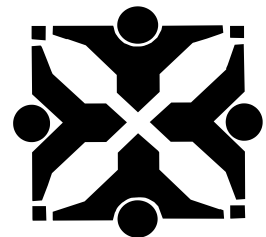


CITY OF COLUMBIA, MISSOURI

Financial Management Information Supplement

For the Fiscal Year
October 1, 2016 - September 30, 2017

Department of Finance
Michele Nix, CPA
Director of Finance



**CITY OF COLUMBIA, MISSOURI
TABLE OF CONTENTS**

	<u>Exhibit Number</u>	<u>Page Number</u>
GENERAL PURPOSE FINANCIAL STATEMENTS		
Combined Balance Sheet - All Fund Types and Account Groups	A-1	4 - 7
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types and Expendable Trust Funds	A-2	8 - 9
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	A-3	10
Combined Statement of Revenues, Expenses and Changes in Retained Earnings or Fund Balance - All Proprietary Fund Types and Nonexpendable Trust Fund	A-4	11
Combined Statement of Cash Flows - All Proprietary Fund Types and Nonexpendable Trust Fund	A-5	12 - 13
Statement of Changes in Plan Net Assets - Pension and Other Postemployment Trust Funds	A-6	14
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES		
Required Supplementary Information		
Schedule of Funding Progress and Employer Contributions GASB 45- Other Postemployment Trust Funds	1	20
Schedule of Changes in the Employers Net OPEB Liability- OPEB Trust Funds	2	21
Schedule of Contributions - OPEB Trust Funds	3	22
Schedule of Investment Returns - OPEB	4	23
Schedule of Changes in the Employers Net Pension Liability- Pension Trust Funds	5	24
Schedule of Contributions - Pension Trust Funds	6	25
Schedule of the Net Pension Liability - Pension Trust Fund	7	26
Schedule of Changes in the Employers Net Pension Liability- Police and Fire Retirement Funds	8	27
Schedule of the Net Pension Liability - Police and Fire Retirement Funds	9	28
Schedule of Contributions - Police and Fire Retirement Funds	10	29
Schedule of Investment Returns - Police and Fire Retirement Funds	11	30
General Fund		
Comparative Balance Sheet	B-1	33
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-2	35
Detail Schedule of Revenues and Other Financing Sources - Budget and Actual	B-3	36 - 38
Detail Schedule of Expenditures and Other Financing Uses - Budget and Actual	B-4	39 - 43
Special Revenue Funds		
Comparative Combining Balance Sheet	C-1	48 - 50
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance	C-2	52 - 54
Comparative Detail Schedule of Revenues and Expenditures	C-3	56 - 59

**CITY OF COLUMBIA, MISSOURI
TABLE OF CONTENTS**

	<u>Exhibit Number</u>	<u>Page Number</u>
Debt Service Funds		
Comparative Combining Balance Sheet	D-1	64 - 65
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance	D-2	66 - 67
Capital Projects Fund		
Comparative Balance Sheet	E-1	71
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	E-2	72
Schedule of Appropriations, Expenditures and Encumbrances	E-3	73 - 75
Enterprise Funds		
Comparative Combining Balance Sheet	F-1	80 - 86
Comparative Combining Statement of Revenues, Expenses and Changes in Retained Earnings	F-2	88 - 90
Comparative Combining Statement of Cash Flows	F-3	92 - 98
<u>Water and Electric Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses - Electric Utility	F-4	100 - 101
Comparative Detail Schedule of Operating Revenues and Expenses - Water Utility	F-5	102 - 103
<u>Sanitary Sewer Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-6	104
<u>Regional Airport Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-7	105
<u>Public Transportation Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-8	106
<u>Solid Waste Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-9	107
<u>Parking Facilities Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-10	108

**CITY OF COLUMBIA, MISSOURI
TABLE OF CONTENTS**

	<u>Exhibit Number</u>	<u>Page Number</u>
<u>Recreation Services Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-11	109
<u>Railroad Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-12	110
<u>Storm Water Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-13	111
<u>Transload Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-14	112
Internal Service Funds		
Comparative Combining Balance Sheet	G-1	116 - 118
Comparative Combining Statement of Revenues, Expenses and Changes in Retained Earnings	G-2	120 - 122
Comparative Combining Statement of Cash Flows	G-3	124 - 126
Trust and Agency Funds		
Comparative Combining Balance Sheet	H-1	130 - 131
Comparative Statement of Plan Net Assets - Pension Trust Funds	H-2	133
Comparative Statement of Revenues, Expenses and Changes in Fund Balance - Nonexpendable Trust Fund	H-3	134
Comparative Statement of Cash Flows - Nonexpendable Trust Fund	H-4	135
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Expendable Trust Funds	H-5	136
Comparative Detail Schedule of Revenues and Expenditures - Expendable Trust Funds	H-6	137
Comparative Statements of Fiduciary Assets and Liabilities - Agency Funds	H-7	138 - 139
Comparative Statements of Changes in Fiduciary Assets and Liabilities - Agency Funds	H-8	140 - 141
General Fixed Assets Account Group		
Comparative Schedule of General Fixed Assets - By Source	I-1	145
Schedule of General Fixed Assets - By Function and Activity	I-2	146
Schedule of Changes in General Fixed Assets - By Function and Activity	I-3	147
General Long-Term Debt Account Group		
Comparative Schedule of General Long-Term Debt	J-1	151
Comparative Schedule of Changes in General Long-Term Debt	J-2	153

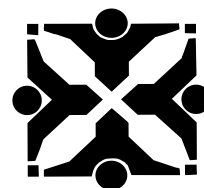
CITY OF COLUMBIA, MISSOURI

TABLE OF CONTENTS

	<u>Table Number</u>	<u>Page Number</u>
STATISTICAL DATA		
Net Assets by Component – Last Ten Fiscal Years	Table 1	158 - 159
Changes in Net Assets – Last Ten Fiscal Years	Table 2	160 - 161
Fund Balance – Governmental Funds – Last Ten Fiscal Years	Table 3	162 - 163
Changes in Fund Balances – Governmental Funds – Last Ten Fiscal Years	Table 4	164 - 165
Assessed Value and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years	Table 5	167
Property Tax Rates and Tax Levies – Direct and Overlapping Governments – Last Ten Fiscal Years	Table 6	168 - 169
Principal Taxpayers – Current and Nine Years Ago	Table 7	171
General Fund – Property Tax Levies and Tax Collections – Last Ten Fiscal Years	Table 8	172 - 173
Schedule of Electric Service Rates – Last Ten Fiscal Years	Table 9	174 - 175
Schedule of Electric Service Rates – Last Ten Fiscal Years	Table 10	176 - 177
Schedule of Water Service Rates – Last Ten Fiscal Years	Table 11	178 - 179
Schedule of Sanitary Sewer Service Rates – Last Ten Fiscal Years	Table 12	180
Schedule of Marketable Securities and Investments	Table 13	181 - 187
Federal and State Grants	Table 14	189
Taxable Sales by Category	Table 15	190 - 191
Ratios of Outstanding Debt by Type – Last Ten Fiscal Years	Table 16	193
Direct and Overlapping Governmental Activities Debt	Table 17	195
Legal Debt Margin Information – Last Ten Fiscal Years	Table 18	196 - 197
Water and Electric Utility Revenue Bond Coverage – Last Ten Fiscal Years	Table 19	198
Sanitary Sewer Utility Revenue Bond Coverage – Last Ten Fiscal Years	Table 20	199
Property Value, Construction, and Bank Deposits – Last Ten Fiscal Years	Table 21	201
Largest Electric Utility Customers	Table 22	202
Largest Water Utility Customers	Table 23	203
Demographic Statistics – Last Ten Fiscal Years	Table 24	204
Principal Employers - Current and Nine Years Ago	Table 25	205
Full-Time Equivalent City Government Employees by Function/Program – Last Ten Fiscal Years	Table 26	206
Operating Indicators by Function/Program – Last Ten Fiscal Years	Table 27	207
Capital Asset Statistics by Function/Program - Last Nine Fiscal Years	Table 28	209
Insurance in Force	Table 29	210 - 211

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 2, 2018

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

THIS PAGE INTENTIONALLY LEFT BLANK

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

EXHIBIT A-1

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2017
(WITH COMPARABLE AMOUNTS FOR 2016)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
ASSETS				
Cash and cash equivalents	\$36,110,292	\$12,515,467	\$2,191,670	\$32,727,712
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0
Accounts receivable	369,589	86,025	0	2,410,848
Taxes receivable	4,580,048	3,649,594	0	0
Allowance for uncollectible taxes	(44,760)	0	0	0
Tax bills receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Grants receivable	236,036	443,595	0	55,472
Rehabilitation loans receivable	0	7,458,888	0	0
Accrued interest	68,237	41,286	3,855	57,697
Due from other funds	1,739,527	0	0	286
Advances to other funds	0	0	0	0
Loans receivable from other funds	0	0	0	0
Inventory	341,592	0	0	0
Prepaid expenses	60,478	1,178	0	0
Other assets – current	0	8,177	0	0
Restricted assets—cash and cash equivalents	0	11,464,839	1,082,288	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	\$43,461,039	\$35,669,049	\$3,277,813	\$35,252,015
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	\$43,461,039	\$35,669,049	\$3,277,813	\$35,252,015

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

FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2017
(WITH COMPARABLE AMOUNTS FOR 2016)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust Funds	General Fixed Assets	General Long-term Debt	2017	2016
\$ 51,673,161	\$25,115,629	\$2,798,771	\$0	\$0	\$163,132,702	\$151,931,575
0	0	4,700,836	0	0	4,700,836	4,119,914
27,153,498	575,016	866	0	0	30,595,842	32,537,529
0	0	0	0	0	8,229,642	8,256,461
0	0	0	0	0	(44,760)	(18,933)
0	0	1,046,150	0	0	1,046,150	1,022,913
0	0	(202,927)	0	0	(202,927)	(142,499)
1,281,703	35,464	0	0	0	2,052,270	6,297,758
0	0	0	0	0	7,458,888	7,171,856
356,881	45,099	505,457	0	0	1,078,512	971,402
227	0	0	0	0	1,740,040	2,729,746
0	0	3,231,436	0	0	3,231,436	3,777,485
427,219	0	0	0	0	427,219	2,707,139
6,089,536	1,099,868	0	0	0	7,530,996	8,098,020
129,949	144,244	0	0	0	335,849	161,278
0	0	86,857	0	0	95,034	1,951,529
143,633,197	0	0	0	0	156,180,324	147,154,788
10,354,350	324,160	0	0	0	10,678,510	5,881,505
0	0	0	0	0	0	0
0	1,298,440	132,367,491	0	0	133,665,931	125,440,141
1,029,532,469	10,377,384	11,687	511,798,614	0	1,551,720,154	1,514,809,157
(413,886,164)	(7,109,504)	(11,687)	0	0	(421,007,355)	(395,289,613)
44,260,273	0	0	27,577,360	0	71,837,633	41,387,737
0	0	0	0	3,299,541	3,299,541	3,361,823
0	0	0	0	24,618,201	24,618,201	28,647,372
<u>\$901,006,299</u>	<u>\$31,905,800</u>	<u>\$144,534,937</u>	<u>\$539,375,974</u>	<u>\$27,917,742</u>	<u>\$1,762,400,668</u>	<u>\$1,702,966,083</u>
8,801,342	2,050,565	0	0	0	10,851,907	23,454,808
8,988,466	0	0	0	0	8,988,466	9,515,969
<u>17,789,808</u>	<u>2,050,565</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,840,373</u>	<u>32,970,777</u>
<u>\$918,796,107</u>	<u>\$33,956,365</u>	<u>\$144,534,937</u>	<u>\$539,375,974</u>	<u>\$27,917,742</u>	<u>\$1,782,241,041</u>	<u>\$1,735,936,860</u>

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2017
(WITH COMPARABLE AMOUNTS FOR 2016)

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
LIABILITIES:				
Accounts payable	\$953,374	\$119,613	\$424	\$2,021,426
Interest payable	0	1,170	0	0
Accrued payroll and payroll taxes	1,488,885	23,009	0	9,773
Accrued sales tax	0	36	0	0
Due to other funds	439	82,002	0	18
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	311,837	0	0	0
Other liabilities – current	2,777,785	59,943	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	5,532,320	285,773	424	2,360,217
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants	64,294	107,698	0	54,187
Unavailable revenue - property taxes	42,400	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	106,694	107,698	0	54,187
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	402,070	0	0	0
Restricted	0	34,612,448	1,082,288	0
Committed	6,580,013	663,130	2,195,101	30,082,531
Assigned	2,034,877	0	0	2,755,080
Unassigned	28,805,065	0	0	0
Retained earnings	0	0	0	0
Total fund balances and retained earnings	37,822,025	35,275,578	3,277,389	32,837,611
TOTAL FUND EQUITY AND OTHER CREDITS	37,822,025	35,275,578	3,277,389	32,837,611
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, EQUITY, AND OTHER CREDITS	\$43,461,039	\$35,669,049	\$3,277,813	\$35,252,015

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2017
(WITH COMPARABLE AMOUNTS FOR 2016)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust Funds	General Fixed Assets	General Long-term Debt	2017	2016
\$8,808,181	\$1,019,289	\$18,741	\$0	\$0	\$12,941,048	\$11,115,192
0	\$0	0	0	0	1,170	0
3,203,536	809,883	0	0	0	5,535,086	6,291,215
400,296	0	0	0	0	400,332	490,408
1,657,563	18	0	0	0	1,740,040	2,729,746
0	0	0	0	0	329,000	329,000
76,354	0	0	0	0	76,354	153,205
388,203	0	0	0	0	388,203	82,775
472,533	0	0	0	0	784,370	731,147
2,270,846	35,233	369,491	0	0	5,513,298	5,116,483
38,158,394	0	0	0	0	38,158,394	32,701,821
4,494,013	0	0	0	0	4,494,013	653,034
244,644,456	0	0	0	0	244,644,456	240,281,822
7,159,847	0	0	0	4,021,481	11,181,328	7,513,868
350,865	0	0	0	0	350,865	2,553,934
0	0	0	0	3,002,242	3,002,242	3,799,044
0	0	0	0	4,529,019	4,529,019	5,806,420
0	946,600	0	0	0	946,600	1,075,710
0	5,766,650	0	0	0	5,766,650	6,501,876
88,896,608	0	0	0	16,365,000	105,261,608	106,314,049
1,899,192	0	0	0	0	1,899,192	11,015,437
402,880,887	8,577,673	388,232	0	27,917,742	447,943,268	445,256,186
0	0	0	0	0	226,179	804,742
0	0	0	0	0	42,400	67,800
0	0	0	0	0	0	0
125,923	0	0	0	0	125,923	136,584
3,392,754	829,597	0	0	0	4,222,351	4,016,397
3,518,677	829,597	0	0	0	4,616,853	5,025,523
0	0	0	0	0	0	0
0	0	0	539,375,974	0	539,375,974	523,873,123
0	0	1,500,000	0	0	1,902,070	1,876,794
0	0	408,191	0	0	36,102,927	3,759,626
0	0	7,506,129	0	0	47,026,904	46,126,150
0	0	204,273	0	0	4,994,230	34,466,756
0	0	134,528,112	0	0	163,333,177	152,513,353
512,396,543	24,549,095	0	0	0	536,945,638	523,039,349
512,396,543	24,549,095	144,146,705	0	0	790,304,946	761,782,028
512,396,543	24,549,095	144,146,705	539,375,974	0	1,329,680,920	1,285,655,151
\$918,796,107	\$33,956,365	\$144,534,937	\$539,375,974	\$27,917,742	\$1,782,241,041	\$1,735,936,860

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, 2017
 (WITH COMPARABLE AMOUNTS FOR 2016)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
REVENUES:				
General property taxes	\$8,124,534	\$0	\$0	\$0
Sales tax	23,306,189	24,240,192	0	0
Lease revenue	0	0	1,779,151	0
Other local taxes	11,147,263	3,227,138	0	0
Licenses and permits	1,064,292	0	0	0
Fines	1,564,041	0	0	0
Fees and service charges	2,915,857	1,319,207	0	0
Special assessment charges	0	0	0	0
Intragovernmental revenue	20,608,067	0	0	0
Revenue from other governmental units	3,228,182	2,562,463	188,773	4,584,422
Investment revenue	(198,858)	(127,511)	(8,884)	(58,728)
Miscellaneous	1,589,377	62,131	0	541,483
TOTAL REVENUES	73,348,944	31,283,620	1,959,040	5,067,177
EXPENDITURES:				
Current:				
Policy development and administration	9,409,164	2,657,851	0	0
Public safety	40,154,011	0	0	0
Transportation	9,766,328	0	0	0
Health and environment	9,780,992	844,865	516,948	0
Personal development	7,660,634	150,369	0	0
Miscellaneous nonprogrammed activities	347,073	0	0	0
Principal-capital lease payment	0	0	0	0
Interest	0	0	0	0
Capital outlay	0	0	0	14,815,679
Debt service:				
Redemption of serial bonds	0	0	3,294,650	0
Interest	0	0	1,048,582	0
Fiscal agent fees	0	0	1,007	0
Miscellaneous	0	0	0	0
TOTAL EXPENDITURES	77,118,202	3,653,085	4,861,187	14,815,679
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,769,258)	27,630,535	(2,902,147)	(9,748,502)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	8,820,662	50,697	2,817,713	7,206,623
Operating transfers to other funds	(2,141,439)	(24,122,562)	0	(542,566)
Miscellaneous	0	0	0	0
Lease Proceeds	0	0	0	0
Proceeds of 2016 S.O. Bonds	0	0	0	0
Premium on 2016 S.O. Bonds	0	0	0	0
Payment to refunded bond escrow agent	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	6,679,223	(24,071,865)	2,817,713	6,664,057
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	2,909,965	3,558,670	(84,434)	(3,084,445)
FUND BALANCES, BEGINNING OF YEAR	34,912,060	31,716,908	3,361,823	35,922,056
FUND BALANCES, END OF YEAR	\$37,822,025	\$35,275,578	\$3,277,389	\$32,837,611

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, 2017
 (WITH COMPARABLE AMOUNTS FOR 2016)

FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
Expendable Trust Funds	2017	2016
\$0	\$8,124,534	\$7,898,843
0	47,546,381	47,685,808
0	1,779,151	1,755,731
0	14,374,401	14,197,554
0	1,064,292	1,031,218
0	1,564,041	1,805,859
0	4,235,064	4,926,206
0	0	0
0	20,608,067	20,153,832
0	10,563,840	14,388,115
(5,722)	(399,703)	2,176,568
465,918	2,658,909	2,721,233
460,196	112,118,977	118,740,967
277,721	12,344,736	13,223,745
0	40,154,011	41,424,444
0	9,766,328	8,405,203
0	11,142,805	10,970,135
18,328	7,829,331	8,038,259
0	347,073	272,656
0	0	0
0	0	0
0	14,815,679	20,990,373
0	3,294,650	6,314,473
0	1,048,582	1,209,103
0	1,007	490
0	0	237,281
296,049	100,744,202	111,086,162
164,147	11,374,775	7,654,805
6,855	18,902,550	31,300,447
(101,179)	(26,907,746)	(38,167,357)
0	0	0
0	0	0
0	0	17,580,000
0	0	1,699,838
0	0	(21,234,085)
(94,324)	(8,005,196)	(8,821,157)
69,823	3,369,579	(1,166,352)
709,259	106,622,106	107,788,458
\$779,082	\$109,991,685	\$106,622,106

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2016

	2017		2016
	Budget	Actual	(Over) Under Budget Actual
REVENUES:			
General property taxes	\$8,028,296	\$8,124,534	(\$96,238)
Sales tax	23,231,346	23,306,189	(74,843)
Other local taxes	12,361,917	11,147,263	1,214,654
Licenses and permits	1,052,071	1,064,292	(12,221)
Fines	1,731,400	1,564,041	167,359
Fees and service charges	2,528,421	2,915,857	(387,436)
Intragovernmental revenue	20,499,345	20,608,067	(108,722)
Revenue from other governmental units	4,149,357	3,228,182	921,175
Investment revenue	569,042	(198,858)	767,900
Miscellaneous revenue	919,603	1,589,377	(669,774)
TOTAL REVENUES	75,070,798	73,348,944	1,721,854
EXPENDITURES:			
Current:			
Policy development and administration	12,254,878	9,409,164	2,845,714
Public safety	44,424,128	40,154,011	4,270,117
Transportation	12,749,656	9,766,328	2,983,328
Health and environment	12,232,352	9,780,992	2,451,360
Personal development	8,535,948	7,660,634	875,314
Miscellaneous nonprogrammed activities:			
Principal-capital lease payment	0	0	0
Interest	0	0	0
Other	1,273,181	347,073	926,108
TOTAL EXPENDITURES	91,470,143	77,118,202	14,351,941
DEFICIENCY OF REVENUES OVER EXPENDITURES	(16,399,345)	(3,769,258)	(12,630,087)
OTHER FINANCING SOURCES (USES):			
Operating transfers from other funds	8,935,124	8,820,662	114,462
Operating transfers to other funds	(2,141,439)	(2,141,439)	0
Lease Proceeds	0	0	0
Appropriation of prior year fund balance	500,000	500,000	0
TOTAL OTHER FINANCING SOURCES (USES)	7,293,685	7,179,223	114,462
AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(\$9,105,660)	3,409,965	(\$12,515,625)
Effect of appropriation of prior year fund balance		(500,000)	(649,249)
FUND BALANCE, BEGINNING OF PERIOD		34,912,060	30,504,166
FUND BALANCE, END OF PERIOD		\$37,822,025	\$34,912,060

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, 2017
 (WITH COMPARABLE AMOUNTS FOR 2016)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2017	2016
OPERATING REVENUES:					
Charges for services	\$211,966,844	\$44,826,374	\$0	\$256,793,218	\$253,432,729
Investment revenue	0	0	129,431	129,431	177,166
TOTAL OPERATING REVENUES	211,966,844	44,826,374	129,431	256,922,649	253,609,895
OPERATING EXPENSES:					
Personal services	41,850,197	10,704,707	0	52,554,904	52,014,437
Materials, supplies, and power	83,282,322	5,904,894	0	89,187,216	87,763,901
Travel and training	334,501	195,392	0	529,893	570,517
Intragovernmental	14,835,530	621,394	2,653	15,459,577	13,717,403
Utilities, services, and miscellaneous	28,051,276	23,871,413	59,408	51,982,097	46,541,772
TOTAL OPERATING EXPENSES	168,353,826	41,297,800	62,061	209,713,687	200,608,030
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	43,613,018	3,528,574	67,370	47,208,962	53,001,865
PAYMENT-IN-LIEU-OF-TAX	(15,859,317)	0	0	(15,859,317)	(15,746,363)
DEPRECIATION	(27,925,033)	(412,073)	0	(28,337,106)	(27,108,670)
OPERATING INCOME (LOSS)	(171,332)	3,116,501	67,370	3,012,539	10,146,832
NONOPERATING REVENUES (EXPENSES):					
Revenue from other governmental units	2,766,813	281,088	0	3,047,901	2,642,737
Loss on disposal of fixed assets/ inventory	(2,047,461)	(13,626)	0	(2,061,087)	(1,384,468)
Investment revenue	(41,897)	(121,012)	0	(162,909)	4,834,970
Miscellaneous revenue	3,708,655	155,071	0	3,863,726	3,285,757
Interest expense	(11,736,142)	(47)	0	(11,736,189)	(11,984,297)
Miscellaneous expense	(608,704)	0	0	(608,704)	(467,640)
TOTAL NONOPERATING REVENUES	(7,958,736)	301,474	0	(7,657,262)	(3,072,941)
INCOME (LOSS) BEFORE OPERATING TRANSFER	(8,130,068)	3,417,975	67,370	(4,644,723)	7,073,891
OPERATING TRANSFERS:					
Operating transfers from other funds	15,864,176	366,653	0	16,230,829	9,356,558
Operating transfers to other funds	(7,190,862)	(1,034,771)	0	(8,225,633)	(2,489,648)
TOTAL OPERATING TRANSFERS	8,673,314	(668,118)	0	8,005,196	6,866,910
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	543,246	2,749,857	67,370	3,360,473	13,940,801
Capital contributions	10,603,118	0	0	10,603,118	9,029,170
NET INCOME (LOSS)	11,146,364	2,749,857	67,370	13,963,591	22,969,971
AMORTIZATION OF CONTRIBUTED CAPITAL	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS OR FUND BALANCES	11,146,364	2,749,857	67,370	13,963,591	22,969,971
RETAINED EARNINGS OR FUND BALANCES, BEGINNING OF PERIOD	501,250,179	21,799,238	8,938,759	531,988,176	509,008,137
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	<u>\$512,396,543</u>	<u>\$24,549,095</u>	<u>\$9,006,129</u>	<u>\$545,951,767</u>	<u>\$531,978,108</u>

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(WITH COMPARABLE AMOUNTS FOR 2016)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:					
Operating income (loss)	(\$171,332)	\$3,116,501	\$67,370	\$3,012,539	\$10,146,832
Adjustments to reconcile operating income (loss)					
To net cash provided by (used in) operating activities:					
Depreciation	\$27,925,033	412,073	0	28,337,106	27,108,670
Adjustment to operating income (loss) for investment activity	0	0	(176,929)	(176,929)	(177,166)
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	2,123,750	(119,286)	0	2,004,464	(2,305,071)
Decrease (increase) in due from other funds	(227)	0	0	(227)	0
Decrease (increase) in advances to other funds	0	0	546,049	546,049	533,898
Decrease (increase) in loans receivable from other funds	2,279,920	0	0	2,279,920	70,808
Decrease (increase) in inventory	755,225	(176,605)	0	578,620	745,519
Decrease (increase) in prepaid expense	(25,632)	(124,352)	0	(149,984)	19,870
Decrease (increase) in other assets	(12,147)	0	0	(12,147)	11,010
Increase (decrease) in accounts payable	3,292,006	45,753	0	3,337,759	327,082
Increase (decrease) in accrued payroll	(428,834)	(19,361)	0	(448,195)	(744,502)
Increase (decrease) in accrued sales tax	(90,112)	0	0	(90,112)	28,520
Increase (decrease) in due to other funds	(835,233)	18	0	(835,215)	(317,606)
Increase (decrease) in loans payable to other funds	(76,851)	0	0	(76,851)	2,720
Increase (decrease) in net pension obligation	2,443,583	313,057	0	2,756,640	4,026,592
Increase (decrease) in other liabilities	6,503,375	(8,052)	0	6,495,323	3,305,720
Increase (decrease) in claims payable	0	(864,336)	0	(864,336)	123,313
Unrealized gain (loss) on cash equivalents	(2,094,367)	(146,610)	0	(2,240,977)	379,822
Other non-operating revenue	3,708,655	155,071	0	3,863,726	3,285,757
Net cash provided by (used in) operating activities	45,296,812	2,583,871	436,490	48,317,173	46,571,788
ACTIVITIES:					
Operating transfers in	15,864,176	366,653	0	16,230,829	9,356,558
Operating transfers out	(4,047,626)	(1,034,771)	0	(5,082,397)	(2,489,648)
Operating grants	3,806,006	258,884	0	4,064,890	(184,984)
Equity transfer	0	0	0	0	0
Net cash provided by noncapital financing activities	15,622,556	(409,234)	0	15,213,322	6,681,926
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
ACTIVITIES:					
Proceeds from bonds and loans	21,737,015	0	0	21,737,015	(969,843)
Debt service – interest payment	(11,769,505)	(47)	0	(11,769,552)	(11,369,798)
Debt service – principal and advance refunding payments	(16,597,450)	(15,288)	0	(16,612,738)	(15,214,368)
Acquisition and construction of capital assets	(44,621,769)	(528,043)	0	(45,149,812)	(34,747,375)
Decrease in construction contracts	(4,853,231)	0	0	(4,853,231)	(7,014,707)
Fiscal agent fees paid	(9,127)	0	0	(9,127)	(467,685)
Capital contributions received	6,095,459	0	0	6,095,459	9,330,783
Proceeds from advances from other funds	(546,049)	0	0	(546,049)	(533,898)
Other	0	0	0	0	0
Net cash used for capital and related financing activities	(50,564,657)	(543,378)	0	(51,108,035)	(60,986,891)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest received	2,017,872	18,565	107,241	2,143,678	4,605,196
Purchase of investments	0	(1,298,440)	0	(1,298,440)	(1,300,767)
Sale of investments	0	1,300,767	0	1,300,767	4,862,414
Purchase of tax bills	0	0	(42,898)	(42,898)	(17,324)
Sale of tax bills	0	0	80,089	80,089	71,871
Net cash provided by investing activities	2,017,872	20,892	144,432	2,183,196	8,221,390
Net increase in cash and cash equivalents	12,372,583	1,652,151	580,922	14,605,656	488,213
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	189,263,120	23,463,478	4,119,914	216,846,512	216,698,930
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$201,635,703</u>	<u>\$25,115,629</u>	<u>\$4,700,836</u>	<u>\$231,452,168</u>	<u>\$217,187,143</u>

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(WITH COMPARABLE AMOUNTS FOR 2016)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2017	2016
RECONCILIATION OF CASH AND CASH EQUIVALENTS:					
Cash and cash equivalents	\$51,673,161	\$25,115,629	\$4,700,836	\$81,489,626	\$75,859,638
Restricted assets – cash and cash equivalents	149,962,542	0	0	149,962,542	141,327,505
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$201,635,703</u>	<u>\$25,115,629</u>	<u>\$4,700,836</u>	<u>\$231,452,168</u>	<u>\$217,187,143</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:					
Contributed sewer lines	\$175,966	\$0	\$0	\$175,966	\$0
Construction contracts payable	4,032,252	0	0	4,032,252	3,866,234
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$4,208,218</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,208,218</u>	<u>\$3,866,234</u>

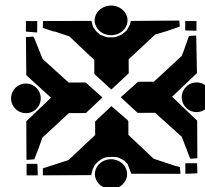
**CITY OF COLUMBIA, MISSOURI
PENSION AND OTHER POSTEMPLOYMENT TRUST FUNDS**

STATEMENT OF CHANGES IN PLAN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2017
(WITH COMPARABLE AMOUNTS FOR 2016)

	Firefighters' Retirement Fund 2017	Police Retirement Fund 2017	OPEB 2017	TOTAL	
				2017	2016
ADDITIONS:					
Contributions:					
Employer	\$4,789,910	\$3,365,161	\$0	\$8,155,071	\$9,038,442
Employee	<u>1,107,316</u>	<u>322,238</u>	<u>0</u>	<u>1,429,554</u>	<u>1,553,634</u>
Total contributions	<u>5,897,226</u>	<u>3,687,399</u>	<u>0</u>	<u>9,584,625</u>	<u>10,592,076</u>
Net investment income:					
Net Investment income	<u>7,957,122</u>	<u>5,289,810</u>	<u>441,309</u>	<u>13,688,241</u>	<u>8,203,271</u>
Net investment income	<u>7,957,122</u>	<u>5,289,810</u>	<u>441,309</u>	<u>13,688,241</u>	<u>8,203,271</u>
Total additions	<u>13,854,348</u>	<u>8,977,209</u>	<u>441,309</u>	<u>23,272,866</u>	<u>18,795,347</u>
DEDUCTIONS:					
Pension benefits	6,892,082	4,752,139	0	11,644,221	12,204,442
Refund of employee's contributions	<u>62,357</u>	<u>101,266</u>	<u>0</u>	<u>163,623</u>	<u>243,453</u>
Total	<u>6,954,439</u>	<u>4,853,405</u>	<u>0</u>	<u>11,807,844</u>	<u>12,447,895</u>
Operating expenses:					
Materials and Supplies	0	0	0	0	0
Travel	2,446	1,638	0	4,084	4,576
Intragovernmental	132,025	88,386	0	220,411	48,306
Utilities, services and miscellaneous	<u>35,803</u>	<u>24,044</u>	<u>1,000</u>	<u>60,847</u>	<u>894,998</u>
Total operating expenses	<u>170,274</u>	<u>114,068</u>	<u>1,000</u>	<u>285,342</u>	<u>947,880</u>
Total deductions	<u>7,124,713</u>	<u>4,967,473</u>	<u>1,000</u>	<u>12,093,186</u>	<u>13,395,775</u>
Net increase (decrease) in plan net assets	6,729,635	4,009,736	440,309	11,179,680	5,399,572
Net assets held in trust for pension benefits:					
Beginning 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>
End of year	<u><u>\$78,463,607</u></u>	<u><u>\$52,261,817</u></u>	<u><u>\$3,636,070</u></u>	<u><u>\$134,361,494</u></u>	<u><u>\$123,181,814</u></u>

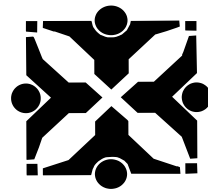
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF COLUMBIA, MISSOURI

Required Supplementary Information

Schedule of Funding Progress - GASB Statement No. 45

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
10/1/2012	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%)
10/1/2016	3,195,761	2,039,230	(1,156,531)	157%	64,695,860	(1.79%)

The valuation date is October 1, 2016.

