00)	100,236.00
Norma Sutherland Smith Pk Ph II (00669)	227,627.00		4,040.00	4,040.00	256.00	223,331.00
Twin Lakes Rec Area Bathhouse Rnv (00670)	25,000.00			0.00		25,000.00
Annual Trails (00673)	450,000.00	300,973.00	112,622.00	413,595.00	(678.00)	37,083.00
Founders Park at Flat Branch (00686)	22,866.00	11,900.00		11,900.00	7,750.00	3,216.00
Southeast Regional Park Tennis Complex (00693)	500,000.00	11,331.00	72.00	11,403.00		488,597.00
Cosmo Recreation Area (00696)	35,000.00		28,893.00	28,893.00	(3,924.00)	10,031.00
Emergency Phone Replacement (00697)	20,000.00	20,653.00	(653.00)	20,000.00		0.00
Hinkson Cr Trail:Stadium-E Campus (00698)	800,000.00	39,004.00	3,900.00	42,904.00	7,902.00	749,194.00
Philips Park-Trail & Landscaping (00703)	60,000.00	47,341.00	9,733.00	57,074.00		2,926.00
Bear Creek Park Improvements (00715)	40,000.00		39,631.00	39,631.00		369.00
Kiwanis Park Improvements (00718)	125,000.00	72.00	41,873.00	41,945.00	8,892.00	74,163.00
Magnolia Falls Park Development (00720)	125,000.00	68.00	7,772.00	7,840.00	71,546.00	45,614.00
Oakwood Hills Park Improvement (00721)	125,000.00	98,661.00	19,514.00	118,175.00		6,825.00
Stephens Lake Park: Spray Ground (00722)	21,172.00	18,756.00	2,416.00	21,172.00		0.00
Hinkson Cr Trail: Stephens/Calrk (00728)	950,000.00	66.00	26,700.00	26,766.00	5,500.00	917,734.00
Cosmo-Bethel Park: Small Shelter (00731)	25,000.00	13,854.00	11,146.00	25,000.00		0.00
Cosmo Tennis Court Improvements (00735)	94,000.00	29,290.00	32,788.00	62,078.00		31,922.00
Albert-Oakland Park Improvements (00737)	35,000.00			0.00	14,831.00	20,169.00

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE NINE MONTHS ENDED JUNE 30, 2020

	<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>
Cosmo-Bethel Park Improvements (00739)	125,000.00	68,648.00	1,555.00	70,203.00		54,797.00
Memorial/Heritage Bench Replacement (00742)	20,000.00		872.00	872.00	18,211.00	917.00
Strawn Rd Park Develop phase 2 (00743)	200,000.00		22,687.00	22,687.00	59,631.00	117,682.00
Worley St Park Improvement (00744)	75,000.00		611.00	611.00		74,389.00
Indoor Facility Improvement (00773)	26,325.00		14,404.00	14,404.00		11,921.00
Downtown Improvements (40074)	<u>117,654.00</u>	<u>81,913.00</u>		<u>81,913.00</u>		<u>35,741.00</u>
<b>TOTAL PERSONAL DEVELOPMENT</b>	<u>17,110,105.00</u>	<u>9,332,146.00</u>	<u>2,468,554.00</u>	<u>11,815,506.00</u>	<u>385,768.00</u>	<u>4,908,831.00</u>
<b>TOTAL CAPITAL PROJECTS</b>	<u>92,730,877.00</u>	<u>38,518,823.00</u>	<u>7,924,676.00</u>	<u>46,458,305.00</u>	<u>19,453,065.00</u>	<u>26,819,507.00</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, 2020 and 2019

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2020	2019	2020	2019	2020	2019
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$45,442,698	\$37,554,295	\$ 13,533,916	\$ 15,095,796	\$ 2,562,698	\$ 978,260
Accounts receivable	17,174,799	18,733,178	1,167,812	1,207,666	52,864	150,500
Grants receivable	0	0	0	0	0	0
Accrued interest	121,357	185,867	61,820	143,163	24,277	9,926
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	84,719	81,578	0	0	0	0
Inventory	6,319,726	6,247,274	3,493	6,887	0	0
Prepaid expenses	0	0	0	0	0	0
Other assets	0	0	0	0	0	0
<b>Total Current Assets</b>	<b>69,143,299</b>	<b>62,802,192</b>	<b>14,767,041</b>	<b>16,453,512</b>	<b>2,639,839</b>	<b>1,138,686</b>
<b>RESTRICTED ASSETS:</b>						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	10,092,811	10,160,142	6,649,903	6,680,531	0	0
Revenue bond construction account	28,766,284	32,698,748	7,018,014	13,124,764	0	0
Cash and marketable securities restricted for capital projects	23,830,570	21,079,764	14,516,982	6,954,194	22,129,132	5,142,607
Replacement and renewal fund account	1,500,000	1,500,000	53,500	53,500	0	0
Operation and maintenance account	0	0	1,424,677	999,207	0	0
Bond/rent reserve account	12,962,287	14,662,219	2,984,569	3,922,558	0	0
Contingency and revenue guarantee account	0	0	200,000	200,000	0	0
Closure and postclosure reserve	0	0	0	0	0	0
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>77,151,952</b>	<b>80,100,873</b>	<b>32,847,645</b>	<b>31,934,754</b>	<b>22,129,132</b>	<b>5,142,607</b>
Other:						
Customer security and escrow deposits	5,439,421	5,243,022	1,510,736	1,402,190	0	0
Grants receivable	0	0	0	0	0	0
Net pension asset	2,038,891	3,851,514	1,197,854	1,302,053	231,978	260,349
Net OPEB asset	0	369,488	0	109,420	0	21,879
<b>Total Restricted Assets – Other</b>	<b>7,478,312</b>	<b>9,464,024</b>	<b>2,708,590</b>	<b>2,813,663</b>	<b>231,978</b>	<b>282,228</b>
<b>Total Restricted Assets</b>	<b>84,630,264</b>	<b>89,564,897</b>	<b>35,556,235</b>	<b>34,748,417</b>	<b>22,361,110</b>	<b>5,424,835</b>
<b>OTHER ASSETS:</b>						
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	125,101	209,819	0	0	0	0
<b>Total Other Assets</b>	<b>125,101</b>	<b>209,819</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FIXED ASSETS:</b>						
Property, plant, and equipment	545,533,100	532,683,156	327,708,253	324,417,580	46,254,988	45,895,736
Accumulated depreciation	(285,516,623)	(269,904,172)	(90,689,894)	(85,057,765)	(19,811,090)	(18,595,956)
<b>Net Plant in Service</b>	<b>260,016,477</b>	<b>262,778,984</b>	<b>237,018,359</b>	<b>239,359,815</b>	<b>26,443,898</b>	<b>27,299,780</b>
Construction in progress	19,106,972	23,145,387	10,458,637	4,020,985	26,194,706	21,452,078
<b>Net Fixed Assets</b>	<b>279,123,449</b>	<b>285,924,371</b>	<b>247,476,996</b>	<b>243,380,800</b>	<b>52,638,604</b>	<b>48,751,858</b>
<b>TOTAL ASSETS</b>	<b>433,022,113</b>	<b>438,501,279</b>	<b>297,800,272</b>	<b>294,582,729</b>	<b>77,639,553</b>	<b>55,315,379</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Outflows related to pension	\$3,615,598	\$1,961,620	462,849	427,090	89,635	85,397
Outflows related to OPEB	335,764	6,404	101,587	1,896	19,674	379
Loss on refunding of debt	6,876,369	7,802,056	764	3,822	0	0
<b>Total deferred outflows of resources</b>	<b>10,827,731</b>	<b>9,770,080</b>	<b>565,200</b>	<b>432,808</b>	<b>109,309</b>	<b>85,776</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$443,849,844</b>	<b>\$448,271,359</b>	<b>\$298,365,472</b>	<b>\$295,015,537</b>	<b>\$77,748,862</b>	<b>\$55,401,155</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2020 and 2019

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2020	2019	2020	2019	2020	2019	2020	2019
\$ 1,168,242	\$ -	\$ 12,367,711	\$ 13,436,675	\$ 1,451,242	\$ 2,213,784	\$ 2,688,155	\$2,893,653
0	71,010	1,742,887	1,920,282	96,000	18,106	32,458	1,832
1,724,283	1,883,322	0	0	0	0	0	0
4,169	2,307	27,530	41,700	34,641	39,934	3,589	13,541
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	793,494	659,813	0	0	56,171	35,674
0	0	0	0	0	0	0	0
74,357	74,357	0	0	0	0	0	0
<u>2,971,051</u>	<u>2,030,996</u>	<u>14,931,622</u>	<u>16,058,470</u>	<u>1,581,883</u>	<u>2,271,824</u>	<u>2,780,373</u>	<u>2,944,700</u>
0	0	344,212	345,441	488,766	454,949	0	0
0	0	114,448	114,448	0	0	0	0
2,242,843	1,577,417	6,990,048	3,382,035	1,655,653	1,927,260	756,406	5,065,625
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	621,278	621,278	0	0
0	0	0	0	0	0	0	0
0	0	5,368,436	6,053,166	0	0	0	0
<u>2,242,843</u>	<u>1,577,417</u>	<u>12,817,144</u>	<u>9,895,090</u>	<u>2,765,697</u>	<u>3,003,487</u>	<u>756,406</u>	<u>5,065,625</u>
0	0	789,894	750,919	0	0	0	0
353,863	0	0	0	0	0	0	0
783,029	867,831	1,634,033	1,789,728	140,275	154,366	486,288	519,777
0	72,930	0	150,403	0	12,972	0	43,680
<u>1,136,892</u>	<u>940,761</u>	<u>2,423,927</u>	<u>2,691,050</u>	<u>140,275</u>	<u>167,338</u>	<u>486,288</u>	<u>563,457</u>
<u>3,379,735</u>	<u>2,518,178</u>	<u>15,241,071</u>	<u>12,586,140</u>	<u>2,905,972</u>	<u>3,170,825</u>	<u>1,242,694</u>	<u>5,629,082</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
17,464,017	19,713,166	60,804,256	57,090,511	46,772,347	46,545,622	24,031,332	23,843,658
<u>(10,541,468)</u>	<u>(11,345,025)</u>	<u>(31,047,107)</u>	<u>(29,025,952)</u>	<u>(16,464,847)</u>	<u>(15,448,500)</u>	<u>(13,500,650)</u>	<u>(12,796,435)</u>
6,922,549	8,368,141	29,757,149	28,064,559	30,307,500	31,097,122	10,530,682	11,047,223
626,268	596,319	2,087,698	806,943	2,868,788	1,894,524	9,172,329	5,864,027
<u>7,548,817</u>	<u>8,964,460</u>	<u>31,844,847</u>	<u>28,871,502</u>	<u>33,176,288</u>	<u>32,991,646</u>	<u>19,703,011</u>	<u>16,911,250</u>
<u>13,899,603</u>	<u>13,513,634</u>	<u>62,017,540</u>	<u>57,516,112</u>	<u>37,664,143</u>	<u>38,434,295</u>	<u>23,726,078</u>	<u>25,485,032</u>
302,562	284,660	631,387	587,052	54,202	50,635	187,900	170,492
66,407	1,264	138,579	2,607	11,896	225	41,241	757
0	0	8,032	21,802	14,364	38,988	0	0
<u>368,969</u>	<u>285,924</u>	<u>777,998</u>	<u>611,461</u>	<u>80,462</u>	<u>89,848</u>	<u>229,141</u>	<u>171,249</u>
<u>\$14,268,572</u>	<u>\$13,799,558</u>	<u>\$62,795,538</u>	<u>\$58,127,573</u>	<u>\$37,744,605</u>	<u>\$38,524,143</u>	<u>\$23,955,219</u>	<u>\$25,656,281</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2020 and 2019

ASSETS	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2020	2019	2020	2019	2020	2019	2020	2019
<b>CURRENT ASSETS:</b>								
Cash and cash equivalents	\$ 232,558	\$ 387,776	\$ 2,617,870	\$ 2,286,014	\$ 185,545	\$ 500,497	\$ 82,250,635	\$ 75,346,750
Accounts receivable	62,405	44,926	269,873	208,826	44,365	40,912	20,643,463	22,397,238
Grants receivable	0	0	0	0	0	0	1,724,283	1,883,322
Accrued interest	540	814	6,187	7,025	227	904	284,337	445,181
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	0	0
Loans receivable from other funds	0	0	0	0	0	0	84,719	81,578
Inventory	132,413	132,912	0	0	0	0	7,305,297	7,082,560
Prepaid expenses	0	0	0	0	0	0	74,357	74,357
Other assets	0	0	0	0	0	0	0	0
<b>Total Current Assets</b>	<b>427,916</b>	<b>566,428</b>	<b>2,893,930</b>	<b>2,501,865</b>	<b>230,137</b>	<b>542,313</b>	<b>112,367,091</b>	<b>107,310,986</b>
<b>RESTRICTED ASSETS:</b>								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	0	0	17,575,692	17,641,063
Revenue bond construction account	0	0	0	0	0	0	35,898,746	45,937,960
Cash and marketable securities restricted for Capital Projects	237,696	54,776	3,678,540	1,759,470	0	0	76,037,870	46,943,148
Replacement and renewal fund account	0	0	0	0	0	0	1,553,500	1,553,500
Operation and maintenance account	0	0	0	0	0	0	1,424,677	999,207
Bond/rent reserve account	0	0	0	0	0	0	16,568,134	19,206,055
Contingency and revenue guarantee acct.	0	0	0	0	0	0	200,000	200,000
Closure and postclosure reserve	0	0	0	0	0	0	5,368,436	6,053,166
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>237,696</b>	<b>54,776</b>	<b>3,678,540</b>	<b>1,759,470</b>	<b>0</b>	<b>0</b>	<b>154,627,055</b>	<b>138,534,099</b>
Other:								
Customer security and escrow deposits	0	0	0	0	0	0	7,740,051	7,396,131
Grants receivable	0	0	0	0	0	0	353,863	0
Net pension asset	0	0	141,113	150,680	0	0	6,653,461	8,896,298
Net OPEB asset	0	3,872	0	12,663	0	0	0	797,307
<b>Total Restricted Assets – Other</b>	<b>0</b>	<b>3,872</b>	<b>141,113</b>	<b>163,343</b>	<b>0</b>	<b>0</b>	<b>14,747,375</b>	<b>17,089,736</b>
<b>Total Restricted Assets</b>	<b>237,696</b>	<b>58,648</b>	<b>3,819,653</b>	<b>1,922,813</b>	<b>0</b>	<b>0</b>	<b>169,374,430</b>	<b>155,623,835</b>
<b>OTHER ASSETS:</b>								
Investments	0	0	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	0	0	125,101	209,819
<b>Total Other Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,101</b>	<b>209,819</b>
<b>FIXED ASSETS:</b>								
Property, plant and equipment	14,631,799	14,339,264	16,060,077	16,081,163	0	0	1,099,260,169	1,080,609,856
Accumulated depreciation	(8,074,477)	(7,666,951)	(8,991,535)	(8,577,974)	0	0	(484,637,691)	(458,418,730)
<b>Net Plant in Service</b>	<b>6,557,322</b>	<b>6,672,313</b>	<b>7,068,542</b>	<b>7,503,189</b>	<b>0</b>	<b>0</b>	<b>614,622,478</b>	<b>622,191,126</b>
Construction in progress	1,100	292,535	788,506	896,476	0	0	71,305,004	58,969,274
<b>Net Fixed Assets</b>	<b>6,558,422</b>	<b>6,964,848</b>	<b>7,857,048</b>	<b>8,399,665</b>	<b>0</b>	<b>0</b>	<b>685,927,482</b>	<b>681,160,400</b>
<b>TOTAL ASSETS</b>	<b>7,224,034</b>	<b>7,589,924</b>	<b>14,570,631</b>	<b>12,824,343</b>	<b>230,137</b>	<b>542,313</b>	<b>967,794,104</b>	<b>944,305,040</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
Outflows related to pensions	0	0	54,526	49,424	0	0	5,398,659	3,616,370
Outflows related to OPEB	5,682	67	11,967	219	0	0	732,797	13,818
Loss on refunding of debt	0	0	0	0	0	0	6,899,529	7,866,668
<b>Total deferred outflows of resources</b>	<b>5,682</b>	<b>67</b>	<b>66,493</b>	<b>49,643</b>	<b>0</b>	<b>0</b>	<b>13,030,985</b>	<b>11,496,856</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$7,229,716</b>	<b>\$7,589,991</b>	<b>\$14,637,124</b>	<b>\$12,873,986</b>	<b>\$230,137</b>	<b>\$542,313</b>	<b>\$980,825,089</b>	<b>\$955,801,896</b>

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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2020 and 2019

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2020	2019	2020	2019	2020	2019
<b>CURRENT LIABILITIES:</b>						
Accounts payable	\$1,460,312	\$1,365,576	\$ 450,875	\$ 10,844	\$ 21,152	\$ 47,776
Accrued payroll and payroll taxes	1,191,905	1,146,261	251,712	227,422	61,527	92,534
Accrued sales taxes	310,808	354,453	0	0	13	105
Due to other funds	1,254,557	1,328,972	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	490,970	593,584	90,374	86,872	6,144	6,144
<b>Total Current Liabilities</b>	<b>4,708,552</b>	<b>4,788,846</b>	<b>792,961</b>	<b>325,138</b>	<b>114,196</b>	<b>171,919</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>						
Construction contracts payable	129,057	144,399	109,280	250,436	208,223	623,079
Accrued interest	1,743,852	1,903,972	796,193	943,665	21,611	0
Revenue bonds payable – current maturities	7,140,000	7,020,000	5,171,900	5,261,400	0	0
Special obligation bonds payable	3,195,000	3,075,000	610,000	580,000	0	0
Customer security and escrow deposits	6,858,743	5,387,489	1,510,691	1,402,190	0	0
Advances from other funds	0	0	0	0	0	0
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>19,066,652</b>	<b>17,530,860</b>	<b>8,198,064</b>	<b>8,437,691</b>	<b>229,834</b>	<b>623,079</b>
<b>LONG-TERM LIABILITIES:</b>						
OPEB Liability	27,438	0	8,302	0	0	0
Loans payable to other funds	0	0	0	0	(2,980)	0
Obligations under capital leases	0	0	0	0	0	25,698
Revenue bonds payable	136,293,053	145,639,693	85,544,864	91,413,108	0	0
Closure Post-Closure Liability	0	0	0	0	14,120,000	0
Special obligation bonds payable	50,483,907	53,835,444	2,514,830	3,159,630	1,608	0
<b>Total Long-Term Liabilities</b>	<b>186,804,398</b>	<b>199,475,137</b>	<b>88,067,996</b>	<b>94,572,738</b>	<b>14,118,628</b>	<b>25,698</b>
<b>Total Liabilities</b>	<b>210,579,602</b>	<b>221,794,843</b>	<b>97,059,021</b>	<b>103,335,567</b>	<b>14,462,658</b>	<b>820,696</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Gain on Bond Refunding	539,117	107,268	11,962	0	0	0
Inflows related to pension	3,892,704	4,567,523	754,142	937,715	146,048	187,499
<b>Total deferred inflows of resources</b>	<b>4,431,821</b>	<b>4,674,791</b>	<b>766,104</b>	<b>937,715</b>	<b>146,048</b>	<b>187,499</b>
<b>CONTRIBUTED CAPITAL (Net):</b>						
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
<b>Total Contributed Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RETAINED EARNINGS</b>	<b>228,838,421</b>	<b>221,801,725</b>	<b>200,540,347</b>	<b>190,742,255</b>	<b>63,140,156</b>	<b>54,392,960</b>
<b>Total Fund Equity</b>	<b>228,838,421</b>	<b>221,801,725</b>	<b>200,540,347</b>	<b>190,742,255</b>	<b>63,140,156</b>	<b>54,392,960</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>	<b>\$443,849,844</b>	<b>\$448,271,359</b>	<b>\$298,365,472</b>	<b>\$295,015,537</b>	<b>\$77,748,862</b>	<b>\$55,401,155</b>

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2020 and 2019

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2020	2019	2020	2019	2020	2019	2020	2019
\$ 90,598	\$ 6,275	\$ 351,195	\$ 128,317	\$ 3,653	\$ 43,841	\$ 36,877	\$ 51,201
94,254	84,974	263,848	250,864	18,785	18,205	171,235	179,709
\$ -	\$ -	0	0	0	0	0	0
0	116,169	2,970	2,970	0	0	0	0
0	0	0	0	0	0	0	0
\$ 215,840	\$ 238,266	0	0	0	0	0	0
77,035	77,035	0	0	524,611	408,579	43,958	39,868
(138)	(138)	40,627	37,811	15,205	15,205	(197)	(230)
<u>477,589</u>	<u>522,581</u>	<u>658,640</u>	<u>419,962</u>	<u>562,254</u>	<u>485,830</u>	<u>251,873</u>	<u>270,548</u>
0	5,433	82,240	11,036	6,489	499,546	64,964	1,507,562
0	0	73,980	78,126	176,530	144,889	0	0
0	0	0	0	0	0	0	0
0	0	625,000	610,000	915,000	895,000	0	0
0	0	789,854	750,899	0	0	0	0
0	0	1,299,008	1,641,725	0	0	1,446,553	1,863,634
<u>0</u>	<u>5,433</u>	<u>2,870,082</u>	<u>3,091,786</u>	<u>1,098,019</u>	<u>1,539,435</u>	<u>1,511,517</u>	<u>3,371,196</u>
5,427	0	11,324	0	972	0	3,370	0
0	0	0	0	0	0	0	0
1,817,800	2,436,849	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	7,132,919	7,434,086	0	0	0	0
0	0	5,193,031	5,839,572	15,602,325	16,586,256	0	0
<u>1,823,227</u>	<u>2,436,849</u>	<u>12,337,274</u>	<u>13,273,658</u>	<u>15,603,297</u>	<u>16,586,256</u>	<u>3,370</u>	<u>0</u>
<u>2,300,816</u>	<u>2,964,863</u>	<u>15,865,996</u>	<u>16,785,406</u>	<u>17,263,570</u>	<u>18,611,521</u>	<u>1,766,760</u>	<u>3,641,744</u>
0	0	0	0	2,053	0	0	0
492,979	624,997	1,028,751	1,288,930	88,314	111,172	306,156	374,334
<u>492,979</u>	<u>624,997</u>	<u>1,028,751</u>	<u>1,288,930</u>	<u>90,367</u>	<u>111,172</u>	<u>306,156</u>	<u>374,334</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>11,474,777</u>	<u>10,209,698</u>	<u>45,900,791</u>	<u>40,053,237</u>	<u>20,390,668</u>	<u>19,801,450</u>	<u>21,882,303</u>	<u>21,640,203</u>
<u>11,474,777</u>	<u>10,209,698</u>	<u>45,900,791</u>	<u>40,053,237</u>	<u>20,390,668</u>	<u>19,801,450</u>	<u>21,882,303</u>	<u>21,640,203</u>
<u>\$14,268,572</u>	<u>\$13,799,558</u>	<u>\$62,795,538</u>	<u>\$58,127,573</u>	<u>\$37,744,605</u>	<u>\$38,524,143</u>	<u>\$23,955,219</u>	<u>\$25,656,281</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2020 and 2019

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2020	2019	2020	2019	2020	2019	2020	2019
<b>CURRENT LIABILITIES:</b>								
Accounts payable	\$ 13,294	\$ 2,950	\$ 15,958	\$ 9,407	\$ 2,162	\$ 359	\$ 2,446,076	\$ 1,666,546
Accrued payroll and payroll taxes	23,329	11,875	17,552	16,304	0	0	2,094,147	2,028,148
Accrued sales taxes	0	0	0	0	0	0	310,821	354,558
Due to other funds	0	0	0	0	0	0	1,257,527	1,448,111
Loans payable to other funds – current maturities	84,719	81,578	0	0	0	0	84,719	81,578
Obligations under capital leases	0	0	0	0	0	0	240,995	263,421
Unearned revenue	0	0	0	0	0	0	645,809	525,687
Other liabilities	3,150	3,150	5,052	5,052	2,184	2,184	653,371	749,634
<b>Total Current Liabilities</b>	<b>124,492</b>	<b>99,553</b>	<b>38,562</b>	<b>30,763</b>	<b>4,346</b>	<b>2,543</b>	<b>7,733,465</b>	<b>7,117,683</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>								
Construction contracts payable	0	0	11,437	0	0	0	611,690	3,041,491
Accrued interest	0	0	0	0	0	0	2,812,166	3,070,652
Revenue bonds payable – current maturities	0	0	0	0	0	0	12,311,900	12,281,400
Special obligation bonds payable	0	0	0	0	0	0	5,345,000	5,160,000
Customer security and escrow deposits	0	0	0	0	0	0	9,159,288	7,540,578
Advances from other funds	0	0	0	0	0	0	2,745,561	3,505,359
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>0</b>	<b>0</b>	<b>11,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,985,605</b>	<b>34,599,480</b>
<b>LONG-TERM LIABILITIES:</b>								
OPEB Liability	464	0	978	0	0	0	58,275	0
Loans payable to other funds	125,101	209,819	0	0	0	0	122,121	209,819
Obligations under capital leases	0	0	0	0	0	0	1,817,800	2,462,547
Revenue bonds payable	0	0	0	0	0	0	221,837,917	237,052,801
Closure Post-Closure Liability	0	0	0	0	0	0	21,252,919	7,434,086
Special obligation bonds payable	0	0	0	0	0	0	73,795,701	79,420,902
<b>Total Long-Term Liabilities</b>	<b>125,565</b>	<b>209,819</b>	<b>978</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>318,884,733</b>	<b>326,580,155</b>
<b>Total Liabilities</b>	<b>250,057</b>	<b>309,372</b>	<b>50,977</b>	<b>30,763</b>	<b>4,346</b>	<b>2,543</b>	<b>359,603,803</b>	<b>368,297,318</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Deferred Gain on Bond Refunding	0	0	0	0	0	0	553,132	107,268
Inflows related to pensions	0	0	88,842	108,517	0	0	6,797,936	8,200,687
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>88,842</b>	<b>108,517</b>	<b>0</b>	<b>0</b>	<b>7,351,068</b>	<b>8,307,955</b>
<b>CONTRIBUTED CAPITAL (Net):</b>								
Municipal contributions	0	0	0	0	0	0	0	0
County contributions	0	0	0	0	0	0	0	0
State contributions	0	0	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0	0	0
<b>Total Contributed Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RETAINED EARNINGS</b>	<b>6,979,659</b>	<b>7,280,619</b>	<b>14,497,305</b>	<b>12,734,706</b>	<b>225,791</b>	<b>539,770</b>	<b>613,870,218</b>	<b>579,196,623</b>
<b>Total Fund Equity</b>	<b>6,979,659</b>	<b>7,280,619</b>	<b>14,497,305</b>	<b>12,734,706</b>	<b>225,791</b>	<b>539,770</b>	<b>613,870,218</b>	<b>579,196,623</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>	<b>\$7,229,716</b>	<b>\$7,589,991</b>	<b>\$14,637,124</b>	<b>\$12,873,986</b>	<b>\$230,137</b>	<b>\$542,313</b>	<b>\$980,825,089</b>	<b>\$955,801,896</b>

