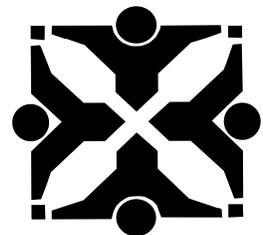


CITY OF COLUMBIA, MISSOURI

**Financial Management
Information Supplement**

For the Fiscal Year
October 1, 2015 - September 30, 2016

Department of Finance
Michele Nix, CPA
Director of Finance



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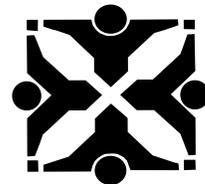
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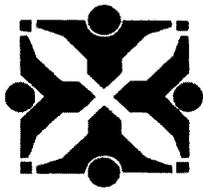
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GENERAL PURPOSE FINANCIAL STATEMENTS

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





CITY OF COLUMBIA, MISSOURI

FINANCE DEPARTMENT
ADMINISTRATION

February 8, 2017

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

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

FINANCIAL SECTION

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

STATISTICAL SECTION

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

Respectfully submitted,

Michele Nix, CPA
Director of Finance

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2016
(WITH COMPARABLE AMOUNTS FOR 2015)

ASSETS	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
Cash and cash equivalents	\$31,685,775	\$10,603,692	\$1,997,799	\$34,435,040
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0
Accounts receivable	277,289	97,264	0	2,386,583
Taxes receivable	4,641,531	3,607,401	0	0
Allowance for uncollectible taxes	(18,933)	0	0	0
Tax bills receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Grants receivable	149,711	522,632	0	1,985,289
Rehabilitation loans receivable	0	7,171,856	0	0
Accrued interest	55,876	34,535	3,285	56,564
Due from other funds	2,729,746	0	0	0
Advances to other funds	0	0	0	0
Loans receivable from other funds	0	0	0	0
Inventory	329,996	0	0	0
Prepaid expenses	46,798	3,018	0	0
Other assets – current	1,735,990	53,632	0	0
Restricted assets—cash and cash equivalents	0	10,326,033	1,360,739	0
Restricted assets – other	0	0	0	0
Unamortized costs	0	0	0	0
Investments	0	0	0	0
Property, plant and equipment	0	0	0	0
Accumulated depreciation	0	0	0	0
Construction in progress	0	0	0	0
Amount available in Debt Service Funds	0	0	0	0
Amount to be provided for the payment of general long-term debt	0	0	0	0
TOTAL ASSETS	\$41,633,779	\$32,420,063	\$3,361,823	\$38,863,476
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pensions	0	0	0	0
Loss on refunding of debt	0	0	0	0
Total deferred outflows of resources	0	0	0	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$41,633,779	\$32,420,063	\$3,361,823	\$38,863,476

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

FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2016
(WITH COMPARABLE AMOUNTS FOR 2015)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust & Agency Funds	General Fixed Assets	General Long-term Debt	2016	2015
\$ 48,387,178	\$23,463,478	\$1,469,545	\$0	\$0	\$152,042,507	\$142,694,348
0	0	4,119,914	0	0	4,119,914	3,414,485
29,277,248	455,730	1,769	0	0	32,495,883	30,150,700
0	0	0	0	0	8,248,932	8,799,983
0	0	0	0	0	(18,933)	(6,482)
0	0	1,022,913	0	0	1,022,913	1,093,715
0	0	(142,499)	0	0	(142,499)	(158,754)
2,320,896	13,260	0	0	0	4,991,788	2,491,344
0	0	0	0	0	7,171,856	6,722,082
322,283	38,066	460,793	0	0	971,402	918,171
0	0	0	0	0	2,729,746	2,931,714
0	0	3,777,485	0	0	3,777,485	4,311,383
2,707,139	0	0	0	0	2,707,139	2,777,947
6,844,761	923,263	0	0	0	8,098,020	8,833,019
91,570	19,892	0	0	0	161,278	305,424
600	0	161,307	0	0	1,951,529	301,723
135,016,453	0	0	0	0	146,703,225	162,411,375
7,187,475	0	0	0	0	7,187,475	12,806,230
0	0	0	0	0	0	0
0	1,300,767	124,139,374	0	0	125,440,141	121,671,010
1,006,486,790	10,238,910	11,687	498,071,769	0	1,514,809,156	1,452,804,935
(388,199,395)	(7,078,530)	(11,687)	0	0	(395,289,612)	(370,769,855)
15,586,383	0	0	25,801,354	0	41,387,737	43,051,122
0	0	0	0	3,361,823	3,361,823	8,680,140
0	0	0	0	28,647,372	28,647,372	31,220,445
<u>\$866,029,381</u>	<u>\$29,374,836</u>	<u>\$135,010,601</u>	<u>\$523,873,123</u>	<u>\$32,009,195</u>	<u>\$1,702,576,277</u>	<u>\$1,677,456,204</u>
19,515,701	3,939,107	0	0	0	23,454,808	9,063,486
9,660,672	0	0	0	0	9,660,672	10,190,303
<u>29,176,373</u>	<u>3,939,107</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>33,115,480</u>	<u>19,253,789</u>
<u>\$895,205,754</u>	<u>\$33,313,943</u>	<u>\$135,010,601</u>	<u>\$523,873,123</u>	<u>\$32,009,195</u>	<u>\$1,735,691,757</u>	<u>\$1,696,709,993</u>

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2016
(WITH COMPARABLE AMOUNTS FOR 2015)

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
LIABILITIES:				
Accounts payable	\$2,443,729	\$103,865	\$0	\$2,064,172
Interest payable	0	0	0	0
Accrued payroll and payroll taxes	1,764,408	32,045	0	8,836
Accrued sales tax	0	0	0	0
Due to other funds	0	236,950	0	0
Advances from other funds	0	0	0	329,000
Loans payable to other funds – current maturities	0	0	0	0
Obligations under capital leases – current maturities	0	0	0	0
Unearned revenue	198,107	0	0	0
Other liabilities – current	2,210,091	102,549	0	0
Liabilities payable from restricted assets	0	0	0	0
Obligations under capital leases – long-term portion	0	0	0	0
Revenue bonds payable	0	0	0	0
Other liabilities – long-term	0	0	0	0
Loans payable to other funds – long-term	0	0	0	0
Accrued compensated absences	0	0	0	0
Special obligation notes payable	0	0	0	0
Incurred but not reported claims	0	0	0	0
Claims payable	0	0	0	0
Special obligation bonds payable	0	0	0	0
Net pension obligation	0	0	0	0
TOTAL LIABILITIES	6,616,335	475,409	0	2,402,008
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants	37,584	227,746	0	539,412
Unavailable revenue - property taxes	67,800	0	0	0
Unavailable revenue - sales tax	0	0	0	0
Bonds	0	0	0	0
Inflows related to pensions	0	0	0	0
Total deferred inflows of resources	105,384	227,746	0	539,412
FUND EQUITY:				
Contributed capital	0	0	0	0
Investment in general fixed assets	0	0	0	0
Fund balances and retained earnings:				
Fund balances:				
Nonspendable	376,794	0	0	0
Restricted	0	3,018	1,360,739	33,388,328
Committed	2,995,787	31,156,792	2,001,084	2,533,728
Assigned	2,293,515	557,098	0	0
Unassigned	29,245,964	0	0	0
Retained earnings	0	0	0	0
Total fund balances and retained earnings	34,912,060	31,716,908	3,361,823	35,922,056
TOTAL FUND EQUITY AND OTHER CREDITS	34,912,060	31,716,908	3,361,823	35,922,056
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, EQUITY, AND OTHER CREDITS	\$41,633,779	\$32,420,063	\$3,361,823	\$38,863,476

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2016
(WITH COMPARABLE AMOUNTS FOR 2015)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust & Agency Funds	General Fixed Assets	General Long-term Debt	2016	2015
\$5,516,175	\$973,536	\$13,578	\$0	\$0	\$11,115,055	\$10,146,765
0	\$0	0	0	0	0	0
3,632,370	829,244	24,312	0	0	6,291,215	8,266,171
490,408	0	0	0	0	490,408	461,888
2,492,796	0	1,735,990	0	0	4,465,736	2,931,714
0	0	0	0	0	329,000	329,000
153,205	0	0	0	0	153,205	150,485
72,643	10,132	0	0	0	82,775	96,217
533,040	0	0	0	0	731,147	699,649
617,816	43,285	406,889	0	0	3,380,630	3,457,563
32,361,190	0	0	0	0	32,361,190	34,593,226
653,034	0	0	0	0	653,034	735,809
240,281,822	0	0	0	0	240,281,822	251,339,240
2,690,137	0	0	0	4,823,731	7,513,868	5,594,845
2,553,934	0	0	0	0	2,553,934	2,627,462
0	0	0	0	3,799,044	3,799,044	3,170,961
0	0	0	0	5,806,420	5,806,420	7,009,779
0	1,075,710	0	0	0	1,075,710	1,130,900
0	6,501,876	0	0	0	6,501,876	6,323,373
88,819,509	0	0	0	17,580,000	106,399,509	117,241,150
9,691,984	1,323,453	0	0	0	11,015,437	0
<u>390,560,063</u>	<u>10,757,236</u>	<u>2,180,769</u>	<u>0</u>	<u>32,009,195</u>	<u>445,001,015</u>	<u>456,306,197</u>
0	0	0	0	0	804,742	1,284,080
0	0	0	0	0	67,800	85,500
0	0	0	0	0	0	501,912
136,584	0	0	0	0	136,584	147,244
3,258,928	757,469	0	0	0	4,016,397	1,439,186
<u>3,395,512</u>	<u>757,469</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,025,523</u>	<u>3,457,922</u>
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>523,873,123</u>	<u>0</u>	<u>523,873,123</u>	<u>502,367,037</u>
0	0	1,500,000	0	0	1,876,794	1,987,935
0	0	410,580	0	0	35,162,665	7,946,519
0	0	7,438,759	0	0	46,126,150	40,903,465
0	0	213,104	0	0	3,063,717	41,592,397
0	0	123,267,389	0	0	152,513,353	141,947,268
501,250,179	21,799,238	0	0	0	523,049,417	500,201,253
501,250,179	21,799,238	132,829,832	0	0	761,792,096	734,578,837
501,250,179	21,799,238	132,829,832	523,873,123	0	1,285,665,219	1,236,945,874
<u>\$895,205,754</u>	<u>\$33,313,943</u>	<u>\$135,010,601</u>	<u>\$523,873,123</u>	<u>\$32,009,195</u>	<u>\$1,735,691,757</u>	<u>\$1,696,709,993</u>

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

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2016
 (WITH COMPARABLE AMOUNTS FOR 2015)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
REVENUES:				
General property taxes	\$7,898,843	\$0	\$0	\$0
Sales tax	23,321,470	24,346,267	0	0
Lease revenue	0	0	1,755,731	0
Other local taxes	11,641,679	2,555,875	0	0
Licenses and permits	1,031,218	0	0	0
Fines	1,805,859	0	0	0
Fees and service charges	3,251,931	1,674,275	0	0
Special assessment charges	0	0	0	0
Intragovernmental revenue	20,153,832	0	0	0
Revenue from other governmental units	4,119,790	3,312,764	0	6,955,561
Investment revenue	699,133	389,130	102,692	961,667
Miscellaneous	1,215,312	20,272	0	917,119
TOTAL REVENUES	75,139,067	32,298,583	1,858,423	8,834,347
EXPENDITURES:				
Current:				
Policy development and administration	10,460,821	2,230,661	0	0
Public safety	41,424,444	0	0	0
Transportation	8,325,654	0	79,549	0
Health and environment	9,331,491	1,116,776	521,868	0
Personal development	7,875,111	124,857	0	0
Miscellaneous nonprogrammed activities	272,656	0	0	0
Principal-capital lease payment	0	0	0	0
Interest	0	0	0	0
Capital outlay	0	0	0	20,990,373
Debt service:				
Redemption of serial bonds	0	0	8,508,973	0
Interest	0	0	1,209,103	0
Fiscal agent fees	0	0	490	0
Miscellaneous	0	0	237,281	0
TOTAL EXPENDITURES	77,690,177	3,472,294	10,557,264	20,990,373
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,551,110)	28,826,289	(8,698,841)	(12,156,026)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	9,241,136	2,446,219	9,119,704	10,493,388
Operating transfers to other funds	(2,282,132)	(28,298,693)	(5,979,433)	(1,511,322)
Miscellaneous	0	0	0	0
Lease Proceeds	0	0	0	0
Proceeds of 2016 S.O. Bonds	0	0	17,580,000	0
Premium on 2016 S.O. Bonds	0	0	1,699,838	0
Payment to refunded bond escrow agent	0	0	(19,039,585)	0
TOTAL OTHER FINANCING SOURCES (USES)	6,959,004	(25,852,474)	3,380,524	8,982,066
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	4,407,894	2,973,815	(5,318,317)	(3,173,960)
FUND BALANCES, BEGINNING OF YEAR	30,504,166	28,743,093	8,680,140	39,096,016
FUND BALANCES, END OF YEAR	\$34,912,060	\$31,716,908	\$3,361,823	\$35,922,056

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

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2016
 (WITH COMPARABLE AMOUNTS FOR 2015)

<u>FIDUCIARY FUND TYPE</u>	<u>TOTAL (Memorandum Only)</u>	
<u>Expendable Trust Funds</u>	<u>2016</u>	<u>2015</u>
\$0	\$7,898,843	\$7,319,211
0	47,667,737	45,730,160
0	1,755,731	1,786,851
0	14,197,554	15,170,622
0	1,031,218	965,309
0	1,805,859	1,883,631
0	4,926,206	4,776,008
0	0	0
0	20,153,832	18,947,172
0	14,388,115	11,380,966
23,946	2,176,568	1,622,958
<u>568,530</u>	<u>2,721,233</u>	<u>2,627,334</u>
592,476	118,722,896	112,210,222
531,523	13,223,005	10,647,623
0	41,424,444	38,680,199
0	8,405,203	12,944,361
0	10,970,135	9,340,918
20,960	8,020,928	7,527,249
0	272,656	4,785,017
0	0	78,483
0	0	2,024
0	20,990,373	14,593,489
0	8,508,973	5,759,633
0	1,209,103	2,144,730
0	490	690
<u>0</u>	<u>237,281</u>	<u>0</u>
552,483	113,262,591	106,504,416
39,993	5,460,305	5,705,806
0	31,300,447	24,739,090
(95,777)	(38,167,357)	(26,869,499)
0	0	0
0	0	0
0	17,580,000	0
0	1,699,838	0
<u>0</u>	<u>(19,039,585)</u>	<u>0</u>
(95,777)	(6,626,657)	(2,130,409)
(55,784)	(1,166,352)	3,575,397
765,043	107,788,458	105,518,794
<u>\$709,259</u>	<u>\$106,622,106</u>	<u>\$109,094,191</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2015

	2016		(Over) Under Budget	2015
	Budget	Actual		Actual
REVENUES:				
General property taxes	\$7,701,927	\$7,898,843	(\$196,916)	\$7,572,050
Sales tax	23,781,641	23,321,470	460,171	22,832,373
Other local taxes	12,692,713	11,641,679	1,051,034	12,364,653
Licenses and permits	1,025,400	1,031,218	(5,818)	1,012,346
Fines	1,930,500	1,805,859	124,641	2,081,131
Fees and service charges	2,490,038	3,251,931	(761,893)	2,511,353
Intragovernmental revenue	20,311,271	20,153,832	157,439	19,470,690
Revenue from other governmental units	4,934,917	4,119,790	815,127	5,550,225
Investment revenue	0	699,133	(699,133)	954,208
Miscellaneous revenue	947,322	1,215,312	(267,990)	1,244,959
TOTAL REVENUES	75,815,729	75,139,067	676,662	75,593,988
EXPENDITURES:				
Current:				
Policy development and administration	12,237,048	10,460,821	1,776,227	9,897,089
Public safety	44,646,900	41,424,444	3,222,456	41,474,084
Transportation	10,642,329	8,325,654	2,316,675	8,919,164
Health and environment	11,536,629	9,331,491	2,205,138	8,932,094
Personal development	8,711,844	7,875,111	836,733	8,005,360
Miscellaneous nonprogrammed activities:				
Principal-capital lease payment	0	0	0	0
Interest	0	0	0	0
Other	993,678	272,656	721,022	5,642,247
TOTAL EXPENDITURES	88,768,428	77,690,177	11,078,251	82,870,038
DEFICIENCY OF REVENUES OVER EXPENDITURES	(12,952,699)	(2,551,110)	(10,401,589)	(7,276,050)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	9,271,426	9,241,136	30,290	8,307,969
Operating transfers to other funds	(2,429,157)	(2,282,132)	(147,025)	(4,372,969)
Lease Proceeds	0	0	0	0
Appropriation of prior year fund balance	649,249	649,249	0	914,663
TOTAL OTHER FINANCING SOURCES (USES)	7,491,518	7,608,253	(116,735)	4,849,663
AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(\$5,461,181)	5,057,143	(\$10,518,324)	(2,426,387)
Effect of appropriation of prior year fund balance		(649,249)		(914,663)
FUND BALANCE, BEGINNING OF PERIOD		30,504,166		33,845,216
FUND BALANCE, END OF PERIOD		\$34,912,060		\$30,504,166

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2016
 (WITH COMPARABLE AMOUNTS FOR 2015)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2016	2015
OPERATING REVENUES:					
Charges for services	\$211,073,720	\$42,359,009	\$0	\$253,432,729	\$239,701,879
Investment revenue	0	0	177,166	177,166	130,068
TOTAL OPERATING REVENUES	211,073,720	42,359,009	177,166	253,609,895	239,831,947
OPERATING EXPENSES:					
Personal services	42,160,320	9,854,117	0	52,014,437	45,605,300
Materials, supplies, and power	81,342,527	6,421,374	0	87,763,901	97,339,080
Travel and training	400,956	169,561	0	570,517	372,029
Intragovernmental	13,125,081	590,437	1,885	13,717,403	12,025,274
Utilities, services, and miscellaneous	22,584,283	23,914,083	43,406	46,541,772	40,352,022
TOTAL OPERATING EXPENSES	159,613,167	40,949,572	45,291	200,608,030	195,693,705
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	51,460,553	1,409,437	131,875	53,001,865	44,138,242
PAYMENT-IN-LIEU-OF-TAX	(15,746,363)	0	0	(15,746,363)	(15,002,555)
DEPRECIATION	(26,700,307)	(408,363)	0	(27,108,670)	(25,793,760)
OPERATING INCOME (LOSS)	9,013,883	1,001,074	131,875	10,146,832	3,341,927
NONOPERATING REVENUES (EXPENSES):					
Revenue from other governmental units	2,557,913	84,824	0	2,642,737	2,671,911
Loss on disposal of fixed assets/ inventory	(1,369,848)	(14,620)	0	(1,384,468)	(885,947)
Investment revenue	4,410,072	424,898	0	4,834,970	3,704,308
Miscellaneous revenue	2,598,540	638,042	0	3,236,582	3,753,455
Interest expense	(11,924,627)	(427)	0	(11,925,054)	(11,085,876)
Miscellaneous expense	(467,640)	0	0	(467,640)	(377,017)
TOTAL NONOPERATING REVENUES	(4,195,590)	1,132,717	0	(3,062,873)	(2,219,166)
INCOME (LOSS) BEFORE OPERATING TRANSFER	4,818,293	2,133,791	131,875	7,083,959	1,122,761
OPERATING TRANSFERS:					
Operating transfers from other funds	9,386,558	50,000	0	9,436,558	6,601,218
Operating transfers to other funds	(1,935,372)	(634,276)	0	(2,569,648)	(4,470,809)
TOTAL OPERATING TRANSFERS	7,451,186	(584,276)	0	6,866,910	2,130,409
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	12,269,479	1,549,515	131,875	13,950,869	3,253,170
Capital contributions	9,029,170	0	0	9,029,170	3,479,133
NET INCOME (LOSS)	21,298,649	1,549,515	131,875	22,980,039	6,732,303
AMORTIZATION OF CONTRIBUTED CAPITAL	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS OR FUND BALANCES	21,298,649	1,549,515	131,875	22,980,039	6,732,303
RETAINED EARNINGS OR FUND BALANCES, BEGINNING OF PERIOD	479,951,530	20,249,723	8,806,884	509,008,137	479,780,061
Equity transfers from other funds	0	0	0	0	0
Equity transfers to other funds	0	0	0	0	0
RETAINED EARNINGS OR FUND BALANCES, END OF PERIOD	\$501,250,179	\$21,799,238	\$8,938,759	\$531,988,176	\$486,512,364

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2016
(WITH COMPARABLE AMOUNTS FOR 2015)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:					
Operating income (loss)	\$9,013,883	\$1,001,074	\$131,875	\$10,146,832	\$3,341,927
Adjustments to reconcile operating income (loss)					
To net cash provided by (used in) operating activities:					
Depreciation	\$26,700,307	408,363	0	27,108,670	25,793,760
Adjustment to operating income (loss) for investment activity	0	0	(177,166)	(177,166)	(130,068)
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	(2,197,703)	(58,193)	0	(2,255,896)	2,647,604
Decrease (increase) in due from other funds	0	0	0	0	(328,200)
Decrease (increase) in advances to other funds	0	0	533,898	533,898	346,846
Decrease (increase) in loans receivable from other funds	70,808	0	0	70,808	144,951
Decrease (increase) in inventory	765,727	(20,208)	0	745,519	(347,514)
Decrease (increase) in prepaid expense	(5,172)	25,042	0	19,870	4,525
Decrease (increase) in other assets	9,952	1,058	0	11,010	(109,841)
Increase (decrease) in accounts payable	354,736	(27,791)	0	326,945	1,581,308
Increase (decrease) in accrued payroll	(569,212)	(175,290)	0	(744,502)	528,955
Increase (decrease) in accrued sales tax	28,520	0	0	28,520	48,795
Increase (decrease) in due to other funds	(314,308)	(3,298)	0	(317,606)	(874,693)
Increase (decrease) in loans payable to other funds	2,720	0	0	2,720	2,916
Increase (decrease) in net pension obligation	3,408,643	617,949	0	4,026,592	(26,828)
Increase (decrease) in other liabilities	3,338,043	(22,055)	(10,131)	3,305,857	(57,650)
Increase (decrease) in claims payable	0	123,313	0	123,313	1,164,501
Unrealized gain (loss) on cash equivalents	303,851	75,971	0	379,822	2,911,677
Other non-operating revenue	2,598,540	638,042	0	3,236,582	833,372
Net cash provided by (used in) operating activities	<u>43,509,335</u>	<u>2,583,977</u>	<u>478,476</u>	<u>46,571,788</u>	<u>37,476,343</u>
ACTIVITIES:					
Operating transfers in	9,386,558	50,000	0	9,436,558	6,601,218
Operating transfers out	(1,935,372)	(634,276)	0	(2,569,648)	(4,470,809)
Operating grants	1,019,217	101,769	0	1,120,986	4,234,132
Equity transfer	0	0	0	0	0
Net cash provided by noncapital financing activities	<u>8,470,403</u>	<u>(482,507)</u>	<u>0</u>	<u>7,987,896</u>	<u>6,364,541</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
ACTIVITIES:					
Proceeds from bonds and loans	7,451,740	0	0	7,451,740	14,397,758
Debt service – interest payment	(11,651,522)	(427)	0	(11,651,949)	(11,497,350)
Debt service – principal and advance refunding payments	(23,635,967)	(58,464)	0	(23,694,431)	(28,621,479)
Acquisition and construction of capital assets	(32,256,458)	(190,451)	0	(32,446,909)	(24,897,176)
Decrease in construction contracts	(7,014,707)	0	0	(7,014,707)	(8,083,215)
Fiscal agent fees paid	(467,685)	0	0	(467,685)	(373,057)
Capital contributions received	5,724,347	0	0	5,724,347	1,631,984
Proceeds from advances from other funds	(533,898)	0	0	(533,898)	(18,646)
Other	0	0	0	0	0
Net cash used for capital and related financing activities	<u>(62,384,150)</u>	<u>(249,342)</u>	<u>0</u>	<u>(62,633,492)</u>	<u>(57,461,181)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest received	4,095,195	337,595	172,406	4,605,196	3,900,570
Purchase of investments	0	(1,300,767)	0	(1,300,767)	(383)
Sale of investments	0	4,862,414	0	4,862,414	0
Purchase of tax bills	0	0	(17,324)	(17,324)	(121,370)
Sale of tax bills	0	0	71,871	71,871	151,691
Net cash provided by investing activities	<u>4,095,195</u>	<u>3,899,242</u>	<u>226,953</u>	<u>8,221,390</u>	<u>3,930,508</u>
Net increase in cash and cash equivalents	(6,309,217)	5,751,370	705,429	147,582	(9,689,789)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>195,572,337</u>	<u>17,712,108</u>	<u>3,414,485</u>	<u>216,698,930</u>	<u>174,895,204</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$189,263,120</u>	<u>\$23,463,478</u>	<u>\$4,119,914</u>	<u>\$216,846,512</u>	<u>\$165,205,415</u>

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2016
(WITH COMPARABLE AMOUNTS FOR 2015)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2016	2015
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:					
Cash and cash equivalents	\$48,387,178	\$23,463,478	\$4,119,914	\$75,970,570	\$56,650,057
Restricted assets – cash and cash equivalents	140,875,942	0	0	140,875,942	108,555,358
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$189,263,120</u>	<u>\$23,463,478</u>	<u>\$4,119,914</u>	<u>\$216,846,512</u>	<u>\$165,205,415</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:					
Contributed sewer lines	\$4,884,611	\$0	\$0	\$4,884,611	\$937,939
Construction contracts payable	3,866,234	0	0	3,866,234	3,947,825
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$8,750,845</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,750,845</u>	<u>\$4,885,764</u>

CITY OF COLUMBIA, MISSOURI
PENSION AND OTHER POSTEMPLOYMENT TRUST FUNDS

STATEMENT OF CHANGES IN PLAN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2016
 (WITH COMPARABLE AMOUNTS FOR 2015)

	<u>Firefighters' Retirement Fund</u>	<u>Police Retirement Fund</u>	<u>OPEB</u>	<u>TOTAL</u>	
	<u>2016</u>	<u>2016</u>	<u>2016</u>	<u>2016</u>	<u>2015</u>
ADDITIONS:					
Contributions:					
Employer	\$5,226,250	\$3,812,192	\$0	\$9,038,442	\$13,238,280
Employee	<u>1,212,139</u>	<u>341,495</u>	<u>0</u>	<u>1,553,634</u>	<u>1,494,032</u>
Total contributions	<u>6,438,389</u>	<u>4,153,687</u>	<u>0</u>	<u>10,592,076</u>	<u>14,732,312</u>
Net investment income:					
Net Investment income	<u>4,266,438</u>	<u>2,850,982</u>	<u>253,998</u>	<u>7,371,418</u>	<u>(763,071)</u>
Net investment income	<u>4,266,438</u>	<u>2,850,982</u>	<u>253,998</u>	<u>7,371,418</u>	<u>(763,071)</u>
Total additions	<u>10,704,827</u>	<u>7,004,669</u>	<u>253,998</u>	<u>17,963,494</u>	<u>13,969,241</u>
DEDUCTIONS:					
Pension benefits	7,786,819	4,417,623	0	12,204,442	10,569,372
Refund of employee's contributions	<u>143,946</u>	<u>99,507</u>	<u>0</u>	<u>243,453</u>	<u>2,503</u>
Total	<u>7,930,765</u>	<u>4,517,130</u>	<u>0</u>	<u>12,447,895</u>	<u>10,571,875</u>
Operating expenses:					
Materials and Supplies	0	0	0	0	0
Travel	2,743	1,833	0	4,576	3,368
Intragovernmental	28,957	19,349	0	48,306	53,376
Utilities, services and miscellaneous	<u>37,252</u>	<u>24,893</u>	<u>1,000</u>	<u>63,145</u>	<u>944,472</u>
Total operating expenses	<u>68,952</u>	<u>46,075</u>	<u>1,000</u>	<u>116,027</u>	<u>1,001,216</u>
Total deductions	<u>7,999,717</u>	<u>4,563,205</u>	<u>1,000</u>	<u>12,563,922</u>	<u>11,573,091</u>
Net increase (decrease) in plan net assets	2,705,110	2,441,464	252,998	5,399,572	2,396,150
Net assets held in trust for pension benefits:					
Beginning of year	<u>69,028,862</u>	<u>45,810,617</u>	<u>2,942,763</u>	<u>117,782,242</u>	<u>115,386,092</u>
End of year	<u>\$71,733,972</u>	<u>\$48,252,081</u>	<u>\$3,195,761</u>	<u>\$123,181,814</u>	<u>\$117,782,242</u>

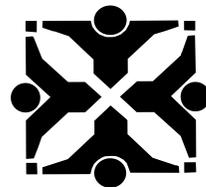
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



CITY OF COLUMBIA, MISSOURI

SUPPLEMENTARY INFORMATION



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CITY OF COLUMBIA, MISSOURI
Required Supplementary Information
Schedule of Funding Progress

OPEB						
Actuarial valuation date	Actuarial value of assets	Projected-unit credit actuarial accrued liability	Unfunded actuarial liability (asset) (UAAL)	Funded ratio	Annual covered payroll	UAAL as a percentage of covered payroll
10/1/2010	1,236,000	4,817,000	3,581,000	26%	55,586,129	6.4%
10/1/2012	2,155,000	2,095,000	(60,000)	103%	57,823,146	(0.10%)
10/1/2014	3,002,000	1,465,000	(1,537,000)	205%	65,437,191	(2.30%)

The valuation date is October 1, 2014.

Schedule of Employer Contributions
OPEB

Year ended September 30	Annual required contributions	Percent contributed	Net OPEB obligation (asset)
2014	91,744	19.99%	73,215
2015	(132,197)	267.98%	(413,244)
2016	(96,988)	356.10%	(855,612)

Note: The significant assumptions for the OPEB plan are as follows:

OPEB	
Actuarial cost method	projected unit credit
Amortization method	level dollar, open
Remaining amortization period	10 years
Asset valuation method	market value
Actuarial assumptions:	
Investment rate of return	7%
Projected salary increases *	4%
* Includes inflation at	-
Benefit increases	-
Healthcare cost trend rate	9.5% initially and 5% ultimate

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

Fiscal year ending September 30,	<u>2016</u>	<u>2015</u>
Total Pension Liability		
Service Cost	\$ 5,688,991	\$ 5,575,446
Interest on the Total Pension Liability	18,155,342	17,515,917
Benefit Changes	-	-
Differences Between Expected and Actual Experience	(4,815,293)	(2,949,734)
Changes of Assumptions	9,162,647	-
Benefit Payments, Including Refunds of Member Contributions	<u>(11,652,442)</u>	<u>(11,112,523)</u>
Net Change in Total Pension Liability	16,539,245	9,029,106
Total Pension Liability - Beginning	<u>253,348,057</u>	<u>244,318,951</u>
Total Pension Liability - Ending	<u>\$ 269,887,302</u>	<u>\$ 253,348,057</u>
Plan Fiduciary Net Position		
Contributions - Employer	\$ 7,633,688	\$ 8,135,287
Contributions - Employee	14,539	-
Net Investment Income	(340,762)	5,105,889
Benefit Payments, Including Refunds of Member Contributions	(11,652,442)	(11,112,523)
Administrative Expense	(156,560)	(169,259)
Other	<u>(1,607,091)</u>	<u>(1,830,332)</u>
Net Change in Plan Fiduciary Net Position	(6,108,628)	129,062
Plan Net Position - Beginning	<u>261,746,924</u>	<u>261,617,862</u>
Plan Net Position - Ending	<u>255,638,296</u>	<u>261,746,924</u>
Employer's Net Pension Liability	<u>14,249,006</u>	<u>(8,398,867)</u>
Plan fiduciary net position as a percentage of the total pension liability	94.72%	103.32%
Covered-employee payroll	\$ 47,029,728	\$ 45,696,354
Employer's net pension liability as a percentage of covered-employee payroll	30.30%	(18.38%)

*Information for prior years is not available; amounts presented for the year end were determined as of June 30, the measurement date.

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

FY Ending September 30,	Actuarially Determined Contribution	Contribution in Relation to the Actuarially Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2016	\$ 7,801,471	\$ 7,801,471	\$ 0	\$ 49,814,131	15.66%
2015	8,085,918	8,085,592	326	46,960,661	17.22%
2014	8,384,318	8,037,243	347,075	45,782,304	17.56%
2013	8,422,709	7,909,632	513,077	44,272,221	17.87%
2012	7,996,358	7,196,952	799,406	42,719,889	16.85%
2011	8,024,400	6,716,311	1,308,089	42,389,564	15.84%
2010	6,231,312	6,231,313	(1)	41,986,168	14.84%
2009	6,011,583	6,011,582	1	41,047,618	14.65%
2008	5,795,660	5,795,661	(1)	39,005,285	14.86%
2007	5,378,232	5,378,080	152	37,200,524	14.46%

Notes to Schedule of Contributions

Valuation Date:

The roll-forward of total pension liability from February 29, 2016 to June 30, 2016 reflects expected service cost and interest reduced by actual benefit payments and administrative expenses.

Methods and assumptions used to determine contribution rates:

Valuation date	February 29, 2016
Actuarial cost method	Entry-Age Normal and Modified Terminal Funding
Amortization method	Level Percentage of Payroll, Closed
Remaining amortization period	Multiple bases from 13 to 26 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	3.25% wage inflation; 2.50% price inflation
Salary increases	3.25% to 6.55% including wage inflation
Investment rate of return	7.25%, net of administrative and investment expenses
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	The healthy retiree mortality tables, for post-retirement mortality, were the RP-2014 Healthy Annuitant mortality table for males and females. The disabled retiree mortality tables, for post-retirement mortality, were the RP-2014 disabled mortality table for males and females. The pre-retirement mortality tables used were the RP-2014 employees mortality table for males and females. Both the post-retirement and pre-retirement tables were adjusted for mortality improvement back to the observation period base year of 2006. The base year for males was then established to be 2017. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to the above described tables.
Other information	New assumptions adopted based on the 5-year experience study for the period March 1, 2010 through February 28, 2015.

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

<u>FY Ending September 30,</u>	<u>Total Pension Liability</u>	<u>Plan Net Position</u>	<u>Net Pension Liability (Asset)</u>	<u>Plan Net Position as a % of Total Pension Liability</u>	<u>Covered Payroll</u>	<u>Net Pension Liability as a % of Covered Payroll</u>
2015	\$ 253,348,057	\$ 261,746,924	\$ (8,398,867)	103.32%	\$ 45,696,354	(18.38%)
2016	269,887,302	255,638,296	14,249,006	94.72%	47,029,728	30.30%

*Information for prior years is not available

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

Fiscal year ending September 30,

	Fire	Police	Fire	Police	Fire	Police
	2016		2015		2014	
Total Pension Liability						
Service Cost	\$ 2,915,282	\$ 1,786,078	\$ 2,916,326	\$ 1,731,740	\$ 2,881,753	\$ 1,815,459
Interest on the Total Pension Liability	9,051,984	6,070,042	8,741,128	5,839,052	8,359,275	5,614,050
Benefit Changes	-	-	3,649	-	-	-
Differences Between Expected and Actual Experience	(67,212)	(58,757)	(410,306)	(113,748)	-	-
Changes of Assumptions	12,883,084	8,226,357	-	-	-	-
Benefit Payments, Including Refunds of Member Contributions	(7,930,765)	(4,517,130)	(6,280,290)	(4,291,585)	(6,053,587)	(4,483,636)
Net Change in Total Pension Liability	<u>16,852,373</u>	<u>11,506,590</u>	<u>4,970,507</u>	<u>3,165,459</u>	<u>5,187,441</u>	<u>2,945,873</u>
Total Pension Liability - Beginning	<u>123,200,865</u>	<u>82,299,414</u>	<u>118,230,358</u>	<u>79,133,955</u>	<u>113,042,917</u>	<u>76,188,082</u>
Total Pension Liability - Ending	<u>\$ 140,053,238</u>	<u>\$ 93,806,004</u>	<u>\$ 123,200,865</u>	<u>\$ 82,299,414</u>	<u>\$ 118,230,358</u>	<u>\$ 79,133,955</u>
Plan Fiduciary Net Position						
Contributions - Employer	\$ 5,226,250	\$ 3,812,192	\$ 7,751,496	\$ 5,486,784	\$ 4,674,412	\$ 3,245,420
Contributions - Member	1,212,139	341,495	1,175,671	318,361	1,170,726	303,444
Net Investment Income	4,266,438	2,850,982	(282,312)	(422,604)	5,395,826	4,251,737
Benefit Payments, Including Refunds of Member Contributions	(7,930,765)	(4,517,130)	(6,280,290)	(4,291,585)	(6,053,587)	(4,483,636)
Administrative Expense	(31,700)	(21,182)	(34,038)	(22,706)	(31,599)	(21,406)
Other	(37,252)	(24,893)	(565,953)	(377,519)	(265,268)	(885,742)
Net Change in Plan Fiduciary Net Position	<u>2,705,110</u>	<u>2,441,464</u>	<u>1,764,574</u>	<u>690,731</u>	<u>4,890,510</u>	<u>2,409,817</u>
Plan Net Position - Beginning	<u>69,028,862</u>	<u>45,810,617</u>	<u>67,264,288</u>	<u>45,119,886</u>	<u>62,373,778</u>	<u>42,710,069</u>
Plan Net Position - Ending	<u>\$ 71,733,972</u>	<u>\$ 48,252,081</u>	<u>\$ 69,028,862</u>	<u>\$ 45,810,617</u>	<u>\$ 67,264,288</u>	<u>\$ 45,119,886</u>
Employer's Net Pension Liability	<u>\$ 68,319,266</u>	<u>\$ 45,553,923</u>	<u>\$ 54,172,003</u>	<u>\$ 36,488,797</u>	<u>\$ 50,966,070</u>	<u>\$ 34,014,069</u>

*Information for prior years is not readily available

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

FIRE

FY Ending September 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll
2014	\$ 118,230,358	\$ 67,264,288	\$ 50,966,070	56.89%	\$ 7,539,548	675.98%
2015	123,200,865	69,028,862	54,172,003	56.03%	7,753,834	698.65%
2016	140,053,238	71,733,972	68,319,266	51.22%	8,056,819	847.97%

POLICE

FY Ending September 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll
2014	\$ 79,133,955	\$ 45,119,886	\$ 34,014,069	57.02%	\$ 8,276,896	410.95%
2015	82,299,414	45,810,617	36,488,797	55.66%	8,140,637	448.23%
2016	93,806,004	48,252,081	45,553,923	51.44%	8,723,289	522.21%

*Information for prior years is not readily available

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

FIRE

<u>FY Ending September 30,</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Actual Contribution as a % of Covered Payroll</u>
2016	\$ 5,226,250	\$ 5,226,250	-	\$ 8,056,819	58.91%
2015	4,751,496	7,751,496	(3,000,000)	7,753,834	95.96%
2014	4,674,412	4,674,412	-	7,539,548	62.00%
2013	4,382,296	4,382,296	-	7,209,301	60.79%
2012	3,995,869	3,995,869	-	7,170,923	55.72%
2011	3,598,321	3,598,321	-	7,251,272	49.62%
2010	3,330,409	3,330,409	-	7,216,527	46.15%
2009	3,098,617	3,098,617	-	6,996,192	44.29%
2008	2,853,109	2,853,109	-	6,719,424	42.46%
2007	2,759,165	2,759,165	-	6,358,006	43.40%

POLICE

<u>FY Ending September 30,</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Actual Contribution as a % of Covered Payroll</u>
2016	\$ 3,812,192	\$ 3,812,192	-	\$ 8,723,289	41.58%
2015	3,486,784	5,486,784	(2,000,000)	8,140,637	64.28%
2014	3,245,420	3,245,420	-	8,276,896	39.21%
2013	3,243,455	3,243,455	-	8,279,852	39.17%
2012	3,153,367	3,153,367	-	8,475,940	37.20%
2011	3,033,164	3,033,164	-	8,549,787	35.48%
2010	2,693,152	2,693,152	-	8,285,768	32.50%
2009	2,549,967	2,549,967	-	8,198,959	31.10%
2008	2,520,373	2,520,373	-	7,912,481	31.85%
2007	2,232,864	2,232,864	-	7,435,393	30.03%

Notes to Schedule of Contributions

Valuation Date:

The roll-forward of total pension liability from September 30, 2015 to September 30, 2016 reflects expected service cost and interest reduced by actual benefit payments. Actuarially determined contribution rates are calculated as of September 30, 2015 which is 1 year prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Valuation date	September 30, 2015
Actuarial cost method	Entry-Age Normal
Amortization method	Level Percentage of Payroll, Closed
Remaining amortization period	24 years
Asset valuation method	4-year smoothed market; 25% corridor
Inflation	3.5% wage inflation; 3.00% price inflation
Salary increases	0% to 10.3% (including 3.5% wage inflation)
Investment rate of return	7.5%, net of administrative and investment expenses
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	RP 2000 mortality table (the mortality rates for pre-retirement mortality are 50% of 1971 Group Annuity Mortality Table projected to 1984, set back 0 years for men and 6 years for women.)

Other information:

Notes: The TPL as of September 30, 2016 was calculated using assumptions adopted from the October 31, 2010 - September 30, 2015 experience study (dated November 7, 2016.) In particular, an investment rate of return of 7.0%, a wage inflation assumption of 3.25% and a 30-year amortization period.