Schedule of Employer Contributions

OPEB

Year ended September 30	Annual required contributions	Percent contributed	Net OPEB obligation (asset)
2015	(132,197)	267.98%	(413,244)
2016	(96,988)	356.10%	(855,612)
2017	19,240	2408.00%	(1,299,677)

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 OPEB LIABILITY AND RELATED RATIOS
FOR THE MOST RECENT FISCAL YEAR*

Fiscal year ending September 30,	<u>2017</u>
Total OPEB Liability	
Service Cost	\$ 121,978
Interest on the Total OPEB Liability	126,530
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	-
Changes of Assumptions	-
Net Benefits Paid	(463,305)
Net Change in Total OPEB Liability	(214,797)
Total OPEB Liability - Beginning	2,039,230
Total OPEB Liability - Ending	<u><u>\$ 1,824,433</u></u>
 Plan Fiduciary Net Position	
Contributions - Employer	\$ 463,305
Contributions - Employee	-
Net Investment Income	441,309
Benefit Payments, Including Refunds of Member Contributions	(463,305)
Administrative Expense	(1,000)
Other	-
Net Change in Plan Fiduciary Net Position	440,309
Plan Net Position - Beginning	3,195,761
Plan Net Position - Ending	<u><u>3,636,070</u></u>
 Employer's Net OPEB Liability	<u><u>(1,811,637)</u></u>
 Plan fiduciary net position as a percentage of the total OPEB liability	199.30%
 Covered-employee payroll	\$ 64,695,860
 Employer's net OPEB liability as a percentage of covered-employee payroll	(2.80%)

Notes to Schedule:

Changes since prior valuation:

1. Per-Capita claims costs have been updated to reflect recent experience.
2. Healthcare trend has been updated to maintain the same immediate rate. Fixed costs are now assumed to increase with price inflation.
3. Mortality has been updated to reflect headcount-weighted rates, projected generationally with the most recent Scale MP-2016.
4. The assumed plan election for future retirees has changed to reflect the change in eligibility for the \$750 PPO.

*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available.

CITY OF COLUMBIA, MISSOURI
Required Supplementary Information
SCHEDULE OF CONTRIBUTIONS
OPEB
LAST TEN FISCAL YEARS

FY Ending September 30,	Actuarially Determined Contribution (a)	Actual Contribution (b)	Contribution Deficiency (Excess) (a)-(b)	Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b)/(c)
2017	463,305	463,305	0	64,695,860	0.72%
2016	(126,898)	345,380	(472,278)	65,437,191	0.53%
2015	0	354,262	(354,262)	65,437,191	0.54%
2014	91,731	18,339	73,392	57,823,146	0.03%
2013	84,272	84,272	0	57,823,146	0.15%
2012	706,338	706,338	0	55,586,129	1.27%
2011	693,540	566,622	126,918	55,586,129	1.02%
2010	602,000	654,611	(52,611)	55,172,868	1.19%
2009	662,000	767,000	(105,000)	51,696,872	1.48%
2008	787,868	760,000	27,868	51,696,872	1.47%

Beginning Fiscal Year ending September 30, 2017, the ADC is calculated in accordance with the Employer's funding policy, if one exists.

Prior to Fiscal Year ending September 30, 2017, the ADC is equal to the Annual Required Contribution (ARC) calculated under GASB Standards No. 45.

Notes to Schedule

Valuation date	October 1, 2016
Actuarial cost method	Individual entry age normal as a level percentage of payroll
Amortization period	10 years
Asset valuation method	Market value
Inflation	2.50%
Healthcare cost trend rates	The immediate trend rates are assumed to decrease to an ultimate trend rate over a period of 5 to 10 years.
Salary increases	3.25%
Investment rate of return	7.00%
Retirement age Police and Fire	20 or more years of continuous service and receipt of pension benefits from the City.
Retirement age non Police and Fire	Age 60 with 5 years of continuous service or age plus years of continuous service greater than or equal to 80.
Mortality	SOA RPH-2014 Headcount-Weighted Mortality, base 2006 rates. Margin for mortality improvements: generational Scale MP-2016.

CITY OF COLUMBIA, MISSOURI
Required Supplementary Information
SCHEDULE OF INVESTMENT RETURNS
OPEB
FOR THE MOST RECENT FISCAL YEAR

	<u>Fiscal Year</u>
	<u>2017</u>
Annual Money-Weighted Rate of Return, Net of Investment Expense	13.81%

*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available.

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

Fiscal year ending September 30,	2017	2016	2015
Total Pension Liability			
Service Cost	\$ 5,827,450	\$ 5,688,991	\$ 5,575,446
Interest on the Total Pension Liability	19,338,950	18,155,342	17,515,917
Benefit Changes	-	-	-
Differences Between Expected and Actual Experience	(1,788,647)	(4,815,293)	(2,949,734)
Changes of Assumptions	-	9,162,647	-
Benefit Payments, Including Refunds of Member Contributions	(12,225,724)	(11,652,442)	(11,112,523)
Net Change in Total Pension Liability	11,152,029	16,539,245	9,029,106
Total Pension Liability - Beginning	269,887,302	253,348,057	244,318,951
Total Pension Liability - Ending	\$ 281,039,331	\$ 269,887,302	\$ 253,348,057
 Plan Fiduciary Net Position			
Contributions - Employer	\$ 7,229,836	\$ 7,633,688	\$ 8,135,287
Contributions - Employee	-	14,539	-
Net Investment Income	30,379,870	(340,762)	5,105,889
Benefit Payments, Including Refunds of Member Contributions	(12,225,724)	(11,652,442)	(11,112,523)
Administrative Expense	(160,815)	(156,560)	(169,259)
Other	(108,688)	(1,607,091)	(1,830,332)
Net Change in Plan Fiduciary Net Position	25,114,479	(6,108,628)	129,062
Plan Net Position - Beginning	255,638,296	261,746,924	261,617,862
Plan Net Position - Ending	280,752,775	255,638,296	261,746,924
 Employer's Net Pension Liability	286,556	14,249,006	(8,398,867)
 Plan fiduciary net position as a percentage of the total pension liability	96.31%	97.20%	104.09%
 Covered-employee payroll	\$ 48,988,576	\$ 47,029,728	\$ 45,696,354
 Employer's net pension liability as a percentage of covered-employee payroll	0.58%	30.30%	(18.38%)

*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes 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
2017	\$ 7,083,699	\$ 7,083,700	\$ (1)	\$ 49,583,824	14.29%
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%

Notes to Schedule of Contributions

Valuation Date:

The roll-forward of total pension liability from February 29, 2017 to June 30, 2017 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 28, 2017
Actuarial cost method	Entry-Age Normal and Modified Terminal Funding
Amortization method	A level percentage of payroll amortization method is used to amortize the UAAL over a closed period of years. IF the UAAL (excluding the UAAL associated with benefit changes) is negative, then this amount is amortized over the greater of (i) the remaining initial amortization period or (ii) 15 years.
Remaining amortization period	Multiple bases from 12 to 25 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	None

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

FY Ending September 30,	Total Pension Liability	Plan Net Position	Net Pension Liability (Asset)	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll
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%
2017	281,039,331	280,752,775	286,556	96.31%	48,988,576	0.58%

*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available.

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

Fiscal year ending September 30,	<u>Fire</u> <u>2017</u>	<u>Fire</u> <u>2016</u>	<u>Fire</u> <u>2015</u>	<u>Fire</u> <u>2014</u>
Total Pension Liability				
Service Cost	\$ 3,439,014	\$ 2,915,282	\$ 2,916,326	\$ 2,881,753
Interest on the Total Pension Liability	9,680,687	9,051,984	8,741,128	8,359,275
Benefit Changes	-	-	3,649	-
Differences Between Expected and Actual Experience	679,208	(67,212)	(410,306)	-
Changes of Assumptions	-	12,883,084	-	-
Benefit Payments, Including Refunds of Member Contributions	(6,954,439)	(7,930,765)	(6,280,290)	(6,053,587)
Net Change in Total Pension Liability	6,844,470	16,852,373	4,970,507	5,187,441
Total Pension Liability - Beginning	140,053,238	123,200,865	118,230,358	113,042,917
Total Pension Liability - Ending	\$ 146,897,708	\$ 140,053,238	\$ 123,200,865	\$ 118,230,358
 Plan Fiduciary Net Position				
Contributions - Employer	\$ 4,789,910	\$ 5,226,250	\$ 7,751,496	\$ 4,674,412
Contributions - Member	1,107,316	1,212,139	1,175,671	1,170,726
Net Investment Income	7,957,122	4,266,438	(282,312)	5,395,826
Benefit Payments, Including Refunds of Member Contributions	(6,954,439)	(7,930,765)	(6,280,290)	(6,053,587)
Administrative Expense	(134,471)	(31,700)	(34,038)	(31,599)
Other	(35,803)	(37,252)	(565,953)	(265,268)
Net Change in Plan Fiduciary Net Position	6,729,635	2,705,110	1,764,574	4,890,510
Plan Net Position - Beginning	71,733,972	69,028,862	67,264,288	62,373,778
Plan Net Position - Ending	\$ 78,463,607	\$ 71,733,972	\$ 69,028,862	\$ 67,264,288
 Employer's Net Pension Liability	\$ 68,434,101	\$ 68,319,266	\$ 54,172,003	\$ 50,966,070
Fiscal year ending September 30,	<u>Police</u> <u>2017</u>	<u>Police</u> <u>2016</u>	<u>Police</u> <u>2015</u>	<u>Police</u> <u>2014</u>
Total Pension Liability				
Service Cost	\$ 2,053,743	\$ 1,786,078	\$ 1,731,740	\$ 1,815,459
Interest on the Total Pension Liability	6,468,432	6,070,042	5,839,052	5,614,050
Benefit Changes	-	-	-	-
Differences Between Expected and Actual Experience	(1,357,339)	(58,757)	(113,748)	-
Changes of Assumptions	-	8,226,357	-	-
Benefit Payments, Including Refunds of Member Contributions	(4,853,405)	(4,517,130)	(4,291,585)	(4,483,636)
Net Change in Total Pension Liability	2,311,431	11,506,590	3,165,459	2,945,873
Total Pension Liability - Beginning	93,806,004	82,299,414	79,133,955	76,188,082
Total Pension Liability - Ending	\$ 96,117,435	\$ 93,806,004	\$ 82,299,414	\$ 79,133,955
 Plan Fiduciary Net Position				
Contributions - Employer	\$ 3,365,161	\$ 3,812,192	\$ 5,486,784	\$ 3,245,420
Contributions - Member	322,238	341,495	318,361	303,444
Net Investment Income	5,289,810	2,850,982	(422,604)	4,251,737
Benefit Payments, Including Refunds of Member Contributions	(4,853,405)	(4,517,130)	(4,291,585)	(4,483,636)
Administrative Expense	(90,024)	(21,182)	(22,706)	(21,406)
Other	(24,044)	(24,893)	(377,519)	(885,742)
Net Change in Plan Fiduciary Net Position	4,009,736	2,441,464	690,731	2,409,817
Plan Net Position - Beginning	48,252,081	45,810,617	45,119,886	42,710,069
Plan Net Position - Ending	\$ 52,261,817	\$ 48,252,081	\$ 45,810,617	\$ 45,119,886
 Employer's Net Pension Liability	\$ 43,855,618	\$ 45,553,923	\$ 36,488,797	\$ 34,014,069

*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available.

CITY OF COLUMBIA, MISSOURI
Required Supplementary Information
SCHEDULE OF THE NET PENSION LIABILITY
PENSION TRUST FUNDS
FOR THE LAST FOUR 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%
2017	146,897,708	78,463,607	68,434,101	53.41%	8,605,280	795.26%

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%
2017	96,117,435	52,261,817	43,855,618	54.37%	8,947,152	490.16%

*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available.

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

FIRE

FY Ending September 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2017	\$ 4,789,910	\$ 4,789,910	\$ -	\$ 8,605,280	56.46%
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%

POLICE

FY Ending September 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2017	\$ 3,365,161	\$ 3,365,161	\$ -	\$ 8,947,152	39.19%
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

Methods and assumptions used to determine contribution rates:

Valuation date	September 30, 2016
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:	There were no benefit changes during the year. A 0.35% load was added to the normal cost for administrative expenses. This change was reflected as of September 30, 2015.
--------	---

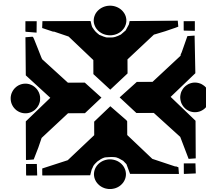
CITY OF COLUMBIA, MISSOURI
Required Supplementary Information
SCHEDULE OF INVESTMENT RETURNS
POLICE AND FIRE RETIREMENT FUND
FOR THE LAST FOUR FISCAL YEARS*

	Fiscal Year			
	2017	2016	2015	2014
Annual Money-Weighted Rate of Return, Net of Investment Expense	10.95%	10.67%	(1.40%)	7.49%

*Schedules are intended to show information for ten years and the additional years' information will be displayed as it becomes available.

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, 2017 AND 2016

ASSETS	2017	2016
Cash and cash equivalents	\$36,110,292	\$31,685,775
Restricted Cash for Telecommunication Gross Receipt Settlement	0	0
Accounts receivable	369,589	277,289
Taxes receivable	4,580,048	4,641,531
Allowance for uncollectible taxes	(44,760)	(18,933)
Grants receivable	236,036	149,711
Accrued interest	68,237	55,876
Due from other funds	1,739,527	2,729,746
Due from Pension fund	0	1,735,990
Prepaid expenses	60,478	46,798
Inventory	341,592	329,996
TOTAL ASSETS	\$43,461,039	\$41,633,779
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$953,374	\$2,443,729
Accrued payroll and payroll taxes	1,488,885	1,764,408
Due to other funds	439	0
Unearned revenue	311,837	198,107
Other liabilities	2,777,785	2,210,091
TOTAL LIABILITIES	5,532,320	6,616,335
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	42,400	67,800
Unavailable revenue-sales tax	0	0
Unavailable revenue-grants	64,294	37,584
TOTAL DEFERRED INFLOWS OF RESOURCES	106,694	105,384
FUND BALANCE:		
Non Spendable	402,070	376,794
Restricted	0	0
Committed	6,580,013	2,995,787
Assigned	2,034,877	2,293,515
Unassigned	28,805,065	29,245,964
TOTAL FUND BALANCE	37,822,025	34,912,060
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$43,461,039	\$41,633,779

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
REVENUES:		
General property taxes	\$8,124,534	\$7,898,843
Sales tax	23,306,189	23,321,470
Other local taxes	11,147,263	11,641,679
Licenses and permits	1,064,292	1,031,218
Fines	1,564,041	1,805,859
Fees and service charges	2,915,857	3,251,931
Intragovernmental revenue	20,608,067	20,153,832
Revenue from other governmental units	3,228,182	4,119,790
Investment revenue	(198,858)	699,133
Miscellaneous	<u>1,589,377</u>	<u>1,215,312</u>
TOTAL REVENUES	<u>73,348,944</u>	<u>75,139,067</u>
EXPENDITURES:		
Current:		
Policy development and administration	9,409,164	10,460,821
Public safety	40,154,011	41,424,444
Transportation	9,766,328	8,325,654
Health and environment	9,780,992	9,331,491
Personal development	7,660,634	7,875,111
Miscellaneous nonprogrammed activities	347,073	272,656
Debt Service		
Principal	0	0
Interest	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>77,118,202</u>	<u>77,690,177</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,769,258)</u>	<u>(2,551,110)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	8,820,662	9,241,136
Operating transfers to other funds	(2,141,439)	(2,282,132)
Lease proceeds	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,679,223</u>	<u>6,959,004</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	2,909,965	4,407,894
FUND BALANCE, BEGINNING OF YEAR	<u>34,912,060</u>	<u>30,504,166</u>
FUND BALANCE, END OF YEAR	<u><u>\$37,822,025</u></u>	<u><u>\$34,912,060</u></u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2016

	2017			2016
	Budget	Actual	(Over) Under Budget	Actual
GENERAL PROPERTY TAXES:				
Real property	\$6,615,500	\$6,654,929	(\$39,429)	\$6,418,024
Individual personal property	1,335,198	1,379,149	(43,951)	1,408,839
Railroad and utility	29,147	24,114	5,033	25,674
Financial institutions	12,451	23,639	(11,188)	12,451
Total	7,992,296	8,081,831	(89,535)	7,864,988
Penalties and interest	36,000	42,703	(6,703)	33,855
Total General Property Taxes	8,028,296	8,124,534	(96,238)	7,898,843
SALES TAX	23,231,346	23,306,189	(74,843)	23,321,470
OTHER LOCAL TAXES:				
Gasoline tax	2,983,251	2,932,516	50,735	2,884,004
Cigarette tax	538,000	515,363	22,637	544,198
Motor vehicle tax	1,427,887	1,418,526	9,361	1,400,290
Utilities tax:				
Telephone	3,096,852	2,695,049	401,803	3,250,767
Natural gas	2,933,886	2,153,297	780,589	2,158,176
CATV franchise	280,000	253,585	26,415	285,960
Electric	1,102,041	1,178,927	(76,886)	1,118,284
Total Other Local Taxes	12,361,917	11,147,263	1,214,654	11,641,679
LICENSES AND PERMITS:				
Business licenses	809,171	844,075	(34,904)	822,220
Alcoholic beverages	204,300	178,348	25,952	176,448
Animal licenses	38,600	41,869	(3,269)	32,550
Total Licenses and Permits	1,052,071	1,064,292	(12,221)	1,031,218
FINES:				
Corporation court fines	515,500	504,043	11,457	527,079
Uniform ticket fines	220,000	204,987	15,013	233,549
Meter fines	985,000	842,711	142,289	1,029,731
Alarm violations	10,900	12,300	(1,400)	15,500
Total Fines	1,731,400	1,564,041	167,359	1,805,859
FEES AND SERVICE CHARGES:				
Construction inspection	1,676,308	1,935,738	(259,430)	2,248,623
Street maintenance	0	0	0	3,584
Right of way	0	51,934	(51,934)	52,551
Animal control fees	14,000	13,008	992	14,910
Health fees	694,850	730,939	(36,089)	744,204
Miscellaneous	143,263	184,238	(40,975)	188,059
Total Fees and Service Charges	2,528,421	2,915,857	(387,436)	3,251,931

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2016

	2017			2016
	Budget	Actual	(Over) Under Budget	Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$12,267,327	\$11,878,002	\$389,325	\$11,847,059
Water	3,483,268	3,981,315	(498,047)	3,899,304
Total	15,750,595	15,859,317	(108,722)	15,746,363
General and Administrative Charges	4,748,750	4,748,750	0	4,407,469
Total Intragovernmental Revenue	20,499,345	20,608,067	(108,722)	20,153,832
REVENUE FROM OTHER GOVERNMENTAL UNITS:				
Federal Grants:				
D.O.T. Mass Transit	0	0	0	0
Non-Motorized Grant	0	0	0	0
Fire	0	0	0	60,527
Total	0	0	0	60,527
State Grants:				
Disaster Preparedness	0	0	0	0
Missouri Department of Transportation – Highway	200,968	154,810	46,158	102,525
Emergency Shelter	0	0	0	0
Health, General	957,220	953,228	3,992	1,028,352
Health-Women-Infants and Children	475,384	467,010	8,374	471,768
Joint Communications	0	0	0	0
Police Department	490,619	192,623	297,996	274,686
Historic Preservation	12,000	12,000	0	0
Cultural Affairs	12,000	13,042	(1,042)	12,567
Parks and Recreation	19,500	7,259	12,241	29,219
Homelessness Prevention Grant	0	0	0	0
TRIM Grant	0	0	0	0
Youth at Risk	0	0	0	0
Sustainability	47,126	25,840	21,286	0
Total	2,214,817	1,825,812	389,005	1,919,117
Boone County:				
Health Department	1,555,710	1,152,262	403,448	1,295,435
Disaster Preparedness	0	0	0	0
Joint Communications	140,975	23,635	117,340	633,595
Animal Control	237,855	226,473	11,382	211,116
Social Services	0	0	0	0
Total	1,934,540	1,402,370	532,170	2,140,146
Total Revenue From Other Governmental Units	4,149,357	3,228,182	921,175	4,119,790

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2016

	2017		2016
	Budget	Actual	(Over) Under Budget Actual
INVESTMENT REVENUE	569,042	(198,858)	767,900
MISCELLANEOUS REVENUE:			
Property sales	\$10,500	\$63,914	(\$53,414)
Photocopies	0	0	0
REDI	0	0	0
Other	909,103	1,525,463	(616,360)
Total Miscellaneous Revenue	919,603	1,589,377	(669,774)
TOTAL REVENUES	75,070,798	73,348,944	1,721,854
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS:			
Water Fund	1,179	1,179	0
Electric Fund	119,545	119,545	0
Convention Visitors Bureau	164,320	164,320	0
Community Development	48,308	45,211	3,097
Solid Waste	211,375	211,375	0
Fleet Fund	2,295	2,295	0
Public Transportation	1,530	1,530	0
Transportation Sales Tax Fund	5,968,577	5,968,577	0
Capital Projects Fund	462,365	351,000	111,365
Sewer Utility	0	0	0
Parking Utility	123,565	123,565	0
Trans Load	0	0	0
Debt Service 2006B SO Bonds	0	0	0
Utility Accounts & Billing	20,593	20,593	0
Park Sales Tax	1,666,820	1,666,820	0
Storm Water	103,788	103,788	0
Contributions Fund	40,864	40,864	0
Total operating transfers from other funds	8,935,124	8,820,662	114,462
Lease Proceeds	0	0	0
APPROPRIATION OF PRIOR YEAR FUND BALANCE	500,000	500,000	0
Appropriation of Cultural Affairs	0	0	0
TOTAL OTHER FINANCING SOURCES	9,435,124	9,320,662	114,462
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$84,505,922</u>	<u>\$82,669,606</u>	<u>\$1,836,316</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2016

	2017		(Over) Under	2016
	Budget	Actual	Budget	Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$53,567	\$52,826	\$741	\$53,934
Materials and supplies	40,126	11,718	28,408	14,105
Travel and training	93,994	22,853	71,141	31,966
Intragovernmental	50,563	50,563	0	45,571
Utilities, services, and miscellaneous	95,427	63,227	32,200	48,614
Total City Council	<u>333,677</u>	<u>201,187</u>	<u>132,490</u>	<u>194,190</u>
City Clerk:				
Personal services	271,901	232,310	39,591	241,378
Materials and supplies	22,309	1,250	21,059	1,229
Travel and training	11,319	70	11,249	235
Intragovernmental	26,715	26,715	0	25,674
Utilities, services, and miscellaneous	42,833	3,295	39,538	2,884
Total City Clerk	<u>375,077</u>	<u>263,640</u>	<u>111,437</u>	<u>271,400</u>
City Manager:				
Personal services	1,032,716	950,826	81,890	1,215,200
Materials and supplies	42,792	13,146	29,646	20,118
Travel and training	54,010	14,577	39,433	13,831
Intragovernmental	250,995	250,995	0	191,763
Utilities, services, and miscellaneous	1,407,355	631,195	776,160	130,588
Capital additions	0	0	0	0
Total City Manager	<u>2,787,868</u>	<u>1,860,739</u>	<u>927,129</u>	<u>1,571,500</u>
Office of Sustainability:				
Personal services	389,279	348,980	40,299	0
Materials and supplies	26,931	10,179	16,752	0
Travel and training	4,500	4,214	286	0
Intragovernmental	5,068	5,068	0	0
Utilities, services, and miscellaneous	121,302	4,279	117,023	0
Capital additions	0	0	0	0
Total Office of Sustainability	<u>547,080</u>	<u>372,720</u>	<u>174,360</u>	<u>0</u>
Election:				
Utilities, services, and miscellaneous	118,660	18,634	100,026	322,964
Total General Government	<u>4,162,362</u>	<u>2,716,920</u>	<u>1,445,442</u>	<u>2,360,054</u>
Financial Services:				
Personal services	3,463,664	3,114,964	348,700	3,261,499
Materials and supplies	136,041	93,270	42,771	103,294
Travel and training	179,793	17,691	162,102	13,143
Intragovernmental	571,618	571,618	0	485,602
Utilities, services, and miscellaneous	436,534	386,512	50,022	349,387
Capital additions	39,007	31,365	7,642	43,162
Total Financial Services	<u>4,826,657</u>	<u>4,215,420</u>	<u>611,237</u>	<u>4,256,087</u>
Human Resources:				
Personal services	711,431	663,752	47,679	660,794
Materials and supplies	50,511	12,121	38,390	17,744
Travel and training	21,284	9,620	11,664	7,939
Intragovernmental	233,801	233,801	0	202,458
Utilities, services, and miscellaneous	348,185	190,011	158,174	179,674
Total Human Resources	<u>1,365,212</u>	<u>1,109,305</u>	<u>255,907</u>	<u>1,068,609</u>
City Counselor:				
Personal services	1,006,426	891,611	114,815	874,633
Materials and supplies	103,387	18,365	85,022	24,208
Travel and training	79,919	7,817	72,102	12,891
Intragovernmental	112,078	112,078	0	105,952
Utilities, services, and miscellaneous	276,524	136,440	140,084	124,967
Total City Counselor	<u>1,578,334</u>	<u>1,166,311</u>	<u>412,023</u>	<u>1,142,651</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, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2016

	2017		(Over) Under	2016
	Budget	Actual	Budget	Actual
Public Works Administration:				
Personal services	144,810	104,731	40,079	1,067,947
Materials and supplies	67,145	4,750	62,395	52,245
Travel and training	18,787	4,799	13,988	23,159
Intragovernmental	77,311	77,311	0	408,333
Utilities, services, and miscellaneous	14,260	9,617	4,643	61,432
Capital additions	0	0	0	20,304
Total Public Works Administration	<u>322,313</u>	<u>201,208</u>	<u>121,105</u>	<u>1,633,420</u>
Total Policy Development and Administration	<u>12,254,878</u>	<u>9,409,164</u>	<u>2,845,714</u>	<u>10,460,821</u>
PUBLIC SAFETY:				
Police:				
Personal services	17,746,654	16,208,866	1,537,788	16,464,192
Materials and supplies	1,617,157	1,135,683	481,474	1,105,478
Travel and training	223,555	161,260	62,295	192,229
Intragovernmental	2,171,037	2,171,037	0	1,893,198
Utilities, services, and miscellaneous	1,117,718	789,327	328,391	930,430
Capital additions	712,238	343,517	368,721	711,067
Total Police	<u>23,588,359</u>	<u>20,809,690</u>	<u>2,778,669</u>	<u>21,296,594</u>
City Prosecutor:				
Personal services	499,117	395,685	103,432	438,777
Materials and supplies	15,500	6,182	9,318	5,915
Travel and training	12,720	2,429	10,291	7,490
Intragovernmental	99,739	99,739	0	91,047
Utilities, services, and miscellaneous	24,929	17,218	7,711	16,645
Capital additions	0	0	0	0
Total City Prosecutor	<u>652,005</u>	<u>521,253</u>	<u>130,752</u>	<u>559,874</u>
Fire:				
Personal services	15,164,398	14,635,528	528,870	14,953,946
Materials and supplies	862,167	672,547	189,620	569,668
Travel and training	87,110	24,535	62,575	45,240
Intragovernmental	1,409,416	1,406,916	2,500	1,269,406
Utilities, services, and miscellaneous	552,205	459,715	92,490	470,900
Capital additions	102,734	0	102,734	27,199
Total Fire	<u>18,178,030</u>	<u>17,199,241</u>	<u>978,789</u>	<u>17,336,359</u>
Animal Control:				
Personal services	\$425,475	\$406,319	\$19,156	\$384,605
Materials and supplies	19,854	16,975	2,879	18,751
Travel and training	2,966	2,966	0	1,671
Intragovernmental	93,976	93,976	0	88,246
Utilities, services, and miscellaneous	179,086	170,302	8,784	166,930
Capital additions	0	0	0	21,572
Total Animal Control	<u>721,357</u>	<u>690,538</u>	<u>30,819</u>	<u>681,775</u>
Municipal Court:				
Personal services	686,769	643,467	43,302	643,252
Materials and supplies	100,569	29,710	70,859	29,117
Travel and training	22,025	8,366	13,659	12,001
Intragovernmental	183,048	183,048	0	166,176
Utilities, services, and miscellaneous	108,496	46,448	62,048	54,736
Capital additions	6,871	0	6,871	0
Total Municipal Court	<u>1,107,778</u>	<u>911,039</u>	<u>196,739</u>	<u>905,282</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, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2016