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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2020	2019	2020	2019	2020	2019
OPERATING REVENUES:						
Charges for services	\$106,887,698	\$107,184,097	\$17,894,581	\$17,239,985	\$875,225	\$973,166
OPERATING EXPENSES:						
Personal services	14,091,256	13,722,929	3,446,494	3,480,587	374,552	826,397
Materials, supplies, and power	46,747,994	46,608,484	682,020	802,579	166,913	152,223
Travel and training	227,277	237,307	3,103	11,712	8,087	17,392
Intragovernmental	7,305,078	6,961,059	1,466,066	1,501,326	224,585	343,914
Utilities, services, and miscellaneous	7,505,538	6,028,439	1,525,788	1,503,537	546,391	744,489
TOTAL OPERATING EXPENSES	75,877,143	73,558,218	7,123,471	7,299,741	1,320,528	2,084,415
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	31,010,555	33,625,879	10,771,110	9,940,244	(445,303)	(1,111,249)
Payment-in-lieu-of-tax	(11,810,501)	(12,001,069)	0	0	0	0
Depreciation	(11,884,487)	(11,892,477)	(4,293,381)	(4,236,584)	(791,562)	(803,466)
OPERATING INCOME (LOSS)	7,315,567	9,732,333	6,477,729	5,703,660	(1,236,865)	(1,914,715)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	2,090,448	3,107,711	965,147	1,784,835	184,512	164,653
Revenue from other governmental units	27	0	0	0	2,702,760	1,337,886
Miscellaneous revenue	1,169,773	1,190,833	101,359	33,429	23,236	19,831
Interest expense	(4,864,403)	(5,447,547)	(1,690,407)	(2,070,289)	(22,510)	(1,640)
Loss on disposal of fixed assets	(38,558)	(49,434)	(55,049)	(9,882)	(1,800)	(1,123)
Miscellaneous expense	(678,186)	(236,397)	(143,208)	(140,569)	(60,534)	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(2,320,899)	(1,434,834)	(822,158)	(402,476)	2,825,664	1,519,607
INCOME (LOSS) BEFORE OPERATING TRANSFERS	4,994,668	8,297,499	5,655,571	5,301,184	1,588,799	(395,108)
OPERATING TRANSFERS:						
Operating transfers from other funds	0	0	0	0	3,165,700	3,361,256
Operating transfers to other funds	(500,923)	(507,047)	(5,861)	(12,863)	(1,051,027)	(30,000)
TOTAL OPERATING TRANSFERS	(500,923)	(507,047)	(5,861)	(12,863)	2,114,673	3,331,256
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	4,493,745	7,790,452	5,649,710	5,288,321	3,703,472	2,936,148
Capital contribution	0	0	0	0	332,400	0
NET INCOME (LOSS)	4,493,745	7,790,452	5,649,710	5,288,321	4,035,872	2,936,148
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	4,493,745	7,790,452	5,649,710	5,288,321	4,035,872	2,936,148
RETAINED EARNINGS, BEGINNING OF PERIOD	224,344,676	214,011,273	194,890,637	185,453,934	59,104,284	51,456,812
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	<u>\$228,838,421</u>	<u>\$221,801,725</u>	<u>\$200,540,347</u>	<u>\$190,742,255</u>	<u>\$63,140,156</u>	<u>\$54,392,960</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, 2020 AND 2019

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2020	2019	2020	2019	2020	2019	2020	2019
\$1,168,285	\$1,302,260	\$ 16,801,905	\$ 17,622,136	\$2,904,378	3,676,226	\$ 2,105,858	\$ 3,069,885
2,307,454	2,628,843	4,545,910	4,456,659	423,795	406,956	2,082,934	2,355,963
557,535	962,989	2,367,033	2,959,965	91,507	35,771	757,034	744,948
773	1,171	912	5,209	2,392	9,740	6,617	6,827
981,027	1,042,367	1,827,647	1,841,960	230,345	247,972	386,115	521,026
300,133	536,194	1,892,390	2,191,261	218,722	352,237	628,090	700,015
4,146,922	5,171,564	10,633,892	11,455,054	966,761	1,052,676	3,860,790	4,328,779
(2,978,637)	(3,869,304)	6,168,013	6,167,082	1,937,617	2,623,550	(1,754,932)	(1,258,894)
0	0	0	0	0	0	0	0
(806,410)	(921,651)	(1,991,649)	(1,509,745)	(762,260)	(759,827)	(524,798)	(549,059)
(3,785,047)	(4,790,955)	4,176,364	4,657,337	1,175,357	1,863,723	(2,279,730)	(1,807,953)
66,066	48,181	434,560	724,702	91,448	289,166	69,921	273,968
2,190,219	2,361,507	170	(680)	0	0	9,421	81,391
43,921	49,138	371,557	212,766	3,181	308,519	25,980	434,439
(43,445)	(72,042)	(155,639)	(171,778)	(371,044)	(566,011)	(46,672)	(32,647)
1,018	78,069	(265,234)	(57,751)	0	0	0	0
0	0	(3,584)	(584)	(6,107)	(148,267)	0	0
2,257,779	2,464,853	381,830	706,675	(282,522)	(116,593)	58,650	757,151
(1,527,268)	(2,326,102)	4,558,194	5,364,012	892,835	1,747,130	(2,221,080)	(1,050,802)
2,438,711	2,348,731	0	0	0	0	1,973,653	2,489,832
(1,721)	(1,721)	(209,788)	(239,611)	(336,551)	(223,510)	(194)	0
2,436,990	2,347,010	(209,788)	(239,611)	(336,551)	(223,510)	1,973,459	2,489,832
909,722	20,908	4,348,406	5,124,401	556,284	1,523,620	(247,621)	1,439,030
0	0	0	0	0	0	0	0
909,722	20,908	4,348,406	5,124,401	556,284	1,523,620	(247,621)	1,439,030
0	0	0	0	0	0	0	0
909,722	20,908	4,348,406	5,124,401	556,284	1,523,620	(247,621)	1,439,030
10,565,055	10,188,790	41,552,385	34,928,836	19,834,384	18,277,830	22,129,924	20,201,173
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$11,474,777</u>	<u>\$10,209,698</u>	<u>\$45,900,791</u>	<u>\$40,053,237</u>	<u>\$20,390,668</u>	<u>\$19,801,450</u>	<u>\$21,882,303</u>	<u>\$21,640,203</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, 2020 AND 2019

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2020	2019	2020	2019	2020	2019	2020	2019
OPERATING REVENUES:								
Charges for services	\$ 212,354	\$ 253,127	\$ 2,704,342	\$ 2,237,387	\$ 54,506	\$ 127,780	\$ 151,609,132	\$ 153,686,049
OPERATING EXPENSES:								
Personal services	118,484	144,653	384,206	388,371	96,635	90,363	27,871,720	28,501,721
Materials, supplies, and power	23,503	21,312	67,758	88,643	233	517	51,461,530	52,377,431
Travel and training	38	38	210	933	0	0	249,409	290,329
Intragovernmental	32,111	54,038	146,388	214,729	2,699	0	12,602,061	12,728,391
Utilities, services, and miscellaneous	90,250	96,760	213,214	88,818	59,620	60,647	12,980,136	12,302,397
TOTAL OPERATING EXPENSES	264,386	316,801	811,776	781,494	159,187	151,527	105,164,856	106,200,269
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(52,032)	(63,674)	1,892,566	1,455,893	(104,681)	(23,747)	46,444,276	47,485,780
Payment-in-lieu-of-tax	0	0	0	0	0	0	(11,810,501)	(12,001,069)
Depreciation	(306,259)	(303,026)	(448,920)	(437,295)	0	0	(21,809,726)	(21,413,130)
OPERATING INCOME (LOSS)	(358,291)	(366,700)	1,443,646	1,018,598	(104,681)	(23,747)	12,824,049	14,071,581
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	8,147	15,889	84,130	120,234	6,067	18,212	4,000,446	6,547,551
Revenue from other governmental units	0	148,037	0	0	0	0	4,902,597	3,928,141
Miscellaneous revenue	0	480	271	559	0	0	1,739,278	2,249,994
Interest expense	(6,781)	(9,069)	0	0	0	0	(7,200,901)	(8,371,023)
Loss on disposal of fixed assets	0	0	(20,674)	(4,268)	0	0	(380,297)	(44,389)
Miscellaneous expense	0	0	0	0	0	0	(891,619)	(525,817)
TOTAL NONOPERATING REVENUES (EXPENSES)	1,366	155,337	63,727	116,525	6,067	18,212	2,169,504	3,784,457
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(356,925)	(211,363)	1,507,373	1,135,123	(98,614)	(5,535)	14,993,553	17,856,038
OPERATING TRANSFERS:								
Operating transfers from other funds	163,963	75,230	0	1,132	0	0	7,742,027	8,276,181
Operating transfers to other funds	0	0	(103,264)	(87,899)	(163,963)	(75,230)	(2,373,292)	(1,177,881)
TOTAL OPERATING TRANSFERS	163,963	75,230	(103,264)	(86,767)	(163,963)	(75,230)	5,368,735	7,098,300
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(192,962)	(136,133)	1,404,109	1,048,356	(262,577)	(80,765)	20,362,288	24,954,338
Capital contribution	0	0	0	0	0	0	332,400	0
NET INCOME (LOSS)	(192,962)	(136,133)	1,404,109	1,048,356	(262,577)	(80,765)	20,694,688	24,954,338
Amortization of contributed capital	0	0	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(192,962)	(136,133)	1,404,109	1,048,356	(262,577)	(80,765)	20,694,688	24,954,338
RETAINED EARNINGS, BEGINNING OF PERIOD	7,172,621	7,416,752	13,093,196	11,686,350	488,368	620,535	593,175,530	554,242,285
Equity transfer from other funds	0	0	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	<u>\$6,979,659</u>	<u>\$7,280,619</u>	<u>\$14,497,305</u>	<u>\$12,734,706</u>	<u>\$225,791</u>	<u>\$539,770</u>	<u>\$613,870,218</u>	<u>\$579,196,623</u>

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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019**

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2020	2019	2020	2019	2020	2019
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$7,315,567	\$9,732,333	\$ 6,477,729	\$ 5,703,660	\$ (1,236,865)	\$ (1,914,715)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	11,884,487	11,892,477	4,293,381	4,236,584	791,562	803,466
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	1,487,748	5,048,765	70,293	633,506	200,476	60,203
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	61,755	59,468	0	4,847	0	0
Increase (decrease) in accounts payable	(4,895,914)	(4,830,006)	343,353	(109,545)	(30,354)	(7,840)
Increase (decrease) in accrued payroll	(802,633)	(676,144)	(176,353)	(191,191)	(29,464)	(34,703)
Decrease (increase) in inventory	(33,975)	22,136	999	(6,187)	0	0
Decrease (increase) in other assets	36,177	42,695	140	0	202	631
Increase (decrease) in accrued sales tax	(189,868)	(211,305)	0	0	(30)	(20)
Increase (decrease) in due to other funds	(348,496)	237,913	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	1,318,988	(134,765)	72,062	64,214	0	0
Increase/(decrease) in net pension obligation	0	0	0	0	0	0
Increase/(decrease) in net OPEB obligation	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	250,279	1,089,999	112,377	517,511	53,865	63,983
Other nonoperating revenue (expense)	1,169,773	1,190,833	101,359	33,429	23,236	19,831
Net cash provided by (used for) operating activities	<u>17,253,888</u>	<u>23,464,399</u>	<u>11,295,340</u>	<u>10,886,828</u>	<u>(227,372)</u>	<u>(1,009,164)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	0	0	0	0	3,165,700	3,361,256
Operating transfers out	(500,923)	(507,047)	(5,861)	(12,863)	(1,051,027)	(30,000)
Operating grants	27	0	0	0	2,702,760	1,358,795
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(500,896)</u>	<u>(507,047)</u>	<u>(5,861)</u>	<u>(12,863)</u>	<u>4,817,433</u>	<u>4,690,051</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Proceeds from bonds, loans, and capital leases	0	0	0	0	14,120,000	0
Debt service – interest payments	(5,588,716)	(6,333,423)	(1,881,985)	(2,460,024)	(899)	(1,640)
Debt service – principal and advance refunding payments	(10,233,093)	7,554,421	(4,190,729)	(4,087,600)	(21,602)	(20,860)
Acquisition and construction of capital assets	(6,778,714)	(6,023,656)	(6,478,891)	(1,564,464)	(3,995,826)	(4,613,621)
Decrease in construction contracts	(327,794)	(1,249,559)	(212,436)	(1,072,818)	(239,534)	(283,386)
Fiscal agent fees payments	(678,186)	(236,397)	(143,208)	(140,569)	(60,534)	0
Capital contributions	0	0	0	0	486,658	58,934
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>(23,606,503)</u>	<u>(6,288,614)</u>	<u>(12,907,249)</u>	<u>(9,325,475)</u>	<u>10,288,263</u>	<u>(4,860,573)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>						
Interest received	1,901,313	1,978,003	878,783	1,221,112	117,407	97,574
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>1,901,313</u>	<u>1,978,003</u>	<u>878,783</u>	<u>1,221,112</u>	<u>117,407</u>	<u>97,574</u>
Net increase (decrease) in cash and cash equivalents	(4,952,198)	18,646,741	(738,987)	2,769,602	14,995,731	(1,082,112)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<u>132,986,269</u>	<u>104,251,449</u>	<u>48,631,284</u>	<u>45,663,138</u>	<u>9,696,099</u>	<u>7,202,979</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u>\$128,034,071</u>	<u>\$122,898,190</u>	<u>\$47,892,297</u>	<u>\$48,432,740</u>	<u>\$24,691,830</u>	<u>\$6,120,867</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2020	2019	2020	2019	2020	2019	2020	2019
\$ (3,785,047)	\$ (4,790,955)	\$ 4,176,364	\$ 4,657,337	\$ 1,175,357	\$ 1,863,723	\$ (2,279,730)	\$ (1,807,953)
806,410	921,651	1,991,649	1,509,745	762,260	759,827	524,798	549,059
123,352	(29,152)	38,494	189,338	(42,929)	32,187	(7,843)	3,643
0	0	0	0	0	0	0	0
55,703	(6,208)	37,260	(177,308)	(26,015)	(150,673)	(22,599)	18,376
(137,442)	(118,243)	(237,482)	(206,489)	(22,633)	(15,565)	(128,755)	(106,504)
0	0	(312,006)	(208,223)	0	0	0	0
15,700	60,881	130	2,612	332	0	1,050	0
0	0	0	0	0	0	0	(24)
0	(445,567)	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	25,971	17,499	302,707	108,786	4,506	4,786
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
8,630	16,205	56,665	256,161	10,498	65,543	7,219	85,373
43,921	49,138	371,557	212,766	3,181	308,519	25,980	434,439
<u>(2,868,773)</u>	<u>(4,342,250)</u>	<u>6,148,602</u>	<u>6,253,438</u>	<u>2,162,758</u>	<u>2,972,347</u>	<u>(1,875,374)</u>	<u>(818,805)</u>
2,438,711	2,348,731	0	0	0	0	1,973,653	2,489,832
(1,721)	(1,721)	(209,788)	(239,611)	(336,551)	(223,510)	(194)	0
766,883	2,652,788	170	15,804	0	0	9,421	81,391
0	0	0	0	0	0	0	0
<u>3,203,873</u>	<u>4,999,798</u>	<u>(209,618)</u>	<u>(223,807)</u>	<u>(336,551)</u>	<u>(223,510)</u>	<u>1,982,880</u>	<u>2,571,223</u>
0	0	0	0	0	(1,611,602)	0	0
(43,445)	(72,042)	(118,737)	(133,396)	(272,426)	(497,682)	(46,672)	(32,647)
(157,511)	(1,745,364)	(610,000)	(590,000)	(895,113)	(180,350)	0	0
(43,016)	961,748	(4,603,303)	(860,251)	(457,802)	85,570	(950,991)	(2,473,770)
(30,193)	(5,880)	(84,115)	(953,034)	(407,127)	(481,929)	(815,095)	(1,240,431)
0	0	(3,584)	(584)	(6,107)	(148,267)	0	0
18,926	0	0	0	0	0	0	0
0	0	(257,877)	(251,217)	0	(550,414)	(74,050)	(406,365)
0	0	0	0	0	0	0	0
<u>(255,239)</u>	<u>(861,538)</u>	<u>(5,677,616)</u>	<u>(2,788,482)</u>	<u>(2,038,575)</u>	<u>(3,384,674)</u>	<u>(1,886,808)</u>	<u>(4,153,213)</u>
59,377	32,377	391,908	468,479	83,860	223,900	68,168	195,011
0	0	0	0	0	0	0	0
<u>59,377</u>	<u>32,377</u>	<u>391,908</u>	<u>468,479</u>	<u>83,860</u>	<u>223,900</u>	<u>68,168</u>	<u>195,011</u>
139,238	(171,613)	653,276	3,709,628	(128,508)	(411,937)	(1,711,134)	(2,205,784)
<u>3,271,847</u>	<u>1,749,030</u>	<u>25,321,473</u>	<u>20,373,056</u>	<u>4,345,447</u>	<u>5,629,208</u>	<u>5,155,695</u>	<u>10,165,062</u>
<u>\$3,411,085</u>	<u>\$1,577,417</u>	<u>\$25,974,749</u>	<u>\$24,082,684</u>	<u>\$4,216,939</u>	<u>\$5,217,271</u>	<u>\$3,444,561</u>	<u>\$7,959,278</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019**

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2020	2019	2020	2019	2020	2019	2020	2019
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>								
Operating income (loss)	\$ (358,291)	\$ (366,700)	\$ 1,443,646	\$ 1,018,598	\$ (104,681)	\$ (23,747)	\$ 12,824,049	\$ 14,071,581
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	306,259	303,026	448,920	437,295	0	0	21,809,726	21,413,130
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	(4,438)	(208)	(35,013)	35,051	4,703	31,131	1,834,843	6,004,464
Decrease (increase) in due from other funds	0	0	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	0	0	0	0	0	0	61,755	64,315
Increase (decrease) in accounts payable	(2,165)	(16,345)	2,631	(7,007)	1,756	(1,645)	(4,536,344)	(5,288,201)
Increase (decrease) in accrued payroll	(6,010)	(7,270)	(21,897)	(15,090)	(5,220)	(2,987)	(1,567,889)	(1,374,186)
Decrease (increase) in inventory	(590)	318	0	0	0	0	(345,572)	(191,956)
Decrease (increase) in other assets	1,611	0	0	0	0	0	55,342	106,819
Increase (decrease) in accrued sales tax	0	0	0	0	0	0	(189,898)	(211,349)
Increase (decrease) in due to other funds	0	0	0	0	0	0	(348,496)	(207,654)
Increase (decrease) in loans payable to other funds	2,378	2,288	0	0	0	0	2,378	2,288
Increase (decrease) in other liabilities	0	0	0	0	0	0	1,724,234	60,520
Increase/(decrease) in net pension obligation	0	0	0	0	0	0	0	0
Increase/(decrease) in net OPEB obligation	0	0	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	1,123	0	13,064	43,620	415	5,758	514,134	2,144,153
Other nonoperating revenue (expense)	0	480	271	559	0	0	1,739,278	2,249,994
Net cash provided by (used for) operating activities	<u>(60,123)</u>	<u>(84,411)</u>	<u>1,851,622</u>	<u>1,513,026</u>	<u>(103,027)</u>	<u>8,510</u>	<u>33,577,540</u>	<u>38,843,918</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>								
Operating transfers in	163,963	75,230	0	1,132	0	0	7,742,027	8,276,181
Operating transfers out	0	0	(103,264)	(87,899)	(163,963)	(75,230)	(2,373,292)	(1,177,881)
Operating grants	0	148,037	0	0	0	0	3,479,261	4,256,815
Equity transfer	0	0	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>163,963</u>	<u>223,267</u>	<u>(103,264)</u>	<u>(86,767)</u>	<u>(163,963)</u>	<u>(75,230)</u>	<u>8,847,996</u>	<u>11,355,115</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>								
Proceeds from bonds, loans, and capital leases	0	0	0	0	0	0	14,120,000	(1,611,602)
Debt service – interest payments	(6,781)	(9,069)	0	0	0	0	(7,959,661)	(9,539,923)
Debt service – principal and advance refunding payments	(64,133)	(61,756)	0	0	0	0	(16,172,181)	868,491
Acquisition and construction of capital assets	(1,099)	(172,257)	(66,585)	(247,611)	0	0	(23,376,227)	(14,908,312)
Decrease in construction contracts	0	0	(1,792)	(29,176)	0	0	(2,118,086)	(5,316,213)
Fiscal agent fees payments	0	0	0	0	0	0	(891,619)	(525,817)
Capital contributions	0	0	0	0	0	0	505,584	58,934
Proceeds from advances from other funds	0	0	0	0	0	0	(331,927)	(1,207,996)
Other	0	0	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(72,013)</u>	<u>(243,082)</u>	<u>(68,377)</u>	<u>(276,787)</u>	<u>0</u>	<u>0</u>	<u>(36,224,117)</u>	<u>(32,182,438)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>								
Interest received	7,197	16,122	72,600	75,336	6,206	12,683	3,586,820	4,320,597
Bond investments sold	0	0	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>7,197</u>	<u>16,122</u>	<u>72,600</u>	<u>75,336</u>	<u>6,206</u>	<u>12,683</u>	<u>3,586,820</u>	<u>4,320,597</u>
Net increase (decrease) in cash and cash equivalents	39,024	(88,104)	1,752,581	1,224,808	(260,784)	(54,037)	9,788,239	22,337,192
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>								
	<u>431,230</u>	<u>530,656</u>	<u>4,543,829</u>	<u>2,820,676</u>	<u>446,329</u>	<u>554,534</u>	<u>234,829,502</u>	<u>198,939,788</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>								
	<u>\$470,254</u>	<u>\$442,552</u>	<u>\$6,296,410</u>	<u>\$4,045,484</u>	<u>\$185,545</u>	<u>\$500,497</u>	<u>\$244,617,741</u>	<u>\$221,276,980</u>

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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2020	2019	2020	2019	2020	2019
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$45,442,698	\$37,554,295	\$13,533,916	\$15,095,796	\$2,562,698	\$978,260
Restricted assets – cash and cash equivalents	<u>82,591,373</u>	<u>85,343,895</u>	<u>34,358,381</u>	<u>33,336,944</u>	<u>22,129,132</u>	<u>5,142,607</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$128,034,071</u>	<u>\$122,898,190</u>	<u>\$47,892,297</u>	<u>\$48,432,740</u>	<u>\$24,691,830</u>	<u>\$6,120,867</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>129,057</u>	<u>144,399</u>	<u>109,280</u>	<u>250,436</u>	<u>208,223</u>	<u>623,079</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$129,057</u>	<u>\$144,399</u>	<u>\$109,280</u>	<u>\$250,436</u>	<u>\$208,223</u>	<u>\$623,079</u>

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2020	2019	2020	2019	2020	2019	2020	2019
\$1,168,242	\$0	\$12,367,711	\$13,436,675	\$1,451,242	\$2,213,784	\$2,688,155	\$2,893,653
2,242,843	1,577,417	13,607,038	10,646,009	2,765,697	3,003,487	756,406	5,065,625
<u>\$3,411,085</u>	<u>\$1,577,417</u>	<u>\$25,974,749</u>	<u>\$24,082,684</u>	<u>\$4,216,939</u>	<u>\$5,217,271</u>	<u>\$3,444,561</u>	<u>\$7,959,278</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	5,433	82,240	11,036	6,489	499,546	64,964	1,507,562
<u>\$0</u>	<u>\$5,433</u>	<u>\$82,240</u>	<u>\$11,036</u>	<u>\$6,489</u>	<u>\$499,546</u>	<u>\$64,964</u>	<u>\$1,507,562</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2020	2019	2020	2019	2020	2019	2020	2019
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$232,558	\$387,776	\$2,617,870	\$2,286,014	\$185,545	\$500,497	\$82,250,635	\$75,346,750
Restricted assets – cash and cash equivalents	<u>237,696</u>	<u>54,776</u>	<u>3,678,540</u>	<u>1,759,470</u>	<u>0</u>	<u>0</u>	<u>162,367,106</u>	<u>145,930,230</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$470,254</u>	<u>\$442,552</u>	<u>\$6,296,410</u>	<u>\$4,045,484</u>	<u>\$185,545</u>	<u>\$500,497</u>	<u>\$244,617,741</u>	<u>\$221,276,980</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed electric, water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>0</u>	<u>0</u>	<u>11,437</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>611,690</u>	<u>3,041,491</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$0</u>	<u>\$0</u>	<u>\$11,437</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$611,690</u>	<u>\$3,041,491</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, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
<b>OPERATING REVENUES:</b>		
Residential sales	\$37,739,165	\$37,980,157
Commercial and industrial sales	38,784,563	39,703,497
Intragovernmental sales	917,814	939,087
Street lighting and traffic signs	6,657	6,601
Sales to public authorities	9,637,046	9,860,413
Sales for resale	658,178	363,496
Miscellaneous	<u>1,752,507</u>	<u>1,431,473</u>
<b>TOTAL OPERATING REVENUES</b>	<u><b>89,495,930</b></u>	<u><b>90,284,724</b></u>
<b>OPERATING EXPENSES:</b>		
Production:		
Operations		
Supervision and engineering	668,910	809,686
Steam expenses	477,307	455,729
Electrical expenses	295,102	236,759
Miscellaneous steam power expenses	204,736	232,431
Fuel – coal	0	0
Fuel – gas and biomass	<u>1,013,566</u>	<u>1,246,081</u>
<b>Total Operations</b>	<u><b>2,659,621</b></u>	<u><b>2,980,686</b></u>
Maintenance		
Supervision and engineering	100,352	181,146
Maintenance of structures	0	0
Maintenance of boiler plants	96,419	67,601
Maintenance of electrical plant	47,332	94,412
Maintenance – other	<u>954,860</u>	<u>372,507</u>
<b>Total Maintenance</b>	<u><b>1,198,963</b></u>	<u><b>715,666</b></u>
Other:		
Purchased power	42,524,101	42,366,751
Fuel	371,232	266,679
Transportation and other production	<u>0</u>	<u>0</u>
<b>Total Other</b>	<u><b>42,895,333</b></u>	<u><b>42,633,430</b></u>
<b>Total Production</b>	<u><b>46,753,917</b></u>	<u><b>46,329,782</b></u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	638,169	548,591
Load dispatching	1,018,988	1,138,383
Station	226,809	226,276
Overhead line	446,289	440,613
Underground line	392,461	172,235
Street lighting and signal system	14,519	4,423
Meter services	105,486	88,114
Customer installation	0	2,748
Miscellaneous distribution	778,175	759,564
Transportation	238,723	276,277
Storeroom	0	1,647
Rents	0	0
Transmission of electricity	<u>104,920</u>	<u>84,929</u>
<b>Total Operations</b>	<u><b>3,964,539</b></u>	<u><b>3,743,800</b></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, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures	70,676	78,153
Maintenance of station equipment	463,784	428,692
Maintenance of overhead lines	3,931,153	2,945,023
Maintenance of underground lines	625,806	532,612
Maintenance of line transformer	3,866	3,954
Maintenance of street lights and signal system	189,607	144,645
Maintenance of meters	275,333	291,486
Maintenance of miscellaneous distribution plant	<u>523,349</u>	<u>505,432</u>
Total Maintenance	<u>6,083,574</u>	<u>4,929,997</u>
Total Transmission and Distribution	<u>10,048,113</u>	<u>8,673,797</u>
Accounting and Collection:		
Meter reading	264,821	220,286
Customer records and collection	4,436,573	4,247,906
Uncollectible accounts	<u>262,173</u>	<u>264,225</u>
Total Accounting and Collection	<u>4,963,567</u>	<u>4,732,417</u>
Administrative and General:		
Salaries	1,689,191	1,560,696
Property insurance	758,435	846,431
Office supplies and expense	345,663	345,664
Communication services	0	0
Maintenance of communication equipment	0	0
Outside services employed	766,244	309,639
Miscellaneous general expense	1,829	1,009
Merchandise/jobbing and contract work	283	46,396
Demonstrating and selling	116,032	90,647
Injuries & Damages	0	90,247
Energy conservation	<u>759,784</u>	<u>963,872</u>
Total Administrative and General	<u>4,437,461</u>	<u>4,254,601</u>
TOTAL OPERATING EXPENSES	<u>66,203,058</u>	<u>63,990,597</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$23,292,872</u></u>	<u><u>\$26,294,127</u></u>

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

WATER UTILITY  
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Residential sales	\$12,157,118	\$11,821,969
Commercial and industrial sales	4,778,931	4,606,466
Miscellaneous	<u>455,719</u>	<u>470,938</u>
TOTAL OPERATING REVENUES	<u>17,391,768</u>	<u>16,899,373</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	0	0
Operating labor and expense	181,447	178,593
Purchase of water for resale	15,809	6,782
Maintenance of wells	374,171	91,290
Miscellaneous	<u>1,579</u>	<u>0</u>
Total Source of Supply	<u>573,006</u>	<u>276,665</u>
Power and Pumping		
Supervision and engineering	0	0
Operating labor and expense	153,048	178,123
Maintenance of structures and improvements	38,545	16,567
Maintenance of pumping equipment	129,284	118,545
Power purchased	3,811	3,659
Miscellaneous	<u>1,226,447</u>	<u>951,672</u>
Total Power and Pumping	<u>1,551,135</u>	<u>1,268,566</u>
Purification:		
Supplies and expense	143,081	71,055
Labor	344,711	423,822
Chemicals	581,876	527,826
Maintenance of purification equipment	<u>88,090</u>	<u>265,646</u>
Total Purification	<u>1,157,758</u>	<u>1,288,349</u>
Total Production	<u>3,281,899</u>	<u>2,833,580</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	391,667	353,918
Maps and records	355,505	386,852
Transmission and distributions lines	83,092	118,632
Meter	<u>10,603</u>	<u>31,230</u>
Total Operations	<u>840,867</u>	<u>890,632</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, 2020 AND 2019