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

	2016	Fiscal Year 2015	2014
Annual Money-Weighted Rate of Return, Net of Investment Expense	10.67%	(1.40%)	7.49%

*Information for prior years is not readily available

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GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE BALANCE SHEETS
SEPTEMBER 30, 2016 AND 2015

ASSETS	2016	2015
Cash and cash equivalents	\$31,685,775	\$30,903,966
Restricted Cash for Telecommunication Gross Receipt Settlement	0	0
Accounts receivable	277,289	303,324
Taxes receivable	4,641,531	4,842,020
Allowance for uncollectible taxes	(18,933)	(6,482)
Grants receivable	149,711	228,951
Accrued interest	55,876	51,873
Due from other funds	2,729,746	1,764,910
Due from Pension fund	1,735,990	0
Prepaid expenses	46,798	168,459
Inventory	329,996	319,476
TOTAL ASSETS	\$41,633,779	\$38,576,497
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$2,443,729	\$2,216,764
Accrued payroll and payroll taxes	1,764,408	2,964,643
Due to other funds	0	0
Unearned revenue	198,107	201,397
Other liabilities	2,210,091	2,097,386
TOTAL LIABILITIES	6,616,335	7,480,190
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	67,800	85,500
Unavailable revenue-sales tax	0	271,218
Unavailable revenue-grants	37,584	235,423
TOTAL DEFERRED INFLOWS OF RESOURCES	105,384	592,141
FUND BALANCE:		
Non Spendable	376,794	487,935
Restricted	0	0
Committed	2,995,787	3,198,964
Assigned	2,293,515	2,658,081
Unassigned	29,245,964	24,159,186
TOTAL FUND BALANCE	34,912,060	30,504,166
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$41,633,779	\$38,576,497

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015**

	2016	2015
REVENUES:		
General property taxes	\$7,898,843	\$7,572,050
Sales tax	23,321,470	22,832,373
Other local taxes	11,641,679	12,364,653
Licenses and permits	1,031,218	1,012,346
Fines	1,805,859	2,081,131
Fees and service charges	3,251,931	2,511,353
Intragovernmental revenue	20,153,832	19,470,690
Revenue from other governmental units	4,119,790	5,550,225
Investment revenue	699,133	954,208
Miscellaneous	1,215,312	1,244,959
TOTAL REVENUES	75,139,067	75,593,988
EXPENDITURES:		
Current:		
Policy development and administration	10,460,821	9,897,089
Public safety	41,424,444	41,474,084
Transportation	8,325,654	8,919,164
Health and environment	9,331,491	8,932,094
Personal development	7,875,111	8,005,360
Miscellaneous nonprogrammed activities	272,656	5,642,247
Debt Service		
Principal	0	0
Interest	0	0
TOTAL EXPENDITURES	77,690,177	82,870,038
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,551,110)	(7,276,050)
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	9,241,136	8,307,969
Operating transfers to other funds	(2,282,132)	(4,372,969)
Lease proceeds	0	0
TOTAL OTHER FINANCING SOURCES (USES)	6,959,004	3,935,000
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	4,407,894	(3,341,050)
FUND BALANCE, BEGINNING OF YEAR	30,504,166	33,845,216
FUND BALANCE, END OF YEAR	\$34,912,060	\$30,504,166

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2015

	2016		(Over) Under Budget	2015
	Budget	Actual		Actual
GENERAL PROPERTY TAXES:				
Real property	\$6,419,144	\$6,418,024	\$1,120	\$6,232,179
Individual personal property	1,199,549	1,408,839	(209,290)	1,258,552
Railroad and utility	32,563	25,674	6,889	32,563
Financial institutions	12,350	12,451	(101)	12,350
Total	7,663,606	7,864,988	(201,382)	7,535,644
Penalties and interest	38,321	33,855	4,466	36,406
Total General Property Taxes	7,701,927	7,898,843	(196,916)	7,572,050
SALES TAX	23,781,641	23,321,470	460,171	22,832,373
OTHER LOCAL TAXES:				
Gasoline tax	2,866,061	2,884,004	(17,943)	2,896,360
Cigarette tax	567,700	544,198	23,502	564,849
Motor vehicle tax	1,332,854	1,400,290	(67,436)	1,373,521
Utilities tax:				
Telephone	3,593,871	3,250,767	343,104	3,339,520
Natural gas	2,933,886	2,158,176	775,710	2,797,750
CATV franchise	296,300	285,960	10,340	299,205
Electric	1,102,041	1,118,284	(16,243)	1,093,448
Total Other Local Taxes	12,692,713	11,641,679	1,051,034	12,364,653
LICENSES AND PERMITS:				
Business licenses	784,692	822,220	(37,528)	795,866
Alcoholic beverages	203,708	176,448	27,260	178,454
Animal licenses	37,000	32,550	4,450	38,026
Total Licenses and Permits	1,025,400	1,031,218	(5,818)	1,012,346
FINES:				
Corporation court fines	825,000	527,079	297,921	743,714
Uniform ticket fines	195,000	233,549	(38,549)	254,800
Meter fines	900,000	1,029,731	(129,731)	1,071,017
Alarm violations	10,500	15,500	(5,000)	11,600
Total Fines	1,930,500	1,805,859	124,641	2,081,131
FEES AND SERVICE CHARGES:				
Construction inspection	1,547,713	2,248,623	(700,910)	1,448,944
Street maintenance	350	3,584	(3,234)	9,780
Right of way	50,000	52,551	(2,551)	81,922
Animal control fees	13,200	14,910	(1,710)	14,909
Health fees	682,400	744,204	(61,804)	734,407
Miscellaneous	196,375	188,059	8,316	221,391
Total Fees and Service Charges	2,490,038	3,251,931	(761,893)	2,511,353

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2015

	2016		(Over) Under Budget	2015
	Budget	Actual		Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$12,413,796	\$11,847,059	\$566,737	\$11,710,668
Water	3,489,778	3,899,304	(409,526)	3,512,668
Total	15,903,574	15,746,363	157,211	15,223,336
General and Administrative Charges	4,407,697	4,407,469	228	4,247,354
Total Intragovernmental Revenue	20,311,271	20,153,832	157,439	19,470,690
REVENUE FROM OTHER GOVERNMENTAL UNITS:				
Federal Grants:				
D.O.T. Mass Transit	0	0	0	0
Non-Motorized Grant	0	0	0	0
Fire	101,685	60,527	41,158	679,228
Total	101,685	60,527	41,158	679,228
State Grants:				
Disaster Preparedness	0	0	0	0
Missouri Department of Transportation – Highway	200,968	102,525	98,443	133,881
Emergency Shelter	0	0	0	0
Health, General	940,120	1,028,352	(88,232)	1,002,063
Health-Women-Infants and Children	479,671	471,768	7,903	471,969
Joint Communications	0	0	0	0
Police Department	179,734	274,686	(94,952)	292,197
Historic Preservation	12,000	0	12,000	7,320
Cultural Affairs	12,567	12,567	0	20,626
Parks and Recreation	13,295	29,219	(15,924)	8,464
Homelessness Prevention Grant	0	0	0	0
TRIM Grant	0	0	0	0
Youth at Risk	0	0	0	0
Safe Routes to School	0	0	0	0
Total	1,838,355	1,919,117	(80,762)	1,936,520
Boone County:				
Health Department	1,662,365	1,295,435	366,930	1,044,825
Disaster Preparedness	0	0	0	0
Joint Communications	1,104,449	633,595	470,854	1,675,969
Animal Control	228,063	211,116	16,947	213,683
Social Services	0	0	0	0
Total	2,994,877	2,140,146	854,731	2,934,477
Total Revenue From Other Governmental Units	4,934,917	4,119,790	815,127	5,550,225

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2015

	2016		(Over) Under Budget	2015
	Budget	Actual		Actual
INVESTMENT REVENUE	661,584	699,133	(37,549)	954,208
MISCELLANEOUS REVENUE:				
Property sales	\$24,438	\$145,053	(\$120,615)	\$107,996
Photocopies	0	0	0	0
REDI	0	0	0	0
Other	947,322	1,070,259	(122,937)	1,136,963
Total Miscellaneous Revenue	971,760	1,215,312	(243,552)	1,244,959
TOTAL REVENUES	76,501,751	75,139,067	1,362,684	75,593,988
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Water Fund	1,179	1,179	0	1,179
Electric Fund	10,609	10,609	0	10,609
Convention Visitors Bureau	205,116	205,116	0	111,196
Community Development	51,000	29,961	21,039	40,712
Solid Waste	112,295	103,045	9,250	111,245
Fleet Fund	2,295	2,295	0	2,295
Public Transportation	1,530	1,530	0	1,530
Transportation Sales Tax Fund	5,968,577	5,968,577	0	5,882,511
Capital Projects Fund	757,459	757,459	0	403,900
Sewer Utility	42,597	42,597	0	382
Parking Utility	23,565	23,565	0	23,565
Trans Load	4,477	4,477	0	4,507
Debt Service 2006B SO Bonds	237,160	237,160	0	0
Utility Accounts & Billing	14,699	14,699	0	14,523
Park Sales Tax	1,787,726	1,787,726	0	1,654,212
Sustainability Fund	0	0	0	0
Contributions Fund	51,142	51,141	1	45,603
Total operating transfers from other funds	9,271,426	9,241,136	30,290	8,307,969
Lease Proceeds	0	0	0	0
APPROPRIATION OF PRIOR YEAR FUND BALANCE	649,249	649,249	0	914,663
Appropriation of Cultural Affairs	0	0	0	0
TOTAL OTHER FINANCING SOURCES	9,920,675	9,890,385	30,290	9,222,632
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$86,422,426</u>	<u>\$85,029,452</u>	<u>\$1,392,974</u>	<u>\$84,816,620</u>

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2015

	2016		(Over) Under Budget	2015
	Budget	Actual		Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$53,934	\$53,934	\$0	\$47,652
Materials and supplies	40,812	14,105	26,707	16,713
Travel and training	78,509	31,966	46,543	23,089
Intragovernmental	45,571	45,571	0	43,693
Utilities, services, and miscellaneous	93,811	48,614	45,197	79,367
Total City Council	312,637	194,190	118,447	210,514
City Clerk:				
Personal services	269,897	241,378	28,519	237,309
Materials and supplies	22,309	1,229	21,080	528
Travel and training	11,319	235	11,084	220
Intragovernmental	25,674	25,674	0	62,765
Utilities, services, and miscellaneous	26,918	2,884	24,034	2,852
Total City Clerk	356,117	271,400	84,717	303,674
City Manager:				
Personal services	1,308,187	1,215,200	92,987	1,110,887
Materials and supplies	36,073	20,118	15,955	30,668
Travel and training	47,027	13,831	33,196	16,787
Intragovernmental	191,763	191,763	0	118,833
Utilities, services, and miscellaneous	195,972	130,588	65,384	119,652
Capital additions	9,403	0	9,403	29,100
Total City Manager	1,788,425	1,571,500	216,925	1,425,927
Election:				
Utilities, services, and miscellaneous	328,765	322,964	5,801	216,906
Total General Government	2,785,944	2,360,054	425,890	2,157,021
Financial Services:				
Personal services	3,526,921	3,261,499	265,422	2,982,457
Materials and supplies	162,034	103,294	58,740	95,384
Travel and training	104,980	13,143	91,837	7,108
Intragovernmental	485,602	485,602	0	429,879
Utilities, services, and miscellaneous	457,002	349,387	107,615	372,739
Capital additions	67,000	43,162	23,838	0
Total Financial Services	4,803,539	4,256,087	547,452	3,887,567
Human Resources:				
Personal services	691,621	660,794	30,827	615,146
Materials and supplies	25,866	17,744	8,122	16,910
Travel and training	22,210	7,939	14,271	9,945
Intragovernmental	202,458	202,458	0	147,634
Utilities, services, and miscellaneous	326,030	179,674	146,356	222,259
Total Human Resources	1,268,185	1,068,609	199,576	1,011,894
City Counselor:				
Personal services	970,190	874,633	95,557	835,365
Materials and supplies	75,402	24,208	51,194	21,247
Travel and training	51,727	12,891	38,836	6,637
Intragovernmental	105,952	105,952	0	94,024
Utilities, services, and miscellaneous	191,977	124,967	67,010	208,978
Total City Counselor	1,395,248	1,142,651	252,597	1,166,251

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

EXHIBIT B-4, Cont.

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2015

	2016		(Over) Under Budget	2015
	Budget	Actual		Actual
Public Works Administration:				
Personal services	1,328,707	1,067,947	260,760	1,173,408
Materials and supplies	66,382	52,245	14,137	47,923
Travel and training	38,753	23,159	15,594	9,800
Intragovernmental	408,333	408,333	0	349,658
Utilities, services, and miscellaneous	81,653	61,432	20,221	57,252
Capital additions	60,304	20,304	40,000	36,315
Total Public Works Administration	<u>1,984,132</u>	<u>1,633,420</u>	<u>350,712</u>	<u>1,674,356</u>
Total Policy Development and Administration	<u>12,237,048</u>	<u>10,460,821</u>	<u>1,776,227</u>	<u>9,897,089</u>
PUBLIC SAFETY:				
Police:				
Personal services	17,343,112	16,464,192	878,920	16,005,707
Materials and supplies	1,660,075	1,105,478	554,597	1,571,085
Travel and training	265,805	192,229	73,576	251,485
Intragovernmental	1,893,198	1,893,198	0	1,539,623
Utilities, services, and miscellaneous	1,150,455	930,430	220,025	903,261
Capital additions	849,666	711,067	138,599	467,695
Total Police	<u>23,162,311</u>	<u>21,296,594</u>	<u>1,865,717</u>	<u>20,738,856</u>
City Prosecutor:				
Personal services	556,610	438,777	117,833	430,345
Materials and supplies	10,475	5,915	4,560	5,094
Travel and training	8,955	7,490	1,465	1,385
Intragovernmental	91,047	91,047	0	81,219
Utilities, services, and miscellaneous	24,817	16,645	8,172	13,520
Capital additions	0	0	0	0
Total City Prosecutor	<u>691,904</u>	<u>559,874</u>	<u>132,030</u>	<u>531,563</u>
Fire:				
Personal services	14,953,946	14,953,946	0	14,118,214
Materials and supplies	897,252	569,668	327,584	1,393,300
Travel and training	54,763	45,240	9,523	20,295
Intragovernmental	1,270,904	1,269,406	1,498	1,068,008
Utilities, services, and miscellaneous	538,769	470,900	67,869	874,936
Capital additions	124,773	27,199	97,574	74,413
Total Fire	<u>17,840,407</u>	<u>17,336,359</u>	<u>504,048</u>	<u>17,549,166</u>
Animal Control:				
Personal services	\$394,162	\$384,605	\$9,557	\$370,032
Materials and supplies	26,587	18,751	7,836	17,147
Travel and training	3,152	1,671	1,481	2,014
Intragovernmental	88,246	88,246	0	45,305
Utilities, services, and miscellaneous	188,278	166,930	21,348	162,706
Capital additions	22,000	21,572	428	0
Total Animal Control	<u>722,425</u>	<u>681,775</u>	<u>40,650</u>	<u>597,204</u>
Municipal Court:				
Personal services	707,517	643,252	64,265	664,208
Materials and supplies	99,442	29,117	70,325	33,799
Travel and training	27,000	12,001	14,999	6,115
Intragovernmental	166,176	166,176	0	149,466
Utilities, services, and miscellaneous	77,358	54,736	22,622	34,310
Capital additions	6,871	0	6,871	0
Total Municipal Court	<u>1,084,364</u>	<u>905,282</u>	<u>179,082</u>	<u>887,898</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

EXHIBIT B-4, Cont.

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2015

	2016		(Over) Under Budget	2015
	Budget	Actual		Actual
Emergency Management:				
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	0	0	0
Capital additions	0	0	0	0
Total Emergency Management	0	0	0	0
Joint Communications:				
Personal services	0	0	0	520,039
Materials and supplies	14,460	1,274	13,186	6,422
Travel and training	21,600	9,330	12,270	13,005
Intragovernmental	210,690	210,690	0	193,269
Utilities, services, and miscellaneous	898,739	423,266	475,473	436,662
Capital additions	0	0	0	0
Total Joint Communications	1,145,489	644,560	500,929	1,169,397
Total Public Safety	44,646,900	41,424,444	3,222,456	41,474,084
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	2,139,681	1,967,064	172,617	1,862,514
Materials and supplies	2,240,159	1,589,038	651,121	2,113,378
Travel and training	18,393	1,685	16,708	3,384
Intragovernmental	381,634	381,604	30	344,935
Utilities, services, and miscellaneous	2,875,586	2,593,060	282,526	2,757,471
Capital additions	1,410,249	555,545	854,704	680,447
Total Streets and Sidewalks	9,065,702	7,087,996	1,977,706	7,762,129
Street Lighting:				
Utilities, services, and miscellaneous	0	0	0	0
Traffic:				
Personal services	\$719,285	\$681,133	\$38,152	\$624,617
Materials and supplies	597,888	352,670	245,218	414,424
Travel and training	3,820	3,457	363	3,516
Intragovernmental	48,453	48,453	0	47,465
Utilities, services, and miscellaneous	37,806	25,188	12,618	47,171
Capital additions	169,375	126,757	42,618	19,842
Total Traffic	1,576,627	1,237,658	338,969	1,157,035
Total Transportation	10,642,329	8,325,654	2,316,675	8,919,164
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,586,998	3,285,606	301,392	3,237,175
Materials and supplies	518,840	389,664	129,176	352,353
Travel and training	93,772	40,220	53,552	51,686
Intragovernmental	633,512	633,512	0	636,738
Utilities, services, and miscellaneous	953,905	521,591	432,314	512,946
Capital additions	7,195	7,195	0	0
Total Health Services	5,794,222	4,877,788	916,434	4,790,898

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

EXHIBIT B-4, Cont.

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2015

	2016		(Over) Under Budget	2015
	Budget	Actual		Actual
Planning:				
Personal services	3,085,825	2,808,482	277,343	2,848,361
Materials and supplies	196,611	112,135	84,476	137,282
Travel and training	50,929	36,899	14,030	27,043
Intragovernmental	473,262	473,209	53	374,912
Utilities, services, and miscellaneous	1,260,723	393,787	866,936	241,788
Capital additions	67,946	58,836	9,110	20,009
Total Planning	<u>5,135,296</u>	<u>3,883,348</u>	<u>1,251,948</u>	<u>3,649,395</u>
Department of Economic Development:				
Personal services	449,538	412,782	36,756	408,741
Material and supplies	0	0	0	381
Intragovernmental	48,311	48,311	0	36,679
Utilities, services, and miscellaneous	109,262	109,262	0	46,000
Total Department of Economic Development	<u>607,111</u>	<u>570,355</u>	<u>36,756</u>	<u>491,801</u>
Protective Inspection:				
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	0	0	0
Capital additions	0	0	0	0
Total Protective Inspection	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Neighborhood Services:				
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	0	0	0
Capital additions	0	0	0	0
Total Neighborhood Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Health and Environment	<u>11,536,629</u>	<u>9,331,491</u>	<u>2,205,138</u>	<u>8,932,094</u>
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,690,102	\$3,556,596	\$133,506	\$3,570,402
Materials and supplies	902,156	839,651	62,505	912,197
Travel and training	20,567	15,282	5,285	16,206
Intragovernmental	504,415	504,415	0	441,558
Utilities, services, and miscellaneous	685,911	641,080	44,831	683,909
Capital additions	269,753	172,904	96,849	283,709
Total Parks and Recreation	<u>6,072,904</u>	<u>5,729,928</u>	<u>342,976</u>	<u>5,907,981</u>
Cultural Affairs:				
Personal services	243,097	240,334	2,763	238,605
Materials and supplies	15,690	9,185	6,505	9,259
Travel and training	10,000	6,801	3,199	5,447
Intragovernmental	5,192	5,192	0	4,506
Utilities, services, and miscellaneous	307,184	259,669	47,515	267,284
Total Cultural Affairs	<u>581,163</u>	<u>521,181</u>	<u>59,982</u>	<u>525,101</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

EXHIBIT B-4, Cont.

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2015

	2016		(Over) Under Budget	2015
	Budget	Actual		Actual
Office of Community Services:				
Personal services	626,768	547,605	79,163	473,306
Materials and supplies	85,653	76,976	8,677	63,182
Travel and training	7,850	7,850	0	8,405
Intragovernmental	66,364	66,364	0	83,751
Utilities, services, and miscellaneous	75,682	50,653	25,029	52,344
Total Office of Community Services	<u>862,317</u>	<u>749,448</u>	<u>112,869</u>	<u>680,988</u>
Social Assistance:				
Utilities services, and miscellaneous	1,195,460	874,554	320,906	891,290
Total Social Assistance	<u>1,195,460</u>	<u>874,554</u>	<u>320,906</u>	<u>891,290</u>
Total Personal Development	<u>8,711,844</u>	<u>7,875,111</u>	<u>836,733</u>	<u>8,005,360</u>
Miscellaneous Nonprogrammed Activities:				
Intragovernmental	0	0	0	0
Other	993,678	272,656	721,022	5,642,247
Total Miscellaneous Nonprogrammed Activities	<u>993,678</u>	<u>272,656</u>	<u>721,022</u>	<u>5,642,247</u>
Debt Service:				
Principal-capital lease payment	0	0	0	0
Interest	0	0	0	0
Total Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>88,768,428</u>	<u>77,690,177</u>	<u>11,078,251</u>	<u>82,870,038</u>
OPERATING TRANSFERS TO OTHER FUNDS:				
2006 SO Bonds	148,188	148,188	0	296,375
2008B SO Bonds	874,597	727,572	147,025	970,096
2016 SO Refunding Bonds	242,524	242,524	0	0
Recreation Services Fund	1,161,910	1,161,910	0	1,246,038
Public Communications Fund	0	0	0	105,000
Fleet	0	0	0	0
Storm Water Utility Fund	0	0	0	0
Capital Projects Fund	1,938	1,938	0	943,908
Special Business District	0	0	0	0
Sanitary Sewer	0	0	0	0
Parking	0	0	0	300,000
Contributions Fund	0	0	0	0
Airport Fund	0	0	0	500,000
Sustainability Fund	0	0	0	0
Water	0	0	0	932
Electric	0	0	0	2,620
Convention & Visitors Bureau	0	0	0	8,000
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>2,429,157</u>	<u>2,282,132</u>	<u>147,025</u>	<u>4,372,969</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$91,197,585</u>	<u>\$79,972,309</u>	<u>\$11,225,276</u>	<u>\$87,243,007</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 administered by the City per council approved agreement with the District.

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

Convention and Tourism Fund - to account for the four percent tax levied on the gross daily rental receipts due from or paid by transient guests at hotels or motels. The revenues are used by the city for the purpose of promoting convention and tourism in the City of Columbia.

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

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

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

Park Sales Tax Fund - to account for the city-enacted 1/4 percent (to be reduced to 1/8 percent in 2016) sales tax and expenditures for funding of local parks.

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



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2016 AND 2015

ASSETS	Non Motorized Grant Fund		Mid Mo Solid Waste Mgt Dist Fund		Transportation Sales Tax Fund	
	2016	2015	2016	2015	2016	2015
Cash and cash equivalents	\$0	\$0	\$7,824	\$0	\$3,693,159	\$3,875,093
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	0
Due from other funds	0	304	0	0	0	0
Taxes receivable	0	0	0	0	1,633,944	1,782,853
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	74,990	142,323	0	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0
Allowance for uncollectible loans	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Other assets	0	0	0	0	0	0
Accrued interest	0	0	11	0	6,078	6,275
TOTAL ASSETS	\$74,990	\$142,627	\$7,835	\$0	\$5,333,181	\$5,664,221
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES:						
Accounts payable	\$4,929	\$8,343	\$37	\$0	\$0	\$0
Accrued payroll and payroll taxes	4,316	12,972	3,514	0	0	0
Due to other funds	65,745	121,312	0	0	86,066	0
Unearned revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	74,990	142,627	3,551	0	86,066	0
DEFERRED INFLOWS OF RESOURCES:						
Unavailable revenue - grants	4,912	128,473	0	0	0	0
Unavailable revenue-sales tax	0	0	0	0	0	109,539
TOTAL DEFERRED INFLOWS OF RESOURCES	4,912	128,473	0	0	0	109,539
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	(4,912)	(128,473)	4,284	0	5,247,115	5,554,682
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	(4,912)	(128,473)	4,284	0	5,247,115	5,554,682
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	\$74,990	\$142,627	\$7,835	\$0	\$5,333,181	\$5,664,221

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2016 AND 2015

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Capital Improvement Sales Tax Fund	
2016	2015	2016	2015	2016	2015	2016	2015
\$1,676,940	\$614,169	\$0	\$283,990	\$405,982	\$1,378,302	\$3,488,154	\$1,877,696
0	0	0	0	7,547,130	5,872,855	0	0
2,778,903	2,279,233	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	800,000	0	0	0	0	0	0
208,926	239,468	0	0	138,143	152,861	816,959	891,409
0	0	0	0	0	0	0	0
0	0	447,642	242,032	0	0	0	0
0	0	7,701,599	7,303,531	0	0	0	0
0	0	(529,743)	(581,449)	0	0	0	0
3,018	3,473	0	410	0	0	0	0
0	0	53,632	53,632	0	0	0	0
7,114	4,664	0	0	12,973	11,706	5,845	2,983
<u>\$4,674,901</u>	<u>\$3,941,007</u>	<u>\$7,673,130</u>	<u>\$7,302,146</u>	<u>\$8,104,228</u>	<u>\$7,415,724</u>	<u>\$4,310,958</u>	<u>\$2,772,088</u>
\$83,410	\$54,749	\$15,489	\$21,126	\$0	\$0	\$0	\$0
20,262	31,487	3,953	8,484	0	0	0	0
0	0	85,139	0	0	0	0	0
0	0	0	0	0	0	0	0
101,702	25,000	847	847	0	0	0	0
<u>205,374</u>	<u>111,236</u>	<u>105,428</u>	<u>30,457</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	222,834	242,032	0	0	0	0
0	0	0	0	0	11,595	0	54,773
0	0	222,834	242,032	0	11,595	0	54,773
3,018	3,473	0	0	0	0	0	0
4,466,509	3,826,298	7,344,868	7,029,657	7,547,130	5,872,855	4,310,958	2,717,315
0	0	0	0	557,098	1,531,274	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>4,469,527</u>	<u>3,829,771</u>	<u>7,344,868</u>	<u>7,029,657</u>	<u>8,104,228</u>	<u>7,404,129</u>	<u>4,310,958</u>	<u>2,717,315</u>
<u>\$4,674,901</u>	<u>\$3,941,007</u>	<u>\$7,673,130</u>	<u>\$7,302,146</u>	<u>\$8,104,228</u>	<u>\$7,415,724</u>	<u>\$4,310,958</u>	<u>\$2,772,088</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2016 AND 2015

ASSETS	Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2016	2015	2016	2015	2016	2015
Cash and cash equivalents	\$1,170,925	\$1,306,692	\$160,708	\$99,351	\$10,603,692	\$9,435,293
Cash restricted for development charges	0	0	0	0	7,547,130	5,872,855
Cash restricted for hotel/motel tax	0	0	0	0	2,778,903	2,279,233
Accounts receivable	7,529	0	89,735	90,789	97,264	90,789
Due from other funds	0	0	0	0	0	800,304
Taxes receivable	809,429	891,372	0	0	3,607,401	3,957,963
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	0	0	0	0	522,632	384,355
Rehabilitation loans receivable	0	0	0	0	7,701,599	7,303,531
Allowance for uncollectible loans	0	0	0	0	(529,743)	(581,449)
Prepaid expenses	0	0	0	0	3,018	3,883
Other assets	0	0	0	0	53,632	53,632
Accrued interest	2,177	2,355	337	240	34,535	28,223
TOTAL ASSETS	\$1,990,060	\$2,200,419	\$250,780	\$190,380	\$32,420,063	\$29,628,612
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$103,865	\$84,218
Accrued payroll and payroll taxes	0	0	0	0	32,045	52,943
Due to other funds	0	0	0	0	236,950	121,312
Deferred revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	102,549	25,847
TOTAL LIABILITIES	0	0	0	0	475,409	284,320
DEFERRED INFLOWS OF RESOURCES:						
Unavailable revenue - grants	0	0	0	0	227,746	370,505
Unavailable revenue-sales tax	0	54,787	0	0	0	230,694
TOTAL DEFERRED INFLOWS OF RESOURCES	0	54,787	0	0	227,746	601,199
FUND BALANCE:						
Non Spendable	0	0	0	0	3,018	3,473
Restricted	1,990,060	2,145,632	250,780	190,380	31,156,792	27,208,346
Committed	0	0	0	0	557,098	1,531,274
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	1,990,060	2,145,632	250,780	190,380	31,716,908	28,743,093
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	\$1,990,060	\$2,200,419	\$250,780	\$190,380	\$32,420,063	\$29,628,612

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

COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	Non Motorized Grant Fund		Mid Mo Solid Waste Mgt Dist Fund		Transportation Sales Tax Fund	
	2016	2015	2016	2015	2016	2015
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	11,675,199	11,432,224
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	429,602	258,382	84,023	0	0	0
Investment revenue	0	0	223	0	76,149	99,412
Miscellaneous	0	0	0	0	0	13,416
TOTAL REVENUES	429,602	258,382	84,246	0	11,751,348	11,545,052
EXPENDITURES:						
Current:						
Policy development and administration	226,540	287,237	128,233	0	0	0
Transportation	0	0	0	0	0	0
Health and environment	0	0	0	0	0	0
Personal development	79,501	93,452	0	0	12,173	9,431
TOTAL EXPENDITURES	306,041	380,689	128,233	0	12,173	9,431
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	123,561	(122,307)	(43,987)	0	11,739,175	11,535,621
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	48,271	0	0	0
Operating transfers to other funds	0	0	0	0	(12,046,742)	(10,606,808)
TOTAL OTHER FINANCING SOURCES (USES)	0	0	48,271	0	(12,046,742)	(10,606,808)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	123,561	(122,307)	4,284	0	(307,567)	928,813
FUND BALANCE, BEGINNING OF PERIOD	(128,473)	(6,166)	0	0	5,554,682	4,625,869
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	(\$4,912)	(\$128,473)	\$4,284	\$0	\$5,247,115	\$5,554,682

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

COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Capital Improvement Sales Tax Fund	
2016	2015	2016	2015	2016	2015	2016	2015
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	996,320	976,149	5,837,471	5,715,955
2,555,875	2,496,339	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	1,674,275	1,176,000	0	0
52,030	84,456	1,711,395	953,946	0	0	0	0
117,070	73,998	11,315	14,717	153,482	188,670	19,585	57,580
19,272	18,404	1,000	15,041	0	1,100	0	6,708
<u>2,744,247</u>	<u>2,673,197</u>	<u>1,723,710</u>	<u>983,704</u>	<u>2,824,077</u>	<u>2,341,919</u>	<u>5,857,056</u>	<u>5,780,243</u>
1,820,875	1,750,242	0	0	55,013	56,892	0	0
0	0	0	0	0	0	0	0
0	0	1,116,776	1,160,144	0	0	0	0
0	0	0	0	0	0	12,117	9,466
<u>1,820,875</u>	<u>1,750,242</u>	<u>1,116,776</u>	<u>1,160,144</u>	<u>55,013</u>	<u>56,892</u>	<u>12,117</u>	<u>9,466</u>
<u>923,372</u>	<u>922,955</u>	<u>606,934</u>	<u>(176,440)</u>	<u>2,769,064</u>	<u>2,285,027</u>	<u>5,844,939</u>	<u>5,770,777</u>
0	8,000	0	0	0	20,000	2,397,948	0
(283,616)	(395,196)	(291,723)	(135,106)	(2,068,965)	(841,314)	(6,649,244)	(5,937,382)
<u>(283,616)</u>	<u>(387,196)</u>	<u>(291,723)</u>	<u>(135,106)</u>	<u>(2,068,965)</u>	<u>(821,314)</u>	<u>(4,251,296)</u>	<u>(5,937,382)</u>
639,756	535,759	315,211	(311,546)	700,099	1,463,713	1,593,643	(166,605)
3,829,771	3,294,012	7,029,657	7,341,203	7,404,129	5,940,416	2,717,315	2,883,920
0	0	0	0	0	0	0	0
<u>\$4,469,527</u>	<u>\$3,829,771</u>	<u>\$7,344,868</u>	<u>\$7,029,657</u>	<u>\$8,104,228</u>	<u>\$7,404,129</u>	<u>\$4,310,958</u>	<u>\$2,717,315</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015**

	Park Sales		Stadium TDD's		Total	
	Tax Fund		Fund			
	2016	2015	2016	2015	2016	2015
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	5,837,277	5,716,160	0	0	24,346,267	23,840,488
Other local taxes	0	0	0	0	2,555,875	2,496,339
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	0	0	1,674,275	1,176,000
Revenue from other governmental units	0	0	1,035,714	1,076,495	3,312,764	2,373,279
Investment revenue	3,144	31,028	8,162	6,423	389,130	471,828
Miscellaneous	0	6,708	0	0	20,272	61,377
TOTAL REVENUES	5,840,421	5,753,896	1,043,876	1,082,918	32,298,583	30,419,311
EXPENDITURES:						
Current:						
Policy development and administration	0	0	0	0	2,230,661	2,094,371
Transportation	0	0	0	0	0	0
Health and environment	0	0	0	0	1,116,776	1,160,144
Personal development	21,066	19,785	0	0	124,857	132,134
TOTAL EXPENDITURES	21,066	19,785	0	0	3,472,294	3,386,649
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,819,355	5,734,111	1,043,876	1,082,918	28,826,289	27,032,662
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds		0	0	0	2,446,219	28,000
Operating transfers to other funds	(5,974,927)	(5,035,714)	(983,476)	(983,476)	(28,298,693)	(23,934,996)
TOTAL OTHER FINANCING SOURCES (USES)	(5,974,927)	(5,035,714)	(983,476)	(983,476)	(25,852,474)	(23,906,996)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(155,572)	698,397	60,400	99,442	2,973,815	3,125,666
FUND BALANCE, BEG OF PERIOD	2,145,632	1,447,235	190,380	90,938	28,743,093	25,617,427
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$1,990,060	\$2,145,632	\$250,780	\$190,380	\$31,716,908	\$28,743,093

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

NON MOTORIZED GRANT FUND	2016	2015
REVENUES:		
Revenue from other governmental units – County	\$429,602	\$258,382
Investment revenue	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>\$429,602</u>	<u>\$258,382</u>
EXPENDITURES:		
Current:		
Policy Development & Admin		
Personal services	195,559	198,675
Materials and supplies	1,560	971
Travel and training	0	100
Intragovernmental	0	0
Utilities, services, and miscellaneous	29,421	87,491
Capital outlay	<u>0</u>	<u>0</u>
Total	<u>226,540</u>	<u>287,237</u>
Personal Development		
Personal services	66,129	82,504
Materials and supplies	11,041	10,948
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	2,331	0
Capital outlay	<u>0</u>	<u>0</u>
Total	<u>79,501</u>	<u>93,452</u>
TOTAL EXPENDITURES	<u>306,041</u>	<u>380,689</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$123,561</u></u>	<u><u>(\$122,307)</u></u>
MID MO SOLID WASTE MGT DIST FUND		
REVENUES:		
Revenue from Other Governmental Units	\$84,023	\$0
Investment Revenue	<u>223</u>	<u>0</u>
TOTAL REVENUES	<u>84,246</u>	<u>0</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	108,746	0
Materials and supplies	2,795	0
Travel and training	335	0
Intragovernmental	14,868	0
Utilities, services, and miscellaneous	<u>1,489</u>	<u>0</u>
TOTAL EXPENDITURES	<u>128,233</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$43,987)</u></u>	<u><u>\$0</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

TRANSPORTATION SALES TAX FUND		2016	2015
REVENUES:			
Sales tax		\$11,675,199	\$11,432,224
Revenue from other governmental units - County		0	0
Investment revenue		76,149	99,412
Miscellaneous revenue		0	13,416
		<u> </u>	<u> </u>
TOTAL REVENUES		<u>\$11,751,348</u>	<u>\$11,545,052</u>
EXPENDITURES:			
Current:			
Personal Development:			
Intragovernmental		12,173	9,431
Utilities, services and miscellaneous		0	0
		<u> </u>	<u> </u>
TOTAL EXPENDITURES		<u>12,173</u>	<u>9,431</u>
EXCESS OF REVENUES OVER EXPENDITURES		<u><u>\$11,739,175</u></u>	<u><u>\$11,535,621</u></u>
CONVENTION AND TOURISM FUND			
REVENUES:			
Other local taxes:			
Gross receipts tax		\$2,555,875	\$2,496,339
Revenue from other governmental units – State		52,030	84,456
Investment revenue		117,070	73,998
Miscellaneous		19,272	18,404
		<u> </u>	<u> </u>
TOTAL REVENUES		<u>2,744,247</u>	<u>2,673,197</u>
EXPENDITURES:			
Current:			
Policy development and administration:			
Personal services		575,312	542,427
Materials and supplies		30,921	18,913
Travel and training		27,615	24,865
Intragovernmental		122,319	125,199
Utilities, services and miscellaneous		1,064,708	1,038,838
Interest expense		0	0
Capital outlay		0	0
		<u> </u>	<u> </u>
TOTAL EXPENDITURES		<u>1,820,875</u>	<u>1,750,242</u>
EXCESS OF REVENUES OVER EXPENDITURES		<u><u>\$923,372</u></u>	<u><u>\$922,955</u></u>
COMMUNITY DEVELOPMENT GRANT FUND			
REVENUES:			
Revenue from federal government		\$1,711,395	\$953,946
Investment revenue		11,315	14,717
Miscellaneous revenue		1,000	15,041
		<u> </u>	<u> </u>
TOTAL REVENUES		<u>1,723,710</u>	<u>983,704</u>
EXPENDITURES:			
Current:			
Health and environment:			
Personal services		225,510	193,640
Materials and supplies		5,811	13,035
Travel and training		3,640	6,350
Intragovernmental		0	244
Utilities, services, and miscellaneous		881,815	946,875
Capital outlay		0	0
		<u> </u>	<u> </u>
TOTAL EXPENDITURES		<u>1,116,776</u>	<u>1,160,144</u>
EXCESS OF REVENUES OVER EXPENDITURES		<u><u>\$606,934</u></u>	<u><u>(\$176,440)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

PUBLIC IMPROVEMENT FUND	2016	2015
REVENUES:		
Sales tax	\$996,320	\$976,149
Development charges	1,674,275	1,176,000
Investment revenue	153,482	188,670
Miscellaneous revenue	0	1,100
TOTAL REVENUES	<u>2,824,077</u>	<u>2,341,919</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	55,013	56,892
Utilities, services and miscellaneous	0	0
TOTAL EXPENDITURES	<u>55,013</u>	<u>56,892</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$2,769,064</u>	<u>\$2,285,027</u>
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$5,837,471	\$5,715,955
Investment revenue	19,585	57,580
Miscellaneous revenue	0	6,708
TOTAL REVENUES	<u>\$5,857,056</u>	<u>\$5,780,243</u>
EXPENDITURES:		
Personal Development:		
Intragovernmental	12,117	9,466
Utilities, services and miscellaneous	0	0
TOTAL EXPENDITURES	<u>12,117</u>	<u>9,466</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$5,844,939</u>	<u>\$5,770,777</u>
PARK SALES TAX FUND		
Revenues:		
Sales tax	\$5,837,277	\$5,716,160
Investment revenue	3,144	31,028
Miscellaneous revenue	0	6,708
TOTAL REVENUES	<u>5,840,421</u>	<u>5,753,896</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	21,066	19,785
Utilities, services, and miscellaneous	0	0
Interest expense	0	0
TOTAL EXPENDITURES	<u>21,066</u>	<u>19,785</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$5,819,355</u>	<u>\$5,734,111</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

STADIUM TDD'S FUND		
Revenues:		
Revenue from other governmental units – TDD's	\$1,035,714	\$1,076,495
Investment revenue	<u>8,162</u>	<u>6,423</u>
TOTAL REVENUES	<u>\$1,043,876</u>	<u>\$1,082,918</u>
Expenditures:		
Current:		
Transportation:		
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
Interest expense	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$1,043,876</u></u>	<u><u>\$1,082,918</u></u>

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DEBT SERVICE FUNDS

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

2006B Special Obligation Revenue Refunding and Improvement Bonds - to accumulate monies for payment of Series 2006B \$25,615,000 5% Special Obligation Bonds with semi-annual installments of principal plus interest until maturity in 2016. Financing is to be provided by the Capital Improvement Sales Tax.

2008B Special Obligation Improvement Bonds - to accumulate monies for payment of Series 2008B \$26,795,000 4.3% Special Obligation Bonds with semi-annual installments of principal plus interest until maturity in 2028. Financing is to be provided by property tax and lease payments from enterprise funds. This series was refunded in 2016.

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.

2016 Special Obligation Refunding Bonds - to refund the City's Special Obligation Bonds, Series 2008B.



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2016 AND 2015

ASSETS	2006B Special Obligation Bonds Debt Service Fund		2008B Special Obligation Bonds Debt Service Fund		2016 Special Obligation Bonds Debt Service Fund	
	2016	2015	2016	2015	2016	2015
	Cash and cash equivalents	\$0	\$1,144,450	\$0	\$893,379	\$1,129,364
Cash with fiscal agents	0	0	0	0	0	0
Taxes receivable	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0
Accrued interest	0	6,070	0	5,033	1,978	0
Restricted assets:						
Cash and cash equivalents	0	2,561,500	0	2,194,500	0	0
TOTAL ASSETS	\$0	\$3,712,020	\$0	\$3,092,912	\$1,131,342	\$0
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Bonds payable	0	0	0	0	0	0
Interest payable	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Total Liabilities	0	0	0	0	0	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	0	2,561,500	0	2,194,500	0	0
Committed	0	1,150,520	0	898,412	1,131,342	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
Total fund balance	0	3,712,020	0	3,092,912	1,131,342	0
TOTAL LIABILITIES AND FUND BALANCE	\$0	\$3,712,020	\$0	\$3,092,912	\$1,131,342	\$0

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2016 AND 2015

Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
2016	2015	2016	2015	2016	2015
\$135,677	\$134,368	\$732,758	\$24,670	\$1,997,799	\$2,196,867
23,631	59,350	0	0	23,631	59,350
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
219	213	1,088	48	3,285	11,364
<u>1,320,059</u>	<u>1,560,326</u>	<u>17,049</u>	<u>96,233</u>	<u>1,337,108</u>	<u>6,412,559</u>
<u>\$1,479,586</u>	<u>\$1,754,257</u>	<u>\$750,895</u>	<u>\$120,951</u>	<u>\$3,361,823</u>	<u>\$8,680,140</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
1,343,690	1,619,676	17,049	96,233	1,360,739	6,471,909
135,896	134,581	733,846	24,718	2,001,084	2,208,231
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,479,586</u>	<u>1,754,257</u>	<u>750,895</u>	<u>120,951</u>	<u>3,361,823</u>	<u>8,680,140</u>
<u>\$1,479,586</u>	<u>\$1,754,257</u>	<u>\$750,895</u>	<u>\$120,951</u>	<u>\$3,361,823</u>	<u>\$8,680,140</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	2006B Special Obligation Bonds		2008B Special Obligation Bonds		2016 Special Obligation Bonds	
	Debt Service Fund		Debt Service Fund		Debt Service Fund	
	2016	2015	2016	2015	2016	2015
REVENUES:						
General Property Taxes:						
Real estate	\$0	\$0	\$0	\$0	\$0	\$0
Personal property	0	0	0	0	0	0
Railroad and utility	0	0	0	0	0	0
Financial institutions	0	0	0	0	0	0
Interest and penalties	0	0	0	0	0	0
Total General Property Taxes	0	0	0	0	0	0
Lease revenue	0	0	0	0	0	0
Investment revenue	30,750	94,173	60,930	102,026	5,075	0
TOTAL REVENUES	30,750	94,173	60,930	102,026	5,075	0
EXPENDITURES:						
Health and Environment	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Debt Service:						
Redemption of serial bonds	3,095,000	2,960,000	1,245,000	1,195,000	2,194,500	0
Interest	77,375	228,750	462,359	945,632	74,560	0
Fiscal agent fees	225	450	265	265	0	0
Miscellaneous	0	0	0	0	237,281	0
TOTAL EXPENDITURES	3,172,600	3,189,200	1,707,624	2,140,897	2,506,341	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,141,850)	(3,095,027)	(1,646,694)	(2,038,871)	(2,501,266)	0
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	2,064,938	3,188,750	1,898,107	2,140,631	3,392,355	0
Operating transfers to other funds	(2,635,108)	0	(3,344,325)	0	0	0
Miscellaneous	0	0	0	0	0	0
Proceeds of 2016 S.O. Bonds	0	0	0	0	17,580,000	0
Premium on 2016 S.O. Bonds	0	0	0	0	1,699,838	0
Lemone Trust note proceeds	0	0	0	0	0	0
MTFC Loan Proceeds	0	0	0	0	0	0
Payment to refunded bond escrow agent	0	0	0	0	(19,039,585)	0
TOTAL OTHER FINANCING SOURCES (USES)	(570,170)	3,188,750	(1,446,218)	2,140,631	3,632,608	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(3,712,020)	93,723	(3,092,912)	101,760	1,131,342	0
FUND BALANCE, BEGINNING OF PERIOD	3,712,020	3,618,297	3,092,912	2,991,152	0	0
FUND BALANCE, END OF PERIOD	\$0	\$3,712,020	\$0	\$3,092,912	\$1,131,342	\$0

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CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS
SEPTEMBER 30, 2016 AND 2015

ASSETS	2016	2015
Cash and cash equivalents	\$34,435,040	\$38,025,541
Accounts receivable	2,386,583	2,277,825
Grants receivable	1,985,289	1,065,633
Accrued interest	56,564	61,742
Prepaid expenses	0	0
Due from other funds	0	366,500
TOTAL ASSETS	<u>\$38,863,476</u>	<u>\$41,797,241</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$2,064,172	\$1,676,203
Accrued payroll and payroll taxes	8,836	17,870
Advances from other funds	329,000	329,000
Unearned revenue	0	0
Total liabilities	<u>2,402,008</u>	<u>2,023,073</u>
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenues-grants	539,412	678,152
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>539,412</u>	<u>678,152</u>
FUND BALANCE:		
Non Spendable	0	0
Restricted	33,388,328	1,065,633
Committed	2,533,728	831,040
Assigned	0	37,199,343
Unassigned	0	0
Total fund balance	<u>35,922,056</u>	<u>39,096,016</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$38,863,476</u>	<u>\$41,797,241</u>

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

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	2,750,372	2,285,878
State	394,592	68,191
Federal	3,810,597	1,878,220
Investment revenue	961,667	1,178,920
Miscellaneous revenue	917,119	342,426
TOTAL REVENUES	<u>8,834,347</u>	<u>5,753,635</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	1,961,923	1,795,600
Public safety	1,616,090	1,225,413
Transportation	12,441,483	5,090,002
Health and environment	0	0
Personal development	4,970,877	4,213,044
TOTAL EXPENDITURES	<u>20,990,373</u>	<u>12,324,059</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(12,156,026)</u>	<u>(6,570,424)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	10,493,388	7,446,728
Operating transfers to other funds	(1,511,322)	(1,088,117)
Proceeds of certificates of participation	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>8,982,066</u>	<u>6,358,611</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(3,173,960)</u>	<u>(211,813)</u>
FUND BALANCE, BEGINNING OF PERIOD	39,096,016	39,307,829
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
FUND BALANCE, END OF PERIOD	<u>\$35,922,056</u>	<u>\$39,096,016</u>