	2017		2016	
	Budget	Actual	(Over) Under Budget	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	0
Materials and supplies	640	76	564	1,274
Travel and training	0	0	0	9,330
Intragovernmental	1,154	1,154	0	210,690
Utilities, services, and miscellaneous	174,805	21,020	153,785	423,266
Capital additions	0	0	0	0
Total Joint Communications	176,599	22,250	154,349	644,560
Total Public Safety	44,424,128	40,154,011	4,270,117	41,424,444
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	3,164,800	2,989,438	175,362	1,967,064
Materials and supplies	2,752,863	1,910,570	842,293	1,589,038
Travel and training	29,346	26,645	2,701	1,685
Intragovernmental	785,421	785,391	30	381,604
Utilities, services, and miscellaneous	3,483,110	2,636,564	846,546	2,593,060
Capital additions	989,135	352,353	636,782	555,545
Total Streets and Sidewalks	11,204,675	8,700,961	2,503,714	7,087,996
Street Lighting:				
Utilities, services, and miscellaneous	0	0	0	0
Traffic:				
Personal services	\$712,808	\$636,402	\$76,406	\$681,133
Materials and supplies	714,198	325,205	388,993	352,670
Travel and training	2,820	2,803	17	3,457
Intragovernmental	55,651	55,651	0	48,453
Utilities, services, and miscellaneous	39,181	25,999	13,182	25,188
Capital additions	20,323	19,307	1,016	126,757
Total Traffic	1,544,981	1,065,367	479,614	1,237,658
Total Transportation	12,749,656	9,766,328	2,983,328	8,325,654
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,754,487	3,404,240	350,247	3,285,606
Materials and supplies	556,220	319,502	236,718	389,664
Travel and training	93,128	50,897	42,231	40,220
Intragovernmental	688,714	688,714	0	633,512
Utilities, services, and miscellaneous	1,097,080	484,911	612,169	521,591
Capital additions	0	0	0	7,195
Total Health Services	6,189,629	4,948,264	1,241,365	4,877,788

**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, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2016

	2017		2016	
	Budget	Actual	(Over) Under Budget	Actual
Planning:				
Personal services	3,101,308	2,859,936	241,372	2,808,482
Materials and supplies	192,219	94,091	98,128	112,135
Travel and training	66,329	30,626	35,703	36,899
Intragovernmental	606,559	606,524	35	473,209
Utilities, services, and miscellaneous	1,305,173	761,703	543,470	393,787
Capital additions	109,110	0	109,110	58,836
Total Planning	<u>5,380,698</u>	<u>4,352,880</u>	<u>1,027,818</u>	<u>3,883,348</u>
Department of Economic Development:				
Personal services	383,512	365,459	18,053	412,782
Material and supplies	15,044	1,400	13,644	0
Intragovernmental	50,989	50,989	0	48,311
Utilities, services, and miscellaneous	212,480	62,000	150,480	109,262
Total Department of Economic Development	<u>662,025</u>	<u>479,848</u>	<u>182,177</u>	<u>570,355</u>
Total Health and Environment	<u>12,232,352</u>	<u>9,780,992</u>	<u>2,451,360</u>	<u>9,331,491</u>
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,729,433	\$3,588,817	\$140,616	\$3,556,596
Materials and supplies	873,173	809,988	63,185	839,651
Travel and training	16,772	15,153	1,619	15,282
Intragovernmental	552,051	552,051	0	504,415
Utilities, services, and miscellaneous	577,785	544,137	33,648	641,080
Capital additions	165,626	82,040	83,586	172,904
Total Parks and Recreation	<u>5,914,840</u>	<u>5,592,186</u>	<u>322,654</u>	<u>5,729,928</u>
Cultural Affairs:				
Personal services	229,001	176,046	52,955	240,334
Materials and supplies	32,606	16,845	15,761	9,185
Travel and training	10,000	4,081	5,919	6,801
Intragovernmental	5,608	5,608	0	5,192
Utilities, services, and miscellaneous	310,983	277,851	33,132	259,669
Total Cultural Affairs	<u>588,198</u>	<u>480,431</u>	<u>107,767</u>	<u>521,181</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, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2016

	2017		2016	
	Budget	Actual	(Over) Under Budget	Actual
Office of Community Services:				
Personal services	598,410	542,547	55,863	547,605
Materials and supplies	76,383	71,963	4,420	76,976
Travel and training	5,827	4,248	1,579	7,850
Intragovernmental	71,777	71,777	0	66,364
Utilities, services, and miscellaneous	70,039	60,636	9,403	50,653
Total Office of Community Services	<u>822,436</u>	<u>751,171</u>	<u>71,265</u>	<u>749,448</u>
Social Assistance:				
Utilities services, and miscellaneous	1,210,474	836,846	373,628	874,554
Total Social Assistance	<u>1,210,474</u>	<u>836,846</u>	<u>373,628</u>	<u>874,554</u>
Total Personal Development	<u>8,535,948</u>	<u>7,660,634</u>	<u>875,314</u>	<u>7,875,111</u>
Miscellaneous Nonprogrammed Activities:				
Other	1,273,181	347,073	926,108	272,656
Total Miscellaneous Nonprogrammed Activities	<u>1,273,181</u>	<u>347,073</u>	<u>926,108</u>	<u>272,656</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>91,470,143</u>	<u>77,118,202</u>	<u>14,351,941</u>	<u>77,690,177</u>
OPERATING TRANSFERS TO OTHER FUNDS:				
2006 SO Bonds	0	0	0	148,188
2008B SO Bonds	0	0	0	727,572
2016 SO Refunding Bonds	707,352	707,352	0	242,524
Recreation Services Fund	1,203,241	1,203,241	0	1,161,910
Public Communications Fund	0	0	0	0
Public Transportation	69,014	69,014	0	0
Storm Water Utility Fund	0	0	0	0
Capital Projects Fund	134,271	134,271	0	1,938
Special Business District	0	0	0	0
Sanitary Sewer	0	0	0	0
Parking	0	0	0	0
Contributions Fund	6,855	6,855	0	0
Airport Fund	20,706	20,706	0	0
Sustainability Fund	0	0	0	0
Water	0	0	0	0
Electric	0	0	0	0
Convention & Visitors Bureau	0	0	0	0
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>2,141,439</u>	<u>2,141,439</u>	<u>0</u>	<u>2,282,132</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$93,611,582</u>	<u>\$79,259,641</u>	<u>\$14,351,941</u>	<u>\$79,972,309</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.

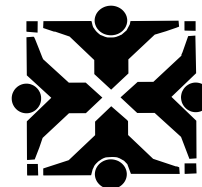
Community Development Grant Fund - to account for all federal monies received by the City and disbursed on Community Development Grant projects.

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



THIS PAGE INTENTIONALLY LEFT BLANK

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

**COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2017 AND 2016**

ASSETS	Non Motorized Grant Fund		Mid Mo Solid Waste Mgt Dist Fund		Transportation Sales Tax Fund	
	2017	2016	2017	2016	2017	2016
Cash and cash equivalents	\$0	\$0	\$0	\$7,824	\$4,156,496	\$3,693,159
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	8,677	0
Due from other funds	0	0	0	0	0	0
Taxes receivable	0	0	0	0	1,643,322	1,633,944
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	67,640	74,990	21,930	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	7,027	6,078
TOTAL ASSETS	\$67,640	\$74,990	\$21,930	\$7,835	\$5,815,522	\$5,333,181
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES:						
Accounts payable	\$5,469	\$4,929	\$287	\$37	\$0	\$0
Interest payable	0	0	27	0	0	0
Accrued payroll and payroll taxes	1,329	4,316	984	3,514	0	0
Accrued sales tax	0	0	0	0	0	0
Due to other funds	60,842	65,745	21,146	0	0	86,066
Unearned revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	67,640	74,990	22,444	3,551	0	86,066
DEFERRED INFLOWS OF RESOURCES:						
Unavailable revenue - grants	65,688	4,912	0	0	0	0
Unavailable revenue-sales tax	0	0	0	0	0	0
TOTAL DEFERRED INFLOWS OF RESOURCES	65,688	4,912	0	0	0	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	(65,688)	(4,912)	(514)	4,284	5,815,522	5,247,115
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	(65,688)	(4,912)	(514)	4,284	5,815,522	5,247,115
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	\$67,640	\$74,990	\$21,930	\$7,835	\$5,815,522	\$5,333,181

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

**COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2017 AND 2016**

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Capital Improvement Sales Tax Fund	
2017	2016	2017	2016	2017	2016	2017	2016
\$430,267	\$1,676,940	\$4,100	\$0	\$507,365	\$405,982	\$5,828,710	\$3,488,154
0	0	0	0	7,676,384	7,547,130	0	0
3,788,455	2,778,903	0	0	0	0	0	0
0	0	0	0	658	0	4,339	0
0	0	0	0	0	0	0	0
222,039	208,926	0	0	141,014	138,143	821,649	816,959
0	0	0	0	0	0	0	0
48,310	0	305,715	447,642	0	0	0	0
0	0	7,912,169	7,701,599	0	0	0	0
0	0	(453,281)	(529,743)	0	0	0	0
0	3,018	1,178	0	0	0	0	0
0	0	8,177	53,632	0	0	0	0
6,995	7,114	0	0	14,093	12,973	10,255	5,845
<u>\$4,496,066</u>	<u>\$4,674,901</u>	<u>\$7,778,058</u>	<u>\$7,673,130</u>	<u>\$8,339,514</u>	<u>\$8,104,228</u>	<u>\$6,664,953</u>	<u>\$4,310,958</u>
\$94,655	\$83,410	\$19,202	\$15,489	\$0	\$0	\$0	\$0
0	0	1,143	0	0	0	0	0
16,889	20,262	3,807	3,953	0	0	0	0
36	0	0	0	0	0	0	0
12	0	2	85,139	0	0	0	0
0	0	0	0	0	0	0	0
59,096	101,702	847	847	0	0	0	0
<u>170,688</u>	<u>205,374</u>	<u>25,001</u>	<u>105,428</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	42,010	222,834	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>42,010</u>	<u>222,834</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	3,018	0	0	0	0	0	0
4,325,378	4,466,509	7,711,047	7,344,868	7,676,384	7,547,130	6,664,953	4,310,958
0	0	0	0	663,130	557,098	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>4,325,378</u>	<u>4,469,527</u>	<u>7,711,047</u>	<u>7,344,868</u>	<u>8,339,514</u>	<u>8,104,228</u>	<u>6,664,953</u>	<u>4,310,958</u>
<u>\$4,496,066</u>	<u>\$4,674,901</u>	<u>\$7,778,058</u>	<u>\$7,673,130</u>	<u>\$8,339,514</u>	<u>\$8,104,228</u>	<u>\$6,664,953</u>	<u>\$4,310,958</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2017 AND 2016

ASSETS	Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2017	2016	2017	2016	2017	2016
Cash and cash equivalents	\$1,395,683	\$1,170,925	\$192,846	\$160,708	\$12,515,467	\$10,603,692
Cash restricted for development charges	0	0	0	0	7,676,384	7,547,130
Cash restricted for hotel/motel tax	0	0	0	0	3,788,455	2,778,903
Accounts receivable	4,338	7,529	68,013	89,735	86,025	97,264
Due from other funds	0	0	0	0	0	0
Taxes receivable	821,570	809,429	0	0	3,649,594	3,607,401
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	0	0	0	0	443,595	522,632
Rehabilitation loans receivable	0	0	0	0	7,912,169	7,701,599
Allowance for uncollectible loans	0	0	0	0	(453,281)	(529,743)
Prepaid expenses	0	0	0	0	1,178	3,018
Other assets	0	0	0	0	8,177	53,632
Accrued interest	2,605	2,177	311	337	41,286	34,535
TOTAL ASSETS	\$2,224,196	\$1,990,060	\$261,170	\$250,780	\$35,669,049	\$32,420,063
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$119,613	\$103,865
Interest payable	0	0	0	0	1,170	0
Accrued payroll and payroll taxes	0	0	0	0	23,009	32,045
Accrued sales tax	0	0	0	0	36	0
Due to other funds	0	0	0	0	82,002	236,950
Deferred revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	59,943	102,549
TOTAL LIABILITIES	0	0	0	0	285,773	475,409
DEFERRED INFLOWS OF RESOURCES:						
Unavailable revenue - grants	0	0	0	0	107,698	227,746
Unavailable revenue-sales tax	0	0	0	0	0	0
TOTAL DEFERRED INFLOWS OF RESOURCES	0	0	0	0	107,698	227,746
FUND BALANCE:						
Non Spendable	0	0	0	0	0	3,018
Restricted	2,224,196	1,990,060	261,170	250,780	34,612,448	31,156,792
Committed	0	0	0	0	663,130	557,098
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	2,224,196	1,990,060	261,170	250,780	35,275,578	31,716,908
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	\$2,224,196	\$1,990,060	\$261,170	\$250,780	\$35,669,049	\$32,420,063

THIS PAGE INTENTIONALLY LEFT BLANK

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016**

	Non Motorized Grant Fund		Mid Mo Solid Waste Mgt Dist Fund		Transportation Sales Tax Fund	
	2017	2016	2017	2016	2017	2016
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	11,622,394	11,683,865
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	94,589	429,602	88,419	84,023	0	0
Investment revenue	0	0	349	223	(22,585)	76,149
Miscellaneous	0	0	0	0	0	0
TOTAL REVENUES	94,589	429,602	88,768	84,246	11,599,809	11,760,014
EXPENDITURES:						
Current:						
Policy development and administration	91,437	226,540	140,263	128,233	0	0
Transportation	0	0	0	0	0	0
Health and environment	0	0	0	0	0	0
Personal development	63,928	79,501	0	0	24,006	20,839
TOTAL EXPENDITURES	155,365	306,041	140,263	128,233	24,006	20,839
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(60,776)	123,561	(51,495)	(43,987)	11,575,803	11,739,175
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	46,697	48,271	0	0
Operating transfers to other funds	0	0	0	0	(11,007,396)	(12,046,742)
TOTAL OTHER FINANCING SOURCES (USES)	0	0	46,697	48,271	(11,007,396)	(12,046,742)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(60,776)	123,561	(4,798)	4,284	568,407	(307,567)
FUND BALANCE, BEGINNING OF PERIOD	(4,912)	(128,473)	4,284	0	5,247,115	5,554,682
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	(\$65,688)	(\$4,912)	(\$514)	\$4,284	\$5,815,522	\$5,247,115

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016**

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Capital Improvement Sales Tax Fund	
2017	2016	2017	2016	2017	2016	2017	2016
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	995,859	997,060	5,811,016	5,841,804
3,227,138	2,555,875	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	1,319,207	1,674,275	0	0
						0	0
123,984	52,030	1,260,685	1,711,395	0	0	0	0
(25,122)	117,070	11,222	11,315	(44,603)	153,482	(36,948)	19,585
41,431	19,272	20,700	1,000	0	0	0	0
<u>3,367,431</u>	<u>2,744,247</u>	<u>1,292,607</u>	<u>1,723,710</u>	<u>2,270,463</u>	<u>2,824,817</u>	<u>5,774,068</u>	<u>5,861,389</u>
2,293,260	1,820,875	0	0	132,891	55,753	0	0
0	0	0	0	0	0	0	0
0	0	844,865	1,116,776	0	0	0	0
0	0	0	0	0	0	23,573	16,450
<u>2,293,260</u>	<u>1,820,875</u>	<u>844,865</u>	<u>1,116,776</u>	<u>132,891</u>	<u>55,753</u>	<u>23,573</u>	<u>16,450</u>
<u>1,074,171</u>	<u>923,372</u>	<u>447,742</u>	<u>606,934</u>	<u>2,137,572</u>	<u>2,769,064</u>	<u>5,750,495</u>	<u>5,844,939</u>
4,000	0	0	0	0	0	0	2,397,948
(1,222,320)	(283,616)	(81,563)	(291,723)	(1,902,286)	(2,068,965)	(3,396,500)	(6,649,244)
<u>(1,218,320)</u>	<u>(283,616)</u>	<u>(81,563)</u>	<u>(291,723)</u>	<u>(1,902,286)</u>	<u>(2,068,965)</u>	<u>(3,396,500)</u>	<u>(4,251,296)</u>
(144,149)	639,756	366,179	315,211	235,286	700,099	2,353,995	1,593,643
4,469,527	3,829,771	7,344,868	7,029,657	8,104,228	7,404,129	4,310,958	2,717,315
0	0	0	0	0	0	0	0
<u>\$4,325,378</u>	<u>\$4,469,527</u>	<u>\$7,711,047</u>	<u>\$7,344,868</u>	<u>\$8,339,514</u>	<u>\$8,104,228</u>	<u>\$6,664,953</u>	<u>\$4,310,958</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, 2017 AND 2016**

	Park Sales Tax Fund		Stadium TDD's Fund		Total	
	2017	2016	2017	2016	2017	2016
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	5,810,923	5,841,609	0	0	24,240,192	24,364,338
Other local taxes	0	0	0	0	3,227,138	2,555,875
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	0	0	1,319,207	1,674,275
Revenue from other governmental units	0	0	994,786	1,035,714	2,562,463	3,312,764
Investment revenue	(8,904)	3,144	(920)	8,162	(127,511)	389,130
Miscellaneous	0	0	0	0	62,131	20,272
TOTAL REVENUES	5,802,019	5,844,753	993,866	1,043,876	31,283,620	32,316,654
EXPENDITURES:						
Current:						
Policy development and administration	0	0	0	0	2,657,851	2,231,401
Transportation	0	0	0	0	0	0
Health and environment	0	0	0	0	844,865	1,116,776
Personal development	38,862	25,398	0	0	150,369	142,188
TOTAL EXPENDITURES	38,862	25,398	0	0	3,653,085	3,490,365
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,763,157	5,819,355	993,866	1,043,876	27,630,535	28,826,289
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds		0	0	0	50,697	2,446,219
Operating transfers to other funds	(5,529,021)	(5,974,927)	(983,476)	(983,476)	(24,122,562)	(28,298,693)
TOTAL OTHER FINANCING SOURCES (USES)	(5,529,021)	(5,974,927)	(983,476)	(983,476)	(24,071,865)	(25,852,474)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	234,136	(155,572)	10,390	60,400	3,558,670	2,973,815
FUND BALANCE, BEG OF PERIOD	1,990,060	2,145,632	250,780	190,380	31,716,908	28,743,093
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$2,224,196	\$1,990,060	\$261,170	\$250,780	\$35,275,578	\$31,716,908

THIS PAGE INTENTIONALLY LEFT BLANK

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

NON MOTORIZED GRANT FUND	2017	2016
REVENUES:		
Revenue from other governmental units – County	\$94,589	\$429,602
Investment revenue	0	0
TOTAL REVENUES	\$94,589	\$429,602
EXPENDITURES:		
Current:		
Policy Development & Admin		
Personal services	77,317	195,559
Materials and supplies	4,095	1,560
Travel and training	50	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	9,975	29,421
Capital outlay	0	0
Total	91,437	226,540
Personal Development		
Personal services	44,163	66,129
Materials and supplies	15,768	11,041
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	3,997	2,331
Capital outlay	0	0
Total	63,928	79,501
TOTAL EXPENDITURES	155,365	306,041
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$60,776)	\$123,561
MID MO SOLID WASTE MGT DIST FUND		
REVENUES:		
Revenue from Other Governmental Units	\$88,419	\$84,023
Investment Revenue	349	223
TOTAL REVENUES	88,768	84,246
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	104,713	108,746
Materials and supplies	4,008	2,795
Travel and training	1,205	335
Intragovernmental	28,041	14,868
Utilities, services, and miscellaneous	2,296	1,489
TOTAL EXPENDITURES	140,263	128,233
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$51,495)	(\$43,987)

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

TRANSPORTATION SALES TAX FUND		2017	2016
REVENUES:			
Sales tax		\$11,622,394	\$11,683,865
Revenue from other governmental units - County		0	0
Investment revenue (Loss)		(22,585)	76,149
Miscellaneous revenue			0
TOTAL REVENUES		\$11,599,809	\$11,760,014
EXPENDITURES:			
Current:			
Personal Development:			
Intragovernmental		24,006	12,173
Utilities, services and miscellaneous		0	8,666
TOTAL EXPENDITURES		24,006	20,839
EXCESS OF REVENUES OVER EXPENDITURES		\$11,575,803	\$11,739,175
CONVENTION AND TOURISM FUND			
REVENUES:			
Other local taxes:			
Gross receipts tax		\$3,227,138	\$2,555,875
Revenue from other governmental units – State		123,984	52,030
Investment revenue (Loss)		(25,122)	117,070
Miscellaneous		41,431	19,272
TOTAL REVENUES		3,367,431	2,744,247
EXPENDITURES:			
Current:			
Policy development and administration:			
Personal services		616,906	575,312
Materials and supplies		42,824	30,921
Travel and training		16,017	27,615
Intragovernmental		217,729	122,319
Utilities, services and miscellaneous		1,399,784	1,064,708
Interest expense		0	0
Capital outlay		0	0
TOTAL EXPENDITURES		2,293,260	1,820,875
EXCESS OF REVENUES OVER EXPENDITURES		\$1,074,171	\$923,372
COMMUNITY DEVELOPMENT GRANT FUND			
REVENUES:			
Revenue from federal government		\$1,260,685	\$1,711,395
Investment revenue		11,222	11,315
Miscellaneous revenue		20,700	1,000
TOTAL REVENUES		1,292,607	1,723,710
EXPENDITURES:			
Current:			
Health and environment:			
Personal services		243,311	225,510
Materials and supplies		2,188	5,811
Travel and training		6,057	3,640
Intragovernmental		0	0
Utilities, services, and miscellaneous		593,309	881,815
Capital outlay		0	0
TOTAL EXPENDITURES		844,865	1,116,776
EXCESS OF REVENUES OVER EXPENDITURES		\$447,742	\$606,934

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

PUBLIC IMPROVEMENT FUND		2017	2016
REVENUES:			
Sales tax		\$995,859	\$997,060
Development charges		1,319,207	1,674,275
Investment revenue (Loss)		(44,603)	153,482
Miscellaneous revenue			0
TOTAL REVENUES		2,270,463	2,824,817
EXPENDITURES:			
Policy development and administration:			
Intragovernmental		132,891	55,013
Utilities, services and miscellaneous		0	740
TOTAL EXPENDITURES		132,891	55,753
EXCESS OF REVENUES OVER EXPENDITURES		\$2,137,572	\$2,769,064
CAPITAL IMPROVEMENT SALES TAX FUND			
Revenues:			
Sales tax		\$5,811,016	\$5,841,804
Investment revenue (Loss)		(36,948)	19,585
Miscellaneous revenue			0
TOTAL REVENUES		\$5,774,068	\$5,861,389
EXPENDITURES:			
Personal Development:			
Intragovernmental		23,573	12,117
Utilities, services and miscellaneous		0	4,333
TOTAL EXPENDITURES		23,573	16,450
EXCESS OF REVENUES OVER EXPENDITURES		\$5,750,495	\$5,844,939
PARK SALES TAX FUND			
Revenues:			
Sales tax		\$5,810,923	\$5,841,609
Investment revenue (Loss)		(8,904)	3,144
Miscellaneous revenue			0
TOTAL REVENUES		5,802,019	5,844,753
Expenditures:			
Current:			
Personal development:			
Intragovernmental		38,862	25,398
Utilities, services, and miscellaneous		0	0
Interest expense		0	0
TOTAL EXPENDITURES		38,862	25,398
EXCESS OF REVENUES OVER EXPENDITURES		\$5,763,157	\$5,819,355

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

**COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016**

STADIUM TDD'S FUND		
Revenues:		
Revenue from other governmental units – TDD's	\$994,786	\$1,035,714
Investment revenue (Loss)	<u>(920)</u>	<u>8,162</u>
TOTAL REVENUES	<u>\$993,866</u>	<u>\$1,043,876</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>\$993,866</u></u>	<u><u>\$1,043,876</u></u>

THIS PAGE INTENTIONALLY LEFT BLANK

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.

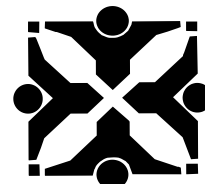
2006B Special Obligation Revenue Refunding and Improvement Bonds - to accumulate monies for payment of Series 2006B \$25,615,000 5% Special Obligation Bonds with semi-annual installments of principal plus interest until maturity in 2016. Financing is to be provided by the Capital Improvement Sales Tax.

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.



THIS PAGE INTENTIONALLY LEFT BLANK

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2017 AND 2016

ASSETS	2006B Special Obligation Bonds Debt Service Fund		2008B Special Obligation Bonds Debt Service Fund		2016 Special Obligation Bonds Debt Service Fund	
	2017	2016	2017	2016	2017	2016
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$1,122,946	\$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	0	0	0	2,081	1,978
Restricted assets:						
Cash and cash equivalents	0	0	0	0	0	0
			0	0		
TOTAL ASSETS	\$0	\$0	\$0	\$0	\$1,125,027	\$1,131,342
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$424	\$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	424	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	0	0	0	0	0	0
Committed	0	0	0	0	1,124,603	1,131,342
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
Total fund balance	0	0	0	0	1,124,603	1,131,342
TOTAL LIABILITIES AND FUND BALANCE	\$0	\$0	\$0	\$0	\$1,125,027	\$1,131,342

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2017 AND 2016

Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
2017	2016	2017	2016	2017	2016
\$134,942	\$135,677	\$933,782	\$732,758	\$2,191,670	\$1,997,799
1,082,288	23,631	0	0	1,082,288	23,631
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
147	219	1,627	1,088	3,855	3,285
0	1,320,059	0	17,049	0	1,337,108
<u>\$1,217,377</u>	<u>\$1,479,586</u>	<u>\$935,409</u>	<u>\$750,895</u>	<u>\$3,277,813</u>	<u>\$3,361,823</u>
\$0	\$0	\$0	\$0	\$424	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	424	0
0	0	0	0	0	0
1,082,288	1,343,690	0	17,049	1,082,288	1,360,739
135,089	135,896	935,409	733,846	2,195,101	2,001,084
0	0	0	0	0	0
0	0	0	0	0	0
1,217,377	1,479,586	935,409	750,895	3,277,389	3,361,823
<u>\$1,217,377</u>	<u>\$1,479,586</u>	<u>\$935,409</u>	<u>\$750,895</u>	<u>\$3,277,813</u>	<u>\$3,361,823</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, 2017 AND 2016**

	2006B Special Obligation Bonds Debt Service Fund		2008B Special Obligation Bonds Debt Service Fund		2016 Special Obligation Bonds Debt Service Fund	
	2017	2016	2017	2016	2017	2016
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
Revenue from other governmental units	0	0	0	0	0	0
Lease revenue	0	0	0	0	0	0
Investment revenue (Loss)	0	30,750	0	60,930	(5,733)	5,075
TOTAL REVENUES	0	30,750	0	60,930	(5,733)	5,075
EXPENDITURES:						
Health and Environment	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Debt Service:						
Redemption of serial bonds	0	3,095,000	0	1,245,000	1,215,000	0
Interest	0	77,375	0	462,359	558,950	74,560
Fiscal agent fees	0	225	0	265	1,007	0
Miscellaneous	0	0	0	0	0	237,281
TOTAL EXPENDITURES	0	3,172,600	0	1,707,624	1,774,957	311,841
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(3,141,850)	0	(1,646,694)	(1,780,690)	(306,766)
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	2,064,938	0	1,898,107	1,773,951	3,392,355
Operating transfers to other funds	0	(2,635,108)	0	(3,344,325)	0	0
Miscellaneous	0	0	0	0	0	0
Proceeds of 2016 S.O. Bonds	0	0	0	0	0	17,580,000
Premium on 2016 S.O. Bonds	0	0	0	0	0	1,699,838
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	0	(21,234,085)
TOTAL OTHER FINANCING SOURCES (USES)	0	(570,170)	0	(1,446,218)	1,773,951	1,438,108
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	0	(3,712,020)	0	(3,092,912)	(6,739)	1,131,342
FUND BALANCE, BEGINNING OF PERIOD	0	3,712,020	0	3,092,912	1,131,342	0
FUND BALANCE, END OF PERIOD	\$0	\$0	\$0	\$0	\$1,124,603	\$1,131,342

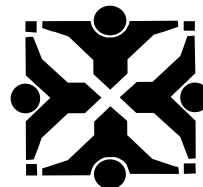
[illegible]

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF COLUMBIA, MISSOURI

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, 2017 AND 2016

ASSETS	2017	2016
Cash and cash equivalents	\$32,727,712	\$34,435,040
Accounts receivable	2,410,848	2,386,583
Grants receivable	55,472	1,985,289
Accrued interest	57,697	56,564
Prepaid expenses	0	0
Due from other funds	286	0
TOTAL ASSETS	<u>\$35,252,015</u>	<u>\$38,863,476</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$2,021,426	\$2,064,172
Accrued payroll and payroll taxes	9,773	8,836
Advances from other funds	329,000	329,000
Due to other funds	18	0
Unearned revenue	0	0
Total liabilities	<u>2,360,217</u>	<u>2,402,008</u>
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenues-grants	54,187	539,412
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>54,187</u>	<u>539,412</u>
FUND BALANCE:		
Non Spendable	0	0
Restricted	30,082,531	33,388,328
Committed	2,755,080	2,533,728
Assigned	0	0
Unassigned	0	0
Total fund balance	<u>32,837,611</u>	<u>35,922,056</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$35,252,015</u>	<u>\$38,863,476</u>