	2020	2019
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures and improvements	0	0
Maintenance of transmission/distribution lines	1,366,565	1,545,922
Maintenance of distribution reservoirs	1,506	4,334
Maintenance of services	825,978	758,346
Maintenance of meters	27,950	110,098
Maintenance of hydrants	131,038	84,622
Maintenance of miscellaneous plants	0	0
Total Maintenance	2,353,037	2,503,322
Other:		
Stores	0	1,098
Transportation	187,012	225,041
Total Other	187,012	226,139
Total Transmission and Distribution	3,380,916	3,620,093
Accounting and Collection:		
Meter reading	163,866	170,276
Billing and accounting	1,628,902	1,682,564
Uncollectible accounts	87,527	85,127
Total Accounting and Collection	1,880,295	1,937,967
Administrative and General:		
General office salaries	684,532	689,911
Insurance	309,698	325,796
Special service	0	0
Office supplies and expense	131,109	157,556
Rent	0	0
Miscellaneous	2,945	0
Energy conservation	2,691	2,718
Merchandise/jobbing and contract work	0	0
Total Administrative and General	1,130,975	1,175,981
TOTAL OPERATING EXPENSES	9,674,085	9,567,621
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	\$7,717,683	\$7,331,752

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$ 17,894,581</u>	<u>\$ 17,239,985</u>
OPERATING EXPENSES:		
Administration:		
Personal services	973,859	894,530
Materials and supplies	18,650	32,173
Travel and training	940	5,647
Intragovernmental	1,086,229	1,137,264
Utilities, services, and miscellaneous	<u>200,310</u>	<u>216,460</u>
Total Administration	<u>2,279,988</u>	<u>2,286,074</u>
Treatment Plant:		
Personal services	1,636,922	1,645,043
Materials and supplies	531,536	612,065
Travel and training	1,009	2,946
Intragovernmental	184,185	168,367
Utilities, services and miscellaneous	<u>1,117,752</u>	<u>1,143,290</u>
Total Treatment Plant	<u>3,471,404</u>	<u>3,571,711</u>
Pump Stations:		
Personal services	117,519	115,032
Materials and supplies	14,587	8,289
Travel and training	70	0
Intragovernmental	5,112	2,215
Utilities, services, and miscellaneous	<u>159,619</u>	<u>93,373</u>
Total Pump Stations	<u>296,907</u>	<u>218,909</u>
Maintenance:		
Personal services	718,194	825,982
Materials and supplies	117,247	150,052
Travel and training	1,084	3,119
Intragovernmental	190,540	193,480
Utilities, services, and miscellaneous	<u>48,107</u>	<u>50,414</u>
Total Maintenance	<u>1,075,172</u>	<u>1,223,047</u>
TOTAL OPERATING EXPENSES	<u>7,123,471</u>	<u>7,299,741</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$10,771,110</u>	<u>\$9,940,244</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 232,042	\$ 222,371
Rentals	187,635	192,869
Landing fees	116,688	131,271
Law enforcement fees	58,000	76,321
Passenger facility charges	266,457	328,838
Concessions	14,403	21,496
TOTAL OPERATING REVENUES	<u>875,225</u>	<u>973,166</u>
OPERATING EXPENSES:		
Administration:		
Personal services	189,984	190,370
Materials and supplies	2,690	4,872
Travel and training	6,917	7,335
Intragovernmental	172,338	290,018
Utilities, services, and miscellaneous	343,195	547,947
Total Administration	<u>715,124</u>	<u>1,040,542</u>
Airfield Areas:		
Personal services	153,934	201,069
Materials and supplies	103,562	109,359
Travel and training	866	0
Intragovernmental	22,492	26,056
Utilities, services, and miscellaneous	94,569	87,594
Total Airfield Areas	<u>375,423</u>	<u>424,078</u>
Terminal Areas:		
Personal services	29,947	33,372
Materials and supplies	16,517	13,995
Intragovernmental	6,406	7,003
Utilities, services, and miscellaneous	100,842	100,412
Total Terminal Areas	<u>153,712</u>	<u>154,782</u>
Public Safety:		
Personal services	0	399,939
Materials and supplies	38,733	14,657
Travel and training	304	10,057
Intragovernmental	23,349	20,837
Utilities, services, and miscellaneous	7,785	6,996
Total Public Safety	<u>70,171</u>	<u>452,486</u>
Snow Removal:		
Personal services	0	0
Materials and supplies	0	1,947
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	1,540
Total Snow Removal	<u>0</u>	<u>3,487</u>
Concessions:		
Personal services	687	1,647
Materials and supplies	5,411	7,393
Utilities, services and miscellaneous	0	0
Total Concession	<u>6,098</u>	<u>9,040</u>
TOTAL OPERATING EXPENSES	<u>1,320,528</u>	<u>2,084,415</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$445,303)</u>	<u>(\$1,111,249)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

	<b>2020</b>	<b>2019</b>
<b>OPERATING REVENUES:</b>		
Charges for Services:		
Fares	\$ 43,524	\$ 94,928
School passes	5,750	7,050
Specials	46,588	86,679
University of Missouri Shuttle reimbursement	998,340	998,340
Paratransit	74,083	115,263
FastCAT	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>1,168,285</b>	<b>1,302,260</b>
<b>OPERATING EXPENSES:</b>		
General Operations:		
Personal services	1,223,108	1,562,402
Materials and supplies	292,169	577,707
Travel and training	773	1,171
Intragovernmental	744,326	797,372
Utilities, services, and miscellaneous	180,846	352,439
Total General Operations	2,441,222	3,291,091
University of Missouri Shuttle Service:		
Personal services	272,505	432,027
Materials and supplies	201,185	201,248
Travel and training	0	0
Intragovernmental	175,610	192,810
Utilities, services, and miscellaneous	82,285	97,559
Total University of Missouri Shuttle Service	731,585	923,644
Paratransit:		
Personal services	811,841	634,414
Materials and supplies	64,181	184,034
Travel and training	0	0
Intragovernmental	61,091	52,185
Utilities, services, and miscellaneous	37,002	86,196
Total Paratransit	974,115	956,829
<b>TOTAL OPERATING EXPENSES</b>	<b>4,146,922</b>	<b>5,171,564</b>
<b>OPERATING LOSS BEFORE DEPRECIATION</b>	<b>(\$2,978,637)</b>	<b>(\$3,869,304)</b>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 12,926,882	\$ 13,132,130
Landfill fees	2,894,610	3,262,057
Bag sales	2,520	70,817
Mosquito control	566	9,123
Miscellaneous	<u>977,327</u>	<u>1,148,009</u>
TOTAL OPERATING REVENUES	<u>16,801,905</u>	<u>17,622,136</u>
OPERATING EXPENSES:		
Administration:		
Personal services	686,691	574,192
Materials and supplies	71,915	24,317
Travel and training	218	4,159
Intragovernmental	968,888	1,089,645
Utilities, services, and miscellaneous	<u>153,212</u>	<u>119,164</u>
Total Administration	<u>1,880,924</u>	<u>1,811,477</u>
Commercial:		
Personal services	865,066	1,009,758
Materials and supplies	597,764	853,666
Travel and training	104	0
Intragovernmental,	231,268	184,390
Utilities, services, and miscellaneous	<u>257,655</u>	<u>335,676</u>
Total Commercial	<u>1,951,857</u>	<u>2,383,490</u>
Residential:		
Personal services	865,568	730,363
Materials and supplies	600,955	715,995
Travel and training	104	0
Intragovernmental	320,653	271,421
Utilities, services, and miscellaneous	<u>679,161</u>	<u>546,061</u>
Total Residential	<u>2,466,441</u>	<u>2,263,840</u>
Landfill:		
Personal services	716,621	670,295
Materials and supplies	534,456	532,905
Travel and training	79	1,000
Intragovernmental	103,482	83,080
Utilities, services, and miscellaneous	<u>640,337</u>	<u>988,544</u>
Total Landfill	<u>1,994,975</u>	<u>2,275,824</u>
Recycling:		
Personal services	1,411,964	1,472,051
Materials and supplies	561,943	833,082
Travel and training	407	50
Intragovernmental	203,356	213,424
Utilities, services, and miscellaneous	<u>162,025</u>	<u>201,816</u>
Total Recycling	<u>2,339,695</u>	<u>2,720,423</u>
TOTAL OPERATING EXPENSES	<u>10,633,892</u>	<u>11,455,054</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$6,168,013</u></u>	<u><u>\$6,167,082</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 940,573	\$ 1,481,266
Garages	1,485,302	1,708,959
Reserved lots	329,344	341,827
Other	<u>149,159</u>	<u>144,174</u>
TOTAL OPERATING REVENUES	<u>2,904,378</u>	<u>3,676,226</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	423,795	406,956
Materials and supplies	91,507	35,771
Travel and training	2,392	9,740
Intragovernmental	230,345	247,972
Utilities, services, and miscellaneous	<u>218,722</u>	<u>352,237</u>
TOTAL OPERATING EXPENSES	<u>966,761</u>	<u>1,052,676</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$1,937,617</u>	<u>\$2,623,550</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Fees and admissions	\$ 1,436,885	\$ 2,206,456
Facility user charges	56,810	74,767
Youth capital improvement fees	19,833	24,805
Golf course improvement fees	32,045	34,457
Miscellaneous	<u>560,285</u>	<u>729,400</u>
TOTAL OPERATING REVENUES	<u>2,105,858</u>	<u>3,069,885</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	909,754	1,119,623
Materials and supplies	241,198	303,077
Travel and training	4,547	4,156
Intragovernmental	210,920	278,129
Utilities, services, and miscellaneous	<u>169,689</u>	<u>186,283</u>
Total Recreation Services	<u>1,536,108</u>	<u>1,891,268</u>
Maintenance:		
Personal services	502,214	466,685
Materials and supplies	354,243	265,149
Travel and training	980	0
Intragovernmental	55,240	66,177
Utilities, services, and miscellaneous	<u>276,785</u>	<u>301,242</u>
Total Maintenance	<u>1,189,462</u>	<u>1,099,253</u>
Activity and Recreation Center:		
Personal services	670,966	769,655
Materials and supplies	161,593	176,722
Travel and training	1,090	2,671
Intragovernmental	119,955	176,720
Utilities, services, and miscellaneous	<u>181,616</u>	<u>212,490</u>
Total Activity and Recreation Center	<u>1,135,220</u>	<u>1,338,258</u>
TOTAL OPERATING EXPENSES	<u>3,860,790</u>	<u>4,328,779</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$1,754,932)</u>	<u>(\$1,258,894)</u>

**CITY OF COLUMBIA, MISSOURI  
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Switching fees	\$ 154,119	\$ 247,779
Miscellaneous	58,235	5,348
TOTAL OPERATING REVENUES	<u>212,354</u>	<u>253,127</u>
OPERATING EXPENSES:		
Administration:		
Personal services	118,484	144,653
Materials and supplies	23,503	21,312
Travel and training	38	38
Intragovernmental	32,111	54,038
Utilities, services, and miscellaneous	90,250	96,760
Total Administration	<u>264,386</u>	<u>316,801</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
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
Total Maintenance of Way	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>264,386</u>	<u>316,801</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>(\$52,032)</u></u>	<u><u>(\$63,674)</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, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 2,704,342</u>	<u>\$ 2,237,387</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	194,522	164,712
Materials and supplies	1,098	16,308
Travel and training	65	498
Intragovernmental	106,372	166,381
Utilities, services, and miscellaneous	<u>56,460</u>	<u>44,223</u>
Total General Operations	<u>358,517</u>	<u>392,122</u>
Field Operations:		
Personal services	189,684	223,659
Materials and supplies	66,660	72,335
Travel and training	145	435
Intragovernmental	40,016	48,348
Utilities, services, and miscellaneous	<u>156,754</u>	<u>44,595</u>
Total Field Operations	<u>453,259</u>	<u>389,372</u>
TOTAL OPERATING EXPENSES	<u>811,776</u>	<u>781,494</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$1,892,566</u></u>	<u><u>\$1,455,893</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 54,506	\$ 127,780
TOTAL OPERATING REVENUES	<u>54,506</u>	<u>127,780</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	96,635	90,363
Materials and supplies	233	517
Travel and training	0	0
Intragovernmental	2,699	0
Utilities, services, and miscellaneous	<u>59,620</u>	<u>60,647</u>
TOTAL OPERATING EXPENSES	<u>159,187</u>	<u>151,527</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ (104,681)</u>	<u>\$ (23,747)</u>

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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

CAPITAL PROJECTS  
JUNE 30, 2020

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
<b>SEWER:</b>						
Sewer Main Rehab (SW100)	\$ 5,105,200	5,101,977		5,101,977	3,223	-
Sm Trunks 80 Acre Point (SW111)	700,000	-		-		700,000
Private Common Collector (SW112)	905,410	1,865		1,865		903,545
Annual Sewer Improvements (SW183)	1,922,133	19,825		19,825		1,902,308
PCCE #3 Stewart/Ridge/Med (SW198)	1,304,030	234,841	190,492	425,333	63,118	815,579
Upper Hinkson Ext Ph I (SW213)	10,015,174	10,010,077		10,010,077		5,097
N Grindstone Ext Ph III (SW214)	1,300,000	124,907		124,907		1,175,093
PCCE #8 Thilly Lathrop (SW221)	2,270,970	1,795,234	301,900	2,097,134	2	173,834
SD 170 S Bethel Church Rd (SW232)	268,380	248,640		248,640		19,740
PCCE #16 Bingham/W Ridgel (SW240)	1,545,000	618,960	235,336	854,296	25,948	664,756
PCCE #18 Spring Valley Rd (SW241)	149,000	14,052		14,052		134,948
Upper Merideth Br Stabil (SW245)	573,000	517,774		517,774		55,226
Woodrail Sewer Replacemnt (SW247)	281,049	19,933		19,933		261,116
PCCE #27 Grace Ellen (SW254)	128,000	22,590	11,368	33,958	148	93,894
Henderson Branch SW Ext (SW255)	4,007,597	261,026		261,026		3,746,571
SD #171 Crites Lane (SW263)	10,950	-		-		10,950
PCCE #22 Shannon Place (SW502)	109,000	9,629		9,629		99,371
PCCE #25 Glenwood/Redbud (SW504)	377,200	38,907	216	39,123	504	337,573
Court & Hickory Street (SW505)	507,207	6,769	63	6,832	63	500,312
SD #172-Northland Drive (SW506)	250,000	-		-		250,000
PCCE #21-Stanford (SW507)	110,000	-	10,292	10,292	(1,561)	101,269
WWTP Digester Complex Impr (SW508)	7,156,516	696,271	3,715,565	4,411,836	2,744,680	-
N Garth Sewer Replacemnt (SW511)	150,000	15		15		149,985
Tupelo-Iarch Sewer Replacemnt (SW513)	150,000	14,942	2,163	17,105	(550)	133,445
Columbia Country Club (SW515)	85,000	5,611	78,704	84,315		685
Hwy 63 Connector south of I-70 (SW516)	225,000	-		-	7,000	218,000
FY18 Sewer Main & Manhole Rehab (SW518)	2,407,195	671,801	855,897	1,527,698	877,696	1,801
5th to Wilkes Relief (SW525)	550,000	-	8,640	8,640	1,849	539,511
S Providence Sewer Replacement (SW526)	45,000	-	7,810	7,810	189	37,001
<b>TOTAL SEWER</b>	<b>\$ 42,608,011</b>	<b>\$ 20,435,646</b>	<b>\$ 5,418,446</b>	<b>\$ 25,854,092</b>	<b>\$ 3,722,309</b>	<b>\$ 13,031,610</b>
<b>AIRPORT:</b>						
Airport Gen Improvements (AP008)	\$ 258,580	\$ 12,902		\$ 12,902		\$ 245,678
Realign RT H (AP090)	2,159,531	1,921,472		1,921,472		238,059
New Airport Terminal (AP111)	23,223,866	478,094	1,201,670	1,679,764	63,520	21,480,582
13-31 (5500X100) & TW B (AP115)	12,493,116	12,225,465	95,284	12,320,749		172,367
1500 ARFF Truck (AP117)	607,827	607,827		607,827		-
Taxiway C & Pavement Mgmt (AP122)	3,284,574	2,947,056	39,841	2,986,897	4,555	293,122
Route H (AP123)	3,715,283	386,226	1,700,905	2,087,131	242,245	1,385,907
RW 2-20 & TW A North Ext (AP125)	1,751,108	396,979	222,466	619,445	24,844	1,106,819
Runway 2-20 Isolated Pavement Remed (AP126)	6,809,478	4,677,776	616,636	5,294,412	86,273	1,428,793
Apron Expansion & TW Recon 350 (AP130)	2,867,031	62,104	153,661	215,765	(136,595)	2,787,861
Hangar 350 Apron & Extension (AP140)	2,034,888	-	126,505	126,505	42,948	1,865,435
Percent for Art Terminal (M0111)	150,550	-		-		150,550
Maintenance Percent for Art Terminal (N0111)	38,320	-	286	286		38,034
<b>TOTAL AIRPORT:</b>	<b>\$ 59,394,152</b>	<b>\$ 23,715,901</b>	<b>\$ 4,157,254</b>	<b>\$ 27,873,155</b>	<b>\$ 327,790</b>	<b>\$ 31,193,207</b>
<b>PARKING:</b>						
8th & Cherry-Energy Effic (PK058)	300,000	241,907		241,907		58,093
Garages Gate Arm/Pymt System (PK059)	1,220,575	865,384	93,429	958,813	97,933	163,829
Parking Infra Upgrades/Maint (PK062)	343,085	267,069	29,343	296,412		46,673
MM-10th Cherry Parking Structure (PK064)	470,000	447,595	38	447,633		22,367
Camera System Replacement (PK065)	550,000	248,999		248,999		301,001
MM-Plaza Garage (PK066)	350,000	284,183	63,878	348,061	2,011	(72)
5th/Walnut Repair (PK068)	360,000	73,081	232,046	305,127	35,116	19,757
Elevator Upgrade (PK069)	329,504	-		-	26,100	303,404
Short Stree Garage (PK070)	30,000	-		-	3,500	26,500
City Hall Alley-Parking Lot (PK072)	70,000	-	25,499	25,499		44,501
<b>TOTAL PARKING:</b>	<b>\$ 4,023,164</b>	<b>\$ 2,428,218</b>	<b>\$ 444,233</b>	<b>\$ 2,872,451</b>	<b>\$ 164,660</b>	<b>\$ 986,053</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**CAPITAL PROJECTS  
JUNE 30, 2020**

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encum- brances</b>	<b>Unencumbered Appropriations</b>
<b>RECREATION SERVICES:</b>						
LOW Driving Range (RS085)	123,713	119,533		119,533	(1,108)	5,288
Antimi Sports Complex Imp (RS087)	479,585	478,418	873	479,291	(4,381)	4,675
Clary-Shy Community Park Imp (RS089)	3,003,270	2,679,273	78,166	2,757,439	151,787	94,044
Sports Field House (RS090)	5,592,919	4,943,788	593,332	5,537,120	180	55,619
Sports Field House % for Art (M0090)	42,764	34,209	8,555	42,764		-
Sports Field House % for Art Maint (N0090)	7,546	-	74	74		7,472
Philips Park Improvement (RS092)	815,000	3,108	26,055	29,163	3,013	782,824
Cosmo LED Lighting (RS094)	30,000	22,975	7,025	30,000		-
ARC Facility Improvements (RS095)	46,000	-	72	72	25,645	20,283
LA Nickell Driving Range (RS096)	50,000	-	31,804	31,804	14,876	3,320
Hickman Pool HVAC Replacement (RS097)	115,000	-	115,000	115,000		-
<b>TOTAL RECREATION SERVICES:</b>	<b>\$ 10,305,797</b>	<b>\$ 8,281,304</b>	<b>\$ 860,956</b>	<b>\$ 9,142,260</b>	<b>\$ 190,012</b>	<b>\$ 973,525</b>
<b>PUBLIC TRANSPORTATION:</b>						
Annual Transit Projects (PT050)	1,304,131	220,300		220,300		1,083,831
Annual Bus Shelters (PT058)	226,900	-		-		226,900
LONO Electric Bus (PT061)	2,006,300	109,065	29,460	138,525	303,789	1,563,986
Replace 6 PT Vans/1 40' Bus (PT062)	1,315,458	431,062		431,062		884,396
Bus Shelters (PT063)	100,000	38,250	18,131	56,381		43,619
<b>TOTAL PUBLIC TRANSPORTATION:</b>	<b>\$ 4,952,789</b>	<b>\$ 798,677</b>	<b>\$ 47,591</b>	<b>\$ 846,268</b>	<b>\$ 303,789</b>	<b>\$ 3,802,732</b>
<b>SOLID WASTE:</b>						
Methane Gas Extract Wells (RF031)	1,695,947	1,454,969		1,454,969		240,978
Leachate Handling & Stor (RF051)	716,672	683,209		683,209	1,525	31,938
MRF Phase 1 (RF055)	400,000	-		-		400,000
Landfill Cell 6 (RF059)	5,820,155	5,756,498		5,756,498	88,181	(24,524)
Landfill Fuel Station Pump Add (RF060)	120,000	26,901		26,901		93,099
Landfill Expansion Permitting (RF061)	1,973,736	240,023	1,098,502	1,338,525	413,089	222,122
Landfill Fuel Station Facility Ph2 (RF062)	450,000	-		-		450,000
Landfill Ops Center Bldg Imp (RF063)	200,000	-		-		200,000
Landfill Security Gate (RF066)	140,000	9,549		9,549		130,451
CID Special Project (RF067)	105,000	34,871		34,871	11,851	58,278
912 East Walnut (RF068)	690,000	677,852		677,852		12,148
<b>TOTAL SOLID WASTE:</b>	<b>\$ 12,311,510</b>	<b>\$ 8,883,872</b>	<b>\$ 1,098,502</b>	<b>\$ 9,982,374</b>	<b>\$ 514,646</b>	<b>\$ 1,814,490</b>
<b>STORMWATER:</b>						
Annual Projects (SS017)	\$ 163,535	\$ -	\$ -	\$ -	\$ -	\$ 163,535
Garth at Oak Tower (SS110)	685,000	39,789		39,789		645,211
Forum Nature Area (SS113)	50,000	41,031	3,333	44,364		5,636
Annual CAM Projects (SS114)	30,169	100		100		30,069
Annual Downtown Tree Plnt (SS115)	50,054	-		-		50,054
Annual Property Acquis (SS118)	100,000	-		-		100,000
Aldeah & Ash Stm Pipe Rhb (SS123)	35,000	-		-		35,000
Sinclair Culv at Mill Creek (SS131)	660,000	566,563		566,563		93,437
Annual Mitigation Bank Prog (SS133)	90,000	-		-		90,000
Hickman/6th and 7th (SS134)	165,000	-	11,900	11,900	99	153,001
Mill Creek 307 W Ahlambr (SS136)	200,000	19,559	19,883	39,442	884	159,674
Greenwood South (SS140)	135,000	6,510	32,983	39,493		95,507
Hirth Avenue (SS142)	75,000	39,169		39,169		35,831
Quail Drive (SS143)	600,000	16,257	5,558	21,815	(2,750)	580,935
FY19 Storm Water Rehab (SS146)	235,400	-	43	43		235,357
Leslie Lane Storm Water Improvement (SS147)	150,000	-	516	516		149,484
Ross Drainage (SS150)	200,000	-	3,807	3,807	(3,000)	199,193
<b>TOTAL STORMWATER:</b>	<b>\$ 3,624,158</b>	<b>\$ 728,978</b>	<b>\$ 78,023</b>	<b>\$ 807,001</b>	<b>\$ (4,767)</b>	<b>\$ 2,821,924</b>
<b>RAILROAD:</b>						
Annual Tie Program (R0012)	\$ 1,459,949	\$ 1,409,949	\$ -	\$ 1,409,949	\$ -	\$ 50,000
Surfacing Program (R0013)	464,183	417,857	-	417,857	-	46,326
Rail Replacement Program (R0014)	481,850	431,533	-	431,533	-	50,317
Capital Maintenance (R0045)	800,086	710,900	1,100	712,000		88,086
MT Zion Church Road Crossing (R0073)	170,012	145,069	-	145,069	-	24,943
<b>TOTAL RAILROAD:</b>	<b>\$ 3,376,080</b>	<b>\$ 3,115,308</b>	<b>-</b>	<b>\$ 1,100</b>	<b>-</b>	<b>\$ 259,672</b>
<b>WATER UTILITY:</b>						
CIP Ent. Revenue Contingency (W0003)	\$ 505,769	\$ -	\$ -	\$ -	\$ -	\$ 505,769
New and Replacement of Mains Under Hwy (W0119)	650,000	-	-	-	-	650,000

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**CAPITAL PROJECTS  
JUNE 30, 2020**

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
Installation of New Mains to Create Loops (W0123)	2,040,755	1,842,257	6,096	1,848,353	-	192,402
Main Relocation for Streets and Highways (W0125)	3,898,116	2,726,203	89,426	2,815,629	(1,148)	1,083,634
Fire Hydrant and Valve Replacement (W0127)	2,515,000	2,331,268	135,973	2,467,241	4,450	43,309
New and Replace Service Lines (W0128)	10,998,915	10,339,197	228,218	10,567,415	12,601	418,899
Water Main Replacements (W0130)	3,487,721	2,257,057	-	2,257,057	-	1,230,664
Refurbish Deep Well for Emerge (W0140)	100,000	-	-	-	-	100,000
Differential Payments (W0143)	367,387	267,387	-	267,387	-	100,000
West Ash Pump Station Upgrade (W0145)	3,300,000	-	-	-	-	3,300,000
Back Up Generators (W0150)	800,000	-	-	-	-	800,000
Business Loop Phase 6 Main Replacement (W0200)	1,057,561	37,561	-	37,561	-	1,020,000
Replumb Influent at WTP (W0211)	1,501,763	-	-	-	-	1,501,763
Brown Station RT B Peabody (W0230)	340,000	-	3,917	3,917	-	336,083
Meter Replacement Project (W0231)	5,839,220	5,758,841	-	5,758,841	15,000	65,379
Lime Soft Discharge Pipe (W0234)	300,000	188,467	-	188,467	14,778	96,755
Thilly and Westmount 6" Main (W0235)	490,913	394,913	(313)	394,600	-	96,313
Water Treatment plant Upgrade Phase 1 (W0236)	3,000,000	-	-	-	-	3,000,000
Deep Well Abandonment (W0249)	110,550	10,550	-	10,550	-	100,000
Nifong Blvd Improvements (W0256)	250,000	7	-	7	-	249,993
Storeroom and Enc. Equipments (W0263)	1,000,000	-	452,952	452,952	-	547,048
Well and Pump Station Control (W0264)	563,352	237,016	11,668	248,684	82,023	232,645
Crown Point Loop Spring Valley (W0267)	420,000	83,101	246,400	329,501	354	90,145
Country Club Drive S/E Walnut Phase 2 (W0273)	560,000	13,918	-	13,918	-	546,082
Well Field Valve Upgrades (W0274)	283,700	-	-	-	-	283,700
WTP Scada Upgrades (W0278)	500,000	401,721	66,982	468,703	651	30,645
New Southeast Pump Station (W0280)	3,500,000	-	-	-	-	3,500,000
Annual Tower & Reservoir Maint (W0282)	300,000	-	-	-	-	300,000
Fiber to Water Facilities (W0283)	125,000	-	-	-	-	125,000
New Elevated Storage Project (W0286)	3,000,000	-	-	-	-	3,000,000
Riback RD & Blackberry WT Main (W0287)	120,000	-	-	-	-	120,000
S. Glenwood Ave & CT WT Main (W0288)	143,000	-	-	-	-	143,000
Woodbine Dr. WT Main Replacem (W0289)	124,000	-	3,341	3,341	-	120,659
Old63, Gordon & Charles ST M (W0290)	300,000	-	-	-	-	300,000
Ridgmont RD & Highridge WT Main (W0291)	542,000	-	-	-	-	542,000
Sinclair RD, Nifong Southampton Court (W0292)	440,000	-	-	-	-	440,000
Walnut, Melburn ST-William ST Lo (W0295)	150,000	-	3,499	3,499	-	146,501
Ridgmont RD-College PK-Highrge (W0296)	71,000	-	-	-	-	71,000
Leslie LN-Garth-Providence LOC (W0297)	252,000	-	-	-	-	252,000
<b>TOTAL WATER UTILITY:</b>	\$ 53,947,722	\$ 26,889,464	\$ 1,248,160	\$ 28,137,624	\$ 128,710	\$ 25,681,388
<b>ELECTRIC UTILITY:</b>						
CIP Ent. Rev Contingency (E0003)	\$ 461,360	\$ -	\$ -	\$ -	\$ -	461,360
New & Replace Transformaer & Capacitors (E0021)	21,065,081	20,493,162	374,830	20,867,992	-	197,089
Conversion of Overhead to Underground (E0027)	12,019,432	10,994,209	227,163	11,221,372	(47,341)	845,401
Street Light Addition & Replacements (E0052)	5,006,651	4,802,227	146,520	4,948,747	(452)	58,356
Secondary Electric System for New Serv. (E0053)	19,597,298	18,132,352	347,891	18,480,243	298,838	818,217
Fiber Optic System Additions (E0082)	3,399,166	3,074,871	86,561	3,161,432	-	237,734
161 & 69 kV Transmission System Repl. (E0101)	3,620,000	2,886,514	330,063	3,216,577	20,388	383,036
13.8 kV Underground System Repl. (E0107)	3,080,000	2,769,303	293,193	3,062,496	-	17,504
New 13.8 kV Substation Feeder Additions (E0115)	8,147,294	7,464,530	175,554	7,640,084	-	507,210
13.8 kV System - New Residential Services (E0116)	9,135,000	8,174,144	184,893	8,359,037	(5,906)	781,869
13.8 kV System - New Commercial Services (E0117)	12,306,442	11,368,452	490,329	11,858,781	(8,673)	456,334
13.8 kV Overhead System Replacement (E0118)	9,808,000	9,281,370	432,881	9,714,251	1,119	92,630
New Southside Substation (E0121)	7,044,497	3,661,051	-	3,661,051	-	3,383,446
69 kV Relay Replacement (E0145)	763,815	609,548	14,322	623,870	-	139,945
Mill Creek Sub Trans Connection (E0148)	7,910,165	2,676,791	-	2,676,791	-	5,233,374
Power Plant Substation Upgrade (E0151)	1,500,000	73,607	-	73,607	-	1,426,393
Replace 69 & 161 kV Circuit Breakers (E0153)	1,219,000	708,456	20,933	729,389	73,196	416,415
Replace Measurement & Data Acqn Sys. (E0159)	100,000	93,355	-	93,355	-	6,645
Replace Underground Keene & Lansing (E0168)	575,000	307,239	106,748	413,987	-	161,013
Building New Lab Power Plant (E0174)	276,606	276,606	-	276,606	-	-
Landfill Generator Unit 4 (E0175)	1,350,000	7,500	574	8,074	18,807	1,323,119
Strrm and Enclose Equipment (E0176)	400,000	210,410	-	210,410	-	189,590
College Underground Univ. to Bouchelle (E0179)	400,000	-	-	-	-	400,000
Downtown Street Lights (E0180)	402,000	106,392	-	106,392	-	295,608
Mercury Vapor Street Lights (E0182)	250,000	23,425	6,879	30,304	-	219,696
Boiler 8 Upgrades (E0183)	3,902,825	3,902,824	-	3,902,824	-	1
Future Substation Transformer (E0184)	700,000	-	-	-	-	700,000
Power Plant Control Center (E0190)	375,479	375,479	-	375,479	-	-
161 & 69 kV Transformer Replacement (E0192)	1,071,000	471,000	-	471,000	-	600,000
Substation Upgrade GSTN Perche (E0194)	1,270,026	134,162	-	134,162	-	1,135,864
Underground Distribution Trans Path (E0198)	100,000	4,432	-	4,432	-	95,568