CITY OF COLUMBIA, MISSOURI
CAPITAL PROJECTS FUND

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Preliminary Project Studies (40140)	117,158	11,600	0	11,600	0	105,558
Contingency (40138)	1,203,296	53,878	0	53,878	0	1,149,418
Pub Bldgs Major Maint/Ren (C00021)	1,113,539	718,251	0	718,251	0	395,288
Satellite Loc. SW Columbia (C00077)	155,000	0	0	0	0	155,000
Blind Boone Home (C00123)	803,575	771,672	31,229	802,901	0	674
Downtown Special Projects (C00140)	536,261	314,708	0	314,708	0	221,553
Land Grissum Expansion (C00369)	39,532	21,000	0	21,000	0	18,532
Enterprise Resource Grp Software (C00476)	9,100,519	5,368,255	1,691,757	7,060,012	1,601,690	438,817
Site: New Day/Room @ Inn (C00543)	126,741	82,847	420	83,267	0	43,474
Walton Bldg Cap Improv (C00587)	413,802	125,329	218,704	344,033	3,723	66,046
Proximity Locks (C00599)	300,000	0	0	0	0	300,000
Ent Resource Grp-Payroll (C00614)	50,000	2,840	19,813	22,653	0	27,347
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	13,959,423	7,470,380	1,961,923	9,432,303	1,605,413	2,921,707
PUBLIC SAFETY:						
Fire Station Sites (40173)	1,007,000	942,650	0	942,650	0	64,350
Fire Apparatus Equipment (C00195)	447,956	381,903	0	381,903	25,715	40,338
P & F Priority Dispatch (C00425)	130,000	125,839	0	125,839	0	4,161
Records Management System (C00498)	1,750,000	504,047	329,068	833,115	665,896	250,989
CPD Training Center Renov (C00566)	6,516	0	0	0	0	6,516
Property Room Upgrade (C00567)	70,377	70,376	0	70,376	0	1
Replace Front Line Pumper (C00582)	757,189	0	757,189	757,189	0	0
Downtown Police Bldg Ren (C00609)	794,960	0	42,794	42,794	0	752,166
Replace 2001 Quint (C00629)	900,000	0	0	0	0	900,000
Training Academy Repairs (C00630)	500,000	0	0	0	0	500,000
Major Fire Stn Repairs (C00640)	1,098,000	0	0	0	0	1,098,000
Muni Ser Center North PH I	969,000	0	487,039	487,039	0	481,961
TOTAL PUBLIC SAFETY	8,430,998	2,024,815	1,616,090	3,640,905	691,611	4,098,482
TRANSPORTATION:						
Annual Street Program (40158)	147,693	0	0	0	0	147,693
Traffic Safety (40159)	408,451	264,292	0	264,292	0	144,159
Jt. County/City Projects (40161)	2,406,365	15,500	0	15,500	0	2,390,865
Annual Sidewalks (40162)	227,368	200,523	0	200,523	0	26,845
Street Landscaping (40163)	340,276	286,000	0	286,000	0	54,276
Adopt a Spot (C00100)	97,500	91,324	0	91,324	0	6,176
Eighth St. Plan - Ave of the Col. (C00126)	2,767,353	1,052,343	1,157,377	2,209,720	167,222	390,411
Annual Sidewalk Maint. (C00148)	392,500	304,155	0	304,155	0	88,345
Scott Blvd. (C00149)	15,177,704	15,172,770	0	15,172,770	0	4,934
Downtown Sidewalks Improv (C00171)	217,283	117,108	0	117,108	0	100,175
Traffic Island Old 63/Stadium (C00213)	1,479,095	121,299	104,604	225,903	2,821	1,250,371
Annual Brick Street Renovation (C00234)	266,390	118,171	87,146	205,317	0	61,073
Annual Curb & Gutter Restoration (C00235)	100,000	0	9,318	9,318	4,071	86,611
Gans Rd @ 63 Interchange (C00237)	3,489,047	2,943,175	0	2,943,175	0	545,872
Scott - Vawter School to KK (C00274)	12,235,178	3,074,605	7,026,707	10,101,312	632,415	1,501,451
Burnham/Rollins/Prov Intersection (C00290)	2,668,694	451,106	351,987	803,093	39,647	1,825,954
Scott - Vawter to MKT (C00319)	6,244,729	6,234,839	647	6,235,486	0	9,243
Brown Station Rd - Starke/Rt B (C00409)	320	0	0	0	0	320
Prov Rd Sidewalk - Blue Ridge TDD (C00485)	7,318	14,634	0	14,634	0	(7,316)
Short St Traffic Mitigation (C00493)	460,000	274,254	0	274,254	0	185,746
Garth Sidewalk Leslie/Parkade (C00495)	294,880	170,660	99	170,759	0	124,121
Nifong & Bethel Sidewalk (C00501)	135,707	7,318	36,178	43,496	0	92,211
GNM Bike Blvd Mkt/Bs Loop (C00521)	460,000	44,512	14,698	59,210	7,458	393,332
Vandiver Dr & Paris Rd (C00522)	100,000	1,982	10	1,992	0	98,008
GNM Manor Dr Sidewalk (C00526)	438,600	27,713	293,539	321,252	39,206	78,142
GNM Forum Ped Bldg/Hinks (C00527)	1,873,499	285,230	1,321,856	1,607,086	8,629	257,784
Rustic Rd Bridge Replacement (C00531)	78,610	78,209	401	78,610	0	0
College Ave Crosswalks (C00536)	961,480	863,255	32,926	896,181	0	65,299
GNM Bike Blvd Wabash/Hom (C00546)	277,663	269,133	8,530	277,663	0	0
Carter Lane Sidewalk (C00548)	50,000	15,228	2,493	17,721	0	32,279
Audible ADA Crosswalk (C00551)	40,000	0	0	0	0	40,000
Sgnl Imp @ Grn Meadows Rd (C00552)	80,000	7,876	0	7,876	0	72,124
Bdwy & Dorsey Ped Sig (C00553)	30,000	0	0	0	0	30,000
Ridgmont Bridge Repair (C00568)	81,500	17,030	2,040	19,070	0	62,430
Keene St Pavement Improv (C00573)	585,465	444,717	1,628	446,345	0	139,120
Broadway Pavement Improv (C00578)	678,639	96,679	545,211	641,890	16,741	20,008
Ave of the Columns PH II (C00580)	95	0	0	0	0	95
College & Bdwy Ped Signal (C00581)	74,690	72,764	1,925	74,689	0	1
Greenbriar-HDR (C00583)	40,000	34,886	0	34,886	0	5,114
Hominy Trl PH 2-HDR Amend (C00586)	52,690	49,507	902	50,409	2,281	0
ADA Curb Ramp Install (C00600)	375,000	73,038	251,481	324,519	34,443	16,038
Worley Intersection Improv (C00601)	187,960	28,368	145,784	174,152	0	13,808
N Garth (Worley to Sexton) (C00602)	164,913	49,603	114,600	164,203	0	710
Elleta Blvd Sidewalk (C00604)	55,600	4,981	26,062	31,043	0	24,557

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Downtown On-St Access Pkg (C00607)	58,623	407	58,216	58,623	0	0
Southampton Dr-Providence (C00608)	435,000	2,626	428,238	430,864	0	4,136
Green Meadows Cir Sidewalk (C00611)	101,625	12,296	64,742	77,038	571	24,016
Discovery Drive South (C00612)	770,000	77,482	19,809	97,291	626,916	45,793
College Pk Traffic Calming (C00615)	2,998	2,880	(2,880)	0	0	2,998
North Village Land Purch (C00616)	200,000	0	0	0	0	200,000
Rock Quarry Rd Corridor (C00617)	10,000	260	9,500	9,760	0	240
Fairview/Chapel Hill Int (C00618)	130,000	7,212	44,837	52,049	0	77,951
Old Fire St 7 Sidewalk (C00621)	21,624	21,589	34	21,623	0	1
Discovery Pkwy: Gans-New Haven (C00633)	540,000	0	0	0	0	540,000
Forum & Green Meadows Int (C00634)	245,000	733	55,855	56,588	71,523	116,889
Worley/Clinkscales Int Improv (C00636)	20,000	981	16,248	17,229	0	2,771
9th & Elm Ped Scramble (C00637)	150,000	63	43,300	43,363	539	106,098
Providence Road Sidewalk (C00639)	108,000	10,880	87,392	98,272	0	9,728
Ballenger-Ria to Mexico Gravel (C00642)	490,000	0	6,821	6,821	0	483,179
Nifong-Prov to Forum 4 Lane (00643)	1,700,000	0	1,935	1,935	0	1,698,065
Sinclair - Old Mill Creek-Nifong (C00644)	490,000	0	27,515	27,515	96,685	365,800
Vandiver & Parker Roundabout (C00645)	67,500	0	0	0	0	67,500
Annual Traffic Calming	78,000	0	0	0	0	78,000
Annual Street Recon (C00647)	240,000	0	0	0	0	240,000
Bridge Assessments (C00648)	30,000	0	85	85	0	29,915
Waco at Rt B Intersection Improv (C00650)	20,000	0	16,681	16,681	0	3,319
Cty HS II Hyudric Assess (C00651)	15,900	0	1,124	1,124	14,776	0
Forum-Green Meadows-Nifong (C00653)	50,000	0	6,386	6,386	0	43,614
Rice Rd Traffic Calming (C00655)	64,000	0	267	267	0	63,733
Heritage Meadows Traf Calming (C00656)	12,000	0	0	0	0	12,000
I-70 Dr & Keene Roundabout	50,000	0	15,173	15,173	0	34,827
Oakland Gravel Sidewalk (C00660)	20,000	0	308	308	0	19,692
Urban Forestry Master Plan (C00677)	80,000	0	0	0	0	80,000
Paris Rd Resurfacing (C00682)	0	0	1,748	1,748	0	(1,748)
TOTAL TRANSPORTATION	62,450,525	33,516,196	12,441,483	45,957,679	1,765,944	14,726,902
PERSONAL DEVELOPMENT:						
Downtown improvements (40074)	117,654	58,473	0	58,473	0	59,181
Greenbelt (40113)	907,111	521,119	28,907	550,026	0	357,085
MKT Pkwy Improv & Bridge (C00034)	682,004	672,882	9,122	682,004	0	0
Annual P & R Major Maint/Prog (C00056)	805	0	0	0	0	805
Stephen's Lake (C00095)	2,866,133	2,861,991	3,380	2,865,371	0	762
Park Roads & Parking (C00242)	1,687,177	1,398,536	251,821	1,650,357	35,904	916
City/School Park Improvements (C00249)	265,000	204,688	26,831	231,519	8,421	25,060
Hominy Trail Stephens/Wood. PH I (C00282)	1,813,647	1,592,363	221,283	1,813,646	0	1
S Regional Park Planning (C00350)	544,860	44,860	0	44,860	0	500,000
GNM Hominy Woodridge/Clark (C00362)	1,490,459	269,810	1,135,291	1,405,101	43,890	41,468
Paquin Park Improv PH III (C00447)	40,051	38,051	2,000	40,051	0	0
Capen/Grindstone Trl Improv (C00457)	118,000	88	2,420	2,508	0	115,492
Scott's Branch PH II (C00461)	200,535	49,457	1,077	50,534	0	150,001
Grindstone Trail GNA to Con (C00472)	1,610,000	1,569,860	35,821	1,605,681	0	4,319
Parks ADA Compliance (C00484)	632,274	419,371	102,072	521,443	0	110,831
2010 PST Land Acquisition (C00486)	1,363,780	89,030	691,514	780,544	0	583,236
2010 PST Land Neigh Parks (C00510)	502,329	2,348	3,560	5,908	0	496,421
Jay Dix Park Improvements (C00516)	147,128	135,418	0	135,418	0	11,710
Nat Area Open Space Plan (C00517)	200,000	100,000	50,000	150,000	0	50,000
S Regional Park Gans Philips PH I (C00518)	2,170,397	1,144,622	197,437	1,342,059	12,126	816,212
Waters-Moss Park PH I (C00519)	609,581	600,005	7,271	607,276	0	2,305
Hinkson/Capen Bridge Impr (C00520)	210,000	204,000	6,000	210,000	0	0
City School Gymnasiums (C00545)	300,000	74	299,910	299,984	0	16
Albert-Oakland : Pickelball (C00554)	105,569	103,932	0	103,932	0	1,637
Amer Leg : Archery Rng Imp (C00555)	35,000	0	33,965	33,965	0	1,035
Norma Suth Park Dev : PH I (C00559)	250,000	74,837	174,890	249,727	0	273
Strawn Rd Pk Dev : Phase I (C00560)	160,095	121,916	35,659	157,575	0	2,520
2010 Annual Trail Program (C00561)	365,000	92,320	79,421	171,741	19,880	173,379
GNM Cnty House Trl Ph II (C00569)	295,000	47	0	47	0	294,953
GNM Clark Lane West (C00570)	302,625	215,489	42,902	258,391	2,906	41,328
GNM Shepard to Rollins Trail (C00572)	212,320	49,800	79,849	129,649	74,472	8,199
Woodridge Playground/Trl Imp (C00584)	213,000	6,960	206,040	213,000	0	0
Barberry Neigh Park Dev (C00591)	125,000	53,455	71,545	125,000	0	0
Nifong Pk: Rpl Maplewood Roof (C00594)	24,454	20,450	4,004	24,454	0	0
MKT Trail: Bldg/Rstrm Imp (C00598)	100,000	49,448	50,551	99,999	0	1
Kim Scholl Memorial Bench (C00619)	7,654	3,388	3,388	6,776	0	878
Nifong Park Improvements (C00622)	405,800	0	309,563	309,563	12,993	83,244
Rock Quarry Park Light Improv (C00623)	15,000	0	11,746	11,746	0	3,254
Cosmo: Irrigation Improv (C00625)	90,000	0	85,266	85,266	0	4,734
Douglass: Shelter, Playgrnd, Skate (C00626)	225,000	0	6,007	6,007	144,359	74,634
Fairview: Tennis Court Res (C00627)	30,000	0	0	0	0	30,000
Cliff Drive Park Impr (C00635)	5,892	4,028	1,863	5,891	0	1
Maplewood Home-Rehab (C00638)	176,600	0	111,914	111,914	25,592	39,094
McKee St Park Improv (C00652)	75,000	0	11,043	11,043	9,385	54,572
Atkins Baseball Complex (C00654)	575,000	0	536,575	536,575	38,425	0

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	<u>Appropriations</u>	<u>Prior Years' Expenditures</u>	<u>Current Year Expenditures</u>	<u>Total Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Appropriations</u>
MKT Trailhead Improv (C00675)	15,000	0	11,625	11,625	0	3,375
Flatbranch Extension (C00679)	0	0	7,880	7,880	0	(7,880)
Atkins Black Field Improv (C00681)	150,000	0	19,464	19,464	0	130,536
TOTAL PERSONAL DEVELOPMENT	<u>22,437,934</u>	<u>12,773,116</u>	<u>4,970,877</u>	<u>17,743,993</u>	<u>428,353</u>	<u>4,265,588</u>
TOTAL CAPITAL PROJECTS	<u>\$107,278,880</u>	<u>\$55,784,507</u>	<u>\$20,990,373</u>	<u>\$76,774,880</u>	<u>\$4,491,321</u>	<u>\$26,012,679</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 billing and collection of charges for water and electric service for most city residents. Revenues are used to pay for both operating expenses and capital expenditures to maintain these services.

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

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

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

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

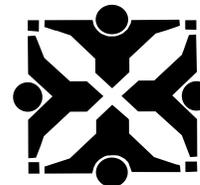
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2016 AND 2015

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2016	2015	2016	2015	2016	2015
CURRENT ASSETS:						
Cash and cash equivalents	\$29,018,426	\$21,006,770	\$ 7,711,940	\$ 7,984,554	\$ 845,647	\$ 838,139
Accounts receivable	24,342,315	22,183,615	1,790,610	1,847,508	79,497	98,878
Grants receivable	0	0	0	0	0	0
Accrued interest	172,060	172,219	69,930	65,978	5,815	7,353
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	153,205	150,485	0	0	0	0
Inventory	6,312,335	7,271,457	7,577	3,717	0	0
Prepaid expenses	14,273	10,267	5	239	1,050	914
Other assets	0	0	0	0	0	0
Total Current Assets	60,012,614	50,794,813	9,580,062	9,901,996	932,009	945,284
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	10,129,757	9,499,719	8,768,691	5,116,619	0	0
Revenue bond construction account	37,196,547	46,804,093	12,899,465	17,263,637	0	0
Cash and marketable securities restricted for capital projects	20,237,803	21,187,988	7,220,543	8,474,144	2,491,120	2,430,060
Replacement and renewal fund account	1,500,000	1,500,000	53,500	53,500	0	0
Operation and maintenance account	0	0	953,615	936,580	0	0
Bond/rent reserve account	13,872,869	13,872,869	2,851,945	3,476,187	0	0
Contingency and revenue guarantee account	0	0	200,000	200,000	0	1,223,397
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	82,936,976	92,864,669	32,947,759	35,520,667	2,491,120	3,653,457
Other:						
Customer security and escrow deposits	4,097,150	3,630,338	1,110,528	834,198	0	0
Grants receivable	0	0	0	0	1,305,970	2,904,157
Net pension asset	0	155,510	0	861,864	0	188,423
Total Restricted Assets – Other	4,097,150	3,785,848	1,110,528	1,696,062	1,305,970	3,092,580
Total Restricted Assets	87,034,126	96,650,517	34,058,287	37,216,729	3,797,090	6,746,037
OTHER ASSETS:						
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	2,553,934	2,627,462	0	0	0	0
Total Other Assets	2,553,934	2,627,462	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	506,740,388	478,118,129	294,171,230	282,279,892	45,083,573	37,853,240
Accumulated depreciation	(228,321,894)	(214,561,194)	(72,031,022)	(67,166,122)	(15,822,270)	(14,917,614)
Net Plant in Service	278,418,494	263,556,935	222,140,208	215,113,770	29,261,303	22,935,626
Construction in progress	6,483,601	15,864,143	5,180,750	7,232,154	1,352,992	3,901,453
Net Fixed Assets	284,902,095	279,421,078	227,320,958	222,345,924	30,614,295	26,837,079
TOTAL ASSETS	434,502,769	429,493,870	270,959,307	269,464,649	35,343,394	34,528,400
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	\$10,815,194	\$4,151,229	2,346,089	906,830	506,301	198,251
Loss on refunding of debt	9,450,892	10,050,469	43,409	77,645	0	0
Total deferred outflows of resources	20,266,086	14,201,698	2,389,498	984,475	506,301	198,251
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$454,768,855	\$443,695,568	\$273,348,805	\$270,449,124	\$35,849,695	\$34,726,651

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2016 AND 2015

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2016	2015	2016	2015	2016	2015	2016	2015
\$ -	\$ 770,309	\$ 5,758,899	\$ 7,932,915	\$ 1,930,825	\$ 929,436	\$ 1,568,414	\$1,742,734
340,494	340,333	2,295,796	2,155,930	77,119	101,750	6,249	64,195
2,259,648	748,029	61,248	34,171	0	0	0	0
2,142	3,305	24,810	24,936	38,823	28,529	2,578	3,143
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	349,800	149,559	0	0	27,133	27,133
74,366	76,116	0	0	0	0	1,876	612
0	0	600	0	0	0	0	0
<u>2,676,650</u>	<u>1,938,092</u>	<u>8,491,153</u>	<u>10,297,511</u>	<u>2,046,767</u>	<u>1,059,715</u>	<u>1,606,250</u>	<u>1,837,817</u>
0	0	256,606	504,875	607,022	783,165	0	0
0	0	0	369,065	0	0	0	0
1,770,281	1,380,796	5,619,447	5,727,553	1,349,955	1,427,320	482,129	683,975
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	456,930	1,692,594	2,363,692	0	0
0	0	0	0	0	0	0	0
0	0	2,690,137	0	0	0	0	0
<u>1,770,281</u>	<u>1,380,796</u>	<u>8,566,190</u>	<u>7,058,423</u>	<u>3,649,571</u>	<u>4,574,177</u>	<u>482,129</u>	<u>683,975</u>
0	0	651,811	609,683	0	0	0	0
22,016	3,617	0	0	0	0	0	0
0	543,571	0	1,102,609	0	99,350	0	359,093
<u>22,016</u>	<u>547,188</u>	<u>651,811</u>	<u>1,712,292</u>	<u>0</u>	<u>99,350</u>	<u>0</u>	<u>359,093</u>
<u>1,792,297</u>	<u>1,927,984</u>	<u>9,218,001</u>	<u>8,770,715</u>	<u>3,649,571</u>	<u>4,673,527</u>	<u>482,129</u>	<u>1,043,068</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
17,886,770	17,928,382	41,256,700	39,207,318	46,453,415	46,260,091	23,324,734	22,648,422
(9,115,073)	(8,209,470)	(25,538,048)	(24,536,736)	(12,639,229)	(11,641,334)	(10,801,426)	(10,113,101)
8,771,697	9,718,912	15,718,652	14,670,582	33,814,186	34,618,757	12,523,308	12,535,321
39,399	6,979	2,201,512	580,799	4,500	3,341	0	140,717
<u>8,811,096</u>	<u>9,725,891</u>	<u>17,920,164</u>	<u>15,251,381</u>	<u>33,818,686</u>	<u>34,622,098</u>	<u>12,523,308</u>	<u>12,676,038</u>
<u>13,280,043</u>	<u>13,591,967</u>	<u>35,629,318</u>	<u>34,319,607</u>	<u>39,515,024</u>	<u>40,355,340</u>	<u>14,611,687</u>	<u>15,556,923</u>
1,410,314	571,923	2,966,409	1,160,120	256,544	104,532	905,098	377,822
0	0	59,669	29,553	106,702	32,636	0	0
<u>1,410,314</u>	<u>571,923</u>	<u>3,026,078</u>	<u>1,189,673</u>	<u>363,246</u>	<u>137,168</u>	<u>905,098</u>	<u>377,822</u>
<u>\$14,690,357</u>	<u>\$14,163,890</u>	<u>\$38,655,396</u>	<u>\$35,509,280</u>	<u>\$39,878,270</u>	<u>\$40,492,508</u>	<u>\$15,516,785</u>	<u>\$15,934,745</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2016 AND 2015

ASSETS	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2016	2015	2016	2015	2016	2015	2016	2015
CURRENT ASSETS:								
Cash and cash equivalents	\$ 206,262	\$ 243,298	\$ 1,140,416	\$ 1,183,219	\$ 206,349	\$ 79,366	\$ 48,387,178	\$ 42,710,740
Accounts receivable	58,865	103,912	131,612	108,340	154,691	75,084	29,277,248	27,079,545
Grants receivable	0	0	0	0	0	0	2,320,896	782,200
Accrued interest	616	930	5,179	4,737	330	127	322,283	311,257
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	153,205	150,485
Inventory	147,916	158,622	0	0	0	0	6,844,761	7,610,488
Prepaid expenses	0	0	0	0	0	0	91,570	88,148
Other assets	0	0	0	0	0	8,802	600	8,802
Total Current Assets	413,659	506,762	1,277,207	1,296,296	361,370	163,379	87,397,741	78,741,665
RESTRICTED ASSETS:								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	0	0	19,762,076	15,904,378
Revenue bond construction account	0	0	0	0	0	0	50,096,012	64,436,795
Cash and marketable securities restricted for Capital Projects	169,966	333,971	2,002,461	1,717,243	0	0	41,343,705	43,363,050
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	953,615	936,580
Bond/rent reserve account	0	0	0	0	0	0	18,417,408	20,169,678
Contingency and revenue guarantee acct.	0	0	0	0	0	0	200,000	1,423,397
Closure and postclosure reserve	0	0	0	0	0	0	2,690,137	0
Total Restricted Assets – Cash and Cash Equivalents	169,966	333,971	2,002,461	1,717,243	0	0	135,016,453	147,787,378
Other:								
Customer security and escrow deposits	0	0	0	0	0	0	5,859,489	5,074,219
Grants receivable	0	0	0	0	0	0	1,327,986	2,907,774
Net pension asset	0	0	0	87,931	0	31,144	0	3,429,495
Total Restricted Assets – Other	0	0	0	87,931	0	31,144	7,187,475	11,411,488
Total Restricted Assets	169,966	333,971	2,002,461	1,805,174	0	31,144	142,203,928	159,198,866
OTHER ASSETS:								
Investments	0	0	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	0	0	2,553,934	2,627,462
Total Other Assets	0	0	0	0	0	0	2,553,934	2,627,462
FIXED ASSETS:								
Property, plant and equipment	14,088,147	13,714,738	13,881,249	13,658,215	3,600,584	3,600,584	1,006,486,790	955,269,011
Accumulated depreciation	(6,449,924)	(5,927,490)	(7,023,161)	(6,580,093)	(457,348)	(387,872)	(388,199,395)	(364,041,026)
Net Plant in Service	7,638,223	7,787,248	6,858,088	7,078,122	3,143,236	3,212,712	618,287,395	591,227,985
Construction in progress	0	206,467	323,629	196,678	0	0	15,586,383	28,132,731
Net Fixed Assets	7,638,223	7,993,715	7,181,717	7,274,800	3,143,236	3,212,712	633,873,778	619,360,716
TOTAL ASSETS	8,221,848	8,834,448	10,461,385	10,376,270	3,504,606	3,407,235	866,029,381	859,928,709
DEFERRED OUTFLOWS OF RESOURCES								
Outflows related to pensions	0	0	228,310	92,516	\$81,442	\$32,769	19,515,701	7,595,992
Loss on refunding of debt	0	0	0	0	0	0	9,660,672	10,190,303
Total deferred outflows of resources	0	0	228,310	92,516	81,442	32,769	29,176,373	17,786,295
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$8,221,848	\$8,834,448	\$10,689,695	\$10,468,786	\$3,586,048	\$3,440,004	\$895,205,754	\$877,715,004

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2016 AND 2015

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2016	2015	2016	2015	2016	2015
CURRENT LIABILITIES:						
Accounts payable	\$4,107,450	\$3,958,566	\$ 252,035	\$ 190,526	\$ 127,731	\$ 145,443
Accrued payroll and payroll taxes	2,012,142	2,141,664	397,998	519,922	139,245	148,149
Accrued sales taxes	490,206	461,888	0	0	176	0
Due to other funds	2,030,196	1,640,604	0	0	0	1,166,500
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	570,749	638,189	11,828	12,923	6,144	6,952
Total Current Liabilities	9,210,743	8,840,911	661,861	723,371	298,656	1,492,404
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	2,170,814	1,893,829	1,151,672	1,511,367	361,632	2,768,189
Accrued interest	3,530,640	2,930,602	1,071,613	1,127,558	0	0
Revenue bonds payable – current maturities	5,690,000	5,695,000	5,047,000	4,945,300	0	0
Special obligation bonds payable	1,370,000	1,335,000	510,000	560,000	0	0
Customer security and escrow deposits	4,097,150	3,630,338	1,124,252	834,198	0	0
Advances from other funds	0	0	0	0	0	0
Total Current Liabilities (Payable from Restricted Assets)	16,858,604	15,484,769	8,904,537	8,978,423	361,632	2,768,189
LONG-TERM LIABILITIES:						
Pension Liability	6,768,803	0	788,235		170,106	
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	99,583	124,738
Revenue bonds payable	150,978,102	156,917,216	89,303,720	94,422,024	0	0
Other long-term liabilities	0	0	0	0	0	0
Special obligation bonds payable	61,190,922	62,717,460	4,940,331	5,968,995	0	0
Total Long-Term Liabilities	218,937,827	219,634,676	95,032,286	100,391,019	269,689	124,738
Total Liabilities	245,007,174	243,960,356	104,598,684	110,092,813	929,977	4,385,331
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	136,584	147,244	0			
Inflows related to pension	1,585,865	146,759	451,141	238,587	97,359	52,160
Total deferred inflows of resources	1,722,449	294,003	451,141	238,587	97,359	52,160
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	0	0	0	0	0	0
County contributions	0	0	0	0	0	0
State contributions	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0
Total Contributed Capital	0	0	0	0	0	0
RETAINED EARNINGS AS RESTATED	208,039,232	199,441,209	168,298,980	160,117,724	34,822,359	30,289,160
Total Fund Equity	208,039,232	199,441,209	168,298,980	160,117,724	34,822,359	30,289,160
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$454,768,855	\$443,695,568	\$273,348,805	\$270,449,124	\$35,849,695	\$34,726,651

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2016 AND 2015

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2016	2015	2016	2015	2016	2015	2016	2015
\$ 51,227	\$ 48,997	\$ 819,496	\$ 614,117	\$ 39,979	\$ 49,583	\$ 63,345	\$ 119,249
223,591	288,290	450,828	584,795	32,226	51,747	307,512	363,653
0	0	0	0	0	0	26	0
462,600	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
47,488	47,061	0	0	0	0	0	0
93,610	77,035	0	18,000	408,467	374,803	30,758	28,209
0	4,712	4,704	121,286	15,205	15,911	0	250
<u>878,516</u>	<u>466,095</u>	<u>1,275,028</u>	<u>1,338,198</u>	<u>495,877</u>	<u>492,044</u>	<u>401,641</u>	<u>511,361</u>
1,100	63	635,528	295,458	481,929	482,336	30,150	34,155
0	0	9,839	18,208	81,452	90,249	0	0
0	0	0	0	0	0	0	0
0	0	365,000	730,000	505,000	1,090,000	0	0
0	0	657,528	609,683	0	0	0	0
0	0	2,539,275	2,850,008	811,519	938,687	97,691	193,688
<u>1,100</u>	<u>63</u>	<u>4,207,170</u>	<u>4,503,357</u>	<u>1,879,900</u>	<u>2,601,272</u>	<u>127,841</u>	<u>227,843</u>
473,835		996,649		86,193		304,093	
0	0	0	0	0	0	0	0
553,451	600,939	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	2,690,137	0	0	0	0	0
0	0	2,052,421	2,794,489	20,635,835	21,635,206	0	0
<u>1,027,286</u>	<u>600,939</u>	<u>5,739,207</u>	<u>2,794,489</u>	<u>20,722,028</u>	<u>21,635,206</u>	<u>304,093</u>	<u>0</u>
<u>1,906,902</u>	<u>1,067,097</u>	<u>11,221,405</u>	<u>8,636,044</u>	<u>23,097,805</u>	<u>24,728,522</u>	<u>833,575</u>	<u>739,204</u>
<u>271,196</u>	<u>150,475</u>	<u>570,425</u>	<u>305,231</u>	<u>49,332</u>	<u>27,503</u>	<u>174,046</u>	<u>99,406</u>
<u>271,196</u>	<u>150,475</u>	<u>570,425</u>	<u>305,231</u>	<u>49,332</u>	<u>27,503</u>	<u>174,046</u>	<u>99,406</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>12,512,259</u>	<u>12,946,318</u>	<u>26,863,566</u>	<u>26,568,005</u>	<u>16,731,133</u>	<u>15,736,483</u>	<u>14,509,164</u>	<u>15,096,135</u>
<u>12,512,259</u>	<u>12,946,318</u>	<u>26,863,566</u>	<u>26,568,005</u>	<u>16,731,133</u>	<u>15,736,483</u>	<u>14,509,164</u>	<u>15,096,135</u>
<u>\$14,690,357</u>	<u>\$14,163,890</u>	<u>\$38,655,396</u>	<u>\$35,509,280</u>	<u>\$39,878,270</u>	<u>\$40,492,508</u>	<u>\$15,516,785</u>	<u>\$15,934,745</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2016 AND 2015

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2016	2015	2016	2015	2016	2015	2016	2015
CURRENT LIABILITIES:								
Accounts payable	\$ 12,536	\$ 14,485	\$ 40,649	\$ 14,558	\$ 1,727	\$ 6,665	\$ 5,516,175	\$ 5,162,189
Accrued payroll and payroll taxes	22,872	29,423	38,317	59,317	7,639	14,622	3,632,370	4,201,582
Accrued sales taxes	0	0	0	0	0	0	490,408	461,888
Due to other funds	0	0	0	0	0	0	2,492,796	2,807,104
Loans payable to other funds – current maturities	73,529	70,809	0	0	79,676	79,676	153,205	150,485
Obligations under capital leases	0	0	0	0	0	0	72,643	72,216
Unearned revenue	0	0	0	0	0	0	533,040	498,252
Other liabilities	3,150	2,400	5,052	5,052	984	0	617,816	807,675
Total Current Liabilities	112,087	117,117	84,018	78,927	90,026	100,963	13,508,453	14,161,391
CURRENT LIABILITIES (Payable from Restricted Assets):								
Construction contracts payable	852	10,708	19,554	18,602	0	0	4,853,231	7,014,707
Accrued interest	0	0	0	0	0	0	4,693,544	4,166,617
Revenue bonds payable – current maturities	0	0	0	0	0	0	10,737,000	10,640,300
Special obligation bonds payable	0	0	0	0	0	0	2,750,000	3,715,000
Customer security and escrow deposits	0	0	0	0	0	0	5,878,930	5,074,219
Advances from other funds	0	0	0	0	0	0	3,448,485	3,982,383
Total Current Liabilities (Payable from Restricted Assets)	852	10,708	19,554	18,602	0	0	32,361,190	34,593,226
LONG-TERM LIABILITIES:								
Pension Liability			76,707		27,363	0	9,691,984	
Loans payable to other funds	427,220	500,748	0	0	2,126,714	2,126,714	2,553,934	2,627,462
Obligations under capital leases	0	0	0	0	0	0	653,034	725,677
Revenue bonds payable	0	0	0	0	0	0	240,281,822	251,339,240
Other long-term liabilities	0	0	0	0	0	0	2,690,137	0
Special obligation bonds payable	0	0	0	0	0	0	88,819,509	93,116,150
Total Long-Term Liabilities	427,220	500,748	76,707	0	2,154,077	2,126,714	344,690,420	347,808,529
Total Liabilities	540,159	628,573	180,279	97,529	2,244,103	2,227,677	390,560,063	396,563,146
DEFERRED INFLOWS OF RESOURCES								
Inflows related to pensions	0	0	43,903	24,341	15,661	8,622	136,584	147,244
Total deferred inflows of resources	0	0	43,903	24,341	15,661	8,622	3,258,928	1,053,084
CONTRIBUTED CAPITAL (Net):								
Municipal contributions	0	0	0	0	0	0	0	0
County contributions	0	0	0	0	0	0	0	0
State contributions	0	0	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0	0	0
Total Contributed Capital	0	0	0	0	0	0	0	0
RETAINED EARNINGS	7,681,689	8,205,875	10,465,513	10,346,916	1,326,284	1,203,705	501,250,179	479,951,530
Total Fund Equity	7,681,689	8,205,875	10,465,513	10,346,916	1,326,284	1,203,705	501,250,179	479,951,530
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$8,221,848	\$8,834,448	\$10,689,695	\$10,468,786	\$3,586,048	\$3,440,004	\$895,205,754	\$877,715,004

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2016	2015	2016	2015	2016	2015
OPERATING REVENUES:						
Charges for services	\$155,212,893	\$148,017,154	\$22,627,392	\$20,597,586	\$712,502	\$694,012
OPERATING EXPENSES:						
Personal services	20,893,364	18,837,101	4,822,491	4,661,774	1,326,809	1,131,008
Materials, supplies, and power	73,939,979	74,376,141	1,003,936	1,068,802	211,631	197,230
Travel and training	345,893	290,399	6,589	7,820	22,694	19,864
Intragovernmental	6,363,710	5,481,712	1,702,198	1,614,286	354,766	298,535
Utilities, services, and miscellaneous	10,822,855	11,350,496	2,871,992	1,868,960	910,202	892,153
TOTAL OPERATING EXPENSES	112,365,801	110,335,849	10,407,206	9,221,642	2,826,102	2,538,790
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	42,847,092	37,681,305	12,220,186	11,375,944	(2,113,600)	(1,844,778)
Payment-in-lieu-of-tax	(15,746,363)	(15,223,336)	0	0	0	0
Depreciation	(15,069,433)	(14,822,021)	(5,129,778)	(5,048,510)	(863,215)	(831,022)
OPERATING INCOME (LOSS)	12,031,296	7,635,948	7,090,408	6,327,434	(2,976,815)	(2,675,800)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	2,328,545	2,757,064	1,247,128	1,300,201	39,682	163,662
Revenue from other governmental units	0	11,991	0	0	183,558	57,870
Miscellaneous revenue	1,837,203	1,726,411	319,263	35,578	67,677	9,045
Interest expense	(8,145,631)	(6,951,636)	(2,568,836)	(2,561,784)	(86,998)	(99,515)
Loss on disposal of fixed assets	(761,565)	(59,045)	(24,946)	(13,938)	0	0
Miscellaneous expense	(4,649)	(623,127)	(398,693)	(608,507)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(4,746,097)	(3,138,342)	(1,426,084)	(1,848,450)	203,919	131,062
INCOME (LOSS) BEFORE OPERATING TRANSFERS	7,285,199	4,497,606	5,664,324	4,478,984	(2,772,896)	(2,544,738)
OPERATING TRANSFERS:						
Operating transfers from other funds	0	503,552	117,923	0	3,183,552	2,588,395
Operating transfers to other funds	(987,642)	(799,112)	(185,136)	(116,937)	0	0
TOTAL OPERATING TRANSFERS	(987,642)	(295,560)	(67,213)	(116,937)	3,183,552	2,588,395
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	6,297,557	4,202,046	5,597,111	4,362,047	410,656	43,657
Capital contribution	2,300,466	409,131	2,584,145	2,266,627	4,122,543	3,316,408
NET INCOME (LOSS)	8,598,023	4,611,177	8,181,256	6,628,674	4,533,199	3,360,065
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	8,598,023	4,611,177	8,181,256	6,628,674	4,533,199	3,360,065
RETAINED EARNINGS, BEGINNING OF PERIOD AS RESTATED	199,441,209	194,830,032	160,117,724	153,489,050	30,289,160	26,929,095
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>\$208,039,232</u>	<u>\$199,441,209</u>	<u>\$168,298,980</u>	<u>\$160,117,724</u>	<u>\$34,822,359</u>	<u>\$30,289,160</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2016	2015	2016	2015	2016	2015	2016	2015
\$2,031,376	\$2,073,373	\$ 19,889,348	\$ 18,022,245	\$4,154,260	4,044,297	\$ 4,243,961	\$ 4,145,589
3,958,268	3,632,846	6,148,634	5,633,749	538,910	470,607	3,635,982	3,348,047
1,297,631	1,563,896	3,536,284	3,795,734	143,274	169,036	1,020,471	1,032,942
4,057	5,159	8,016	5,966	3,518	2,707	7,290	6,143
1,051,908	935,504	2,344,825	2,072,096	192,011	234,440	765,058	702,872
885,830	809,151	5,279,422	1,794,790	341,260	291,287	1,131,793	1,078,671
7,197,694	6,946,556	17,317,181	13,302,335	1,218,973	1,168,077	6,560,594	6,168,675
(5,166,318)	(4,873,183)	2,572,167	4,719,910	2,935,287	2,876,220	(2,316,633)	(2,023,086)
0	0	0	0	0	0	0	0
(965,977)	(877,416)	(1,945,074)	(1,858,164)	(1,003,833)	(998,746)	(688,325)	(680,143)
(6,132,295)	(5,750,599)	627,093	2,861,746	1,931,454	1,877,474	(3,004,958)	(2,703,229)
45,067	52,590	284,960	355,053	356,322	398,292	35,654	50,828
2,305,196	2,278,773	62,689	87,752	0	0	6,470	0
49,810	54,099	188,404	216,045	416	2,043	110,333	75,768
(5,189)	0	(122,505)	(132,654)	(961,240)	(1,034,409)	(2,622)	(4,286)
(32,282)	(5,477)	(534,418)	(337,208)	(660)	(3,405)	0	(1,199)
(1,738)	(1,128)	(22,581)	(266)	(35,584)	(39,640)	(4,395)	(4,723)
2,360,864	2,378,857	(143,451)	188,722	(640,746)	(677,119)	145,440	116,388
(3,771,431)	(3,371,742)	483,642	3,050,468	1,290,708	1,200,355	(2,859,518)	(2,586,841)
3,316,886	2,897,542	0	0	0	300,000	2,362,547	2,385,646
(1,530)	(1,530)	(188,081)	(122,346)	(296,058)	(296,058)	(90,000)	0
3,315,356	2,896,012	(188,081)	(122,346)	(296,058)	3,942	2,272,547	2,385,646
(456,075)	(475,730)	295,561	2,928,122	994,650	1,204,297	(586,971)	(201,195)
22,016	878,174	0	0	0	0	0	0
(434,059)	402,444	295,561	2,928,122	994,650	1,204,297	(586,971)	(201,195)
0	0	0	0	0	0	0	0
(434,059)	402,444	295,561	2,928,122	994,650	1,204,297	(586,971)	(201,195)
12,946,318	12,543,874	26,568,005	23,639,883	15,736,483	14,532,186	15,096,135	15,297,330
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$12,512,259</u>	<u>\$12,946,318</u>	<u>\$26,863,566</u>	<u>\$26,568,005</u>	<u>\$16,731,133</u>	<u>\$15,736,483</u>	<u>\$14,509,164</u>	<u>\$15,096,135</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2016	2015	2016	2015	2016	2015	2016	2015
OPERATING REVENUES:								
Charges for services	\$ 331,815	\$ 431,885	\$ 1,613,480	\$ 1,273,489	\$ 256,693	\$ 328,724	\$ 211,073,720	\$ 199,628,354
OPERATING EXPENSES:								
Personal services	256,335	239,845	481,402	461,159	98,125	179,790	42,160,320	38,595,926
Materials, supplies, and power	48,461	51,346	136,037	167,723	4,823	10,216	81,342,527	82,433,066
Travel and training	0	70	2,899	1,671	0	0	400,956	339,799
Intragovernmental	85,888	90,575	220,600	195,904	44,117	29,946	13,125,081	11,655,870
Utilities, services, and miscellaneous	157,190	108,203	71,477	184,668	112,262	268,385	22,584,283	18,646,764
TOTAL OPERATING EXPENSES	547,874	490,039	912,415	1,011,125	259,327	488,337	159,613,167	151,671,425
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(216,059)	(58,154)	701,065	262,364	(2,634)	(159,613)	51,460,553	47,956,929
Payment-in-lieu-of-tax	0	0	0	0	0	0	(15,746,363)	(15,223,336)
Depreciation	(459,010)	(470,372)	(506,186)	(511,900)	(69,476)	(69,689)	(26,700,307)	(26,167,983)
OPERATING INCOME (LOSS)	(675,069)	(528,526)	194,879	(249,536)	(72,110)	(229,302)	9,013,883	6,565,610
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	8,173	22,239	62,993	79,525	1,548	3,010	4,410,072	5,182,464
Revenue from other governmental units	0	0	0	43,271	0	0	2,557,913	2,479,657
Miscellaneous revenue	13,284	975	12,150	23,319	0	14,205	2,598,540	2,157,488
Interest expense	(20,574)	(23,192)	0	0	(11,032)	(11,032)	(11,924,627)	(10,818,508)
Loss on disposal of fixed assets	0	0	(15,977)	0	0	0	(1,369,848)	(420,272)
Miscellaneous expense	0	0	0	0	0	(13,692)	(467,640)	(1,291,083)
TOTAL NONOPERATING REVENUES (EXPENSES)	883	22	59,166	146,115	(9,484)	(7,509)	(4,195,590)	(2,710,254)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(674,186)	(528,504)	254,045	(103,421)	(81,594)	(236,811)	4,818,293	3,855,356
OPERATING TRANSFERS:								
Operating transfers from other funds	150,000	150,000	47,000	39,000	208,650	125,000	9,386,558	8,989,135
Operating transfers to other funds	0	0	(182,448)	(61,053)	(4,477)	(4,507)	(1,935,372)	(1,401,543)
TOTAL OPERATING TRANSFERS	150,000	150,000	(135,448)	(22,053)	204,173	120,493	7,451,186	7,587,592
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(524,186)	(378,504)	118,597	(125,474)	122,579	(116,318)	12,269,479	11,442,948
Capital contribution	0	1,172,151	0	76,520	0	0	9,029,170	8,119,011
NET INCOME (LOSS)	(524,186)	793,647	118,597	(48,954)	122,579	(116,318)	21,298,649	19,561,959
Amortization of contributed capital	0	0	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(524,186)	793,647	118,597	(48,954)	122,579	(116,318)	21,298,649	19,561,959
RETAINED EARNINGS, BEGINNING OF PERIOD	8,205,875	7,412,228	10,346,916	10,395,870	1,203,705	1,320,023	479,951,530	460,389,571
Equity transfer from other funds	0	0	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	<u>\$7,681,689</u>	<u>\$8,205,875</u>	<u>\$10,465,513</u>	<u>\$10,346,916</u>	<u>\$1,326,284</u>	<u>\$1,203,705</u>	<u>\$501,250,179</u>	<u>\$479,951,530</u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015**