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

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	2,310,158	2,750,372
State		394,592
Federal	2,274,264	3,810,597
Investment revenue (Loss)	(58,728)	961,667
Miscellaneous revenue	<u>541,483</u>	<u>917,119</u>
TOTAL REVENUES	<u>5,067,177</u>	<u>8,834,347</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	4,047,647	1,961,923
Public safety	2,286,742	1,616,090
Transportation	7,308,807	12,441,483
Health and environment		0
Personal development	<u>1,172,483</u>	<u>4,970,877</u>
TOTAL EXPENDITURES	<u>14,815,679</u>	<u>20,990,373</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(9,748,502)</u>	<u>(12,156,026)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	7,206,623	10,493,388
Operating transfers to other funds	(542,566)	(1,511,322)
Proceeds of certificates of participation	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,664,057</u>	<u>8,982,066</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(3,084,445)	(3,173,960)
FUND BALANCE, BEGINNING OF PERIOD	35,922,056	39,096,016
Equity transfers from other funds	0	0
Equity transfers to other funds	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u><u>\$32,837,611</u></u>	<u><u>\$35,922,056</u></u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Pub Bldgs Major Maint/Ren (00021)	1,188,539	718,251	0	718,251	0	470,288
Satellite Loc SW Columbia (00077)	155,000	0	0	0	0	155,000
Mun Building Expansion (00099)	24,666,419	24,471,593	0	24,471,593	0	194,826
Blind Boone Home (00123)	803,575	802,901	0	802,901	0	674
Downtown Special Projects (00140)	536,261	314,708	0	314,708	0	221,553
Land Grissum Expansion (00369)	21,000	21,000	0	21,000	0	0
Ent Resource Grp Software (00476)	9,100,519	8,661,702	965,780	9,627,482	86,330	(613,293)
Disaster Recovery Facil (00538)	300,000	0	146,000	146,000	0	154,000
Site: New Day/Room @ Inn (00543)	126,741	83,267	35,633	118,900	7,841	0
Disabilities Comm Project (00544)	2,000	2,000	0	2,000	0	0
Walton Bldg Cap Improv (00587)	443,802	347,756	2,853	350,609	65,080	28,113
Proximity Locks (00599)	450,000	0	19,225	19,225	171,460	259,315
Ent Resource Grp-Payroll (00614)	50,000	22,653	2,992	25,645	0	24,355
Grissum Bldg Renovations (00659)	827,690	0	0	0	0	827,690
CID Gateway (00680)	20,000	0	0	0	0	20,000
Contingency (40138)	1,303,296	53,878	0	53,878	0	1,249,418
Prelim Project Studies (40140)	117,158	11,600	0	11,600	0	105,558
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	40,112,000	35,511,309	1,172,483	36,683,792	330,711	3,097,497
PUBLIC SAFETY:						
Fire Apparatus Equipment (00195)	634,956	407,618	33,215	440,833	0	194,123
P & F Priority Dispatch (00425)	130,000	125,839	0	125,839	0	4,161
Records Manangement System (00498)	1,750,000	1,499,011	306,248	1,805,259	381,873	(437,132)
CPD Training Center Renov (00566)	6,516	0	0	0	0	6,516
Property Room Upgrade (00567)	70,376	70,376	0	70,376	0	0
Replace Front Line Pumper (00582)	757,189	757,189	0	757,189	0	0
Downtown Police Bldg Ren (00609)	929,231	42,794	165,376	208,170	653,385	67,676
Replace 2001 Quint (00628)	517,696	0	517,695	517,695	0	1
Replace 2001 Quint (00629)	899,732	0	408,095	408,095	401,548	90,089
Training Academy Repairs (00630)	500,000	0	0	0	0	500,000
Major Fire Stn Repairs (00640)	1,098,000	0	135,312	135,312	46,674	916,014
Muni Serv Ctr North-PH I (00641)	1,669,000	487,039	90,611	577,650	945,307	146,043
Replace 2001 Ladder Truck (00692)	1,332,572	0	630,190	630,190	618,666	83,716
Fire Station Sites (40173)	1,007,000	942,650	0	942,650	0	64,350
TOTAL PUBLIC SAFETY	11,302,268	4,332,516	2,286,742	6,619,258	3,047,453	1,635,557
TRANSPORTATION:						
Adopt A Spot (00100)	97,500	91,324	0	91,324	0	6,176
Eighth St Plan Ave of Col (00126)	2,736,089	2,376,943	164,624	2,541,567	0	194,522
Annual Sidewalk Maint. (00148)	392,500	304,155	0	304,155	0	88,345
Scott: Rollins/Brookview (00149)	15,177,704	15,172,770	0	15,172,770	0	4,934
Downtown Sidewalks Improv (00171)	217,283	117,108	0	117,108	0	100,175
Traffic Island Old 63-Statd (00213)	1,960,323	228,724	1,146,986	1,375,710	555,585	29,028
Annual Brick St Renov (00234)	266,390	205,317	0	205,317	0	61,073
Ann Curb & Gutter Restor (00235)	100,000	13,389	6,800	20,189	0	79,811
Gans Rd @ 63 Interchange (00237)	3,306,047	2,943,174	0	2,943,174	0	362,873
Non-Motorized Trans Grant (00271)	2,894,413	0	0	0	0	2,894,413
Scott - Vawter to KK III (00274)	12,563,524	10,733,727	966,975	11,700,702	4,550	858,272
Burnham/Rollins/Prov Int (00290)	4,083,606	842,740	2,914,801	3,757,541	302,886	23,179
Stadium TDD Projects (00317)	5,398,274	4,133,523	0	4,133,523	0	1,264,751
Scott Vawter To MKT Ph II (00319)	6,244,729	6,235,486	726	6,236,212	0	8,517
GNM SW 763 Bs Lp/Big Bear (00322)	711,441	711,440	0	711,440	0	1
GNM SW Bway-Fairv/Stad (00324)	295,302	295,301	0	295,301	0	1
GNM SW Fairview Bway/High (00326)	47,082	47,082	0	47,082	0	0
GNM SW Manor-Bway/Rollins (00329)	52,483	52,482	0	52,482	0	1
GNM Prov Smiley-Blue Ridge (00399)	388,296	388,295	0	388,295	0	1
Brn Stn Rd - Starke/Rt B (00409)	320	0	0	0	0	320
GNM Sidewalk Segments (00453)	216	0	0	0	0	216
Prov Rd SW Blue Ridge TDD (00485)	7,318	14,635	0	14,635	0	(7,317)
Short St Traf Mitigation (00493)	274,254	274,254	0	274,254	0	0
Garth SW Leslie/Parkade (00495)	170,758	170,758	0	170,758	0	0
Nifong & Bethel Sidewalk (00501)	135,707	43,495	74	43,569	0	92,138
GNM Bike Blvd MKT/Bs Loop (00521)	460,000	66,668	3,901	70,569	3,557	385,874
Vandiver Dr & Paris Rd (00522)	100,000	1,992	460	2,452	0	97,548
GNM Manor Dr Sidewalk (00526)	438,600	360,458	39,206	399,664	0	38,936
GNM Forum Ped Brdg/Hinksn (00527)	1,981,473	1,615,715	74,547	1,690,262	0	291,211
Rustic Rd Bridge Replcmnt (00531)	78,610	78,610	0	78,610	0	0
College Ave Crosswalks (00536)	879,047	896,181	(17,137)	879,044	0	3
GNM Bike Blvd Wabash/Hom (00546)	277,663	277,663	0	277,663	0	0
Carter Lane Sidewalk (00548)	340,197	17,720	3,196	20,916	0	319,281
Audible ADA Crosswalk (00551)	40,000	0	0	0	0	40,000
Sgnl Imp @ Grn Meadows Rd (00552)	80,000	7,876	34,235	42,111	0	37,889
Bdwy & Dorsey Ped Sig (00553)	30,000	0	0	0	0	30,000
Ridgemont Bridge Repair (00568)	81,500	19,070	0	19,070	0	62,430

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
GNM Clark Lane West (00570)	67,525	34,886	10,556	45,442	1,829	20,254
Keene St Pavement Improv (00573)	446,392	446,345	47	446,392	0	0
Broadway Pavement Improv (00578)	896,794	658,631	9,217	667,848	0	228,946
Ave of the Columns Ph II (00580)	95	0	0	0	0	95
College & Bdwy Ped Signal (00581)	74,690	74,689	0	74,689	0	1
Greenbriar-HDR (00583)	65,676	34,886	0	34,886	0	30,790
Hominy Trl Ph 2-HDR Amend (00586)	52,690	52,690	660	53,350	0	(660)
ADA Curb Ramp Install (00600)	605,000	358,962	279,576	638,538	0	(33,538)
Worley Intersection Imprv (00601)	185,629	174,153	0	174,153	0	11,476
N Garth (Worley to Sexton) (00602)	165,098	164,204	1,073	165,277	0	(179)
Elleta Blvd Sidewalk (00604)	34,526	31,043	(3,819)	27,224	0	7,302
Downtown On-St Access Pkg (00607)	58,623	58,623	0	58,623	0	0
Southampton Dr-Providence (00608)	430,865	430,865	0	430,865	0	0
Green Meadows Cir Sidewalk (00611)	77,487	77,609	449	78,058	0	(571)
Discovery Drive South (00612)	953,000	724,207	830,721	1,554,928	748	(602,676)
College Pk Traff Calming (00615)	2,998	0	0	0	0	2,998
North Village Land Purch (00616)	200,000	0	0	0	0	200,000
Rock Quarry Rd Corridor (00617)	9,760	9,760	0	9,760	0	0
Fairview/Chapel Hill Int (00618)	130,000	52,049	0	52,049	0	77,951
Old Fire St 7 Sidewalk (00621)	21,624	21,623	0	21,623	0	1
Old Mill Ck/Vawter Int Im (00631)	415,000	0	0	0	0	415,000
Disc Pkwy:Gans-New Haven (00633)	540,000	0	22,178	22,178	54,919	462,903
Forum & Green Meadows Int (00634)	745,000	128,111	27,305	155,416	51,555	538,029
Worley/Clinkscales Int Im (00636)	20,000	17,229	432	17,661	0	2,339
9th & Elm Ped Scramble (00637)	150,000	43,902	1,172	45,074	0	104,926
Providence Road Sidewalk (00639)	98,288	98,272	65	98,337	0	(49)
Ballenger-Ria to Mex Grvl (00642)	490,000	6,821	64,728	71,549	0	418,451
Nifong-Prov to Forum 4 Ln (00643)	3,170,000	1,935	356,085	358,020	563,662	2,248,318
Sinclair-Nifong Int Imp (00644)	640,000	124,200	97,566	221,766	5,213	413,021
Vandiver & Parker Roundabout (00645)	67,500	0	44,050	44,050	0	23,450
Annual Traffic Calming (00646)	53,000	0	0	0	0	53,000
Annual Street Recon (00647)	240,000	0	0	0	0	240,000
Bridge Assessments (00648)	30,000	85	0	85	0	29,915
Waco-Rt N Inter Impr (00650)	334,000	16,681	30,269	46,950	288,023	(973)
Cty Hs II Hydrlic Assessment (00651)	15,900	15,900	71	15,971	0	(71)
Forum -Green Meadows-Nifong (00653)	50,000	6,386	11,575	17,961	0	32,039
Rice Rd Traffic Calming (00655)	3,226	267	2,959	3,226	0	0
Heritage Meadows Trf Calm (00656)	0	0	0	0	0	0
I70 Dr & Keene Roundabout (00658)	189,073	15,173	7,331	22,504	0	166,569
Oakland Gravel Sidewalk (00660)	25,000	308	20,653	20,961	2,805	1,234
Urban Forestry Master Pln (00677)	80,000	0	54,826	54,826	9,749	15,425
Paris Road Resurfacing (00682)	370,000	1,748	21,425	23,173	0	346,827
W Ctrl Neighborhood Traffic Calming (00683)	62,000	0	13,037	13,037	23,088	25,875
Chapel Hill Sidewalk Scott Blvd (00684)	156,519	0	5,327	5,327	1,642	149,550
Lynn Oak Sexton Sidewalk (00685)	17,146	0	11,759	11,759	1,397	3,990
Stewart Rd Traffic Calming (00687)	15,000	0	5,784	5,784	0	9,216
Grace Ln: Richland to Stadium Ext (00700)	95,500	0	27,274	27,274	68,075	151
Old McAdams Building Demo (00702)	16,000	0	12,814	12,814	3,186	0
Rollins Rd Traffic Calming (00705)	10,000	0	2,248	2,248	0	7,752
Annual Streets (40158)	356,953	0	0	0	0	356,953
Traffic Safety (40159)	469,225	264,292	0	264,292	0	204,933
JT County/State/City Prjct (40161)	801,838	15,500	0	15,500	0	786,338
Annual Sidewalks (40162)	325,586	200,523	0	200,523	0	125,063
Street Landscaping (40163)	340,276	286,000	0	286,000	0	54,276
TOTAL TRANSPORTATION	77,179,151	53,386,633	7,308,807	60,695,440	1,942,469	14,541,242
PERSONAL DEVELOPMENT:						
MKT Pkwy Improv & Bridge (00034)	682,004	682,004	0	682,004	0	0
Annual P&R Maj Maint/Prog (00056)	475	0	0	0	0	475
Stephen's Lake (00095)	2,863,633	2,863,632	0	2,863,632	0	1
Park Roads & Parking (00242)	1,837,177	1,686,262	124,223	1,810,485	(1,087)	27,779
City/School Park Improv (00249)	290,015	239,940	5,266	245,206	50,000	(5,191)
Hominy Trl Step/Wood Phi (00282)	1,813,647	1,813,646	0	1,813,646	0	1
S Regional Park Planning (00350)	544,860	44,860	309,613	354,473	134,904	55,483
GNM Hominy Woodridg/Clark (00362)	1,498,603	1,448,991	93,500	1,542,491	0	(43,888)
Paquin Park Improv PH III (00447)	40,051	40,051	0	40,051	0	0
Capen/Grindstone Trl Imp (00457)	118,000	2,508	0	2,508	0	115,492
Scotts Branch PH II (00461)	200,535	50,535	0	50,535	0	150,000
Grindstone Trl GNA to Con (00472)	1,609,988	1,605,682	4,306	1,609,988	0	0
Parks: ADA Compliance (00484)	632,274	521,443	27,992	549,435	0	82,839
2010 PST Land Acquisition (00486)	1,363,780	780,544	465	781,009	0	582,771
2010 PST Land Neigh Parks (00510)	502,329	5,908	160,227	166,135	0	336,194
Jay Dix Park Improvements (00516)	147,128	135,418	3,400	138,818	0	8,310
Nat Area Open Space Plan (00517)	200,000	150,000	7,000	157,000	8,000	35,000
S Reg Park Gans Phil PH I (00518)	2,170,397	1,354,184	521,235	1,875,419	14,453	280,525
Waters-Moss Park PH I (00519)	608,176	607,276	900	608,176	0	0
Hinkson/Capen Bridge Impr (00520)	210,000	210,000	0	210,000	0	0
City School Gymnasiums (00545)	299,985	299,984	0	299,984	0	1

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Albert-Oakland:Pickleball (00554)	103,933	103,932	0	103,932	0	1
Amer Leg:Archery Rng Imp (00555)	35,000	33,964	1,035	34,999	0	1
Norma Suth Park Dev: PH I (00559)	400,000	249,727	50,864	300,591	(7,852)	107,261
Strawn Rd Pk Dev:Phase I (00560)	160,095	157,576	655	158,231	0	1,864
2010 Annual Trail Program (00561)	365,000	191,621	84,790	276,411	2,615	85,974
GNM Cnty House Trl Ph II (00569)	47	47	0	47	0	0
GNM Clark Lane West (00570)	302,625	261,297	1,593	262,890	0	39,735
GNM Shepard to Rollins Tr (00572)	210,870	204,120	56,496	260,616	17,975	(67,721)
Woodridge Plygrnd/Trl Imp (00584)	213,000	212,999	0	212,999	0	1
Rock Brg Park Walkway Imp (00589)	9,673	9,673	0	9,673	0	0
Barberry Neigh Park Dev (00591)	125,000	125,000	0	125,000	0	0
Cosmo-Bethel Tennis Lt Imp (00592)	165,517	165,517	0	165,517	0	0
Downtown Optimist Pk Imp (00593)	49,488	49,487	0	49,487	0	1
Nifong Pk:Rpl Maplewood Roof (00594)	24,454	24,454	0	24,454	0	0
Parkade Park Imp (00595)	30,000	29,999	0	29,999	0	1
Shepard Park Playground Rpl (00596)	35,453	35,453	0	35,453	0	0
Smithton Playground Surf Repl (00597)	26,463	26,463	0	26,463	0	0
MKT Trl:Bldg/Restroom Imp (00598)	100,000	99,999	0	99,999	0	1
Kim Scholl Memorial Bench (00619)	7,654	6,775	0	6,775	0	879
Nifong Park Improvements (00622)	408,100	322,556	98,546	421,102	0	(13,002)
Rock Quarry Pk:Light Impr (00623)	11,746	11,746	0	11,746	0	0
Sports Field House (00624)	0	0	0	0	0	0
Cosmo:Irrigation Improv (00625)	90,000	85,266	4,734	90,000	0	0
Douglas:Shltr,Pignd, Skate (00626)	225,000	150,367	187,547	337,914	0	(112,914)
Fairview:Tennis Court Res (00627)	30,180	0	30,180	30,180	59,160	(59,160)
Cliff Drive Park Impr (00635)	5,892	5,891	0	5,891	0	1
Maplewood Home-Rehab (00638)	176,600	137,506	31,322	168,828	0	7,772
Mckee St Park Improvement (00652)	79,918	20,427	68,876	89,303	0	(9,385)
Atkins:Baseball Complex (00654)	653,404	575,000	116,877	691,877	0	(38,473)
ADA Compliance Phase II (00663)	25,000	0	0	0	0	25,000
Amer Legion Pk Shelter RR Playgrd (00664)	115,807	0	75,508	75,508	2,585	37,714
Cosmo Rec Area Athletic Field Lights (00665)	230,420	0	206,270	206,270	0	24,150
Cosmo Rec Area Bocce Courts (00666)	25,000	0	0	0	0	25,000
Indian Hills Park Improvements (00667)	100,000	0	64,448	64,448	(1,582)	37,134
Norma Sutherland Smith Pk Ph II (00669)	227,465	0	176,866	176,866	20,355	30,244
Twin Lakes Rec Area Bathhouse Rnv (00670)	25,000	0	0	0	0	25,000
Valleyview Park Improvements (00671)	60,000	0	2,661	2,661	46,388	10,951
Waters House Renovations (00672)	51,405	0	49,217	49,217	2,040	148
Annual Trails (00673)	100,000	0	11,141	11,141	(11,141)	100,000
MKT Bridge Replacements (00674)	380,013	0	82,916	82,916	4,685	292,412
MKT Trailhead Improvement (00675)	15,000	11,625	3,375	15,000	0	0
Albert Oakland Park Improvements (00676)	103,611	0	106,877	106,877	(2,182)	(1,084)
Flat Branch Extension (00679)	1,100,000	7,880	1,095,255	1,103,135	0	(3,135)
Atkins Black Field Improv (00681)	150,000	19,464	130,404	149,868	(1,118)	1,250
Downtown Improvements (40074)	117,654	58,472	0	58,472	0	59,182
Greenbelt (40113)	907,111	580,026	51,067	631,093	(3,662)	279,680
TOTAL PERSONAL DEVELOPMENT	25,411,655	18,517,197	4,047,647	22,564,844	334,536	2,512,275
TOTAL CAPITAL PROJECTS	\$154,005,074	\$111,747,655	\$14,815,679	\$126,563,334	\$5,655,169	\$21,786,571

THIS PAGE INTENTIONALLY LEFT BLANK

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.

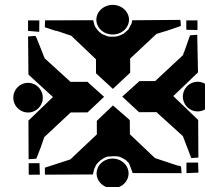
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

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.



THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2017 AND 2016

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2017	2016	2017	2016	2017	2016
CURRENT ASSETS:						
Cash and cash equivalents	\$27,594,169	\$29,018,426	\$ 10,877,622	\$ 7,711,940	\$ 1,595,205	\$ 845,647
Accounts receivable	22,050,956	24,342,315	1,810,242	1,790,610	211,857	79,497
Grants receivable	0	0	0	0	0	0
Accrued interest	152,110	172,060	103,738	69,930	5,791	5,815
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	76,354	153,205	0	0	0	0
Inventory	5,628,569	6,312,335	6,617	7,577	0	0
Prepaid expenses	26,094	14,273	40	5	2,235	1,050
Other assets	0	0	0	0	0	0
Total Current Assets	55,528,252	60,012,614	12,798,259	9,580,062	1,815,088	932,009
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	11,401,507	10,129,757	5,597,088	8,768,691	0	0
Revenue bond construction account	26,684,387	37,196,547	22,939,615	12,899,465	0	0
Cash and marketable securities restricted for capital projects	23,444,894	20,237,803	7,722,395	7,220,543	884,855	2,491,120
Replacement and renewal fund account	1,500,000	1,500,000	53,500	53,500	0	0
Operation and maintenance account	0	0	967,535	953,615	0	0
Bond/rent reserve account	13,872,869	13,872,869	3,922,558	2,851,945	0	0
Contingency and revenue guarantee account	0	0	200,000	200,000	0	0
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	76,903,657	82,936,976	41,402,691	32,947,759	884,855	2,491,120
Other:						
Customer security and escrow deposits	4,417,307	4,097,150	1,237,669	1,110,528	0	0
Grants receivable	0	0	0	0	3,413,195	1,305,970
Net pension asset	0	0	159,423	0	33,015	0
Total Restricted Assets – Other	4,417,307	4,097,150	1,397,092	1,110,528	3,446,210	1,305,970
Total Restricted Assets	81,320,964	87,034,126	42,799,783	34,058,287	4,331,065	3,797,090
OTHER ASSETS:						
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	350,865	2,553,934	0	0	0	0
Total Other Assets	350,865	2,553,934	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	517,559,924	506,740,388	296,748,619	294,171,230	45,253,584	45,083,573
Accumulated depreciation	(243,062,074)	(228,321,894)	(76,929,962)	(72,031,022)	(16,839,126)	(15,822,270)
Net Plant in Service	274,497,850	278,418,494	219,818,657	222,140,208	28,414,458	29,261,303
Construction in progress	14,418,739	6,483,601	16,842,022	5,180,750	10,634,386	1,352,992
Net Fixed Assets	288,916,589	284,902,095	236,660,679	227,320,958	39,048,844	30,614,295
TOTAL ASSETS	426,116,670	434,502,769	292,258,721	270,959,307	45,194,997	35,343,394
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	\$4,931,152	\$10,815,194	1,008,478	2,346,089	208,849	506,301
Loss on refunding of debt	8,851,315	9,450,892	9,173	43,409	0	0
Total deferred outflows of resources	13,782,467	20,266,086	1,017,651	2,389,498	208,849	506,301
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$439,899,137	\$454,768,855	\$293,276,372	\$273,348,805	\$45,403,846	\$35,849,695

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2017 AND 2016**

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2017	2016	2017	2016	2017	2016	2017	2016
\$ 754,116	\$ -	\$ 5,175,561	\$ 5,758,899	\$ 1,205,804	\$ 1,930,825	\$ 2,362,618	\$1,568,414
186,843	340,494	2,528,718	2,295,796	65,232	77,119	4,470	6,249
1,118,595	2,259,648	163,108	61,248	0	0	0	0
5,355	2,142	35,861	24,810	39,191	38,823	8,264	2,578
0	0	0	0	227	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	289,495	349,800	0	0	28,050	27,133
87,113	74,366	14,366	0	0	0	101	1,876
0	0	0	600	0	0	0	0
<u>2,152,022</u>	<u>2,676,650</u>	<u>8,207,109</u>	<u>8,491,153</u>	<u>1,310,454</u>	<u>2,046,767</u>	<u>2,403,503</u>	<u>1,606,250</u>
0	0	419,342	256,606	619,219	607,022	0	0
0	0	5,508,000	0	0	0	0	0
1,943,260	1,770,281	2,467,927	5,619,447	2,137,591	1,349,955	2,646,617	482,129
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	1,692,594	1,692,594	0	0
0	0	0	0	0	0	0	0
0	0	5,497,052	2,690,137	0	0	0	0
<u>1,943,260</u>	<u>1,770,281</u>	<u>13,892,321</u>	<u>8,566,190</u>	<u>4,449,404</u>	<u>3,649,571</u>	<u>2,646,617</u>	<u>482,129</u>
0	0	674,369	651,811	0	0	0	0
0	22,016	0	0	0	0	0	0
107,300	0	214,923	0	19,069	0	63,261	0
<u>107,300</u>	<u>22,016</u>	<u>889,292</u>	<u>651,811</u>	<u>19,069</u>	<u>0</u>	<u>63,261</u>	<u>0</u>
<u>2,050,560</u>	<u>1,792,297</u>	<u>14,781,613</u>	<u>9,218,001</u>	<u>4,468,473</u>	<u>3,649,571</u>	<u>2,709,878</u>	<u>482,129</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
22,308,021	17,886,770	49,295,817	41,256,700	46,363,415	46,453,415	23,545,447	23,324,734
(10,324,845)	(9,115,073)	(27,076,584)	(25,538,048)	(13,647,583)	(12,639,229)	(11,520,875)	(10,801,426)
11,983,176	8,771,697	22,219,233	15,718,652	32,715,832	33,814,186	12,024,572	12,523,308
60,122	39,399	370,584	2,201,512	296,129	4,500	74,138	0
<u>12,043,298</u>	<u>8,811,096</u>	<u>22,589,817</u>	<u>17,920,164</u>	<u>33,011,961</u>	<u>33,818,686</u>	<u>12,098,710</u>	<u>12,523,308</u>
<u>16,245,880</u>	<u>13,280,043</u>	<u>45,578,539</u>	<u>35,629,318</u>	<u>38,790,888</u>	<u>39,515,024</u>	<u>17,212,091</u>	<u>14,611,687</u>
678,760	1,410,314	1,359,559	2,966,409	120,629	256,544	400,173	905,098
0	0	45,899	59,669	82,079	106,702	0	0
<u>678,760</u>	<u>1,410,314</u>	<u>1,405,458</u>	<u>3,026,078</u>	<u>202,708</u>	<u>363,246</u>	<u>400,173</u>	<u>905,098</u>
<u>\$16,924,640</u>	<u>\$14,690,357</u>	<u>\$46,983,997</u>	<u>\$38,655,396</u>	<u>\$38,993,596</u>	<u>\$39,878,270</u>	<u>\$17,612,264</u>	<u>\$15,516,785</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2017 AND 2016**

ASSETS	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2017	2016	2017	2016	2017	2016	2017	2016
CURRENT ASSETS:								
Cash and cash equivalents	\$ 314,950	\$ 206,262	\$ 1,295,218	\$ 1,140,416	\$ 497,898	\$ 206,349	\$ 51,673,161	\$ 48,387,178
Accounts receivable	63,372	58,865	184,085	131,612	47,723	154,691	27,153,498	29,277,248
Grants receivable	0	0	0	0	0	0	1,281,703	2,320,896
Accrued interest	810	616	4,905	5,179	856	330	356,881	322,283
Due from other funds	0	0	0	0	0	0	227	0
Advances to other funds	0	0	0	0	0	0	0	0
Loans receivable from other funds	0	0	0	0	0	0	76,354	153,205
Inventory	136,805	147,916	0	0	0	0	6,089,536	6,844,761
Prepaid expenses	0	0	0	0	0	0	129,949	91,570
Other assets	0	0	0	0	0	0	0	600
Total Current Assets	515,937	413,659	1,484,208	1,277,207	546,477	361,370	86,761,309	87,397,741
RESTRICTED ASSETS:								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	0	0	18,037,156	19,762,076
Revenue bond construction account	0	0	0	0	0	0	55,132,002	50,096,012
Cash and marketable securities restricted for Capital Projects	157,805	169,966	1,352,587	2,002,461	0	0	42,757,931	41,343,705
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	967,535	953,615
Bond/rent reserve account	0	0	0	0	0	0	19,488,021	18,417,408
Contingency and revenue guarantee acct.	0	0	0	0	0	0	200,000	200,000
Closure and postclosure reserve	0	0	0	0	0	0	5,497,052	2,690,137
Total Restricted Assets – Cash and Cash Equivalents	157,805	169,966	1,352,587	2,002,461	0	0	143,633,197	135,016,453
Other:								
Customer security and escrow deposits	0	0	0	0	0	0	6,329,345	5,859,489
Grants receivable	0	0	0	0	0	0	3,413,195	1,327,986
Net pension asset	0	0	14,819	0	0	0	611,810	0
Total Restricted Assets – Other	0	0	14,819	0	0	0	10,354,350	7,187,475
Total Restricted Assets	157,805	169,966	1,367,406	2,002,461	0	0	153,987,547	142,203,928
OTHER ASSETS:								
Investments	0	0	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	0	0	350,865	2,553,934
Total Other Assets	0	0	0	0	0	0	350,865	2,553,934
FIXED ASSETS:								
Property, plant and equipment	14,244,512	14,088,147	14,213,130	13,881,249	0	3,600,584	1,029,532,469	1,006,486,790
Accumulated depreciation	(6,900,997)	(6,449,924)	(7,584,118)	(7,023,161)	0	(457,348)	(413,886,164)	(388,199,395)
Net Plant in Service	7,343,515	7,638,223	6,629,012	6,858,088	0	3,143,236	615,646,305	618,287,395
Construction in progress	120,278	0	1,443,875	323,629	0	0	44,260,273	15,586,383
Net Fixed Assets	7,463,793	7,638,223	8,072,887	7,181,717	0	3,143,236	659,906,578	633,873,778
TOTAL ASSETS	8,137,535	8,221,848	10,924,501	10,461,385	546,477	3,504,606	901,006,299	866,029,381
DEFERRED OUTFLOWS OF RESOURCES								
Outflows related to pensions	0	0	93,742	228,310	\$0	\$81,442	8,801,342	19,515,701
Loss on refunding of debt	0	0	0	0	0	0	8,988,466	9,660,672
Total deferred outflows of resources	0	0	93,742	228,310	0	81,442	17,789,808	29,176,373
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$8,137,535	\$8,221,848	\$11,018,243	\$10,689,695	\$546,477	\$3,586,048	\$918,796,107	\$895,205,754