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**CAPITAL PROJECTS  
JUNE 30, 2020**

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encum- brances</b>	<b>Unencumbered Appropriations</b>
Relocation of 13.8 kV System for Streets (E0199)	1,250,000	976,201	336,554	1,312,755	-	(62,755)
13.8 kV System Automation (E0200)	646,637	322,545	-	322,545	-	324,092
Reconfiguring Substation Feeder (E0201)	2,850,000	158,520	-	158,520	-	2,691,480
Moore's Lake Restoration (E0204)	6,300,000	5,172,506	83,254	5,255,760	277,531	766,710
Truman Solat Feeder (E0205)	1,450,000	106,472	6,398	112,870	(2,190)	1,339,320
MPP Decommissioning (E0208)	300,000	-	252,158	252,158	2,125	45,717
Harmony Transformer & Switchgear (E0209)	1,079,000	268,734	802,861	1,071,595	180	7,225
Sewer Conn to Municipal Power Plant (E0211)	50,000	-	-	-	-	50,000
Nifong & Bethel Relocation (E0212)	230,000	-	-	-	-	230,000
Millcreek & Vawater Sch. Relocation (E0213)	120,000	-	-	-	-	120,000
<b>TOTAL ELECTRIC UTILITY:</b>	<b>\$ 151,531,774</b>	<b>\$ 120,088,389</b>	<b>\$ 4,720,558</b>	<b>\$ 124,808,947</b>	<b>\$ 627,620</b>	<b>\$ 26,095,207</b>
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 346,075,157</b>	<b>\$ 215,365,757</b>	<b>\$ 18,074,822</b>	<b>\$ 233,440,580</b>	<b>\$ 5,974,770</b>	<b>\$ 106,659,808</b>

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## INTERNAL SERVICE FUNDS

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

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

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

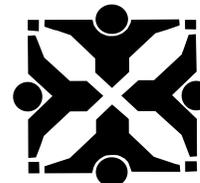
**Information Technology Fund** - to account for the provision of hardware infrastructure to support the computing requirements of the City, as well as developing or implementing software to improve the operating efficiencies of the departments within the City.

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

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

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

**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, 2020 and 2019

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund		Community Relations Fund	
	2020	2019	2020	2019	2020	2019	2020	2019
<b>CURRENT ASSETS:</b>								
Cash and cash equivalents	\$1,354,610	\$1,360,445	\$1,914,031	\$2,000,124	\$4,732,099	\$3,922,907	\$1,761,150	\$1,582,707
Accounts receivable	0	0	43,697	39,713	5,592	5,592	113,353	120,071
Grants receivable	0	0	0	0	0	0	0	0
Accrued interest	1,674	2,289	2,329	3,395	5,840	6,096	2,183	2,628
Due from other funds	0	0	0	0	0	0	0	0
Inventory	0	0	0	0	0	0	3,577	5,815
Other assets	0	0	0	0	33,945	36,867	0	0
Total Current Assets	<u>1,356,284</u>	<u>1,362,734</u>	<u>1,960,057</u>	<u>2,043,232</u>	<u>4,777,476</u>	<u>3,971,462</u>	<u>1,880,263</u>	<u>1,711,221</u>
<b>RESTRICTED ASSETS:</b>								
Net pension asset	206,854	212,273	243,563	314,109	778,145	811,768	462,700	463,100
Net OPEB asset	0	17,839	0	26,397	0	68,218	0	38,917
Total Restricted Assets	<u>206,854</u>	<u>230,112</u>	<u>243,563</u>	<u>340,506</u>	<u>778,145</u>	<u>879,986</u>	<u>462,700</u>	<u>502,017</u>
<b>OTHER ASSETS:</b>								
Unamortized costs	0	0	0	0	0	0	0	0
Investments	0	0	0	0	0	0	0	0
Total Other 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>
<b>FIXED ASSETS:</b>								
Property, plant, and equipment	447,529	395,102	0	0	7,184,677	6,833,365	1,087,173	1,183,067
Accumulated depreciation	(219,875)	(193,351)	0	0	(6,056,813)	(5,586,302)	(962,307)	(1,010,366)
Net Plant in Service	<u>227,654</u>	<u>201,751</u>	<u>0</u>	<u>0</u>	<u>1,127,864</u>	<u>1,247,063</u>	<u>124,866</u>	<u>172,701</u>
Construction in progress	0	0	0	0	0	0	0	0
Net Fixed Assets	<u>227,654</u>	<u>201,751</u>	<u>0</u>	<u>0</u>	<u>1,127,864</u>	<u>1,247,063</u>	<u>124,866</u>	<u>172,701</u>
<b>TOTAL ASSETS</b>	<u>1,790,792</u>	<u>1,794,597</u>	<u>2,203,620</u>	<u>2,383,738</u>	<u>6,683,485</u>	<u>6,098,511</u>	<u>2,467,829</u>	<u>2,385,939</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
Outflows related to pension	79,928	69,628	94,113	103,032	300,673	266,269	178,786	151,902
Outflows related to OPEB	17,543	309	20,656	457	65,993	1,182	39,241	674
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$1,888,263</u>	<u>\$1,864,534</u>	<u>\$2,318,389</u>	<u>\$2,487,227</u>	<u>\$7,050,151</u>	<u>\$6,365,962</u>	<u>\$2,685,856</u>	<u>\$2,538,515</u>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>CURRENT LIABILITIES:</b>								
Accounts payable	\$3,148	\$4,079	\$98,935	\$37,808	\$58,589	\$108,448	\$23,119	\$17,311
Interest payable	0	0	0	0	0	0	0	0
Accrued payroll and payroll taxes	47,583	36,395	24,390	32,272	276,041	280,621	79,225	70,374
Due to other funds	0	0	0	0	0	0	0	0
Advances from other funds	0	0	0	0	0	0	0	0
Obligations under capital leases current maturities	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0	0
Total Current Liabilities	<u>50,731</u>	<u>40,474</u>	<u>123,325</u>	<u>70,080</u>	<u>334,630</u>	<u>389,069</u>	<u>102,344</u>	<u>87,685</u>
<b>LONG-TERM LIABILITIES:</b>								
Obligations under capital leases	0	0	0	0	0	0	0	0
Claims payable	0	0	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0	0	0
Net OPEB Liability	1,434	0	1,688	0	5,393	0	3,207	0
Total Long-Term Liabilities	<u>1,434</u>	<u>0</u>	<u>1,688</u>	<u>0</u>	<u>5,393</u>	<u>0</u>	<u>3,207</u>	<u>0</u>
<b>TOTAL LIABILITIES</b>	<u>52,165</u>	<u>40,474</u>	<u>125,013</u>	<u>70,080</u>	<u>340,023</u>	<u>389,069</u>	<u>105,551</u>	<u>87,685</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Infloes related to pension	130,232	152,876	153,342	226,216	489,902	584,620	291,305	333,516
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>182,397</u>	<u>193,350</u>	<u>278,355</u>	<u>296,296</u>	<u>829,925</u>	<u>973,689</u>	<u>396,856</u>	<u>421,201</u>
<b>FUND EQUITY:</b>								
Retained earnings (deficit)	1,705,866	1,671,184	2,040,034	2,190,931	6,220,226	5,392,273	2,289,000	2,117,314
<b>TOTAL FUND EQUITY</b>	<u>1,705,866</u>	<u>1,671,184</u>	<u>2,040,034</u>	<u>2,190,931</u>	<u>6,220,226</u>	<u>5,392,273</u>	<u>2,289,000</u>	<u>2,117,314</u>
<b>LIABILITIES AND FUND EQUITY</b>	<u>\$1,888,263</u>	<u>\$1,864,534</u>	<u>\$2,318,389</u>	<u>\$2,487,227</u>	<u>\$7,050,151</u>	<u>\$6,365,962</u>	<u>\$2,685,856</u>	<u>\$2,538,515</u>

CITY OF COLUMBIA, MISSOURI  
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2020 and 2019

Fleet Operations Fund		Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2020	2019	2020	2019	2020	2019	2020	2019
\$911,518	\$1,292,558	\$16,234,985	\$15,921,320	\$8,520,527	\$6,248,410	\$35,428,920	\$32,328,471
(57)	18,635	8,101	8,401	398,594	443,482	569,280	635,894
0	0	0	0	0	0	0	0
201	1,502	19,328	28,664	10,510	12,389	42,065	56,963
0	0	0	0	0	0	0	0
1,439,406	1,110,584	0	0	0	0	1,442,983	1,116,399
0	0	0	0	0	0	33,945	36,867
<u>2,351,068</u>	<u>2,423,279</u>	<u>16,262,414</u>	<u>15,958,385</u>	<u>8,929,631</u>	<u>6,704,281</u>	<u>37,517,193</u>	<u>34,174,594</u>
575,478	633,286	46,061	50,687	115,601	128,101	2,428,402	2,613,324
0	53,219	0	4,260	0	10,765	0	219,615
					0		
<u>575,478</u>	<u>686,505</u>	<u>46,061</u>	<u>54,947</u>	<u>115,601</u>	<u>138,866</u>	<u>2,428,402</u>	<u>2,832,939</u>
0	0	0	0	0	0	0	0
0	0	1,299,558	1,292,577	0	0	1,299,558	1,292,577
0	0	1,299,558	1,292,577	0	0	1,299,558	1,292,577
2,725,856	2,774,297	0	0	0	0	11,445,235	11,185,831
(966,723)	(955,863)	0	0	0	0	(8,205,718)	(7,745,882)
1,759,133	1,818,434	0	0	0	0	3,239,517	3,439,949
0	0	0	0	0	0	0	0
<u>1,759,133</u>	<u>1,818,434</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,239,517</u>	<u>3,439,949</u>
<u>4,685,679</u>	<u>4,928,218</u>	<u>17,608,033</u>	<u>17,305,909</u>	<u>9,045,232</u>	<u>6,843,147</u>	<u>44,484,670</u>	<u>41,740,059</u>
222,363	207,726	17,798	16,627	44,980	42,020	938,641	857,204
48,805	922	3,906	74	9,872	187	206,016	3,805
<u>\$4,956,847</u>	<u>\$5,136,866</u>	<u>\$17,629,737</u>	<u>\$17,322,610</u>	<u>\$9,100,084</u>	<u>\$6,885,354</u>	<u>\$45,629,327</u>	<u>\$42,601,068</u>
\$300,299	\$228,674	\$12,583	\$1,831	\$0	\$0	\$496,673	\$398,151
0	0	0	0	0	0	0	0
100,756	103,874	29,285	22,981	22,135	23,770	579,415	570,287
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	28,668	16,560	28,668	16,560
<u>401,055</u>	<u>332,548</u>	<u>41,868</u>	<u>24,812</u>	<u>50,803</u>	<u>40,330</u>	<u>1,104,756</u>	<u>984,998</u>
0	0	0	0	0	0	0	0
0	0	5,578,573	6,136,067	0	0	5,578,573	6,136,067
0	0	0	0	863,900	797,100	863,900	797,100
3,988	0	319	0	0	0	16,029	0
<u>3,988</u>	<u>0</u>	<u>5,578,892</u>	<u>6,136,067</u>	<u>863,900</u>	<u>797,100</u>	<u>6,458,502</u>	<u>6,933,167</u>
<u>405,043</u>	<u>332,548</u>	<u>5,620,760</u>	<u>6,160,879</u>	<u>914,703</u>	<u>837,430</u>	<u>7,563,258</u>	<u>7,918,165</u>
362,308	456,081	28,999	36,504	73,288	92,256	1,529,376	1,882,069
767,351	788,629	5,649,759	6,197,383	987,991	929,686	9,092,634	9,800,234
<u>4,189,496</u>	<u>4,348,237</u>	<u>11,979,978</u>	<u>11,125,227</u>	<u>8,112,093</u>	<u>5,955,668</u>	<u>36,536,693</u>	<u>32,800,834</u>
<u>4,189,496</u>	<u>4,348,237</u>	<u>11,979,978</u>	<u>11,125,227</u>	<u>8,112,093</u>	<u>5,955,668</u>	<u>36,536,693</u>	<u>32,800,834</u>
<u>\$4,956,847</u>	<u>\$5,136,866</u>	<u>\$17,629,737</u>	<u>\$17,322,610</u>	<u>\$9,100,084</u>	<u>\$6,885,354</u>	<u>\$45,629,327</u>	<u>\$42,601,068</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, 2020 AND 2019

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund		Community Relations Fund	
	2020	2019	2020	2019	2020	2019	2020	2019
OPERATING REVENUES:								
Charges for services	\$1,223,739	\$1,186,822	\$1,789,964	\$1,977,753	\$6,082,146	\$6,214,120	\$1,847,960	\$1,986,653
OPERATING EXPENSES:								
Personal services	623,560	592,364	673,446	686,686	3,362,580	3,148,926	1,276,866	1,379,188
Materials and supplies	101,838	114,313	110,838	86,503	453,311	733,421	140,435	244,591
Travel and training	4,888	4,624	15,324	23,614	116,895	150,459	451	7,266
Intragovernmental	40,731	33,854	401,271	485,370	22,489	25,266	12,801	13,484
Utilities, services, and miscellaneous	387,126	369,906	701,526	504,827	1,542,586	1,450,429	117,078	141,535
TOTAL OPERATING EXPENSES	1,158,143	1,115,061	1,902,405	1,787,000	5,497,861	5,508,501	1,547,631	1,786,064
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	65,596	71,761	(112,441)	190,753	584,285	705,619	300,329	200,589
Depreciation	(10,821)	(8,731)	0	0	(357,780)	(309,438)	(25,123)	(35,815)
OPERATING INCOME (LOSS)	54,775	63,030	(112,441)	190,753	226,505	396,181	275,206	164,774
NONOPERATING REVENUES (EXPENSES):								
Revenue from other governmental units	0	0	0	0	27,190	22,088	0	0
Investment revenue	25,801	44,958	38,825	64,799	82,737	111,179	32,355	52,500
Miscellaneous revenue	835	2,712	154,237	3,260	8,069	10,172	2,849	1,434
Interest expense	0	0	0	0	0	0	0	0
Loss on disposal of fixed assets	0	0	0	0	0	0	0	0
Miscellaneous expense	0	0	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	26,636	47,670	193,062	68,059	117,996	143,439	35,204	53,934
INCOME (LOSS) BEFORE OPERATING TRANSFERS	81,411	110,700	80,621	258,812	344,501	539,620	310,410	218,708
OPERATING TRANSFERS								
Operating transfers from other funds	0	0	0	0	129,500	0	37,500	37,500
Operating transfers to other funds	(48,825)	(48,825)	(218,555)	(88,865)	(121,646)	(121,646)	(178,421)	(178,421)
TOTAL OPERATING TRANSFERS	(48,825)	(48,825)	(218,555)	(88,865)	7,854	(121,646)	(140,921)	(140,921)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	32,586	61,875	(137,934)	169,947	352,355	417,974	169,489	77,787
Contributed capital	0	0	0	0	0	0	0	0
NET INCOME (LOSS)	32,586	61,875	(137,934)	169,947	352,355	417,974	169,489	77,787
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	1,673,280	1,609,309	2,177,968	2,020,984	5,867,871	4,974,299	2,119,511	2,039,527
Equity transfers from other funds	0	0	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$1,705,866</u>	<u>\$1,671,184</u>	<u>\$2,040,034</u>	<u>\$2,190,931</u>	<u>\$6,220,226</u>	<u>\$5,392,273</u>	<u>\$2,289,000</u>	<u>\$2,117,314</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, 2020 AND 2019

Fleet Operations Fund		Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2020	2019	2020	2019	2020	2019	2020	2019
\$4,204,103	\$5,416,245	\$4,571,970	\$4,665,275	\$11,541,902	\$11,571,483	\$31,261,784	\$33,018,351
1,595,570	1,683,502	196,099	189,685	446,771	445,333	8,174,892	8,125,684
2,465,049	3,351,391	2,293	1,236	40,828	43,757	3,314,592	4,575,212
1,163	4,204	(1,119)	3,049	24,841	26,447	162,443	219,663
151,004	124,999	4,337	4,766	2,464	2,516	635,097	690,255
49,887	55,462	4,708,962	4,373,025	10,371,416	9,778,681	17,878,581	16,673,865
4,262,673	5,219,558	4,910,572	4,571,761	10,886,320	10,296,734	30,165,605	30,284,679
(58,570)	196,687	(338,602)	93,514	655,582	1,274,749	1,096,179	2,733,672
(39,027)	(46,980)	0	0	0	0	(432,751)	(400,964)
(97,597)	149,707	(338,602)	93,514	655,582	1,274,749	663,428	2,332,708
0	0	0	0	0	0	27,190	22,088
15,898	29,497	333,646	565,627	154,248	203,656	683,510	1,072,216
8,411	60,306	0	0	53,948	38,418	228,349	116,302
0	0	0	0	0	0	0	0
0	(19,281)	0	0	0	0	0	(19,281)
0	0	0	0	0	0	0	0
24,309	70,522	333,646	565,627	208,196	242,074	939,049	1,191,325
(73,288)	220,229	(4,956)	659,141	863,778	1,516,823	1,602,477	3,524,033
0	0	0	0	0	184,363	167,000	221,863
(3,662)	(3,662)	(33,660)	(33,660)	(24,495)	(24,496)	(629,264)	(499,575)
(3,662)	(3,662)	(33,660)	(33,660)	(24,495)	159,867	(462,264)	(277,712)
(76,950)	216,567	(38,616)	625,481	839,283	1,676,690	1,140,213	3,246,321
0	0	0	0	0	0	0	0
(76,950)	216,567	(38,616)	625,481	839,283	1,676,690	1,140,213	3,246,321
4,266,446	4,131,670	12,018,594	10,499,746	7,272,810	4,278,978	35,396,480	29,554,513
0	0	0	0	0	0	0	0
<u>\$4,189,496</u>	<u>\$4,348,237</u>	<u>\$11,979,978</u>	<u>\$11,125,227</u>	<u>\$8,112,093</u>	<u>\$5,955,668</u>	<u>36,536,693</u>	<u>32,800,834</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund		Community Relations Fund	
	2020	2019	2020	2019	2020	2019	2020	2019
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>								
Operating income (loss)	\$54,775	\$63,030	(\$112,441)	\$190,753	\$226,505	\$396,181	\$275,206	\$164,774
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:								
Depreciation	10,821	8,731	0	0	357,780	309,438	25,123	35,815
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	0	0	(1,795)	(11,049)	0	0	7,967	2,302
Decrease (increase) in due from other funds	0	0	0	0	0	0	0	0
Decrease (increase) in inventory	0	0	0	0	0	0	0	0
Decrease (increase) in other assets	0	0	8,501	10,847	53,946	91,828	334	388
Increase (decrease) in accounts payable	(4,195)	(41,889)	31,128	(25,186)	(75,584)	(42,466)	9,341	(11,985)
Increase (decrease) in accrued payroll	(31,790)	(28,532)	(31,202)	(28,022)	(170,292)	(131,064)	(69,532)	(49,940)
Increase (decrease) in due to other funds	0	0	0	0	0	0	0	0
Increase (decrease) in other liabilities	7,106	0	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	3,427	14,748	4,751	21,679	12,270	39,436	4,535	17,184
Other nonoperating revenue	835	2,712	154,237	3,260	8,069	10,172	2,849	1,434
Net cash provided by (used for) operating activities	<u>40,979</u>	<u>18,800</u>	<u>53,179</u>	<u>162,282</u>	<u>412,694</u>	<u>673,525</u>	<u>255,823</u>	<u>159,972</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>								
Operating transfers in	0	0	0	0	129,500	0	37,500	37,500
Operating transfers out	(48,825)	(48,825)	(218,555)	(88,865)	(121,646)	(121,646)	(178,421)	(178,421)
Operating grants	0	0	0	0	54,134	49,751	0	0
Net cash provided by (used for) noncapital financing activities	<u>(48,825)</u>	<u>(48,825)</u>	<u>(218,555)</u>	<u>(88,865)</u>	<u>61,988</u>	<u>(71,895)</u>	<u>(140,921)</u>	<u>(140,921)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>								
Debt service – interest	0	0	0	0	0	0	0	0
Debt service – principal	0	0	0	0	0	0	0	0
Acquisition and construction of capital assets	(26,424)	0	0	0	(213,462)	(683,754)	0	0
Contributed capital	0	0	0	0	0	0	0	0
Proceeds from advances from other funds	0	0	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing act.	<u>(26,424)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(213,462)</u>	<u>(683,754)</u>	<u>0</u>	<u>0</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>								
Interest received	23,266	30,964	35,449	43,791	72,915	74,253	28,689	36,119
Purchase of investments	0	0	0	0	0	0	0	0
Sale of investments	0	0	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>23,266</u>	<u>30,964</u>	<u>35,449</u>	<u>43,791</u>	<u>72,915</u>	<u>74,253</u>	<u>28,689</u>	<u>36,119</u>
Net increase (decrease) in cash and cash equivalents	(11,004)	939	(129,927)	117,208	334,135	(7,871)	143,591	55,170
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>1,365,614</u>	<u>1,359,506</u>	<u>2,043,958</u>	<u>1,882,916</u>	<u>4,397,964</u>	<u>3,930,778</u>	<u>1,617,559</u>	<u>1,527,537</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$1,354,610</u></u>	<u><u>\$1,360,445</u></u>	<u><u>\$1,914,031</u></u>	<u><u>\$2,000,124</u></u>	<u><u>\$4,732,099</u></u>	<u><u>\$3,922,907</u></u>	<u><u>\$1,761,150</u></u>	<u><u>\$1,582,707</u></u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>								
Cash and cash equivalents	<u>\$1,354,610</u>	<u>\$1,360,445</u>	<u>\$1,914,031</u>	<u>\$2,000,124</u>	<u>\$4,732,099</u>	<u>\$3,922,907</u>	<u>\$1,761,150</u>	<u>\$1,582,707</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$1,354,610</u></u>	<u><u>\$1,360,445</u></u>	<u><u>\$1,914,031</u></u>	<u><u>\$2,000,124</u></u>	<u><u>\$4,732,099</u></u>	<u><u>\$3,922,907</u></u>	<u><u>\$1,761,150</u></u>	<u><u>\$1,582,707</u></u>

CITY OF COLUMBIA, MISSOURI  
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

Fleet Operations Fund		Self Insurance Reserve Fund		Employee Benefit Fund		TOTAL	
2020	2019	2020	2019	2020	2019	2020	2019
(\$97,597)	\$149,707	(\$338,602)	\$93,514	\$655,582	\$1,274,749	\$663,428	\$2,332,708
39,027	46,980	0	0	0	0	432,751	400,964
7,074	(2,035)	150	(5,764)	10,825	(9,596)	24,221	(26,142)
0	0	0	0	0	0	0	0
(315,103)	(137,567)	0	0	0	0	(315,103)	(137,567)
0	0	0	0	0	0	62,781	103,063
(130,187)	(115,678)	(37,146)	(10,697)	(28,023)	(63,617)	(234,666)	(311,518)
(85,514)	(95,903)	(10,111)	(8,226)	(64,190)	(46,459)	(462,631)	(388,146)
0	0	0	0	0	0	0	0
0	0	0	0	(5,099)	(11,435)	2,007	(11,435)
221	9,524	685	(179,284)	21,745	72,928	47,634	(3,785)
8,411	60,306	0	0	53,948	38,418	228,349	116,302
<u>(573,668)</u>	<u>(84,666)</u>	<u>(385,024)</u>	<u>(110,457)</u>	<u>644,788</u>	<u>1,254,988</u>	<u>448,771</u>	<u>2,074,444</u>
0	0	0	0	0	184,363	167,000	221,863
(3,662)	(3,662)	(33,660)	(33,660)	(24,495)	(24,496)	(629,264)	(499,575)
0	0	0	0	0	0	54,134	49,751
<u>(3,662)</u>	<u>(3,662)</u>	<u>(33,660)</u>	<u>(33,660)</u>	<u>(24,495)</u>	<u>159,867</u>	<u>(408,130)</u>	<u>(227,961)</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(1)	(12,059)	0	0	0	0	(239,887)	(695,813)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>(1)</u>	<u>(12,059)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(239,887)</u>	<u>(695,813)</u>
17,387	20,626	342,960	747,909	133,024	125,223	653,690	1,078,885
0	0	(754)	(10,043)	0	0	(754)	(10,043)
0	0	0	0	0	0	0	0
<u>17,387</u>	<u>20,626</u>	<u>342,206</u>	<u>737,866</u>	<u>133,024</u>	<u>125,223</u>	<u>652,936</u>	<u>1,068,842</u>
(559,944)	(79,761)	(76,478)	593,749	753,317	1,540,078	453,690	2,219,512
<u>1,471,462</u>	<u>1,372,319</u>	<u>16,311,463</u>	<u>15,327,571</u>	<u>7,767,210</u>	<u>4,708,332</u>	<u>34,975,230</u>	<u>30,108,959</u>
<u>\$911,518</u>	<u>\$1,292,558</u>	<u>\$16,234,985</u>	<u>\$15,921,320</u>	<u>\$8,520,527</u>	<u>\$6,248,410</u>	<u>35,428,920</u>	<u>32,328,471</u>
<u>\$911,518</u>	<u>\$1,292,558</u>	<u>\$16,234,985</u>	<u>\$15,921,320</u>	<u>\$8,520,527</u>	<u>\$6,248,410</u>	<u>35,428,920</u>	<u>32,328,471</u>
<u>\$911,518</u>	<u>\$1,292,558</u>	<u>\$16,234,985</u>	<u>\$15,921,320</u>	<u>\$8,520,527</u>	<u>\$6,248,410</u>	<u>35,428,920</u>	<u>32,328,471</u>