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2016	2015	2016	2015	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$12,031,296	\$7,635,948	\$ 7,090,408	\$ 6,327,434	\$ (2,976,815)	\$ (2,675,800)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	15,069,433	14,822,021	5,129,778	5,048,510	863,215	831,022
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	(2,158,700)	(769,942)	56,898	92,435	19,381	(35,228)
Decrease (increase) in due from other funds	0	1,128,200	0	0	0	0
Decrease (increase) in loans receivable from other funds	70,808	68,191	0	0	0	0
Increase (decrease) in accounts payable	148,884	(315,326)	61,509	(66,856)	(17,712)	61,164
Increase (decrease) in accrued payroll	(129,522)	(673)	(121,924)	8,378	(8,904)	9,302
Decrease (increase) in inventory	959,122	423,568	(3,860)	(3,717)	0	0
Decrease (increase) in prepaid expenses	(4,006)	1,592	234	19,936	(136)	(914)
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accrued sales tax	28,318	(1,166)	0	0	176	0
Increase (decrease) in due to other funds	389,592	39,058	0	0	(1,166,500)	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	399,372	328,173	288,959	267,392	(808)	(1,821,223)
Increase/(decrease) in net pension obligation	1,699,499	192,394	423,394	22,643	95,678	4,952
Unrealized gain (loss) on cash equivalents	202,843	1,031,822	71,482	222,840	(14,994)	62,163
Other nonoperating revenue (expense)	1,837,203	1,726,411	319,263	35,578	67,677	9,045
Net cash provided by (used for) operating activities	<u>30,544,142</u>	<u>26,310,271</u>	<u>13,316,141</u>	<u>11,974,573</u>	<u>(3,139,742)</u>	<u>(3,555,517)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	503,552	117,923	0	3,183,552	2,588,395
Operating transfers out	(987,642)	(799,112)	(185,136)	(116,937)	0	0
Operating grants	0	11,991	0	0	183,558	74,215
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(987,642)</u>	<u>(283,569)</u>	<u>(67,213)</u>	<u>(116,937)</u>	<u>3,367,110</u>	<u>2,662,610</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	0	33,765,564	4,983,228	21,525,264	0	0
Debt service – interest payments	(7,545,593)	(7,138,544)	(2,715,889)	(2,324,620)	(86,998)	(99,515)
Debt service – principal and advance refunding payments	(7,435,652)	(8,324,739)	(10,953,152)	(4,703,606)	(25,155)	(24,290)
Acquisition and construction of capital assets	(16,251,818)	(18,136,641)	(6,393,941)	(2,319,572)	(4,278,799)	(1,097,779)
Decrease in construction contracts	(1,893,829)	(1,439,481)	(1,511,367)	(1,744,505)	(2,768,189)	(95,699)
Fiscal agent fees payments	(4,694)	(623,127)	(398,693)	(608,507)	0	0
Capital contributions	0	0	0	14,747	5,720,730	870,746
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>(33,131,586)</u>	<u>(1,896,968)</u>	<u>(16,989,814)</u>	<u>9,839,201</u>	<u>(1,438,411)</u>	<u>(446,537)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	2,125,861	1,721,679	1,171,694	1,051,439	56,214	106,006
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>2,125,861</u>	<u>1,721,679</u>	<u>1,171,694</u>	<u>1,051,439</u>	<u>56,214</u>	<u>106,006</u>
Net increase (decrease) in cash and cash equivalents	(1,449,225)	25,851,413	(2,569,192)	22,748,276	(1,154,829)	(1,233,438)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD						
	<u>117,501,777</u>	<u>91,650,364</u>	<u>44,339,419</u>	<u>21,591,143</u>	<u>4,491,596</u>	<u>5,725,034</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD						
	<u>\$116,052,552</u>	<u>\$117,501,777</u>	<u>\$41,770,227</u>	<u>\$44,339,419</u>	<u>\$3,336,767</u>	<u>\$4,491,596</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2016	2015	2016	2015	2016	2015	2016	2015
\$ (6,132,295)	\$ (5,750,599)	\$ 627,093	\$ 2,861,746	\$ 1,931,454	\$ 1,877,474	\$ (3,004,958)	\$ (2,703,229)
965,977	877,416	1,945,074	1,858,164	1,003,833	998,746	688,325	680,143
(161)	(188,125)	(139,866)	(12,955)	24,631	(64,426)	57,946	173
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
2,230	(2,543)	205,379	(217,270)	(9,604)	3,309	(55,904)	(4,335)
(64,699)	22,631	(133,967)	28,785	(19,521)	9,549	(56,141)	14,232
0	0	(200,241)	48,486	0	0	0	207
0	0	0	0	0	0	(1,264)	956
1,750	24,484	(600)	0	0	1,873	0	0
0	0	0	0	0	0	26	0
462,600	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
11,863	(47,359)	2,603,400	(267,512)	32,958	(137,997)	2,299	(1,746)
299,736	14,287	558,163	28,982	55,360	2,612	210,550	9,439
8,750	25,430	15,530	132,025	8,178	63,600	5,268	18,328
49,810	54,099	188,404	216,045	416	2,043	110,333	75,768
(4,394,439)	(4,970,279)	5,668,369	4,676,496	3,027,705	2,756,783	(2,043,520)	(1,910,064)
3,316,886	2,897,542	0	0	0	300,000	2,362,547	2,385,646
(1,530)	(1,530)	(188,081)	(122,346)	(296,058)	(296,058)	(90,000)	0
793,577	2,035,541	35,612	82,541	0	0	6,470	0
0	0	0	0	0	0	0	0
4,108,933	4,931,553	(152,469)	(39,805)	(296,058)	3,942	2,279,017	2,385,646
0	0	1,275,073	0	1,193,439	0	0	0
(5,189)	0	(185,192)	(142,844)	(1,078,433)	(1,042,149)	(2,622)	(4,286)
(47,061)	0	(2,357,939)	(700,000)	(2,743,480)	(1,050,000)	0	0
(82,364)	(1,016,185)	(4,512,747)	(1,926,081)	280,848	(55,414)	(505,445)	(220,923)
(63)	(124,700)	(295,458)	(62,157)	(482,336)	0	(34,155)	(42)
(1,738)	(1,128)	(22,581)	(266)	(35,584)	(39,640)	(4,395)	(4,723)
3,617	994,959	0	0	0	0	0	(94,334)
0	0	(310,733)	2,194,648	(127,168)	(124,964)	(95,997)	0
0	0	0	0	0	0	0	0
(132,798)	(147,054)	(6,409,577)	(636,700)	(2,992,714)	(2,312,167)	(642,614)	(324,308)
37,480	28,119	269,556	221,881	337,850	335,694	30,951	32,963
0	0	0	0	0	0	0	0
37,480	28,119	269,556	221,881	337,850	335,694	30,951	32,963
(380,824)	(157,661)	(624,121)	4,221,872	76,783	784,252	(376,166)	184,237
2,151,105	2,308,766	15,601,021	11,379,149	5,503,613	4,719,361	2,426,709	2,242,472
<u>\$1,770,281</u>	<u>\$2,151,105</u>	<u>\$14,976,900</u>	<u>\$15,601,021</u>	<u>\$5,580,396</u>	<u>\$5,503,613</u>	<u>\$2,050,543</u>	<u>\$2,426,709</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2016	2015	2016	2015	2016	2015	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:								
Operating income (loss)	\$ (675,069)	\$ (528,526)	\$ 194,879	\$ (249,536)	\$ (72,110)	\$ (229,302)	\$ 9,013,883	\$ 6,565,610
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	459,010	470,372	506,186	511,900	69,476	69,689	26,700,307	26,167,983
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	45,047	28,838	(23,272)	(1,059)	(79,607)	69,413	(2,197,703)	(880,876)
Decrease (increase) in due from other funds	0	0	0	0	0	0	0	1,128,200
Decrease (increase) in loans receivable from other funds	0	0	0	0	0	0	70,808	68,191
Increase (decrease) in accounts payable	(1,199)	(19,199)	26,091	(20,527)	(4,938)	(68,888)	354,736	(650,471)
Increase (decrease) in accrued payroll	(6,551)	(2,096)	(21,000)	11,617	(6,983)	(2,506)	(569,212)	99,219
Decrease (increase) in inventory	10,706	(93)	0	0	0	0	765,727	468,451
Decrease (increase) in prepaid expenses	0	0	0	0	0	0	(5,172)	21,570
Decrease (increase) in other assets	0	0	0	0	8,802	(124)	9,952	26,233
Increase (decrease) in accrued sales tax	0	0	0	0	0	0	28,520	(1,166)
Increase (decrease) in due to other funds	0	0	0	0	0	0	(314,308)	39,058
Increase (decrease) in loans payable to other funds	2,720	2,618	0	0	0	0	2,720	2,618
Increase (decrease) in other liabilities	0	0	0	0	0	0	3,338,043	(1,680,272)
Increase/(decrease) in net pension obligation	0	0	48,406	2,311	17,857	819	3,408,643	278,439
Unrealized gain (loss) on cash equivalents	(509)	(8,423)	7,038	27,911	265	(1,067)	303,851	1,574,629
Other nonoperating revenue (expense)	13,284	975	12,150	23,319	0	14,205	2,598,540	2,157,488
Net cash provided by (used for) operating activities	<u>(152,561)</u>	<u>(55,534)</u>	<u>750,478</u>	<u>305,936</u>	<u>(67,238)</u>	<u>(147,761)</u>	<u>43,509,335</u>	<u>35,384,904</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	150,000	150,000	47,000	39,000	208,650	125,000	9,386,558	8,989,135
Operating transfers out	0	0	(182,448)	(61,053)	(4,477)	(4,507)	(1,935,372)	(1,401,543)
Operating grants	0	0	0	43,271	0	0	1,019,217	2,247,559
Equity transfer	0	0	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>150,000</u>	<u>150,000</u>	<u>(135,448)</u>	<u>21,218</u>	<u>204,173</u>	<u>120,493</u>	<u>8,470,403</u>	<u>9,835,151</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:								
Proceeds from bonds, loans, and capital leases	0	0	0	0	0	0	7,451,740	55,290,828
Debt service – interest payments	(20,574)	(23,192)	0	0	(11,032)	(11,032)	(11,651,522)	(10,786,182)
Debt service – principal and advance refunding payments	(73,528)	(70,809)	0	0	0	0	(23,635,967)	(14,873,444)
Acquisition and construction of capital assets	(102,666)	(288,334)	(409,526)	(168,646)	0	(6,997)	(32,256,458)	(25,236,572)
Decrease in construction contracts	(10,708)	0	(18,602)	0	0	0	(7,014,707)	(3,466,584)
Fiscal agent fees payments	0	0	0	0	0	0	(467,685)	(1,277,391)
Capital contributions	0	1,172,151	0	76,520	0	0	5,724,347	3,034,789
Proceeds from advances from other funds	0	(1,128,200)	0	0	0	0	(533,898)	941,484
Other	0	0	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(207,476)</u>	<u>(338,384)</u>	<u>(428,128)</u>	<u>(92,126)</u>	<u>(11,032)</u>	<u>(18,029)</u>	<u>(62,384,150)</u>	<u>3,626,928</u>
CASH FLOWS FROM INVESTING ACTIVITIES –								
Interest received	8,996	31,326	55,513	52,322	1,080	4,203	4,095,195	3,585,632
Bond investments sold	0	0	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>8,996</u>	<u>31,326</u>	<u>55,513</u>	<u>52,322</u>	<u>1,080</u>	<u>4,203</u>	<u>4,095,195</u>	<u>3,585,632</u>
Net increase (decrease) in cash and cash equivalents	(201,041)	(212,592)	242,415	287,350	126,983	(41,094)	(6,309,217)	52,432,615
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD								
	<u>577,269</u>	<u>789,861</u>	<u>2,900,462</u>	<u>2,613,112</u>	<u>79,366</u>	<u>120,460</u>	<u>195,572,337</u>	<u>143,139,722</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD								
	<u>\$376,228</u>	<u>\$577,269</u>	<u>\$3,142,877</u>	<u>\$2,900,462</u>	<u>\$206,349</u>	<u>\$79,366</u>	<u>\$189,263,120</u>	<u>\$195,572,337</u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2016	2015	2016	2015	2016	2015
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$29,018,426	\$21,006,770	\$7,711,940	\$7,984,554	\$845,647	\$838,139
Restricted assets – cash and cash equivalents	87,034,126	96,495,007	34,058,287	36,354,865	2,491,120	3,653,457
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$116,052,552</u>	<u>\$117,501,777</u>	<u>\$41,770,227</u>	<u>\$44,339,419</u>	<u>\$3,336,767</u>	<u>\$4,491,596</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	\$2,300,466	\$409,131	\$2,584,145	\$2,251,880	\$0	\$0
Construction contracts payable	2,170,814	1,893,829	11,828	12,923	298,656	1,492,404
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$4,471,280</u>	<u>\$2,302,960</u>	<u>\$2,595,973</u>	<u>\$2,264,803</u>	<u>\$298,656</u>	<u>\$1,492,404</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2016	2015	2016	2015	2016	2015	2016	2015
\$0	\$770,309	\$5,758,899	\$7,932,915	\$1,930,825	\$929,436	\$1,568,414	\$1,742,734
<u>1,770,281</u>	<u>1,380,796</u>	<u>9,218,001</u>	<u>7,668,106</u>	<u>3,649,571</u>	<u>4,574,177</u>	<u>482,129</u>	<u>683,975</u>
<u>\$1,770,281</u>	<u>\$2,151,105</u>	<u>\$14,976,900</u>	<u>\$15,601,021</u>	<u>\$5,580,396</u>	<u>\$5,503,613</u>	<u>\$2,050,543</u>	<u>\$2,426,709</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>878,516</u>	<u>466,095</u>	<u>4,704</u>	<u>121,286</u>	<u>15,205</u>	<u>15,911</u>	<u>401,641</u>	<u>511,361</u>
<u>\$878,516</u>	<u>\$466,095</u>	<u>\$4,704</u>	<u>\$121,286</u>	<u>\$15,205</u>	<u>\$15,911</u>	<u>\$401,641</u>	<u>\$511,361</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2016	2015	2016	2015	2016	2015	2016	2015
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$206,262	\$243,298	\$1,140,416	\$1,183,219	\$206,349	\$79,366	\$48,387,178	\$42,710,740
Restricted assets – cash and cash equivalents	169,966	333,971	2,002,461	1,717,243	0	0	140,875,942	152,861,597
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$376,228</u>	<u>\$577,269</u>	<u>\$3,142,877</u>	<u>\$2,900,462</u>	<u>\$206,349</u>	<u>\$79,366</u>	<u>\$189,263,120</u>	<u>\$195,572,337</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed electric, water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$4,884,611	\$2,661,011
Construction contracts payable	852	10,708	84,018	78,927	0	0	3,866,234	4,603,444
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$852</u>	<u>\$10,708</u>	<u>\$84,018</u>	<u>\$78,927</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,750,845</u>	<u>\$7,264,455</u>

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

**ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Residential sales	\$52,115,459	\$50,308,068
Commercial and industrial sales	61,983,629	59,733,731
Intragovernmental sales	1,185,131	1,240,714
Street lighting and traffic signs	85,470	53,833
Sales to public authorities	8,557,304	9,089,999
Sales for resale	1,072,511	1,168,782
Miscellaneous	<u>4,357,892</u>	<u>3,245,280</u>
TOTAL OPERATING REVENUES	<u>129,357,396</u>	<u>124,840,407</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	186,289	286,402
Steam expenses	439,999	633,814
Electrical expenses	2,152,443	2,150,178
Miscellaneous steam power expenses	521,292	588,875
Fuel – coal	0	2,053,560
Fuel – gas and biomass	<u>1,040,511</u>	<u>627,908</u>
Total Operations	<u>4,340,534</u>	<u>6,340,737</u>
Maintenance		
Supervision and engineering	682,100	553,159
Maintenance of structures	75	1,477
Maintenance of boiler plants	873,328	1,562,172
Maintenance of electrical plant	293,617	446,163
Maintenance – other	<u>282,935</u>	<u>282,920</u>
Total Maintenance	<u>2,132,055</u>	<u>2,845,891</u>
Other:		
Purchased power	67,408,120	66,302,732
Fuel	167,707	651,103
Transportation and other production	<u>61</u>	<u>79</u>
Total Other	<u>67,575,888</u>	<u>66,953,914</u>
Total Production	<u>74,048,477</u>	<u>76,140,542</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	1,074,058	945,125
Load dispatching	2,251,807	1,882,460
Station	1,261,100	1,157,423
Overhead line	1,236,652	1,353,261
Underground line	387,559	643,296
Street lighting and signal system	0	0
Meter services	846,658	778,790
Customer installation	100,849	115,573
Miscellaneous distribution	1,660,178	719,433
Transportation	424,732	451,852
Storeroom	711,282	87,220
Rents	25,084	16,854
Transmission of electricity	<u>91,407</u>	<u>108,467</u>
Total Operations	<u>10,071,366</u>	<u>8,259,754</u>

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

ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
Maintenance:		
Supervision and engineering	\$2,011	\$849
Maintenance of structures	547,295	416,997
Maintenance of station equipment	157,498	191,603
Maintenance of overhead lines	3,262,056	2,961,407
Maintenance of underground lines	649,832	771,316
Maintenance of line transformer	24,080	11,825
Maintenance of street lights and signal system	583,832	513,745
Maintenance of meters	3,663	2,913
Maintenance of miscellaneous distribution plant	10,448	9,979
Total Maintenance	<u>5,240,715</u>	<u>4,880,634</u>
Total Transmission and Distribution	<u>15,312,081</u>	<u>13,140,388</u>
Accounting and Collection:		
Meter reading	395,727	359,892
Customer records and collection	3,663,229	2,950,969
Uncollectible accounts	144,162	427,984
Total Accounting and Collection	<u>4,203,118</u>	<u>3,738,845</u>
Administrative and General:		
Salaries	771,510	798,051
Property insurance	868,404	669,514
Office supplies and expense	148,340	276,299
Communication services	1,950	2,020
Maintenance of communication equipment	13,769	28,989
Outside services employed	94,419	131,365
Miscellaneous general expense	0	0
Merchandise/jobbing and contract work	213,669	196,329
Demonstrating and selling	37,260	41,321
Rents	0	0
Energy conservation	2,280,954	2,364,688
Total Administrative and General	<u>4,430,275</u>	<u>4,508,576</u>
TOTAL OPERATING EXPENSES	<u>97,993,951</u>	<u>97,528,351</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$31,363,445</u>	<u>\$27,312,056</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Residential sales	\$17,513,700	\$16,046,067
Commercial and industrial sales	6,900,604	6,201,551
Miscellaneous	<u>1,441,193</u>	<u>929,129</u>
TOTAL OPERATING REVENUES	<u>25,855,497</u>	<u>23,176,747</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	90,999	114,939
Operating labor and expense	1,013	22,488
Purchase of water for resale	22,508	17,013
Maintenance of wells	13,969	19,697
Miscellaneous	<u>60,934</u>	<u>129,694</u>
Total Source of Supply	<u>189,423</u>	<u>303,831</u>
Power and Pumping		
Supervision and engineering	59,774	88,962
Operating labor and expense	927,080	888,338
Maintenance of structures and improvements	161,393	212,132
Maintenance of pumping equipment	543,828	522,881
Power purchased	1,296,804	1,234,416
Miscellaneous	<u>6,902</u>	<u>20,071</u>
Total Power and Pumping	<u>2,995,781</u>	<u>2,966,800</u>
Purification:		
Supplies and expense	1,007,437	820,846
Labor	0	0
Chemicals	725,726	741,978
Maintenance of purification equipment	<u>125,942</u>	<u>65,790</u>
Total Purification	<u>1,859,105</u>	<u>1,628,614</u>
Total Production	<u>5,044,309</u>	<u>4,899,245</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	733,730	814,584
Maps and records	634,138	159,416
Transmission and distributions lines	157,286	147,519
Meter	<u>206,355</u>	<u>193,660</u>
Total Operations	<u>1,731,509</u>	<u>1,315,179</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
Maintenance:		
Supervision and engineering	\$2,949	\$5,258
Maintenance of structures and improvements	41,769	18,218
Maintenance of transmission/distribution lines	2,175,060	2,027,561
Maintenance of distribution reservoirs	4,885	1
Maintenance of services	1,113,603	859,801
Maintenance of meters	265,608	279,202
Maintenance of hydrants	86,762	138,634
Maintenance of miscellaneous plants	113,029	119,329
Total Maintenance	<u>3,803,665</u>	<u>3,448,004</u>
Other:		
Stores	285,893	122,479
Transportation	306,915	335,433
Total Other	<u>592,808</u>	<u>457,912</u>
Total Transmission and Distribution	<u>6,127,982</u>	<u>5,221,095</u>
Accounting and Collection:		
Meter reading	263,140	203,139
Billing and accounting	1,591,809	1,484,985
Uncollectible accounts	119,870	114,114
Total Accounting and Collection	<u>1,974,819</u>	<u>1,802,238</u>
Administrative and General:		
General office salaries	250,733	238,786
Insurance	446,641	404,440
Special service	323,384	56,855
Office supplies and expense	146,121	102,347
Rent	0	0
Miscellaneous	0	0
Energy conservation	57,570	79,784
Merchandise/jobbing and contract work	0	2,709
Total Administrative and General	<u>1,224,449</u>	<u>884,921</u>
TOTAL OPERATING EXPENSES	<u>14,371,559</u>	<u>12,807,499</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$11,483,938</u>	<u>\$10,369,248</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$ 22,627,392</u>	<u>\$ 20,597,586</u>
OPERATING EXPENSES:		
Administration:		
Personal services	1,489,689	1,171,366
Materials and supplies	29,056	23,804
Travel and training	3,439	4,840
Intragovernmental	1,317,088	1,223,465
Utilities, services, and miscellaneous	<u>388,041</u>	<u>218,501</u>
Total Administration	<u>3,227,313</u>	<u>2,641,976</u>
Treatment Plant:		
Personal services	2,121,845	2,280,449
Materials and supplies	697,334	823,406
Travel and training	2,760	2,820
Intragovernmental	225,104	230,441
Utilities, services and miscellaneous	<u>1,604,574</u>	<u>1,153,099</u>
Total Treatment Plant	<u>4,651,617</u>	<u>4,490,215</u>
Pump Stations:		
Personal services	139,366	147,646
Materials and supplies	32,695	24,329
Travel and training	270	160
Intragovernmental	5,421	5,709
Utilities, services, and miscellaneous	<u>421,767</u>	<u>351,455</u>
Total Pump Stations	<u>599,519</u>	<u>529,299</u>
Maintenance:		
Personal services	1,071,591	1,062,313
Materials and supplies	244,851	197,263
Travel and training	120	0
Intragovernmental	154,585	154,671
Utilities, services, and miscellaneous	<u>457,610</u>	<u>145,905</u>
Total Maintenance	<u>1,928,757</u>	<u>1,560,152</u>
TOTAL OPERATING EXPENSES	<u>10,407,206</u>	<u>9,221,642</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$12,220,186</u>	<u>\$11,375,944</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 126,760	\$ 143,923
Rentals	186,686	167,086
Landing fees	103,288	86,700
Law enforcement fees	54,295	24,805
Passenger facility charges	200,073	0
Concessions	41,400	271,498
TOTAL OPERATING REVENUES	<u>712,502</u>	<u>694,012</u>
OPERATING EXPENSES:		
Administration:		
Personal services	253,681	244,893
Materials and supplies	7,207	8,472
Travel and training	8,208	7,759
Intragovernmental	284,280	247,642
Utilities, services, and miscellaneous	593,936	610,744
Total Administration	<u>1,147,312</u>	<u>1,119,510</u>
Airfield Areas:		
Personal services	259,369	235,870
Materials and supplies	77,735	89,958
Travel and training	0	431
Intragovernmental	19,750	16,799
Utilities, services, and miscellaneous	189,551	117,536
Total Airfield Areas	<u>546,405</u>	<u>460,594</u>
Terminal Areas:		
Personal services	48,183	51,648
Materials and supplies	26,977	18,239
Intragovernmental	9,887	996
Utilities, services, and miscellaneous	85,264	129,323
Total Terminal Areas	<u>170,311</u>	<u>200,206</u>
Public Safety:		
Personal services	667,658	583,985
Materials and supplies	24,897	29,666
Travel and training	14,486	11,674
Intragovernmental	26,457	22,670
Utilities, services, and miscellaneous	11,406	14,968
Total Public Safety	<u>744,904</u>	<u>662,963</u>
Snow Removal:		
Personal services	6,520	13,820
Materials and supplies	43,569	37,275
Intragovernmental	14,392	10,428
Utilities, services, and miscellaneous	25,644	19,017
Total Snow Removal	<u>90,125</u>	<u>80,540</u>
Concessions:		
Personal services	91,398	792
Materials and supplies	31,246	13,620
Utilities, services and miscellaneous	4,401	565
Total Concession	<u>127,045</u>	<u>14,977</u>
TOTAL OPERATING EXPENSES	<u>2,826,102</u>	<u>2,538,790</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$2,113,600)</u>	<u>(\$1,844,778)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 284,593	\$ 364,270
School passes	48,915	39,256
Specials	285,420	219,346
University of Missouri Shuttle reimbursement	1,247,925	1,247,925
Paratransit	164,523	202,576
FastCAT	<u>0</u>	<u>0</u>
TOTAL OPERATING REVENUES	<u>2,031,376</u>	<u>2,073,373</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	2,864,665	2,244,301
Materials and supplies	864,518	1,098,979
Travel and training	4,057	3,225
Intragovernmental	765,879	667,987
Utilities, services, and miscellaneous	<u>642,364</u>	<u>616,937</u>
Total General Operations	<u>5,141,483</u>	<u>4,631,429</u>
University of Missouri Shuttle Service:		
Personal services	393,332	714,351
Materials and supplies	248,347	229,528
Travel and training	0	0
Intragovernmental	66,761	51,842
Utilities, services, and miscellaneous	<u>132,450</u>	<u>78,587</u>
Total University of Missouri Shuttle Service	<u>840,890</u>	<u>1,074,308</u>
Paratransit:		
Personal services	700,271	674,194
Materials and supplies	184,766	235,389
Travel and training	0	1,934
Intragovernmental	219,268	215,675
Utilities, services, and miscellaneous	<u>111,016</u>	<u>113,627</u>
Total Paratransit	<u>1,215,321</u>	<u>1,240,819</u>
FastCAT:		
Personal services	0	0
Materials and supplies	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	<u>0</u>	<u>0</u>
Total FastCAT	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>7,197,694</u>	<u>6,946,556</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$5,166,318)</u>	<u>(\$4,873,183)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 14,814,739	\$ 13,601,206
Landfill fees	3,525,364	3,036,079
Bag sales	117,659	85,269
Mosquito control	18,048	16,288
Miscellaneous	1,413,538	1,283,403
	<u>19,889,348</u>	<u>18,022,245</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Administration:		
Personal services	555,904	667,408
Materials and supplies	12,849	11,817
Travel and training	2,180	2,508
Intragovernmental	1,445,020	1,130,801
Utilities, services, and miscellaneous	234,088	160,258
Total Administration	<u>2,250,041</u>	<u>1,972,792</u>
Commercial:		
Personal services	1,293,340	1,321,575
Materials and supplies	815,891	943,465
Travel and training	978	309
Intragovernmental,	224,414	243,949
Utilities, services, and miscellaneous	450,963	395,314
Total Commercial	<u>2,785,586</u>	<u>2,904,612</u>
Residential:		
Personal services	1,569,176	1,029,000
Materials and supplies	969,347	1,081,751
Travel and training	335	289
Intragovernmental	262,626	263,230
Utilities, services, and miscellaneous	435,537	332,379
Total Residential	<u>3,237,021</u>	<u>2,706,649</u>
Landfill:		
Personal services	1,020,158	995,656
Materials and supplies	795,811	856,502
Travel and training	1,055	1,360
Intragovernmental	108,354	103,205
Utilities, services, and miscellaneous	3,778,520	561,995
Total Landfill	<u>5,703,898</u>	<u>2,518,718</u>
Recycling:		
Personal services	1,710,056	1,620,110
Materials and supplies	942,386	902,199
Travel and training	3,468	1,500
Intragovernmental	304,411	330,911
Utilities, services, and miscellaneous	380,314	344,844
Total Recycling	<u>3,340,635</u>	<u>3,199,564</u>
TOTAL OPERATING EXPENSES	<u>17,317,181</u>	<u>13,302,335</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$2,572,167</u>	<u>\$4,719,910</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	2016	2015
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,852,318	\$ 1,705,507
Garages	1,742,470	1,773,358
Reserved lots	367,746	376,158
Other	191,726	189,274
TOTAL OPERATING REVENUES	4,154,260	4,044,297
OPERATING EXPENSES:		
General Operations:		
Personal services	538,910	470,607
Materials and supplies	143,274	169,036
Travel and training	3,518	2,707
Intragovernmental	192,011	234,440
Utilities, services, and miscellaneous	341,260	291,287
TOTAL OPERATING EXPENSES	1,218,973	1,168,077
OPERATING INCOME BEFORE DEPRECIATION	\$2,935,287	\$2,876,220

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Fees and admissions	\$ 2,900,080	\$ 2,820,959
Facility user charges	120,439	130,644
Youth capital improvement fees	28,428	29,507
Golf course improvement fees	59,040	58,677
Miscellaneous	<u>1,135,974</u>	<u>1,105,802</u>
TOTAL OPERATING REVENUES	<u>4,243,961</u>	<u>4,145,589</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,738,239	1,709,920
Materials and supplies	434,002	435,077
Travel and training	3,520	3,610
Intragovernmental	458,130	478,535
Utilities, services, and miscellaneous	<u>306,395</u>	<u>299,858</u>
Total Recreation Services	<u>2,940,286</u>	<u>2,927,000</u>
Maintenance:		
Personal services	864,006	619,825
Materials and supplies	405,479	400,215
Travel and training	1,503	1,307
Intragovernmental	112,681	54,386
Utilities, services, and miscellaneous	<u>521,352</u>	<u>478,934</u>
Total Maintenance	<u>1,905,021</u>	<u>1,554,667</u>
Activity and Recreation Center:		
Personal services	1,033,737	1,018,302
Materials and supplies	180,990	197,650
Travel and training	2,267	1,226
Intragovernmental	194,247	169,951
Utilities, services, and miscellaneous	<u>304,046</u>	<u>299,879</u>
Total Activity and Recreation Center	<u>1,715,287</u>	<u>1,687,008</u>
TOTAL OPERATING EXPENSES	<u>6,560,594</u>	<u>6,168,675</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$2,316,633)</u>	<u>(\$2,023,086)</u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Switching fees	\$ 276,236	\$ 345,653
Miscellaneous	55,579	86,232
TOTAL OPERATING REVENUES	<u>331,815</u>	<u>431,885</u>
OPERATING EXPENSES:		
Administration:		
Personal services	0	0
Materials and supplies	0	3,065
Travel and training	0	0
Intragovernmental	53,598	53,353
Utilities, services, and miscellaneous	79,823	46,032
Total Administration	<u>133,421</u>	<u>102,450</u>
Transportation:		
Personal services	74,132	67,215
Materials and supplies	17,415	25,628
Travel and training	0	70
Intragovernmental	27,493	33,167
Utilities, services, and miscellaneous	24,478	24,086
Total Transportation	<u>143,518</u>	<u>150,166</u>
Maintenance of Way:		
Personal services	182,203	172,630
Materials and supplies	31,046	22,653
Intragovernmental	4,797	4,055
Utilities, services, and miscellaneous	52,889	38,085
Total Maintenance of Way	<u>270,935</u>	<u>237,423</u>
TOTAL OPERATING EXPENSES	<u>547,874</u>	<u>490,039</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>(\$216,059)</u>	<u>(\$58,154)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	2016	2015
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 1,613,480	\$ 1,273,489
OPERATING EXPENSES:		
General Operations:		
Personal services	101,437	126,407
Materials and supplies	24,327	27,046
Travel and training	2,899	1,671
Intragovernmental	160,700	158,049
Utilities, services, and miscellaneous	45,012	(35,605)
Total General Operations	334,375	277,568
Field Operations:		
Personal services	379,965	334,752
Materials and supplies	111,710	140,677
Travel and training	0	0
Intragovernmental	59,900	37,855
Utilities, services, and miscellaneous	26,465	220,273
Total Field Operations	578,040	733,557
TOTAL OPERATING EXPENSES	912,415	1,011,125
OPERATING INCOME BEFORE DEPRECIATION	\$701,065	\$262,364

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 256,693	\$ 328,724
TOTAL OPERATING REVENUES	<u>256,693</u>	<u>328,724</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	98,125	179,790
Materials and supplies	4,823	10,216
Travel and training	0	0
Intragovernmental	44,117	29,946
Utilities, services, and miscellaneous	<u>112,262</u>	<u>268,385</u>
TOTAL OPERATING EXPENSES	<u>259,327</u>	<u>488,337</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ (2,634)</u>	<u>\$ (159,613)</u>

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 provided by the Finance Department to the 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.

Public Communications 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 some City departments.

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2016 AND 2015

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2016	2015	2016	2015	2016	2015
CURRENT ASSETS:						
Cash and cash equivalents	\$1,012,547	\$875,026	\$1,265,794	\$996,462	\$2,921,383	\$2,014,299
Accounts receivable	0	0	(53,844)	6,179	6,343	5,592
Grants receivable	0	0	0	0	0	0
Accrued interest	1,660	1,422	2,071	1,620	4,770	3,306
Due from other funds	0	0	0	0	0	0
Inventory	14,204	19,028	0	0	0	0
Prepaid expenses	0	370	15	1,570	19,614	32,432
Other assets	0	0	0	0	0	0
Total Current Assets	<u>1,028,411</u>	<u>895,846</u>	<u>1,214,036</u>	<u>1,005,831</u>	<u>2,952,110</u>	<u>2,055,629</u>
RESTRICTED ASSETS:						
Net pension asset	0	171,916	0	159,874	0	355,044
Total Restricted Assets	<u>0</u>	<u>171,916</u>	<u>0</u>	<u>159,874</u>	<u>0</u>	<u>355,044</u>
OTHER ASSETS:						
Investments	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>
FIXED ASSETS:						
Property, plant, and equipment	438,882	438,882	32,500	32,500	5,670,905	5,530,800
Accumulated depreciation	(193,738)	(178,105)	(32,500)	(32,500)	(5,076,188)	(4,807,228)
Net Plant in Service	<u>245,144</u>	<u>260,777</u>	<u>0</u>	<u>0</u>	<u>594,717</u>	<u>723,572</u>
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	<u>245,144</u>	<u>260,777</u>	<u>0</u>	<u>0</u>	<u>594,717</u>	<u>723,572</u>
TOTAL ASSETS	<u>\$1,273,555</u>	<u>\$1,328,539</u>	<u>\$1,214,036</u>	<u>\$1,165,705</u>	<u>\$3,546,827</u>	<u>\$3,134,245</u>
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	476,982	180,884	494,085	168,212	955,593	373,564
Total deferred outflows of resources	<u>476,982</u>	<u>180,884</u>	<u>494,085</u>	<u>168,212</u>	<u>955,593</u>	<u>373,564</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>1,750,537</u>	<u>1,509,423</u>	<u>1,708,121</u>	<u>1,333,917</u>	<u>4,502,420</u>	<u>3,507,809</u>
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$45,308	\$32,141	\$102,778	\$99,605	220,582	\$140,042
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	51,944	67,611	67,868	83,467	304,866	356,449
Due to other funds	0	0	0	0	0	0
Advances from other funds	0	0	0	0	0	0
Obligations under capital leases current maturities	0	0	0	0	10,132	24,001
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	<u>97,252</u>	<u>99,752</u>	<u>170,646</u>	<u>183,072</u>	<u>535,580</u>	<u>520,492</u>
LONG-TERM LIABILITIES:						
Obligations under capital leases	0	0	0	0	0	10,132
Claims payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
Net pension liability	160,256		166,002		321,058	
Total Long-Term Liabilities	<u>160,256</u>	<u>0</u>	<u>166,002</u>	<u>0</u>	<u>321,058</u>	<u>10,132</u>
TOTAL LIABILITIES	<u>257,508</u>	<u>99,752</u>	<u>336,648</u>	<u>183,072</u>	<u>856,638</u>	<u>530,624</u>
DEFERRED INFLOWS OF RESOURCES						
Infloes related to pension	91,721	47,591	95,010	44,257	183,756	98,286
Total deferred inflows of resources	<u>91,721</u>	<u>47,591</u>	<u>95,010</u>	<u>44,257</u>	<u>183,756</u>	<u>98,286</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>349,229</u>	<u>147,343</u>	<u>431,658</u>	<u>227,329</u>	<u>1,040,394</u>	<u>628,910</u>
FUND EQUITY:						
Contributed capital	0	0	0	0	0	0
Retained earnings (deficit)	1,401,308	1,362,080	1,276,463	1,106,588	3,462,026	2,878,899
TOTAL FUND EQUITY	<u>1,401,308</u>	<u>1,362,080</u>	<u>1,276,463</u>	<u>1,106,588</u>	<u>3,462,026</u>	<u>2,878,899</u>
LIABILITIES AND FUND EQUITY	<u>\$1,750,537</u>	<u>\$1,509,423</u>	<u>\$1,708,121</u>	<u>\$1,333,917</u>	<u>\$4,502,420</u>	<u>\$3,507,809</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2016 AND 2015

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2016	2015	2016	2015	2016	2015	2016	2015
\$1,552,407	\$1,512,672	\$1,407,755	\$1,041,728	12,014,759	\$6,475,488	\$362,098	\$527,530
138,765	143,131	11,942	31,976	0	2,995	0	0
0	0	0	0	0	0	13,260	30,205
2,564	2,452	2,377	1,757	19,189	8,459	583	835
0	0	0	0	0	0	0	0
4,052	5,280	905,007	878,747	0	0	0	0
250	899	13	46	0	0	0	1,951
0	0	0	0	0	1,058	0	0
<u>1,698,038</u>	<u>1,664,434</u>	<u>2,327,094</u>	<u>1,954,254</u>	<u>12,033,948</u>	<u>6,488,000</u>	<u>375,941</u>	<u>560,521</u>
0	149,492	0	398,958	0	31,144	0	55,125
0	149,492	0	398,958	0	31,144	0	55,125
0	0	0	0	1,300,767	4,862,414	0	0
0	0	0	0	1,300,767	4,862,414	0	0
1,151,731	1,109,816	2,903,752	2,922,453	33,350	33,350	7,790	7,790
(835,352)	(794,278)	(903,723)	(870,599)	(33,350)	(33,350)	(3,679)	(1,082)
316,379	315,538	2,000,029	2,051,854	0	0	4,111	6,708
0	0	0	0	0	0	0	0
<u>316,379</u>	<u>315,538</u>	<u>2,000,029</u>	<u>2,051,854</u>	<u>0</u>	<u>0</u>	<u>4,111</u>	<u>6,708</u>
<u>\$2,014,417</u>	<u>\$2,129,464</u>	<u>\$4,327,123</u>	<u>\$4,405,066</u>	<u>\$13,334,715</u>	<u>\$11,381,558</u>	<u>\$380,052</u>	<u>\$622,354</u>
502,229	157,289	1,037,850	419,767	116,735	32,769	169,944	58,001
502,229	157,289	1,037,850	419,767	116,735	32,769	169,944	58,001
<u>2,516,646</u>	<u>2,286,753</u>	<u>5,364,973</u>	<u>4,824,833</u>	<u>13,451,450</u>	<u>11,414,327</u>	<u>549,996</u>	<u>680,355</u>
9,401	\$65,522	385,098	\$441,961	\$2,087	\$572	\$6,690	\$43,428
0	0	0	0	0	0	0	0
87,424	78,188	187,739	244,177	27,898	37,006	51,012	45,029
0	0	0	0	0	2,994	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>96,825</u>	<u>143,710</u>	<u>572,837</u>	<u>686,138</u>	<u>29,985</u>	<u>40,572</u>	<u>57,702</u>	<u>88,457</u>
0	0	0	0	0	0	0	0
0	0	0	0	6,501,876	6,323,373	0	0
0	0	0	0	0	0	0	0
168,738		348,695		39,220	0	57,097	
<u>168,738</u>	<u>0</u>	<u>348,695</u>	<u>0</u>	<u>6,541,096</u>	<u>6,323,373</u>	<u>57,097</u>	<u>0</u>
<u>265,563</u>	<u>143,710</u>	<u>921,532</u>	<u>686,138</u>	<u>6,571,081</u>	<u>6,363,945</u>	<u>114,799</u>	<u>88,457</u>
96,576	41,383	199,573	110,442	22,447	8,622	32,679	15,260
96,576	41,383	199,573	110,442	22,447	8,622	32,679	15,260
<u>362,139</u>	<u>185,093</u>	<u>1,121,105</u>	<u>796,580</u>	<u>6,593,528</u>	<u>6,372,567</u>	<u>147,478</u>	<u>103,717</u>
0	0	0	0	0	0	0	0
2,154,507	2,101,660	4,243,868	4,028,253	6,857,922	5,041,760	402,518	576,638
<u>2,154,507</u>	<u>2,101,660</u>	<u>4,243,868</u>	<u>4,028,253</u>	<u>6,857,922</u>	<u>5,041,760</u>	<u>402,518</u>	<u>576,638</u>
<u>\$2,516,646</u>	<u>\$2,286,753</u>	<u>\$5,364,973</u>	<u>\$4,824,833</u>	<u>\$13,451,450</u>	<u>\$11,414,327</u>	<u>\$549,996</u>	<u>\$680,355</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2016 AND 2015

ASSETS	Employee Benefit Fund		TOTAL	
	2016	2015	2016	2015
CURRENT ASSETS:				
Cash and cash equivalents	\$2,926,735	\$4,268,903	\$23,463,478	\$17,712,108
Accounts receivable	352,524	207,664	455,730	397,537
Grants receivable	0	0	13,260	30,205
Accrued interest	4,852	6,883	38,066	26,734
Due from other funds	0	0	0	0
Inventory	0	0	923,263	903,055
Prepaid expenses	0	7,666	19,892	44,934
Other assets	0	0	0	1,058
Total Current Assets	<u>3,284,111</u>	<u>4,491,116</u>	<u>24,913,689</u>	<u>19,115,631</u>
RESTRICTED ASSETS:				
Net pension asset	0	73,189	0	1,394,742
Total Other Assets	<u>0</u>	<u>73,189</u>	<u>0</u>	<u>1,394,742</u>
OTHER ASSETS:				
Investments	0	0	1,300,767	4,862,414
Total Other Assets	<u>0</u>	<u>0</u>	<u>1,300,767</u>	<u>4,862,414</u>
FIXED ASSETS:				
Property, plant, and equipment	0	0	10,238,910	10,075,591
Accumulated depreciation	0	0	(7,078,530)	(6,717,142)
Net Plant in Service	0	0	3,160,380	3,358,449
Construction in progress	0	0	0	0
Net Fixed Assets	<u>0</u>	<u>0</u>	<u>3,160,380</u>	<u>3,358,449</u>
TOTAL ASSETS	<u>\$3,284,111</u>	<u>\$4,564,305</u>	<u>\$29,374,836</u>	<u>\$28,731,236</u>
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pensions	185,689	77,008	3,939,107	1,467,494
Total deferred outflows of resources	<u>185,689</u>	<u>77,008</u>	<u>3,939,107</u>	<u>1,467,494</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>3,469,800</u>	<u>4,641,313</u>	<u>33,313,943</u>	<u>30,198,730</u>
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$201,592	\$178,056	\$973,536	\$1,001,327
Interest payable	\$0	0	0	0
Accrued payroll and payroll taxes	\$50,493	92,607	829,244	1,004,534
Due to other funds	\$0	304	0	3,298
Advances from other funds	\$0	0	0	0
Obligations under capital leases current maturities	\$0	0	10,132	24,001
Other liabilities	43,285	65,340	43,285	65,340
Total Current Liabilities	<u>295,370</u>	<u>336,307</u>	<u>1,856,197</u>	<u>2,098,500</u>
LONG-TERM LIABILITIES:				
Obligations under capital leases	0	0	0	10,132
Claims payable	0	0	6,501,876	6,323,373
Incurred but not reported claims	1,075,710	1,130,900	1,075,710	1,130,900
Net pension liability	62,387	0	1,323,453	0
Total Long-Term Liabilities	<u>1,138,097</u>	<u>1,130,900</u>	<u>8,901,039</u>	<u>7,464,405</u>
TOTAL LIABILITIES	<u>1,433,467</u>	<u>1,467,207</u>	<u>10,757,236</u>	<u>9,562,905</u>
DEFERRED INFLOWS OF RESOURCES				
Inflows related to pensions	35,707	20,261	757,469	386,102
Total deferred inflows of resources	<u>35,707</u>	<u>20,261</u>	<u>757,469</u>	<u>386,102</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>1,469,174</u>	<u>1,487,468</u>	<u>11,514,705</u>	<u>9,949,007</u>
FUND EQUITY:				
Contributed capital	0	0	0	0
Retained earnings (deficit)	2,000,626	3,153,845	21,799,238	20,249,723
TOTAL FUND EQUITY	<u>2,000,626</u>	<u>3,153,845</u>	<u>21,799,238</u>	<u>20,249,723</u>
LIABILITIES AND FUND EQUITY	<u>\$3,469,800</u>	<u>\$4,641,313</u>	<u>\$33,313,943</u>	<u>\$30,198,730</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	<u>Custodial and Maintenance Service Fund</u>		<u>Utility Customer Services Fund</u>		<u>Information Technology Fund</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:						
Charges for services and other benefits	\$1,589,243	\$1,616,249	\$2,725,192	\$2,293,331	\$6,211,450	\$4,955,094
OPERATING EXPENSES:						
Personal services	788,506	728,290	936,214	783,935	3,099,219	2,842,126
Materials and supplies	211,632	196,734	59,904	393,609	576,527	302,754
Travel and training	3,719	7,483	5,330	6,466	97,820	76,068
Intragovernmental	22,383	20,864	357,287	350,813	16,514	12,764
Utilities, services, and miscellaneous	458,066	482,593	1,444,957	962,009	1,362,544	1,270,675
TOTAL OPERATING EXPENSES	<u>1,484,306</u>	<u>1,435,964</u>	<u>2,803,692</u>	<u>2,496,832</u>	<u>5,152,624</u>	<u>4,504,387</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	104,937	180,285	(78,500)	(203,501)	1,058,826	450,707
Depreciation	<u>(15,633)</u>	<u>(15,484)</u>	<u>0</u>	<u>0</u>	<u>(246,980)</u>	<u>(207,070)</u>
OPERATING INCOME (LOSS)	<u>89,304</u>	<u>164,801</u>	<u>(78,500)</u>	<u>(203,501)</u>	<u>811,846</u>	<u>243,637</u>
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	19,481	23,124	23,637	27,126	40,823	56,352
Miscellaneous revenue	89	0	332,948	368,135	4,405	10,364
Interest expense	0	0	0	0	(427)	(864)
Loss on disposal of fixed assets	0	0	0	0	0	0
Miscellaneous expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>19,570</u>	<u>23,124</u>	<u>356,585</u>	<u>395,261</u>	<u>44,801</u>	<u>65,852</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>108,874</u>	<u>187,925</u>	<u>278,085</u>	<u>191,760</u>	<u>856,647</u>	<u>309,489</u>
OPERATING TRANSFERS						
operating transfers from other funds	0	0	0	0	0	125,217
operating transfers to other funds	<u>(69,646)</u>	<u>(69,646)</u>	<u>(108,210)</u>	<u>(108,034)</u>	<u>(273,520)</u>	<u>(223,520)</u>
TOTAL OPERATING TRANSFERS	<u>(69,646)</u>	<u>(69,646)</u>	<u>(108,210)</u>	<u>(108,034)</u>	<u>(273,520)</u>	<u>(98,303)</u>
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	39,228	118,279	169,875	83,726	583,127	211,186
Contributed capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET INCOME (LOSS)	39,228	118,279	169,875	83,726	583,127	211,186
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	1,362,080	1,243,801	1,106,588	1,022,862	2,878,899	2,667,713
Equity transfers from other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$1,401,308</u>	<u>\$1,362,080</u>	<u>\$1,276,463</u>	<u>\$1,106,588</u>	<u>\$3,462,026</u>	<u>\$2,878,899</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2016	2015	2016	2015	2016	2015	2016	2015
\$1,730,143	\$1,473,822	\$8,156,399	\$8,765,418	\$5,759,704	\$5,332,960	\$487,194	\$473,528
1,188,187	847,849	2,501,251	2,304,057	305,138	241,627	528,736	392,895
223,150	295,568	5,278,507	5,949,146	1,807	10,108	15,660	25,651
6,836	2,705	13,238	21,806	4,695	3,964	19,387	17,615
14,727	21,806	172,703	173,369	328	275	3,763	7,622
134,774	98,161	75,603	68,707	3,868,614	5,205,329	184,696	45,752
1,567,674	1,266,089	8,041,302	8,517,085	4,180,582	5,461,303	752,242	489,535
162,469	207,733	115,097	248,333	1,579,122	(128,343)	(265,048)	(16,007)
(66,785)	(62,510)	(76,368)	(59,677)	0	0	(2,597)	(1,082)
95,684	145,223	38,729	188,656	1,579,122	(128,343)	(267,645)	(17,089)
0	0	0	0	0	0	84,824	79,456
30,705	39,514	23,878	21,667	209,784	132,548	8,646	13,228
720	153	168,553	130,365	63,101	114,651	55	564
0	0	0	0	0	0	0	0
(4,700)	(8,510)	(9,920)	(14,174)	0	0	0	0
0	0	0	0	0	0	0	0
26,725	31,157	182,511	137,858	272,885	247,199	93,525	93,248
122,409	176,380	221,240	326,514	1,852,007	118,856	(174,120)	76,159
50,000	155,000	0	0	0	0	0	0
(119,562)	(119,562)	(5,625)	(5,625)	(35,845)	(35,845)	0	0
(69,562)	35,438	(5,625)	(5,625)	(35,845)	(35,845)	0	0
52,847	211,818	215,615	320,889	1,816,162	83,011	(174,120)	76,159
0	0	0	0	0	0	0	0
52,847	211,818	215,615	320,889	1,816,162	83,011	(174,120)	76,159
2,101,660	1,889,842	4,028,253	3,707,364	5,041,760	4,958,749	576,638	500,479
0	0	0	0	0	0	0	0
<u>\$2,154,507</u>	<u>\$2,101,660</u>	<u>\$4,243,868</u>	<u>\$4,028,253</u>	<u>\$6,857,922</u>	<u>\$5,041,760</u>	<u>\$402,518</u>	<u>\$576,638</u>