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2017 AND 2016

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2017	2016	2017	2016	2017	2016
CURRENT LIABILITIES:						
Accounts payable	\$7,538,012	\$4,107,450	\$ 213,669	\$ 252,035	\$ 34,510	\$ 127,731
Accrued payroll and payroll taxes	1,735,168	2,012,142	413,498	397,998	117,710	139,245
Accrued sales taxes	400,230	490,206	0	0	54	176
Due to other funds	1,657,539	2,030,196	0	0	1	0
Loans payable to other funds – current maturities	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	25,155	25,155
Unearned revenue	0	0	0	0	205	205
Other liabilities	1,048,770	570,749	53,131	11,828	606,144	6,144
Total Current Liabilities	12,379,719	9,210,743	680,298	661,861	783,779	298,656
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	1,422,183	2,170,814	3,480,608	1,151,672	1,907,195	361,632
Accrued interest	3,380,256	3,530,640	1,256,143	1,071,613	0	0
Revenue bonds payable – current maturities	6,450,000	5,690,000	5,155,000	5,047,000	0	0
Special obligation bonds payable	2,900,000	1,370,000	540,000	510,000	0	0
Customer security and escrow deposits	4,408,304	4,097,150	1,237,374	1,124,252	0	0
Advances from other funds	0	0	0	0	0	0
Total Current Liabilities (Payable from Restricted Assets)	18,560,743	16,858,604	11,669,125	8,904,537	1,907,195	361,632
LONG-TERM LIABILITIES:						
Pension Liability	1,899,192	6,768,803	0	788,235	0	170,106
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	73,534	99,583
Revenue bonds payable	144,278,988	150,978,102	100,365,468	89,303,720	0	0
Closure Post-Closure Liability	0	0	0	0	0	0
Special obligation bonds payable	58,134,385	61,190,922	4,365,531	4,940,331	0	0
Total Long-Term Liabilities	204,312,565	218,937,827	104,730,999	95,032,286	73,534	269,689
Total Liabilities	235,253,027	245,007,174	117,080,422	104,598,684	2,764,508	929,977
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	125,923	136,584	0			
Inflows related to pension	1,826,992	1,585,865	407,999	451,141	84,494	97,359
Total deferred inflows of resources	1,952,915	1,722,449	407,999	451,141	84,494	97,359
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	0	0	0	0	0	0
County contributions	0	0	0	0	0	0
State contributions	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0
Total Contributed Capital	0	0	0	0	0	0
RETAINED EARNINGS AS RESTATED	202,693,195	208,039,232	175,787,951	168,298,980	42,554,844	34,822,359
Total Fund Equity	202,693,195	208,039,232	175,787,951	168,298,980	42,554,844	34,822,359
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$439,899,137	\$454,768,855	\$293,276,372	\$273,348,805	\$45,403,846	\$35,849,695

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2017 AND 2016

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2017	2016	2017	2016	2017	2016	2017	2016
\$ 138,779	\$ 51,227	\$ 799,684	\$ 819,496	\$ 8,791	\$ 39,979	\$ 38,525	\$ 63,345
196,403	223,591	401,227	450,828	29,595	32,226	253,421	307,512
0	0	0	0	0	0	12	26
9	462,600	6	0	0	0	0	0
0	0	0	0	0	0	0	0
363,048	47,488	0	0	0	0	0	0
108,235	93,610	0	0	332,840	408,467	31,253	30,758
(138)	0	538,548	4,704	15,205	15,205	0	0
<u>806,336</u>	<u>878,516</u>	<u>1,739,465</u>	<u>1,275,028</u>	<u>386,431</u>	<u>495,877</u>	<u>323,211</u>	<u>401,641</u>
4,300	1,100	251,280	635,528	490,264	481,929	6,232	30,150
0	0	36,526	9,839	78,650	81,452	0	0
0	0	0	0	0	0	0	0
0	0	575,000	365,000	910,000	505,000	0	0
0	0	674,394	657,528	0	0	0	0
0	0	2,220,328	2,539,275	682,108	811,519	0	97,691
<u>4,300</u>	<u>1,100</u>	<u>3,757,528</u>	<u>4,207,170</u>	<u>2,161,022</u>	<u>1,879,900</u>	<u>6,232</u>	<u>127,841</u>
0	473,835	0	996,649	0	86,193	0	304,093
0	0	0	0	0	0	0	0
4,420,479	553,451	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	7,159,847	2,690,137	0	0	0	0
0	0	7,077,267	2,052,421	19,319,425	20,635,835	0	0
<u>4,420,479</u>	<u>1,027,286</u>	<u>14,237,114</u>	<u>5,739,207</u>	<u>19,319,425</u>	<u>20,722,028</u>	<u>0</u>	<u>304,093</u>
<u>5,231,115</u>	<u>1,906,902</u>	<u>19,734,107</u>	<u>11,221,405</u>	<u>21,866,878</u>	<u>23,097,805</u>	<u>329,443</u>	<u>833,575</u>
<u>274,606</u>	<u>271,196</u>	<u>550,037</u>	<u>570,425</u>	<u>48,803</u>	<u>49,332</u>	<u>161,898</u>	<u>174,046</u>
<u>274,606</u>	<u>271,196</u>	<u>550,037</u>	<u>570,425</u>	<u>48,803</u>	<u>49,332</u>	<u>161,898</u>	<u>174,046</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
0	0	0	0	0	0	0	0
<u>11,418,919</u>	<u>12,512,259</u>	<u>26,699,853</u>	<u>26,863,566</u>	<u>17,077,915</u>	<u>16,731,133</u>	<u>17,120,923</u>	<u>14,509,164</u>
<u>11,418,919</u>	<u>12,512,259</u>	<u>26,699,853</u>	<u>26,863,566</u>	<u>17,077,915</u>	<u>16,731,133</u>	<u>17,120,923</u>	<u>14,509,164</u>
<u>\$16,924,640</u>	<u>\$14,690,357</u>	<u>\$46,983,997</u>	<u>\$38,655,396</u>	<u>\$38,993,596</u>	<u>\$39,878,270</u>	<u>\$17,612,264</u>	<u>\$15,516,785</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2017 AND 2016

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2017	2016	2017	2016	2017	2016	2017	2016
CURRENT LIABILITIES:								
Accounts payable	\$ 2,484	\$ 12,536	\$ 31,777	\$ 40,649	\$ 1,950	\$ 1,727	\$ 8,808,181	\$ 5,516,175
Accrued payroll and payroll taxes	24,974	22,872	28,288	38,317	3,252	7,639	3,203,536	3,632,370
Accrued sales taxes	0	0	0	0	0	0	400,296	490,408
Due to other funds	0	0	8	0	0	0	1,657,563	2,492,796
Loans payable to other funds – current maturities	76,354	73,529	0	0	0	79,676	76,354	153,205
Obligations under capital leases	0	0	0	0	0	0	388,203	72,643
Unearned revenue	0	0	0	0	0	0	472,533	533,040
Other liabilities	3,150	3,150	5,052	5,052	984	984	2,270,846	617,816
Total Current Liabilities	106,962	112,087	65,125	84,018	6,186	90,026	17,277,512	13,508,453
CURRENT LIABILITIES (Payable from Restricted Assets):								
Construction contracts payable	24,734	852	67,515	19,554	0	0	7,654,311	4,853,231
Accrued interest	0	0	0	0	0	0	4,751,575	4,693,544
Revenue bonds payable – current maturities	0	0	0	0	0	0	11,605,000	10,737,000
Special obligation bonds payable	0	0	0	0	0	0	4,925,000	2,750,000
Customer security and escrow deposits	0	0	0	0	0	0	6,320,072	5,878,930
Advances from other funds	0	0	0	0	0	0	2,902,436	3,448,485
Total Current Liabilities (Payable from Restricted Assets)	24,734	852	67,515	19,554	0	0	38,158,394	32,361,190
LONG-TERM LIABILITIES:								
Pension Liability	0	0	0	76,707	0	27,363	1,899,192	9,691,984
Loans payable to other funds	350,865	427,220	0	0	0	2,126,714	350,865	2,553,934
Obligations under capital leases	0	0	0	0	0	0	4,494,013	653,034
Revenue bonds payable	0	0	0	0	0	0	244,644,456	240,281,822
Closure Post-Closure Liability	0	0	0	0	0	0	7,159,847	2,690,137
Special obligation bonds payable	0	0	0	0	0	0	88,896,608	88,819,509
Total Long-Term Liabilities	350,865	427,220	0	76,707	0	2,154,077	347,444,981	344,690,420
Total Liabilities	482,561	540,159	132,640	180,279	6,186	2,244,103	402,880,887	390,560,063
DEFERRED INFLOWS OF RESOURCES								
Inflows related to pensions	0	0	37,925	43,903	0	15,661	125,923	136,584
Total deferred inflows of resources	0	0	37,925	43,903	0	15,661	3,392,754	3,258,928
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	7,654,974	7,681,689	10,847,678	10,465,513	540,291	1,326,284	512,396,543	501,250,179
Total Fund Equity	7,654,974	7,681,689	10,847,678	10,465,513	540,291	1,326,284	512,396,543	501,250,179
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$8,137,535	\$8,221,848	\$11,018,243	\$10,689,695	\$546,477	\$3,586,048	\$918,796,107	\$895,205,754

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2017	2016	2017	2016	2017	2016
OPERATING REVENUES:						
Charges for services	\$151,130,589	\$155,212,893	\$24,446,433	\$22,627,392	\$962,110	\$712,502
OPERATING EXPENSES:						
Personal services	20,613,804	20,893,364	4,991,566	4,822,491	1,297,082	1,326,809
Materials, supplies, and power	74,875,395	73,939,979	1,153,289	1,003,936	180,205	211,631
Travel and training	280,191	345,893	6,826	6,589	21,628	22,694
Intragovernmental	7,799,596	6,363,710	1,758,934	1,702,198	401,553	354,766
Utilities, services, and miscellaneous	14,191,385	10,822,855	3,299,175	2,871,992	708,256	910,202
TOTAL OPERATING EXPENSES	117,760,371	112,365,801	11,209,790	10,407,206	2,608,724	2,826,102
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	33,370,218	42,847,092	13,236,643	12,220,186	(1,646,614)	(2,113,600)
Payment-in-lieu-of-tax	(15,859,317)	(15,746,363)	0	0	0	0
Depreciation	(15,608,709)	(15,069,433)	(5,226,145)	(5,129,778)	(1,016,857)	(863,215)
OPERATING INCOME (LOSS)	1,902,192	12,031,296	8,010,498	7,090,408	(2,663,471)	(2,976,815)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	(278,807)	2,328,545	193,326	1,247,128	(12,442)	39,682
Revenue from other governmental units	0	0	0	0	193,880	183,558
Miscellaneous revenue	2,465,336	1,837,203	171,766	319,263	27,727	67,677
Interest expense	(7,798,825)	(8,145,631)	(2,710,589)	(2,568,836)	(3,951)	(86,998)
Loss on disposal of fixed assets	(1,785,623)	(761,565)	(50,383)	(24,946)	0	0
Miscellaneous expense	(8,320)	(4,649)	(498,173)	(398,693)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(7,406,239)	(4,746,097)	(2,894,053)	(1,426,084)	205,214	203,919
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(5,504,047)	7,285,199	5,116,445	5,664,324	(2,458,257)	(2,772,896)
OPERATING TRANSFERS:						
Operating transfers from other funds	3,143,236	0	0	117,923	2,306,318	3,183,552
Operating transfers to other funds	(3,161,192)	(987,642)	(49,924)	(185,136)	0	0
TOTAL OPERATING TRANSFERS	(17,956)	(987,642)	(49,924)	(67,213)	2,306,318	3,183,552
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(5,522,003)	6,297,557	5,066,521	5,597,111	(151,939)	410,656
Capital contribution	175,966	2,300,466	2,422,450	2,584,145	7,884,424	4,122,543
NET INCOME (LOSS)	(5,346,037)	8,598,023	7,488,971	8,181,256	7,732,485	4,533,199
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(5,346,037)	8,598,023	7,488,971	8,181,256	7,732,485	4,533,199
RETAINED EARNINGS, BEGINNING OF PERIOD AS RESTATED	208,039,232	199,441,209	168,298,980	160,117,724	34,822,359	30,289,160
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>\$202,693,195</u>	<u>\$208,039,232</u>	<u>\$175,787,951</u>	<u>\$168,298,980</u>	<u>\$42,554,844</u>	<u>\$34,822,359</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2017	2016	2017	2016	2017	2016	2017	2016
<u>\$1,877,796</u>	<u>\$2,031,376</u>	<u>\$ 21,751,762</u>	<u>\$ 19,889,348</u>	<u>\$4,444,758</u>	<u>4,154,260</u>	<u>\$ 4,599,854</u>	<u>\$ 4,243,961</u>
3,933,537	3,958,268	6,098,852	6,148,634	577,901	538,910	3,528,097	3,635,982
1,455,830	1,297,631	3,716,481	3,536,284	640,580	143,274	1,076,995	1,020,471
2,977	4,057	8,715	8,016	6,268	3,518	6,869	7,290
1,167,016	1,051,908	2,395,176	2,344,825	278,484	192,011	720,729	765,058
874,412	885,830	7,288,120	5,279,422	339,007	341,260	1,038,561	1,131,793
<u>7,433,772</u>	<u>7,197,694</u>	<u>19,507,344</u>	<u>17,317,181</u>	<u>1,842,240</u>	<u>1,218,973</u>	<u>6,371,251</u>	<u>6,560,594</u>
(5,555,976)	(5,166,318)	2,244,418	2,572,167	2,602,518	2,935,287	(1,771,397)	(2,316,633)
0	0	0	0	0	0	0	0
<u>(1,244,212)</u>	<u>(965,977)</u>	<u>(2,116,825)</u>	<u>(1,945,074)</u>	<u>(1,008,355)</u>	<u>(1,003,833)</u>	<u>(719,449)</u>	<u>(688,325)</u>
<u>(6,800,188)</u>	<u>(6,132,295)</u>	<u>127,593</u>	<u>627,093</u>	<u>1,594,163</u>	<u>1,931,454</u>	<u>(2,490,846)</u>	<u>(3,004,958)</u>
(5,176)	45,067	(85,853)	284,960	199,177	356,322	(33,772)	35,654
2,449,647	2,305,196	115,958	62,689	0	0	7,328	6,470
101,313	49,810	354,400	188,404	10,148	416	536,105	110,333
(76,783)	(5,189)	(181,897)	(122,505)	(945,315)	(961,240)	(928)	(2,622)
(21,560)	(32,282)	(85,002)	(534,418)	(90,000)	(660)	0	0
0	(1,738)	(101,469)	(22,581)	(742)	(35,584)	0	(4,395)
<u>2,447,441</u>	<u>2,360,864</u>	<u>16,137</u>	<u>(143,451)</u>	<u>(826,732)</u>	<u>(640,746)</u>	<u>508,733</u>	<u>145,440</u>
<u>(4,352,747)</u>	<u>(3,771,431)</u>	<u>143,730</u>	<u>483,642</u>	<u>767,431</u>	<u>1,290,708</u>	<u>(1,982,113)</u>	<u>(2,859,518)</u>
3,264,037	3,316,886	0	0	0	0	4,593,872	2,362,547
(4,630)	(1,530)	(307,443)	(188,081)	(420,649)	(296,058)	0	(90,000)
<u>3,259,407</u>	<u>3,315,356</u>	<u>(307,443)</u>	<u>(188,081)</u>	<u>(420,649)</u>	<u>(296,058)</u>	<u>4,593,872</u>	<u>2,272,547</u>
(1,093,340)	(456,075)	(163,713)	295,561	346,782	994,650	2,611,759	(586,971)
0	22,016	0	0	0	0	0	0
(1,093,340)	(434,059)	(163,713)	295,561	346,782	994,650	2,611,759	(586,971)
0	0	0	0	0	0	0	0
(1,093,340)	(434,059)	(163,713)	295,561	346,782	994,650	2,611,759	(586,971)
12,512,259	12,946,318	26,863,566	26,568,005	16,731,133	15,736,483	14,509,164	15,096,135
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$11,418,919</u>	<u>\$12,512,259</u>	<u>\$26,699,853</u>	<u>\$26,863,566</u>	<u>\$17,077,915</u>	<u>\$16,731,133</u>	<u>\$17,120,923</u>	<u>\$14,509,164</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2017	2016	2017	2016	2017	2016	2017	2016
OPERATING REVENUES:								
Charges for services	\$ 464,536	\$ 331,815	\$ 1,966,084	\$ 1,613,480	\$ 322,922	\$ 256,693	\$ 211,966,844	\$ 211,073,720
OPERATING EXPENSES:								
Personal services	258,233	256,335	452,058	481,402	99,067	98,125	41,850,197	42,160,320
Materials, supplies, and power	45,466	48,461	136,560	136,037	1,521	4,823	83,282,322	81,342,527
Travel and training	0	0	1,027	2,899	0	0	334,501	400,956
Intragovernmental	59,168	85,888	254,874	220,600	0	44,117	14,835,530	13,125,081
Utilities, services, and miscellaneous	123,701	157,190	120,117	71,477	68,542	112,262	28,051,276	22,584,283
TOTAL OPERATING EXPENSES	486,568	547,874	964,636	912,415	169,130	259,327	168,353,826	159,613,167
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(22,032)	(216,059)	1,001,448	701,065	153,792	(2,634)	43,613,018	51,460,553
Payment-in-lieu-of-tax	0	0	0	0	0	0	(15,859,317)	(15,746,363)
Depreciation	(451,073)	(459,010)	(533,408)	(506,186)	0	(69,476)	(27,925,033)	(26,700,307)
OPERATING INCOME (LOSS)	(473,105)	(675,069)	468,040	194,879	153,792	(72,110)	(171,332)	9,013,883
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	(2,453)	8,173	(12,958)	62,993	(2,939)	1,548	(41,897)	4,410,072
Revenue from other governmental units	0	0	0	0	0	0	2,766,813	2,557,913
Miscellaneous revenue	(804)	13,284	42,664	12,150	0	0	3,708,655	2,598,540
Interest expense	(17,854)	(20,574)	0	0	0	(11,032)	(11,736,142)	(11,924,627)
Loss on disposal of fixed assets	0	0	(14,893)	(15,977)	0	0	(2,047,461)	(1,369,848)
Miscellaneous expense	0	0	0	0	0	0	(608,704)	(467,640)
TOTAL NONOPERATING REVENUES (EXPENSES)	(21,111)	883	14,813	59,166	(2,939)	(9,484)	(7,958,736)	(4,195,590)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(494,216)	(674,186)	482,853	254,045	150,853	(81,594)	(8,130,068)	4,818,293
OPERATING TRANSFERS:								
Operating transfers from other funds	347,223	150,000	3,100	47,000	2,206,390	208,650	15,864,176	9,386,558
Operating transfers to other funds	0	0	(103,788)	(182,448)	(3,143,236)	(4,477)	(7,190,862)	(1,935,372)
TOTAL OPERATING TRANSFERS	347,223	150,000	(100,688)	(135,448)	(936,846)	204,173	8,673,314	7,451,186
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(146,993)	(524,186)	382,165	118,597	(785,993)	122,579	543,246	12,269,479
Capital contribution	120,278	0	0	0	0	0	10,603,118	9,029,170
NET INCOME (LOSS)	(26,715)	(524,186)	382,165	118,597	(785,993)	122,579	11,146,364	21,298,649
Amortization of contributed capital	0	0	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(26,715)	(524,186)	382,165	118,597	(785,993)	122,579	11,146,364	21,298,649
RETAINED EARNINGS, BEGINNING OF PERIOD	7,681,689	8,205,875	10,465,513	10,346,916	1,326,284	1,203,705	501,250,179	479,951,530
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>\$7,654,974</u>	<u>\$7,681,689</u>	<u>\$10,847,678</u>	<u>\$10,465,513</u>	<u>\$540,291</u>	<u>\$1,326,284</u>	<u>\$512,396,543</u>	<u>\$501,250,179</u>

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016**

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2017	2016	2017	2016	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$1,902,192	\$12,031,296	\$ 8,010,498	\$ 7,090,408	\$ (2,663,471)	\$ (2,976,815)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	15,608,709	15,069,433	5,226,145	5,129,778	1,016,857	863,215
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	2,291,359	(2,158,700)	(19,632)	56,898	(132,360)	19,381
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	2,279,920	70,808	0	0	0	0
Increase (decrease) in accounts payable	3,430,562	148,884	(38,366)	61,509	(93,221)	(17,712)
Increase (decrease) in accrued payroll	(276,974)	(129,522)	15,500	(121,924)	(21,535)	(8,904)
Decrease (increase) in inventory	683,766	959,122	960	(3,860)	0	0
Decrease (increase) in prepaid expenses	(11,821)	(4,006)	(35)	234	(1,185)	(136)
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accrued sales tax	(89,976)	28,318	0	0	(122)	176
Increase (decrease) in due to other funds	(372,657)	389,592	0	0	1	(1,166,500)
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	789,175	399,372	154,425	288,959	600,000	(808)
Increase/(decrease) in net pension obligation	1,255,558	1,699,499	346,811	423,394	81,466	95,678
Unrealized gain (loss) on cash equivalents	(1,040,967)	202,843	(588,316)	71,482	(31,001)	(14,994)
Other nonoperating revenue (expense)	2,465,336	1,837,203	171,766	319,263	27,727	67,677
Net cash provided by (used for) operating activities	28,914,182	30,544,142	13,279,756	13,316,141	(1,216,844)	(3,139,742)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	3,143,236	0	0	117,923	2,306,318	3,183,552
Operating transfers out	(3,161,192)	(987,642)	(49,924)	(185,136)	0	0
Operating grants	0	0	0	0	193,880	183,558
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	(17,956)	(987,642)	(49,924)	(67,213)	2,500,198	3,367,110
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	0	0	16,174,289	4,983,228	0	0
Debt service – interest payments	(7,949,209)	(7,545,593)	(2,610,306)	(2,715,889)	(3,951)	(86,998)
Debt service – principal and advance refunding payments	(7,476,312)	(7,435,652)	(5,430,858)	(10,953,152)	(26,049)	(25,155)
Acquisition and construction of capital assets	(19,986,643)	(16,251,818)	(8,713,191)	(6,393,941)	(7,544,211)	(4,278,799)
Decrease in construction contracts	(2,170,814)	(1,893,829)	(1,151,672)	(1,511,367)	(361,632)	(2,768,189)
Fiscal agent fees payments	591,257	(4,694)	(498,173)	(398,693)	0	0
Capital contributions	175,966	0	0	0	5,777,199	5,720,730
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	(36,815,755)	(33,131,586)	(2,229,911)	(16,989,814)	(2,158,644)	(1,438,411)
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	782,110	2,125,861	747,834	1,171,694	18,583	56,214
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	782,110	2,125,861	747,834	1,171,694	18,583	56,214
Net increase (decrease) in cash and cash equivalents	(7,137,419)	(1,449,225)	11,747,755	(2,569,192)	(856,707)	(1,154,829)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	116,052,552	117,501,777	41,770,227	44,339,419	3,336,767	4,491,596
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$108,915,133	\$116,052,552	\$53,517,982	\$41,770,227	\$2,480,060	\$3,336,767

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2017	2016	2017	2016	2017	2016	2017	2016
\$ (6,800,188)	\$ (6,132,295)	\$ 127,593	\$ 627,093	\$ 1,594,163	\$ 1,931,454	\$ (2,490,846)	\$ (3,004,958)
1,244,212	965,977	2,116,825	1,945,074	1,008,355	1,003,833	719,449	688,325
153,651	(161)	(232,922)	(139,866)	11,887	24,631	1,779	57,946
0	0	0	0	(227)	0	0	0
0	0	0	0	0	0	0	0
87,552	2,230	(19,812)	205,379	(31,188)	(9,604)	(24,820)	(55,904)
(27,188)	(64,699)	(49,601)	(133,967)	(2,631)	(19,521)	(54,091)	(56,141)
0	0	60,305	(200,241)	0	0	(917)	0
0	0	(14,366)	0	0	0	1,775	(1,264)
(12,747)	1,750	600	(600)	0	0	0	0
0	0	0	0	0	0	(14)	26
(462,591)	462,600	6	0	0	0	0	0
0	0	0	0	0	0	0	0
14,487	11,863	5,020,420	2,603,400	(75,627)	32,958	495	2,299
153,829	299,736	374,890	558,163	30,124	55,360	125,423	210,550
(31,729)	8,750	(235,835)	15,530	(69,975)	8,178	(53,465)	5,268
101,313	49,810	354,400	188,404	10,148	416	536,105	110,333
(5,579,399)	(4,394,439)	7,502,503	5,668,369	2,475,029	3,027,705	(1,239,127)	(2,043,520)
3,264,037	3,316,886	0	0	0	0	4,593,872	2,362,547
(4,630)	(1,530)	(307,443)	(188,081)	(420,649)	(296,058)	0	(90,000)
3,590,700	793,577	14,098	35,612	0	0	7,328	6,470
0	0	0	0	0	0	0	0
6,850,107	4,108,933	(293,345)	(152,469)	(420,649)	(296,058)	4,601,200	2,279,017
0	0	5,562,726	1,275,073	0	1,193,439	0	0
(76,783)	(5,189)	(160,567)	(185,192)	(949,907)	(1,078,433)	(928)	(2,622)
(267,412)	(47,061)	(308,753)	(2,357,939)	(884,997)	(2,743,480)	0	0
(43,674)	(82,364)	(6,620,200)	(4,512,747)	198,634	280,848	(288,619)	(505,445)
(1,100)	(63)	(635,528)	(295,458)	(481,929)	(482,336)	(30,150)	(34,155)
0	(1,738)	(101,469)	(22,581)	(742)	(35,584)	0	(4,395)
22,016	3,617	0	0	0	0	0	0
0	0	(318,947)	(310,733)	(129,411)	(127,168)	(97,691)	(95,997)
0	0	0	0	0	0	0	0
(366,953)	(132,798)	(2,582,738)	(6,409,577)	(2,248,352)	(2,992,714)	(417,388)	(642,614)
23,340	37,480	138,931	269,556	268,784	337,850	14,007	30,951
0	0	0	0	0	0	0	0
23,340	37,480	138,931	269,556	268,784	337,850	14,007	30,951
927,095	(380,824)	4,765,351	(624,121)	74,812	76,783	2,958,692	(376,166)
1,770,281	2,151,105	14,976,900	15,601,021	5,580,396	5,503,613	2,050,543	2,426,709
<u>\$2,697,376</u>	<u>\$1,770,281</u>	<u>\$19,742,251</u>	<u>\$14,976,900</u>	<u>\$5,655,208</u>	<u>\$5,580,396</u>	<u>\$5,009,235</u>	<u>\$2,050,543</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016**

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2017	2016	2017	2016	2017	2016	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:								
Operating income (loss)	\$ (473,105)	\$ (675,069)	\$ 468,040	\$ 194,879	\$ 153,792	\$ (72,110)	\$ (171,332)	\$ 9,013,883
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	451,073	459,010	533,408	506,186	0	69,476	27,925,033	26,700,307
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	(4,507)	45,047	(52,473)	(23,272)	106,968	(79,607)	2,123,750	(2,197,703)
Decrease (increase) in due from other funds	0	0	0	0	0	0	(227)	0
Decrease (increase) in loans receivable from other funds	0	0	0	0	0	0	2,279,920	70,808
Increase (decrease) in accounts payable	(10,052)	(1,199)	(8,872)	26,091	223	(4,938)	3,292,006	354,736
Increase (decrease) in accrued payroll	2,102	(6,551)	(10,029)	(21,000)	(4,387)	(6,983)	(428,834)	(569,212)
Decrease (increase) in inventory	11,111	10,706	0	0	0	0	755,225	765,727
Decrease (increase) in prepaid expenses	0	0	0	0	0	0	(25,632)	(5,172)
Decrease (increase) in other assets	0	0	0	0	0	8,802	(12,147)	9,952
Increase (decrease) in accrued sales tax	0	0	0	0	0	0	(90,112)	28,520
Increase (decrease) in due to other funds	0	0	8	0	0	0	(835,233)	(314,308)
Increase (decrease) in loans payable to other funds	2,825	2,720	0	0	(79,676)	0	(76,851)	2,720
Increase (decrease) in other liabilities	0	0	0	0	0	0	6,503,375	3,338,043
Increase/(decrease) in net pension obligation	0	0	37,064	48,406	38,418	17,857	2,443,583	3,408,643
Unrealized gain (loss) on cash equivalents	(5,282)	(509)	(31,952)	7,038	(5,845)	265	(2,094,367)	303,851
Other nonoperating revenue (expense)	(804)	13,284	42,664	12,150	0	0	3,708,655	2,598,540
Net cash provided by (used for) operating activities	<u>(26,639)</u>	<u>(152,561)</u>	<u>977,858</u>	<u>750,478</u>	<u>209,493</u>	<u>(67,238)</u>	<u>45,296,812</u>	<u>43,509,335</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	347,223	150,000	3,100	47,000	2,206,390	208,650	15,864,176	9,386,558
Operating transfers out	0	0	(103,788)	(182,448)	0	(4,477)	(4,047,626)	(1,935,372)
Operating grants	0	0	0	0	0	0	3,806,006	1,019,217
Equity transfer	0	0	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>347,223</u>	<u>150,000</u>	<u>(100,688)</u>	<u>(135,448)</u>	<u>2,206,390</u>	<u>204,173</u>	<u>15,622,556</u>	<u>8,470,403</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:								
Proceeds from bonds, loans, and capital leases	0	0	0	0	0	0	21,737,015	7,451,740
Debt service – interest payments	(17,854)	(20,574)	0	0	0	(11,032)	(11,769,505)	(11,651,522)
Debt service – principal and advance refunding payments	(76,355)	(73,528)	0	0	(2,126,714)	0	(16,597,450)	(23,635,967)
Acquisition and construction of capital assets	(251,909)	(102,666)	(1,371,956)	(409,526)	0	0	(44,621,769)	(32,256,458)
Decrease in construction contracts	(852)	(10,708)	(19,554)	(18,602)	0	0	(4,853,231)	(7,014,707)
Fiscal agent fees payments	0	0	0	0	0	0	(9,127)	(467,685)
Capital contributions	120,278	0	0	0	0	0	6,095,459	5,724,347
Proceeds from advances from other funds	0	0	0	0	0	0	(546,049)	(533,898)
Other	0	0	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(226,692)</u>	<u>(207,476)</u>	<u>(1,391,510)</u>	<u>(428,128)</u>	<u>(2,126,714)</u>	<u>(11,032)</u>	<u>(50,564,657)</u>	<u>(62,384,150)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –								
Interest received	2,635	8,996	19,268	55,513	2,380	1,080	2,017,872	4,095,195
Bond investments sold	0	0	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>2,635</u>	<u>8,996</u>	<u>19,268</u>	<u>55,513</u>	<u>2,380</u>	<u>1,080</u>	<u>2,017,872</u>	<u>4,095,195</u>
Net increase (decrease) in cash and cash equivalents	96,527	(201,041)	(495,072)	242,415	291,549	126,983	12,372,583	(6,309,217)
CASH AND CASH EQUIVALENTS AT BEGINNING 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>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$472,755</u></u>	<u><u>\$376,228</u></u>	<u><u>\$2,647,805</u></u>	<u><u>\$3,142,877</u></u>	<u><u>\$497,898</u></u>	<u><u>\$206,349</u></u>	<u><u>\$201,635,703</u></u>	<u><u>\$189,263,120</u></u>