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## 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 account for 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, 2020 and 2019

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	
	2020	2019	2020	2019	2020	2019	2020	2019
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$539,042	\$523,791	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	5,797,658	4,766,477
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	758,143	1,017,668
Allowance for uncollectible taxes	0	0	0	0	0	0	(19,148)	(202,118)
Accrued interest	142,774	158,148	92,170	103,740	764	999	70,555	231,189
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,745,561	3,505,359
Other assets	0	0	0	0	0	0	0	0
Investments	87,178,385	85,182,974	56,279,790	55,876,932	3,477,413	3,433,513	0	0
Property, plant, and equipment	0	0	0	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$87,321,159</b>	<b>\$85,341,122</b>	<b>\$56,371,960</b>	<b>\$55,980,672</b>	<b>\$4,017,219</b>	<b>\$3,958,303</b>	<b>\$9,352,769</b>	<b>\$9,318,575</b>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>LIABILITIES:</b>								
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	7,769	24,290	5,015	15,933	0	0	0	0
Loan payable	0	0	0	0	0	0	0	0
Other liabilities	889,233	0	574,062	0	0	0	919	919
<b>TOTAL LIABILITIES</b>	<b>897,002</b>	<b>24,290</b>	<b>579,077</b>	<b>15,933</b>	<b>0</b>	<b>0</b>	<b>919</b>	<b>919</b>
<b>FUND EQUITY:</b>								
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	7,851,850	7,817,656
Assigned	0	0	0	0	0	0	0	0
Unassigned	86,424,157	85,316,832	55,792,883	55,964,739	4,017,219	3,958,303	0	0
<b>TOTAL FUND EQUITY</b>	<b>86,424,157</b>	<b>85,316,832</b>	<b>55,792,883</b>	<b>55,964,739</b>	<b>4,017,219</b>	<b>3,958,303</b>	<b>9,351,850</b>	<b>9,317,656</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$87,321,159</b>	<b>\$85,341,122</b>	<b>\$56,371,960</b>	<b>\$55,980,672</b>	<b>\$4,017,219</b>	<b>\$3,958,303</b>	<b>\$9,352,769</b>	<b>\$9,318,575</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2020 and 2019

	Expendable Trust Funds					
	Contributions		REDI Trust		TOTAL	
	Fund	Fund	Fund	Fund	2020	2019
ASSETS	2020	2019	2020	2019	2020	2019
Cash and cash equivalents	\$710,858	\$665,688	\$0	\$0	\$1,249,900	\$1,189,479
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	5,797,658	4,766,477
Accounts receivable	869	900	0	0	869	900
Tax bills receivable	0	0	0	0	758,143	1,017,668
Allowance for uncollectible taxes	0	0	0	0	(19,148)	(202,118)
Accrued interest	866	1,250	0	0	307,129	495,326
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	2,745,561	3,505,359
Other assets	0	0	0	0	0	0
Investments	0	0	0	0	146,935,588	144,493,419
Property, plant, and equipment	0	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b><u>\$712,593</u></b>	<b><u>\$667,838</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$157,775,700</u></b>	<b><u>\$155,266,510</u></b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES:</b>						
Accounts payable	\$136	\$0	\$0	\$0	136	0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	12,784	40,223
Loans payable	0	0	0	0	0	0
Other liabilities	0	0	0	0	1,464,214	919
<b>TOTAL LIABILITIES</b>	<b><u>136</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>1,477,134</u></b>	<b><u>41,142</u></b>
<b>FUND EQUITY:</b>						
Fund Balance:						
Nonspendable	0	0	0	0	1,500,000	1,500,000
Restricted	484,195	443,797	0	0	484,195	443,797
Committed	0	0	0	0	7,851,850	7,817,656
Assigned	228,262	224,041	0	0	228,262	224,041
Unassigned	0	0	0	0	146,234,259	145,239,874
<b>TOTAL FUND EQUITY</b>	<b><u>712,457</u></b>	<b><u>667,838</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>156,298,566</u></b>	<b><u>155,225,368</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$712,593</u></b>	<b><u>\$667,838</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$157,775,700</u></b>	<b><u>\$155,266,510</u></b>

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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, 2020 AND 2019

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2020	2019	2020	2019	2020	2019	2020	2019
<b>CURRENT ASSETS:</b>								
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$539,042	\$523,791	\$539,042	\$523,791
Receivables:								
Accrued interest	142,774	158,148	92,170	103,740	764	999	235,708	262,887
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	87,178,385	85,182,974	56,279,790	55,876,932	3,477,413	3,433,513	146,935,588	144,493,419
Total Current Assets	87,321,159	85,341,122	56,371,960	55,980,672	4,017,219	3,958,303	143,693,119	141,321,794
<b>FIXED ASSETS:</b>								
Property, plant, and equipment	0	0	0	0	0	0	0	0
Accumulated depreciation	0	0	0	0	0	0	0	0
Net Fixed Assets	0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>87,321,159</b>	<b>85,341,122</b>	<b>56,371,960</b>	<b>55,980,672</b>	<b>4,017,219</b>	<b>3,958,303</b>	<b>147,710,338</b>	<b>145,280,097</b>
<b>LIABILITIES</b>								
Accounts payable	0	0	0	0	0	0	0	0
Other liabilities	897,002	24,290	579,077	15,933	0	0	1,476,079	40,223
Total Liabilities	897,002	24,290	579,077	15,933	0	0	1,476,079	40,223
<b>NET ASSETS HELD IN TRUST FOR PENSION BENEFITS</b>	<b><u>\$86,424,157</u></b>	<b><u>\$85,316,832</u></b>	<b><u>\$55,792,883</u></b>	<b><u>\$55,964,739</u></b>	<b><u>\$4,017,219</u></b>	<b><u>\$3,958,303</u></b>	<b><u>\$146,234,259</u></b>	<b><u>\$145,239,874</u></b>

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, 2020 AND 2019

	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<u>2020</u>	<u>2019</u>
OPERATING REVENUES:		
Investment revenue	<u>\$181,485</u>	<u>\$214,948</u>
OPERATING EXPENSES:		
Intragovernmental	0	4,147
Utilities, services, and miscellaneous	<u>0</u>	<u>(3)</u>
TOTAL OPERATING EXPENSES	<u>0</u>	<u>4,144</u>
NET INCOME	181,485	210,804
FUND BALANCE, BEGINNING OF PERIOD	<u>9,170,365</u>	<u>9,106,852</u>
FUND BALANCE, END OF PERIOD	<u><u>\$9,351,850</u></u>	<u><u>\$9,317,656</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

NONEXPENDABLE TRUST FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<b>2020</b>	<b>2019</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Operating income	\$181,485	\$210,804
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(181,485)	(214,948)
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	331,926	1,207,996
Increase (decrease) in other liabilities	0	0
	331,926	1,203,852
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest received	183,868	214,027
Purchase of tax bills	(25,157)	(615)
Sale of tax bills	51,624	26,708
	210,335	240,120
Net increase (decrease) in cash and cash equivalents	542,261	1,443,972
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	5,255,397	3,322,505
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$5,797,658	\$4,766,477
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>		
Cash and cash equivalents	\$5,797,658	\$4,766,477
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$5,797,658	\$4,766,477

**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, 2020 AND 2019

	Contributions Fund		REDI Trust Fund		TOTAL	
	2020	2019	2020	2019	2020	2019
REVENUES:						
Investment revenue	\$13,403	\$23,621	\$0	\$0	\$13,403	\$23,621
Miscellaneous	55,535	84,257	0	0	55,535	84,257
TOTAL REVENUES	68,938	107,878	0	0	68,938	107,878
EXPENDITURES:						
Current:						
Policy development and administration	0	0	0	234,433	0	234,433
Health and environment	0	0	0	0	0	0
Personal development	22,442	14,901	0	0	22,442	14,901
TOTAL EXPENDITURES	22,442	14,901	0	234,433	22,442	249,334
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	46,496	92,977	0	(234,433)	46,496	(141,456)
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	17,740	9,746	0	0	17,740	9,746
Operating transfers to other funds	(17,482)	(101,518)	0	0	(17,482)	(101,518)
Loan Proceeds	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	258	(91,772)	0	0	258	(91,772)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	46,754	1,205	0	(234,433)	46,754	(233,228)
FUND BALANCE, BEGINNING OF PERIOD	665,703	666,633	0	234,433	665,703	901,066
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	<u>\$712,457.00</u>	<u>\$667,838</u>	<u>\$0</u>	<u>\$0</u>	<u>\$712,457</u>	<u>\$667,838</u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

EXPENDABLE TRUST FUNDS  
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

<b>CONTRIBUTIONS FUND</b>	<b>2020</b>	<b>2019</b>
REVENUES:		
Investment revenue	\$13,403	\$23,621
Miscellaneous	<u>55,535</u>	<u>84,257</u>
TOTAL REVENUES	<u>68,938</u>	<u>107,878</u>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	3,197	2,493
Travel and training	253	720
Intragovernmental	0	380
Utilities, services, and miscellaneous	18,992	11,308
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>22,442</u>	<u>14,901</u>
Operating transfer from other funds	(17,740)	(9,746)
Operating transfer to other funds	<u>17,482</u>	<u>101,518</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$46,238</u></u>	<u><u>\$184,749</u></u>
<b>REDI TRUST FUND</b>		
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	0	0
Contributions – City	0	0
Contributions – County	0	0
Contributions – University	0	0
Investment revenue	0	0
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>0</u>	<u>0</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	0	0
Travel and training	0	0
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	0	234,433
Interest expense	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>0</u>	<u>234,433</u>
Operating transfer to other funds	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$0</u></u>	<u><u>(\$234,433)</u></u>

CITY OF COLUMBIA, MISSOURI  
AGENCY FUNDS

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

ASSETS	Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		Mo Foundation for Health Fund		TOTAL	
	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
Cash and cash equivalents	\$940	\$16,889	\$25,826	\$23,203	\$2,086	\$2,086	\$35,115	\$0	\$63,967	\$42,178
Accounts receivable	3,029	19,924	48	2,402	0	0	0	0	3,077	22,326
Taxes receivable, net	0	0	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0	0	0
Total Assets	<u>3,969</u>	<u>36,813</u>	<u>25,874</u>	<u>25,605</u>	<u>2,086</u>	<u>2,086</u>	<u>35,115</u>	<u>0</u>	<u>67,044</u>	<u>64,504</u>
<b>LIABILITIES</b>										
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$12,393	\$8,577	\$12,393	\$8,577
Due to other entities	0	0	0	0	0	0	0	5,322	0	5,322
Other liabilities	3,969	36,813	25,874	25,605	2,086	2,086	22,722	(13,899)	54,651	50,605
Total Liabilities	<u>3,969</u>	<u>36,813</u>	<u>25,874</u>	<u>25,605</u>	<u>2,086</u>	<u>2,086</u>	<u>35,115</u>	<u>0</u>	<u>67,044</u>	<u>64,504</u>

CITY OF COLUMBIA, MISSOURI  
AGENCY FUNDS

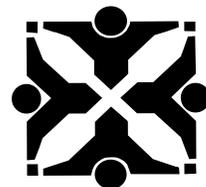
COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

	Balance July 1		Additions		Deductions		Balance June 30	
	2019	2018	2020	2019	2020	2019	2020	2019
<b>BROADWAY HOTEL PHASE 2 TIF FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$2,086	\$5,172	\$0	\$0	\$0	\$3,086	\$2,086	\$2,086
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>2,086</u>	<u>5,172</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,086</u>	<u>2,086</u>	<u>2,086</u>
<b>LIABILITIES</b>								
Accounts payable	\$0	\$0	\$0	\$3,086	\$0	\$3,086	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	2,086	5,172	0	42,042	0	45,128	2,086	2,086
Total Liabilities	<u>2,086</u>	<u>5,172</u>	<u>0</u>	<u>45,128</u>	<u>0</u>	<u>48,214</u>	<u>2,086</u>	<u>2,086</u>
<b>MO FOUNDATION FOR HEALTH FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$0	\$0	\$175,696	\$0	\$140,581	\$0	\$35,115	\$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>175,696</u>	<u>0</u>	<u>140,581</u>	<u>0</u>	<u>35,115</u>	<u>0</u>
<b>LIABILITIES</b>								
Accounts payable	\$8,577	\$3,617	\$139,075	\$102,774	\$135,259	\$97,814	\$12,393	\$8,577
Due to other entities	5,322	8,204	0	97,814	5,322	100,696	0	5,322
Other liabilities	(13,899)	(11,821)	452,088	215,511	415,467	217,589	22,722	(13,899)
Total Liabilities	<u>0</u>	<u>0</u>	<u>591,163</u>	<u>416,099</u>	<u>556,048</u>	<u>416,099</u>	<u>35,115</u>	<u>0</u>
<b>TIGER HOTEL TIF FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$16,889	\$16,889	\$71,740	\$65,676	\$87,689	\$65,676	\$940	\$16,889
Accounts receivable	19,924	46,868	8,250	129	25,145	27,073	3,029	19,924
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>36,813</u>	<u>63,757</u>	<u>79,990</u>	<u>65,805</u>	<u>112,834</u>	<u>92,749</u>	<u>3,969</u>	<u>36,813</u>
<b>LIABILITIES</b>								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	36,813	63,757	75,258	17,018	108,102	43,962	3,969	36,813
Total Liabilities	<u>36,813</u>	<u>63,757</u>	<u>75,258</u>	<u>17,018</u>	<u>108,102</u>	<u>43,962</u>	<u>3,969</u>	<u>36,813</u>
<b>REGENCY TIF FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$23,203	\$20,000	\$242,565	\$189,858	\$239,942	\$186,655	\$25,826	\$23,203
Accounts receivable	2,402	0	40,729	26,736	43,083	24,334	48	2,402
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>25,605</u>	<u>20,000</u>	<u>283,294</u>	<u>216,594</u>	<u>283,025</u>	<u>210,989</u>	<u>25,874</u>	<u>25,605</u>
<b>LIABILITIES</b>								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	25,605	20,000	249,203	225,254	248,934	219,649	25,874	25,605
Total Liabilities	<u>25,605</u>	<u>20,000</u>	<u>249,203</u>	<u>225,254</u>	<u>248,934</u>	<u>219,649</u>	<u>25,874</u>	<u>25,605</u>
<b>TOTAL AGENCY FUNDS</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$42,178	\$42,061	\$490,001	\$255,534	\$468,212	\$255,417	\$63,967	\$42,178
Accounts receivable	22,326	46,868	48,979	26,865	68,228	51,407	3,077	22,326
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>64,504</u>	<u>88,929</u>	<u>538,980</u>	<u>282,399</u>	<u>536,440</u>	<u>306,824</u>	<u>67,044</u>	<u>64,504</u>
<b>LIABILITIES</b>								
Accounts payable	\$8,577	\$3,617	\$139,075	\$105,860	\$135,259	\$100,900	\$12,393	\$8,577
Due to other entities	5,322	8,204	0	97,814	5,322	100,696	0	5,322
Other liabilities	50,605	77,108	776,549	499,825	772,503	526,328	54,651	50,605
Total Liabilities	<u>64,504</u>	<u>88,929</u>	<u>915,624</u>	<u>703,499</u>	<u>913,084</u>	<u>727,924</u>	<u>67,044</u>	<u>64,504</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, 2020 and 2019

	<u>2020</u>	<u>2019</u>
GENERAL FIXED ASSETS:		
Land	\$49,642,320	\$48,680,860
Buildings	73,335,351	73,335,351
Improvements other than buildings	53,402,107	46,318,177
Infrastructure	345,341,754	320,270,392
Furniture, fixtures, and equipment	48,759,211	46,086,668
Construction in progress	<u>14,189,221</u>	<u>15,493,077</u>
TOTAL GENERAL FIXED ASSETS	<u>\$584,669,964</u>	<u>\$550,184,525</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	166,923,123	142,723,549
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	114,053,638	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>248,080,113</u>	<u>238,415,708</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$584,669,964</u>	<u>\$550,184,525</u>

## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
JUNE 30, 2020

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improve- ments Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>					
City Council	\$0	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	0	13,104
City Manager	293,240	0	0	174,499	118,741
Finance	5,629,775	0	0	212,263	5,417,512
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	283,575	0	0	0	283,575
Public Works Public Buildings	56,602,327	3,145,204	52,832,197	579,389	45,537
Convention and Tourism	926,409	157,604	652,508	95,946	20,351
Cultural Affairs	863,074	0	0	853,074	10,000
REDI	5,695	0	0	0	5,695
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<u>64,694,091</u>	<u>3,302,808</u>	<u>53,484,705</u>	<u>1,915,171</u>	<u>5,991,407</u>
<b>PUBLIC SAFETY:</b>					
Police	8,742,342	501,436	1,583,593	1,113,212	5,544,101
Fire	31,974,086	1,446,584	11,790,675	2,236,465	16,500,362
Animal Control	57,384	0	0	0	57,384
Municipal Court	160,242	0	0	0	160,242
Joint Communications	3,893,032	0	9,720	54,645	3,828,667
Civil Defense	1,287,453	0	0	0	1,287,453
City Prosecutor	0	0	0	0	0
<b>TOTAL PUBLIC SAFETY</b>	<u>46,114,539</u>	<u>1,948,020</u>	<u>13,383,988</u>	<u>3,404,322</u>	<u>27,378,209</u>
<b>TRANSPORTATION:</b>					
Streets	365,512,555	5,457,572	3,073,575	348,027,822	8,953,586
Traffic	889,982	0	0	0	889,982
<b>TOTAL TRANSPORTATION</b>	<u>366,402,537</u>	<u>5,457,572</u>	<u>3,073,575</u>	<u>348,027,822</u>	<u>9,843,568</u>
<b>HEALTH AND ENVIRONMENT:</b>					
Health Services	289,273	0	7,195	0	282,078
Community Development	541,040	0	0	73,500	467,540
CDBG	8,619	0	0	0	8,619
<b>TOTAL HEALTH AND ENVIRONMENT</b>	<u>838,932</u>	<u>0</u>	<u>7,195</u>	<u>73,500</u>	<u>758,237</u>
<b>PERSONAL DEVELOPMENT:</b>					
Parks and Recreation	92,430,641	38,933,919	3,385,887	45,323,045	4,787,790
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
<b>TOTAL PERSONAL DEVELOPMENT</b>	<u>92,430,641</u>	<u>38,933,919</u>	<u>3,385,887</u>	<u>45,323,045</u>	<u>4,787,790</u>
Total General Fixed Assets Allocated to Functions	570,480,740	<u>\$49,642,319</u>	<u>\$73,335,350</u>	<u>\$398,743,860</u>	<u>\$48,759,211</u>
<b>CONSTRUCTION IN PROGRESS</b>	<u>14,189,224</u>				
<b>TOTAL GENERAL FIXED ASSETS</b>	<u>\$584,669,964</u>				

## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
FOR THE NINE MONTHS ENDED JUNE 30, 2020

	General Fixed Assets Oct. 1, 2019	Additions	Deductions	General Fixed Assets June 30, 2020
<b>POLICY DEVELOPMENT AND ADMINISTRATION</b>				
City Council	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	13,104
City Manager	293,240	0	0	293,240
Finance	5,629,775	0	0	5,629,775
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	243,745	39,829	0	283,574
Public Works Public Buildings	56,602,326	0	0	56,602,326
Convention and Tourism	926,410	0	0	926,410
Cultural Affairs	863,074	0	0	863,074
REDI	5,695	0	0	5,695
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>64,654,261</b>	<b>39,829</b>	<b>0</b>	<b>64,694,090</b>
<b>PUBLIC SAFETY:</b>				
Police	8,700,381	41,962	0	8,742,343
Fire	30,459,568	803,638	(710,880)	31,974,086
Animal Control	57,384	0	0	57,384
Municipal Court	160,242	0	0	160,242
Joint Communications	3,893,032	0	0	3,893,032
Civil Defense	1,287,453	0	0	1,287,453
City Prosecutor	0	0	0	0
<b>TOTAL PUBLIC SAFETY</b>	<b>44,558,060</b>	<b>845,600</b>	<b>(710,880)</b>	<b>46,114,540</b>
<b>TRANSPORTATION:</b>				
Streets	365,490,930	21,625	0	365,512,555
Traffic	880,843	9,139	0	889,982
<b>TOTAL TRANSPORTATION</b>	<b>366,371,773</b>	<b>30,764</b>	<b>0</b>	<b>366,402,537</b>
<b>HEALTH AND ENVIRONMENT:</b>				
Health services	289,273	0	0	289,273
Community development	8,530	89	0	8,619
CDBG	541,129	0	89	541,040
<b>TOTAL HEALTH AND ENVIRONMENT</b>	<b>838,932</b>	<b>89</b>	<b>89</b>	<b>838,932</b>
<b>PERSONAL DEVELOPMENT:</b>				
Parks and Recreation	91,624,592	812,653	6,604	92,430,641
<b>TOTAL PERSONAL DEVELOPMENT</b>	<b>91,624,592</b>	<b>812,653</b>	<b>6,604</b>	<b>92,430,641</b>
<b>CONSTRUCTION IN PROGRESS</b>	<b>14,650,216</b>	<b>0</b>	<b>460,992</b>	<b>14,189,224</b>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$582,697,834</b>	<b>\$1,728,935</b>	<b>(\$243,195)</b>	<b>\$584,669,964</b>

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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, 2020 and 2019

<b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT</b>	<b>2020</b>	<b>2019</b>
Special Obligation Bonds 2016:		
Amount available in Debt Service Funds	989,730	972,959
Amount to be provided	11,580,270	12,892,041
Lemone Note		
Amount available in Debt Service Funds	328,102	664,846
Amount to be provided	273,889	1,439,027
MTFC Loan		
Amount available in Debt Service Funds	995,457	972,387
Amount to be provided	878,616	1,785,311
Accrued Compensated Absences:		
Amount to be provided	<u>3,134,556</u>	<u>2,912,876</u>
<b>TOTAL AVAILABLE AND TO BE PROVIDED</b>	<b><u>\$18,180,620</u></b>	<b><u>\$21,639,447</u></b>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2016:	12,570,000	13,865,000
Lemone Note	601,991	2,103,873
MTFC Loan	1,874,073	2,757,698
Accrued compensated absences	<u>3,134,556</u>	<u>2,912,876</u>
<b>TOTAL GENERAL LONG-TERM DEBT PAYABLE</b>	<b><u>\$18,180,620</u></b>	<b><u>\$21,639,447</u></b>

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## CITY OF COLUMBIA, MISSOURI

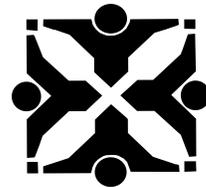
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT  
FOR THE NINE MONTHS ENDED JUNE 30, 2020 AND 2019

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2020	2019	2020	2019	2020	2019
BALANCE, BEGINNING OF PERIOD	\$2,721,049	\$2,951,680	\$18,335,744	\$21,452,705	\$21,056,793	\$24,404,385
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	1,134,791	1,070,161	1,134,791	1,070,161
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	1,295,000	1,265,000	1,295,000	1,265,000
MTFC Loan	0	0	446,382	429,777	446,382	429,777
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	2,876,173	2,764,938	2,876,173	2,764,938
Increase (decrease) in fund balance of Debt Service Funds	(407,760)	(341,488)	407,760	341,488	0	0
BALANCE, END OF PERIOD	\$2,313,289	\$2,610,192	\$15,867,331	\$19,029,255	\$18,180,620	\$21,639,447