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	Employee Benefit Fund		TOTAL	
	2016	2015	2016	2015
OPERATING REVENUES:				
Charges for services and other benefits	\$15,699,684	\$15,684,300	\$42,359,009	\$40,594,702
OPERATING EXPENSES:				
Personal services	506,866	1,221,699	9,854,117	9,362,478
Materials and supplies	54,187	47,641	6,421,374	7,221,211
Travel and training	18,536	7,820	169,561	143,927
Intragovernmental	2,732	2,931	590,437	590,444
Utilities, services, and miscellaneous	16,384,829	15,857,423	23,914,083	23,990,649
TOTAL OPERATING EXPENSES	16,967,150	17,137,514	40,949,572	41,308,709
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(1,267,466)	(1,453,214)	1,409,437	(714,007)
Depreciation	0	0	(408,363)	(345,823)
OPERATING INCOME (LOSS)	(1,267,466)	(1,453,214)	1,001,074	(1,059,830)
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	84,824	79,456
Investment revenue	67,944	135,276	424,898	448,835
Miscellaneous revenue	68,171	48,889	638,042	673,121
Interest expense	0	0	(427)	(864)
Loss on disposal of fixed assets	0	0	(14,620)	(22,684)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	136,115	184,165	1,132,717	1,177,864
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,131,351)	(1,269,049)	2,133,791	118,034
OPERATING TRANSFERS				
operating transfers from other funds	0	0	50,000	280,217
operating transfers to other funds	(21,868)	(21,868)	(634,276)	(584,100)
TOTAL OPERATING TRANSFERS	(21,868)	(21,868)	(584,276)	(303,883)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(1,153,219)	(1,290,917)	1,549,515	(185,849)
Contributed capital	0	0	0	0
NET INCOME (LOSS)	(1,153,219)	(1,290,917)	1,549,515	(185,849)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	3,153,845	4,444,762	20,249,723	20,435,572
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$2,000,626	\$3,153,845	21,799,238	20,249,723

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CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2016	2015	2016	2015	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$89,304	\$164,801	(\$78,500)	(\$203,501)	\$811,846	\$243,637
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	15,633	15,484	0	0	246,980	207,070
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	60,023	7,922	(751)	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	4,824	(795)	0	0	0	0
Decrease (increase) in prepaid expenses	370	214	1,555	(410)	12,818	3,367
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accounts payable	13,167	(28,383)	3,173	(16,931)	80,540	69,736
Increase (decrease) in accrued payroll	(15,667)	(5,702)	(15,599)	9,040	(51,583)	45,957
Increase (decrease) in due to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	0	0	0	0	0	0
Increase (decrease) in claims payable	0	0	0	0	0	0
Increase/(decrease) in net pension obligation	80,204	4,518	50,756	4,202	179,543	9,332
Unrealized gain (loss) on cash equivalents	2,292	8,216	2,784	9,476	21,626	21,626
Other nonoperating revenue	89	0	332,948	368,135	4,405	10,364
Net cash provided by (used for) operating activities	<u>190,216</u>	<u>158,353</u>	<u>357,140</u>	<u>177,933</u>	<u>1,305,424</u>	<u>611,089</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	0	125,217
Operating transfers out	(69,646)	(69,646)	(108,210)	(108,034)	(273,520)	(223,520)
Operating grant	0	0	0	0	0	0
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(69,646)</u>	<u>(69,646)</u>	<u>(108,210)</u>	<u>(108,034)</u>	<u>(273,520)</u>	<u>(98,303)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from capital lease	0	0	0	0	0	0
Debt service – interest	0	0	0	0	(427)	(864)
Debt service – principal	0	0	0	0	(24,001)	(94,811)
Acquisition and construction of capital assets	0	(19,795)	0	0	(118,125)	(410,933)
Contributed capital	0	0	0	0	0	0
Proceeds from advances from other funds	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing act.	<u>0</u>	<u>(19,795)</u>	<u>0</u>	<u>0</u>	<u>(142,553)</u>	<u>(506,608)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	16,951	15,120	20,402	17,894	17,733	35,485
Purchase of investments	0	0	0	0	0	0
Sale of investments	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>16,951</u>	<u>15,120</u>	<u>20,402</u>	<u>17,894</u>	<u>17,733</u>	<u>35,485</u>
Net increase (decrease) in cash and cash equivalents	137,521	84,032	269,332	87,793	907,084	41,663
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>875,026</u>	<u>790,994</u>	<u>996,462</u>	<u>908,669</u>	<u>2,014,299</u>	<u>1,972,636</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$1,012,547</u>	<u>\$875,026</u>	<u>\$1,265,794</u>	<u>\$996,462</u>	<u>\$2,921,383</u>	<u>\$2,014,299</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$1,012,547</u>	<u>\$875,026</u>	<u>\$1,265,794</u>	<u>\$996,462</u>	<u>\$2,921,383</u>	<u>\$2,014,299</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$1,012,547</u>	<u>\$875,026</u>	<u>\$1,265,794</u>	<u>\$996,462</u>	<u>\$2,921,383</u>	<u>\$2,014,299</u>

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2016	2015	2016	2015	2016	2015	2016	2015
\$95,684	\$145,223	\$38,729	\$188,656	\$1,579,122	(\$128,343)	(\$267,645)	(\$17,089)
66,785	62,510	76,368	59,677	0	0	2,597	1,082
4,366	1,366	20,034	5,595	2,995	(2,995)	0	0
0	0	0	0	0	0	0	0
1,228	585	(26,260)	36,747	0	0	0	0
649	4	33	(14)	0	0	1,951	(58)
0	0	0	0	1,058	(108)	0	0
(56,121)	30,745	(56,863)	(40,893)	1,515	(2,760)	(36,738)	36,541
9,236	125	(56,438)	10,983	(9,108)	6,147	5,983	13,221
0	(35,404)	0	0	(2,994)	2,994	0	0
0	0	0	0	0	0	0	0
0	0	0	0	178,503	835,783	0	0
28,483	3,929	218,701	10,486	223	819	17,698	1,449
14,838	14,838	3,305	7,983	24,705	46,994	1,066	4,479
720	153	168,553	130,365	63,101	114,651	55	564
<u>165,868</u>	<u>224,074</u>	<u>386,162</u>	<u>409,585</u>	<u>1,839,120</u>	<u>873,182</u>	<u>(275,033)</u>	<u>40,189</u>
50,000	155,000	0	0	0	0	0	0
(119,562)	(119,562)	(5,625)	(5,625)	(35,845)	(35,845)	0	0
0	0	0	0	0	0	101,769	73,105
0	0	0	0	0	0	0	0
<u>(69,562)</u>	<u>35,438</u>	<u>(5,625)</u>	<u>(5,625)</u>	<u>(35,845)</u>	<u>(35,845)</u>	<u>101,769</u>	<u>73,105</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(34,463)	(176,020)	0	0	0	0
(72,326)	(129,492)	0	0	0	0	0	(7,790)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>(72,326)</u>	<u>(129,492)</u>	<u>(34,463)</u>	<u>(176,020)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(7,790)</u>
15,755	25,047	19,953	13,646	174,349	86,124	7,832	8,735
0	0	0	0	(1,300,767)	(539)	0	0
0	0	0	0	4,862,414	0	0	0
<u>15,755</u>	<u>25,047</u>	<u>19,953</u>	<u>13,646</u>	<u>3,735,996</u>	<u>85,585</u>	<u>7,832</u>	<u>8,735</u>
39,735	155,067	366,027	241,586	5,539,271	922,922	(165,432)	114,239
1,512,672	1,357,605	1,041,728	800,142	6,475,488	5,552,566	527,530	413,291
<u>\$1,552,407</u>	<u>\$1,512,672</u>	<u>\$1,407,755</u>	<u>\$1,041,728</u>	<u>\$12,014,759</u>	<u>\$6,475,488</u>	<u>\$362,098</u>	<u>\$527,530</u>
<u>\$1,552,407</u>	<u>\$1,512,672</u>	<u>\$1,407,755</u>	<u>\$1,041,728</u>	<u>\$12,014,759</u>	<u>\$6,475,488</u>	<u>\$362,098</u>	<u>\$527,530</u>
<u>\$1,552,407</u>	<u>\$1,512,672</u>	<u>\$1,407,755</u>	<u>\$1,041,728</u>	<u>\$12,014,759</u>	<u>\$6,475,488</u>	<u>\$362,098</u>	<u>\$527,530</u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015**

	Employee Benefit Fund		TOTAL	
	2016	2015	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	(\$1,267,466)	(\$1,453,214)	\$1,001,074	(\$1,059,830)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	408,363	345,823
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	(144,860)	181,916	(58,193)	193,804
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(20,208)	36,537
Decrease (increase) in prepaid expenses	7,666	(6,795)	25,042	(3,692)
Decrease (increase) in other assets	0	0	1,058	(108)
Increase (decrease) in accounts payable	23,536	42,873	(27,791)	90,928
Increase (decrease) in accrued payroll	(42,114)	5,481	(175,290)	85,252
Increase (decrease) in due other funds	(304)	304	(3,298)	(32,106)
Increase (decrease) in other liabilities	(22,055)	(3,081)	(22,055)	(3,081)
Increase (decrease) in claims payable	(55,190)	239,400	123,313	1,075,183
Increase/(decrease) in net pension obligation	42,341	1,922	617,949	36,657
Unrealized gain (loss) on cash equivalents	5,355	51,343	75,971	164,955
Other nonoperating revenue	68,171	48,889	638,042	673,121
Net cash provided by (used for) operating activities	<u>(1,384,920)</u>	<u>(890,962)</u>	<u>2,583,977</u>	<u>1,603,443</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	50,000	280,217
Operating transfers out	(21,868)	(21,868)	(634,276)	(584,100)
Operating grant	0	0	101,769	73,105
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(21,868)</u>	<u>(21,868)</u>	<u>(482,507)</u>	<u>(230,778)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from capital lease	0	0	0	0
Debt service – interest	0	0	(427)	(864)
Debt service – principal	0	0	(58,464)	(270,831)
Acquisition and construction of capital assets	0	0	(190,451)	(568,010)
Contributed capital	0	0	0	0
Proceeds from advances from other funds	0	0	0	0
Net cash provided by (used for) capital and related financing act.	<u>0</u>	<u>0</u>	<u>(249,342)</u>	<u>(839,705)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	64,620	87,428	337,595	289,479
Purchase of investments	0	0	(1,300,767)	(539)
Sale of investments	0	0	4,862,414	0
Net cash provided by (used for) investing activities	<u>64,620</u>	<u>87,428</u>	<u>3,899,242</u>	<u>288,940</u>
Net increase (decrease) in cash and cash equivalents	(1,342,168)	(825,402)	5,751,370	821,900
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>4,268,903</u>	<u>5,094,305</u>	<u>17,712,108</u>	<u>16,890,208</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$2,926,735</u></u>	<u><u>\$4,268,903</u></u>	<u><u>23,463,478</u></u>	<u><u>17,712,108</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	<u>\$2,926,735</u>	<u>\$4,268,903</u>	<u>23,463,478</u>	<u>17,712,108</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$2,926,735</u></u>	<u><u>\$4,268,903</u></u>	<u><u>23,463,478</u></u>	<u><u>17,712,108</u></u>

TRUST AND AGENCY FUNDS

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

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

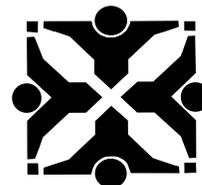
Other Post Employment Benefit Trust Fund - to account for the accumulation of resources for post employment benefits to qualified plan participants.

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

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

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

Agency Funds - to report funds held for Daniel Boone Regional Library until requested by the Library Board and the Tiger Hotel and Regency Hotel TIF funds.



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2016 AND 2015

Pension and Other Postemployment Benefits Trust Funds

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund	
	2016	2015	2016	2015	2016	2015
Cash and cash equivalents	\$0	\$141,247	\$0	\$93,738	\$505,427	\$495,003
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0
Accrued interest	177,235	160,743	119,217	106,677	863	837
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0
Other assets	0	0	0	0	0	0
Investments	72,609,189	68,741,658	48,840,714	45,620,015	2,689,471	2,446,923
Property, plant, and equipment	6,987	7,025	4,700	4,662	0	0
Accumulated depreciation	(6,987)	(7,025)	(4,700)	(4,662)	0	0
TOTAL ASSETS	<u>\$72,786,424</u>	<u>\$69,043,648</u>	<u>\$48,959,931</u>	<u>\$45,820,430</u>	<u>\$3,195,761</u>	<u>\$2,942,763</u>
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	14,585	14,786	9,727	9,813	0	0
Due to other funds	1,037,867	0	698,123	0	0	0
Loan Payable	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	<u>1,052,452</u>	<u>14,786</u>	<u>707,850</u>	<u>9,813</u>	<u>0</u>	<u>0</u>
FUND EQUITY :						
Non Spendable	0	0	0	0	0	0
Restricted	0	0	0	0	0	0
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	71,733,972	69,028,862	48,252,081	45,810,617	3,195,761	2,942,763
TOTAL FUND EQUITY	<u>71,733,972</u>	<u>69,028,862</u>	<u>48,252,081</u>	<u>45,810,617</u>	<u>3,195,761</u>	<u>2,942,763</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$72,786,424</u>	<u>\$69,043,648</u>	<u>\$48,959,931</u>	<u>\$45,820,430</u>	<u>\$3,195,761</u>	<u>\$2,942,763</u>

CITY OF COLUMBIA, MISSOURI
TRUST AND AGENCY FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2016 AND 2015

ASSETS	Nonexpendable Trust Fund		Expendable Trust Fund				TOTAL	
	Designated Loan and Special Tax Bill Investment Fund		Contributions Fund		REDI Trust Fund		2016	2015
	2016	2015	2016	2015	2016	2015		
Cash and cash equivalents	\$0	\$0	\$623,487	\$607,620	\$340,631	\$372,225	\$1,469,545	\$1,709,833
Cash and cash equivalents – Nonexpendable Trust Fund	4,119,914	3,414,485	0	0	0	0	4,119,914	3,414,485
Accounts receivable	0	0	1,769	1,680	0	0	1,769	1,680
Tax bills receivable	1,022,913	1,093,715	0	0	0	0	1,022,913	1,093,715
Allowance for uncollectible taxes	(142,499)	(158,754)	0	0	0	0	(142,499)	(158,754)
Accrued interest	161,865	157,105	1,045	1,005	568	611	460,793	426,978
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	3,777,485	4,311,383	0	0	0	0	3,777,485	4,311,383
Other assets	0	0	0	0	161,307	238,231	161,307	238,231
Investments	0	0	0	0	0	0	124,139,374	116,808,596
Property, plant, and equipment	0	0	0	0	0	0	11,687	11,687
Accumulated depreciation	0	0	0	0	0	0	(11,687)	(11,687)
TOTAL ASSETS	\$8,939,678	\$8,817,934	\$626,301	\$610,305	\$502,506	\$611,067	\$135,010,601	\$127,846,147
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$0	\$2,617	\$1,102	\$10,961	\$4,962	\$13,578	\$6,064
Accrued payroll and payroll taxes	0	0	0	0	0	0	24,312	24,599
Due to other funds	0	0	0	0	0	0	1,735,990	0
Loan Payable	0	0	0	0	404,740	443,885	404,740	443,885
Other liabilities	919	11,050	0	0	1,230	6,380	2,149	17,430
TOTAL LIABILITIES	919	11,050	2,617	1,102	416,931	455,227	2,180,769	491,978
FUND EQUITY :								
Non Spendable	1,500,000	1,500,000	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	410,580	405,504	0	0	410,580	405,504
Committed	7,438,759	7,306,884	0	0	0	150,000	7,438,759	7,456,884
Assigned	0	0	213,104	203,699	0	0	213,104	203,699
Unassigned	0	0	0	0	85,575	5,840	123,267,389	117,788,082
TOTAL FUND EQUITY	8,938,759	8,806,884	623,684	609,203	85,575	155,840	132,829,832	127,354,169
TOTAL LIABILITIES AND FUND EQUITY	\$8,939,678	\$8,817,934	\$626,301	\$610,305	\$502,506	\$611,067	\$135,010,601	\$127,846,147

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

PENSION TRUST AND AGENCY FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2016	2015	2016	2015	2016	2015	2016	2015
CURRENT ASSETS:								
Cash and cash equivalents	\$0	\$141,247	\$0	\$93,738	\$505,427	\$495,003	\$505,427	\$729,988
Receivables:								
Accrued interest	177,235	160,743	119,217	106,677	863	837	297,315	268,257
Due from other funds	0	0	0	0	0	0	0	0
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	72,609,189	68,741,658	48,840,714	45,620,015	2,689,471	2,446,923	124,139,374	116,808,596
Total Current Assets	72,786,424	69,043,648	48,959,931	45,820,430	3,195,761	2,942,763	124,942,116	117,806,841
FIXED ASSETS:								
Property, plant, and equipment	6,987	7,025	4,700	4,662	0	0	11,687	11,687
Accumulated depreciation	(6,987)	(7,025)	(4,700)	(4,662)	0	0	(11,687)	(11,687)
Net Fixed Assets	0	0	0	0	0	0	0	0
TOTAL ASSETS	72,786,424	69,043,648	48,959,931	45,820,430	3,195,761	2,942,763	124,942,116	117,806,841
LIABILITIES								
Accounts payable	0	0	0	0	0	0	0	0
Accrued payroll and payroll taxes	14,585	14,786	9,727	9,813	0	0	24,312	24,599
Due to other funds	1,037,867	0	698,123	0	0	0	1,735,990	0
Other liabilities	0	0	0	0	0	0	0	0
Total Liabilities	1,052,452	14,786	707,850	9,813	0	0	1,760,302	24,599
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS *	\$71,733,972	\$69,028,862	\$48,252,081	\$45,810,617	\$3,195,761	\$2,942,763	\$123,181,814	\$117,782,242

* A schedule of contributions for each plan is presented on page 22.

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Investment revenue	<u>\$177,166</u>	<u>\$210,498</u>
OPERATING EXPENSES:		
Intragovernmental	1,885	1,856
Utilities, services, and miscellaneous	<u>43,406</u>	<u>5,160</u>
TOTAL OPERATING EXPENSES	<u>45,291</u>	<u>7,016</u>
OPERATING INCOME (LOSS)	<u>131,875</u>	<u>203,482</u>
NONOPERATING REVENUES (EXPENSES)		
Miscellaneous Revenue	<u>0</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>0</u>	<u>0</u>
OPERATING TRANSFERS		
Operating transfers from	<u>0</u>	<u>0</u>
TOTAL OPERATING TRANSFERS	0	0
NET INCOME	131,875	203,482
FUND BALANCE, BEGINNING OF PERIOD	<u>8,806,884</u>	<u>8,603,402</u>
FUND BALANCE, END OF PERIOD	<u><u>\$8,938,759</u></u>	<u><u>\$8,806,884</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	Designated Loan and Special Tax Bill Investment Fund	
	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$131,875	\$203,482
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(177,166)	(210,498)
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	0	0
Decrease (increase) in due from other funds	0	0
Decrease (increase) in advances to other funds	533,898	(1,975,350)
Increase (decrease) in due to other funds	0	0
Increase (decrease) in other liabilities	(10,131)	1,094
Total other non operating revenue	0	0
Net cash provided by (used for) operating activities	478,476	(1,981,272)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Operating transfers in	0	0
Net cash provided by (used for) non capital financing activities	0	0
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	172,406	207,548
Purchase of tax bills	(17,324)	(23,477)
Sale of tax bills	71,871	36,201
Net cash provided by (used for) investing activities	226,953	220,272
Net increase (decrease) in cash and cash equivalents	705,429	(1,761,000)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	3,414,485	5,175,485
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$4,119,914	\$3,414,485
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	\$4,119,914	\$3,414,485
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$4,119,914	\$3,414,485

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

	Contributions		REDI Trust		TOTAL	
	Fund	Fund	Fund	Fund	Fund	Fund
	2016	2015	2016	2015	2016	2015
REVENUES:						
Investment revenue	\$13,151	\$18,295	\$10,795	\$13,033	\$23,946	\$31,328
Revenue from other governmental units	0	0	0	0	0	0
Miscellaneous	118,067	88,546	450,463	407,239	568,530	495,785
TOTAL REVENUES	<u>131,218</u>	<u>106,841</u>	<u>461,258</u>	<u>420,272</u>	<u>592,476</u>	<u>527,113</u>
EXPENDITURES:						
Current:						
Policy development and administration	0	0	531,523	461,941	531,523	461,941
Health and environment	0	0	0	0	0	0
Personal development	20,960	25,188	0	0	20,960	25,188
TOTAL EXPENDITURES	<u>20,960</u>	<u>25,188</u>	<u>531,523</u>	<u>461,941</u>	<u>552,483</u>	<u>487,129</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>110,258</u>	<u>81,653</u>	<u>(70,265)</u>	<u>(41,669)</u>	<u>39,993</u>	<u>39,984</u>
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	0	0	0	0
Operating transfers to other funds	(95,777)	(70,128)	0	0	(95,777)	(70,128)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(95,777)</u>	<u>(70,128)</u>	<u>0</u>	<u>0</u>	<u>(95,777)</u>	<u>(70,128)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	14,481	11,525	(70,265)	(41,669)	(55,784)	(30,144)
FUND BALANCE, BEGINNING OF PERIOD	609,203	597,678	155,840	197,509	765,043	795,187
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	<u>\$623,684</u>	<u>\$609,203</u>	<u>\$85,575</u>	<u>\$155,840</u>	<u>\$709,259</u>	<u>\$765,043</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

CONTRIBUTIONS FUND	2016	2015
REVENUES:		
Investment revenue	\$13,151	\$18,295
Revenue from other governmental units	0	0
Miscellaneous	<u>118,067</u>	<u>88,546</u>
TOTAL REVENUES	<u>131,218</u>	<u>106,841</u>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	4,114	2,075
Travel and training	2,368	2,162
Intragovernmental	574	1,110
Utilities, services, and miscellaneous	13,904	19,841
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>20,960</u>	<u>25,188</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$110,258</u>	<u>\$81,653</u>
REDI TRUST FUND		
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	187,520	169,500
Contributions – City	46,000	46,000
Contributions – County	35,000	35,000
Contributions – University	35,000	35,000
Investment revenue	10,795	13,033
Miscellaneous	<u>146,943</u>	<u>121,739</u>
TOTAL REVENUES	<u>461,258</u>	<u>420,272</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	15,395	25,365
Travel and training	19,010	107,815
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	475,423	304,560
Interest Expense	<u>21,695</u>	<u>24,201</u>
TOTAL EXPENDITURES	<u>531,523</u>	<u>461,941</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$70,265)</u>	<u>(\$41,669)</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2016	2015	2016	2015	2016	2015
Cash and cash equivalents	\$1,623,851	\$1,563,737	\$3,739,890	\$3,160,741	\$119,206	\$116,620
Accounts receivable	0	0	0	0	0	0
Taxes receivable, net	1,536,025	1,602,135	2,419,079	2,361,128	0	0
Accrued interest	2,679	2,572	6,186	5,231	214	208
Total Assets	<u>3,162,555</u>	<u>3,168,444</u>	<u>6,165,155</u>	<u>5,527,100</u>	<u>119,420</u>	<u>116,828</u>
 LIABILITIES						
Accounts payable	\$0	\$0	\$237,602	\$228,184	\$0	\$0
Due to other entities	1,533,003	1,599,236	2,416,686	2,357,209	0	0
Other liabilities	1,629,552	1,569,208	3,510,867	2,941,707	119,420	116,828
Total Liabilities	<u>3,162,555</u>	<u>3,168,444</u>	<u>6,165,155</u>	<u>5,527,100</u>	<u>119,420</u>	<u>116,828</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

Tiger Hotel TIF Fund		Regency TIF Fund		TOTAL	
2016	2015	2016	2015	2016	2015
\$19,754	\$8,902	\$43,754	\$29,971	\$5,546,455	\$4,879,971
79,323	112,645	47,582	107,643	126,905	220,288
0	0	0	0	3,955,104	3,963,263
30	12	68	46	9,177	8,069
<u>99,107</u>	<u>121,559</u>	<u>91,404</u>	<u>137,660</u>	<u>9,637,641</u>	<u>9,071,591</u>
\$0	\$0	\$0	\$0	\$237,602	\$228,184
0	0	0	0	3,949,689	3,956,445
<u>99,107</u>	<u>121,559</u>	<u>91,404</u>	<u>137,660</u>	<u>5,450,350</u>	<u>4,886,962</u>
<u>99,107</u>	<u>121,559</u>	<u>91,404</u>	<u>137,660</u>	<u>9,637,641</u>	<u>9,071,591</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015**

	Balance October 1		Additions		Deductions		Balance September 30	
	2015	2014	2016	2015	2016	2015	2016	2015
LIBRARY DEBT FUND								
ASSETS								
Cash and cash equivalents	\$1,563,737	\$1,413,863	\$1,696,702	\$1,786,684	\$1,636,588	\$1,636,810	\$1,623,851	\$1,563,737
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	1,602,135	1,697,404	1,508,003	1,571,936	1,574,113	1,667,205	1,536,025	1,602,135
Accrued interest	2,572	2,991	32,699	32,231	32,592	32,650	2,679	2,572
Total Assets	<u>3,168,444</u>	<u>3,114,258</u>	<u>3,237,404</u>	<u>3,390,851</u>	<u>3,243,293</u>	<u>3,336,665</u>	<u>3,162,555</u>	<u>3,168,444</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	1,599,236	1,693,917	1,508,003	1,571,936	1,574,236	1,666,617	1,533,003	1,599,236
Other liabilities	1,569,208	1,420,341	1,666,894	1,756,927	1,606,550	1,608,060	1,629,552	1,569,208
Total Liabilities	<u>3,168,444</u>	<u>3,114,258</u>	<u>3,174,897</u>	<u>3,328,863</u>	<u>3,180,786</u>	<u>3,274,677</u>	<u>3,162,555</u>	<u>3,168,444</u>
LIBRARY OPERATING FUND								
ASSETS								
Cash and cash equivalents	\$3,160,741	\$2,922,576	\$2,654,884	\$2,609,425	\$2,075,735	\$2,371,260	\$3,739,890	\$3,160,741
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	2,361,128	2,326,244	2,378,886	2,319,909	2,320,935	2,285,025	2,419,079	2,361,128
Accrued interest	5,231	6,174	74,814	67,547	73,859	68,490	6,186	5,231
Total Assets	<u>5,527,100</u>	<u>5,254,994</u>	<u>5,108,584</u>	<u>4,996,881</u>	<u>4,470,529</u>	<u>4,724,775</u>	<u>6,165,155</u>	<u>5,527,100</u>
LIABILITIES								
Accounts payable	\$228,184	\$223,360	\$237,602	\$228,183	\$228,184	\$223,359	\$237,602	\$228,184
Due to other entities	2,357,209	2,321,533	2,379,386	2,320,209	2,319,909	2,284,533	2,416,686	2,357,209
Other liabilities	2,941,707	2,710,101	2,591,521	2,539,589	2,022,361	2,307,983	3,510,867	2,941,707
Total Liabilities	<u>5,527,100</u>	<u>5,254,994</u>	<u>5,208,509</u>	<u>5,087,981</u>	<u>4,570,454</u>	<u>4,815,875</u>	<u>6,165,155</u>	<u>5,527,100</u>
LIBRARY BUILDING FUND								
ASSETS								
Cash and cash equivalents	\$116,620	\$112,848	\$4,947	\$6,042	\$2,362	\$2,270	\$119,205	\$116,620
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	208	256	2,442	2,430	2,435	2,478	215	208
Total Assets	<u>116,828</u>	<u>113,104</u>	<u>7,389</u>	<u>8,472</u>	<u>4,797</u>	<u>4,748</u>	<u>119,420</u>	<u>116,828</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	116,828	113,104	2,592	3,724	0	0	119,420	116,828
Total Liabilities	<u>116,828</u>	<u>113,104</u>	<u>2,592</u>	<u>3,724</u>	<u>0</u>	<u>0</u>	<u>119,420</u>	<u>116,828</u>
TIGER HOTEL TIF FUND								
ASSETS								
Cash and cash equivalents	\$8,902	\$109,681	\$100,416	\$145,084	\$89,564	\$245,863	\$19,754	\$8,902
Accounts receivable	112,645	10,121	5,800	250,941	39,122	148,417	79,323	112,645
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	12	211	440	494	423	693	29	12
Total Assets	<u>121,559</u>	<u>120,013</u>	<u>106,656</u>	<u>396,519</u>	<u>129,109</u>	<u>394,973</u>	<u>99,106</u>	<u>121,559</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	121,559	120,013	98,099	104,509	120,551	102,963	99,107	121,559
Total Liabilities	<u>121,559</u>	<u>120,013</u>	<u>98,099</u>	<u>104,509</u>	<u>120,551</u>	<u>102,963</u>	<u>99,107</u>	<u>121,559</u>
REGENCY TIF FUND								
ASSETS								
Cash and cash equivalents	\$29,971	\$16,409	\$208,451	\$221,777	\$194,667	\$208,215	\$43,755	\$29,971
Accounts receivable	107,643	22,810	6,716	278,696	66,777	193,863	47,582	107,643
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	46	29	984	351	962	334	68	46
Total Assets	<u>137,660</u>	<u>39,248</u>	<u>216,151</u>	<u>500,824</u>	<u>262,406</u>	<u>402,412</u>	<u>91,405</u>	<u>137,660</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	137,660	39,248	200,153	105,472	246,409	7,060	91,404	137,660
Total Liabilities	<u>137,660</u>	<u>39,248</u>	<u>200,153</u>	<u>105,472</u>	<u>246,409</u>	<u>7,060</u>	<u>91,404</u>	<u>137,660</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

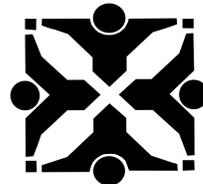
COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	Balance October 1		Additions		Deductions		Balance September 30	
	2015	2014	2016	2015	2016	2015	2016	2015
TOTAL AGENCY FUNDS								
ASSETS								
Cash and cash equivalents	\$4,879,971	\$4,575,377	\$4,665,400	\$4,769,012	\$3,998,916	\$4,464,418	\$5,546,455	\$4,879,971
Accounts receivable	220,288	32,931	12,516	529,637	105,899	342,280	126,905	220,288
Taxes receivable, net	3,963,263	4,023,648	3,886,889	3,891,845	3,895,048	3,952,230	3,955,104	3,963,263
Accrued interest	8,069	9,661	111,379	103,053	110,271	104,645	9,177	8,069
Total Assets	<u>9,071,591</u>	<u>8,641,617</u>	<u>8,676,184</u>	<u>9,293,547</u>	<u>8,110,134</u>	<u>8,863,573</u>	<u>9,637,641</u>	<u>9,071,591</u>
LIABILITIES								
Accounts payable	\$228,184	\$223,360	\$237,602	\$228,183	\$228,184	\$223,359	\$237,602	\$228,184
Due to other entities	3,956,445	4,015,450	3,887,389	3,892,145	3,894,145	3,951,150	3,949,689	3,956,445
Other liabilities	4,886,962	4,402,807	4,559,259	4,510,221	3,995,871	4,026,066	5,450,350	4,886,962
Total Liabilities	<u>9,071,591</u>	<u>8,641,617</u>	<u>8,684,250</u>	<u>8,630,549</u>	<u>8,118,200</u>	<u>8,200,575</u>	<u>9,637,641</u>	<u>9,071,591</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
SEPTEMBER 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
GENERAL FIXED ASSETS:		
Land	47,603,490	46,439,020
Buildings	73,332,497	72,981,269
Improvements other than buildings	39,569,191	35,787,854
Infrastructure	298,068,861	293,973,583
Furniture, fixtures, and equipment	39,497,730	38,266,920
Construction in progress	<u>25,801,354</u>	<u>14,918,391</u>
TOTAL GENERAL FIXED ASSETS	<u><u>\$523,873,123</u></u>	<u><u>\$502,367,037</u></u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	141,345,578	140,829,865
Special Revenue Funds	25,414,793	25,414,793
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	113,432,178	113,432,178
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	11,336,168	11,336,168
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	<u>213,482,277</u>	<u>192,491,904</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u><u>\$523,873,123</u></u>	<u><u>\$502,367,037</u></u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
SEPTEMBER 30, 2016

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improve- ments Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	\$0	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	0	13,104
City Manager	166,499	0	0	47,758	118,741
Finance	218,368	0	0	34,898	183,470
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	219,768	0	0	0	219,768
Public Works Public Buildings	56,318,077	3,145,204	52,832,197	295,139	45,537
Convention and Tourism	827,610	157,604	649,655	0	20,351
Cultural Affairs	60,000	0	0	50,000	10,000
REDI	5,695	0	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	57,906,013	3,302,808	53,481,852	427,795	693,558
PUBLIC SAFETY:					
Police	7,289,911	501,436	1,583,593	110,193	5,094,689
Fire	27,999,238	1,106,584	11,790,675	919,839	14,182,140
Animal Control	57,384	0	0	0	57,384
Municipal Court	153,637	0	0	0	153,637
Joint Communications	3,893,032	0	9,720	54,645	3,828,667
Civil Defense	1,287,453	0	0	0	1,287,453
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	40,680,655	1,608,020	13,383,988	1,084,677	24,603,970
TRANSPORTATION:					
Streets	315,258,570	5,457,572	3,073,574	298,634,820	8,092,604
Traffic	1,026,824	0	0	0	1,026,824
TOTAL TRANSPORTATION	316,285,394	5,457,572	3,073,574	298,634,820	9,119,428
HEALTH AND ENVIRONMENT:					
Health Services	305,598	0	7,195	0	298,403
Community Development	472,839	0	0	73,500	399,339
CDBG	23,033	0	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	801,470	0	7,195	73,500	720,775
PERSONAL DEVELOPMENT:					
Parks and Recreation	82,398,237	37,235,090	3,385,888	37,417,260	4,359,999
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	82,398,237	37,235,090	3,385,888	37,417,260	4,359,999
Total General Fixed Assets Allocated to Functions	498,071,769	<u>\$47,603,490</u>	<u>\$73,332,497</u>	<u>\$337,638,052</u>	<u>\$39,497,730</u>
CONSTRUCTION IN PROGRESS	25,801,354				
TOTAL GENERAL FIXED ASSETS	<u>\$523,873,123</u>				

CITY OF COLUMBIA, MISSOURI

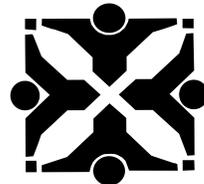
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	General Fixed Assets October 1, 2015	Additions	Deductions	General Fixed Assets September 30, 2016
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	13,104
City Manager	166,499	0	0	166,499
Finance	154,206	64,162	0	218,368
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	233,111	39,374	52,717	219,768
Public Works Public Buildings	56,318,077	0	0	56,318,077
Convention and Tourism	483,577	344,033	0	827,610
Cultural Affairs	60,000	0	0	60,000
REDI	5,695	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	57,511,161	447,569	52,717	57,906,013
PUBLIC SAFETY:				
Police	6,586,557	1,201,263	497,909	7,289,911
Fire	27,704,368	795,902	501,032	27,999,238
Animal Control	35,812	21,572	0	57,384
Municipal Court	153,637	0	0	153,637
Joint Communications	3,893,032	0	0	3,893,032
Civil Defense	1,287,453	0	0	1,287,453
City Prosecutor	0	0	0	0
TOTAL PUBLIC SAFETY	39,660,859	2,018,737	998,941	40,680,655
TRANSPORTATION:				
Streets	311,017,691	4,361,565	120,686	315,258,570
Traffic	900,067	126,757	0	1,026,824
TOTAL TRANSPORTATION	311,917,758	4,488,322	120,686	316,285,394
HEALTH AND ENVIRONMENT:				
Health services	314,728	7,195	16,325	305,598
Community Development	458,588	58,836	44,585	472,839
CDBG	23,033	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	796,349	66,031	60,910	801,470
PERSONAL DEVELOPMENT:				
Parks and Recreation	77,562,519	4,938,574	102,856	82,398,237
Community Services	0	0	0	0
Contributions	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	77,562,519	4,938,574	102,856	82,398,237
CONSTRUCTION IN PROGRESS	14,918,391	20,990,372	10,107,409	25,801,354
TOTAL GENERAL FIXED ASSETS	\$502,367,037	\$32,949,605	\$11,443,519	\$523,873,123

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GENERAL LONG-TERM DEBT ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT
SEPTEMBER 30, 2016 AND 2015

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2016	2015
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	0	3,712,020
Amount to be provided	0	(617,020)
Special Obligation Bonds 2008B		
Amount available in Debt Service Funds	0	3,092,912
Amount to be provided	0	17,937,088
Special Obligation Bonds 2016B		
Amount available in Debt Service Funds	1,131,342	0
Amount to be provided	16,448,658	0
Lemone Note		
Amount available in Debt Service Funds	1,479,586	1,754,257
Amount to be provided	4,326,834	5,255,522
MTFC Loan		
Amount available in Debt Service Funds	750,895	120,951
Amount to be provided	4,072,836	5,473,894
Accrued Compensated Absences:		
Amount to be provided	3,799,044	3,170,961
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$32,009,195</u>	<u>\$39,900,585</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special obligation bonds payable 2006B	0	3,095,000
Special obligation bonds payable 2008B	0	21,030,000
Special Obligation Bonds 2016B	17,580,000	0
Lemone Note	5,806,420	7,009,779
MTFC Loan	4,823,731	5,594,845
Accrued compensated absences	3,799,044	3,170,961
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$32,009,195</u>	<u>\$39,900,585</u>

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CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2016	2015	2016	2015	2016	2015
BALANCE, BEGINNING OF PERIOD	\$8,680,140	\$9,528,532	\$31,220,445	\$36,259,891	\$39,900,585	\$45,788,423
Additions:						
Increase in accrued compensated absences	0	0	628,083	145,024	628,083	145,024
Special obligation bonds	0	0	17,580,000	0	17,580,000	0
Lemone Trust	0	0	0	0	0	0
MTFC Loan	0	0	0	0	0	0
Total Additions	0	0	18,208,083	145,024	18,208,083	145,024
Deductions:						
Maturities:						
Lemone Trust	0	0	1,203,360	1,135,520	1,203,360	1,135,520
Obligations under capital leases	0	0	0	0	0	0
Special obligation bonds	0	0	24,125,000	2,960,000	24,125,000	2,960,000
Special Oligation Notes	0	0	0	1,195,000	0	1,195,000
MTFC Loan	0	0	771,113	742,342	771,113	742,342
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	26,099,473	6,032,862	26,099,473	6,032,862
Increase (decrease) in fund balance of Debt Service Funds	(5,318,317)	(848,392)	5,318,317	848,392	0	0
BALANCE, END OF PERIOD	\$3,361,823	\$8,680,140	\$28,647,372	\$31,220,445	\$32,009,195	\$39,900,585

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STATISTICAL SECTION

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

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

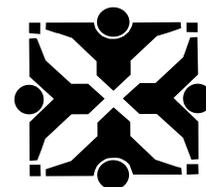
Revenue Capacity Information - is intended to assist users in understanding and assessing the factors affecting the City's ability to generate its own-source revenues, sales tax and property tax.

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

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

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

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



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Table 1

City of Columbia, Missouri

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

	Fiscal Year			
	2016	2015	2014	2013
Governmental Activities				
Net investment in capital assets	\$ 379,291,016	\$ 359,339,161	\$ 349,384,646	\$ 327,336,088
Restricted for:				
Debt service	1,360,739	8,680,140	9,528,532	12,833,301
Capital projects	33,388,328	39,096,016	39,307,829	40,032,818
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	7,438,759	7,306,884	7,103,402	7,008,119
Other purposes	31,952,096	27,745,796	24,767,118	21,302,056
Unrestricted	(32,197,643)	(30,096,448)	47,015,313	41,994,312
Total governmental activities net position	<u>\$ 422,733,295</u>	<u>\$ 413,571,549</u>	<u>\$ 478,606,840</u>	<u>\$ 452,006,694</u>
Business-type activities				
Net investment in capital assets	\$ 365,793,592	\$ 352,395,872	\$ 325,322,206	\$ 326,634,842
Restricted for:				
Debt service	18,153,670	14,741,447	14,853,938	16,074,387
Capital projects	1,327,986	2,907,774	2,900,865	3,581,753
Nonexpendable	-	-	-	-
Other purposes	2,507,115	2,490,080	2,450,472	2,448,634
Unrestricted	115,251,104	108,107,836	105,185,789	97,168,643
Total business-type activities net position	<u>\$ 503,033,467</u>	<u>\$ 480,643,009</u>	<u>\$ 450,713,270</u>	<u>\$ 445,908,259</u>
Primary government				
Net investment in capital assets	\$ 745,084,608	\$ 711,735,033	\$ 674,706,852	\$ 653,970,930
Restricted for:				
Debt service	19,514,409	23,421,587	24,382,470	28,907,688
Capital projects	34,716,314	42,003,790	42,208,694	43,614,571
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	7,438,759	7,306,884	7,103,402	7,008,119
Other purposes	34,459,211	30,235,876	27,217,590	23,750,690
Unrestricted	83,053,461	78,011,388	152,201,102	139,162,955
Total primary government net position	<u>\$ 925,766,762</u>	<u>\$ 894,214,558</u>	<u>\$ 929,320,110</u>	<u>\$ 897,914,953</u>

Table 1, cont.