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016**

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2017	2016	2017	2016	2017	2016
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$27,594,169	\$29,018,426	\$10,877,622	\$7,711,940	\$1,595,205	\$845,647
Restricted assets – cash and cash equivalents	<u>81,320,964</u>	<u>87,034,126</u>	<u>42,640,360</u>	<u>34,058,287</u>	<u>884,855</u>	<u>2,491,120</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$108,915,133</u></u>	<u><u>\$116,052,552</u></u>	<u><u>\$53,517,982</u></u>	<u><u>\$41,770,227</u></u>	<u><u>\$2,480,060</u></u>	<u><u>\$3,336,767</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	\$175,966	\$2,300,466	\$0	\$2,584,145	\$0	\$0
Construction contracts payable	<u>1,422,183</u>	<u>2,170,814</u>	<u>53,131</u>	<u>11,828</u>	<u>783,779</u>	<u>298,656</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$1,598,149</u></u>	<u><u>\$4,471,280</u></u>	<u><u>\$53,131</u></u>	<u><u>\$2,595,973</u></u>	<u><u>\$783,779</u></u>	<u><u>\$298,656</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2017	2016	2017	2016	2017	2016	2017	2016
\$754,116	\$0	\$5,175,561	\$5,758,899	\$1,205,804	\$1,930,825	\$2,362,618	\$1,568,414
<u>1,943,260</u>	<u>1,770,281</u>	<u>14,566,690</u>	<u>9,218,001</u>	<u>4,449,404</u>	<u>3,649,571</u>	<u>2,646,617</u>	<u>482,129</u>
<u><u>\$2,697,376</u></u>	<u><u>\$1,770,281</u></u>	<u><u>\$19,742,251</u></u>	<u><u>\$14,976,900</u></u>	<u><u>\$5,655,208</u></u>	<u><u>\$5,580,396</u></u>	<u><u>\$5,009,235</u></u>	<u><u>\$2,050,543</u></u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>806,336</u>	<u>878,516</u>	<u>538,548</u>	<u>4,704</u>	<u>15,205</u>	<u>15,205</u>	<u>323,211</u>	<u>401,641</u>
<u><u>\$806,336</u></u>	<u><u>\$878,516</u></u>	<u><u>\$538,548</u></u>	<u><u>\$4,704</u></u>	<u><u>\$15,205</u></u>	<u><u>\$15,205</u></u>	<u><u>\$323,211</u></u>	<u><u>\$401,641</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2017	2016	2017	2016	2017	2016	2017	2016
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$314,950	\$206,262	\$1,295,218	\$1,140,416	\$497,898	\$206,349	\$51,673,161	\$48,387,178
Restricted assets – cash and cash equivalents	<u>157,805</u>	<u>169,966</u>	<u>1,352,587</u>	<u>2,002,461</u>	<u>0</u>	<u>0</u>	<u>149,962,542</u>	<u>140,875,942</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$472,755</u>	<u>\$376,228</u>	<u>\$2,647,805</u>	<u>\$3,142,877</u>	<u>\$497,898</u>	<u>\$206,349</u>	<u>\$201,635,703</u>	<u>\$189,263,120</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed electric, water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$175,966	\$4,884,611
Construction contracts payable	<u>24,734</u>	<u>852</u>	<u>65,125</u>	<u>84,018</u>	<u>0</u>	<u>0</u>	<u>4,032,252</u>	<u>3,866,234</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$24,734</u>	<u>\$852</u>	<u>\$65,125</u>	<u>\$84,018</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,208,218</u>	<u>\$8,750,845</u>

THIS PAGE INTENTIONALLY LEFT BLANK

**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, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Residential sales	\$50,330,730	\$52,115,459
Commercial and industrial sales	57,448,378	61,983,629
Intragovernmental sales	1,412,819	1,185,131
Street lighting and traffic signs	7,402	85,470
Sales to public authorities	13,610,247	8,557,304
Sales for resale	832,964	1,072,511
Miscellaneous	<u>2,192,897</u>	<u>4,357,892</u>
TOTAL OPERATING REVENUES	<u>125,835,437</u>	<u>129,357,396</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	774,495	186,289
Steam expenses	1,057,653	439,999
Electrical expenses	3,903,934	2,152,443
Miscellaneous steam power expenses	396,710	521,292
Fuel – coal	0	0
Fuel – gas and biomass	<u>198,516</u>	<u>1,040,511</u>
Total Operations	<u>6,331,308</u>	<u>4,340,534</u>
Maintenance		
Supervision and engineering	362,487	682,100
Maintenance of structures	0	75
Maintenance of boiler plants	162,325	873,328
Maintenance of electrical plant	108,446	293,617
Maintenance – other	<u>96,599</u>	<u>282,935</u>
Total Maintenance	<u>729,857</u>	<u>2,132,055</u>
Other:		
Purchased power	69,533,630	67,408,120
Fuel	828,564	167,707
Transportation and other production	<u>0</u>	<u>61</u>
Total Other	<u>70,362,194</u>	<u>67,575,888</u>
Total Production	<u>77,423,359</u>	<u>74,048,477</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	870,652	1,074,058
Load dispatching	1,442,525	2,251,807
Station	761,543	1,261,100
Overhead line	1,480,562	1,236,652
Underground line	169,328	387,559
Street lighting and signal system	4,178	0
Meter services	184,194	846,658
Customer installation	0	100,849
Miscellaneous distribution	2,483,607	1,660,178
Transportation	348,331	424,732
Storeroom	8,841	711,282
Rents	0	25,084
Transmission of electricity	<u>133,910</u>	<u>91,407</u>
Total Operations	<u>7,887,671</u>	<u>10,071,366</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, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
Maintenance:		
Supervision and engineering	\$0	\$2,011
Maintenance of structures	279,106	547,295
Maintenance of station equipment	157,668	157,498
Maintenance of overhead lines	3,749,508	3,262,056
Maintenance of underground lines	849,896	649,832
Maintenance of line transformer	8,555	24,080
Maintenance of street lights and signal system	475,775	583,832
Maintenance of meters	698,924	3,663
Maintenance of miscellaneous distribution plant	680,753	10,448
Total Maintenance	<u>6,900,185</u>	<u>5,240,715</u>
Total Transmission and Distribution	<u>14,787,856</u>	<u>15,312,081</u>
Accounting and Collection:		
Meter reading	344,657	395,727
Customer records and collection	5,272,246	3,663,229
Uncollectible accounts	374,876	144,162
Total Accounting and Collection	<u>5,991,779</u>	<u>4,203,118</u>
Administrative and General:		
Salaries	1,757,277	771,510
Property insurance	1,031,755	868,404
Office supplies and expense	483,799	148,340
Communication services	0	1,950
Maintenance of communication equipment	0	13,769
Outside services employed	8,737	94,419
Miscellaneous general expense	0	0
Merchandise/jobbing and contract work	265,890	213,669
Demonstrating and selling	124,709	37,260
Rents	0	0
Energy conservation	1,560,527	2,280,954
Total Administrative and General	<u>5,232,694</u>	<u>4,430,275</u>
TOTAL OPERATING EXPENSES	<u>103,435,688</u>	<u>97,993,951</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$22,399,749</u></u>	<u><u>\$31,363,445</u></u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Residential sales	\$16,924,232	\$17,513,700
Commercial and industrial sales	7,084,081	6,900,604
Miscellaneous	<u>1,286,839</u>	<u>1,441,193</u>
TOTAL OPERATING REVENUES	<u>25,295,152</u>	<u>25,855,497</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	22,128	90,999
Operating labor and expense	3,309	1,013
Purchase of water for resale	13,922	22,508
Maintenance of wells	218,267	13,969
Miscellaneous	<u>237</u>	<u>60,934</u>
Total Source of Supply	<u>257,863</u>	<u>189,423</u>
Power and Pumping		
Supervision and engineering	46,017	59,774
Operating labor and expense	520,896	927,080
Maintenance of structures and improvements	1,771	161,393
Maintenance of pumping equipment	101,716	543,828
Power purchased	1,345,134	1,296,804
Miscellaneous	<u>6,500</u>	<u>6,902</u>
Total Power and Pumping	<u>2,022,034</u>	<u>2,995,781</u>
Purification:		
Supplies and expense	117,206	1,007,437
Labor	425,607	0
Chemicals	694,277	725,726
Maintenance of purification equipment	<u>1,233,412</u>	<u>125,942</u>
Total Purification	<u>2,470,502</u>	<u>1,859,105</u>
Total Production	<u>4,750,399</u>	<u>5,044,309</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	341,939	733,730
Maps and records	880,643	634,138
Transmission and distributions lines	161,991	157,286
Meter	<u>9,796</u>	<u>206,355</u>
Total Operations	<u>1,394,369</u>	<u>1,731,509</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, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
Maintenance:		
Supervision and engineering	\$0	\$2,949
Maintenance of structures and improvements	0	41,769
Maintenance of transmission/distribution lines	2,053,782	2,175,060
Maintenance of distribution reservoirs	85,920	4,885
Maintenance of services	1,256,069	1,113,603
Maintenance of meters	310,103	265,608
Maintenance of hydrants	220,222	86,762
Maintenance of miscellaneous plants	0	113,029
Total Maintenance	<u>3,926,096</u>	<u>3,803,665</u>
Other:		
Stores	5,894	285,893
Transportation	<u>338,252</u>	<u>306,915</u>
Total Other	<u>344,146</u>	<u>592,808</u>
Total Transmission and Distribution	<u>5,664,611</u>	<u>6,127,982</u>
Accounting and Collection:		
Meter reading	313,701	263,140
Billing and accounting	2,109,735	1,591,809
Uncollectible accounts	<u>124,455</u>	<u>119,870</u>
Total Accounting and Collection	<u>2,547,891</u>	<u>1,974,819</u>
Administrative and General:		
General office salaries	805,433	250,733
Insurance	394,186	446,641
Special service	0	323,384
Office supplies and expense	159,438	146,121
Rent	0	0
Miscellaneous	0	0
Energy conservation	2,725	57,570
Merchandise/jobbing and contract work	<u>0</u>	<u>0</u>
Total Administrative and General	<u>1,361,782</u>	<u>1,224,449</u>
TOTAL OPERATING EXPENSES	<u>14,324,683</u>	<u>14,371,559</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$10,970,469</u></u>	<u><u>\$11,483,938</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$ 24,446,433</u>	<u>\$ 22,627,392</u>
OPERATING EXPENSES:		
Administration:		
Personal services	1,529,634	1,489,689
Materials and supplies	38,837	29,056
Travel and training	4,387	3,439
Intragovernmental	1,323,842	1,317,088
Utilities, services, and miscellaneous	<u>1,147,452</u>	<u>388,041</u>
Total Administration	<u>4,044,152</u>	<u>3,227,313</u>
Treatment Plant:		
Personal services	2,203,280	2,121,845
Materials and supplies	839,935	697,334
Travel and training	2,109	2,760
Intragovernmental	218,027	225,104
Utilities, services and miscellaneous	<u>1,749,478</u>	<u>1,604,574</u>
Total Treatment Plant	<u>5,012,829</u>	<u>4,651,617</u>
Pump Stations:		
Personal services	131,426	139,366
Materials and supplies	17,769	32,695
Travel and training	240	270
Intragovernmental	6,120	5,421
Utilities, services, and miscellaneous	<u>128,352</u>	<u>421,767</u>
Total Pump Stations	<u>283,907</u>	<u>599,519</u>
Maintenance:		
Personal services	1,127,226	1,071,591
Materials and supplies	256,748	244,851
Travel and training	90	120
Intragovernmental	210,945	154,585
Utilities, services, and miscellaneous	<u>273,893</u>	<u>457,610</u>
Total Maintenance	<u>1,868,902</u>	<u>1,928,757</u>
TOTAL OPERATING EXPENSES	<u>11,209,790</u>	<u>10,407,206</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$13,236,643</u></u>	<u><u>\$12,220,186</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 135,932	\$ 126,760
Rentals	238,306	186,686
Landing fees	138,188	103,288
Law enforcement fees	69,792	54,295
Passenger facility charges	343,491	41,400
Concessions	36,401	200,073
TOTAL OPERATING REVENUES	<u>962,110</u>	<u>712,502</u>
OPERATING EXPENSES:		
Administration:		
Personal services	251,346	253,681
Materials and supplies	7,362	7,207
Travel and training	7,158	8,208
Intragovernmental	322,846	284,280
Utilities, services, and miscellaneous	484,256	593,936
Total Administration	<u>1,072,968</u>	<u>1,147,312</u>
Airfield Areas:		
Personal services	262,146	259,369
Materials and supplies	63,363	77,735
Travel and training	2,717	0
Intragovernmental	28,044	19,750
Utilities, services, and miscellaneous	73,493	189,551
Total Airfield Areas	<u>429,763</u>	<u>546,405</u>
Terminal Areas:		
Personal services	47,729	48,183
Materials and supplies	30,321	26,977
Intragovernmental	9,085	9,887
Utilities, services, and miscellaneous	121,617	85,264
Total Terminal Areas	<u>208,752</u>	<u>170,311</u>
Public Safety:		
Personal services	658,084	667,658
Materials and supplies	42,770	24,897
Travel and training	11,753	14,486
Intragovernmental	26,502	26,457
Utilities, services, and miscellaneous	13,249	11,406
Total Public Safety	<u>752,358</u>	<u>744,904</u>
Snow Removal:		
Personal services	7,623	6,520
Materials and supplies	18,300	43,569
Intragovernmental	15,076	14,392
Utilities, services, and miscellaneous	10,946	25,644
Total Snow Removal	<u>51,945</u>	<u>90,125</u>
Concessions:		
Personal services	70,154	792
Materials and supplies	18,089	13,620
Utilities, services and miscellaneous	4,695	565
Total Concession	<u>92,938</u>	<u>14,977</u>
TOTAL OPERATING EXPENSES	<u>2,608,724</u>	<u>2,714,034</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$1,646,614)</u>	<u>(\$2,001,532)</u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 220,108	\$ 284,593
School passes	34,340	48,915
Specials	215,952	285,420
University of Missouri Shuttle reimbursement	1,247,925	1,247,925
Paratransit	159,471	164,523
FastCAT	<u>0</u>	<u>0</u>
TOTAL OPERATING REVENUES	<u>1,877,796</u>	<u>2,031,376</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	2,722,700	2,864,665
Materials and supplies	960,308	864,518
Travel and training	2,977	4,057
Intragovernmental	999,282	765,879
Utilities, services, and miscellaneous	<u>687,437</u>	<u>642,364</u>
Total General Operations	<u>5,372,704</u>	<u>5,141,483</u>
University of Missouri Shuttle Service:		
Personal services	520,091	393,332
Materials and supplies	280,263	248,347
Travel and training	0	0
Intragovernmental	99,042	66,761
Utilities, services, and miscellaneous	<u>95,629</u>	<u>132,450</u>
Total University of Missouri Shuttle Service	<u>995,025</u>	<u>840,890</u>
Paratransit:		
Personal services	690,746	700,271
Materials and supplies	215,259	184,766
Travel and training	0	0
Intragovernmental	68,692	219,268
Utilities, services, and miscellaneous	<u>91,346</u>	<u>111,016</u>
Total Paratransit	<u>1,066,043</u>	<u>1,215,321</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>7,433,772</u>	<u>7,197,694</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$5,555,976)</u></u>	<u><u>(\$5,166,318)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 15,755,214	\$ 14,814,739
Landfill fees	3,963,946	3,525,364
Bag sales	33,594	117,659
Mosquito control	10,310	18,048
Miscellaneous	<u>1,988,698</u>	<u>1,413,538</u>
TOTAL OPERATING REVENUES	<u>21,751,762</u>	<u>19,889,348</u>
OPERATING EXPENSES:		
Administration:		
Personal services	729,732	555,904
Materials and supplies	23,900	12,849
Travel and training	4,035	2,180
Intragovernmental	1,423,281	1,445,020
Utilities, services, and miscellaneous	<u>157,462</u>	<u>234,088</u>
Total Administration	<u>2,338,410</u>	<u>2,250,041</u>
Commercial:		
Personal services	1,259,593	1,293,340
Materials and supplies	1,029,431	815,891
Travel and training	949	978
Intragovernmental,	231,264	224,414
Utilities, services, and miscellaneous	<u>431,070</u>	<u>450,963</u>
Total Commercial	<u>2,952,307</u>	<u>2,785,586</u>
Residential:		
Personal services	1,367,915	1,569,176
Materials and supplies	949,849	969,347
Travel and training	410	335
Intragovernmental	316,610	262,626
Utilities, services, and miscellaneous	<u>360,120</u>	<u>435,537</u>
Total Residential	<u>2,994,904</u>	<u>3,237,021</u>
Landfill:		
Personal services	940,305	1,020,158
Materials and supplies	847,476	795,811
Travel and training	1,780	1,055
Intragovernmental	117,784	108,354
Utilities, services, and miscellaneous	<u>6,034,988</u>	<u>3,778,520</u>
Total Landfill	<u>7,942,333</u>	<u>5,703,898</u>
Recycling:		
Personal services	1,801,307	1,710,056
Materials and supplies	865,825	942,386
Travel and training	1,541	3,468
Intragovernmental	306,237	304,411
Utilities, services, and miscellaneous	<u>304,480</u>	<u>380,314</u>
Total Recycling	<u>3,279,390</u>	<u>3,340,635</u>
TOTAL OPERATING EXPENSES	<u>19,507,344</u>	<u>17,317,181</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$2,244,418</u></u>	<u><u>\$2,572,167</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 2,078,171	\$ 1,852,318
Garages	1,827,676	1,742,470
Reserved lots	342,089	367,746
Other	<u>196,822</u>	<u>191,726</u>
TOTAL OPERATING REVENUES	<u>4,444,758</u>	<u>4,154,260</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	577,901	538,910
Materials and supplies	640,580	143,274
Travel and training	6,268	3,518
Intragovernmental	278,484	192,011
Utilities, services, and miscellaneous	<u>339,007</u>	<u>341,260</u>
TOTAL OPERATING EXPENSES	<u>1,842,240</u>	<u>1,218,973</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$2,602,518</u></u>	<u><u>\$2,935,287</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Fees and admissions	\$ 3,191,828	\$ 2,900,080
Facility user charges	130,774	120,439
Youth capital improvement fees	32,998	28,428
Golf course improvement fees	56,338	59,040
Miscellaneous	<u>1,187,916</u>	<u>1,135,974</u>
TOTAL OPERATING REVENUES	<u>4,599,854</u>	<u>4,243,961</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,814,911	1,738,239
Materials and supplies	429,323	434,002
Travel and training	3,545	3,520
Intragovernmental	400,016	458,130
Utilities, services, and miscellaneous	<u>316,580</u>	<u>306,395</u>
Total Recreation Services	<u>2,964,375</u>	<u>2,940,286</u>
Maintenance:		
Personal services	634,251	864,006
Materials and supplies	381,912	405,479
Travel and training	1,135	1,503
Intragovernmental	122,694	112,681
Utilities, services, and miscellaneous	<u>435,725</u>	<u>521,352</u>
Total Maintenance	<u>1,575,717</u>	<u>1,905,021</u>
Activity and Recreation Center:		
Personal services	1,078,935	1,033,737
Materials and supplies	265,760	180,990
Travel and training	2,189	2,267
Intragovernmental	198,019	194,247
Utilities, services, and miscellaneous	<u>286,256</u>	<u>304,046</u>
Total Activity and Recreation Center	<u>1,831,159</u>	<u>1,715,287</u>
TOTAL OPERATING EXPENSES	<u>6,371,251</u>	<u>6,560,594</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$1,771,397)</u></u>	<u><u>(\$2,316,633)</u></u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Switching fees	\$ 308,146	\$ 276,236
Miscellaneous	<u>156,390</u>	<u>55,579</u>
TOTAL OPERATING REVENUES	<u>464,536</u>	<u>331,815</u>
OPERATING EXPENSES:		
Administration:		
Personal services	258,233	0
Materials and supplies	45,466	0
Travel and training	0	0
Intragovernmental	59,168	53,598
Utilities, services, and miscellaneous	<u>123,701</u>	<u>79,823</u>
Total Administration	<u>486,568</u>	<u>133,421</u>
Transportation:		
Personal services	0	74,132
Materials and supplies	0	17,415
Travel and training	0	0
Intragovernmental	0	27,493
Utilities, services, and miscellaneous	<u>0</u>	<u>24,478</u>
Total Transportation	<u>0</u>	<u>143,518</u>
Maintenance of Way:		
Personal services	0	182,203
Materials and supplies	0	31,046
Intragovernmental	0	4,797
Utilities, services, and miscellaneous	<u>0</u>	<u>52,889</u>
Total Maintenance of Way	<u>0</u>	<u>270,935</u>
TOTAL OPERATING EXPENSES	<u>486,568</u>	<u>547,874</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>(\$22,032)</u></u>	<u><u>(\$216,059)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 1,966,084</u>	<u>\$ 1,613,480</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	54,542	101,437
Materials and supplies	28,542	24,327
Travel and training	1,027	2,899
Intragovernmental	192,353	160,700
Utilities, services, and miscellaneous	<u>97,805</u>	<u>45,012</u>
Total General Operations	<u>374,269</u>	<u>334,375</u>
Field Operations:		
Personal services	397,516	379,965
Materials and supplies	108,018	111,710
Travel and training	0	0
Intragovernmental	62,521	59,900
Utilities, services, and miscellaneous	<u>22,312</u>	<u>26,465</u>
Total Field Operations	<u>590,367</u>	<u>578,040</u>
TOTAL OPERATING EXPENSES	<u>964,636</u>	<u>912,415</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$1,001,448</u></u>	<u><u>\$701,065</u></u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 322,922</u>	<u>\$ 256,693</u>
TOTAL OPERATING REVENUES	<u>322,922</u>	<u>256,693</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	99,067	98,125
Materials and supplies	1,521	4,823
Travel and training	0	0
Intragovernmental	0	44,117
Utilities, services, and miscellaneous	<u>68,542</u>	<u>112,262</u>
TOTAL OPERATING EXPENSES	<u>169,130</u>	<u>259,327</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$ 153,792</u></u>	<u><u>\$ (2,634)</u></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.

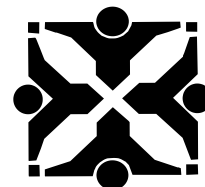
Public Communications Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments and cable television operations.

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.



THIS PAGE INTENTIONALLY LEFT BLANK

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2017 AND 2016

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2017	2016	2017	2016	2017	2016
CURRENT ASSETS:						
Cash and cash equivalents	\$1,456,456	\$1,012,547	\$1,501,589	\$1,265,794	\$3,286,936	\$2,921,383
Accounts receivable	0	0	2,840	(53,844)	5,592	6,343
Grants receivable	0	0	0	0	0	0
Accrued interest	2,680	1,660	2,746	2,071	5,983	4,770
Due from other funds	0	0	0	0	0	0
Inventory	17,306	14,204	0	0	0	0
Prepaid expenses	12	0	0	15	137,323	19,614
Other assets	0	0	0	0	0	0
Total Current Assets	<u>1,476,454</u>	<u>1,028,411</u>	<u>1,507,175</u>	<u>1,214,036</u>	<u>3,435,834</u>	<u>2,952,110</u>
RESTRICTED ASSETS:						
Net pension asset	33,338	0	36,431	0	74,190	0
Total Restricted Assets	<u>33,338</u>	<u>0</u>	<u>36,431</u>	<u>0</u>	<u>74,190</u>	<u>0</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	0	32,500	5,807,529	5,670,905
Accumulated depreciation	<u>(209,371)</u>	<u>(193,738)</u>	<u>0</u>	<u>(32,500)</u>	<u>(4,988,201)</u>	<u>(5,076,188)</u>
Net Plant in Service	229,511	245,144	0	0	819,328	594,717
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	<u>229,511</u>	<u>245,144</u>	<u>0</u>	<u>0</u>	<u>819,328</u>	<u>594,717</u>
TOTAL ASSETS	<u>\$1,739,303</u>	<u>\$1,273,555</u>	<u>\$1,543,606</u>	<u>\$1,214,036</u>	<u>\$4,329,352</u>	<u>\$3,546,827</u>
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	210,890	476,982	230,455	494,085	469,311	955,593
Total deferred outflows of resources	<u>210,890</u>	<u>476,982</u>	<u>230,455</u>	<u>494,085</u>	<u>469,311</u>	<u>955,593</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>1,950,193</u></u>	<u><u>1,750,537</u></u>	<u><u>1,774,061</u></u>	<u><u>1,708,121</u></u>	<u><u>4,798,663</u></u>	<u><u>4,502,420</u></u>
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$49,189	\$45,308	\$47,880	\$102,778	334,516	\$220,582
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	46,248	51,944	53,587	67,868	305,064	304,866
Due to other funds	0	0	0	0	7	0
Advances from other funds	0	0	0	0	0	0
Obligations under capital leases						
current maturities	0	0	0	0	0	10,132
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	<u>95,437</u>	<u>97,252</u>	<u>101,467</u>	<u>170,646</u>	<u>639,587</u>	<u>535,580</u>
LONG-TERM LIABILITIES:						
Obligations under capital leases	0	0	0	0	0	0
Claims payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
Net pension liability	0	160,256	0	166,002	0	321,058
Total Long-Term Liabilities	<u>0</u>	<u>160,256</u>	<u>0</u>	<u>166,002</u>	<u>0</u>	<u>321,058</u>
TOTAL LIABILITIES	<u>95,437</u>	<u>257,508</u>	<u>101,467</u>	<u>336,648</u>	<u>639,587</u>	<u>856,638</u>
DEFERRED INFLOWS OF RESOURCES						
Infloes related to pension	85,320	91,721	93,235	95,010	189,869	183,756
Total deferred inflows of resources	<u>85,320</u>	<u>91,721</u>	<u>93,235</u>	<u>95,010</u>	<u>189,869</u>	<u>183,756</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>180,757</u>	<u>349,229</u>	<u>194,702</u>	<u>431,658</u>	<u>829,456</u>	<u>1,040,394</u>
FUND EQUITY:						
Contributed capital	0	0	0	0	0	0
Retained earnings (deficit)	<u>1,769,436</u>	<u>1,401,308</u>	<u>1,579,359</u>	<u>1,276,463</u>	<u>3,969,207</u>	<u>3,462,026</u>
TOTAL FUND EQUITY	<u>1,769,436</u>	<u>1,401,308</u>	<u>1,579,359</u>	<u>1,276,463</u>	<u>3,969,207</u>	<u>3,462,026</u>
LIABILITIES AND FUND EQUITY	<u><u>\$1,950,193</u></u>	<u><u>\$1,750,537</u></u>	<u><u>\$1,774,061</u></u>	<u><u>\$1,708,121</u></u>	<u><u>\$4,798,663</u></u>	<u><u>\$4,502,420</u></u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2017 AND 2016

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2017	2016	2017	2016	2017	2016	2017	2016
\$1,658,165	\$1,552,407	\$1,092,520	\$1,407,755	13,144,096	\$12,014,759	\$449,034	\$362,098
122,875	138,765	35,236	11,942	0	0	1,500	0
0	0	0	0	0	0	35,464	13,260
3,078	2,564	1,371	2,377	23,057	19,189	819	583
0	0	0	0	0	0	0	0
3,030	4,052	1,079,532	905,007	0	0	0	0
6,887	250	22	13	0	0	0	0
0	0	0	0	0	0	0	0
1,794,035	1,698,038	2,208,681	2,327,094	13,167,153	12,033,948	486,817	375,941
57,587	0	78,231	0	6,262	0	23,245	0
57,587	0	78,231	0	6,262	0	23,245	0
0	0	0	0	1,298,440	1,300,767	0	0
0	0	0	0	1,298,440	1,300,767	0	0
1,183,067	1,151,731	2,908,907	2,903,752	33,350	33,350	5,649	7,790
(906,690)	(835,352)	(970,637)	(903,723)	(33,350)	(33,350)	(1,255)	(3,679)
276,377	316,379	1,938,270	2,000,029	0	0	4,394	4,111
0	0	0	0	0	0	0	0
276,377	316,379	1,938,270	2,000,029	0	0	4,394	4,111
\$2,127,999	\$2,014,417	\$4,225,182	\$4,327,123	\$14,471,855	\$13,334,715	\$514,456	\$380,052
364,285	502,229	494,876	1,037,850	39,610	116,735	147,035	169,944
364,285	502,229	494,876	1,037,850	39,610	116,735	147,035	169,944
2,492,284	2,516,646	4,720,058	5,364,973	14,511,465	13,451,450	661,491	549,996
32,207	\$9,401	283,978	\$385,098	96,918	\$2,087	\$6,609	\$6,690
0	0	0	0	0	0	0	0
111,787	87,424	161,160	187,739	29,312	27,898	43,080	51,012
1	0	10	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
143,995	96,825	445,148	572,837	126,230	29,985	49,689	57,702
0	0	0	0	0	0	0	0
0	0	0	0	5,766,650	6,501,876	0	0
0	0	0	0	0	0	0	0
0	168,738	0	348,695	0	39,220	0	57,097
0	168,738	0	348,695	5,766,650	6,541,096	0	57,097
143,995	265,563	445,148	921,532	5,892,880	6,571,081	49,689	114,799
147,379	96,576	200,212	199,573	16,025	22,447	59,486	32,679
147,379	96,576	200,212	199,573	16,025	22,447	59,486	32,679
291,374	362,139	645,360	1,121,105	5,908,905	6,593,528	109,175	147,478
0	0	0	0	0	0	0	0
2,200,910	2,154,507	4,074,698	4,243,868	8,602,560	6,857,922	552,316	402,518
2,200,910	2,154,507	4,074,698	4,243,868	8,602,560	6,857,922	552,316	402,518
\$2,492,284	\$2,516,646	\$4,720,058	\$5,364,973	\$14,511,465	\$13,451,450	\$661,491	\$549,996

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

EXHIBIT G-1, Cont.