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CITY OF COLUMBIA, MISSOURI

# SUPPORTING SCHEDULE



## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
June 30, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value
						6/30/2020
POOLED CASH:						
U. S. Government and Agency Securities:						
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	3,188	220
FHLMC G11813 - 31356WAM1	09/21/07	2,600,000	11/01/20	5.000%	133,761	50,745
FGG G11945 - 3128M1B8N	06/27/08	2,000,000	12/01/20	5.000%	-	1,624
GNMA PL 783440X - 36241LZD1	07/18/17	25,000,000	12/15/20	5.000%	24,617	3,571
FGI1515 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	176,861	43,425
FG G12740 - 3128MBHR1	11/17/11	1,150,000	05/01/21	5.000%	161,667	4,076
FNMA PL 255945 - 31371KBN0	04/29/02	1,200,000	08/01/21	5.000%	25,000	912
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	32,815	1,924
FPCB BOND - 31331XK64	04/03/09	2,045,000	08/23/21	5.000%	2,244,878	2,170,461
FHLMC PL G12334 - 3128M1PT0	various	109,369,361	09/01/21	5.000%	356,237	239,311
FHLMC CTF5 J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	-	7,065
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	-	172
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	2,051,100
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	-	14,412
GNR 2010-160 - 38377RLG7	11/03/17	5,826,000	01/20/22	4.500%	1,129,964	1,023,392
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	103,749	4,857
FNMA PL 995529 - 31416BAN5	various	52,857,005	11/01/22	5.000%	591,549	447,291
FNMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	768,446	785,441
FN 254797 - 31371K7J0	05/20/09	4,000,000	06/01/23	5.000%	102,739	39,452
FHLMC C90787 GOLD - 31335HZU6	02/12/04	1,758,744	11/01/23	4.000%	-	41,935
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	58,140	37,357
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	280,661	129,935
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	139,111	47,977
FHLMC PL J09639 - 3128PMV80	various	245,000,000	04/01/24	4.000%	2,907,720	2,609,097
FNMA PL 930852 - 31412PEZ0	03/16/17	21,337,000	04/01/24	4.500%	660,388	601,472
GNMA PL 004404M - 36202E3M9	06/19/17	1,000,000	04/20/24	4.000%	48,075	43,247
FNMA 255271 - 31371LOY8	05/20/04	2,000,000	05/01/24	5.000%	-	33,654
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	200,838	89,217
FHLMC C90844 - 31325H5D1	12/13/10	1,000,000	08/01/24	4.500%	250,418	104,234
FHR 3559 BL - 31398Z56	03/20/18	11,111,111	08/15/24	5.000%	1,695,505	1,585,926
FNMA PL 931875 - 31412QUJ4	06/19/17	30,000,000	09/01/24	4.000%	2,149,342	1,981,241
FHLMC CTF5 J11270 - 3128SPQMT5	12/17/09	2,154,035	11/01/24	4.000%	112,150	54,757
FHLMC PL G16325 - 3128M1F49	11/08/17	1,392,115	12/01/24	5.000%	400,699	333,752
FHLMC PL G15718 - 3128MESF9	05/03/19	26,500,000	12/01/24	5.500%	3,196,519	3,098,085
GNMA PL 728923X - 3620AFYU5	06/19/17	4,480,800	12/15/24	4.000%	276,028	251,802
FHR 3612 JB - 31398LK00	01/11/19	4,000,000	12/15/24	4.500%	1,933,425	1,935,600
GNMA PL 711060X - 3629TF5V0	06/19/17	5,100,000	01/15/25	4.000%	362,167	336,882
FNMA PL AL9580 - 3138ERUE8	12/19/17	11,265,000	03/01/25	4.000%	3,651,281	3,539,076
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	256,230	140,117
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	279,566	152,000
FHLMC PL 784163X - 3622A2TU6	01/23/17	6,000,000	04/15/25	4.000%	1,940,898	1,758,323
FHR 2970 - 3139STVS0	12/26/18	5,000,000	05/15/25	5.500%	614,403	605,424
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	1,065,299	1,022,809
FNMA PL AL7636 - 3138EQPW6	03/16/17	2,300,000	09/01/25	3.500%	315,490	240,076
GNMA PL 783100X - 36241LLNR3	05/16/17	4,000,000	09/15/25	4.500%	282,443	254,117
GNR 2010-111 WG - 38377JP72	06/06/18	43,798,263	09/20/25	4.000%	2,995,061	3,023,924
FNMA 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	333,678	205,723
FNMA 890265 - 31410LC48	04/19/17	37,195,782	11/01/25	4.500%	2,911,533	2,621,398
FNMA AE0879 - 31419A6R3	04/19/17	46,000,000	11/01/25	4.000%	1,924,166	1,761,954
FNMA PL AL6469 - 3138EPFK5	03/29/19	42,537,703	11/01/25	5.500%	3,568,456	3,439,866
GNMA PL 004943M - 36202FP42	06/19/17	4,700,000	02/20/26	4.000%	356,968	333,455
FHR 3840 KT - 3137AF9B7	04/29/11	4,200,000	03/15/26	3.500%	346,779	348,818
FHR 3827 - 3137A7YC8	11/16/17	16,000,000	03/15/26	3.500%	512,455	494,798
FNR 2011-20 - 31397Q874	10/20/17	1,565,374	03/25/26	3.500%	591,146	566,691
GNMA PL 005013M - 3620E5A5	06/19/17	3,000,000	04/20/26	4.000%	242,503	224,961
FHLMC PL J15482 - 3128PVCT5	03/16/17	6,000,000	05/01/26	4.000%	492,919	462,362
GNMA PL 738281X - 3620ASFW4	08/24/17	8,013,000	05/15/26	4.000%	833,324	780,907
GNMA PL 763534X - 3617EBB6	09/18/17	18,400,000	05/15/26	3.500%	1,846,338	1,772,844
FHLMC PL G14159 - 3128MCZY4	06/19/17	3,065,000	06/01/26	4.000%	234,312	220,183
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	3.500%	1,113,199	1,058,045
FHR 4395 - 3137BEW55	01/16/18	13,000,000	07/15/26	4.500%	2,512,923	2,389,261
GNMA PL 005107M - 3620F087	various	32,197,400	07/20/26	4.000%	2,645,742	2,634,447
FHLMC PC GOLD 15 Y - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	467,063	401,662
FNMA PL AJ1758 - 3138ASU2	03/16/17	18,955,000	09/01/26	3.500%	1,925,280	1,822,630
FHLMC PL G16744 - 3128MFW06	02/19/19	2,000,000	09/01/26	4.500%	2,893,999	2,929,665
FHR 1883 L - 313377W07	05/10/02	2,000,000	09/15/26	7.000%	96,169	24,499
FNMA AL2661 - 3138EJ5X2	04/19/17	7,089,000	10/01/26	4.000%	1,008,932	940,830
FHLMC PL J16939 - 3128PWW88	12/24/18	12,850,000	10/01/26	4.000%	1,641,250	1,666,014
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	104,744	61,153
FNMA PL A9746 - 3138ERZL7	02/16/17	5,000,000	01/01/27	4.500%	1,855,572	1,632,841
FNMA PL AL1953 - 3138EJ38	03/16/17	12,805,575	01/01/27	4.500%	999,711	893,942
FNMA PL AL9971 - 3138ESCH9	03/16/17	5,000,000	01/01/27	4.500%	1,922,058	1,723,990
FHLMC PL J31961 - 31307NFA7	03/16/17	9,189,618	03/01/27	3.500%	2,850,190	2,714,622
FNR 2007-13 - 31396PK67	12/24/18	5,000,000	03/25/27	5.500%	1,687,853	1,656,470
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,000,000	04/25/27	1.750%	410,309	380,449
FNR 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.000%	170,100	69,372
FNMA PL MA3061 - 31418CMK7	various	8,948,803	07/01/27	3.000%	4,498,684	4,587,341
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	529,393	500,188
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	545,568	533,866
FHLMC CTF5 D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	33,667	53,859
FNMA C91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	128,191	33,028
FNMA GTD MTG 257154 - 31371NFK1	03/28/08	2,294,345	03/01/28	4.500%	16,993	55,080
FNMA REMIC 2015-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	632,369	582,654
FHLMC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	21,881	35,461
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	227,018	261,067
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	34,108	1,676
FNMA PL 89074 - 31410LRZ7	06/06/18	1,175,000	09/01/28	3.000%	341,523	438,736
FNMA PL AL4189 - 3138ELUP6	02/16/17	7,900,000	10/01/28	3.500%	2,734,983	2,658,275
FNMA PL BM4389 - 3140J82X0	08/27/18	5,000,000	12/01/28	4.500%	2,866,971	2,883,480
FHLMC PL G16274 - 3128M1FP8	09/18/17	4,983,614	01/01/29	4.000%	2,335,546	2,192,170
FNMA PL 783878X - 3622AJX1	05/16/17	4,000,000	04/15/29	4.000%	312,100	287,982
FNMA PL AL9742 - 3138ERZG8	03/16/17	4,000,000	07/01/29	4.000%	1,501,754	1,378,885
FHLMC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	293,621	182,366
FHLMC G16108 - 3128MFAH1	04/19/17	6,000,000	08/01/30	4.000%	2,612,737	2,425,745
FNR 2013-128 A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	488,087	403,625
FNMA 0816 - 31417YAC2	10/13/11	2,035,707	08/01/31	4.500%	463,006	353,423
FNMA MA0878 - 31417Y605	11/14/11	2,000,000	10/01/31	4.000%	441,817	375,560
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	11/01/31	3.500%	319,210	268,857
FNMA PL BM1231 - 3140J5LM9	10/06/17	5,000,000	11/01/31	3.500%	2,403,623	2,340,011
FNMA PL BM4993 - 3140J9RP8	01/17/19	5,000,000	03/01/32	3.500%	3,295,480	3,395,642
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	288,685	237,715
FHLMC PL G16544 - 3128MFP51	08/17/18	4,653,136	05/01/32	4.000%	2,559,183	2,583,011
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	260,889	199,730

## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
June 30, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2020
FNMA PL MB3808 - 3140J8G56	04/27/18	4,000,000	08/01/32	4.000%	2,136,119	2,150,296
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	1,040,229	965,071
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	759,351	757,649
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	15,000,000	03/25/33	4.000%	68,329	20,892
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	208,313	180,173
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	32,154	44,843
FNMA ARM 742243 - 31402YS88	12/13/10	1,000,000	09/01/33	3.816%	20,973	15,148
FHLMC CO1647 - 31292HZL1	05/13/10	5,695,000	12/01/33	4.500%	300,025	200,819
FNMA 190346 - 31368HL35	05/09/11	2,500,000	12/15/33	5.000%	224,169	125,523
FHR 3778 - 3137A4SW3	12/13/10	7,800,000	02/01/34	5.000%	1,560,596	1,628,747
FNMA 725206 - 31402CU75	04/26/04	2,000,000	04/01/34	4.146%	308,055	154,660
FNMA PL 777716 - 31404TAR4	02/22/05	1,000,000	05/01/34	3.750%	43,738	48,059
FNMA ARM 775566 - 31404QTX7	03/24/09	5,080,000	08/15/34	5.000%	23,887	22,936
FHR 2881 AE - 31395J5C6	03/23/05	2,000,000	03/01/35	4.446%	145,432	52,378
FHLMC ARM 1B2795 - 3128JM7H4	08/13/09	2,250,000	03/15/35	5.000%	57,893	62,475
FHR 2942 LA - 31395PHQ8	03/28/08	2,000,000	04/25/35	4.500%	117,729	109,276
FNR 2005-29 AU - 31394DHY9	06/13/11	6,500,000	07/01/36	5.000%	23,782	46,163
FHLMC PL G02252 - 3128LXQD5	03/09/10	3,000,000	11/25/36	4.500%	266,316	203,143
FNR 2008-41 MD - 31397LLU1	07/13/09	3,615,300	02/01/37	5.000%	272,861	250,945
FNMA 888131 - 31410FVY8	10/29/09	3,457,300	02/15/37	5.000%	111,160	65,687
FHR 3283 - 31397EXX8	05/12/11	5,360,000	07/01/37	5.000%	87,856	8,360
FHLMC G03035 - 3128M4V42	05/12/09	1,550,000	10/01/37	7.500%	230,949	81,552
FNMA CL 888707 - 31410GKU6	04/12/16	5,250,000	03/01/38	5.000%	798,806	726,061
FHR 4385 JA - 3137BDX85	04/12/12	5,250,000	05/01/38	4.500%	311,084	171,777
FHLMC PL G04913 - 3128M6YJ1	06/24/08	1,500,000	05/15/38	5.000%	179,692	100,755
FHLMC ARM 783263 - 31349UTU2	03/19/09	3,100,000	09/20/38	6.000%	103,429	59,994
FHR 3448 AG - 31397TJ37	10/14/08	2,000,000	03/20/39	5.000%	1,453,871	1,413,320
GNR 2008-82A - 38375YEK4	01/15/19	6,250,000	03/25/39	2.250%	285,043	260,380
GNR 2009-100 PM - 38376JZW7	11/14/11	2,225,000	05/15/39	3.750%	4,514,982	4,543,489
FNR 2010-134 DJ - 31398SMH3	01/16/20	14,900,000	06/15/39	2.000%	231,308	203,562
FHR 4479 HA - 3137BIV75	07/10/12	2,200,000	06/20/39	4.500%	118,343	30,016
FHR 3796 LA - 3137ASZ45	11/18/10	2,050,000	06/20/39	2.500%	1,045	1,045
GNMA 4461M - 36202ESW5	02/22/14	3,000,000	06/20/39	2.500%	2,172,341	2,102,513
GNR 10-125 TC - 38377JD83	11/01/17	7,088,489	06/25/39	4.000%	144,100	59,078
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,400	06/25/39	4.000%	257,426	112,878
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.000%	134,798	80,632
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	07/16/39	1.614%	831,713	812,992
GNMA 2012-27 CL A - 38378BQA0	03/16/11	3,000,000	07/20/39	4.000%	195,299	148,450
GNR 2009-58 AC - 38378JDS8	04/23/14	5,645,000	07/20/39	3.500%	475,159	362,765
GNR 2010-30 BP - 38376XZC0	07/18/13	4,000,000	09/15/39	2.500%	414,829	475,338
FHR 3753 PG - 3137A3ME6	02/18/15	7,000,000	09/16/39	3.500%	575,435	500,925
FNR 2011-39 NE - 38377QXX0	10/30/09	2,000,000	09/20/39	3.000%	65,587	65,432
GNMA REMIC 09-093 HB - 38376KKX8	11/26/14	3,500,000	10/15/39	2.500%	436,587	436,708
FHR 3795 EB - 3137ASM7K	08/06/13	2,429,000	10/20/39	3.000%	207,185	191,517
GNR 10-117 GD - 38377LJZ6	10/17/14	4,100,000	01/15/40	2.500%	508,912	492,279
FHR 3725 PD - 3137A1UP6	02/29/12	2,577,000	02/25/40	3.500%	248,912	148,343
FNR 2010-57 HA - 31398RC94	02/29/12	2,000,000	03/15/40	2.500%	147,764	97,716
FHR 3997 LN - 3137AMBU0	12/07/12	1,698,474	03/25/40	1.750%	319,081	309,370
FNR 12-114 GB - 3136A9LG1	07/26/13	2,350,000	05/20/40	2.500%	342,283	379,627
GNR 12-94 GA - 38375GQW4	05/27/11	2,000,000	06/15/40	4.000%	304,249	237,323
FHR 3819 - 3137ARLS5	05/24/11	2,000,000	06/25/40	3.500%	103,612	77,143
FNR 2010-87 PJ - 31398TZJ3	04/21/14	2,000,000	06/25/40	2.000%	197,459	188,340
FNR 2014-19 HA - 3136AJPG5	03/12/12	2,600,000	07/25/40	2.500%	335,920	286,000
FNMA REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	338,564	328,547
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	214,827	203,356
GNR 2010-134 YA - 38377LTS7	various	9,200,000	10/20/40	2.500%	1,153,300	1,170,424
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	380,579	467,959
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	155,256	86,717
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	257,488	224,597
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	467,469	456,835
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	95,688	2,872
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	563,728	546,978
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	515,165	482,718
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	385,035	323,293
FNR 4019 JD - 3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	449,279	442,013
GNR 2015-88 GC - 38379PP27	07/21/15	2,000,000	05/20/41	2.500%	298,676	280,445
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	88,603	61,753
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	546,455	522,003
FHR 4000 PJ - 3137ALYC7	04/04/16	5,000,000	01/15/42	3.000%	867,521	840,057
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	377,393	250,321
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	741,953	755,804
FNR 2012-128 QC - 3136A9UV2	04/25/13	2,000,000	06/25/42	1.750%	520,797	507,600
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	786,412	784,402
FNR 2014-46 PG - 3136AKUZA	09/03/14	2,000,000	01/25/43	3.000%	246,715	192,412
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	725,166	696,554
FHR 4314 LE - 3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	397,568	390,057
FHR 4314 PE - 3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	465,594	460,900
FNR 2014-68 GM - 3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	802,292	777,653
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	1,042,839	1,009,196
FHR 4474 JA - 3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	995,096	966,802
FNR 2018-44 PA - 3136B13P7	11/06/19	16,400,000	06/25/44	3.500%	8,261,778	8,223,717
Total U. S. Government and Agency Securities					149,439,879	140,145,267

## City of Columbia, Missouri

## SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

June 30, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2020
Municipal Securities						
NEW YORK ST DORM AUTH RE - 649907XW7	10/26/17	1,185,000	12/01/23	3.740%	1,283,340	1,270,024
Total Municipal Securities					\$ 1,283,340	\$ 1,270,024
Miscellaneous Securities						
UBS Select Treasury	various	251,802,012	-	-	251,802,012	251,802,012
Total Miscellaneous Securities					\$ 251,802,012	\$ 251,802,012
Total Pooled Cash Marketable Securities					\$ 402,525,231	\$ 393,217,303
Self Insurance Securities						
US TSY Note 9127962H1	06/01/20	1,300,000	09/24/20	1.000%	1,299,363	1,292,577
Total Self Insurance Securities					\$ 1,299,363	\$ 1,292,577
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
AmFds Euro Pacfc	various	6,417	—	—	190,056	331,475
BkRkEq Divd Inv	various	32,006	—	—	285,085	570,992
FidAdv New Insights A	various	24,203	—	—	281,618	787,821
Gdmnscs Strat Inc A	various	12,170	—	—	108,729	111,844
JPM EmrgMrk Eq A	various	4,679	—	—	95,028	144,032
JPM SmCap Eq A	various	4,877	—	—	95,028	222,825
Loomis Bd Admn	various	19,623	—	—	190,057	249,607
LrdAbtGr Oppr A	various	10,290	—	—	95,028	262,389
Okmrk Intl II	various	14,313	—	—	190,057	276,817
Pgim Ttl Rtn Bd A	various	35,228	—	—	411,126	519,611
Total Mutual Funds					\$ 1,941,812	\$ 3,477,413
Total Post Employment Health Fund					\$ 1,941,812	\$ 3,477,413
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
AERCAP - 00772BAQ4	various	120,000	10/30/2020	4.625%	123,885	120,522
CNH Intl - 12592BAE4	various	105,000	11/6/2020	4.375%	107,150	105,930
GE Cpl Intl Fndg - 36164QMS4	11/14/2018	40,000	11/15/2020	2.342%	38,434	40,259
Santander UK Group - 80281LAD7	1/8/2016	45,000	1/8/2021	3.125%	44,994	45,554
Morgan Stanley - 61747WAF6	12/9/2019	100,000	1/25/2021	5.750%	104,163	102,986
Nustar Logistics - 67059TAD7	4/28/2016	15,000	2/1/2021	6.750%	14,850	14,888
Navient Corp - 63938CAC2	various	55,000	3/25/2021	5.875%	57,263	54,038
Bk of Nova Scotia NTS - 06416CAC2	12/9/2019	230,000	4/26/2021	1.875%	230,131	232,778
Capital One Financial - 14040HBY0	12/9/2019	50,000	4/30/2021	3.450%	50,926	51,047
Fifth Third Bank NTS - 31677QBG3	12/9/2019	200,000	6/14/2021	2.250%	201,046	203,206
SMBC Aviation - 78448TAA0	7/17/2017	55,000	7/15/2021	2.650%	54,579	55,232
Teva Pharmaceutical - 88167AAC5	2/15/2019	3,000	7/21/2021	2.200%	2,850	2,939
Mitsubishi UFJ - 606822AW4	7/26/2018	85,000	7/26/2021	3.535%	85,033	87,705
Navient Corp - 63938CAD0	various	65,000	7/26/2021	6.625%	69,063	63,700
Associated BK Green Bay - 04550KAA9	8/15/2018	70,000	8/6/2021	3.500%	69,966	71,569
Cigna Corp - 125523AE0	12/9/2019	65,000	9/17/2021	3.400%	66,520	67,159
Sprint Spectrum/Spec 1 - 85208NAA8	10/27/2016	175,000	9/20/2021	3.360%	56,719	55,354
ADT Corp - 00101JAK2	various	115,000	10/15/2021	6.250%	125,820	117,875
Sumitomo Mitsui Finl - 86562MAH3	10/19/2016	80,000	10/19/2021	2.442%	80,188	81,932
Suntrust Bank - 86787EBA4	10/26/2018	35,000	10/26/2021	3.525%	35,000	35,330
DAE Funding LLC - 23371DAD6	various	19,000	11/15/2021	5.250%	19,388	18,620
Morgan Stanley - 61746BED4	12/9/2019	65,000	11/17/2021	2.625%	65,740	66,815
Citiigroup Inc - 172967LC2	12/9/2019	53,000	12/8/2021	2.900%	53,826	54,597
Starwood Ppy Tr Inc - 85571BAG0	various	115,000	12/15/2021	5.000%	119,525	111,550
Ford Motor Credit Co - 345397ZM8	12/19/2019	25,000	1/7/2022	5.596%	26,322	25,188
Lennar Corp - 526057BY9	various	65,000	1/15/2022	4.125%	66,859	65,813
ICAHN Enterprises - 451102BJ5	various	125,000	2/1/2022	6.250%	128,377	125,313
Ball Corp - 058498AR7	various	110,000	3/15/2022	5.000%	113,487	114,296
Delta Air Lines Inc - 247361Z10	various	105,000	3/15/2022	3.625%	100,213	99,453
DCP Midstream Op - 23311VAB3	4/9/2019	100,000	4/1/2022	4.950%	103,369	100,547
MUFJ Union Bk - 90520EAH4	12/9/2019	250,000	4/1/2022	3.150%	256,278	260,505
SLM Corp - 78442PGC4	various	50,000	4/5/2022	5.125%	50,488	49,500
T-Mobile USA Inc - 87264AAR6	various	120,000	4/15/2022	4.000%	120,129	122,882
Centene Corp Nts - 15135BAD3	various	130,000	5/15/2022	4.750%	133,015	131,463
Motorola Inc - 620076BB4	3/11/2015	65,000	5/15/2022	3.750%	65,064	68,193
Manuf & Traders Trust Co - 55279HAL4	12/9/2019	250,000	5/18/2022	2.500%	253,485	258,613
Group 1 Automotive - 398905AK5	9/29/2017	130,000	6/1/2022	5.000%	133,316	129,190
Pacific Gas & Elec - 694308IE8	6/19/2020	40,000	6/16/2022	1.750%	39,998	40,064
Hyundai Cpl Amer - 44891ABA4	7/11/2019	100,000	6/20/2022	3.000%	100,089	101,855
Western Gas Partners - 958254AB0	various	60,000	7/1/2022	4.000%	58,373	59,808
Sumitomo Mitsui Finl - 86562MAQ3	10/16/2017	40,000	7/12/2022	2.784%	40,134	41,667
Wells Fargo & Co - 95000U2B8	2/21/2020	90,000	7/22/2022	2.625%	91,715	93,763
Huntington Natl Bk - 44644AAB3	12/9/2019	250,000	8/7/2022	2.500%	252,970	259,463
CIT Group Inc - 125581GQ5	various	115,000	8/15/2022	5.000%	116,303	117,444
Intl Lease Fin Corp - 459745GN9	8/9/2016	15,000	8/15/2022	5.875%	17,063	15,782
Level 3 Fing Inc - 527298BD4	various	101,000	8/15/2022	5.375%	102,312	101,091
Park Aerospace Hldg - 70014LAA8	various	12,000	8/15/2022	5.250%	12,295	11,264
Williams Partners LP - 96950FAJ3	5/15/2019	95,000	8/15/2022	3.350%	95,787	98,813
Inter Amer Devel Bk - 4581X0CZ9	12/9/2019	185,000	9/14/2022	1.750%	185,568	190,992
Synovus Financial Corp - 87161CAL9	various	55,000	11/1/2022	3.125%	53,296	55,681
Albemarle Corp - 012653AB7	11/25/2019	30,000	11/15/2022	0.000%	30,000	28,829
Lennar Corp - 526057BN3	various	50,000	11/15/2022	5.375%	52,656	51,750
Genl Motors Finl - 37045XCF1	2/13/2018	25,000	1/5/2023	3.250%	24,586	25,545
Bank of Amer Corp - 06051GEU9	12/9/2019	110,000	1/11/2023	3.300%	113,937	117,401
Crown Amer Cap Corp - 228189AB2	8/17/2018	110,000	1/15/2023	4.500%	110,839	112,750
Sunoco LP - 86765LAJ6	various	115,000	1/15/2023	4.875%	114,787	113,275
Statoil ASA - 85771PAG7	12/9/2019	150,000	1/17/2023	2.450%	152,326	156,891
JPMorgan Chase & Co - 46625HJH4	12/9/2019	85,000	1/25/2023	3.200%	87,924	90,371
Bk of NY Mellon Corp - 06406RAE7	12/9/2019	90,000	1/29/2023	2.950%	92,669	95,693
Clearwater Paper - 18538RAG8	various	50,000	2/1/2023	4.500%	47,900	49,750
Fresport-McMoran Copper - 35671DAZ8	3/31/2020	125,000	3/15/2023	3.875%	119,362	125,000
PolyOne Corp - 73179PAK2	various	105,000	3/15/2023	5.250%	106,650	113,400

## City of Columbia, Missouri

## SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

June 30, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2020
Springleaf Finance Corp - 85172FAL3	various	65,000	3/15/2023	5.625%	66,462	65,733
BB&T Corp - 05531FBJ1	12/9/2019	70,000	3/16/2023	2.200%	70,316	72,672
SSM Health Care - 784710AB1	5/8/2018	50,000	3/31/2023	3.688%	50,000	53,687
Banco Santander SA - 05964HAG0	2/26/2019	95,000	4/12/2023	3.848%	97,844	101,145
Exxon Mobil Corp - 30231GBL5	4/15/2020	115,000	4/15/2023	1.571%	115,000	118,027
Valero Energy Corp - 91913YAX8	4/16/2020	15,000	4/15/2023	2.700%	14,983	15,563
Ford Motor Co - 345370CV0	4/22/2020	5,000	4/21/2023	8.500%	5,000	5,288
HCA Inc - 404121AG0	various	100,000	5/1/2023	5.875%	107,052	108,125
Level 3 Fing Inc - 527298BF9	1/7/2020	20,000	5/1/2023	5.125%	20,210	20,000
Targa Res Partners - 87612BAM4	various	130,000	5/1/2023	5.250%	131,139	126,750
EMC Corp - 268648AN2	11/29/2019	85,000	6/1/2023	3.370%	86,399	85,978
Seagate HDD Cayman - 81180WAH4	12/10/2019	105,000	6/1/2023	4.750%	112,089	110,735
Berry Plastics - 085790AY9	various	25,000	7/15/2023	5.125%	25,737	25,156
EQT Midstream Partners LP - 26885BAD2	various	100,000	7/15/2023	4.750%	100,506	100,673
BGC Partners Inc - 055411TAK7	various	125,000	7/24/2023	5.375%	124,712	130,054
Ford Motor Crdt Co - 345397WK5	11/25/2019	50,000	8/6/2023	4.375%	51,502	49,119
Reliance Stand Life II - 75951AAJ7	9/19/2018	40,000	9/19/2023	3.850%	39,978	42,840
American Medical College - 04609QAD1	1/29/2020	65,000	10/1/2023	2.027%	65,000	64,615
United Mexican States - 91086QBC15	1/14/2015	66,000	10/2/2023	4.000%	69,201	70,376
GLP Cap LP - 361841AF6	3/30/2020	20,000	11/1/2023	5.375%	18,900	21,288
Baycare Health Sys Inc - 072722AD3	4/16/2020	60,000	11/15/2023	2.695%	60,000	61,868
Targa Res Partners LP - 87612BAP7	various	13,000	11/15/2023	4.250%	12,250	12,415
Macquarie Group Ltd - 55608JAH1	11/28/2017	25,000	11/28/2023	3.189%	25,000	25,972
Sempra Energy - 816851AU3	2/21/2019	50,000	12/1/2023	4.050%	50,368	54,448
Marathon Petroleum - 56585ABA9	10/13/2017	90,000	12/15/2023	4.750%	97,422	98,763
Bank of Amer Corp - 06051GGV5	12/20/2017	76,000	12/20/2023	3.004%	84,606	79,831
Mercer Intl Inc - 588056AU5	various	50,000	2/1/2024	5.875%	51,587	49,135
Acrisure LLC - 00489LAC7	10/25/2019	15,000	2/15/2024	8.125%	15,900	15,595
NXP BV/NXP Funding LLC - 62947QAZ1	12/6/2018	55,000	3/1/2024	4.875%	56,908	61,426
Seagate HDD - 81180WAT8	2/9/2017	45,000	3/1/2024	4.875%	44,550	48,233
Bank of Amer Corp - 06051GHE2	4/26/2018	50,000	3/5/2024	2.814%	49,949	49,836
Kinross Gold Corp - 496902AN7	various	50,000	3/15/2024	5.950%	54,001	56,204
Springleaf Finance Corp - 85172FAP4	various	40,000	3/15/2024	6.125%	40,095	40,650
AMC Networks Inc - 00164VAD5	various	105,000	4/1/2024	5.000%	108,369	103,950
Kennedy-Wilson Inc - 489399AG0	1/21/2020	125,000	4/1/2024	5.875%	128,184	124,375
Midwest Connect 144A - 59833CAA0	3/15/2019	90,000	4/1/2024	3.900%	90,638	94,565
QVC Inc - 747262AS2	various	120,000	4/1/2024	4.850%	123,960	120,792
JPMC - 46647PAQ9	4/1/2019	55,000	4/23/2024	3.502%	54,623	54,778
Cantor Fitzgerald - 138616AE7	4/29/2019	40,000	5/1/2024	4.875%	40,658	43,125
El Paso Pipeline Part - 28370TAG4	7/2/2019	65,000	5/1/2024	4.300%	69,127	71,264
MGM Growth/MGM Fin - 55303XAC9	various	45,000	5/1/2024	5.625%	49,124	46,576
JPMorgan Chase & Co - 46625HJX9	2/7/2020	90,000	5/13/2024	3.625%	96,282	99,391
Wells Fargo & Co - 95000U2R3	6/2/2020	30,000	6/2/2024	1.654%	30,000	30,474
Albertsons Cos LLC - 013093AB5	various	110,000	6/15/2024	6.625%	115,551	112,750
NRG Energy Inc - 629377CK6	5/28/2019	25,000	6/15/2024	3.750%	25,022	26,510
Wesco Distr Inc - 95081QAM6	6/2/2020	70,000	6/15/2024	5.375%	68,687	69,665
Athens Glob Fndg 2015-1 - 04685A2J9	6/25/2019	55,000	6/25/2024	2.750%	55,113	55,786
Davita Healthcare Partners - 23918KAQ1	1/14/2019	15,000	7/15/2024	5.125%	14,569	15,262
Tenet Healthcare Corp - 88033GCS7	various	130,000	7/15/2024	4.625%	133,561	127,373
JP Morgan Chase - 46647PAU0	7/23/2018	80,000	7/23/2024	3.797%	79,969	86,782
Murphy Oil Corp - 626717AH5	2/2/2017	9,000	8/15/2024	6.875%	9,675	8,415
Crown Castle Intl - 22822VAG6	8/1/2017	95,000	9/1/2024	3.200%	95,293	103,087
Hilton Domestic Oper - 432833AB7	various	125,000	9/1/2024	4.250%	123,742	121,275
Arrow Electronics Inc - 042735BG4	9/8/2017	55,000	9/8/2024	3.250%	54,642	58,303
Simon Ppty Group LP - 828807DG9	12/9/2019	95,000	9/13/2024	2.000%	94,711	97,453
Georgia Power Co - 37333AKK6	9/10/2019	20,000	9/15/2024	2.200%	19,984	20,991
Istar Financial Inc - 45031UCF6	various	135,000	10/1/2024	4.750%	135,695	126,056
Ford Motor Credit Co - 345397ZX4	various	35,000	11/1/2024	4.063%	35,625	33,426
Tri-State Generation - 89566EAG3	12/13/2019	50,000	11/1/2024	3.700%	52,408	54,159
Abbvie Inc - 00287YBQ1	11/21/2019	30,000	11/21/2024	2.600%	29,973	31,848
Alibaba Group - 01609WAQ5	8/22/2017	60,000	11/28/2024	3.600%	62,583	65,443
Anthem Inc - 036752AJ2	5/5/2020	15,000	1/15/2025	2.375%	15,420	15,920
Canadian Imperial Bank - 13607GLZ5	1/28/2020	55,000	1/28/2025	2.250%	54,995	57,387
Eqt Corp NTS - 26884LAH2	1/21/2020	5,000	2/1/2025	6.125%	5,000	4,983
Western Midstream NTS - 958667AB3	various	75,000	2/1/2025	3.100%	68,729	71,062
T-Mobile USA - 87264AAN5	various	17,000	3/1/2025	6.375%	17,332	17,467
TC Pipelines - 87233QAB4	5/24/2017	50,000	3/13/2025	4.375%	52,275	53,575
Centene Corp Note - 15135BAL5	3/22/2017	10,000	4/1/2025	5.250%	10,000	10,297
Oracle Corp - 68389XBT1	4/1/2020	85,000	4/1/2025	2.500%	84,969	91,037
Burlington Coat Factory - 121579AH9	4/16/2020	10,000	4/15/2025	6.250%	10,000	10,450
T-Mobile US Inc - 87264ABA2	4/9/2020	55,000	4/15/2025	3.500%	54,988	59,862
National SECs Clearing - 637639AB1	4/23/2020	15,000	4/23/2025	1.500%	14,970	15,342
Alexandria Real Estate - 015271AL3	various	85,000	4/30/2025	3.450%	84,346	94,617
Owens Corning - 097023CTD	5/4/2020	35,000	5/1/2025	4.875%	35,000	38,143
Levi Strauss & Co - 52736RBB6	10/16/2018	10,000	5/1/2025	5.000%	9,950	10,038
Marathon Petroleum - 56585ABH4	4/27/2020	5,000	5/1/2025	4.700%	4,990	5,597
Chevron Corp - 166764BW9	5/11/2020	120,000	5/11/2025	1.554%	120,000	123,402
US Bancorp - 91159HHZ6	5/12/2020	95,000	5/12/2025	1.450%	94,891	97,849
Claros Global LP - 18060TAA3	5/20/2020	10,000	5/15/2025	6.750%	10,000	10,400
FedEx Corp - 31428XBY1	4/7/2020	35,000	5/15/2025	3.800%	34,903	38,906
First Horizon Natl Corp - 320517AD7	5/26/2020	60,000	5/26/2025	4.000%	59,771	62,750
Goodyear Tire & Rubber - 382550BH3	5/18/2020	10,000	5/31/2025	9.500%	10,000	10,700
Honeywell Intl Inc - 438516CB0	5/18/2020	105,000	6/1/2025	1.350%	104,989	107,536
Westinghouse Air Brake - 960386AQ3	6/29/2020	15,000	6/15/2025	3.200%	14,984	15,285
American Intl Group - 026874DQ7	5/11/2020	10,000	6/30/2025	2.500%	9,989	10,586
Amer Airlines Inc - 023771SS8	6/30/2020	20,000	7/15/2025	11.750%	19,800	18,944
E I DuPont De Nemours - 263534CN7	5/15/2020	30,000	7/15/2025	1.700%	29,973	30,974
Infor Inc - 45674CAA1	6/5/2020	50,000	7/15/2025	1.750%	49,941	50,209
United Rentals NA - 911365BD5	5/15/2020	115,000	7/15/2025	5.500%	118,344	118,019
Aviation Cptl Group - 05369AAD3	8/1/2018	85,000	8/1/2025	4.125%	83,881	76,245
Bayer US Fin - 07274NAY9	6/8/2016	65,000	8/15/2025	5.500%	75,167	77,752
Minnesota Mutual Life - 604074AA2	6/5/2020	30,000	9/15/2025	8.250%	38,610	38,513
General Motors Co - 37045VAV2	5/12/2020	20,000	10/1/2025	6.125%	19,980	22,474
Comcast Corp - 20030NCS8	10/5/2018	20,000	10/15/2025	3.950%	19,975	22,919
Valeant Pharmaceuticals - 91911KAN2	various	25,000	11/1/2025	5.500%	25,400	25,625
Broadcom LTD - 11135FAT8	5/8/2020	15,000	11/15/2025	3.150%	14,980	15,965
DowDupont Inc - 26078JAC4	11/28/2018	50,000	11/15/2025	4.493%	50,000	57,510
Hawaiian Airlines - 419838AA5	1/15/2015	35,000	1/15/2026	3.900%	23,886	20,724
Morgan Stanley NTS - 61746BDZ6	12/19/2019	35,000	1/27/2026	3.875%	37,674	39,592
Wells Fargo & Co - 95000U2K8	2/11/2020	30,000	2/11/2026	2.164%	30,155	30,919
CFX Escrow Corp - 15723RAC8	6/4/2019	10,000	2/15/2026	6.375%	10,475	10,450
Prudential Finl Inc - 74432QCCH6	3/10/2020	5,000	3/10/2026	1.500%	4,979	5,099
Transdigm Inc - 893647BE6	various	20,000	3/15/2026	6.250%	19,800	19,950
Morgan Stanley NTS - 6174468Q5	4/28/2020	20,000	4/28/2026	2.180%	20,000	20,824
Wells Fargo & Co - 95000U2N2	4/30/2020	20,000	4/30/2026	2.188%	20,000	20,679

## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
June 30, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2020
Avolon Holdings Fnd - 05401AAG6	4/16/2019	45,000	5/1/2026	4.375%	44,751	37,839
Aircastle Ltd - 00928QAS0	6/13/2019	35,000	6/15/2026	4.250%	34,830	32,122
Crown Castle Intl Corp - 22822VAC5	various	30,000	6/15/2026	3.700%	28,777	33,568
Berry Global Escrow Corp - 085770AA3	6/5/2019	10,000	7/15/2026	4.875%	10,000	10,150
Gray Television Inc - 389375AJ5	1/6/2017	7,000	7/15/2026	5.875%	7,000	6,968
Citizens Financial Group - 174610AR6	7/25/2019	30,000	7/27/2026	2.850%	29,938	32,466
Diamond Sports NTS - 25277LAA4	8/2/2019	10,000	8/15/2026	5.375%	10,000	7,237
BAT Capital Corp - 05526DBJ3	9/6/2019	25,000	9/6/2026	3.215%	25,460	26,803
Dell Intl LLC - 24703DAZ4	3/20/2019	25,000	10/1/2026	4.900%	24,936	27,585
Paypal Holdings Inc - 70450YAD5	9/26/2019	20,000	10/1/2026	2.650%	20,093	21,735
Broadcom Corp - 11134LAH2	1/19/2017	45,000	1/15/2027	3.875%	45,234	48,628
Mednax Inc - 58502BAC0	2/21/2019	5,000	1/15/2027	6.250%	4,987	5,000
Goldman Sachs Group Inc - 38141GWB6	various	56,000	1/26/2027	3.850%	56,041	63,169
Level 3 Financing Inc - 527298BP7	11/29/2019	45,000	3/1/2027	3.400%	44,901	47,586
Enable Midstream - 292480AK6	various	90,000	3/15/2027	4.400%	91,224	83,835
Physicians Realty LP - 71951QAA0	3/7/2017	17,000	3/15/2027	4.300%	17,288	17,707
Pepsico Inc - 71344HER5	3/19/2020	15,000	3/19/2027	2.625%	14,923	16,398
BAT Capital Corp - 05526DBP9	4/2/2020	10,000	4/2/2027	4.700%	10,000	11,429
Morgan Stanley - 61761JZ2	various	50,000	4/23/2027	3.950%	50,822	56,274
Georgia-Pacific LLC - 37331NAL5	4/30/2020	25,000	4/30/2027	2.100%	25,013	25,962
Fifth Third Bancorp - 316773DA5	5/5/2020	30,000	5/5/2027	2.550%	29,941	32,138
Chevron Corp - 166764BX7	5/11/2020	15,000	5/11/2027	1.995%	15,000	15,707
Owens-Brockway - 69073TAT0	5/13/2020	10,000	5/13/2027	6.625%	10,125	10,400
IBM Corp - 459200KH3	5/7/2020	15,000	5/15/2027	1.700%	14,972	15,319
VMWare Inc - 928563AE5	various	55,000	5/15/2027	4.650%	59,945	60,795
AT&T Inc - 00206R1X1	5/28/2020	50,000	6/1/2027	2.300%	49,926	51,763
Telesat Canada - 87952VAP1	12/6/2019	15,000	6/1/2027	4.875%	15,000	14,700
Grace W R & Co Conn - 383909AG3	6/26/2020	5,000	6/15/2027	4.875%	5,000	5,065
Upjohn Inc - 91533BAC4	6/22/2020	5,000	6/22/2027	2.300%	4,998	5,158
Boardwalk Pipelines - 096630AF5	1/12/2017	75,000	7/15/2027	4.450%	75,181	78,763
DCP Midstream Oper - 23311VAJ6	6/24/2020	5,000	7/15/2027	5.625%	5,006	5,031
Nexstar Escrow Inc - 65343HAA9	11/22/2019	5,000	7/15/2027	5.625%	5,244	4,963
Taylor Morrison Hom - 87724RAG7	7/9/2019	5,000	7/15/2027	6.625%	5,000	5,150
JP Morgan Chase - 46625HRX0	various	85,000	12/1/2027	3.625%	86,069	94,023
Univar Solutions USA Inc - 91337CAA4	11/22/2019	10,000	12/1/2027	5.125%	10,000	10,116
Morg Inc - 615394AM5	12/13/2019	5,000	12/15/2027	4.250%	5,000	4,850
Arrow Electronics Inc - 042735BF6	6/12/2017	85,000	1/12/2028	3.875%	85,280	89,077
Walt Disney Company - 254687FW1	5/13/2020	25,000	1/13/2028	2.200%	24,919	26,101
Xylem Inc - 98419MAM2	6/26/2020	25,000	1/30/2028	1.950%	24,875	25,214
Capital One Fincl Corp - 14040HBW4	4/26/2019	30,000	1/31/2028	3.800%	29,648	33,400
Genesis Energy LP - 37185LAL6	1/16/2020	6,000	2/1/2028	7.750%	6,000	5,340
Holly Energy Partners LP - 435765AH5	2/4/2020	15,000	2/1/2028	5.000%	15,000	14,287
M/I Homes Inc - 55305BAS0	1/22/2020	5,000	2/1/2028	4.950%	5,000	4,969
American Homes 4 Rent - 02666TAB3	9/3/2019	30,000	2/15/2028	4.250%	32,611	32,083
Open Text Corp - 683715AC0	2/18/2020	10,000	2/15/2028	3.875%	10,000	9,628
Clearway Energy Oper LLC - 18539UAC9	5/21/2020	25,000	3/15/2028	4.750%	25,500	25,498
Bank of Amer Corp - 06051GGL7	4/25/2017	60,000	4/24/2028	3.705%	59,995	67,822
Jaguar HL - 47010LAA0	6/5/2020	10,000	6/15/2028	5.000%	10,000	10,237
Tenet Healthcare Corp - 88033GDG2	6/16/2020	5,000	6/15/2028	4.625%	5,000	4,871
WPX Energy Inc - 98212BAM5	6/17/2020	5,000	6/15/2028	5.875%	5,012	4,805
Advocate Health Corp - 007589AA2	4/30/2020	15,000	8/15/2028	3.829%	16,926	16,999
Broadcom Corp - 11135FAK7	4/5/2019	15,000	9/15/2028	4.110%	14,883	16,343
Altria Group Inc - 02209SBD4	2/14/2019	27,000	2/14/2029	4.800%	27,795	31,524
Glencore Fndg - 378272AV0	6/28/2019	85,000	3/12/2029	4.875%	89,778	95,810
Brookfield Fin Inc - 11271LAD4	1/29/2019	45,000	3/29/2029	4.850%	45,281	52,967
Goldman Sachs - 38141GWV2	1/23/2018	50,000	4/23/2029	3.814%	50,000	56,522
Boardwalk Pipelines LLC - 096630AG3	5/3/2019	25,000	5/3/2029	4.800%	24,978	26,622
Discovery Communications - 25470DBF5	10/22/2019	30,000	5/15/2029	4.125%	32,038	34,253
LifeStorage LP - 53227JAB0	6/3/2019	25,000	6/15/2029	4.000%	24,869	27,683
Tegna Inc - 87901JAC9	9/13/2019	15,000	9/15/2029	5.000%	15,000	14,043
Brncb Banking & Tr Co - 07330MAC1	various	80,000	9/17/2029	2.636%	77,680	79,966
Black Hills Corp - 092113AR0	9/26/2019	35,000	10/15/2029	3.050%	34,880	37,031
Global AT-AMTCC - 37959GAA5	9/30/2019	50,000	10/15/2029	4.400%	49,913	46,033
Baker Hughes - 05723KAG5	11/7/2019	12,000	11/7/2029	3.138%	12,000	12,548
Ascension B/E - 04352EA3	10/23/2019	30,000	11/15/2029	2.532%	30,000	32,175
CyrusOne LP - 23283PAR5	various	55,000	11/15/2029	3.450%	56,404	57,252
Hasbro Inc - 418056AZ0	2/13/2020	35,000	11/19/2029	3.900%	36,519	36,447
Spirit Realty LP - 84861TAF5	various	25,000	1/15/2030	3.400%	22,515	23,657
Discover BK - 25466AAR2	2/6/2020	10,000	2/6/2030	2.700%	9,979	10,075
Centene Corp - 15135BAV3	2/13/2020	15,000	2/15/2030	3.375%	15,000	15,146
Amgen Inc - 031162CU2	2/21/2020	10,000	2/21/2030	2.450%	9,996	10,573
Oshkosh Corp - 688225AH4	2/26/2020	25,000	3/1/2030	3.100%	24,906	25,176
Verizon Communications - 92343VFE9	various	35,000	3/22/2030	3.150%	35,384	39,261
Nvidia Corp - 67066GAF1	3/31/2020	10,000	4/1/2030	2.850%	9,963	11,125
Oklahoma Gas & Elec - 678858BV2	4/1/2020	35,000	4/1/2030	3.500%	34,982	38,453
BAT Capital Corp - 05526DBN4	4/2/2020	5,000	4/2/2030	4.906%	5,000	5,848
3M Co - 88579YBN0	3/27/2020	10,000	4/15/2030	3.050%	9,968	11,321
Essential Utils Inc - 29670GAD4	4/15/2020	25,000	4/15/2030	2.704%	25,000	26,138
T-Mobile US Inc - 87264ABE4	4/9/2020	85,000	4/15/2030	3.875%	84,446	94,601
Baker Hughes LLC - 05724BAA7	5/1/2020	20,000	5/1/2030	4.486%	20,000	23,088
Biogen Inc - 09062XAH6	various	32,000	5/1/2030	2.250%	32,149	32,261
Colonial Enterprises Inc - 19565CAA8	5/13/2020	15,000	5/15/2030	3.250%	14,992	16,346
Loews Corp - 540424AT5	5/8/2020	20,000	5/15/2030	3.200%	19,978	21,613
NVR Inc - 62944TAF2	5/4/2020	30,000	5/15/2030	3.000%	29,943	31,356
Stifel Financial Corp - 860630AG7	5/20/2020	35,000	5/15/2030	4.000%	34,750	36,708
Scentre Mgmt LTD - 80622GAE4	5/28/2020	30,000	5/28/2030	4.375%	29,932	32,991
CCL Industries Inc - 124900AD3	6/1/2020	40,000	6/1/2030	3.050%	39,901	40,828
Davita Inc - 23918KAS7	6/9/2020	10,000	6/1/2030	4.625%	10,000	9,952
Duke Energy Ohio Inc - 26442EAH3	5/21/2020	30,000	6/1/2030	2.125%	29,981	31,224
Energy Metro Inc - 30037DAA3	5/26/2020	30,000	6/1/2030	2.250%	29,965	31,364
Vulcan Materials Co - 929160AZ2	5/18/2020	30,000	6/1/2030	3.500%	29,917	32,680
Yara Intl - 984851AG0	6/4/2020	20,000	6/4/2030	3.148%	20,000	20,675
SVB Financial Group - 78486QAE1	6/5/2020	35,000	6/5/2030	3.125%	35,258	37,526
Advocate Health Corp - 007589AD6	5/5/2020	15,000	6/15/2030	2.211%	15,000	15,370
Fidelity Natl Financial - 31620RAH4	6/12/2020	35,000	6/15/2030	3.400%	35,325	36,436
LAM Research Corp - 512807AV0	5/5/2020	5,000	6/15/2030	1.900%	4,983	5,111
Magna Intl Inc - 559222AV6	6/15/2020	30,000	6/15/2030	2.450%	29,871	30,680
Upjohn Inc - 91533BAD2	6/22/2020	50,000	6/22/2030	2.700%	49,843	51,314
McDonalds Corp - 58013MFQ2	3/27/2020	5,000	7/1/2030	3.600%	4,963	5,752
Match Group Inc - 57665RAL0	2/13/2020	10,000	8/1/2030	4.125%	10,000	9,791
CCO Holdings - 1248EPCE1	2/18/2020	10,000	8/15/2030	4.500%	10,000	10,200
Stanford Health Care - 85434VAB4	5/8/2020	35,000	8/15/2030	3.310%	38,550	39,116
Exxon Mobil Corp - 30231GBN1	various	25,000	10/15/2030	2.610%	24,995	26,763
Wells Fargo & Co - 95000U2G7	4/27/2020	35,000	10/30/2030	2.879%	35,916	37,443
Broadcom LTD - 11135FAP6	5/8/2020	15,000	11/15/2030	4.150%	14,983	16,300
Comcast Corp - 20030NDM0	5/28/2020	15,000	1/15/2031	1.950%	14,953	15,170
CitiGroup Inc - 172967ML2	1/29/2020	45,000	1/29/2031	2.666%	45,027	46,721
Amgen Inc - 031162CW8	5/6/2020	15,000	2/25/2031	2.300%	14,946	15,697
JPMorgan Chase & Co - 46647PBP0	5/13/2020	50,000	5/13/2031	2.956%	50,071	53,029
CitiGroup Inc - 172967MS7	6/3/2020	60,000	6/3/2031	2.572%	60,000	62,056

## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
June 30, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2020
Quest Diagnostics Inc - 74834LBC3	5/13/2020	25,000	6/30/2031	2.800%	24,963	26,227
United Air 2019 - 90931EAA2	2/11/2019	15,000	8/25/2031	4.550%	11,759	11,023
Bank Montreal Que PFD - 06368BGS1	12/12/2017	55,000	12/15/2032	3.803%	54,248	59,197
Amerada Hess Corp - 023551AM6	5/16/2018	30,000	3/15/2033	7.125%	35,242	35,010
AT&T Inc - 00206RCP5	11/5/2019	40,000	5/15/2035	4.500%	44,042	47,468
General Motors Co - 37045VAK6	1/10/2019	35,000	4/1/2036	6.600%	34,215	37,835
Genl Elec Cap Corp - 36962G3P7	1/14/2020	20,000	1/14/2038	5.875%	24,549	22,574
CVS Health Corp - 126650CY4	various	25,000	3/25/2038	4.780%	26,802	31,065
Charter Comm Opt LLC - 161175BM5	2/25/2020	30,000	4/1/2038	5.375%	35,318	36,130
Goldman Sachs Group Inc - 38148YAA6	various	75,000	10/31/2038	4.017%	72,064	87,037
Cameron LNG LLC - 133434AD2	12/13/2019	75,000	1/15/2039	3.701%	75,616	80,507
Anheuser-Busch Inbev - 03523TBU1	5/28/2020	40,000	1/23/2039	5.450%	49,018	50,540
Altria Group Inc - 02209SBE2	3/21/2019	55,000	2/14/2039	5.800%	58,527	68,017
United Health Group Inc - 91324PDT6	7/25/2019	10,000	8/15/2039	3.500%	9,902	11,628
Abbvie Inc - 00287YBR9	various	35,000	11/21/2039	4.050%	34,719	40,931
Motiva Enterprises - 61980AAD5	12/6/2016	35,000	1/15/2040	6.850%	41,095	38,942
Genl Dynamics Corp - 369550BH0	3/25/2020	25,000	4/1/2040	4.250%	24,707	31,147
Oracle Corp - 68389XBW4	4/1/2020	50,000	4/1/2040	0.000%	49,866	56,754
General Elec Co - 369604BX0	4/22/2020	10,000	5/1/2040	4.250%	9,972	9,951
Chevron Corp - 166764BZ2	5/11/2020	25,000	5/11/2040	2.978%	25,000	26,766
Air Products & Chemicals - 009158AZ9	4/30/2020	35,000	5/15/2040	2.700%	34,903	36,826
Wells Fargo & Co - 95000U2Q5	4/30/2020	20,000	4/30/2041	3.068%	20,000	20,862
Abbvie Inc - 00287YAM1	various	65,000	11/6/2042	4.400%	70,324	77,794
Anheuser-Busch Inbev Fin - 035242AB2	1/7/2019	45,000	11/7/2043	4.000%	37,396	48,763
Motorola Solutions - 620076BE8	various	35,000	9/1/2044	5.500%	35,107	39,310
Tri-State Generation - 89566EAH1	11/5/2019	45,000	11/1/2044	4.700%	52,695	56,807
Plains All Amer Pipeline - 72650RBH4	2/18/2020	50,000	2/15/2045	4.900%	51,151	46,425
Sunoco Logistics Partner - 86765BAQ2	4/11/2019	40,000	5/15/2045	5.350%	39,664	39,178
AT&T Inc - 00206RKB7	various	51,000	6/15/2045	4.350%	56,666	57,392
Abbvie Inc - 00287YAW9	3/27/2020	15,000	5/14/2046	4.450%	15,399	18,303
Diamond 1 / Diamond 2 - 25272KAR4	11/10/2017	65,000	7/15/2046	8.350%	83,887	86,696
Kroger Co - 501044DG3	11/6/2017	90,000	2/1/2047	4.450%	86,025	110,326
Southern Calif Edison - 842400GG2	3/27/2017	75,000	4/1/2047	4.000%	75,414	85,465
Brighthouse Finl - 10922NAD5	6/22/2017	80,000	6/22/2047	4.700%	79,834	72,717
Kimco Realty Corp - 49446RAT6	6/10/2020	35,000	9/1/2047	4.450%	33,923	35,850
Northwell Healthcare Inc - 667274AC8	4/30/2020	30,000	11/1/2047	4.260%	32,006	32,815
Commonwealth Edison Co - 202795JM3	11/14/2019	15,000	3/1/2048	4.000%	16,670	18,248
Southern Calif Edison Co - 842400GK3	6/4/2018	30,000	3/1/2048	4.125%	26,029	34,890
CVS Health Corp - 126650CZ1	various	90,000	3/25/2048	5.050%	94,903	117,890
Axa Equitable Holdings - 054561AM7	4/20/2018	25,000	4/20/2048	5.000%	24,927	28,603
Electricite de France - 268317AT1	9/28/2018	50,000	9/21/2048	5.000%	49,010	63,465
Interpublic Group of Cos - 460690BQ2	7/23/2019	25,000	10/1/2048	5.400%	28,450	27,560
Boeing Co - 097023CB9	5/2/2019	55,000	11/1/2048	3.850%	53,765	49,180
MPLX LP - 55336VAT7	4/1/2019	50,000	2/15/2049	5.500%	53,478	55,412
Amer Movil SAB - 02364WBG9	4/22/2019	50,000	4/22/2049	4.375%	50,094	60,516
Discovery Communications - 25470DBG3	various	40,000	5/15/2049	5.300%	43,473	47,874
Simon Ppty Group - 828807DH7	9/13/2019	20,000	9/13/2049	3.250%	19,792	18,647
Peco Energy Co - 693304AX5	9/10/2019	30,000	9/15/2049	3.000%	29,856	31,646
Comcast Corp - 20030NCZ2	11/5/2019	25,000	2/1/2050	3.450%	24,917	28,679
Pacificorp - 695114CV8	3/1/2019	40,000	2/15/2050	4.150%	39,964	50,043
Amgen Inc - 031162CS7	2/21/2020	35,000	2/21/2050	3.375%	34,987	39,029
KLA Instruments Corp - 482480AJ9	2/28/2020	5,000	3/1/2050	3.300%	4,998	5,164
Intel Corp - 45814OBM1	3/25/2020	10,000	3/25/2050	4.750%	9,989	14,098
Mastercard Inc - 57636QAQ7	3/26/2020	25,000	3/26/2050	1.000%	24,894	31,100
Nvidia Corp - 67066GAH7	3/31/2020	35,000	4/1/2050	3.500%	34,909	39,990
Mass Mutl Life Ins Co - 575767AQ1	4/16/2020	30,000	4/15/2050	3.375%	29,876	30,842
Chevron Corp - 166764CA6	5/11/2020	5,000	5/11/2050	3.078%	5,000	5,309
IBM Corp - 459200KL4	5/7/2020	25,000	5/15/2050	2.950%	24,726	25,652
Health Care Service Corp - 42218SAH1	6/1/2020	50,000	6/1/2050	3.200%	49,551	50,875
Kentucky Utilities Co - 491674BM8	6/3/2020	35,000	6/1/2050	3.300%	34,828	37,273
Intercontinental - 45866FAL8	5/26/2020	35,000	6/15/2050	3.000%	34,474	36,427
Lockheed Martin Corp - 539830BQ1	5/20/2020	35,000	6/15/2050	2.800%	34,697	36,832
Baycare Health Sys - 072722AE1	4/16/2020	15,000	11/15/2050	3.831%	15,000	18,364
Comcast Corp - 20030NDL2	5/28/2020	5,000	1/15/2051	2.800%	4,962	5,127
Wells Fargo & Co - 95000U2M4	various	25,000	4/4/2051	0.000%	33,231	34,700
Hartford Healthcare Corp - 41652PAC3	1/29/2020	35,000	7/1/2054	3.447%	35,219	32,372
Pacific Life Ins - 69448FAA9	various	50,000	10/24/2067	4.300%	47,199	52,044
<b>Total Corporate Bonds</b>					<b>\$ 17,008,571</b>	<b>\$ 17,526,550</b>
<b>Stock and Mutual Funds:</b>						
Common Preferred Stock	various	1,815,893	—	—	\$ 66,849,606	74,197,096
UBS Cash/Money Market Funds	various	5,379,754	—	—	5,379,754	5,379,754
SPDR S&P 500 ETF TR - 78462F103	various	64,954	—	—	18,482,289	20,029,215
Catholic Health - 14918EHT1 money market instrument	5/19/2020	100,000	8/27/2020	1.510%	99,581	99,951
<b>Total Stock and Mutual Funds</b>					<b>\$ 90,811,230</b>	<b>\$ 99,706,016</b>
<b>U. S. Government and Agency Securities:</b>						
US Tsy Note - 912828XM7	various	10,000	07/31/20	1.625%	10,003	10,012
US Tsy Note - 912828SG1	01/07/19	30,000	10/31/20	2.875%	30,221	30,267
US Tsy Note - 9128283L2	12/22/17	25,000	12/15/20	1.875%	24,927	25,193
US Tsy Note - 912828Q78	various	85,000	04/30/21	1.375%	85,880	85,836
US Tsy Note - 9128285A4	10/09/18	55,000	09/15/21	2.750%	54,673	56,706
US Tsy Note - 912828F21	10/14/14	70,000	09/30/21	2.125%	70,558	71,695
US Tsy Note - 912828VY4	various	320,000	10/31/21	1.860%	321,184	321,014
US Tsy Note - 9128285V8	02/08/19	5,000	01/15/22	2.500%	5,000	5,178
US Tsy Note - 912828Z60	various	503,000	01/31/22	1.375%	508,587	512,512
US Tsy Note - 912828ZG8	04/01/20	25,000	03/31/22	0.375%	25,064	25,089
US Tsy Note - 912828YK0	various	630,000	10/15/22	1.375%	625,967	647,275
US Tsy Note - 912828M80	various	85,000	11/30/22	2.000%	84,370	88,742
US Tsy Note - 912828Z86	03/03/20	20,000	02/15/23	1.375%	20,276	20,629
US Tsy Note - 9128284H0	12/10/19	180,000	04/15/23	0.625%	188,550	193,228
US Tsy Note - 912828ZP8	06/08/20	20,000	05/15/23	0.130%	19,927	19,970
US Tsy Note - 912828ZU7	06/25/20	45,000	06/15/23	0.000%	45,046	45,095
US Tsy Note - 912828VM9	12/10/19	250,000	07/15/23	0.375%	279,126	286,879
US Tsy Note - 912828T26	01/14/20	160,000	09/30/23	1.375%	159,069	166,181
US Tsy Note - 9128286N5	12/10/19	135,000	04/15/24	0.500%	139,407	144,266
US Tsy Note - 9128286R6	05/03/19	270,000	04/30/24	2.250%	269,388	290,968
US Tsy Note - 912828XT2	06/19/19	265,000	05/31/24	2.000%	266,843	283,386
US Tsy Note - 912828D56	12/09/19	400,000	08/15/24	2.375%	413,672	435,188
US Tsy Note - 912828YH7	10/02/19	160,000	09/30/24	1.500%	159,600	168,525
US Tsy Note - 912828G38	various	660,000	11/15/24	2.250%	677,169	717,519
US Tsy Note - 9128283P3	03/01/19	15,000	12/31/24	2.250%	14,764	16,340
US Tsy Note - 912828ZF0	various	60,000	03/31/25	0.500%	60,396	60,640
US Tsy Note - 912828ZL7	various	250,000	04/30/25	0.375%	250,426	251,132
Tennessee Valley Auth - 880591EW8	05/11/20	90,000	05/15/25	0.750%	89,735	91,178