City of Columbia, Missouri

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

Fiscal Year					
2012	2011	2010	2009	2008	2007
\$ 314,263,826	\$ 302,588,445	\$ 282,847,173	\$ 260,097,787	\$ 244,275,475	\$ 216,858,792
10,065,860	9,177,970	8,918,365	5,778,995	5,503,137	3,076,665
39,254,648	40,660,673	41,106,562	46,490,295	38,560,449	22,792,647
1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	-
7,097,129	6,906,079	6,710,867	6,446,329	6,147,453	-
20,267,861	16,508,073	20,758,215	20,157,428	21,108,040	19,624,016
41,149,606	39,060,566	38,429,987	35,215,173	37,860,189	48,580,507
<u>\$ 433,598,930</u>	<u>\$ 416,401,806</u>	<u>\$ 400,271,169</u>	<u>\$ 375,686,007</u>	<u>\$ 354,954,743</u>	<u>\$ 310,932,627</u>
\$ 311,717,270	\$ 307,497,810	\$ 310,054,260	\$ 283,331,995	\$ 276,597,165	\$ 272,485,494
11,181,154	12,411,147	11,165,691	11,478,081	7,851,943	8,112,494
9,745,060	9,279,147	2,988,585	290,464	1,107,426	1,379,024
-	-	-	-	-	-
2,352,238	2,274,042	2,253,899	2,210,713	2,167,641	2,110,973
102,009,020	87,614,040	75,790,214	85,495,521	86,655,622	74,352,607
<u>\$ 437,004,742</u>	<u>\$ 419,076,186</u>	<u>\$ 402,252,649</u>	<u>\$ 382,806,774</u>	<u>\$ 374,379,797</u>	<u>\$ 358,440,592</u>
\$ 625,981,096	\$ 610,086,255	\$ 592,901,433	\$ 543,429,782	\$ 520,872,640	\$ 489,344,286
21,247,014	21,589,117	20,084,056	17,257,076	13,355,080	11,189,159
48,999,708	49,939,820	44,095,147	46,780,759	39,667,875	24,171,671
1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	-
7,097,129	6,906,079	6,710,867	6,446,329	6,147,453	-
22,620,099	18,782,115	23,012,114	22,368,141	23,275,681	21,734,989
143,158,626	126,674,606	114,220,201	120,710,694	124,515,811	122,933,114
<u>\$ 870,603,672</u>	<u>\$ 835,477,992</u>	<u>\$ 802,523,818</u>	<u>\$ 758,492,781</u>	<u>\$ 729,334,540</u>	<u>\$ 669,373,219</u>

Table 2

City of Columbia, Missouri

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

	Fiscal Year					
	2016	2015	2014	2013	2012	2011
Expenses						
Governmental activities:						
Policy development and administration	\$ 30,623,152	\$ 24,465,111	\$ 22,486,499	\$ 21,764,609	\$ 21,918,164	\$ 19,240,568
Public safety	42,145,164	42,482,569	39,965,212	38,674,243	38,674,200	39,177,408
Transportation	14,525,441	15,600,627	18,362,328	15,977,709	12,646,608	12,782,598
Health and environment	10,931,589	10,769,579	9,248,764	9,376,511	8,663,673	10,376,671
Personal development	8,971,813	8,968,495	8,086,860	7,717,775	7,410,779	6,724,219
Interest on long-term debt	978,720	1,710,708	1,995,213	2,288,306	2,303,076	2,375,909
Total governmental activities expenses	108,175,879	103,997,089	100,144,876	95,799,153	91,616,500	90,677,373
Business-type activities:						
Electric utility	116,326,371	115,496,885	120,262,601	116,439,978	104,978,962	111,974,736
Water Utility	19,797,334	18,045,445	18,396,775	18,107,142	18,085,072	15,850,805
Sanitary Sewer Utility	18,488,108	17,651,612	17,166,301	14,209,805	14,490,560	12,738,819
Regional Airport	3,776,315	3,469,327	3,153,606	2,548,916	2,500,780	2,471,114
Public Transportation	8,202,880	7,830,577	7,161,194	6,739,903	6,588,233	5,974,604
Solid Waste Utility	19,864,870	15,844,537	15,405,338	15,197,074	15,194,469	14,282,699
Parking Facilities	3,220,290	3,244,277	3,248,368	2,764,438	2,630,624	2,358,564
Recreation Services	7,255,936	6,859,026	7,103,597	7,126,020	6,987,907	6,884,213
Railroad	1,027,458	983,603	1,043,610	1,020,846	1,118,697	1,085,623
Transload	339,835	582,750	949,642	1,156,798	-	-
Storm Water Utility	1,429,937	1,544,375	1,351,708	1,277,435	1,256,360	1,254,303
Total business-type activities expenses	199,729,335	191,552,414	195,242,740	186,588,355	173,831,664	174,875,480
Total primary government expenses	\$ 307,905,214	\$ 295,549,503	\$ 295,387,616	\$ 282,387,508	\$ 265,448,164	\$ 265,552,853
Program Revenues						
Governmental Activities:						
Charges for services:						
Policy Development and Administration	\$ 13,138,620	\$ 12,649,708	\$ 11,808,239	\$ 12,359,753	\$ 11,966,490	\$ 11,181,841
Public Safety	2,041,378	1,945,204	2,787,804	2,306,281	2,512,573	2,446,392
Transportation	56,135	477,064	412,006	75,890	233,412	191,711
Health and Environment	4,748,558	4,013,382	4,474,509	4,111,601	3,188,325	2,623,846
Personal Development	-	353,182	7,074	-	-	-
Operating grants and contributions	5,585,621	7,049,014	6,582,168	5,733,896	6,173,618	6,891,283
Capital grants and contributions	8,419,494	5,301,736	15,186,759	14,054,726	7,082,525	10,716,352
Total governmental activities program revenues	33,989,806	31,789,290	41,258,559	38,642,147	31,156,943	34,051,425
Business-type activities:						
Charges for services:						
Electric utility	129,693,077	125,161,680	125,045,630	121,764,673	119,260,514	127,546,900
Water Utility	26,050,798	23,364,440	24,345,239	23,568,147	24,206,711	20,331,142
Sanitary Sewer Utility	22,771,018	20,738,058	19,527,300	19,512,333	17,219,234	14,523,432
Regional Airport	712,502	694,012	540,540	555,715	642,170	684,631
Public Transportation	2,031,376	2,073,373	2,300,558	2,080,065	1,873,872	1,671,933
Solid Waste Utility	20,031,354	18,161,089	17,303,865	16,959,850	16,834,253	16,635,234
Parking Facilities	4,154,260	4,044,297	3,551,116	2,977,159	2,688,403	2,038,935
Recreation Services	4,243,961	4,145,589	4,205,270	4,429,863	4,373,766	4,136,896
Railroad	331,815	431,885	726,641	696,640	738,185	828,593
Transload	256,693	328,724	984,884	965,853	-	-
Storm Water Utility	1,626,994	1,290,235	1,396,700	1,355,150	1,316,160	1,233,891
Operating grants and contributions	2,557,913	2,479,657	2,602,538	2,436,134	2,163,513	1,844,800
Capital grants and contributions	9,029,170	8,119,011	3,479,133	10,200,801	4,232,060	3,176,929
Total business-type activities program revenues	223,490,931	211,032,050	206,009,414	207,502,383	195,548,842	194,653,317
Total primary government program revenues	\$ 257,480,737	\$ 242,821,340	\$ 247,267,973	\$ 246,144,530	\$ 226,705,785	\$ 228,704,742
Net (Expense)/Revenue						
Governmental activities	\$ (74,186,073)	\$ (72,207,799)	\$ (58,886,317)	\$ (57,157,006)	\$ (60,459,557)	\$ (56,625,948)
Business-type activities	23,761,596	19,479,636	10,766,674	20,914,028	21,717,178	19,777,837
Total primary government net expense	\$ (50,424,477)	\$ (52,728,163)	\$ (48,119,643)	\$ (36,242,978)	\$ (38,742,379)	\$ (36,848,111)
General Revenues and Other Changes in Net Position						
Governmental activities:						
Taxes						
Property taxes	\$ 7,898,843	\$ 7,572,050	\$ 7,319,211	\$ 7,228,203	\$ 7,099,442	\$ 7,026,844
Sales tax	47,165,825	47,174,773	45,730,160	44,150,547	42,514,771	40,538,522
Other taxes	14,864,794	15,559,138	15,861,990	15,059,833	14,597,936	14,274,548
Investment revenue (loss)	2,744,200	3,462,509	1,974,801	(1,380,683)	1,692,935	2,717,257
Miscellaneous	2,270,770	1,737,308	2,263,437	1,821,115	1,904,434	2,873,628
Transfers	8,403,387	7,743,778	12,355,827	8,916,183	9,847,163	9,275,101
Total governmental activities	83,347,819	83,249,556	85,505,426	75,795,198	77,656,681	76,705,900
Business-type activities						
Investment revenue (loss)	4,433,709	5,209,590	3,474,081	(778,591)	3,231,938	4,344,222
Miscellaneous	2,598,540	2,157,488	2,920,083	2,385,748	2,826,603	1,976,579
Transfers	(8,403,387)	(7,743,778)	(12,355,827)	(8,916,183)	(9,847,163)	(9,275,101)
Total business-type activities	(1,371,138)	(376,700)	(5,961,663)	(7,309,026)	(3,788,622)	(2,954,300)
Total primary government	\$ 81,976,681	\$ 82,872,856	\$ 79,543,763	\$ 68,486,172	\$ 73,868,059	\$ 73,751,600
Change in Net Position						
Governmental activities	\$ 9,161,746	\$ 11,041,757	\$ 26,619,109	\$ 18,638,192	\$ 17,197,124	\$ 20,079,952
Business-type activities	22,390,458	19,102,936	4,805,011	13,605,002	17,928,556	16,823,537
Total primary government	\$ 31,552,204	\$ 30,144,693	\$ 31,424,120	\$ 32,243,194	\$ 35,125,680	\$ 36,903,489

Table 2, cont.

City of Columbia, Missouri

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

Fiscal Year			
2010	2009	2008	2007
\$ 18,810,092	\$ 14,427,609	\$ 15,762,421	\$ 16,162,970
38,075,595	38,011,371	36,142,924	34,547,514
12,129,815	11,198,089	10,104,040	9,989,096
9,209,905	8,903,255	8,403,019	8,343,812
11,004,972	10,344,600	10,350,937	9,832,710
1,985,817	2,149,871	1,595,972	1,189,668
<u>91,216,196</u>	<u>85,034,795</u>	<u>82,359,313</u>	<u>80,065,770</u>
107,836,042	99,694,306	91,847,957	84,599,965
14,559,336	16,021,650	14,517,123	13,783,103
12,507,201	12,030,951	10,970,073	10,475,106
2,488,947	2,232,666	2,107,172	2,064,326
5,547,130	5,382,338	5,069,495	4,501,492
14,131,288	13,747,082	14,044,574	12,505,734
1,748,966	1,295,897	1,432,705	1,362,421
6,863,924	6,823,710	6,804,775	6,433,091
878,449	941,661	980,760	954,111
-	-	-	-
1,284,941	1,654,512	1,548,103	1,445,133
<u>167,846,224</u>	<u>159,824,773</u>	<u>149,322,737</u>	<u>138,124,482</u>
<u>\$ 259,062,420</u>	<u>\$ 244,859,568</u>	<u>\$ 231,682,050</u>	<u>\$ 218,190,252</u>
\$ 12,020,506	\$ 7,931,919	\$ 6,900,361	\$ 6,601,539
2,324,632	1,781,033	1,657,240	1,698,523
186,584	243,700	252,885	428,045
1,087,198	1,026,327	1,106,543	1,270,739
-	-	-	-
8,754,370	7,410,843	7,777,301	6,019,212
<u>13,187,432</u>	<u>15,608,834</u>	<u>28,476,557</u>	<u>37,822,556</u>
<u>37,560,722</u>	<u>34,002,656</u>	<u>46,170,887</u>	<u>53,840,614</u>
120,448,779	110,753,285	106,481,160	100,857,750
17,354,581	15,876,107	15,314,326	16,071,201
12,275,136	10,654,076	9,312,516	9,071,132
599,804	481,984	434,980	462,054
1,517,701	1,447,616	1,240,255	1,172,095
15,045,374	14,074,055	14,120,946	12,966,592
1,796,627	1,737,094	1,593,938	1,562,110
4,079,714	4,120,606	3,848,181	3,952,786
824,472	662,749	1,190,026	1,042,370
-	-	-	-
1,138,804	1,229,374	1,391,760	1,380,233
1,723,698	2,026,465	1,588,506	1,532,740
9,376,080	2,476,997	4,366,361	9,643,692
<u>186,180,770</u>	<u>165,540,408</u>	<u>160,882,955</u>	<u>159,714,755</u>
<u>\$ 223,741,492</u>	<u>\$ 199,543,064</u>	<u>\$ 207,053,842</u>	<u>\$ 213,555,369</u>
\$ (53,655,474)	\$ (51,032,139)	\$ (36,188,426)	\$ (26,225,156)
18,334,546	5,715,635	11,560,218	21,590,273
<u>\$ (35,320,928)</u>	<u>\$ (45,316,504)</u>	<u>\$ (24,628,208)</u>	<u>\$ (4,634,883)</u>
\$ 10,849,831	\$ 10,703,734	\$ 10,724,486	\$ 10,301,967
38,296,731	37,615,054	38,669,141	38,745,372
14,148,024	13,557,057	13,687,438	11,157,118
4,598,349	6,163,536	6,031,249	6,518,778
2,998,383	2,753,039	5,348,082	1,994,256
7,349,318	6,110,870	5,750,147	4,981,765
<u>78,240,636</u>	<u>76,903,290</u>	<u>80,210,543</u>	<u>73,699,256</u>
6,680,164	6,760,213	6,064,180	6,689,670
1,780,483	2,061,999	4,064,955	3,974,057
(7,349,318)	(6,110,870)	(5,750,147)	(4,981,765)
1,111,329	2,711,342	4,378,988	5,681,962
<u>\$ 79,351,965</u>	<u>\$ 79,614,632</u>	<u>\$ 84,589,531</u>	<u>\$ 79,381,218</u>
\$ 24,585,162	\$ 25,871,151	\$ 44,022,117	\$ 47,474,100
19,445,875	8,426,977	15,939,206	27,272,235
<u>\$ 44,031,037</u>	<u>\$ 34,298,128</u>	<u>\$ 59,961,323</u>	<u>\$ 74,746,335</u>

Table 3

City of Columbia, Missouri

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

Post-GASB 54

Fiscal Year

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Fund				
Nonspendable	\$ 376,794	\$ 487,935	\$ 291,512	\$ 477,210
Restricted	-	-	-	-
Committed	2,995,787	3,198,964	1,582,948	431,529
Assigned	2,293,515	2,658,081	3,081,251	2,418,592
Unassigned	29,245,964	24,159,186	28,889,505	26,350,897
Total general fund	<u>\$ 34,912,060</u>	<u>\$ 30,504,166</u>	<u>\$ 33,845,216</u>	<u>\$ 29,678,228</u>
All Other Governmental Funds				
Nonspendable	\$ 1,503,018	\$ 1,503,473	\$ 1,504,875	\$ 1,519,505
Restricted	66,321,351	34,214,232	32,282,999	32,202,132
Committed	12,530,669	11,877,429	11,711,098	11,657,749
Assigned	213,104	38,468,675	38,162,062	38,844,822
Unassigned	(4,912)	(128,473)	(6,166)	(79,311)
Total all other governmental funds	<u>\$ 80,563,230</u>	<u>\$ 85,935,336</u>	<u>\$ 83,654,868</u>	<u>\$ 84,144,897</u>

Note: Seven years of data available for GASB 54 compliance which was adopted in 2011.

Pre-GASB 54

Fiscal Year

	<u>2009</u>	<u>2008</u>	<u>2007</u>
General Fund			
Reserved	\$ 4,110,859	\$ 4,409,134	\$ 3,765,930
Unreserved	21,548,968	20,339,863	14,926,963
Total general fund	<u>\$ 25,659,827</u>	<u>\$ 24,748,997</u>	<u>\$ 18,692,893</u>
All Other Governmental Funds			
Reserved	\$ 42,977,342	\$ 40,512,180	\$ 18,930,218
Unreserved, reported in:			
* Transportation sales tax fund	-	-	1,369,559
Capital projects fund	32,708,733	50,413,973	47,825,768
Special revenue funds	15,113,454	15,082,742	12,812,404
Debt service funds	1,022,995	5,503,137	3,076,665
Permanent fund	5,080,931	4,540,140	3,908,163
Total all other governmental funds	<u>\$ 96,903,455</u>	<u>\$ 116,052,172</u>	<u>\$ 87,922,777</u>

Table 3, cont.
City of Columbia, Missouri

**FUND BALANCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS**

(modified accrual basis of accounting)

Post-GASB 54

Fiscal Year

2012	2011	2010
\$ 412,902	\$ 421,250	\$ 550,483
-	-	400,827
911,186	737,491	503,067
2,541,869	3,099,217	6,391,299
25,955,804	23,660,321	18,759,242
\$ 29,821,761	\$ 27,918,279	\$ 26,604,918
\$ 1,503,709	\$ 1,502,053	\$ 1,503,064
28,320,670	25,486,928	32,812,393
10,951,115	10,755,442	11,531,443
38,530,941	39,227,961	36,047,628
-	-	-
\$ 79,306,435	\$ 76,972,384	\$ 81,894,528
\$ 79,306,435	\$ 76,972,384	\$ 81,894,528

Table 4

City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year			
	2016	2015	2014	2013
REVENUES				
General property taxes	\$ 7,898,843	\$ 7,572,050	\$ 7,319,211	\$ 7,228,203
Sales tax	47,667,737	46,672,861	45,730,160	44,150,547
Other local taxes	14,197,554	14,860,992	15,170,622	14,415,576
Licenses and permits	1,031,218	1,012,346	965,309	921,132
Fines	1,805,859	2,081,131	1,883,631	1,970,138
Fees and service charges	4,926,206	3,687,353	4,776,008	4,584,151
Special assessment taxes	-	-	-	-
Intragovernmental revenue	4,407,469	4,247,354	3,944,617	3,931,555
Revenue from other governmental units	14,388,115	12,155,793	11,380,966	12,683,976
Lease revenue	1,755,731	1,893,255	1,786,851	1,828,913
Investment revenue (loss)	2,342,939	3,040,800	1,744,574	(1,175,168)
Miscellaneous	2,270,770	1,737,308	2,263,437	1,821,115
Total Revenues	<u>102,692,441</u>	<u>98,961,243</u>	<u>96,965,386</u>	<u>92,360,138</u>
EXPENDITURES				
Current:				
Policy development and administration	12,673,307	11,933,061	10,243,414	9,910,193
Public safety	40,664,606	40,931,976	38,329,749	37,839,647
Transportation	7,722,901	9,091,369	12,123,055	10,421,314
Health and environment	10,904,104	10,648,858	9,277,074	9,373,336
Personal development	7,848,024	7,878,973	7,160,184	6,922,477
Misc. nonprogrammed activities	272,656	5,642,247	4,785,017	5,006,410
Capital outlay	22,734,914	13,935,589	16,237,557	15,067,900
Debt service:				
Principal	8,508,973	6,032,862	5,838,116	5,595,733
Interest	1,209,593	1,866,517	2,147,444	2,397,462
Bond issuance and other costs	237,281	-	-	-
Total Expenditures	<u>112,776,359</u>	<u>107,961,452</u>	<u>106,141,610</u>	<u>102,534,472</u>
Excess (Deficiency) of Revenues over Expenditures	(10,083,918)	(9,000,209)	(9,176,224)	(10,174,334)
OTHER FINANCING SOURCES (USES)				
Transfers in	47,046,810	37,405,837	39,741,645	37,409,252
Transfers out	(38,167,357)	(29,466,210)	(26,869,499)	(28,239,989)
Issuance of 2007A S.O. Notes	-	-	-	-
Issuance of 2008B S.O. Bonds	-	-	-	-
Premium on 2008B S.O. Bonds	-	-	-	-
Issuance of Lemone Trust Note	-	-	-	-
MTFC Note Proceeds	-	-	-	5,700,000
Capital lease proceeds	-	-	-	-
Proceeds of 2016B S.O. Bonds	17,580,000	-	-	-
Premium on 2016B S.O. Bonds	1,699,838	-	-	-
Payment to refunded bond escrow agent	(19,039,585)	-	-	-
Total Other Financing Sources (Uses)	<u>9,119,706</u>	<u>7,939,627</u>	<u>12,872,146</u>	<u>14,869,263</u>
Net Change in Fund Balances	<u>\$ (964,212)</u>	<u>\$ (1,060,582)</u>	<u>\$ 3,695,922</u>	<u>\$ 4,694,929</u>
Debt service as a percentage of noncapital expenditures	10.79%	8.40%	8.88%	9.14%

Table 4, cont.

City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

		Fiscal Year					
		2012	2011	2010	2009	2008	2007
\$	7,099,442	\$ 7,026,844	\$ 10,849,831	\$ 10,703,734	\$ 10,511,523	\$ 9,967,339	
	42,514,771	40,538,522	38,296,731	37,615,054	38,669,141	38,745,372	
	13,938,135	13,614,566	13,504,093	13,199,548	13,387,438	10,857,118	
	883,815	864,719	835,864	842,850	835,668	833,247	
	2,184,075	2,049,392	1,900,869	1,457,963	1,367,376	1,387,447	
	3,323,319	2,916,163	2,214,818	1,917,453	2,137,096	2,379,845	
	-	-	-	-	-	81,412	
	4,130,138	4,139,602	4,200,389	4,025,046	3,634,049	3,353,142	
	11,205,817	15,717,748	17,624,734	17,295,161	13,628,052	10,894,018	
	1,740,808	1,267,667	-	-	-	-	
	1,552,235	2,447,870	4,258,602	5,789,199	5,512,478	5,870,563	
	1,904,434	2,873,628	2,998,383	2,753,039	5,348,082	1,994,256	
	<u>90,476,989</u>	<u>93,456,721</u>	<u>96,684,314</u>	<u>95,599,047</u>	<u>95,030,903</u>	<u>86,363,759</u>	
	9,679,187	11,268,430	12,143,800	12,013,837	11,717,872	10,390,474	
	37,426,056	37,847,252	36,661,665	35,970,659	34,271,625	32,751,068	
	7,280,684	7,821,261	7,775,001	7,092,854	6,339,224	6,880,329	
	8,748,990	10,411,813	9,170,450	8,824,133	8,338,490	8,271,922	
	6,612,768	5,998,949	10,206,251	9,719,922	9,683,200	9,253,029	
	4,775,185	815,943	921,771	1,238,802	1,145,650	1,200,495	
	18,195,526	32,825,543	36,014,773	42,008,951	17,256,742	24,574,512	
	5,113,954	5,089,434	3,580,000	3,205,000	3,070,000	2,110,000	
	2,391,766	2,427,400	2,081,731	2,242,906	1,593,623	1,266,232	
	661	661	661	661	238,954	37,180	
	<u>100,224,777</u>	<u>114,506,686</u>	<u>118,556,103</u>	<u>122,317,725</u>	<u>93,655,380</u>	<u>96,735,241</u>	
	(9,747,788)	(21,049,965)	(21,871,789)	(26,718,678)	1,375,523	(10,371,482)	
	37,677,752	50,570,961	37,063,260	33,106,245	56,874,109	34,906,932	
	(26,427,431)	(40,960,187)	(29,255,307)	(26,939,792)	(51,061,200)	(29,948,435)	
	-	-	-	-	-	3,740,000	
	-	-	-	-	26,795,000	-	
	-	-	-	-	202,067	-	
	-	11,779,723	-	-	-	-	
	2,500,000	-	-	-	-	-	
	235,000	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	<u>13,985,321</u>	<u>21,390,497</u>	<u>7,807,953</u>	<u>6,166,453</u>	<u>32,809,976</u>	<u>8,698,497</u>	
\$	<u>4,237,533</u>	<u>340,532</u>	<u>(14,063,836)</u>	<u>(20,552,225)</u>	<u>34,185,499</u>	<u>(1,672,985)</u>	
	9.15%	9.20%	6.86%	6.78%	6.42%	4.73%	

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Table 5

City of Columbia, Missouri

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

Fiscal Year Ended	Real Property	Personal Property	State Assessed Value	Total Assessed Value	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value	Total Direct Tax Rate
2007	1,207,930,492	260,021,334	6,122,350	1,474,074,176	6,141,975,733	24.0%	0.94
2008	1,292,414,862	273,363,667	5,843,391	1,571,621,920	6,548,424,667	24.0%	0.94
2009	1,347,522,235	275,394,049	5,522,897	1,628,439,181	6,785,163,254	24.0%	0.93
2010	1,379,654,147	254,289,515	5,451,561	1,639,395,223	6,830,813,429	24.0%	0.93
2011	1,400,192,298	250,581,100	5,140,761	1,655,914,159	6,899,642,329	24.0%	0.93
2012	1,413,996,612	264,972,925	4,354,717	1,683,324,254	7,013,851,058	24.0%	0.93
2013	1,423,905,462	293,420,631	4,138,118	1,721,464,211	7,172,767,546	24.0%	0.94
2014	1,449,632,179	298,129,549	4,108,905	1,751,870,633	7,299,460,971	24.0%	0.95
2015	1,506,138,234	303,450,790	4,095,085	1,813,684,109	7,557,017,121	24.0%	0.95
2016	1,553,310,919	317,367,258	4,193,727	1,874,871,904	7,811,966,267	24.0%	0.93

Source: Certified Copy of Order, Boone County Court.

City of Columbia, Missouri

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

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
CITY TAX RATES:					
General Fund	\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
Library Funds	<u>0.53</u>	<u>0.53</u>	<u>0.52</u>	<u>0.52</u>	<u>0.52</u>
Total City Tax Rate	<u>0.94</u>	<u>0.94</u>	<u>0.93</u>	<u>0.93</u>	<u>0.93</u>
SCHOOL DISTRICT	<u>4.67</u>	<u>4.71</u>	<u>4.73</u>	<u>4.77</u>	<u>4.85</u>
COUNTY TAX RATES:					
County	0.12	0.12	0.12	0.12	0.12
Group Homes (b)	0.11	0.11	0.11	0.11	0.11
Highway	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
Total County Tax Rates (c)	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
STATE	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
TOTAL TAX RATIO FOR ALL OVERLAPPING GOVERNMENTS	<u>\$5.92</u>	<u>\$5.96</u>	<u>\$5.97</u>	<u>\$6.01</u>	<u>\$6.09</u>

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

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

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

Source: Certified Copy of Order, Boone County Court.

City of Columbia, Missouri

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

<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
<u>0.52</u>	<u>0.53</u>	<u>0.54</u>	<u>0.54</u>	<u>0.52</u>
<u>0.93</u>	<u>0.94</u>	<u>0.95</u>	<u>0.95</u>	<u>0.93</u>
<u>4.88</u>	<u>5.40</u>	<u>5.42</u>	<u>5.49</u>	<u>5.47</u>
0.12	0.12	0.12	0.12	0.12
0.11	0.11	0.11	0.11	0.11
<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
<u>\$6.12</u>	<u>\$6.65</u>	<u>\$6.68</u>	<u>\$6.75</u>	<u>\$6.71</u>

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Table 7

City of Columbia, Missouri

PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS AGO

Taxpayer	Type of Business	2016			2007		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Union Electric	Utility	\$ 28,177,504	1	1.50%	--		--
Shelter Insurance/Shelter Enterprises	Insurance	16,177,067	2	0.86%	5,461,706	7	0.37%
3M Company	Manufacturer	12,604,776	3	0.67%	--		--
TKG Biscayne LLC	Property/Developer	9,778,083	4	0.52%	--		--
Hubbell Power Systems	Manufacturer	9,045,000	5	0.48%	--		--
Grindstone Properties	Property/Developer	8,078,039	6	0.43%	--		--
Breckenridge Group	Property/Developer	7,939,457	7	0.42%	--		--
JDM II SF National (formerly State Farm)	Insurance	7,807,371	8	0.42%	7,913,247	4	0.54%
The Links Columbia	Property/Developer	6,839,287	9	0.36%	--		--
Boone Hospital	Medical	6,713,024	10	0.36%	--		--
The Kroenke Group	Property/Developer	--		--	10,215,695	1	0.69%
Columbia Mall Limited Partnership	Property/Developer	--		--	8,520,254	3	0.58%
Boone Electric Cooperative	Utility	--		--	9,911,936	2	0.67%
Boone Crossing	Property/Developer	--		--	7,864,177	5	0.53%
Grindstone Plaza Development	Property/Developer	--		--	5,740,711	6	0.39%
AB Chance Co	Manufacturer	--		--	4,431,741	8	0.30%
Rayman Columbia Center Trust	Property/Developer	--		--	4,343,968	9	0.29%
Broadway Fairview Venture	Property/Developer	--		--	4,126,262	10	0.28%
		<u>\$ 113,159,608</u>		<u>6.02%</u>	<u>\$ 68,529,697</u>		<u>4.64%</u>

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

Table 8

City of Columbia, Missouri

GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS
LAST TEN FISCAL YEARS

<u>Fiscal Year Ended</u>	<u>Net Current Tax Levv (a)</u>	<u>Current Tax Collections</u>	<u>Percent Of Levy Collected</u>	<u>Delinquent Tax Collections</u>
2007	\$ 6,064,823 (b)	\$ 5,857,996	96.59%	\$ 79,467
2008	\$ 6,543,022 (b)	\$ 6,357,847	97.17%	\$ 107,581
2009	\$ 6,749,498 (b)	\$ 6,506,350	96.40%	\$ 83,791
2010	\$ 6,783,852 (b)	\$ 6,615,594	97.52%	\$ 114,785
2011	\$ 6,615,690 (b)	\$ 6,425,234	97.12%	\$ 80,029
2012	\$ 6,780,699 (b)	\$ 6,635,787	97.86%	\$ 88,841
2013	\$ 6,862,793 (b)	\$ 6,783,993	98.85%	\$ 66,532
2014	\$ 7,086,610 (b)	\$ 6,973,354	98.40%	\$ 82,535
2015	\$ 7,293,515 (b)	\$ 7,221,899	99.02%	\$ 73,600
2016	\$ 7,674,533 (b)	\$ 7,571,408	98.66%	\$ 68,331

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

(b) Includes unearned property tax revenue.

Table 8, cont.

City of Columbia, Missouri

GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS
LAST TEN FISCAL YEARS

<u>Total Tax Collections</u>	<u>Total Collections As A Percent Of Net Current Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Outstanding Delinquent As A Percent Net Current Tax Levy</u>
\$ 5,937,463	97.90%	\$ 27,182	0.45%
\$ 6,465,428	98.81%	\$ 29,228	0.45%
\$ 6,590,141	97.64%	\$ 31,012	0.46%
\$ 6,730,379	99.21%	\$ 33,325	0.49%
\$ 6,505,263	98.33%	\$ 33,053	0.50%
\$ 6,724,628	99.17%	\$ 33,168	0.49%
\$ 6,850,525	99.82%	\$ 33,551	0.49%
\$ 7,055,889	99.57%	\$ 29,816	0.42%
\$ 7,295,499	100.03%	\$ 33,755	0.46%
\$ 7,639,739	99.55%	\$ 37,041	0.48%

Table 9

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

<u>RESIDENTIAL SERVICE RATE (per kilowatt hour)</u>		FY	2015-2016
Customer charge	per month		\$15.60
Energy charge first 300 kWh all season	¢ per KWH		7.520
Energy charge next 450 kWh all season	¢ per KWH		9.8000
Energy charge next 1,250 kWh summer	¢ per KWH		13.3600
Energy charge All remaining kWh summer	¢ per KWH		14.4500
Energy charge All remaining kWh nonsummer	¢ per KWH		11.3200
Electric Heating (October through May) First 300 kWh	¢ per KWH		7.520
Electric Heating (October through May) Next 450 kWh	¢ per KWH		9.800
Electric Heating (October through May) all remaining kWh	¢ per KWH		9.420
Heat Pump (October through May) First 300 kWh	¢ per KWH		7.520
Heat Pump (October through May) next 450 kWh	¢ per KWH		9.800
Heat Pump (October through May) all remaining kWh	¢ per KWH		8.9300
<u>SMALL GENERAL SERVICE RATE (per kilowatt hour)</u>			
Customer charge (single-phase)	per month		\$15.60
Customer charge (three-phase)	per month		\$25.70
Energy charge first 500 kWh all season	¢ per KWH		8.000
Energy charge next 1,000 kWh summer	¢ per KWH		10.200
Energy charge All remaining kWh summer	¢ per KWH		14.070
Energy charge All remaining kWh nonsummer	¢ per KWH		10.200
Electric Heating (October through May) First 500 kWh	¢ per KWH		8.000
Electric Heating (October through May) Next 1,000 kWh	¢ per KWH		10.200
Electric Heating (October through May) all remaining kWh	¢ per KWH		9.400
Heat Pump (October through May) First 500 kWh	¢ per KWH		8.000
Heat Pump (October through May) next 1,000 kWh	¢ per KWH		10.200
Heat Pump (October through May) all remaining kWh	¢ per KWH		8.8600
<u>SPECIAL OUTDOOR LIGHTING</u>			
Customer Charge	per month		\$55.00
Cost per KWH	¢ per KWH		12.490
<u>RESIDENTIAL SERVICE RATE (per kilowatt hour)</u>			2013-2014
Customer charge	per month		\$8.45
All kWh winter, first 750 kWh summer	¢ per KWH		9.440
Next 1,250 kWh summer	¢ per KWH		12.7700
Electric Heating (October through May) All kWh	¢ per KWH		9.440
Electric Heating (October through May) Over 750 kWh	¢ per KWH		8.307
Heat Pump (October through May) All kWh	¢ per KWH		8.450
Heat Pump (October through May) Over 750 kWh	¢ per KWH		8.0240
<u>SMALL GENERAL SERVICE RATE (per kilowatt hour)</u>			
Customer charge (single-phase)	per month		\$8.45
Customer charge (three-phase)	per month		\$10.85
All kWh winter, first 1,500 kWh summer	¢ per KWH		9.440
Over 1,500 kWh summer	¢ per KWH		12.7700
Electric Heating (October through May) All kWh	¢ per KWH		9.440
Electric Heating (October through May) Over 1,500 kWh	¢ per KWH		8.4960
Heat pump (October through May) All kWh	¢ per KWH		9.440
Heat pump (October through May) over 1,500 kWh	¢ per KWH		8.0240
<u>PRIVATE STREET AND OUTDOOR AREA LIGHTING RATE</u>			
100 Watt Mercury Vapor (M.V.)	per month		\$4.00
100 Watt High Pressure Sodium (H.P.S.)	per month		\$4.38
175 Watt M.V.	per month		\$5.04
250 Watt M.V.	per month		\$7.13
250 Watt H.P.S.	per month		\$12.97
310 Watt H.P.S.	per month		n/a
400 Watt H.P.S.	per month		\$15.57
400 Watt M.V.	per month		\$10.10
700 Watt M.V.	per month		\$20.75
1,000 Watt M.V.	per month		n/a
100 Watt H.P.S. PTL	per month		\$9.78
175 Watt H.P.S. PTL	per month		\$9.72
<u>SPECIAL OUTDOOR LIGHTING</u>			
Customer Charge	per month		\$50.00
Cost per KWH	¢ per KWH		11.000
<u>69 KV SERVICE RATE</u>			
Demand charge (All KW of billing demand)	per KW		n/a
Energy charge (All KWH)	¢ per KWH		n/a

* Rate structure was changed as of October 1, 2014 and the FY2015-2016 column reflects the rates in effect as of June 1, 2015. The electric service rates for residential service, small general service, and the energy charge portion for large general service and industrial services are increased or decreased by a fuel adjustment allowance. The fuel adjustment allowance is computed annually based on the energy costs estimate (purchased power and fuel) per kilowatt hour.

Table 9, cont.

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

FY	2014-2015					
per month	\$15.60					
¢ per KWH	7.520					
¢ per KWH	9.8000					
¢ per KWH	13.3600					
¢ per KWH	14.4500					
¢ per KWH	11.3200					
¢ per KWH	7.520					
¢ per KWH	9.800					
¢ per KWH	9.420					
¢ per KWH	7.520					
¢ per KWH	9.800					
¢ per KWH	8.9300					
per month	\$15.60					
per month	\$25.70					
¢ per KWH	8.000					
¢ per KWH	10.200					
¢ per KWH	14.070					
¢ per KWH	10.200					
¢ per KWH	8.000					
¢ per KWH	10.200					
¢ per KWH	9.400					
¢ per KWH	8.000					
¢ per KWH	10.200					
¢ per KWH	8.8600					
per month	\$55.00					
¢ per KWH	12.490					
2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008	2006-2007
\$8.45	\$7.20	\$7.20	\$6.95	\$6.56	\$6.25	\$5.80
9.440	9.440	9.440	9.275	8.750	8.330	7.660
12.7700	12.7700	12.7700	12.6370	11.8100	11.2456	9.958
9.440	9.440	9.440	9.275	8.750	8.330	7.660
8.307	8.040	8.040	7.350	7.000	6.664	6.128
8.450	7.200	7.200	6.950	6.560	6.250	5.800
8.0240	7.5680	7.5680	6.8880	6.560	6.2475	5.362
\$8.45	\$7.20	\$7.20	\$6.95	\$6.56	\$6.25	\$5.80
\$10.85	\$9.58	\$9.58	\$9.30	\$8.85	\$8.43	\$7.82
9.440	9.300	9.300	9.036	8.453	8.050	7.726
12.7700	11.7470	11.7470	11.7470	10.9890	10.4650	10.0438
9.440	9.300	9.300	9.036	8.453	n/a	n/a
8.4960	8.3700	8.3700	8.1300	8.0300	7.6475	7.3397
9.440	9.300	9.300	9.036	8.453	n/a	n/a
8.0240	7.9050	7.9050	7.6800	6.7630	6.4400	6.5671
\$4.00	\$4.00	\$4.00	\$4.65	\$4.65	\$4.43	\$4.22
\$4.38	\$4.38	\$4.17	\$5.00	\$5.00	\$4.76	\$4.53
\$5.04	\$5.04	\$4.80	\$5.76	\$5.76	\$5.49	\$5.23
\$7.13	\$7.13	\$6.79	\$8.15	\$8.15	\$7.76	\$7.39
\$12.97	\$12.97	\$12.35	\$14.82	\$14.82	\$14.11	\$13.44
n/a	n/a	n/a	\$16.18	\$16.18	\$15.41	\$14.68
\$15.57	\$15.57	\$14.83	\$17.80	\$17.80	\$16.95	\$16.14
\$10.10	\$10.10	\$9.62	\$11.55	\$11.55	\$11.00	\$10.48
\$20.75	\$20.75	\$20.75	\$21.87	\$21.87	\$20.83	\$19.84
n/a	n/a	n/a	\$29.27	\$29.27	\$27.88	\$26.55
\$9.78	\$9.78	\$9.31	\$11.18	\$11.18	\$10.65	\$10.14
\$9.72	\$9.72	\$9.26	\$11.11	\$11.11	\$10.58	\$10.08
\$50.00	\$50.00	\$50.00	\$44.80	\$44.80	\$44.80	\$44.80
11.000	11.000	11.000	10.875	10.875	10.875	10.875
n/a						
n/a						

Table 10

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

		FY 2015 - 2016		FY 2014 - 2015	
		Summer	Nonsummer	Summer	Nonsummer
<u>LARGE GENERAL SERVICE RATE</u>					
Customer charge:	per month	\$45.00	\$45.00	\$45.00	\$45.00
Demand charge:					
First 25 KW or less billing demand		\$360.00	\$270.00	\$360.00	\$270.00
Additional KW	per KW	\$15.60	\$12.50	\$15.60	\$12.50
Energy charge:					
All KW	¢ per KWH	5.630	4.900	5.630	4.900
<u>INDUSTRIAL SERVICE RATE</u>					
Customer charge:	per month	\$150.00	\$150.00	\$150.00	\$150.00
Demand charge:					
First 750 KW or less billing demand		\$15,525.00	\$12,375.00	\$15,525.00	\$12,375.00
All additional KW	per KW	\$20.70	\$16.50	\$20.70	\$16.50
Energy charge (All KWH)	¢ per KWH	4.730	4.040	4.730	4.040
		FY 2010 - 2011		FY 2009 - 2010	
		Summer	Nonsummer	Summer	Nonsummer
<u>LARGE GENERAL SERVICE RATE</u>					
Customer charge:		n/a	n/a	n/a	n/a
Demand charge:					
First 25 KW or less billing demand	per KW	\$376.50	\$301.00	\$369.75	\$295.75
Additional KW	per KW	\$15.06	\$12.04	\$14.79	\$11.83
Energy charge:					
All KW	¢ per KWH	5.50	4.780	5.40	4.697
First 360 KWH per KW of billing demand	¢ per KWH	n/a	n/a	n/a	n/a
All additional KWH	¢ per KWH	n/a	n/a	n/a	n/a
<u>INDUSTRIAL SERVICE RATE</u>					
Customer charge:		n/a	n/a	n/a	n/a
Demand charge:					
First 750 KW or less billing demand		\$14,887.50	\$11,910.00	\$14,595.00	\$11,677.50
All additional KW	per KW	\$19.85	\$15.88	\$19.46	\$15.57
Energy charge (All KWH)	¢ per KWH	4.434	3.800	4.347	3.728

* The rates shown in this table are those in effect at June 1, 2015. The electric service rates for residential service, small general service, and the energy charge portion for large general service and industrial services are increased or decreased by a fuel adjustment allowance. The fuel adjustment allowance is computed annually based on the energy costs estimate (purchased power and fuel) per kilowatt hour.

Table 10, cont.

City of Columbia, Missouri

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

FY 2013 - 2014		FY 2012 - 2013		FY 2011 - 2012	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
n/a	n/a	n/a	n/a	n/a	n/a
\$382.25	\$305.50	\$382.25	\$305.50	\$376.50	\$301.00
\$15.29	\$12.22	\$15.29	\$12.22	\$15.06	\$12.04
5.555	4.828	5.555	4.828	5.50	4.780
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
n/a	n/a	n/a	n/a	n/a	n/a
\$14,962.50	\$11,970.00	\$14,962.50	\$11,970.00	\$14,887.50	\$11,910.00
\$19.95	\$15.96	\$19.95	\$15.96	\$19.85	\$15.88
4.456	3.819	4.456	3.819	4.434	3.800
FY 2008 - 2009		FY 2007 - 2008		FY 2006 - 2007	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
n/a	n/a	n/a	n/a	n/a	n/a
\$360.75	\$288.50	\$343.50	\$274.75	\$316.50	\$253.25
\$14.43	\$11.54	\$13.74	\$10.99	\$12.66	\$10.13
5.22	4.54	4.97	4.32	4.58	3.98
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
n/a	n/a	n/a	n/a	n/a	n/a
\$14,100.00	\$11,280.00	\$12,195.00	\$9,757.50	\$11,287.50	\$9,030.00
\$18.80	\$15.04	\$16.26	\$13.01	\$15.05	\$12.04
4.200	3.60	3.565	3.10	3.08	2.93

Table 11

City of Columbia, Missouri

**SCHEDULE OF WATER SERVICE RATES *
LAST TEN FISCAL YEARS**

		2015-2016		2014-2015	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$2.790	\$3.710	\$2.790	\$3.710
Commercial*: All CCF	per 100 CCF	\$2.600	\$3.460	\$2.600	\$3.460
Large Commercial*: All CCF	per 100 CCF	\$2.430	\$3.230	\$2.430	\$3.230
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 100% average for nonsummer use)	per 100 CCF	\$3.910	\$5.200	\$3.910	\$5.200
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Meter Size					
5/8 inch and 3/4 inch		\$8.30	\$11.04	\$8.30	\$11.04
1 inch		\$8.73	\$11.61	\$8.73	\$11.61
1 1/2 inch		\$12.84	\$17.08	\$12.84	\$17.08
2 inch		\$13.46	\$17.90	\$13.46	\$17.90
3 inch		\$22.67	\$28.71	\$21.59	\$28.71
4 inch		\$33.61	\$42.58	\$32.01	\$42.58
6 inch		\$64.63	\$81.86	\$61.55	\$81.86

		2010-2011		2009-2010	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$2.400	\$3.190	\$2.182	\$2.902
Commercial*: All CCF	per 100 CCF	\$2.222	\$2.955	\$2.020	\$2.687
Large Commercial*: All CCF	per 100 CCF	\$2.084	\$2.772	\$1.894	\$2.519
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 100% average for nonsummer use)	per 100 CCF	\$3.360	\$4.470	\$3.055	\$4.063
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Minimum Charge Per Month					
Meter Size					
5/8 inch and 3/4 inch		\$6.33	\$8.42	\$5.86	\$7.79
1 inch		\$6.64	\$8.83	\$6.15	\$8.18
1 1/2 inch		\$8.60	\$11.44	\$7.96	\$10.59
2 inch		\$9.07	\$12.06	\$8.40	\$11.17
3 inch		\$19.04	\$25.32	\$17.63	\$23.45
4 inch		\$28.23	\$37.55	\$26.14	\$34.77
6 inch		\$54.28	\$72.19	\$50.26	\$66.85

Table 11, cont.