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2017 AND 2016

ASSETS	Employee Benefit Fund		TOTAL	
	2017	2016	2017	2016
CURRENT ASSETS:				
Cash and cash equivalents	\$2,526,833	\$2,926,735	\$25,115,629	\$23,463,478
Accounts receivable	406,973	352,524	575,016	455,730
Grants receivable	0	0	35,464	13,260
Accrued interest	5,365	4,852	45,099	38,066
Due from other funds	0	0	0	0
Inventory	0	0	1,099,868	923,263
Prepaid expenses	0	0	144,244	19,892
Other assets	0	0	0	0
Total Current Assets	2,939,171	3,284,111	27,015,320	24,913,689
RESTRICTED ASSETS:				
Net pension asset	14,876	0	324,160	0
Total Other Assets	14,876	0	324,160	0
OTHER ASSETS:				
Investments	0	0	1,298,440	1,300,767
Total Other Assets	0	0	1,298,440	1,300,767
FIXED ASSETS:				
Property, plant, and equipment	0	0	10,377,384	10,238,910
Accumulated depreciation	0	0	(7,109,504)	(7,078,530)
Net Plant in Service	0	0	3,267,880	3,160,380
Construction in progress	0	0	0	0
Net Fixed Assets	0	0	3,267,880	3,160,380
TOTAL ASSETS	\$2,954,047	\$3,284,111	\$31,905,800	\$29,374,836
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pensions	94,103	185,689	2,050,565	3,939,107
Total deferred outflows of resources	94,103	185,689	2,050,565	3,939,107
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	3,048,150	3,469,800	33,956,365	33,313,943
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$167,992	\$201,592	\$1,019,289	\$973,536
Interest payable	0	0	0	0
Accrued payroll and payroll taxes	59,645	50,493	809,883	829,244
Due to other funds	0	0	18	0
Advances from other funds	0	0	0	0
Obligations under capital leases	0	0	0	10,132
Other liabilities	35,233	43,285	35,233	43,285
Total Current Liabilities	262,870	295,370	1,864,423	1,856,197
LONG-TERM LIABILITIES:				
Obligations under capital leases	0	0	0	0
Claims payable	0	0	5,766,650	6,501,876
Incurred but not reported claims	946,600	1,075,710	946,600	1,075,710
Net pension liability	0	62,387	0	1,323,453
Total Long-Term Liabilities	946,600	1,138,097	6,713,250	8,901,039
TOTAL LIABILITIES	1,209,470	1,433,467	8,577,673	10,757,236
DEFERRED INFLOWS OF RESOURCES				
Inflows related to pensions	38,071	35,707	829,597	757,469
Total deferred inflows of resources	38,071	35,707	829,597	757,469
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	1,247,541	1,469,174	9,407,270	11,514,705
FUND EQUITY:				
Contributed capital	0	0	0	0
Retained earnings (deficit)	1,800,609	2,000,626	24,549,095	21,799,238
TOTAL FUND EQUITY	1,800,609	2,000,626	24,549,095	21,799,238
LIABILITIES AND FUND EQUITY	\$3,048,150	\$3,469,800	\$33,956,365	\$33,313,943

THIS PAGE INTENTIONALLY LEFT BLANK

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016**

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2017	2016	2017	2016	2017	2016
OPERATING REVENUES:						
Charges for services and other benefits	\$1,783,579	\$1,589,243	\$2,384,700	\$2,725,192	\$6,554,607	\$6,211,450
OPERATING EXPENSES:						
Personal services	762,534	788,506	919,628	936,214	3,378,572	3,099,219
Materials and supplies	182,479	211,632	48,244	59,904	673,456	576,527
Travel and training	4,925	3,719	1,919	5,330	113,210	97,820
Intragovernmental	46,184	22,383	357,437	357,287	9,010	16,514
Utilities, services, and miscellaneous	480,787	458,066	616,259	1,444,957	1,654,857	1,362,544
TOTAL OPERATING EXPENSES	1,476,909	1,484,306	1,943,487	2,803,692	5,829,105	5,152,624
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	306,670	104,937	441,213	(78,500)	725,502	1,058,826
Depreciation	(15,633)	(15,633)	0	0	(256,931)	(246,980)
OPERATING INCOME (LOSS)	291,037	89,304	441,213	(78,500)	468,571	811,846
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	145,205	0
Investment revenue	(7,809)	19,481	(8,417)	23,637	(17,863)	40,823
Miscellaneous revenue	0	89	(21,900)	332,948	11,458	4,405
Interest expense	0	0	0	0	(47)	(427)
Loss on disposal of fixed assets	0	0	0	0	(9,514)	0
Miscellaneous expense	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(7,809)	19,570	(30,317)	356,585	129,239	44,801
INCOME (LOSS) BEFORE OPERATING TRANSFERS	283,228	108,874	410,896	278,085	597,810	856,647
OPERATING TRANSFERS						
operating transfers from other funds	150,000	0	0	0	141,566	0
operating transfers to other funds	(65,100)	(69,646)	(108,000)	(108,210)	(232,195)	(273,520)
TOTAL OPERATING TRANSFERS	84,900	(69,646)	(108,000)	(108,210)	(90,629)	(273,520)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	368,128	39,228	302,896	169,875	507,181	583,127
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	368,128	39,228	302,896	169,875	507,181	583,127
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	1,401,308	1,362,080	1,276,463	1,106,588	3,462,026	2,878,899
Equity transfers from other funds	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$1,769,436	\$1,401,308	\$1,579,359	\$1,276,463	\$3,969,207	\$3,462,026

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2017	2016	2017	2016	2017	2016	2017	2016
<u>\$2,517,470</u>	<u>\$1,730,143</u>	<u>\$7,306,478</u>	<u>\$8,156,399</u>	<u>\$6,220,365</u>	<u>\$5,759,704</u>	<u>\$1,012,122</u>	<u>\$487,194</u>
1,605,102	1,188,187	2,301,339	2,501,251	275,024	305,138	875,438	528,736
340,695	223,150	4,588,432	5,278,507	1,795	1,807	18,762	15,660
11,094	6,836	2,801	13,238	2,365	4,695	30,125	19,387
21,104	14,727	180,476	172,703	354	328	3,879	3,763
<u>224,295</u>	<u>134,774</u>	<u>78,800</u>	<u>75,603</u>	<u>4,164,581</u>	<u>3,868,614</u>	<u>66,237</u>	<u>184,696</u>
<u>2,202,290</u>	<u>1,567,674</u>	<u>7,151,848</u>	<u>8,041,302</u>	<u>4,444,119</u>	<u>4,180,582</u>	<u>994,441</u>	<u>752,242</u>
315,180	162,469	154,630	115,097	1,776,246	1,579,122	17,681	(265,048)
<u>(71,339)</u>	<u>(66,785)</u>	<u>(66,915)</u>	<u>(76,368)</u>	<u>0</u>	<u>0</u>	<u>(1,255)</u>	<u>(2,597)</u>
<u>243,841</u>	<u>95,684</u>	<u>87,715</u>	<u>38,729</u>	<u>1,776,246</u>	<u>1,579,122</u>	<u>16,426</u>	<u>(267,645)</u>
0	0	0	0	0	0	135,883	84,824
(9,787)	30,705	(7,180)	23,878	(54,129)	209,784	(2,559)	8,646
243	720	64,336	168,553	42,314	63,101	4,160	55
0	0	0	0	0	0	0	0
0	(4,700)	0	(9,920)	0	0	(4,112)	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>(9,544)</u>	<u>26,725</u>	<u>57,156</u>	<u>182,511</u>	<u>(11,815)</u>	<u>272,885</u>	<u>133,372</u>	<u>93,525</u>
<u>234,297</u>	<u>122,409</u>	<u>144,871</u>	<u>221,240</u>	<u>1,764,431</u>	<u>1,852,007</u>	<u>149,798</u>	<u>(174,120)</u>
50,000	50,000	0	0	25,087	0	0	0
<u>(237,894)</u>	<u>(119,562)</u>	<u>(314,041)</u>	<u>(5,625)</u>	<u>(44,880)</u>	<u>(35,845)</u>	<u>0</u>	<u>0</u>
<u>(187,894)</u>	<u>(69,562)</u>	<u>(314,041)</u>	<u>(5,625)</u>	<u>(19,793)</u>	<u>(35,845)</u>	<u>0</u>	<u>0</u>
46,403	52,847	(169,170)	215,615	1,744,638	1,816,162	149,798	(174,120)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
46,403	52,847	(169,170)	215,615	1,744,638	1,816,162	149,798	(174,120)
2,154,507	2,101,660	4,243,868	4,028,253	6,857,922	5,041,760	402,518	576,638
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$2,200,910</u>	<u>\$2,154,507</u>	<u>\$4,074,698</u>	<u>\$4,243,868</u>	<u>\$8,602,560</u>	<u>\$6,857,922</u>	<u>\$552,316</u>	<u>\$402,518</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, 2017 AND 2016**

	Employee Benefit Fund		TOTAL	
	2017	2016	2017	2016
OPERATING REVENUES:				
Charges for services and other benefits	\$17,047,053	\$15,699,684	\$44,826,374	\$42,359,009
OPERATING EXPENSES:				
Personal services	587,070	506,866	10,704,707	9,854,117
Materials and supplies	51,031	54,187	5,904,894	6,421,374
Travel and training	28,953	18,536	195,392	169,561
Intragovernmental	2,950	2,732	621,394	590,437
Utilities, services, and miscellaneous	16,585,597	16,384,829	23,871,413	23,914,083
TOTAL OPERATING EXPENSES	17,255,601	16,967,150	41,297,800	40,949,572
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(208,548)	(1,267,466)	3,528,574	1,409,437
Depreciation	0	0	(412,073)	(408,363)
OPERATING INCOME (LOSS)	(208,548)	(1,267,466)	3,116,501	1,001,074
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	281,088	84,824
Investment revenue	(13,268)	67,944	(121,012)	424,898
Miscellaneous revenue	54,460	68,171	155,071	638,042
Interest expense	0	0	(47)	(427)
Loss on disposal of fixed assets	0	0	(13,626)	(14,620)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	41,192	136,115	301,474	1,132,717
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(167,356)	(1,131,351)	3,417,975	2,133,791
OPERATING TRANSFERS				
operating transfers from other funds	0	0	366,653	50,000
operating transfers to other funds	(32,661)	(21,868)	(1,034,771)	(634,276)
TOTAL OPERATING TRANSFERS	(32,661)	(21,868)	(668,118)	(584,276)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(200,017)	(1,153,219)	2,749,857	1,549,515
Contributed capital	0	0	0	0
NET INCOME (LOSS)	(200,017)	(1,153,219)	2,749,857	1,549,515
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	2,000,626	3,153,845	21,799,238	20,249,723
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$1,800,609	\$2,000,626	24,549,095	21,799,238

THIS PAGE INTENTIONALLY LEFT BLANK

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016**

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2017	2016	2017	2016	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$291,037	\$89,304	\$441,213	(\$78,500)	\$468,571	\$811,846
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	15,633	15,633	0	0	256,931	246,980
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	(56,684)	60,023	751	(751)
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	(3,102)	4,824	0	0	0	0
Decrease (increase) in prepaid expenses	(12)	370	15	1,555	(117,709)	12,818
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accounts payable	3,881	13,167	(54,898)	3,173	113,934	80,540
Increase (decrease) in accrued payroll	(5,696)	(15,667)	(14,281)	(15,599)	198	(51,583)
Increase (decrease) in due to other funds	0	0	0	0	7	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	66,097	80,204	59,422	50,756	97,147	179,543
Unrealized gain (loss) on cash equivalents	(17,312)	2,292	(17,885)	2,784	(39,238)	21,626
Other nonoperating revenue	0	89	(21,900)	332,948	11,458	4,405
Net cash provided by (used for) operating activities	<u>350,526</u>	<u>190,216</u>	<u>335,002</u>	<u>357,140</u>	<u>792,050</u>	<u>1,305,424</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	150,000	0	0	0	141,566	0
Operating transfers out	(65,100)	(69,646)	(108,000)	(108,210)	(232,195)	(273,520)
Operating grant	0	0	0	0	145,205	0
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>84,900</u>	<u>(69,646)</u>	<u>(108,000)</u>	<u>(108,210)</u>	<u>54,576</u>	<u>(273,520)</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	(47)	(427)
Debt service – principal	0	0	0	0	(10,132)	(24,001)
Acquisition and construction of capital assets	0	0	0	0	(491,056)	(118,125)
Contributed capital	0	0	0	0	0	0
Proceeds from advances from other funds	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing act.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(501,235)</u>	<u>(142,553)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	8,483	16,951	8,793	20,402	20,162	17,733
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>8,483</u>	<u>16,951</u>	<u>8,793</u>	<u>20,402</u>	<u>20,162</u>	<u>17,733</u>
Net increase (decrease) in cash and cash equivalents	443,909	137,521	235,795	269,332	365,553	907,084
CASH AND CASH EQUIVALENTS AT BEGINNING 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>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$1,456,456</u></u>	<u><u>\$1,012,547</u></u>	<u><u>\$1,501,589</u></u>	<u><u>\$1,265,794</u></u>	<u><u>\$3,286,936</u></u>	<u><u>\$2,921,383</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$1,456,456</u>	<u>\$1,012,547</u>	<u>\$1,501,589</u>	<u>\$1,265,794</u>	<u>\$3,286,936</u>	<u>\$2,921,383</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$1,456,456</u></u>	<u><u>\$1,012,547</u></u>	<u><u>\$1,501,589</u></u>	<u><u>\$1,265,794</u></u>	<u><u>\$3,286,936</u></u>	<u><u>\$2,921,383</u></u>

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2017	2016	2017	2016	2017	2016	2017	2016
\$243,841	\$95,684	\$87,715	\$38,729	\$1,776,246	\$1,579,122	\$16,426	(\$267,645)
71,339	66,785	66,915	76,368	0	0	1,255	2,597
15,890	4,366	(23,294)	20,034	0	2,995	(1,500)	0
0	0	0	0	0	0	0	0
1,022	1,228	(174,525)	(26,260)	0	0	0	0
(6,637)	649	(9)	33	0	0	0	1,951
0	0	0	0	0	1,058	0	0
22,806	(56,121)	(101,120)	(56,863)	94,831	1,515	(81)	(36,738)
24,363	9,236	(26,579)	(56,438)	1,414	(9,108)	(7,932)	5,983
1	0	10	0	0	(2,994)	0	0
0	0	0	0	0	0	0	0
0	0	0	0	(735,226)	178,503	0	0
(37,578)	28,483	116,687	218,701	25,221	223	(30,626)	17,698
(19,903)	14,838	(13,768)	3,305	(26,976)	24,705	(5,258)	1,066
243	720	64,336	168,553	42,314	63,101	4,160	55
315,387	165,868	(3,632)	386,162	1,177,824	1,839,120	(23,556)	(275,033)
50,000	50,000	0	0	25,087	0	0	0
(237,894)	(119,562)	(314,041)	(5,625)	(44,880)	(35,845)	0	0
0	0	0	0	0	0	113,679	101,769
0	0	0	0	0	0	0	0
(187,894)	(69,562)	(314,041)	(5,625)	(19,793)	(35,845)	113,679	101,769
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(5,156)	(34,463)	0	0	0	0
(31,337)	(72,326)	0	0	0	0	(5,650)	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(31,337)	(72,326)	(5,156)	(34,463)	0	0	(5,650)	0
9,602	15,755	7,594	19,953	(31,021)	174,349	2,463	7,832
0	0	0	0	(1,298,440)	(1,300,767)	0	0
0	0	0	0	1,300,767	4,862,414	0	0
9,602	15,755	7,594	19,953	(28,694)	3,735,996	2,463	7,832
105,758	39,735	(315,235)	366,027	1,129,337	5,539,271	86,936	(165,432)
1,552,407	1,512,672	1,407,755	1,041,728	12,014,759	6,475,488	362,098	527,530
<u>\$1,658,165</u>	<u>\$1,552,407</u>	<u>\$1,092,520</u>	<u>\$1,407,755</u>	<u>\$13,144,096</u>	<u>\$12,014,759</u>	<u>\$449,034</u>	<u>\$362,098</u>
<u>\$1,658,165</u>	<u>\$1,552,407</u>	<u>\$1,092,520</u>	<u>\$1,407,755</u>	<u>\$13,144,096</u>	<u>\$12,014,759</u>	<u>\$449,034</u>	<u>\$362,098</u>
<u>\$1,658,165</u>	<u>\$1,552,407</u>	<u>\$1,092,520</u>	<u>\$1,407,755</u>	<u>\$13,144,096</u>	<u>\$12,014,759</u>	<u>\$449,034</u>	<u>\$362,098</u>

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

	Employee Benefit Fund		TOTAL	
	2017	2016	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	(\$208,548)	(\$1,267,466)	\$3,116,501	\$1,001,074
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	412,073	408,363
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	(54,449)	(144,860)	(119,286)	(58,193)
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(176,605)	(20,208)
Decrease (increase) in prepaid expenses	0	7,666	(124,352)	25,042
Decrease (increase) in other assets	0	0	0	1,058
Increase (decrease) in accounts payable	(33,600)	23,536	45,753	(27,791)
Increase (decrease) in accrued payroll	9,152	(42,114)	(19,361)	(175,290)
Increase (decrease) in due other funds	0	(304)	18	(3,298)
Increase (decrease) in other liabilities	(8,052)	(22,055)	(8,052)	(22,055)
Increase (decrease) in claims payable	(129,110)	(55,190)	(864,336)	123,313
Increase/(decrease) in net pension obligation	16,687	42,341	313,057	617,949
Unrealized gain (loss) on cash equivalents	(6,270)	5,355	(146,610)	75,971
Other nonoperating revenue	54,460	68,171	155,071	638,042
Net cash provided by (used for) operating activities	<u>(359,730)</u>	<u>(1,384,920)</u>	<u>2,583,871</u>	<u>2,583,977</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	366,653	50,000
Operating transfers out	(32,661)	(21,868)	(1,034,771)	(634,276)
Operating grant	0	0	258,884	101,769
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(32,661)</u>	<u>(21,868)</u>	<u>(409,234)</u>	<u>(482,507)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from capital lease	0	0	0	0
Debt service – interest	0	0	(47)	(427)
Debt service – principal	0	0	(15,288)	(58,464)
Acquisition and construction of capital assets	0	0	(528,043)	(190,451)
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>(543,378)</u>	<u>(249,342)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	(7,511)	64,620	18,565	337,595
Purchase of investments	0	0	(1,298,440)	(1,300,767)
Sale of investments	0	0	1,300,767	4,862,414
Net cash provided by (used for) investing activities	<u>(7,511)</u>	<u>64,620</u>	<u>20,892</u>	<u>3,899,242</u>
Net increase (decrease) in cash and cash equivalents	(399,902)	(1,342,168)	1,652,151	5,751,370
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<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>\$2,526,833</u></u>	<u><u>\$2,926,735</u></u>	<u><u>25,115,629</u></u>	<u><u>23,463,478</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	<u>\$2,526,833</u>	<u>\$2,926,735</u>	<u>25,115,629</u>	<u>23,463,478</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$2,526,833</u></u>	<u><u>\$2,926,735</u></u>	<u><u>25,115,629</u></u>	<u><u>23,463,478</u></u>

TRUST FUNDS

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

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

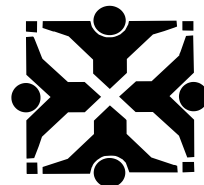
Other Post Employment Benefit Trust Fund - to account for the accumulation of resources for post employment benefits to qualified plan participants.

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

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

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

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



THIS PAGE INTENTIONALLY LEFT BLANK

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2017 AND 2016

Pension and Other Postemployment Benefits Trust Funds

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund	
	2017	2016	2017	2016	2017	2016
Cash and cash equivalents	\$728,749	\$0	\$485,417	\$0	\$507,894	\$505,427
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	162,687	178,841	108,360	117,611	927	863
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	77,572,190	73,267,447	51,668,052	48,182,456	3,127,249	2,689,471
Property, plant, and equipment	7,015	7,051	4,672	4,637	0	0
Accumulated depreciation	(7,015)	(7,051)	(4,672)	(4,637)	0	0
TOTAL ASSETS	<u>\$78,463,626</u>	<u>\$73,446,288</u>	<u>\$52,261,829</u>	<u>\$48,300,067</u>	<u>\$3,636,070</u>	<u>\$3,195,761</u>
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$19	\$0	\$12	\$0	\$0	\$0
Accrued payroll and payroll taxes	0	14,666	0	9,646	0	0
Due to other funds	0	0	0	0	0	0
Loan Payable	0	0	0	0	0	0
Other liabilities	0	1,047,276	0	688,714	0	0
TOTAL LIABILITIES	<u>19</u>	<u>1,061,942</u>	<u>12</u>	<u>698,360</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	78,463,607	72,384,346	52,261,817	47,601,707	3,636,070	3,195,761
TOTAL FUND EQUITY	<u>78,463,607</u>	<u>72,384,346</u>	<u>52,261,817</u>	<u>47,601,707</u>	<u>3,636,070</u>	<u>3,195,761</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$78,463,626</u>	<u>\$73,446,288</u>	<u>\$52,261,829</u>	<u>\$48,300,067</u>	<u>\$3,636,070</u>	<u>\$3,195,761</u>

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

**COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2017 AND 2016**

ASSETS	Nonexpendable Trust Fund		Expendable Trust Fund				TOTAL	
	Designated Loan and Special Tax Bill Investment Fund		Contributions Fund		REDI Trust Fund			
	2017	2016	2017	2016	2017	2016	2017	2016
Cash and cash equivalents	\$0	\$0	\$616,407	\$623,487	\$460,304	\$340,631	\$2,798,771	\$1,469,545
Cash and cash equivalents – Nonexpendable Trust Fund	4,700,836	4,119,914	0	0	0	0	4,700,836	4,119,914
Accounts receivable	0	0	866	1,769	0	0	866	1,769
Tax bills receivable	1,046,150	1,022,913	0	0	0	0	1,046,150	1,022,913
Allowance for uncollectible taxes	(202,927)	(142,499)	0	0	0	0	(202,927)	(142,499)
Accrued interest	231,553	161,865	1,114	1,045	816	568	505,457	460,793
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	3,231,436	3,777,485	0	0	0	0	3,231,436	3,777,485
Other assets	0	0	0	0	86,857	161,307	86,857	161,307
Investments	0	0	0	0	0	0	132,367,491	124,139,374
Property, plant, and equipment	0	0	0	0	0	0	11,687	11,688
Accumulated depreciation	0	0	0	0	0	0	(11,687)	(11,688)
TOTAL ASSETS	<u>\$9,007,048</u>	<u>\$8,939,678</u>	<u>\$618,387</u>	<u>\$626,301</u>	<u>\$547,977</u>	<u>\$502,506</u>	<u>\$144,534,937</u>	<u>\$135,010,601</u>
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$0	\$5,923	\$2,617	\$12,787	\$10,961	\$18,741	\$13,578
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	24,312
Due to other funds	0	0	0	0	0	0	0	0
Loan Payable	0	0	0	0	368,492	404,740	368,492	404,740
Other liabilities	919	919	0	0	80	1,230	999	1,738,139
TOTAL LIABILITIES	<u>919</u>	<u>919</u>	<u>5,923</u>	<u>2,617</u>	<u>381,359</u>	<u>416,931</u>	<u>388,232</u>	<u>2,180,769</u>
FUND EQUITY :								
Non Spendable	1,500,000	1,500,000	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	408,191	410,580	0	0	408,191	410,580
Committed	7,506,129	7,438,759	0	0	0	0	7,506,129	7,438,759
Assigned	0	0	204,273	213,104	0	0	204,273	213,104
Unassigned	0	0	0	0	166,618	85,575	134,528,112	123,267,389
TOTAL FUND EQUITY	<u>9,006,129</u>	<u>8,938,759</u>	<u>612,464</u>	<u>623,684</u>	<u>166,618</u>	<u>85,575</u>	<u>144,146,705</u>	<u>132,829,832</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$9,007,048</u>	<u>\$8,939,678</u>	<u>\$618,387</u>	<u>\$626,301</u>	<u>\$547,977</u>	<u>\$502,506</u>	<u>\$144,534,937</u>	<u>\$135,010,601</u>

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF COLUMBIA, MISSOURI
TRUST FUNDSPENSION TRUST AND AGENCY FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2017	2016	2017	2016	2017	2016	2017	2016
CURRENT ASSETS:								
Cash and cash equivalents	\$728,749	\$0	\$485,417	\$0	\$507,894	\$505,427	\$1,722,060	\$505,427
Receivables:								
Accrued interest	162,687	178,841	108,360	117,611	927	863	271,974	297,315
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	77,572,190	73,267,447	51,668,052	48,182,456	3,127,249	2,689,471	132,367,491	124,139,374
Total Current Assets	78,463,626	73,446,288	52,261,829	48,300,067	3,636,070	3,195,761	134,361,525	124,942,116
FIXED ASSETS:								
Property, plant, and equipment	7,015	7,051	4,672	4,637	0	0	11,687	11,688
Accumulated depreciation	(7,015)	(7,051)	(4,672)	(4,637)	0	0	(11,687)	(11,688)
Net Fixed Assets	0	0	0	0	0	0	0	0
TOTAL ASSETS	78,463,626	73,446,288	52,261,829	48,300,067	3,636,070	3,195,761	134,361,525	124,942,116
LIABILITIES								
Accounts payable	19	0	12	0	0	0	31	0
Accrued payroll and payroll taxes	0	14,666	0	9,646	0	0	0	24,312
Due to other funds	0	0	0	0	0	0	0	0
Other liabilities	0	1,047,276	0	688,714	0	0	0	1,735,990
Total Liabilities	19	1,061,942	12	698,360	0	0	31	1,760,302
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS *	<u>\$78,463,607</u>	<u>\$72,384,346</u>	<u>\$52,261,817</u>	<u>\$47,601,707</u>	<u>\$3,636,070</u>	<u>\$3,195,761</u>	<u>\$134,361,494</u>	<u>\$123,181,814</u>

* A schedule of contributions for each plan is presented on page 29.

**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, 2017 AND 2016

	Designated Loan and Special Tax Bill Investment Fund	
	2017	2016
OPERATING REVENUES:		
Investment revenue	<u>\$129,431</u>	<u>\$177,166</u>
OPERATING EXPENSES:		
Intragovernmental	2,653	1,885
Utilities, services, and miscellaneous	<u>59,408</u>	<u>43,406</u>
TOTAL OPERATING EXPENSES	<u>62,061</u>	<u>45,291</u>
OPERATING INCOME (LOSS)	<u>67,370</u>	<u>131,875</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	67,370	131,875
FUND BALANCE, BEGINNING OF PERIOD	<u>8,938,759</u>	<u>8,806,884</u>
FUND BALANCE, END OF PERIOD	<u><u>\$9,006,129</u></u>	<u><u>\$8,938,759</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

	Designated Loan and Special Tax Bill Investment Fund	
	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$67,370	\$131,875
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(176,929)	(177,166)
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	546,049	533,898
Increase (decrease) in due to other funds	0	0
Increase (decrease) in other liabilities	0	(10,131)
Total other non operating revenue	0	0
Net cash provided by (used for) operating activities	436,490	478,476
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	107,241	172,406
Purchase of tax bills	(42,898)	(17,324)
Sale of tax bills	80,089	71,871
Net cash provided by (used for) investing activities	144,432	226,953
Net increase (decrease) in cash and cash equivalents	580,922	705,429
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	4,119,914	3,414,485
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$4,700,836</u>	<u>\$4,119,914</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	<u>\$4,700,836</u>	<u>\$4,119,914</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$4,700,836</u>	<u>\$4,119,914</u>

**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, 2017 AND 2016**

	Contributions Fund		REDI Trust Fund		TOTAL	
	2017	2016	2017	2016	2017	2016
REVENUES:						
Investment revenue	(\$3,107)	\$13,151	(\$2,615)	\$10,795	(\$5,722)	\$23,946
Revenue from other governmental units	0	0	0	0	0	0
Miscellaneous	104,539	118,067	361,379	450,463	465,918	568,530
TOTAL REVENUES	101,432	131,218	358,764	461,258	460,196	592,476
EXPENDITURES:						
Current:						
Policy development and administration	0	0	277,721	531,523	277,721	531,523
Health and environment	0	0	0	0	0	0
Personal development	18,328	20,960	0	0	18,328	20,960
TOTAL EXPENDITURES	18,328	20,960	277,721	531,523	296,049	552,483
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	83,104	110,258	81,043	(70,265)	164,147	39,993
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	6,855	0	0	0	6,855	0
Operating transfers to other funds	(101,179)	(95,777)	0	0	(101,179)	(95,777)
TOTAL OTHER FINANCING SOURCES (USES)	(94,324)	(95,777)	0	0	(94,324)	(95,777)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(11,220)	14,481	81,043	(70,265)	69,823	(55,784)
FUND BALANCE, BEGINNING OF PERIOD	623,684	609,203	85,575	155,840	709,259	765,043
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$612,464	\$623,684	\$166,618	\$85,575	\$779,082	\$709,259

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

CONTRIBUTIONS FUND	2017	2016
REVENUES:		
Investment revenue	(\$3,107)	\$13,151
Revenue from other governmental units	0	0
Miscellaneous	104,539	118,067
TOTAL REVENUES	101,432	131,218
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	2,386	4,114
Travel and training	767	2,368
Intragovernmental	566	574
Utilities, services, and miscellaneous	14,609	13,904
Capital Outlay	0	0
TOTAL EXPENDITURES	18,328	20,960
EXCESS OF REVENUES OVER EXPENDITURES	\$83,104	\$110,258
 REDI TRUST FUND		
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	173,100	187,520
Contributions – City	46,000	46,000
Contributions – County	35,000	35,000
Contributions – University	35,000	35,000
Investment revenue	(2,615)	10,795
Miscellaneous	72,279	146,943
TOTAL REVENUES	358,764	461,258
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	36,762	15,395
Travel and training	36,525	19,010
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	191,997	475,423
Interest Expense	12,437	21,695
TOTAL EXPENDITURES	277,721	531,523
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$81,043	(\$70,265)

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

EXHIBIT H-7

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

	Library Debt Fund		Library Operating Fund		Library Building Fund	
ASSETS	2017	2016	2017	2016	2017	2016
Cash and cash equivalents	\$3,708	\$1,623,851	\$50,940	\$3,739,890	\$19,691	\$119,206
Accounts receivable	0	0	0	0	0	0
Taxes receivable, net	24,949	1,536,025	38,138	2,419,079	0	0
Accrued interest	2,425	2,679	259	6,186	80	214
Total Assets	<u>31,082</u>	<u>3,162,555</u>	<u>89,337</u>	<u>6,165,155</u>	<u>19,771</u>	<u>119,420</u>
LIABILITIES						
Accounts payable	\$0	\$0	\$0	\$237,602	\$0	\$0
Due to other entities	21,800	1,533,003	33,300	2,416,686	0	0
Other liabilities	9,282	1,629,552	56,037	3,510,867	19,771	119,420
Total Liabilities	<u>31,082</u>	<u>3,162,555</u>	<u>89,337</u>	<u>6,165,155</u>	<u>19,771</u>	<u>119,420</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