## City of Columbia, Missouri

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June 30, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2020
US Tsy Note - 912828ZT0	06/15/20	38,000	05/31/25	0.250%	37,889	37,954
US Tsy Note - 912828K74	02/06/19	65,000	08/15/25	2.000%	62,613	70,561
US Tsy Note - 9128286L9	04/11/19	180,000	03/31/26	2.250%	178,605	199,181
US Tsy Note - 9128286S4	05/13/19	45,000	04/30/26	2.375%	45,083	50,168
US Tsy Note - 912828YV9	11/04/19	15,000	09/30/26	1.625%	15,016	16,107
US Tsy Note - 912828YQ7	12/03/19	190,000	10/31/26	1.625%	188,709	204,079
US Tsy Note - 912828YX2	02/03/20	170,000	12/31/26	1.750%	173,606	184,144
US Tsy Note - 912828Z78	02/03/20	220,000	01/31/27	1.500%	220,636	234,876
US Tsy Note - 912828ZE3	04/08/20	5,000	03/31/27	0.625%	5,018	5,051
US Tsy Note - 912828X88	various	95,000	05/15/27	2.375%	96,164	107,224
US Tsy Note - 912828ZS2	06/25/20	35,000	05/31/27	0.500%	34,921	35,036
US Tsy Note - 9128283F5	various	185,000	11/15/27	2.250%	177,915	208,356
US Tsy Note - 9128283W8	02/16/18	45,000	02/15/28	2.750%	43,465	52,492
US Tsy Note - 912828YB0	various	25,000	08/15/29	1.625%	24,649	27,278
US Tsy Note - 912828Z94	various	102,000	02/15/30	1.500%	110,424	110,264
US Tsy Note - 912828ZQ6	various	780,000	05/15/30	0.625%	775,181	777,840
US Tsy Bond - 912810QA9	05/06/19	80,000	02/15/39	3.500%	88,853	113,182
US Tsy Bond - 912810QB7	03/21/16	175,000	05/15/39	4.250%	227,698	270,382
US Tsy Bond - 912810RM2	various	120,000	05/15/45	3.000%	120,609	161,119
US Tsy Bond - 912810RQ3	various	20,000	02/15/46	2.500%	20,906	24,770
US Tsy Bond - 912810RS9	various	50,000	05/15/46	2.500%	48,953	62,014
US Tsy Bond - 912810RU4	01/11/17	55,000	11/15/46	2.875%	53,462	73,141
US Tsy Bond - 912810RX8	various	50,000	05/15/47	3.000%	51,634	68,153
US Tsy Bond - 912810RY6	12/05/17	155,000	08/15/47	2.750%	152,876	202,523
US Tsy Bond - 912810RZ3	various	130,000	11/15/47	2.750%	120,550	170,087
US Tsy Bond - 912810SA7	08/10/18	45,000	02/15/48	3.000%	44,007	61,603
US Tsy Bond - 912810SC3	09/28/18	165,000	05/15/48	3.125%	162,725	231,244
US Tsy Bond - 912810SD1	11/26/18	130,000	08/15/48	3.000%	127,735	178,780
US Tsy Bond - 912810SE9	various	15,000	11/15/48	3.375%	16,294	22,042
US Tsy Bond - 912810SF6	06/14/19	100,000	02/15/49	3.000%	111,024	138,063
US Tsy Bond - 912810SK5	various	101,000	11/15/49	2.375%	126,514	124,751
US Tsy Bond - 912810SL3	various	719,000	02/15/50	2.000%	860,537	823,420
Total U. S. Government and Agency Securities					\$ 9,424,099	\$ 10,116,528
Asset-Backed Securities:						
FNMA PL 468958 - 31381RST7	01/17/20	25,000	09/01/21	3.770%	25,313	25,753
FHLMC K-016 - 3137B1BS0	various	100,000	11/25/22	2.510%	101,322	104,001
FNR 2012-M17 - 3136A96F0	12/16/19	125,000	11/25/22	2.184%	83,252	84,958
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	17,476	649
CCCT 2014-A1 - 1730SEFM2	12/13/19	100,000	01/23/23	2.880%	101,109	101,440
FHR K-027 - 3137B1UG5	12/09/19	125,000	01/25/23	2.637%	127,515	130,741
FNR 2013-M6 - 3136AC7J4	12/26/19	125,000	03/25/23	2.521%	54,492	55,479
AMOT 2018-2 - 02005AGU6	12/09/19	25,000	05/15/23	3.290%	25,440	25,528
FREMF 2013-K35 - 30291VAG1	11/28/18	72,000	08/25/23	4.075%	71,123	74,610
CNH 2018-B - 12596EAC8	12/09/19	50,000	11/15/23	3.190%	50,416	50,757
VZOT 2019-B - 92349GAC5	06/12/19	73,000	12/20/23	2.400%	72,995	74,550
Ameri 2018-1 - 03066HAF4	05/23/18	28,000	01/18/24	3.500%	27,999	29,132
Synet 2018-1 - 87165LCA7	03/20/18	39,000	03/15/24	3.170%	38,999	39,332
AMERI 2018-1 - 03066HAG2	05/23/18	40,000	03/18/24	3.820%	39,995	41,421
SYNCT 2016-2 - 87165LBB6	12/16/19	125,000	05/15/24	2.210%	125,488	126,413
Fannie Mae NTS - 3135G0V75	12/09/19	185,000	07/02/24	1.750%	185,860	195,312
GMCA 2019-4 - 36258MAD6	03/16/20	55,000	07/18/24	1.750%	55,206	56,112
CarMX 2019-3 - 1431SPAD7	04/02/20	85,000	08/15/24	2.180%	85,279	87,431
Comet 2019-2 - 14041NFU0	12/13/19	41,000	08/15/24	1.720%	40,718	42,140
World 2017-C - 981464GJ3	various	80,000	08/15/24	2.660%	78,546	80,282
AMCAR - 03066MAF3	11/21/18	39,000	10/18/24	3.740%	38,988	41,010
AMCAR 2018-3 - 03066MAG1	11/21/18	90,000	11/18/24	4.040%	89,981	93,317
CarMX 2020-1 - 14315XAC2	06/26/20	90,000	12/16/24	1.890%	92,566	92,596
WOART 2018-D - 98162WAF4	04/01/19	155,000	12/16/24	3.670%	160,014	162,975
FHR K-047 - 3137BKRH5	01/29/20	50,000	12/25/24	2.827%	36,361	37,372
CRVNA 2019-2A - 14686UAF2	06/27/19	120,000	01/15/25	3.280%	120,037	121,442
GMCar 2019-4 - 36258MAE4	06/29/20	90,000	01/16/25	1.760%	92,570	92,618
SYNIT 2019-1 - 87166PAE1	12/16/19	100,000	03/15/25	2.950%	101,875	103,594
EART 2019-2A - 30167LAG4	04/24/19	75,000	03/17/25	3.710%	74,995	76,636
Wlake 20-1A - 96042KAE3	03/17/20	100,000	04/15/25	2.520%	99,987	101,358
AMCAR 2019-2 - 03066KAG5	06/12/19	39,000	04/18/25	2.740%	38,993	40,145
FREMF 2018-K732 - 30307NAU0	06/08/20	100,000	05/25/25	4.055%	101,180	102,777
CarMX 2020-1 - 14315XAD0	01/22/20	45,000	06/16/25	2.030%	44,984	46,886
CNH 2020-A-A-3 - 12597PAC2	05/27/20	95,000	06/16/25	1.160%	94,981	95,877
CARVA 19-4A - 14686YAG2	12/27/19	45,000	07/15/25	3.070%	44,999	45,406
SDART 2018-4 - 80285MAH2	08/22/18	70,000	12/15/25	3.980%	69,998	71,867
SDART 2020-1 - 80287AAF0	04/22/20	60,000	12/15/25	4.110%	59,997	63,741
GNR 2010-158 - 38377RED3	12/17/19	1,000,000	12/16/25	2.500%	70,273	71,615
DRIVE 2018-4 - 26209BAG4	09/19/18	130,000	01/15/26	4.090%	130,295	133,127
DRIVE 2018-5 - 26208MAG1	11/20/18	50,000	04/15/26	4.300%	49,998	52,122
SCLP 2017 3 - 83404JAB2	05/18/17	35,000	05/25/26	3.850%	34,989	35,190
SCLP 2017 4 - 83405JAB1	07/05/17	120,000	05/26/26	3.590%	119,994	120,284
DRIVE 19-1 - 26208NAG9	01/23/19	70,000	06/15/26	4.090%	70,489	71,355
DRIVE 2019-2 - 26208RAG0	03/20/19	75,000	08/17/26	3.690%	75,120	76,215
SCLP 17 5 - 83405LAC4	various	90,000	09/25/26	3.690%	90,085	90,431
DRIVE 2019-3 - 26209WAG8	06/19/19	60,000	10/15/26	3.180%	59,992	60,902
GNMA PL 005276M - 36202F2H8	12/17/19	300,000	01/20/27	3.000%	44,623	45,438
SCLP 2018-1A-C - 83405RAD9	02/02/18	80,000	02/25/27	3.970%	80,000	73,129
US AI 2013-1 - 90346WAA1	01/15/15	100,000	05/15/27	3.950%	65,317	51,020
DRIVE 2020-1 - 26208QAG2	01/22/20	95,000	05/17/27	2.700%	95,375	94,841
FNMA PL MA3159 - 31418CQM9	12/17/19	133,000	10/01/27	3.000%	71,959	73,220
FHLMC PL J21423 - 31306YSL6	02/11/20	255,000	11/01/27	2.500%	73,417	75,557
SCLP 18-4 - 83406HAD0	11/09/18	95,000	11/26/27	4.760%	94,970	89,186
FHR 4145 - 3137AWVA0	12/09/19	325,000	12/15/27	1.500%	85,339	88,937
GNMA PL MA0825M - 36179M4I6	01/17/20	255,000	03/20/28	2.500%	70,581	72,832
BMD 2 2019-FRR 5A1 - 055631BQ7	06/03/20	100,000	04/25/29	0.000%	85,664	85,664
FHLMC PL SA0009 - 3132CJAJ2	01/31/20	55,000	09/01/29	3.000%	44,389	45,218
BX 2020-BXL - 05607QAR9	02/06/20	50,000	12/15/29	3.000%	50,000	48,248
FNR 2012-98 - 3136A8BP4	12/10/19	335,000	08/25/31	0.000%	83,147	85,729
FHLMC - 3128MMVQ3	12/19/16	200,000	11/01/31	2.500%	123,681	127,226
Jetblue Airways Corp - 477143AH4	11/12/19	45,000	05/15/32	2.750%	44,451	42,140
FNMA PL MA1138 - 31418AHQ4	08/13/19	43,000	08/01/32	3.500%	12,753	13,012
BRITI 2018-1A - 11043HAA6	various	50,000	03/20/33	4.125%	45,209	39,005
FHLMC - 3128P8AR2	03/12/15	104,000	03/01/35	3.500%	50,657	48,100
FHLMC - 3128P8AV3	03/12/15	104,000	03/01/35	3.500%	51,075	48,864
FHLMC - 3128P8AE8	04/07/15	24,000	04/01/35	3.500%	13,040	12,150
BX 2019-XL - 056054AG4	various	75,000	10/15/36	3.190%	71,718	69,861
FNMA PL FM3463 - 3140X6Z53	06/17/20	58,000	12/01/36	3.500%	62,527	62,185
FHLMC - 3128P8D65	various	270,000	04/01/37	3.500%	168,916	168,481
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	42,672	18,216
CSMC 2014-USA-A-2 - 12649AAC3	06/10/20	70,000	09/15/37	3.953%	68,031	68,319
FNMA - 3140H5GR6	01/23/18	21,000	01/01/38	3.500%	15,550	15,881

## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
June 30, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2020
FHLMC PL G06685 - 3128MXN9	10/03/11	201,434	03/01/39	6.500%	50,971	32,380
SCML 2018-SBC7 - 86934NAA7	11/09/18	90,000	05/25/39	4.720%	43,222	43,306
HY 2019-30H A - 44421GAA1	07/16/19	65,000	07/10/39	3.228%	66,945	72,621
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	48,685	27,497
GNR 2010-15 - 38376WA62	12/20/19	1,740,115	10/20/39	4.000%	51,241	51,882
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	60,105	40,822
FNR 2013-19 - 3136ACP9C	12/12/19	300,000	05/25/40	2.500%	78,669	79,958
FHR 4387 - 3137BDZN9	12/16/19	235,000	06/15/40	3.000%	45,007	44,918
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	13,467	8,711
GNR 2010-112 - 38377KT91	12/20/19	350,000	09/16/40	2.500%	50,517	52,509
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	28,235	26,713
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	86,194	56,253
FNMA PL A11886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	18,217	13,889
FNR 2012-96 - 3136A75E8	02/11/20	180,000	07/25/41	2.000%	30,710	31,286
FNMA PL A11696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	24,083	18,969
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	23,114	23,620
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	22,911	23,957
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	26,283	18,135
FNMA - 3138Y63W2	various	460,000	01/01/42	4.000%	220,446	204,426
FNMA PL A19172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	30,574	25,618
GNMA PL 005333C - 3620F4S2	02/19/13	135,000	03/20/42	4.500%	27,052	19,248
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	58,243	54,147
GNR 2014-20 - 38379AKS8	12/17/19	315,000	07/20/42	3.000%	58,786	60,345
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	45,080	42,375
FHR 4165 - 3137AYSH5	01/21/20	150,000	12/15/42	1.750%	38,477	39,377
SFAVE - 78413MAA6	various	130,000	01/05/43	3.872%	130,854	139,065
FHR 4667 - 3137BWK7	03/31/17	190,000	01/15/43	3.500%	88,719	85,373
CSMC 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	51,725	55,793
FNMA AB9345 - 31417GL38	11/13/14	425,000	05/01/43	3.000%	173,225	180,837
HARLE 2018-1 - 41284LAA2	05/14/18	110,000	05/15/43	5.682%	102,637	84,722
FNMA AB9558 - 31417GTQ9	10/22/14	425,000	06/01/43	3.000%	195,545	202,047
FHLMC Q20576 - 3132JMT90	11/13/14	425,000	08/01/43	3.000%	205,788	217,749
CBSLT 18-AGS - 20269DAC9	03/16/18	40,000	02/25/44	3.580%	36,086	36,783
FHR4791 - 3137F4ZV7	04/30/18	50,000	05/15/44	4.000%	23,153	22,445
FNMA PL BC 5090 - 3140F0U5	04/13/16	33,000	10/01/44	4.000%	12,779	11,369
GS MO 2012-GC6 A-3 - 36192BAY3	12/13/19	100,000	01/10/45	3.482%	101,605	101,718
UBSC 2011 - 90268TAS3	03/10/17	60,000	01/10/45	6.250%	58,294	48,551
FNMA PL AS4370 - 3138WD2C4	07/14/15	150,000	02/01/45	4.000%	83,068	82,134
SEMT 2015-2 - 81733YAU3	08/08/17	140,000	05/25/45	3.500%	35,836	34,241
FHLMC - 3128MJWV8	05/14/18	265,000	08/01/45	3.500%	110,131	118,518
FREMF 2012-K22 C - 30290UAL3	04/14/20	50,000	08/25/45	3.687%	50,406	51,026
CBSLT 18-BGS - 20268MAC0	08/02/18	110,000	09/25/45	3.990%	94,632	97,263
WFRBS 2012-C10 - 92890NAW9	02/23/18	67,000	12/15/45	3.241%	65,631	65,913
MSBAM 2013-C7 A-4 - 61690KAE2	12/16/19	100,000	02/15/46	2.918%	101,813	102,816
GNMA PL - 36179R4E6	06/20/18	165,000	03/20/46	3.500%	67,708	72,291
CGCMT 2013-GCJ - 17320DAQ1	05/29/18	41,000	04/10/46	3.732%	40,795	41,791
MSBAM 2013-C9 - 61762DAZ4	06/04/18	81,000	05/15/46	3.708%	80,543	82,043
FREMF 2013-K28 C - 30291HAG2	03/17/20	50,000	06/25/46	3.490%	51,104	51,097
FNMA PL BC - 3138WVMS8	11/22/16	66,000	07/01/46	4.500%	29,475	25,647
FREMF 2013-K31 - 30291MAQ9	12/17/18	60,000	07/25/46	3.743%	58,800	61,589
FNMA PL AS7838 - 3138WHV82	11/13/18	100,000	08/01/46	3.000%	61,430	70,041
GNMA PL - 36179SL54	12/21/16	165,000	09/20/46	3.500%	90,298	89,344
FNMA PL - 3138WJB31	10/31/16	136,000	10/01/46	4.500%	74,085	65,478
FHLMC - 3128MJZB9	12/13/16	370,000	11/01/46	3.000%	250,681	262,928
BAMILL 2014-FRR - 05525HAU1	04/09/18	70,000	01/27/47	2.673%	61,184	58,087
FHLMC - 3132WK6R4	09/22/17	101,000	02/01/47	3.500%	61,886	61,785
WFRBS 2014-C19 - 92938VAS4	02/14/19	22,000	03/15/47	4.271%	22,815	23,346
JPMBB 2014-C19 - 46641WAG2	01/23/20	100,000	04/15/47	4.835%	103,160	83,010
CGCMT 2014-GC21 - 17322MAA4	09/10/18	135,000	05/10/47	5.089%	122,730	112,949
FNMA PL - 3140FPDG1	various	93,000	06/01/47	4.000%	55,706	55,992
MSBAM 2014-C16 - 61763MAH3	05/23/19	31,000	06/15/47	4.094%	32,338	32,774
FHLMC - 3128MJ2E9	06/13/17	120,000	07/01/47	4.500%	69,480	64,483
FHLMC - 3132WPTK3	07/18/17	22,000	07/01/47	4.000%	13,185	12,736
DPABS 2017-1 - 25755TAG5	01/10/19	60,000	07/25/47	0.000%	56,919	59,751
JIMMY 2017-1A - 47760QAA1	07/07/17	104,000	07/30/47	3.610%	101,140	99,201
FNMA PL BH5119 - 3140GTVM9	10/30/18	430,000	08/01/47	3.500%	298,983	325,257
FNMA PL MA3088 - 31418CNE0	02/13/18	90,000	08/01/47	4.000%	51,656	52,509
JPMMT 17-3 - 46647SAE0	08/30/17	110,000	08/25/47	3.500%	54,342	53,280
FNMA MA3143 - 31418CP57	12/13/17	55,000	09/01/47	3.000%	40,721	43,153
FHLMC - 3132XTPU6	01/11/18	167,000	10/01/47	4.000%	99,679	99,221
CGCMT 2014-GC2 - 17322YAF7	10/23/18	65,000	10/10/47	4.017%	65,216	69,613
FSMT 2017-2 - 33850RAE2	10/31/17	118,000	10/25/47	3.500%	40,300	39,003
SEMT 2017-CHI - 81746HAA9	09/28/17	100,000	10/25/47	4.000%	43,980	42,110
FREMF 2014-K40 B - 3028SFAE9	04/02/20	65,000	11/25/47	4.073%	67,988	70,369
JPMMT 2017-4 - 46648UAD6	10/31/17	120,000	11/25/47	3.000%	56,528	59,095
JPMMT 2017-4 - 46648UAE4	10/31/17	200,000	11/25/47	3.500%	73,193	70,308
FNMA PL 890813 - 31410LVE9	11/13/18	95,000	12/01/47	3.500%	69,710	78,250
JPMMT 2017-5 - 46590YAM6	11/30/17	60,000	12/15/47	3.000%	25,629	25,442
JPMMT 2017-5 - 46590YAN4	11/30/17	75,000	12/15/47	3.753%	76,895	75,750
FNMA PL MA3238 - 31418CS47	02/13/18	100,000	01/01/48	3.500%	67,889	70,856
JPMBB 2014-C26 - 46643TAL6	06/09/20	70,000	01/15/48	3.881%	51,450	58,699
FREMF 2015 C - 30292NAK9	09/08/17	100,000	01/25/48	3.810%	98,563	101,045
FNMA PL - 3140Q8K87	03/19/18	36,000	02/01/48	4.500%	21,784	21,726
FNMA PL - 3140Q8Q81	03/13/18	80,000	03/01/48	4.000%	54,422	55,737
FNMA PL MA3305 - 31418CU77	05/14/18	355,000	03/01/48	3.500%	239,514	256,567
GNMA PL MA5076C - 36179TT96	06/13/18	90,000	03/20/48	60.925%	60,925	66,812
JPMMT 18-3 - 46649TAE6	03/29/18	85,000	04/25/48	3.500%	45,807	46,743
FNMA PL - 3140HBFS2	08/09/18	30,000	05/01/48	4.000%	16,148	16,619
FNMA PL - 3140Q83V5	05/18/18	120,000	05/01/48	4.500%	75,057	75,700
JPMMT 2018-1 A3 - 46648RAC5	01/31/18	40,000	06/25/48	3.500%	23,600	24,169
JPMMT 2018-1 A5 - 46648RAE1	01/31/18	40,000	06/25/48	3.500%	19,667	19,647
JPMBB 2015-C28 - 46644FAX9	03/20/19	60,000	10/15/48	3.721%	52,530	45,961
JPMMT 2018-4 A15 - 46649CAQ6	04/30/18	70,000	10/25/48	3.500%	25,188	25,711
JPMBB 2015-C32 - 46590JAT4	12/19/19	100,000	11/15/48	2.816%	75,934	75,951
CSAIL 2015-C4 - 12635RBB3	10/29/19	24,000	11/18/48	4.174%	25,969	25,851
FNMA PL BN0340 - 3140JGLW3	03/21/19	195,000	12/01/48	4.500%	107,663	107,197
FREMF 2016-K55 B - 30289HAE1	03/17/20	100,000	04/25/49	4.163%	105,801	107,794
FNMA PL FM1090 - 3140X4F84	various	38,000	05/01/49	4.000%	30,684	31,026
FNMA PL BN7664 - 3140JQ5S5	08/12/19	122,000	07/01/49	4.000%	101,469	101,931
FNMA PL BO1766 - 3140JY6C1	08/20/19	106,000	07/01/49	4.500%	83,682	83,523
FNMA PL CA3804 - 3140Q8BN2	08/21/19	332,000	07/01/49	2.500%	298,423	310,881
FREMF 2017-K72 - 35708TAS6	02/11/20	50,000	07/25/49	4.108%	52,922	52,974
FNMA PL FM1567 - 3140X4W51	10/10/19	150,000	08/01/49	3.500%	109,462	115,424
FREMF 2016-K57 - 30295DAJ1	06/23/20	20,000	08/25/49	3.919%	20,505	20,604
FHLMC PL QA3869 - 31339UJN1	12/18/19	238,000	10/01/49	3.500%	216,923	220,325
CFMT 2019-NRM - 147279AA1	10/30/19	55,000	11/25/49	0.000%	46,232	49,500
FREMF 2017-K72 C - 30306HAU4	03/16/20	45,000	11/25/49	3.675%	45,202	45,280
FREMF 2016-K60 - 302947AG1	06/23/20	50,000	12/25/49	3.536%	50,182	49,315
FREMF 2017-K70 - 35708VAU6	06/10/20	80,000	12/25/49	3.804%	78,800	79,781
PFMT 2019-1 A3 - 74387LAE1	12/05/19	100,000	12/25/49	3.000%	85,750	87,105

## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
June 30, 2020

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/2020
FNMA PL BO6164 - 3140K1Z66	01/29/20	224,000	01/01/50	1.000%	216,512	223,031
FNMA PL BO7242 - 3140K3BL5	01/14/20	118,000	01/01/50	1.000%	115,298	119,363
FNMA PL BO7504 - 3140K3K50	01/14/20	118,000	01/01/50	3.000%	116,682	120,910
FREMF 2017-K62 - 302949AS1	06/17/20	50,000	01/25/50	3.875%	50,496	50,253
FNMA PL BO8662 - 3140K4TU4	02/28/20	235,000	03/01/50	3.000%	236,811	242,188
FHLMC PL SD8055 - 3132DV5Q4	03/18/20	246,474	04/01/50	2.500%	248,386	253,652
FHLMC PL SD8056 - 3132DV5R2	04/15/20	375,000	04/01/50	3.000%	378,715	388,241
WFCM 2015-LC2 A-2 - 94989EAB3	12/10/19	75,000	04/15/50	2.678%	32,327	32,381
GSMS 2017-GS8 - 36254KAA0	06/04/20	60,000	11/10/50	2.700%	42,600	45,488
UBS Coml Mtg 2018-C9 - 90291JBB2	04/02/18	92,000	03/15/51	5.051%	91,075	82,595
WFCM 2018-C43 - 95001LAC6	06/02/20	50,000	03/15/51	3.000%	32,500	34,749
FREMF 2020-K73 - 30300SAU6	01/31/20	25,000	01/25/53	3.301%	24,723	24,464
FREMF 20-K105 B - 302975BE6	03/12/20	45,000	03/25/53	3.530%	47,379	47,858
FREMF 20-K105 C - 302975BG1	03/12/20	60,000	03/25/53	3.530%	61,103	58,375
GSMS 2020-GC4 - 36258RBG7	05/21/20	20,000	05/12/53	3.508%	18,534	18,665
TPMT 2015-1 - 89171DAE7	07/05/17	60,000	10/25/53	3.521%	62,273	62,051
GNR 2015 - 38379KEK0	03/29/17	90,000	01/16/57	3.168%	88,590	97,223
CIM 2017-7 M2 - 12553HAE8	various	90,000	04/25/57	4.000%	95,863	93,416
CIM Trust 2018-R3 - 12553WAB1	04/25/18	90,000	09/25/57	4.000%	89,167	89,167
TPMT 2015-2 - 89171YAF8	09/17/18	80,000	11/25/60	3.633%	80,536	84,012
Bank 2020-BNK A-S - 06539WBE5	04/14/20	70,000	01/15/63	2.841%	71,285	73,217
FASST 2019-JR2 - 31739GAA5	06/18/19	110,000	06/25/69	2.000%	103,417	110,413
FASST 2019-JR3 - 31739LAA4	10/01/19	100,000	09/25/69	2.000%	98,543	102,194
<b>Total Asset-Backed Securities</b>					<b>\$ 15,517,750</b>	<b>\$ 15,534,766</b>
<b>Municipal Securities:</b>						
North Miami Beach FL Wt Tax - 661046BU5	01/29/20	55,000	08/01/23	1.925%	\$ 55,000	\$ 55,829
Oklahoma St Univ Agri Tax - 679191LL1	05/13/20	65,000	09/01/23	1.887%	65,000	66,923
Broward Co FL Arpt Tax Rv - 114894ZJ0	04/16/20	95,000	10/01/23	2.040%	93,670	94,766
Michigan Fin Auth Rev Tax - 59447TXN8	12/18/19	75,000	12/01/23	2.208%	75,000	76,900
Richmond VA Pub Util Tax - 765433LP0	04/15/20	55,000	01/15/24	1.986%	55,000	57,192
New York St Urban Dev Co Tax SR B Rv - 650036ASS	06/25/20	60,000	05/15/24	0.965%	60,000	60,170
Dallas Fort Worth TX In Tax Rev - 2350364K3	05/21/20	50,000	11/01/24	2.421%	49,199	50,473
Univ MI Univ Tax SR B Rv - 914455UC2	06/16/20	60,000	04/01/25	1.004%	60,000	60,562
					<b>\$ 512,869</b>	<b>\$ 522,815</b>
<b>Miscellaneous Securities:</b>						
CoBank Ser F Callable	12/18/17	500		6.250%	\$ 54,625	\$ 51,500
<b>Total Police and Firefighters' Investments</b>					<b>\$ 133,329,144</b>	<b>\$ 143,458,175</b>
<b>Total Restricted/Unrestricted Marketable Securities and Investments</b>					<b>\$ 539,095,550</b>	<b>\$ 541,445,468</b>