City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES
LAST TEN FISCAL YEARS

2013-2014		2012-2013		2011-2012	
Inside City	Outside City	Inside City	Outside City	Inside City	Outside City
Limits	Limits	Limits	Limits	Limits	Limits
\$2.790	\$3.710	\$2.720	\$3.620	\$2.590	\$3.450
\$2.600	\$3.460	\$2.520	\$3.350	\$2.400	\$3.190
\$2.430	\$3.230	\$2.360	\$3.140	\$2.250	\$2.990
\$3.910	\$5.200	\$3.810	\$5.070	\$3.630	\$4.830
Minimum Charge Per Month		Minimum Charge Per Month		Minimum Charge Per Month	
Inside City	Outside City	Inside City	Outside City	Inside City	Outside City
Limits	Limits	Limits	Limits	Limits	Limits
\$8.30	\$11.04	\$7.90	\$10.50	\$7.52	\$10.00
\$8.73	\$11.61	\$8.31	\$11.05	\$7.91	\$10.51
\$12.84	\$17.08	\$12.22	\$16.26	\$11.64	\$15.48
\$13.46	\$17.90	\$12.81	\$17.04	\$12.20	\$16.23
\$21.59	\$28.71	\$21.59	\$28.71	\$20.56	\$27.35
\$32.01	\$42.58	\$32.01	\$42.58	\$30.49	\$40.55
\$61.55	\$81.86	\$61.55	\$81.86	\$58.62	\$77.97

2008-2009		2007-2008		2006-2007	
Inside City	Outside City	Inside City	Outside City	Inside City	Outside City
Limits	Limits	Limits	Limits	Limits	Limits
\$1.980	\$2.630	\$1.932	\$2.570	\$1.840	\$2.447
\$1.830	\$2.430	\$1.750	\$2.328	\$1.606	\$2.136
\$1.720	\$2.290	\$1.670	\$2.221	\$1.505	\$2.002
\$2.772	\$3.687	\$2.705	\$3.598	\$2.576	\$3.426
Minimum Charge Per Month		Minimum Charge Per Month		Minimum Charge Per Month	
Inside City	Outside City	Inside City	Outside City	Inside City	Outside City
Limits	Limits	Limits	Limits	Limits	Limits
\$5.40	\$7.18	\$5.40	\$7.18	\$5.40	\$7.18
\$5.80	\$7.71	\$5.80	\$7.71	\$5.80	\$7.71
\$7.85	\$10.44	\$8.35	\$11.11	\$8.35	\$11.11
\$8.29	\$11.03	\$8.97	\$11.92	\$8.97	\$11.92
\$17.45	\$23.21	\$21.96	\$29.20	\$21.96	\$29.20
\$25.89	\$34.43	\$33.93	\$45.13	\$33.93	\$45.13
\$47.84	\$63.63	\$67.86	\$90.26	\$67.86	\$90.26

Table 12

City of Columbia, Missouri

**SCHEDULE OF SANITARY SEWER SERVICE RATES
LAST TEN FISCAL YEARS**

		<u>2015-2016</u>	<u>2014-2015</u>	<u>2013-2014</u>	<u>2012-2013</u>	<u>2011-2012</u>
Residential: (a)						
Base Charge	per month	\$11.01	\$11.01	\$7.30	\$7.30	\$6.35
All Volume	per 100 cu. ft.	\$2.270	\$2.270	\$2.414	\$2.414	\$2.099
Non-Residential: (a)						
	<u>Meter size</u>	<u>Base Charge per month</u>				
	5/8 inch	\$11.01	\$11.01	\$7.30	\$7.30	\$6.35
	3/4 inch	\$16.52	\$16.52	\$12.17	\$12.17	\$10.58
	1 inch	\$27.53	\$27.53	\$24.33	\$24.33	\$21.16
	1 1/2 inch	\$55.05	\$55.05	\$48.67	\$48.67	\$42.32
	2 inch	\$88.08	\$88.08	\$77.87	\$77.87	\$67.71
	3 inch	\$176.16	\$176.16	\$155.73	\$155.73	\$135.42
	4 inch	\$275.25	\$275.25	\$243.34	\$243.34	\$211.60
	6 inch*	\$550.50	\$550.50	\$1,460.04	\$1,460.04	\$1,269.60
	8 inch*	\$880.80	\$880.80	\$1,946.72	\$1,946.72	\$1,692.80
	10 inch*	\$1,266.15	\$1,266.15	\$2,676.74	\$2,676.74	\$2,327.60
	12 inch*	\$2,367.15	\$2,367.15	\$3,650.10	\$3,650.10	\$3,174.00
All Volume	per 100 cu. ft.	\$2.270	\$2.270	\$2.414	\$2.414	\$2.099
Residential: (a)		<u>2010-2011</u>	<u>2009-2010</u>	<u>2008-2009</u>	<u>2007-2008</u>	<u>2006-2007</u>
Service Charge	per month	\$7.00	\$6.09	\$5.30	\$4.61	\$4.35
All Volume	per 100 cu. ft.	\$1.660	\$1.440	\$1.250	\$1.090	\$1.030

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

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

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2016

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/16
POOLED CASH:						
U. S. Government and Agency Securities:						
FHLMC PL291302 - 31344XNTO	various	58,282,764	04/01/17	7.000%	59,329	8,300
FHLMC C90211 - 31335HG1	12/12/02	3,500,000	04/01/18	6.500%	59,274	2,856
FHLMC J07957 - 3128PKZW7	04/16/09	1,500,000	05/01/18	5.000%	99,421	42,449
FNMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	59,234	59,654
FNMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	78,107	41,427
FHLMC C90263 - 31335HIG9	05/17/99	1,000,000	04/01/19	7.000%	27,408	4,490
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	2,083,088
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	54,873	53,367
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	23,360	1,302
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	87,318	118,332
FGG 11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	69,363	86,833
FGJ1515 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	815,632	718,984
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	448,307	303,714
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	31,558	8,499
FHR 11161	11/30/98	505,000	08/15/21	5.500%	-	2,635
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	43,153	13,144
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,447,599
FHLMC CTFS J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	-	44,022
FHR 1163 JA - 312907D29	11/29/99	500,000	11/15/21	7.000%	1,169	4,092
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	2,052,900
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	16,990	3,228
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	135,881	39,437
FNMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	1,895,517	1,977,619
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	208,539	157,570
FHLMC C90787 GOLD - 31335HZU6	02/12/04	1,758,744	11/01/23	4.000%	57,579	157,596
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	141,421	130,447
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	591,862	462,479
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	277,122	194,543
FHLMC CALLABLE - 3134G8ZT9	04/26/16	3,000,000	04/26/24	1.500%	3,000,000	2,983,740
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	59,421	118,655
FHLM CALLABLE - 3130A1RQ3	05/14/14	2,000,000	05/14/24	2.000%	2,000,000	2,046,940
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	423,005	324,842
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	521,401	402,944
FHLMC CTFS J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	256,213	207,226
FHLM BOND STEP UP CALLABLE - 3130A43T7	02/27/15	2,000,000	02/27/25	1.000%	2,000,000	1,999,020
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	583,716	489,618
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	609,157	501,618
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	1,702,290	1,716,410
FN 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	710,840	610,103
FNR 2011-58 KA - 31397UZT9	08/15/11	2,500,000	02/25/26	3.500%	240,043	128,218
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	629,379	654,222
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	3.500%	1,659,260	1,662,005
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	1,064,586	1,028,690
FHR 1883 L - 31337WD7	05/10/02	2,000,000	09/15/26	7.000%	149,511	84,148
FHLMC GOLD #G0307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	187,950	157,672
FNR 2012-43 AC - 3136ASY6	04/30/12	2,200,000	04/25/27	1.750%	1,034,504	999,517
FN 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	272,211	185,831
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	1,272,773	1,220,095
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	1,260,385	1,241,581
FHLMC CTFS D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	110,116	139,345
FGC C91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	202,770	146,806
FNMA GTD MTG 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	70,013	114,272
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	1,572,885	1,527,172
FGC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	71,487	91,081
FHLM BOND STEP UP CALLABLE - 3130A7P41	04/28/16	3,000,000	04/28/28	2.000%	3,000,000	3,000,270
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	788,877	820,724
GNMA POOL 002633M - 36202CAS9	08/24/98	1,000,000	08/20/28	8.000%	34,959	2,594
FHR 4493 VH - 3137BKM45	09/22/15	3,000,000	09/15/28	3.000%	2,897,196	2,937,343
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	757,475	578,312
FGC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	517,502	429,107
FNMA REMIC 2013-128 CL A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	1,108,848	1,057,933
FNMA CALLABLE - 3136G3JC0	04/28/16	2,000,000	04/28/31	2.000%	1,998,000	1,995,820
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	862,514	794,043
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	810,976	777,609
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	613,738	579,167
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	513,222	471,773
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	504,729	463,460
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	2,038,124	1,981,952
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	113,796	119,334
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	1,473,579	1,479,846
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	168,932	124,028
FNR 2013-35 KL - 3136ADSY6	03/15/16	4,000,000	04/25/33	2.000%	2,799,235	2,760,606
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	457,054	449,271
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	85,943	102,363
FHR 2877 PA - 31395HMH0	12/16/08	1,550,000	07/15/33	5.500%	90,586	69,943
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	46,039	41,993
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	520,377	444,133
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	339,858	257,122
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	2,036,198	2,231,681
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	468,658	336,042
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	140,427	151,621
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	34,810	35,572
FNMA ARM 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	105,297	148,910
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	296,766	214,611
FHR 2963 BK - 31395TLX0	07/01/11	5,000,000	09/15/34	4.000%	100,998	25,073
FHR 2963 BP - 31395TM35	12/19/06	2,160,000	09/15/34	5.000%	-	10,823
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	206,838	220,406
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	05/15/35	5.000%	238,278	239,907
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	140,884	175,389
FHR 3289 ND - 31397FP48	05/18/09	2,000,000	06/15/35	5.500%	106,270	10,061
SARM 05-22 1A2 - 863579F52	12/07/05	980,772	12/25/35	5.250%	74,383	28,526
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	381,719	232,129
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	476,620	455,745
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	182,809	145,699
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	112,426	34,843
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	333,490	196,294
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	151,429	88,001
FHR 4385 JA - 3137BDSX5	04/12/16	5,000,000	10/15/37	2.500%	3,162,459	3,128,716
GNMA 2012-07 PH - 38378CQF7	08/28/13	2,000,000	01/20/38	2.750%	777,867	774,558

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2016

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/16
FHLMC PL G04913 - 3128M6Y1	04/12/12	5,250,000	03/01/38	5.000%	493,682	369,522
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	27,853	125,522
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	79,798	38,247
FHR 3448 AG - 31397TI37	03/19/09	3,100,000	05/15/38	5.000%	317,567	248,340
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	170,060	133,799
GNR 2009-93 PB - 38376KLZ2	08/26/11	4,000,000	12/16/38	3.000%	210,176	137,739
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	837,708	824,858
FHR 3796 LA - 3137ASZA5	07/10/12	2,200,000	06/15/39	2.000%	704,536	679,972
GNMA 4461M - 36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	198,756	113,382
GNR 10-125 TC - 38377JD83	01/22/14	3,000,000	06/20/39	2.500%	726,665	749,367
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	248,412	170,258
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	507,949	379,453
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	313,744	269,333
GNMA 2012-27 CL A - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	1,317,634	1,280,389
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	358,607	318,182
GNR 2010-30 BP - 38376XZC0	04/23/14	5,645,000	07/20/39	3.500%	1,494,052	1,411,420
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	316,219	269,289
GNR 2012-39 MP - 38378DPL3	09/13/12	2,000,000	08/20/39	2.000%	744,450	698,577
FHR 3753 PG - 3137A3ME6	07/18/13	4,000,000	09/15/39	2.500%	1,236,040	1,304,496
GNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	1,220,744	1,165,633
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	169,522	170,660
FNR 2011-27 JQ - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	493,766	385,108
FHR 3795 EB - 3137ASMK7	11/26/14	3,500,000	10/15/39	2.500%	1,306,632	1,302,999
GNR 10-117 GD - 38377JZ48	08/06/13	2,429,000	10/20/39	3.000%	679,330	674,196
FNR 2015-12 DA - 3136AMJ75	12/16/15	1,700,000	11/25/39	2.500%	1,315,892	1,322,487
FHR 3725 PD - 3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	1,230,444	1,223,397
GNR 2015-57 GA - 38379LLU8	07/22/15	2,050,000	01/20/40	2.500%	1,340,052	1,310,824
FNR 2010-57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	508,326	417,943
FHR 3997 LN - 3137AMB0U	02/29/12	2,000,000	03/15/40	2.500%	585,414	543,506
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	982,571	974,392
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	925,444	971,376
FNR 2012-129 TD - 3136AAEK7	11/30/12	2,000,000	05/25/40	2.000%	909,365	863,326
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	856,112	820,186
FNR 2010-87 PJ - 31398TZI3	05/24/11	2,000,000	06/25/40	3.500%	261,475	244,122
FNR 2014-19 HA - 3136AJP65	04/21/14	2,000,000	06/25/40	2.000%	511,573	501,544
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	682,606	635,998
FHR 4103 DC - 3137AU7H6	09/28/12	2,000,000	09/15/40	2.000%	1,185,244	1,175,999
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	738,876	723,174
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	553,286	548,829
GNR 2010-134 YA - 38377LT57	various	9,200,000	10/20/40	2.500%	2,766,808	2,796,467
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	969,061	1,064,999
FNR 2010-137 HP - 31398SQY2	05/18/12	2,000,000	10/25/40	3.500%	342,855	281,325
FNR 2012-30 HA - 3136ASUE4	12/22/15	5,134,000	12/25/40	2.000%	2,227,673	2,259,509
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	489,554	463,064
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	529,283	518,071
FNR 2012-129 CL - 3136AADT9	11/30/12	3,000,000	01/25/41	1.750%	2,013,184	2,004,399
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	102,452	9,859
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	1,273,291	1,246,030
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	1,215,516	1,201,541
FNR 2012-21 PA - 3136A3Y3	04/21/15	3,000,000	03/25/41	2.000%	1,571,756	1,566,227
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	762,820	713,633
FHR 4106 EC - 3137ATW57	09/28/12	2,500,000	04/15/41	1.750%	1,570,738	1,546,462
FNR 2012-46 CA - 3136A5H66	10/10/14	3,792,000	04/25/41	2.000%	1,508,766	1,601,346
FHR 4091 TG - 3137ATGB2	09/24/12	2,000,000	05/15/41	1.750%	1,230,044	1,207,102
FHR 4050 BC - 3137AQJB5	11/05/12	3,000,000	05/15/41	2.000%	1,401,336	1,354,026
FHR 4019 JD - 3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	919,735	923,402
GNR 2015-88 GC - 38379PP27	07/21/15	2,000,000	05/20/41	2.500%	1,540,463	1,548,745
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	422,760	405,157
FHR 4104 HA - 3137AUCV9	11/08/12	3,443,000	07/15/41	2.000%	2,194,786	2,128,001
FNR 2013-56 GM - 3136AEZZ3	04/06/15	3,500,000	08/25/41	2.000%	1,267,874	1,260,796
FNR 2012-14 PA - 3136A4WN5	08/11/15	3,000,000	08/25/41	2.000%	1,484,426	1,511,873
FHR 4119 PA - 3137AUVJ5	12/10/12	2,000,000	09/15/41	1.500%	1,235,632	1,199,820
FHR 4050 ND - 3137AQLG1	02/22/16	6,500,000	09/15/41	2.500%	2,833,500	2,842,485
FNR 2012-103 MB - 3136A8YZ7	09/04/12	2,000,000	09/25/41	2.000%	1,209,304	1,167,737
FHLMC REMIC 4026 JL - 3137AP2J8	01/16/15	3,300,000	10/15/41	2.250%	1,394,942	1,423,029
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	1,153,092	1,128,651
FHR 4209 MA - 3137B1VC3	10/22/15	1,675,000	10/15/41	2.500%	790,296	792,779
FNMA 2012-16 AL - 3136A4QK8	02/29/12	2,332,126	11/25/41	3.000%	2,212,605	2,499,783
FNR 2012-66 PC - 3136A6B45	06/11/12	2,000,000	11/25/41	2.000%	886,858	873,618
FHR 4312 GA - 3137B7PR4	12/11/14	4,073,930	12/15/41	2.500%	994,154	985,958
GNR 2012-63 UE - 38378EF73	10/30/15	5,000,000	12/20/41	2.000%	1,702,781	1,716,404
FNR 12-111 EC - 3136A9GM4	03/11/13	3,000,000	12/25/41	2.000%	1,907,063	1,867,669
FHR 4000 PJ - 3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	1,784,256	1,768,411
FHR 4030 BC - 3137APIG6	various	8,300,000	01/15/42	2.000%	3,193,765	3,197,000
GNR 2012-97 CP - 38375GYE5	05/16/13	2,100,000	01/20/42	1.500%	1,272,567	1,236,537
GNR 2012-59 NE - 38378ESK0	10/18/12	2,000,000	01/20/42	2.500%	546,944	487,004
GNR 2015-79 A - 38379L2P0	08/25/15	3,100,000	02/20/42	2.500%	2,505,131	2,547,061
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	637,382	528,745
FHLMC REMIC 4034 PK - 3137ANNS0	06/19/14	3,000,000	03/15/42	2.250%	856,175	916,537
GNMA REMIC 2012-110 KJ - 38375G2Y6	03/18/15	3,500,000	03/20/42	3.000%	1,532,677	1,514,130
FNR 2012-90 DA - 3136A7RE4	05/16/16	5,000,000	03/25/42	1.500%	1,705,340	1,711,941
FNR 2012-103 PD - 3136A8ZW3	10/15/12	2,500,000	04/25/42	2.000%	1,465,595	1,411,281
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	1,476,284	1,506,145
FHR 4077 BA - 3137ASAG9	01/17/13	3,030,000	05/15/42	2.000%	1,221,819	1,146,846
GNR 2013-44 PA - 38378JQU9	08/06/13	2,100,000	05/16/42	2.500%	1,330,101	1,366,432
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	1,237,791	1,217,617
FNR 2013-1 PG - 3136ABB28	03/13/13	6,000,000	06/25/42	2.000%	3,692,595	3,697,642
FNR 2013-37 JA - 3136AC6U0	03/24/15	3,000,000	06/25/42	1.750%	1,525,621	1,525,833
FHLMC REMIC 4129 CL PA - 3137AVZB6	06/23/15	4,650,000	07/15/42	2.500%	2,212,725	2,225,980
GNR 2012-149 GH - 38378GX78	02/13/13	3,000,000	07/20/42	1.500%	1,303,921	1,278,053
FNR 2013-2 LC - 3136AB5T6	02/13/13	3,000,000	08/25/42	1.750%	2,027,937	1,986,253
FHR 4120 DB - 3137AVAK3	11/18/15	5,000,000	10/15/42	1.500%	2,765,674	2,838,902
FHR 4181 PE - 3137B0LN2	03/28/13	3,000,000	11/15/42	1.750%	1,624,388	1,557,996
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	1,708,166	1,703,297
GNMA 2012-149 MD - 38378GL97	06/15/15	3,690,000	12/20/42	2.000%	1,649,743	1,665,013
FNR 2013-18 NA - 3136ACYK1	02/28/13	3,000,000	12/25/42	2.000%	1,708,082	1,672,944
FHR 4158 LD - 3137AXUZ4	05/16/13	2,000,000	01/15/43	2.000%	1,010,965	1,002,451

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2016

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/16
FHR 4219 AE - 3137B2LG3	07/01/13	2,000,000	01/15/43	2.250%	1,343,470	1,387,060
FNR 12-146 QA - 3136ABFP3	01/17/13	2,774,304	01/25/43	1.000%	676,796	646,517
FNR 2014-46 PG - 3136AKUZ4	09/03/14	2,000,000	01/25/43	3.000%	805,296	760,456
GNR 2013-27 KA - 38378FZQ6	04/26/16	5,000,000	02/20/43	2.250%	1,399,576	1,398,685
GNR 2013-77 GD - 38378PAF5	07/29/15	2,600,000	02/20/43	1.500%	1,598,553	1,642,973
FNR 2013-23 AB - 3136ADAB5	12/30/15	4,000,000	02/25/43	2.000%	1,819,088	1,860,960
FNR 2013-23 AG - 3136ADCM9	05/03/16	5,000,000	02/25/43	1.750%	2,302,681	2,309,922
FHR 4402 PB - 3137BEMD3	04/10/15	2,000,000	03/15/43	2.000%	1,382,649	1,384,461
FNR 2013-29 KE - 3136ADKY4	08/15/13	3,000,000	04/25/43	1.250%	827,138	910,756
FNR 2014-33 PE - 3136AKAW3	12/31/14	1,100,000	04/25/43	3.000%	732,898	723,648
FNR 2013-42 KP - 3136AEBP1	09/22/15	4,300,000	05/25/43	1.500%	1,434,398	1,449,588
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	1,466,846	1,447,052
FHR 4314 LE - 3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	1,050,338	1,056,625
FHR 4314 PE - 3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	1,198,637	1,210,673
FNR 2014-68 GM - 3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	1,946,220	1,944,179
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	1,856,842	1,842,857
FHR 4347 PA - 3137BBTB6	05/10/16	1,912,000	03/15/44	3.500%	1,314,584	1,305,372
FHR 4474 JA - 3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	1,823,161	1,828,206
FHR 4434 QD - 3137BGES4	02/22/16	2,250,000	06/15/44	2.000%	1,923,231	1,924,538
FHR 4464 MA - 3137BHNM5	11/12/15	2,650,000	08/15/44	3.000%	2,418,248	2,399,203
FHR 4389 CA - 3137BDNG7	12/10/15	3,000,000	09/15/44	3.000%	1,808,334	1,800,390
FHR 4425 HA - 3137BGAN6	07/16/15	3,000,000	01/15/45	2.000%	2,122,350	2,180,710
FNR 2015-62 M - 3136APZD7	12/18/15	2,600,000	03/25/45	2.500%	2,279,658	2,312,592
FHR 4572 ND - 3137BNY32	05/02/16	2,000,000	04/15/46	2.000%	1,940,430	1,936,837
Total U. S. Government and Agency Securities					\$ 215,904,537	\$ 211,607,692
Miscellaneous Securities						
UBS Select Treasury	various	82,852,666	-	-	\$ 82,852,666	\$ 82,852,666
Total Pooled Cash Marketable Securities					\$ 298,757,203	\$ 294,460,358
SELF-INSURANCE RESERVE:						
US Treasury Note 912828H78	05/25/16	1,300,000	01/31/17	0.500%	\$ 1,300,000	\$ 1,300,767
Total U. S. Government and Agency Securities					\$ 1,300,000	\$ 1,300,767
Total Self-Insurance Reserve					\$ 1,300,000	\$ 1,300,767
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
AmFds Euro Pacfc	various	5,607	—	—	\$ 204,247	\$ 261,687
BkRkEq Divd Inv	various	20,045	—	—	389,755	444,393
FidAdv New Insights A	various	17,859	—	—	390,828	492,190
Gdmnscs Strat Inc A	various	11,151	—	—	116,083	106,609
JPM EmrgMrk Eq A	various	4,601	—	—	97,086	101,077
JPM SmCap Eq A	various	3,948	—	—	140,899	173,264
Loomis Bd Admn	various	16,869	—	—	240,096	234,821
LrdAbtGr Oppr A	various	8,151	—	—	155,337	154,955
Okmrk Intl II	various	12,725	—	—	230,556	276,649
Prudntl Ttl Rtn Bd A	various	29,948	—	—	434,464	443,826
Total Mutual Funds					\$ 2,399,351	\$ 2,689,471
Total Post Employment Health Fund					\$ 2,399,351	\$ 2,689,471

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2016

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/16
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
CNH Cptd LLC - 12623EAB7	various	120,000	11/01/16	6.250%	131,700	120,360
Sabine Pass Lng - 785583AF2	various	125,000	11/30/16	7.500%	138,845	125,937
Greif Inc - 397624AE7	various	115,000	02/01/17	6.750%	121,774	116,437
Intl Lease Fin Corp - 459745GG4	various	120,000	03/15/17	8.750%	140,156	123,450
Centurytel Inc - 156700AL0	various	125,000	04/01/17	6.000%	138,090	127,500
Aircastle Ltd - 00928QAF8	various	120,000	04/15/17	6.750%	134,661	122,400
Morgan Stanley Mtn - 617446H51	06/03/13	75,000	04/27/17	5.550%	84,160	76,731
CIT Group - 125581GM4	various	120,000	05/15/17	5.000%	128,756	122,250
Toyota Motor Credit - 89233P6D3	various	775,000	05/22/17	1.750%	783,592	778,813
Centene Corp - 15135BAC5	various	110,000	06/01/17	5.750%	116,669	112,475
Commercial Metals - 201723AH6	various	123,000	07/15/17	6.500%	137,460	127,305
Gulf South Pipeline - 402524AC6	various	50,000	08/15/17	6.300%	53,854	51,708
Watson Pharmaceutical - 942683AG8	05/24/13	95,000	10/01/17	1.875%	94,877	95,328
Whirlpool Corp NTS B/E - 963320AS5	03/09/16	775,000	11/01/17	1.650%	774,589	777,185
DCP Midstream Op-2311VAC1	03/09/16	110,000	12/01/17	2.500%	107,387	109,450
Walt Disney Company - 25458PCV6	various	775,000	12/01/17	1.100%	774,808	775,535
Ecolab Inc - 278865AP5	12/14/12	80,000	12/08/17	1.450%	80,046	80,152
Intel Corp Nts - 458140AL4	various	775,000	12/15/17	1.350%	778,363	777,418
NRG Energy - 629377BN1	various	110,000	01/15/18	7.625%	120,875	117,150
Buckeye Partners - 118230AG6	04/13/16	75,000	01/15/18	6.050%	79,106	78,749
Bear Stearns - 073902RU4	11/14/12	70,000	02/01/18	7.250%	87,069	75,173
Medtronic Inc - 585055BQ8	01/26/16	775,000	03/15/18	1.500%	776,659	778,495
Health Care Reit Inc - 42217KAZ9	12/06/12	65,000	03/15/18	2.250%	64,884	65,571
Bank of Amer Nts - 06050TLY6	03/26/15	170,000	03/26/18	1.650%	170,138	170,705
Telefonica Emisiones - 87938WAQ6	07/09/15	200,000	04/27/18	3.192%	206,164	204,720
Harsco Corp - 415864AJ6	various	110,000	05/15/18	5.750%	113,971	111,540
Comcast Corp - 20030NAW1	various	700,000	05/15/18	5.700%	766,674	749,973
Cisco Systems Inc - 17275RAU6	various	565,000	06/15/18	1.650%	571,896	569,639
GFI Group - 361652AA8	10/20/15	115,000	07/19/18	8.375%	125,431	124,200
CHS/Comty Health - 12543DAR1	various	90,000	08/15/18	5.125%	92,066	90,900
Northern Trst Co Nts - 66586GCD7	various	510,000	08/15/18	6.500%	572,001	557,506
T-Mobile - 87264AAB1	various	110,000	09/01/18	5.250%	114,237	111,512
Genl Motors Finl - 37045VAD2	various	60,000	10/02/18	3.500%	60,149	61,851
Tenet Healthcare Corp - 88033GBP4	various	110,000	11/01/18	6.250%	120,300	117,425
Pepsico Inc - 713448BJ6	06/07/16	250,000	11/01/18	7.900%	289,032	283,557
Stanley Black & Decker - 854502AB7	03/09/16	775,000	11/17/18	4.250%	783,827	791,810
Ares Capital Corp - 04010LAN3	01/15/15	45,000	11/30/18	4.875%	47,731	46,974
IAC Interactivecorp - 44919PAF9	various	72,000	11/30/18	4.875%	73,921	73,710
Citigroup Inc - 172967KE0	05/10/16	40,000	12/07/18	2.050%	40,311	40,303
BNP Paribas - 05574LTX6	various	180,000	12/12/18	2.400%	181,673	182,740
Black Hills Corp - 092113AK5	01/13/16	50,000	01/11/19	2.500%	49,938	50,747
Walmart - 931142CP6	various	600,000	02/01/19	4.125%	599,394	640,944
ARC Pptys - 03879QAD6	various	120,000	02/06/19	3.000%	116,212	121,634
Unilever Cptd Corp NTS - 904764AK3	various	510,000	02/15/19	4.800%	557,380	552,034
HCA Inc NTS B/E - 404119BM0	various	110,000	03/15/19	3.750%	112,359	113,712
Lyondellbasell - 552081AG6	06/21/13	25,000	04/15/19	5.000%	27,682	26,832
Chevron Corp NTS - 166764BH2	05/16/19	60,000	05/16/19	1.561%	60,056	60,317
Amgen Inc - 031162BU3	various	75,000	05/22/19	2.200%	74,987	76,393
Bank of Amer Corp Nts - 06051GDZ9	10/08/13	40,000	06/01/19	7.625%	49,318	45,904
Home Depot Inc NTS - 737076BE1	06/06/16	555,000	06/15/19	2.000%	567,032	567,598
Teekay Offshore Partners - 87901BAA0	various	80,000	07/30/19	6.000%	76,375	66,000
American Honda Fin Nts - 02665WAH4	08/08/16	550,000	08/15/19	2.250%	566,269	563,645
Gannett Co Inc - 364725BD2	12/23/15	110,000	10/15/19	5.125%	113,850	112,888
Lennar Corp - 526057BU7	various	110,000	11/15/19	4.500%	114,637	115,912
Targa Res Partners - 87612BAR3	various	110,000	11/15/19	4.125%	110,681	111,540
Alibaba Group - 01609WAC6	09/23/16	50,000	11/28/19	2.500%	50,967	51,003
Costco Whsl Corp - 22160KAF2	08/05/16	310,000	12/15/19	1.700%	316,073	313,770
Airlease Corp - 00912XAU8	09/28/16	15,000	01/15/20	2.125%	14,971	14,971
JP Morgan Chase - 46625HKA7	02/05/15	240,000	01/23/20	2.250%	240,730	243,154
PBF Hldg Co - 69318FAB4	various	125,000	02/15/20	8.250%	132,651	128,938
Equinix Inc - 29444UAL0	various	110,000	04/01/20	4.875%	113,308	113,987
Frontier Comm Corp - 35906AAH1	various	110,000	04/15/20	8.500%	115,675	118,937
Dish DBS Corp - 25470XAQ8	various	110,000	05/01/20	5.125%	111,844	114,125
Newstar Finl - 65251FAB1	11/13/15	115,000	05/01/20	7.250%	113,861	113,275
AES Corp Nts - 00130HBN4	various	105,000	06/01/20	8.000%	122,253	123,637
ICAHN Enterprises - 451102AX5	08/30/16	120,000	08/01/20	6.000%	117,900	120,600
Sunoco LP - 86765LAC1	09/20/16	35,000	08/01/20	5.500%	35,150	35,525
Arcelormittal - 03938LAQ7	05/13/16	45,000	08/05/20	5.750%	45,548	48,937
Kinder Morgan Energy B/E - 494550BE5	various	45,000	09/15/20	5.300%	44,419	48,552
Stifel Financial - 860630AE2	12/01/15	45,000	12/01/20	3.500%	44,826	45,967
Stifel Fin Corp - 860630AE2	various	25,000	12/01/20	3.500%	24,959	25,537
First Horizon Natl - 320517AB1	10/26/15	65,000	12/15/20	3.500%	64,843	66,342
Bank of Amer Corp - 06051GEE5	02/04/15	30,000	01/05/21	5.875%	35,288	34,406
Santander UK Group - 80281LAD7	01/08/16	45,000	01/08/21	3.125%	44,994	45,726
Nustar Logistics - 67059TAD7	04/28/16	15,000	02/01/21	6.750%	14,850	16,162
Petroleos Mexicanos - 71656LBJ9	02/04/16	40,000	02/04/21	6.375%	40,000	43,604
AT&T Inc - 00206RCZ3	03/23/16	65,000	02/15/21	4.600%	70,923	71,308
Arcelormittal - 03938LAU8	07/13/16	65,000	03/01/21	6.250%	67,949	72,312
Air Canada NTS - 008911AZ2	05/11/16	25,000	04/15/21	7.750%	26,302	27,000
GLP CAP L P / GLP Fing - 361841AG4	04/28/16	110,000	04/15/21	4.375%	112,403	115,775
Terex Corp - 880779AY9	various	105,000	05/15/21	6.000%	107,949	107,362
Clean Harbors Inc - 184496AL1	03/17/16	15,000	06/01/21	5.125%	15,037	15,375
Scottrade Finance - 81014AA9	various	55,000	07/11/21	6.125%	59,637	59,118
Wells Fargo & Co - 949746SA0	07/25/16	95,000	07/26/21	2.100%	95,067	94,674
JP Morgan Chase - 46623EKG3	08/08/16	85,000	08/15/21	2.295%	85,000	85,185
Mattel Inc - 577081BA9	08/10/16	60,000	08/15/21	2.350%	60,055	60,827
Nvidia Corp Nts - 67066GAD6	09/16/16	105,000	09/16/21	2.200%	104,792	105,320
Huntington Bancshares - 446150AK0	08/09/16	75,000	01/14/22	2.300%	74,887	74,723
Crown Castle - 22822RBB5	various	50,000	05/15/22	3.222%	50,070	51,476
Motorola Inc - 620076BB4	03/11/15	115,000	05/15/22	3.750%	115,722	117,947
Universal Health Svcs - 913903AR1	various	50,000	08/01/22	4.750%	51,731	51,625
Intl Lease Fin Corp - 459745GN9	08/09/16	50,000	08/15/22	5.875%	56,875	55,437
Hertz Corp Nts - 428040CN7	09/28/15	14,000	10/15/22	6.250%	14,367	14,420
Celanese US Holdings - 15089QAD6	various	45,000	11/15/22	4.625%	48,894	49,325
E*Trade Finl Corp - 269246BL7	03/24/16	50,000	11/15/22	5.375%	53,062	53,298
MPLX LP NTS - 55336VAC4	various	55,000	02/15/23	5.500%	54,413	56,820
MGM Resorts - 552953CC3	various	21,000	03/15/23	6.000%	21,479	22,785
Lender Processing - 52602EAD4	01/15/15	13,000	04/15/23	5.750%	13,781	13,682

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2016

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/16
Regency Energy - 75886AAG3	various	55,000	04/15/23	5.500%	56,100	56,781
Genl Motors Finl - 37045XBK1	05/09/16	50,000	05/09/23	3.700%	49,872	50,853
Diamond 1/Diamond 2 - 25272KAG8	06/01/16	50,000	06/15/23	5.450%	49,979	53,573
LAM Research Corp - 512807AQ1	06/07/16	60,000	06/15/23	3.450%	60,608	61,372
Walgreens Boots Alliance - 931427AP3	06/07/16	110,000	06/15/23	3.100%	110,912	113,460
Express Scripts - 30219GAQ1	07/11/16	25,000	07/15/23	3.000%	25,282	25,392
Microsoft Corp - 594918BQ6	08/08/16	75,000	08/08/23	2.000%	74,776	74,900
Kinder Morgan - 494550BQ8	various	65,000	09/01/23	3.500%	59,526	65,101
Sprint Corp - 85207UAF2	01/15/15	10,000	09/15/23	7.875%	10,050	10,063
Oracle Corp - 68389XBL8	07/08/16	25,000	09/15/23	2.400%	25,348	25,201
Shire Acquisitions - 82481LAC3	09/23/16	60,000	09/23/23	2.875%	59,992	60,290
Kinder Morgan - 49456BAB7	02/04/15	50,000	11/15/23	5.625%	55,109	55,127
CCO Holdings - 1248EPBE2	01/15/15	50,000	01/15/24	5.750%	50,450	53,125
Comcast Corp - 20030NB9	various	115,000	03/01/24	3.600%	116,821	125,794
HCA - 404119BN8	04/28/16	25,000	03/15/24	5.000%	25,975	26,375
Interpub Group of Cos - 460690BL3	02/19/16	50,000	04/15/24	4.200%	49,728	53,695
Tesoro Logistics - 88160QAM5	05/12/16	15,000	05/04/24	6.375%	15,088	16,088
Enable Midstream Partner - 292480AH3	05/27/16	30,000	05/15/24	3.900%	25,388	27,976
Davita Healthcare - 23918KAQ1	01/15/15	30,000	07/15/24	5.125%	30,600	30,600
Sirius XM Holdings Inc - 82967NAS7	05/03/16	25,000	07/15/24	6.000%	26,500	26,656
Sinclair Television - 829259AR1	04/28/16	13,000	08/01/24	5.625%	13,423	13,293
Graphic Packaging - 38869PAM6	various	15,000	08/15/24	4.125%	15,131	15,113
Bank of Amer Corp - 06051GFH7	01/23/15	45,000	08/26/24	4.200%	46,327	47,652
Antero Midstream - 03690AAA4	09/13/16	15,000	09/15/24	5.375%	15,000	15,188
Tallgrass Energy Ptmr - 87470LAA9	09/01/16	25,000	09/15/24	5.500%	25,000	25,188
Ally Financial Inc - 02005NAV2	01/15/15	24,000	09/30/24	5.125%	24,564	25,440
Trinity Industries - 896522AH2	10/22/15	50,000	10/01/24	4.550%	47,773	49,724
Dish DBS Corp - 25470XAW5	various	18,000	11/15/24	5.875%	17,719	17,775
United Rentals North - 911365BB9	01/15/15	23,000	11/15/24	5.750%	23,457	23,863
Brixmor Operating Part - 11120VAA1	various	45,000	02/01/25	3.850%	43,827	45,760
HCA Inc - 404119BR9	various	31,000	02/01/25	5.375%	31,225	32,008
Lazard Group LLC - 52107QAG0	11/16/15	25,000	02/13/25	3.750%	23,266	25,167
T-Mobile USA - 87264AAN5	various	38,000	03/01/25	6.375%	38,595	41,325
Albertsons Cos LLC - 013093AC3	08/10/16	20,000	03/15/25	5.750%	20,325	19,950
Medtronic - 58505BBS4	02/10/16	25,000	03/15/25	3.500%	25,813	26,922
Hospitality Prop - 44106MAT9	various	90,000	03/15/25	4.500%	93,156	91,811
HCA Inc - 404119BQ1	02/02/16	10,000	04/15/25	5.250%	10,275	10,663
Glencore Fndg - 378272AL2	04/08/15	25,000	04/16/25	4.000%	24,783	24,442
Southern Copper Corp - 84265VAH8	04/21/15	65,000	04/23/25	3.875%	64,973	65,260
Citigroup Inc - 172967JP7	05/11/15	40,000	04/27/25	3.300%	39,071	41,145
Columbia Pipeline Group - 198280AF6	various	80,000	06/01/25	4.500%	86,831	86,893
Energizer Spincor Inc - 29273AAA4	04/27/16	20,000	06/15/25	5.500%	20,150	20,600
Monsanto Co New - 61166WAE1	06/08/16	75,000	08/15/25	5.500%	86,731	87,982
Biogen Inc Nts - 09062XAF0	09/15/15	85,000	09/15/25	4.050%	85,677	92,544
Aviation Cptl - 05367AAH6	08/17/16	65,000	10/01/25	4.875%	69,300	70,525
Ally Financial Inc - 02005NBF6	11/20/15	9,000	11/20/25	5.750%	8,916	9,416
Morgan Stanley - 6174467X1	01/15/15	25,000	11/24/25	5.000%	27,096	27,893
Hawaiian Airlines - 419838AA5	01/15/15	50,000	01/15/26	3.900%	43,182	43,797
Expedia - 30212PAL9	12/08/15	25,000	02/15/26	5.000%	24,884	26,313
Goldman Sachs Group Inc - 38143U8H7	05/10/16	60,000	02/25/26	3.750%	62,254	63,002
CBRE Services - 12505BAD2	08/06/15	50,000	03/01/26	4.875%	49,620	52,123
Citigroup Inc - 172967KJ9	04/12/16	85,000	03/09/26	4.600%	87,646	90,777
HollyFrontier Corp - 436106AA6	03/22/16	30,000	04/01/26	5.875%	29,812	32,498
Loews Corp - 540424AS7	various	80,000	04/01/26	3.750%	83,946	84,974
American Intl Group - 026874DH7	03/22/16	85,000	04/01/26	3.900%	85,511	89,925
Hanover Ins Group - 410867AF2	04/08/16	50,000	04/15/26	4.500%	49,884	51,965
Amcor Fin USA Inc - 02343UAA3	04/28/16	35,000	04/28/26	3.625%	34,991	36,136
Avalonbay Communities - 05348EAX7	05/16/16	45,000	05/11/26	2.950%	45,324	44,967
Hanesbrands Inc - 410345AL6	05/03/16	14,000	05/15/26	4.875%	14,070	14,315
Goodyear Tire & Rubber - 382550BF7	05/13/16	10,000	05/31/26	5.000%	10,000	10,288
Aramark Services Inc - 038522AM0	various	20,000	06/01/26	4.750%	20,000	20,100
Priceline Group Inc - 741503AZ9	06/03/16	45,000	06/01/26	3.600%	45,236	47,182
Broadridge Finl Soln - 11133TAC7	06/27/16	40,000	06/15/26	3.400%	39,836	41,028
Voya Finl Inc - 929089AB6	06/13/16	50,000	06/15/26	3.650%	50,071	49,776
Under Armour - 904311AA5	06/14/16	100,000	06/15/26	3.250%	100,146	100,675
Sovran Acquisition - 84610WAB1	06/20/16	30,000	07/01/26	3.500%	29,834	30,616
Western Gas Partners - 958254AF1	07/12/16	31,000	07/01/26	4.650%	30,937	32,082
Enlink Midstream - 29336UAF4	07/11/16	25,000	07/15/26	4.850%	24,965	25,157
Morgan Stanley - 61761J3R8	07/27/16	45,000	07/27/26	3.125%	45,096	45,269
Caterpillar Financial - 14912L6T3	08/09/16	65,000	08/09/26	2.400%	64,994	64,526
Columbia Ppty Trust - 198281AB4	08/12/16	50,000	08/15/26	3.650%	49,813	50,295
Bunge Ltd Fin - 120568AX8	08/17/16	85,000	08/15/26	3.250%	85,667	85,526
Fidelity Natl - 31620MAT3	08/16/16	20,000	08/15/26	3.000%	19,778	19,804
Amgen Inc - 031162CJ7	08/19/16	40,000	08/19/26	2.600%	39,976	39,231
Valero Energy Corp - 91913YAU4	09/12/16	50,000	09/15/26	3.400%	49,828	49,667
Valero Energy Corp - 91913YAU4	09/12/16	35,000	09/15/26	3.400%	34,879	34,767
Thermo Fisher Scientific - 883556BR2	09/19/16	30,000	09/19/26	2.950%	29,636	29,773
Crown Amers LLC - 22819KAA8	09/15/16	15,000	09/30/26	4.250%	15,075	15,019
CCL Industries Inc - 124900AB7	09/20/16	55,000	10/01/26	3.250%	54,729	55,205
Flowers Foods - 343498AB7	09/28/16	45,000	10/01/26	3.500%	44,866	44,902
Ingredion Inc - 457187AB8	09/22/16	75,000	10/01/26	3.200%	74,968	76,497
Kite Realty Group - 49803XAA1	09/26/16	45,000	10/01/26	4.000%	44,820	45,359
Teva Pharmaceutical - 88167AAE1	07/18/16	20,000	10/01/26	3.150%	19,947	20,093
Boston Properties - 10112RAY0	08/17/16	60,000	10/01/26	2.750%	59,642	59,103
Citigroup Inc - 172967JC6	01/15/15	50,000	11/20/26	4.300%	50,886	52,439
Morgan Stanley - 61761JJZ2	08/01/16	45,000	04/23/27	3.950%	46,192	46,739
Wells Fargo & Co - 94974BGL8	07/16/15	70,000	07/22/27	4.300%	69,948	75,442
Citigroup Inc - 172967KA8	08/22/16	80,000	09/29/27	4.450%	84,086	83,718
JP Morgan Chase - 46625HNJ5	07/19/16	50,000	10/01/27	4.250%	53,621	53,647
Latam Airlines - 51817TAA0	05/14/15	60,000	11/15/27	4.200%	56,774	56,296
Kilroy Realty - 49427RAK8	01/15/15	55,000	08/15/29	4.250%	57,733	57,987
Toronto Dominion Bank - 891160MI9	09/15/16	80,000	09/15/31	3.625%	79,837	80,221
Toronto Dominion Bank - 891160MI9	09/15/16	85,000	09/15/31	3.625%	85,152	85,235
Genl Elec Cap Corp - 36962GXZ2	12/04/15	65,000	03/15/32	6.750%	86,028	91,348
Comcast Corp New B/E - 20030NBH3	12/23/15	20,000	01/15/33	4.250%	20,228	22,214
AT&T Inc - 00206RCP5	05/04/15	90,000	05/15/35	4.500%	82,872	94,562
Owens Corning New - 690742AB7	04/05/16	50,000	12/01/36	7.000%	55,903	63,119
Time Warner Cable - 88732JAJ7	various	45,000	05/01/37	6.550%	57,407	53,353
Pacificorp - 695114CN6	various	65,000	02/01/42	4.100%	65,251	71,254
Verizon Communications - 92343VBTO	10/08/14	56,000	09/15/43	6.550%	69,370	75,717
Phillips 66 - 718546AL8	07/18/16	80,000	11/15/44	4.875%	91,301	88,871

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2016

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/16
Federal Realty Invs Trust - 313747AV9	03/16/15	50,000	12/01/44	4.500%	52,690	56,663
Lockheed Martin - 539830BD0	02/17/15	80,000	03/01/45	3.800%	77,461	81,541
Amgen Inc - 031162BZ2	08/19/16	95,000	05/01/45	4.400%	101,924	99,790
Sunoco Logistics - 86765BAQ2	05/02/16	10,000	05/15/45	5.350%	8,920	10,217
Goldman Sachs - 38148LAF3	05/19/15	25,000	05/22/45	5.150%	24,837	27,263
Celgene Corp - 151020AU8	07/11/16	50,000	08/15/45	5.000%	56,910	56,296
Anheuser Busch InBev Fin - 035242AN6	01/25/16	70,000	02/01/46	4.900%	69,835	83,285
Fedex Corp - 31428XBG0	07/08/16	25,000	04/01/46	4.550%	28,081	27,769
Lowes Cos Inc B/E - 548661DN4	04/20/16	90,000	04/15/46	3.700%	89,919	92,986
Shell Int'l Fin B/E - 822582BQ4	05/10/16	25,000	05/10/46	4.000%	24,549	25,575
Shell Int'l Fin - 822582BQ4	07/28/16	85,000	05/10/46	4.000%	88,089	86,955
Abbvie Inc - 00287YAW9	08/02/16	20,000	05/14/46	3.850%	21,414	20,888
Kraft Heinz Foods - 50077LAB2	05/24/16	50,000	06/01/46	4.375%	49,842	52,901
Tri-State Generation - 89566EAK4	05/23/16	50,000	06/01/46	4.250%	49,597	53,161
Aetna Inc - 00817YAX6	06/22/16	65,000	06/15/46	4.375%	66,622	68,065
Voya Finl Inc - 929089AC4	06/13/16	90,000	06/15/46	4.800%	90,457	89,808
Apple Inc B/E - 037833CD0	08/04/16	100,000	08/04/46	3.850%	103,302	102,276
Microsoft Corp - 594918BT0	08/08/16	90,000	08/08/46	3.700%	89,752	91,097
Verizon Communications - 92343VDC5	08/01/16	20,000	08/15/46	4.125%	19,989	20,006
Verizon Communications - 92343VCK8	various	55,000	08/21/46	4.862%	57,710	61,603
Duke Energy - 26441CAT2	08/12/16	20,000	09/01/46	3.750%	19,989	19,395
SBA Tower Trust - 78403DAH3	02/05/15	70,000	10/15/49	3.869%	73,150	72,197
Wells Fargo - 949746RN3	01/15/15	23,000	12/29/49	5.875%	23,056	24,955
New York & Presbyterian - 649322AD6	06/28/16	40,000	08/01/56	4.063%	39,998	43,110
Total Corporate Bonds					\$ 22,722,630	\$ 22,802,346
Stock and Mutual Funds:						
Common/Preferred Stock	various	1,725,193	—	—	\$ 59,424,872	\$ 67,095,154
UBS Cash/Money Market Funds	various	6,611,464	—	—	6,611,464	6,611,464
PNC Small Cap Fund Class I - PPCIX	various	199,415	—	—	3,744,731	4,423,029
Total Stock and Mutual Funds					\$ 69,781,067	\$ 78,129,647
U. S. Government and Agency Securities:						
FHLB Bond 3133XM087	various	1,000,000	11/17/17	5.000%	1,096,011	1,047,789
Freddie Mac Nts 3137EABP3	various	1,000,000	06/13/18	4.875%	1,197,638	1,068,139
US Tsy Note - 912828K82	various	125,000	08/15/18	1.000%	125,019	125,528
US Tsy Note - 912828T42	09/28/16	160,000	09/30/18	0.750%	160,006	160,062
US Tsy Note - 912828A34	10/10/14	445,000	11/30/18	1.250%	441,367	449,103
US Tsy Note - 912828P95	03/22/16	120,000	03/15/19	1.000%	119,828	120,460
Freddie Mac Nts 3137EACAS	various	1,100,000	03/27/19	3.750%	1,245,054	1,175,767
US Tsy Note - 912828C65	04/04/14	160,000	03/31/19	1.625%	159,187	163,043
US Tsy Note - 912828Q52	various	535,000	04/15/19	0.875%	533,887	535,353
US Tsy Note - 912828SX9	04/18/16	115,000	05/31/19	1.125%	115,737	115,853
US Tsy Note - 912828B5	various	365,000	08/15/19	0.750%	363,582	363,730
US Tsy Note - 912828TN0	10/10/14	520,000	08/31/19	1.000%	503,953	521,664
US Tsy Note - 912828G61	12/15/14	210,000	11/30/19	1.500%	208,991	213,683
US Tsy Note - 912828UB4	10/23/15	220,000	11/30/19	1.000%	217,714	220,438
US Tsy Note - 912828J50	03/04/15	65,000	02/29/20	1.375%	64,345	65,851
US Tsy Note - 912828K58	various	80,000	04/30/20	1.375%	79,177	81,041
US Tsy Note - 912828XH8	07/07/15	60,000	06/30/20	1.625%	59,784	61,308
US Tsy Note - 912828XM7	various	250,000	07/31/20	1.625%	250,096	255,440
US Tsy Note - 912828L32	various	290,000	08/31/20	1.375%	288,339	293,558
US Tsy Note - 912828L65	10/23/15	155,000	09/30/20	1.375%	155,137	156,846
US Tsy Note - 912828P87	03/10/16	60,000	02/28/21	1.125%	59,170	60,038
US Tsy Note - 912828Q37	05/03/16	110,000	03/31/21	1.250%	109,798	110,575
US Tsy Note - 912828Q78	various	820,000	04/30/21	1.375%	828,253	828,584
US Tsy Note - 912828R77	various	325,000	05/31/21	1.375%	327,230	328,517
US Tsy Note - 912828F6	09/01/16	126,000	08/31/21	1.125%	125,807	125,871
US Tsy Note - 912828F6	09/22/16	65,000	08/31/21	1.125%	64,761	64,934
US Tsy Note - 912828F21	10/14/14	500,000	09/30/21	2.250%	503,983	522,420
US Tsy Note - 912828M49	various	170,000	10/31/22	1.875%	173,506	175,386
US Tsy Note - 912828D1	09/01/16	295,000	08/31/23	1.375%	293,790	294,080
United Mexican States - 91086QBC15	01/14/15	80,000	10/02/23	4.000%	83,880	85,480
US Tsy Note - 912828A7	various	154,000	08/15/26	1.500%	152,305	152,502
US Tsy Note - 912828A7	various	60,000	08/15/26	1.500%	59,398	59,416
US Tsy Bond - 912810PW2	01/09/15	260,000	02/15/38	4.375%	351,802	362,658
US Tsy Bond - 912810QB7	03/21/16	175,000	05/15/39	4.250%	227,698	239,948
US Tsy Bond - 912810RD2	various	70,000	11/15/43	3.750%	74,462	91,104
US Tsy Bond - 912810RM2	various	185,000	05/15/45	3.000%	186,750	210,930
US Tsy Bond - 912810RQ3	various	70,000	02/15/46	2.500%	73,262	72,351
US Tsy Bond - 912810RS9	various	136,000	05/15/46	2.500%	142,612	140,760
US Tsy Bond - 912810RS9	08/23/16	150,000	05/15/46	2.500%	157,589	155,250
Total U. S. Government and Agency Securities					\$ 11,380,908	\$ 11,275,460
Asset-Backed Securities						
GMALT 2015 - 38013GAC3	06/17/15	30,000	12/20/18	1.680%	29,998	30,135
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	23,420	14,587
GMALT - 36250UAD6	02/25/16	30,000	07/20/19	2.220%	29,999	30,172
WOLS 2016 - 98161FAD7	07/20/16	91,000	08/15/19	1.450%	90,989	91,384
AFIN 2015 - 13974LAC2	10/15/15	93,000	03/20/20	1.830%	92,980	93,548
AMOT 2015-3 - 02005AFL7	02/01/16	45,000	05/15/20	1.630%	44,944	45,193
GFORT 2015-1 - 361886AG9	02/01/16	100,000	05/15/20	2.220%	99,500	100,097
AMCAR 2014-4 D 03065JAG9	01/22/15	200,000	11/09/20	3.070%	201,641	203,532
AMCAR 2015 - 03065LAF6	05/12/15	90,000	01/08/21	2.400%	89,733	91,097
AMCAR 2015 - 03065NAF2	08/11/15	53,000	03/08/21	2.940%	52,999	54,074
Carmx 2015-2 - 143127AE8	01/13/16	33,000	03/15/21	2.150%	32,959	33,475
SDART 2015 1 - 80284CAG7	06/15/15	130,000	04/15/21	3.240%	130,589	132,945
SDART 2015 3 - 80284LAG7	01/26/16	175,000	05/17/21	3.510%	175,820	180,086
AMCAR 2015 - 03065LAG4	various	210,000	06/08/21	3.000%	210,864	213,725
AMCAR 2016-2 - 03066DAF3	04/14/16	25,000	11/08/21	2.870%	24,999	25,653
SDART 16-2 - 80285CAH4	05/11/16	30,000	11/15/21	2.660%	29,993	30,469
AMCAR 16-1 - 03065VAF4	01/21/16	27,000	01/10/22	2.890%	27,000	27,734
Amarc 2016 - 03065VAG2	07/14/16	180,000	02/08/22	3.590%	185,168	186,323
FREMF - 30292QAA4	05/14/15	52,000	02/25/22	3.669%	51,777	51,174
SDART 2016-1 C - 80285EAF4	02/17/16	46,000	04/15/22	3.230%	45,992	47,198

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2016

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Compon Interest Rate	Cost	Fair Value 09/30/16
AMCAR 2016 - 03065DAG2	08/11/16	325,000	09/08/22	2.710%	325,525	326,865
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	48,934	33,404
AFIN 2016-1 D - 13975NAG8	03/16/16	185,000	08/21/23	4.030%	185,000	192,557
FNR 2015 - 3136ANLH8	05/04/15	120,000	12/25/24	2.502%	118,500	122,740
FHLMC STACR - 3137GODT3	05/06/15	165,000	01/25/25	2.583%	133,739	132,010
WFNMT 2016 - 981464FK1	07/27/16	42,000	04/15/25	2.330%	41,993	42,073
US AI 2013-1 - 90346WAA1	01/15/15	100,000	05/15/27	3.950%	90,795	92,384
FNMA PL AO7976 - 3138LY2J5	11/19/12	180,000	06/01/27	3.000%	105,261	99,386
CRNN 2013 1A - 227170AE7	various	150,000	04/18/28	3.080%	98,836	95,851
FNMA CAS 2016-C02 - 30711XBZ6	06/22/16	25,000	09/25/28	2.596%	24,431	24,471
CAS 2016-C04 - 30711XCZ5	07/28/16	144,000	01/25/29	2.376%	142,653	143,520
Spirit Airlines - 84858DAA6	08/11/15	46,000	10/01/29	4.100%	46,100	45,327
SRFC - 82652DAA8	various	300,000	06/20/31	2.050%	87,903	90,525
Citi 2016 - 17325CAA3	09/26/16	100,000	09/10/31	2.228%	99,999	99,991
MVWOT 2015 - 55388PAA8	08/13/15	100,000	12/20/32	2.520%	74,099	72,475
FNMA - 31418AWD6	01/26/15	210,000	08/01/33	3.500%	152,709	150,519
BBCR 2015 - 05490TAC6	08/20/15	113,000	08/10/33	4.216%	116,382	121,885
FHLMC - 3132LMBZ8	11/12/15	79,000	09/01/33	3.500%	61,142	60,991
FNMA - 3138WDKC4	02/10/15	686,393	11/01/34	4.000%	512,008	493,039
FHLMC - 3128P8AR2	03/12/15	104,000	03/01/35	3.500%	92,913	92,727
FHLMC - 3128P8AV3	03/12/15	104,000	03/01/35	3.500%	92,467	92,492
FHLMC - 3128P8A68	04/07/15	24,000	04/01/35	3.500%	22,402	22,379
BBCMS 2015-SRCH B - 05547HAJ0	12/15/15	100,000	08/10/35	4.498%	102,996	110,217
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	66,581	44,753
FNMA PL 954859 - 31413TIC7	09/13/12	370,000	11/01/37	6.000%	36,512	28,511
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	79,509	65,791
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	74,199	56,264
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	109,468	96,157
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	21,375	17,622
FNMA PL AE4350 - 31419EZO5	11/14/11	90,000	10/01/40	4.000%	46,993	46,876
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	148,475	124,793
FNMA PL A11886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	29,563	26,265
FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	50,296	47,164
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	37,062	38,342
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	37,040	38,193
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	48,873	42,014
FNMA - 3138Y63W2	various	460,000	01/01/42	4.000%	381,554	376,198
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	60,977	57,981
GNMA PL 005333C - 3620F4S2	02/19/13	135,000	03/20/42	4.500%	47,002	41,164
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	89,102	84,836
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	65,833	62,828
CSCM 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	96,356	100,219
FNMA AB9345 - 31417GL38	11/13/14	425,000	05/01/43	3.000%	316,960	325,509
FNMA AB9558 - 31417GTQ9	10/22/14	425,000	06/01/43	3.000%	330,620	337,122
FHLMC Q20576 - 3132JMT90	11/13/14	425,000	08/01/43	3.000%	330,971	341,848
WBCMT 2007 - 92978QAH0	08/22/16	60,000	12/15/43	5.383%	60,806	60,536
DBUBS 2011 LC2 - 23305XAJ0	11/05/13	90,000	07/10/44	5.625%	91,048	94,827
FNMA - 3138WDAM3	10/22/15	241,000	10/01/44	3.500%	215,713	217,793
FNMA PL BC 5090 - 3140FOUQ5	04/13/16	33,000	10/01/44	4.000%	29,766	29,496
FNMA PL AS4370 - 3138WD2C4	07/14/15	150,000	02/01/45	4.000%	139,081	142,020
JPMBB 2013 - 46639NAN1	06/10/15	69,000	07/15/45	3.272%	71,833	72,257
FNMA PL - 3138EQKP6	12/10/15	55,000	10/01/45	3.500%	54,886	56,365
COMME 2012 - 12624QAE3	various	170,000	10/15/45	4.579%	160,003	166,274
FHLMC - 3132L7MC0	05/31/16	57,000	12/01/45	4.000%	53,808	53,843
FHLMC PL G08703 - 3128MIX96	07/14/16	114,000	04/01/46	4.000%	117,872	117,654
Taco Bell Funding LLC - 87342RAA2	05/11/16	75,000	05/25/46	3.823%	75,172	76,053
FHLMC PL Q41083 - 3132WEFZ0	06/24/16	191,000	06/01/46	3.000%	195,257	196,894
FNMA PL BC - 3140EVK71	08/26/16	94,000	07/01/46	3.000%	97,192	97,240
FHLMC PL - 31335AX86	09/14/16	125,000	09/01/46	4.000%	134,316	134,522
FNMA PL - 3138WHZ21	09/29/16	232,000	09/01/46	4.000%	255,781	254,913
JPMBB 2014 - 46641WBB2	03/18/15	150,000	04/15/47	4.678%	159,375	157,179
CSAIL 2015 - 12635FBA1	08/25/15	145,000	08/15/48	3.507%	114,069	108,589
JPMBB 2015 - 46644FAK7	06/24/15	175,000	10/15/48	4.382%	169,887	162,136
WFMC 2016 - 95000GBD5	08/18/16	50,000	08/15/49	2.967%	51,498	50,599
GSM 2016 - 36251PAL8	09/30/16	55,000	10/10/49	4.000%	56,349	56,650
TPMT 2016 - 89172YAA8	07/29/16	100,000	08/25/55	2.250%	95,632	95,731
Total Asset-Backed Securities					\$ 9,352,816	\$ 9,242,450
Total Police and Firefighters' Investments					\$ 113,237,421	\$ 121,449,903
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 415,693,975	\$ 419,900,499

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Table 14

City of Columbia, Missouri

**FEDERAL AND STATE GRANTS REVENUE
SEPTEMBER 30, 2016**

<u>Policy Development and Administration:</u>		
Convention & Tourism Grants	\$ 52,030	
Total Policy Development and Administration		\$ 52,030
 <u>Public Safety:</u>		
Police	274,686	
Fire	60,527	
Total Public Safety		335,213
 <u>Transportation:</u>		
Planning	198,535	
Street Construction	1,264,939	
Non Motorized Transportation Projects	2,732,850	
Airport	4,306,100	
Public Transportation	2,316,024	
Total Transportation		10,818,448
 <u>Health and Environment:</u>		
Health Department	1,500,120	
CDBG/HOME	1,711,395	
Solid Waste	146,712	
Total Health and Environment		3,358,227
 <u>Personal Development:</u>		
Trails Grants	175,000	
Non Motorized projects	429,602	
Cultural Affairs	12,567	
Parks & Recreation	68,089	
Total Personal Development		685,258
 Total Federal and State Grants Revenue		 \$ 15,249,176

Table 15

City of Columbia, Missouri

**TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS**

	2007	2008	2009	2010
Agriculture, forestry, fishing	\$3,738,744	\$3,703,641	\$3,654,970	\$4,034,939
Construction	5,309,423	6,605,135	6,189,123	8,391,340
Finance, insurance, real estate	1,129,272	1,230,495	1,601,141	1,731,830
Manufacturing	8,666,372	9,359,687	8,563,491	8,441,526
Public Administration	95,080,030	95,328,438	88,902,385	82,485,976
Retail Trade	1,450,439,128	1,451,308,614	1,422,599,321	1,442,787,676
Services	111,721,502	117,475,959	110,831,173	113,318,121
Transportation, communications, utilities	186,319,662	197,474,469	200,652,089	208,104,657
Unclassified Establishments	<u>129,508,137</u>	<u>117,154,928</u>	<u>100,260,458</u>	<u>121,366,211</u>
	<u>\$1,991,912,270</u>	<u>\$1,999,641,366</u>	<u>\$1,943,254,151</u>	<u>\$1,990,662,276</u>

Source: State of Missouri Department of Revenue; numbers reported on cash basis
 Report generated by Budgeting Staff via the Sales Tax Database
 Note: Data subject to change as more precise numbers become available.

City Direct Sales Tax Rates

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

Table 15, cont

City of Columbia, Missouri

**TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS**

2011	2012	2013	2014	2015	2016
\$4,295,651	\$4,748,854	\$5,188,990	\$4,734,225	\$4,668,042	\$5,014,000
10,159,262	12,643,956	15,538,571	16,433,648	21,627,716	21,413,051
1,841,365	5,079,871	4,905,322	5,205,207	6,037,059	7,148,456
8,051,895	8,234,983	8,726,021	8,915,018	8,601,704	8,765,696
85,873,365	86,717,860	85,805,115	92,559,596	89,097,753	79,964,202
1,510,185,437	1,606,167,451	1,674,651,789	1,691,111,569	1,744,558,358	1,651,751,410
118,984,696	122,788,745	129,228,043	140,249,397	149,348,423	139,698,126
215,221,024	191,522,423	197,173,582	210,383,766	207,297,428	183,599,792
<u>134,314,994</u>	<u>148,464,570</u>	<u>157,478,983</u>	<u>185,187,848</u>	<u>205,208,943</u>	<u>238,282,424</u>
<u><u>\$2,088,927,689</u></u>	<u><u>\$2,186,368,713</u></u>	<u><u>\$2,278,696,416</u></u>	<u><u>\$2,354,780,274</u></u>	<u><u>\$2,436,445,426</u></u>	<u><u>\$2,335,637,157</u></u>

City Direct Sales Tax Rates, cont.

1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
<u>0.25%</u>	<u>0.25%</u>	<u>0.25%</u>	<u>0.25%</u>	<u>0.25%</u>	<u>0.25%</u>
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

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Table 16

City of Columbia, Missouri

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Governmental Activities				
Fiscal Year Ended	Capital Lease Obligations	Notes and Loans Payable	Special Obligation Bonds	Special Obligation Notes
2016	\$ 10,132	\$ 4,823,731	\$ 19,249,375	\$ 5,806,420
2015	34,133	5,594,844	24,291,421	7,009,780
2014	57,697	6,337,186	28,575,582	8,145,301
2013	106,198	7,051,261	32,656,417	9,215,859
2012	209,447	2,056,161	36,580,582	10,225,183
2011	-	-	40,339,747	11,175,289
2010	-	-	43,948,910	995,000
2009	-	-	46,693,075	1,950,000
2008	-	-	49,102,240	2,865,000
2007	-	-	24,412,957	3,740,000

Business-Type Activities							
Fiscal Year Ended	Capital Lease Obligations	Special Obligation Bonds	Water & Electric Bonds	Sewer Bonds	Total Government	Percentage of Per Capita Personal Income ^a	Per Capita ^a
2016	\$ 725,677	\$ 91,569,509	\$ 156,668,102	\$ 94,350,720	\$ 373,203,666	n/a %	n/a
2015	797,893	96,831,150	162,612,216	99,367,324	396,538,761	5.36 %	3,329
2014	174,183	100,644,111	135,699,854	84,374,663	364,008,577	5.09 %	3,056
2013	197,639	93,821,039	140,617,441	88,772,182	372,438,036	5.32 %	3,117
2012	220,290	100,490,422	145,824,435	86,871,118	382,477,638	5.74 %	3,318
2011	242,163	93,208,599	151,238,623	56,589,896	352,794,317	5.37 %	3,138
2010	-	94,857,956	82,023,648	33,207,073	255,032,587	4.05 %	2,293
2009	-	96,437,311	86,066,307	28,357,275	259,503,968	4.31 %	2,624
2008	-	84,885,220	73,322,485	19,292,241	229,467,186	4.16 %	2,356
2007	-	64,705,863	77,104,088	18,684,800	188,647,708	3.57 %	1,963

n/a = information not available for current year

^a See Table 24 for personal income and population data

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Table 17

City of Columbia, Missouri

**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2016**

<u>Jurisdiction</u>	<u>Bond Issues Outstanding</u>	<u>Amount Available Debt Service Funds</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to City of Columbia (a)</u>	<u>Amount Applicable to City of Columbia</u>
City of Columbia	\$0	\$0	\$0	0.0%	\$0
Columbia School District	326,032,000	42,123,566	283,908,434	83.4%	236,761,097
Boone County	18,486,646	533,022	17,953,624	72.6%	13,042,375
Totals	<u>\$344,518,646</u>	<u>\$42,656,588</u>	<u>\$301,862,058</u>		<u>\$249,803,472</u>

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

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

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

Table 18

City of Columbia, Missouri

**LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

Assessed value (2015)				<u>\$1,928,971,776</u> *
Constitutional debt limit **				\$385,794,355
(20% assessed value)				
Total bonded debt			\$246,047,700	
Less:				
Water and Electric Utility Bonds		\$152,920,000		
Sanitary Sewer Utility Bonds		93,127,700	<u>246,047,700</u>	
Total amount of debt applicable to debt limit				<u>0</u>
Legal debt margin				<u>\$385,794,355</u>

	Fiscal Year			
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Debt limit	\$312,992,986	\$324,507,278	\$328,051,141	\$329,972,141
Total net debt applicable to limit	\$0	\$0	\$0	\$0
Legal debt margin	\$312,992,986	\$324,507,278	\$328,051,141	\$329,972,141
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

* All tangible property.

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

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

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

City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$334,950,607	\$342,349,711	\$348,567,093	\$360,946,391	\$373,258,227	\$385,794,355
\$0	\$0	\$0	\$0	\$0	\$0
\$334,950,607	\$342,349,711	\$348,567,093	\$360,946,391	\$373,258,227	\$385,794,355
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 19

City of Columbia, Missouri

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

Fiscal Year Ended	WATER AND ELECTRIC UTILITY REVENUE / REFUNDING BONDS (c)						Revenue Bond Coverage
	Operating Revenue (d)	Operating Expenses	Net Revenue	Principal	Interest (b)	Total	
2007	\$ 116,758,098	\$ 84,055,177	\$ 32,702,921	\$ 3,595,000	\$ 4,332,137	\$ 7,927,137	4.13
2008	121,609,839	90,723,595	30,886,244	3,755,000	5,079,238	8,834,238	3.50
2009	132,415,953	99,094,026	33,321,927	3,875,000	6,125,758	10,000,758	3.33
2010	142,829,724	104,960,352	37,869,372	4,020,000	6,206,577	10,226,577	3.70
2011	151,526,817	107,813,998	43,712,819	4,175,000	6,354,157	10,529,157	4.15
2012	147,075,417	100,038,432	47,036,985	5,360,000	8,714,110	14,074,110	3.34
2013	146,188,407	111,187,318	35,001,089	6,545,000	8,501,203	15,046,203	2.33
2014	152,473,820	116,235,925	36,237,895	6,665,000	7,798,291	14,463,291	2.51
2015	152,500,629	110,335,849	42,164,780	6,745,000	7,174,035	13,919,035	3.03
2016	159,378,641	112,365,801	47,012,840	7,668,750	7,415,763	15,084,513	3.12

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

(b) Interest payments made in the fiscal year.

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

(d) Includes investment and miscellaneous revenue in fiscal year 2009 and thereafter.

Table 20

City of Columbia, Missouri

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

Fiscal Year Ended	SANITARY SEWER SYSTEM REVENUE BONDS (d)						Revenue Bond Coverage
	Operating Revenue (c)	Operating Expenses	Net Revenue	Principal	Interest (b)	Total	
2007 \$	10,313,861 \$	6,395,635 \$	3,918,226 \$	1,590,000 \$	1,281,897 \$	2,871,897	1.36
2008	10,333,579	6,596,832	3,736,747	1,640,000	1,290,111	2,930,111	1.28
2009	11,645,980	7,637,179	4,008,801	1,765,000	1,256,537	3,021,537	1.33
2010	13,536,909	7,576,703	5,960,206	1,805,000	1,520,655	3,325,655	1.79
2011	15,430,156	7,850,327	7,579,829	1,875,000	1,911,364	3,786,364	2.00
2012	17,973,980	9,145,955	8,828,025	1,915,000	2,121,660	4,036,660	2.19
2013	19,672,456	8,750,941	10,921,515	3,521,500	2,562,275	6,083,775	1.80
2014	20,320,219	9,069,426	11,250,793	4,840,600	2,395,108	7,235,708	1.55
2015	21,897,787	9,221,642	12,676,145	4,900,545	2,324,637	7,225,182	1.75
2016	23,874,520	10,407,206	13,467,314	5,495,300	2,798,051	8,293,351	1.62

- (a) Revenue bonds and their related interest are payable solely from the revenues derived from the operation of the enterprise owned by the City. The taxing power of the City is not pledged to secure payment of the bonds and interest.
- (b) Interest payments made during the fiscal year.
- (c) Includes investment revenue in fiscal year 2002 and thereafter.
- (d) This includes Special Obligation Bonds Series 2001A, Special Obligation Bonds Series 2006A, and Special Obligation Refunding Bonds Series 2012B which are to be treated as sewer system revenue bond issues.

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Table 21

City of Columbia, Missouri

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

Fiscal Year	Commercial Construction (a)		Residential Construction (a)		Bank Deposits (in thousands)	Estimated Property Value
	Number of Permits	Value	Number of Permits	Value		
2007	68	89,104,177	730	126,755,467	2,430,000 (b)	6,141,975,733
2008	58	51,336,697	408	69,590,716	2,487,000 (b)	6,548,424,667
2009	42	90,871,538	355	55,436,649	2,702,000 (b)	6,785,163,254
2010	32	15,776,890	374	69,360,630	2,890,000 (b)	6,830,813,429
2011	33	20,508,272	424	112,250,462	3,005,000 (b)	6,899,642,329
2012	34	64,741,303	411	94,993,740	3,174,000 (b)	7,013,851,058
2013	42	55,728,531	953	214,609,987	3,108,000 (b)	7,172,767,546
2014	36	59,173,040	577	209,135,925	3,239,000 (b)	7,299,460,971
2015	48	38,720,198	493	157,889,702	3,464,000 (b)	7,557,017,121
2016	64	71,368,438	611	242,584,577	3,937,000 (b)	7,811,966,267

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

(b) Source: FDIC Summary of Deposits

Table 22

City of Columbia, Missouri

LARGEST ELECTRIC UTILITY CUSTOMERS
SEPTEMBER 30, 2016

Customer	Billed kWh	Billed Revenue
Columbia Foods	31,153,511	\$ 2,503,163
Boone Hospital Center	30,238,695	2,471,714
3-M Company	26,345,207	1,982,194
VA Hospital	19,829,789	1,685,933
Gates Rubber	13,650,690	1,128,800
Quaker Oats	13,339,757	1,256,734
University of Missouri Regional Hospital	10,920,921	901,413
PW Eagle	9,036,213	739,939
City of Columbia Sewer	8,917,010	702,661
GGP Ltd-Columbia Mall	7,562,970	730,289
	170,994,763	\$ 14,102,840

City of Columbia, Missouri

LARGEST WATER UTILITY CUSTOMERS
SEPTEMBER 30, 2016

<u>Customer</u>	<u>Billed CCF</u>	<u>Billed Revenue</u>
Columbia Foods	359,918	\$ 920,458
Boone Hospital Center	51,903	151,799
3M Company	49,208	125,956
JM Eagle	41,147	118,018
VA Hospital	32,759	96,261
Linen King	24,615	65,028
Best Men LLC	24,318	78,931
University of MO	23,383	63,320
State Farm Insurance	21,364	73,685
Executive Center	15,700	49,550
	<u>644,315</u>	<u>\$ 1,743,005</u>

City of Columbia, Missouri

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Estimated Population</u> *	<u>Personal Income</u> ^a	<u>Per Capita Personal Income</u> ^a	<u>Median Age</u>	<u>Unemployment Rate</u>
2015	119,108 ^e	\$7,401,758 ^b	\$42,302 ^b	26.6 ^d	2.8% ^c
2014	119,476 ^c	7,153,637	41,418	26.6	3.5%
2013	115,276	7,006,491	41,028	26.9	3.7%
2012	112,414	6,667,000	39,557	29.8	4.7%
2011	111,213	6,567,000	37,350	26.5	5.9%
2010	98,893	6,293,000	35,875	26.5	6.2%
2009	97,403	6,025,000	36,241	28.2	5.1%
2008	96,093	5,521,000	33,604	31.8	4.4%
2007	94,645	5,283,000	32,548	28.1	3.6%
2006	93,219	5,087,000	32,608	29.7	3.3%

*Based on updated census population data

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

^b Bureau of Economic Analysis preliminary information

^c City of Columbia Annual Budget adopted October 1, 2016

^d US Census American Community Survey (ACS) 1 year estimate 2014

Table 25

City of Columbia, Missouri

PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO

Employer	2016			2007		
	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**
University of Missouri - Columbia	8,740	1	9.03%	8,640	1	9.61%
University Hospital and Clinics	4,502	2	4.65%	4,371	2	4.86%
Columbia Public Schools	2,524	3	2.61%	2,150	3	2.39%
Boone Hospital Center	2,000	4	2.07%	1,610	4	1.79%
Veterans United Home Loans	1,442	5	1.49%	n/a	n/a	n/a
Truman Veterans Hospital	1,400	6	1.45%	985	9	1.10%
City of Columbia	1,360	7	1.41%	1,220	5	1.36%
Shelter Insurance	1,128	8	1.17%	1,006	8	1.12%
MBS Textbook Exchange	851	9	0.88%	1,086	7	1.21%
State Farm	850	10	0.88%	1,095	6	1.22%
US Government	n/a	n/a	n/a	731	10	0.81%

Note: Information from Columbia Regional Economic Development Inc.

**information from the US Bureau of Labor Statistics-2015 annual

Table 26

City of Columbia, Missouri

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

Function/Program	Full-time Equivalent Employees as of September 30									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Governmental Activities										
General Administrative										
City Clerk and Elections	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00
City Manager	11.50	11.30	11.30	10.00	7.00	7.00	8.00	9.00	8.00	8.00
Finance (incl. Risk Management)	55.40	51.35	48.20	46.20	47.00	42.25	41.25	41.25	40.25	36.25
Human Resources	9.16	8.95	8.85	8.85	8.85	9.00	9.00	9.00	9.00	8.00
Law	16.75	15.50	15.50	14.75	12.00	12.50	13.50	9.00	10.00	9.00
Public Works Administration	1.30	2.10	-	-	-	-	-	-	-	-
*Neighborhood Services	-	-	-	-	-	-	-	2.25	2.25	2.25
Convention & Tourism	9.25	8.25	8.25	8.00	8.00	9.00	9.00	9.00	9.00	7.00
Public Safety										
Police	200.00	197.00	194.00	191.00	191.00	192.00	191.00	190.00	186.00	183.00
Fire	145.00	141.00	140.00	141.00	136.00	136.00	140.00	140.00	138.00	135.00
Municipal Court	12.00	12.00	12.00	12.00	12.00	12.00	13.00	9.00	9.00	8.90
Emergency Mgmt & Comm	0.00	0.00	27.75	34.75	34.75	35.75	33.75	32.75	32.75	32.75
Health & Environment										
Health and Human Services	69.00	66.15	64.60	62.25	62.00	62.35	62.35	63.35	61.10	60.75
*Planning (incl. CDBG)	-	-	-	-	-	-	-	12.50	12.50	12.00
*Community Development	46.25	46.00	41.75	39.50	40.00	41.58	34.00	0.00	0.00	0.00
Economic Development	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00
Mid Mo Solid Waste Mgt Dist	2.00	-	-	-	-	-	-	-	-	-
Cultural Affairs	3.00	3.00	3.00	3.00	3.00	2.75	2.75	2.75	2.75	2.75
Parks & Recreation	47.41	48.16	47.50	46.50	47.50	43.50	43.50	43.50	43.50	42.50
Public Works										
Admin & Engineering	-	-	17.92	17.51	22.10	23.85	33.15	30.30	28.74	28.74
Non-Motorized Grants	4.80	5.10	4.90	4.95	2.35	1.10	2.00	2.00	2.00	-
Streets and Engineering	51.90	51.46	-	-	-	-	-	-	-	-
Streets & Sidewalks	-	-	40.81	40.92	40.35	39.35	39.30	40.30	39.50	39.50
Parking Enforcement	13.10	12.01	5.01	4.02	4.00	4.00	4.00	4.00	4.00	4.00
*Building and Site Development	-	-	-	-	-	-	-	17.75	16.75	16.75
Custodial & Maintenance	17.57	16.56	16.39	16.43	16.00	16.25	13.25	13.25	10.50	10.50
Fleet Operations	38.23	38.43	37.43	33.51	31.50	31.45	28.40	28.40	25.55	25.90
GIS Fund	6.26	5.31	5.31	4.40	4.50	3.50	-	-	-	-
Employee Benefit	6.84	7.05	6.15	6.15	5.15	4.00	4.00	4.00	3.00	3.00
Information Technology	35.20	34.20	32.20	32.00	28.00	27.00	28.00	26.00	25.00	24.00
Public Communications	18.50	14.40	13.40	10.90	8.75	10.75	10.75	11.75	11.75	11.75
Office of Sustainability	0.00	0.00	0.00	1.00	1.25	1.00	1.00	-	-	-
Business-Type Activities										
Railroad	3.00	3.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00
Transload	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
Water & Electric	286.29	282.75	271.75	266.75	259.60	252.60	249.60	246.60	239.60	238.60
Recreation Services	33.34	34.59	34.25	34.25	34.25	34.25	34.25	36.25	36.25	36.25
Public Works										
Public Transportation	51.95	52.36	41.36	40.67	39.20	37.80	37.75	37.75	38.80	34.79
Airport	18.65	18.15	17.15	17.40	17.25	17.20	17.20	17.20	16.20	16.20
Sanitary Sewer	86.42	83.02	80.52	81.39	80.35	76.97	73.10	64.47	61.87	58.87
Parking Facilities	9.45	9.57	9.27	9.29	7.85	7.85	6.80	6.80	5.70	5.70
Solid Waste	109.27	106.21	94.71	93.02	92.90	87.95	85.90	84.73	84.68	83.68
Stormwater Utility	8.41	8.47	6.47	6.49	6.40	6.40	6.40	11.55	12.46	12.46
Utility Customer Services	18.20	15.40	14.30	14.30	14.00	12.00	12.00	12.00	12.00	12.00
Total	1,454.40	1,417.80	1,385.00	1,366.15	1,334.85	1,310.95	1,297.95	1,278.45	1,249.45	1,221.84

Note: Information from City of Columbia Annual Budget adopted October 1, 2016

*Community Development department includes:

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

Table 27

City of Columbia, Missouri
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Police										
Traffic Accidents Investigated	1,306	1,274	1,282	1,288	1,362	1,442	1,810	2,554	3,000	2,869
Traffic Tickets Issued	3,395	4,615	7,507	7,790	7,727	10,662	13,738	11,636	10,500	10,165
Warning Tickets Issued	***	n/a	2,814	4,534	5,048	4,006	7,902	11,589	6,800	7,000
Driving While Intoxicated Arrests	303	376	462	297	438	446	485	337	500	600
Fire										
Fire Calls (All Types)	365	338	317	343	579	337	360	331	425	365
Rescue Calls	7,912	7,423	6,696	6,228	7,027	6,642	6,350	6,021	5,700	5,581
Sanitary Sewer Utility										
Average daily flow (millions of gallons)	16.5	17.3	15.4	14.1	12.7	15.4	19.7	15.5	16.4	16.2
Solid Waste Utility										
Tons of waste collected	176,250	167,171	163,872	165,254	161,629	161,573	162,257	146,289	176,000	176,852
Tons of recyclables collected	16,070	13,173	10,671	10,433	10,347	10,388	9,482	9,025	8,976	8,800
Public Transportation										
Total Vehicle Miles-Fixed Route	888,938	821,838	800,897	740,369	736,078	693,548	653,955	640,736	755,870	755,870
Total Vehicle Miles-Paratransit	337,158	394,628	200,728	293,972	274,602	186,311	168,153	167,968	138,922	113,324
Airport										
Number of Enplaned Passengers	63,292	62,489	48,778	43,108	38,319	38,478	32,072	24,843	10,000	9,090
Parking Facilities										
Parking permits issued (surface & structures)	2,523	2,584	2,503	2,089	1,976	2,046	1,427	1,635	1,635	1,635
Metered & hourly spaces	2,342	2,253	2,178	2,483	2,215	2,441	2,170	2,128	2,415	2,415
Other Public Works										
Street Segments Resurfaced/Repaired	*	72	101	215	205	164	523	545	462	450
Number of Permits Issued	*	1,532	1,352	2,221	2,333	1,997	3,033	5,326	2,528	8,067
Parks and Recreation										
Number of Athletic Fields Maintained	63	56	55	47	47	46	48	47	48	46
Total Sq feet of Landscape Beds Maintained	691,025	657,052	640,263	625,223	595,562	592,672	518,344	523,000	550,873	489,973
Railroad										
Carloads	724	772	1,320	1,218	1,226	1,403	1,539	1,217	2,550	2,561
Water										
Fire hydrants installed	81	26	82	80	13	79	75	36	271	187
Services/meters installed	727	1,643	1,317	1,010	234	81	279	219	1,227	974
Electric										
New Distribution Transformers Installed	416	234	353	181	59	81	52	86	540	318
Electric Meters Installed	1,805	717	875	1,396	506	642	432	361	1,833	1,579
Miles of Underground Lines Installed	14	10	21	14	7	6.65	4.02	8.13	31.40	11.26
Health & Environment										
Birth Certificates issued	7,729	7,712	8,038	8,316	7,548	8,542	8,842	n/a	3,600	3,600
Death Certificates issued	**	6,994	9,173	9,037	10,526	10,585	11,716	10,755	n/a	n/a
Immunizations	19,349	20,514	19,544	16,796	19,431	22,641	34,990	23,156	16,000	15,673
WIC Visits	29,976	29,742	31,290	30,615	31,169	28,906	30,132	29,744	25,432	21,184
Inspections	8,778	9,230	15,040	11,067	7,347	15,064	19,761	21,320	13,598	16,300

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

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

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

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

n/a-information not available

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Table 28

City of Columbia, Missouri

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Substations	5	5	5	4	4	4	4	7	7	7
Vehicles	106	107	100	97	97	98	111	103	103	101
Fire										
Stations	9	9	9	9	9	9	9	8	8	8
Vehicles	38	38	38	38	38	38	39	40	34	34
Sanitary Sewer Utility										
Collection system (total miles)	714	707	697	695	698	684	683	665	637	607
Solid Waste Utility										
Collection vehicles	50	48	45	45	45	44	44	44	44	44
Public Transportation										
Buses-General Fixed Route	19	11	19	25	25	21	17	19	14	13
Buses-Campus Fixed Route	12	17	11	9	9	9	13	10	15	10
Buses-Paratransit	8	8	17	11	11	12	11	9	9	7
Airport										
Pavement Surface (Square yards)	473,449	473,449	470,949	468,020	464,950	464,950	464,950	464,950	464,950	464,950
Parking Facilities										
Parking Structures	6	6	6	6	5	5	4	4	4	4
Surface Lots-Permit	5	5	5	4	5	6	7	7	4	7
Surface Lots-Meter	4	5	5	5	4	4	5	7	5	2
Other Public Works										
* Streets (miles)	1,339	1,338	551	515	507	507	465	465	425	425
Signalized Intersections	47	47	47	45	43	42	39	40	37	37
Parks and Recreation										
Pools	5	5	5	5	5	5	5	5	5	5
Golf Courses (18 hole)	2	2	2	2	2	2	2	2	2	2
Athletic fields with lights and/or irrigation systems	44	41	40	35	33	32	30	25	25	25
Rec/Nature Centers	2	2	2	2	2	2	2	2	1	1
Railroad										
Locomotives	2	2	2	2	2	2	2	2	2	2
Miles of main track	21	21	21	21	21	21.3	21.31	21.34	21.34	21.34
Water										
Water mains (miles)	700	695	689	682	671	668.57	664.25	662	648.7	635.44
Electric										
Circuit Miles of Distribution Lines	848	836	827	808	796	791.26	787.7	782	751.64	722

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

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

City of Columbia, Missouri

INSURANCE IN FORCE
SEPTEMBER 30, 2016

City of Columbia - Property/Casualty Insurance Program
Policy Period - October 1, 2015 to October 1, 2016

- I. Property/Inland Marine/Boiler and Machinery Coverages
- A. Insurance Provider – Factory Mutual Insurance Company (FM Global)
 - B. Best's Rating is A+ XV and Admitted in Missouri
 - C. Policy # – 1005120
 - D. Annual Premium is \$793,936, plus \$29,093 TRIA Premium - Total Premium is \$823,029, less \$86,340 membership credit.
 - E. Coverages and Limits:
 1. \$550,000,000 Blanket Property Limit excess \$100,000 Retention
 - a. Power Plant Retention - \$250,000
 - b. Columbia Energy Center Retention - \$525,000
 2. Earth Movement - \$100,000,000 Aggregate Limit excess \$100,000 Retention; \$5,000,000 for Vehicles and Mobile Equipment
 3. Flood - \$100,000,000 Aggregate Limit excess \$100,000 Retention (excludes Zones A, B, and V);
 - a. \$500,000 Retention for locations 0002-WWTP, 0017-Hinkson Creek Substations, 0105-Production Wells #1-15 and 0127 Wetlands Effluent Pump Station
 - b. \$5,000,000 Limit for Vehicles and Mobile Equipment
 - c. \$1,000,000 Limit for Infrastructure property
 4. Debris Removal - \$5,000,000 Limit or 25% of the loss, whichever is greater, excess \$100,000 Retention
 5. Licensed Vehicles (Including Mobile Equipment) - \$10,000,000 Limit excess \$100,000 Retention (while on premises); Flood and earthquake limit is \$5,000,000
 6. EDP Equipment and Media - \$10,000,000 Limit excess \$100,000 Retention
 7. Extra Expense - \$5,000,000 Limit excess \$100,000 Retention
 8. Newly Acquired Property - \$10,000,000 Limit excess \$100,000 Retention
 9. Includes Boiler and Machinery Coverages
 10. Infrastructure property - \$5,000,000 not to exceed \$2,000,000 for bridges
- II. Excess Workers' Compensation
- A. Insurance Company-Safety National Casualty Corporation
 - B. Best's Rating is A+ XIII and Admitted in Missouri
 - C. Policy # - SP4053824
 - D. Annual Premium is \$302,935
 - E. Work Comp-Statutory Limits
 - F. Employers Liability Limit - \$1,000,000
 - G. \$500,000 Self-Insured Retention, except \$750,000 SIR for Police, Fire and Electrical Workers
- III. Package Liability Program
- A. Insurance Provider - States Risk Retention Group
 - B. Administered by Berkley Risk - W.R. Berkley and admitted in Missouri
 - C. Policy # - SEL 3017804
 - D. Annual Premium is \$237,682
 - E. Coverages and Limits:
 1. \$3,000,000 Public Entity (Coverage A) limit of liability for any one occurrence covered under the policy
 2. \$3,000,000 Management Practices Liability (Coverage B) for any one occurrence covered under the policy
 3. \$10,000,000 maximum limit of liability (A and B) for damages for all occurrences covered under this policy
 4. Self-insurance retention of \$500,000 per occurrence applicable to Coverage A and B.
 - F. Coverages include General Liability, Public Officials Liability, Police Professional Liability, Products/Completed Operations Liability, Employment Practices Liability, Sexual Abuse Liability, Employee Benefits Liability, and Automobile Liability.
- IV. Crime Coverages
- A. Insurance Company – National Union Fire Ins Co of Pittsburgh, PA (AIG)
 - B. Best's Rating is A XV and Admitted in Missouri
 - C. Policy # – 018198538
 - D. Annual Premium is \$6,241
 - E. Coverages include:
 1. Employee Dishonesty (Theft) - \$500,000 Limit
 2. Forgery or Alteration - \$500,000 Limit
 3. Inside the Premises - Theft of Money and Securities - \$500,000 Limit
 4. Inside the Premises - Robbery or Safe Burglary of Other Property - \$500,000 Limit
 5. Computer Fraud - \$500,000 Limit
 6. Fund Transfer Fraud (including Impersonation Fraud) - \$500,000 limit
 7. Money Orders and Counterfeit Fraud - \$500,000 Limit
 8. Credit, Debit or Charge Card Fraud- \$500,000 Limit
 - F. Deductible: \$25,000

City of Columbia, Missouri

INSURANCE IN FORCE
SEPTEMBER 30, 2016

- V. Aviation Ground Operations Liability
- A. Insurance Company – Global Aerospace, Inc.
 - B. Best's Rating MGU/Pooled Carriers and Admitted in Missouri
 - C. Policy # – 14001082
 - D. Annual Premium is \$10,000 (includes TRIA)
 - E. Coverages include:
 1. General Liability - \$10,000,000 Limit Each Occurrence
 2. Products/Completed Operations - \$10,000,000 Aggregate Limit
 3. Personal and Advertising Injury - \$10,000,000 Aggregate Limit
 4. Personal Injury for Discrimination or Humiliation - \$1,000,000 Each Individual/Aggregate
 5. Incidental Medical Malpractice - \$10,000,000 Limit Each Occurrence/Aggregate
 6. Non-Owned Aircraft Liability - \$10,000,000 Limit Each Occurrence
 7. Hangarkeepers Liability - \$10,000,000 Each Aircraft/\$10,000,000 Occurrence
 - a. Deductible - \$1,000 Each Aircraft
 8. Excess Auto Liability - \$10,000,000 excess of \$3,000,000 scheduled underlying Automobile Liability
 9. Non-FAA Control Tower Operator - \$10,000,000 each occurrence; operation of control tower by Midwest ATC Services, Inc.
- VI. Health Department Professional Liability
- A. Insurance Company – Darwin Select Ins Co (AWAC)
 - B. Best's Rating is AXIV – Non-Admitted in Missouri
 - C. Policy # – 0309-7988
 - D. Annual Premium is \$8,924
 - E. Limits are \$1,000,000 Each Claim/\$3,000,000 Aggregate
 1. Professional Liability - \$1,000,000 Each Claim/\$3,000,000 Aggregate
 2. Sexual Misconduct Liability - \$1,000,000 Each Claim/\$3,000,000 Aggregate
 - F. Deductible - \$5,000 Each Claim
- VII. Railroad Liability
- A. Insurance Company –Liberty Surplus Insurance Corporation
 - B. Best's Rating is A XV and Non-Admitted in Missouri
 - C. Policy # – RRHV290905-4
 - D. Annual Premium is \$25,500 (No TRIA)
 - E. Limits are \$5,000,000 Any One Incident/\$10,000,000 Aggregate
 - F. \$25,000 Retention Per Claim
 - G. Claims Made Policy
- VIII. Railroad Rolling Stock
- A. Insurance Company – Hanover Insurance Company
 - B. Best's Rating is A XIV and Admitted in Missouri
 - C. Policy # – IHH968366503
 - D. Annual Premium is \$3,119 (No TRIA)
 - E. Coverages:
 1. \$400,000 Limit All Covered Property-Any One Occurrence-\$1,000 Deductible
 - a. SW120 Electromotive Div. GM Corp. 1200 HP Diesel – Electric RR Eng, S#4278-1-COLT
 - b. EMD Model GP-10, 1952 – HP: 1,750: Axles 4
- IX. Network Security & Privacy
- A. Insurance Company – National Union Fire Ins. Co. of Pittsburgh, PA (AIG)
 - B. Best's Rating is A XV and Admitted in Missouri
 - C. Policy # –01-817-80-48
 - D. Annual Premium is \$31,851
 - E. Claims Made Coverage
 - F. Retroactive Date: 10/1/2014
 - F. Coverages and Limits:
 1. Media Content - \$2,000,000, Retention \$25,000
 2. Security & Privacy Liability - \$2,000,000, Retention \$25,000
 3. Regulatory Action Defense - \$2,000,000, Retention \$25,000
 4. Event Management (Privacy Breach) - \$2,000,000, Retention \$50,000
 5. Cyber Extortion - \$2,000,000, Retention \$25,000
 6. Identity/Credit Monitoring - Covered expense for up to 1,000,000 Notified Individuals (outside the policy limit)

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