Tiger Hotel TIF Fund		Regency TIF Fund		Broadway Hotel Phase 2 TIF Fund		Mo Foundation for Health Fund		TOTAL	
2017	2016	2017	2016	2017	2016	2017	2016	2017	2016
\$16,889	\$19,754	\$46,644	\$43,754	\$26,275	\$0	\$28,862	\$0	\$193,009	\$5,546,455
58,530	79,323	8,007	47,582	0	0	0	0	66,537	126,905
0	0	0	0	0	0	0	0	63,087	3,955,104
0	30	0	68	0	0	0	0	2,764	9,177
<u>75,419</u>	<u>99,107</u>	<u>54,651</u>	<u>91,404</u>	<u>26,275</u>	<u>0</u>	<u>28,862</u>	<u>0</u>	<u>325,397</u>	<u>9,637,641</u>
\$0	\$0	\$0	\$0	\$7,147	\$0	\$0	\$0	\$7,147	\$237,602
0	0	0	0	0	0	0	0	55,100	3,949,689
<u>75,419</u>	<u>99,107</u>	<u>54,651</u>	<u>91,404</u>	<u>19,128</u>	<u>0</u>	<u>28,862</u>	<u>0</u>	<u>263,150</u>	<u>5,450,350</u>
<u>75,419</u>	<u>99,107</u>	<u>54,651</u>	<u>91,404</u>	<u>26,275</u>	<u>0</u>	<u>28,862</u>	<u>0</u>	<u>325,397</u>	<u>9,637,641</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016**

	Balance October 1		Additions		Deductions		Balance September 30	
	2016	2015	2017	2016	2017	2016	2017	2016
LIBRARY DEBT FUND								
ASSETS								
Cash and cash equivalents	\$1,623,851	\$1,563,737	\$1,625,477	\$1,696,702	\$3,245,620	\$1,636,588	\$3,708	\$1,623,851
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	1,536,025	1,602,135	0	1,508,003	1,511,076	1,574,113	24,949	1,536,025
Accrued interest	2,679	2,572	33,052	32,699	33,306	32,592	2,425	2,679
Total Assets	<u>3,162,555</u>	<u>3,168,444</u>	<u>1,658,529</u>	<u>3,237,404</u>	<u>4,790,002</u>	<u>3,243,293</u>	<u>31,082</u>	<u>3,162,555</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	1,533,003	1,599,236	0	1,508,003	1,511,203	1,574,236	21,800	1,533,003
Other liabilities	1,629,552	1,569,208	1,585,971	1,666,894	3,206,241	1,606,550	9,282	1,629,552
Total Liabilities	<u>3,162,555</u>	<u>3,168,444</u>	<u>1,585,971</u>	<u>3,174,897</u>	<u>4,717,444</u>	<u>3,180,786</u>	<u>31,082</u>	<u>3,162,555</u>
LIBRARY OPERATING FUND								
ASSETS								
Cash and cash equivalents	\$3,739,890	\$3,160,741	\$2,595,503	\$2,654,884	\$6,284,453	\$2,075,735	\$50,940	\$3,739,890
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	2,419,079	2,361,128	0	2,378,886	2,380,941	2,320,935	38,138	2,419,079
Accrued interest	6,186	5,231	54,978	74,814	60,905	73,859	259	6,186
Total Assets	<u>6,165,155</u>	<u>5,527,100</u>	<u>2,650,481</u>	<u>5,108,584</u>	<u>8,726,299</u>	<u>4,470,529</u>	<u>89,337</u>	<u>6,165,155</u>
LIABILITIES								
Accounts payable	\$237,602	\$228,184	\$0	\$237,602	\$237,602	\$228,184	\$0	\$237,602
Due to other entities	2,416,686	2,357,209	0	2,379,386	2,383,386	2,319,909	33,300	2,416,686
Other liabilities	3,510,867	2,941,707	2,520,728	2,591,521	5,975,558	2,022,361	56,037	3,510,867
Total Liabilities	<u>6,165,155</u>	<u>5,527,100</u>	<u>2,520,728</u>	<u>5,208,509</u>	<u>8,596,546</u>	<u>4,570,454</u>	<u>89,337</u>	<u>6,165,155</u>
LIBRARY BUILDING FUND								
ASSETS								
Cash and cash equivalents	\$119,205	\$116,620	\$3,291	\$4,947	\$102,805	\$2,362	\$19,691	\$119,205
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	215	208	2,470	2,442	2,605	2,435	80	215
Total Assets	<u>119,420</u>	<u>116,828</u>	<u>5,761</u>	<u>7,389</u>	<u>105,410</u>	<u>4,797</u>	<u>19,771</u>	<u>119,420</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	119,420	116,828	351	2,592	100,000	0	19,771	119,420
Total Liabilities	<u>119,420</u>	<u>116,828</u>	<u>351</u>	<u>2,592</u>	<u>100,000</u>	<u>0</u>	<u>19,771</u>	<u>119,420</u>
TIGER HOTEL TIF FUND								
ASSETS								
Cash and cash equivalents	\$19,754	\$8,902	\$68,149	\$100,416	\$71,014	\$89,564	\$16,889	\$19,754
Accounts receivable	79,324	112,645	0	5,801	20,794	39,122	58,530	79,324
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	29	12	203	440	232	423	0	29
Total Assets	<u>99,107</u>	<u>121,559</u>	<u>68,352</u>	<u>106,657</u>	<u>92,040</u>	<u>129,109</u>	<u>75,419</u>	<u>99,107</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	99,107	121,559	0	98,099	23,688	120,551	75,419	99,107
Total Liabilities	<u>99,107</u>	<u>121,559</u>	<u>0</u>	<u>98,099</u>	<u>23,688</u>	<u>120,551</u>	<u>75,419</u>	<u>99,107</u>
REGENCY TIF FUND								
ASSETS								
Cash and cash equivalents	\$43,754	\$29,971	\$166,832	\$208,450	\$163,942	\$194,667	\$46,644	\$43,754
Accounts receivable	47,582	107,643	20,327	6,716	59,902	66,777	8,007	47,582
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	68	46	319	984	387	962	0	68
Total Assets	<u>91,404</u>	<u>137,660</u>	<u>187,478</u>	<u>216,150</u>	<u>224,231</u>	<u>262,406</u>	<u>54,651</u>	<u>91,404</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	91,404	137,660	62,172	200,153	98,925	246,409	54,651	91,404
Total Liabilities	<u>91,404</u>	<u>137,660</u>	<u>62,172</u>	<u>200,153</u>	<u>98,925</u>	<u>246,409</u>	<u>54,651</u>	<u>91,404</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

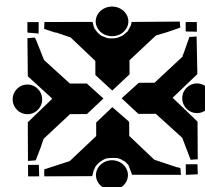
**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016**

	Balance October 1		Additions		Deductions		Balance September 30	
	2016	2015	2017	2016	2017	2016	2017	2016
BROADWAY HOTEL PHASE 2 TIF FUND								
ASSETS								
Cash and cash equivalents	\$0	\$0	\$40,000	\$0	\$13,725	\$0	\$26,275	\$0
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>0</u>	<u>0</u>	<u>40,000</u>	<u>0</u>	<u>13,725</u>	<u>0</u>	<u>26,275</u>	<u>0</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$7,147	\$0	\$0	\$0	\$7,147	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	0	0	40,000	0	20,872	0	19,128	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>47,147</u>	<u>0</u>	<u>20,872</u>	<u>0</u>	<u>26,275</u>	<u>0</u>
MO FOUNDATION FOR HEALTH FUND								
ASSETS								
Cash and cash equivalents	\$0	\$0	\$28,862	\$0	\$0	\$0	\$28,862	\$0
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0	0	0
Total Assets	<u>0</u>	<u>0</u>	<u>28,862</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,862</u>	<u>0</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	0	0	28,862	0	0	0	28,862	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>28,862</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,862</u>	<u>0</u>
TOTAL AGENCY FUNDS								
ASSETS								
Cash and cash equivalents	\$5,546,454	\$4,879,971	\$4,528,114	\$4,665,399	\$9,881,559	\$3,998,916	\$193,009	\$5,546,454
Accounts receivable	126,906	220,288	20,327	12,517	80,696	105,899	66,537	126,906
Taxes receivable, net	3,955,104	3,963,263	0	3,886,889	3,892,017	3,895,048	63,087	3,955,104
Accrued interest	9,177	8,069	91,022	111,379	97,435	110,271	2,764	9,177
Total Assets	<u>9,637,641</u>	<u>9,071,591</u>	<u>4,639,463</u>	<u>8,676,184</u>	<u>13,951,707</u>	<u>8,110,134</u>	<u>325,397</u>	<u>9,637,641</u>
LIABILITIES								
Accounts payable	\$237,602	\$228,184	\$7,147	\$237,602	\$237,602	\$228,184	\$7,147	\$237,602
Due to other entities	3,949,689	3,956,445	0	3,887,389	3,894,589	3,894,145	55,100	3,949,689
Other liabilities	5,450,350	4,886,962	4,238,084	4,559,259	9,425,284	3,995,871	263,150	5,450,350
Total Liabilities	<u>9,637,641</u>	<u>9,071,591</u>	<u>4,245,231</u>	<u>8,684,250</u>	<u>13,557,475</u>	<u>8,118,200</u>	<u>325,397</u>	<u>9,637,641</u>

THIS PAGE INTENTIONALLY LEFT BLANK

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, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
GENERAL FIXED ASSETS:		
Land	48,680,860	47,603,490
Buildings	73,335,351	73,332,497
Improvements other than buildings	41,683,762	39,569,191
Infrastructure	309,022,440	298,068,861
Furniture, fixtures, and equipment	39,076,201	39,497,730
Construction in progress	<u>27,577,360</u>	<u>25,801,354</u>
TOTAL GENERAL FIXED ASSETS	<u><u>\$539,375,974</u></u>	<u><u>\$523,873,123</u></u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	142,032,785	141,345,578
Special Revenue Funds	25,414,793	25,414,793
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	113,432,178	113,432,178
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	11,336,168	11,336,168
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	<u>228,297,921</u>	<u>213,482,277</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u><u>\$539,375,974</u></u>	<u><u>\$523,873,123</u></u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
SEPTEMBER 30, 2017

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improve- ments Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	\$0	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	0	13,104
City Manager	166,499	0	0	47,758	118,741
Finance	234,884	0	0	66,263	168,621
Human Resources	23,267	0	0	0	23,267
City Counselor	19,497	0	0	0	19,497
Public Works Administration	34,128	0	0	0	34,128
Public Works Engineering	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	830,463	157,604	652,508	0	20,351
Cultural Affairs	60,000	0	0	50,000	10,000
REDI	5,695	0	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>57,925,382</u>	<u>3,302,808</u>	<u>53,484,705</u>	<u>459,160</u>	<u>678,709</u>
PUBLIC SAFETY:					
Police	7,546,824	501,436	1,583,593	110,193	5,351,602
Fire	27,043,050	1,106,584	11,790,675	919,839	13,225,952
Animal Control	57,384	0	0	0	57,384
Municipal Court	153,637	0	0	0	153,637
Joint Communications	3,893,032	0	9,720	54,645	3,828,667
Civil Defense	1,287,453	0	0	0	1,287,453
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	<u>39,981,380</u>	<u>1,608,020</u>	<u>13,383,988</u>	<u>1,084,677</u>	<u>23,904,695</u>
TRANSPORTATION:					
Streets	326,299,785	5,457,572	3,073,575	309,489,853	8,278,785
Traffic	1,046,131	0	0	0	1,046,131
TOTAL TRANSPORTATION	<u>327,345,916</u>	<u>5,457,572</u>	<u>3,073,575</u>	<u>309,489,853</u>	<u>9,324,916</u>
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	<u>801,470</u>	<u>0</u>	<u>7,195</u>	<u>73,500</u>	<u>720,775</u>
PERSONAL DEVELOPMENT:					
Parks and Recreation	85,744,466	38,312,460	3,385,888	39,599,012	4,447,106
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	<u>85,744,466</u>	<u>38,312,460</u>	<u>3,385,888</u>	<u>39,599,012</u>	<u>4,447,106</u>
Total General Fixed Assets Allocated to Functions	511,798,614	<u>\$48,680,860</u>	<u>\$73,335,351</u>	<u>\$350,706,202</u>	<u>\$39,076,201</u>
CONSTRUCTION IN PROGRESS	<u>27,577,360</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$539,375,974</u>				

CITY OF COLUMBIA, MISSOURI

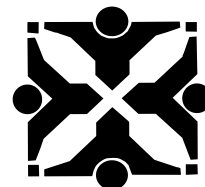
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	General Fixed Assets October 1, 2016	Additions	Deductions	General Fixed Assets September 30, 2017
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	218,368	55,016	38,500	234,884
Human Resources	23,267	0	0	23,267
City Counselor	19,497	0	0	19,497
Public Works Administration	34,128	0	0	34,128
Public Works Engineering	219,768	0	0	219,768
Public Works Public Buildings	56,318,077	0	0	56,318,077
Convention and Tourism	827,610	2,853	0	830,463
Cultural Affairs	60,000	0	0	60,000
REDI	5,695	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>57,906,013</u>	<u>57,869</u>	<u>38,500</u>	<u>57,925,382</u>
PUBLIC SAFETY:				
Police	7,289,911	343,517	86,604	7,546,824
Fire	27,999,238	0	956,188	27,043,050
Animal Control	57,384	0	0	57,384
Municipal Court	153,637	0	0	153,637
Joint Communications	3,893,032	0	0	3,893,032
Civil Defense	1,287,453	0	0	1,287,453
City Prosecutor	0	0	0	0
TOTAL PUBLIC SAFETY	<u>40,680,655</u>	<u>343,517</u>	<u>1,042,792</u>	<u>39,981,380</u>
TRANSPORTATION:				
Streets	315,258,570	11,207,386	166,171	326,299,785
Traffic	1,026,824	19,307	0	1,046,131
TOTAL TRANSPORTATION	<u>316,285,394</u>	<u>11,226,693</u>	<u>166,171</u>	<u>327,345,916</u>
HEALTH AND ENVIRONMENT:				
Health services	305,598	0	0	305,598
Community Development	472,839	0	0	472,839
CDBG	23,033	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	<u>801,470</u>	<u>0</u>	<u>0</u>	<u>801,470</u>
PERSONAL DEVELOPMENT:				
Parks and Recreation	82,398,237	3,395,604	49,375	85,744,466
Community Services	0	0	0	0
Contributions	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	<u>82,398,237</u>	<u>3,395,604</u>	<u>49,375</u>	<u>85,744,466</u>
CONSTRUCTION IN PROGRESS	<u>25,801,354</u>	14,815,645	13,039,639	<u>27,577,360</u>
TOTAL GENERAL FIXED ASSETS	<u><u>\$523,873,123</u></u>	<u><u>\$29,839,328</u></u>	<u><u>\$14,336,477</u></u>	<u><u>\$539,375,974</u></u>

THIS PAGE INTENTIONALLY LEFT BLANK

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, 2017 AND 2016

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2017	2016
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	0	0
Amount to be provided	0	0
Special Obligation Bonds 2008B		
Amount available in Debt Service Funds	0	0
Amount to be provided	0	0
Special Obligation Bonds 2016B		
Amount available in Debt Service Funds	1,136,653	1,131,342
Amount to be provided	15,228,347	16,448,658
Lemone Note		
Amount available in Debt Service Funds	1,218,854	1,479,586
Amount to be provided	3,310,165	4,326,834
MTFC Loan		
Amount available in Debt Service Funds	944,458	750,895
Amount to be provided	3,077,023	4,072,836
Accrued Compensated Absences:		
Amount to be provided	3,002,242	3,799,044
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$27,917,742</u>	<u>\$32,009,195</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special obligation bonds payable 2006B	0	0
Special obligation bonds payable 2008B	0	0
Special Obligation Bonds 2016B	16,365,000	17,580,000
Lemone Note	4,529,019	5,806,420
MTFC Loan	4,021,481	4,823,731
Accrued compensated absences	3,002,242	3,799,044
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$27,917,742</u>	<u>\$32,009,195</u>

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE YEARS ENDED SEPTEMBER 30, 2017 AND 2016

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2017	2016	2017	2016	2017	2016
BALANCE, BEGINNING OF PERIOD	\$3,361,823	\$8,680,140	\$28,647,372	\$31,220,445	\$32,009,195	\$39,900,585
Additions:						
Increase in accrued compensated absences	0	0		628,083	0	628,083
Special obligation bonds	0	0	0	17,580,000	0	17,580,000
Lemone Trust	0	0	0	0	0	0
MTFC Loan	0	0	0	0	0	0
Total Additions	0	0	0	18,208,083	0	18,208,083
Deductions:						
Maturities:						
Lemone Trust	0	0	1,277,401	1,203,360	1,277,401	1,203,360
Obligations under capital leases	0	0	0	0	0	0
Special obligation bonds	0	0	1,215,000	24,125,000	1,215,000	24,125,000
Special Obligation Notes	0	0	0	0	0	0
MTFC Loan	0	0	802,250	771,113	802,250	771,113
Decrease in accrued compensated absences	0	0	796,802	0	796,802	0
Total Deductions	0	0	4,091,453	26,099,473	4,091,453	26,099,473
Increase (decrease) in fund balance of Debt Service Funds	(62,282)	(5,318,317)	62,282	5,318,317	0	0
BALANCE, END OF PERIOD	\$3,299,541	\$3,361,823	\$24,618,201	\$28,647,372	\$27,917,742	\$32,009,195

THIS SHEET INTENTIONALLY LEFT BLANK

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.

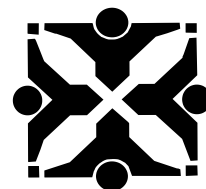
Revenue Capacity Information - is intended to assist users in understanding and assessing the factors affecting the City's ability to generate its own-source revenues, sales tax and property tax.

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.



THIS PAGE INTENTIONALLY LEFT BLANK

Table 1

City of Columbia, Missouri

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS

(accrual basis of accounting)

	Fiscal Year				
	2017	2016	2015	2014	2013
Governmental Activities					
Net investment in capital assets	\$ 388,381,461	\$ 379,291,016	\$ 359,339,161	\$ 349,384,646	\$ 327,336,088
Restricted for:					
Debt service	1,082,288	1,360,739	8,680,140	9,528,532	12,833,301
Capital projects	30,082,531	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	1,500,000
Expendable	7,506,129	7,438,759	7,306,884	7,103,402	7,008,119
Other purposes	35,488,911	31,952,096	27,745,796	24,767,118	21,302,056
Unrestricted	(37,168,142)	(32,197,643)	(30,096,448)	47,015,313	41,994,312
Total governmental activities net position	<u>\$ 426,873,178</u>	<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	\$ 377,696,071	\$ 365,793,592	\$ 352,395,872	\$ 325,322,206	\$ 326,634,842
Restricted for:					
Debt service	16,289,267	18,153,670	14,741,447	14,853,938	16,074,387
Capital projects	3,413,195	1,327,986	2,907,774	2,900,865	3,581,753
Other purposes	2,521,035	2,507,115	2,490,080	2,450,472	2,448,634
Unrestricted	114,876,798	115,251,104	108,107,836	105,185,789	97,168,643
Total business-type activities net position	<u>\$ 514,796,366</u>	<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	\$ 766,077,532	\$ 745,084,608	\$ 711,735,033	\$ 674,706,852	\$ 653,970,930
Restricted for:					
Debt service	17,371,555	19,514,409	23,421,587	24,382,470	28,907,688
Capital projects	33,495,726	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	1,500,000
Expendable	7,506,129	7,438,759	7,306,884	7,103,402	7,008,119
Other purposes	38,009,946	34,459,211	30,235,876	27,217,590	23,750,690
Unrestricted	77,708,656	83,053,461	78,011,388	152,201,102	139,162,955
Total primary government net position	<u>\$ 941,669,544</u>	<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
\$ 314,263,826	\$ 302,588,445	\$ 282,847,173	\$ 260,097,787	\$ 244,275,475
10,065,860	9,177,970	8,918,365	5,778,995	5,503,137
39,254,648	40,660,673	41,106,562	46,490,295	38,560,449
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
41,149,606	39,060,566	38,429,987	35,215,173	37,860,189
<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>
\$ 311,717,270	\$ 307,497,810	\$ 310,054,260	\$ 283,331,995	\$ 276,597,165
11,181,154	12,411,147	11,165,691	11,478,081	7,851,943
9,745,060	9,279,147	2,988,585	290,464	1,107,426
2,352,238	2,274,042	2,253,899	2,210,713	2,167,641
102,009,020	87,614,040	75,790,214	85,495,521	86,655,622
<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>
\$ 625,981,096	\$ 610,086,255	\$ 592,901,433	\$ 543,429,782	\$ 520,872,640
21,247,014	21,589,117	20,084,056	17,257,076	13,355,080
48,999,708	49,939,820	44,095,147	46,780,759	39,667,875
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
143,158,626	126,674,606	114,220,201	120,710,694	124,515,811
<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>

Table 2
City of Columbia, Missouri

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

	Fiscal Year					
	2017	2016	2015	2014	2013	2012
Expenses						
Governmental activities:						
Policy development and administration	\$ 30,047,298	\$ 30,623,152	\$ 24,465,111	\$ 22,486,499	\$ 21,764,609	\$ 21,918,164
Public safety	40,070,036	42,145,164	42,482,569	39,965,212	38,674,243	38,674,200
Transportation	15,985,305	14,525,441	15,600,627	18,362,328	15,977,709	12,646,608
Health and environment	10,919,252	10,931,589	10,769,579	9,248,764	9,376,511	8,663,673
Personal development	8,778,524	8,971,813	8,968,495	8,086,860	7,717,775	7,410,779
Interest on long-term debt	1,017,221	978,720	1,710,708	1,995,213	2,288,306	2,303,076
Total governmental activities expenses	<u>106,817,636</u>	<u>108,175,879</u>	<u>103,997,089</u>	<u>100,144,876</u>	<u>95,799,153</u>	<u>91,616,500</u>
Business-type activities:						
Electric utility	122,850,050	116,326,371	115,496,885	120,262,601	116,439,978	104,978,962
Water Utility	19,834,593	19,797,334	18,045,445	18,396,775	18,107,142	18,085,072
Sanitary Sewer Utility	19,622,202	18,488,108	17,651,612	17,166,301	14,209,805	14,490,560
Regional Airport	3,629,532	3,776,315	3,469,327	3,153,606	2,548,916	2,500,780
Public Transportation	8,776,327	8,202,880	7,830,577	7,161,194	6,739,903	6,588,233
Solid Waste Utility	21,912,468	19,864,870	15,844,537	15,405,338	15,197,074	15,194,469
Parking Facilities	3,886,652	3,220,290	3,244,277	3,248,368	2,764,438	2,630,624
Recreation Services	7,091,628	7,255,936	6,859,026	7,103,597	7,126,020	6,987,907
Railroad	956,299	1,027,458	983,603	1,043,610	1,020,846	1,118,697
Transload	169,130	339,835	582,750	949,642	1,156,798	-
Storm Water Utility	1,506,379	1,429,937	1,544,375	1,351,708	1,277,435	1,256,360
Total business-type activities expenses	<u>210,235,260</u>	<u>199,729,335</u>	<u>191,552,414</u>	<u>195,242,740</u>	<u>186,588,355</u>	<u>173,831,664</u>
Total primary government expenses	<u>\$ 317,052,896</u>	<u>\$ 307,905,214</u>	<u>\$ 295,549,503</u>	<u>\$ 295,387,616</u>	<u>\$ 282,387,508</u>	<u>\$ 265,448,164</u>
Program Revenues						
Governmental Activities:						
Charges for services:						
Policy Development and Administration	\$ 13,486,988	\$ 13,138,620	\$ 12,649,708	\$ 11,808,239	\$ 12,359,753	\$ 11,966,490
Public Safety	1,913,985	2,041,378	1,945,204	2,787,804	2,306,281	2,512,573
Transportation	51,934	56,135	477,064	412,006	75,890	233,412
Health and Environment	4,291,343	4,748,558	4,013,382	4,474,509	4,111,601	3,188,325
Personal Development	-	-	353,182	7,074	-	-
Operating grants and contributions	4,510,167	5,585,621	7,049,014	6,582,168	5,733,896	6,173,618
Capital grants and contributions	6,922,477	8,419,494	5,301,736	15,186,759	14,054,726	7,082,525
Total governmental activities program revenues	<u>31,176,894</u>	<u>33,989,806</u>	<u>31,789,290</u>	<u>41,258,559</u>	<u>38,642,147</u>	<u>31,156,943</u>
Business-type activities:						
Charges for services:						
Electric utility	125,954,010	129,693,077	125,161,680	125,045,630	121,764,673	119,260,514
Water Utility	25,364,177	26,050,798	23,364,440	24,345,239	23,568,147	24,206,711
Sanitary Sewer Utility	24,497,891	22,771,018	20,738,058	19,527,300	19,512,333	17,219,234
Regional Airport	962,110	712,502	694,012	540,540	555,715	642,170
Public Transportation	1,877,796	2,031,376	2,073,373	2,300,558	2,080,065	1,873,872
Solid Waste Utility	21,802,704	20,031,354	18,161,089	17,303,865	16,959,850	16,834,253
Parking Facilities	4,444,758	4,154,260	4,044,297	3,551,116	2,977,159	2,688,403
Recreation Services	4,599,854	4,243,961	4,145,589	4,205,270	4,429,863	4,373,766
Railroad	464,536	331,815	431,885	726,641	696,640	738,185
Transload	322,922	256,693	328,724	984,884	965,853	-
Storm Water Utility	1,972,328	1,626,994	1,290,235	1,396,700	1,355,150	1,316,160
Operating grants and contributions	2,766,813	2,557,913	2,479,657	2,602,538	2,436,134	2,163,513
Capital grants and contributions	10,603,118	9,029,170	8,119,011	3,479,133	10,200,801	4,232,060
Total business-type activities program revenues	<u>225,633,017</u>	<u>223,490,931</u>	<u>211,032,050</u>	<u>206,009,414</u>	<u>207,502,383</u>	<u>195,548,842</u>
Total primary government program revenues	<u>\$ 256,809,911</u>	<u>\$ 257,480,737</u>	<u>\$ 242,821,340</u>	<u>\$ 247,267,973</u>	<u>\$ 246,144,530</u>	<u>\$ 226,705,785</u>
Net (Expense)/Revenue						
Governmental activities	\$ (75,640,742)	\$ (74,186,073)	\$ (72,207,799)	\$ (58,886,317)	\$ (57,157,006)	\$ (60,459,557)
Business-type activities	15,397,757	23,761,596	19,479,636	10,766,674	20,914,028	21,717,178
Total primary government net expense	<u>\$ (60,242,985)</u>	<u>\$ (50,424,477)</u>	<u>\$ (52,728,163)</u>	<u>\$ (48,119,643)</u>	<u>\$ (36,242,978)</u>	<u>\$ (38,742,379)</u>
General Revenues and Other Changes in Net Position						
Governmental activities:						
Taxes						
Property taxes	\$ 8,056,734	\$ 7,898,843	\$ 7,572,050	\$ 7,319,211	\$ 7,228,203	\$ 7,099,442
Sales tax	47,546,381	47,165,825	47,174,773	45,730,160	44,150,547	42,514,771
Other taxes	14,966,229	14,864,794	15,559,138	15,861,990	15,059,833	14,597,936
Investment revenue (loss)	(380,252)	2,744,200	3,462,509	1,974,801	(1,380,683)	1,692,935
Miscellaneous	2,297,530	2,270,770	1,737,308	2,263,437	1,821,115	1,904,434
Transfers	7,294,003	8,403,387	7,743,778	12,355,827	8,916,183	9,847,163
Total governmental activities	<u>79,780,625</u>	<u>83,347,819</u>	<u>83,249,556</u>	<u>85,505,426</u>	<u>75,795,198</u>	<u>77,656,681</u>
Business-type activities						
Investment revenue (loss)	(50,314)	4,433,709	5,209,590	3,474,081	(778,591)	3,231,938
Miscellaneous	3,709,459	2,598,540	2,157,488	2,920,083	2,385,748	2,826,603
Transfers	(7,294,003)	(8,403,387)	(7,743,778)	(12,355,827)	(8,916,183)	(9,847,163)
Total business-type activities	<u>(3,634,858)</u>	<u>(1,371,138)</u>	<u>(376,700)</u>	<u>(5,961,663)</u>	<u>(7,309,026)</u>	<u>(3,788,622)</u>
Total primary government	<u>\$ 76,145,767</u>	<u>\$ 81,976,681</u>	<u>\$ 82,872,856</u>	<u>\$ 79,543,763</u>	<u>\$ 68,486,172</u>	<u>\$ 73,868,059</u>
Change in Net Position						
Governmental activities	\$ 4,139,883	\$ 9,161,746	\$ 11,041,757	\$ 26,619,109	\$ 18,638,192	\$ 17,197,124
Business-type activities	11,762,899	22,390,458	19,102,936	4,805,011	13,605,002	17,928,556
Total primary government	<u>\$ 15,902,782</u>	<u>\$ 31,552,204</u>	<u>\$ 30,144,693</u>	<u>\$ 31,424,120</u>	<u>\$ 32,243,194</u>	<u>\$ 35,125,680</u>

Table 2, cont.

City of Columbia, Missouri

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

Fiscal Year			
2011	2010	2009	2008
\$ 19,240,568	\$ 18,810,092	\$ 14,427,609	\$ 15,762,421
39,177,408	38,075,595	38,011,371	36,142,924
12,782,598	12,129,815	11,198,089	10,104,040
10,376,671	9,209,905	8,903,255	8,403,019
6,724,219	11,004,972	10,344,600	10,350,937
2,375,909	1,985,817	2,149,871	1,595,972
90,677,373	91,216,196	85,034,795	82,359,313
111,974,736	107,836,042	99,694,306	91,847,957
15,850,805	14,559,336	16,021,650	14,517,123
12,738,819	12,507,201	12,030,951	10,970,073
2,471,114	2,488,947	2,232,666	2,107,172
5,974,604	5,547,130	5,382,338	5,069,495
14,282,699	14,131,288	13,747,082	14,044,574
2,358,564	1,748,966	1,295,897	1,432,705
6,884,213	6,863,924	6,823,710	6,804,775
1,085,623	878,449	941,661	980,760
-	-	-	-
1,254,303	1,284,941	1,654,512	1,548,103
174,875,480	167,846,224	159,824,773	149,322,737
\$ 265,552,853	\$ 259,062,420	\$ 244,859,568	\$ 231,682,050
\$ 11,181,841	\$ 12,020,506	\$ 7,931,919	\$ 6,900,361
2,446,392	2,324,632	1,781,033	1,657,240
191,711	186,584	243,700	252,885
2,623,846	1,087,198	1,026,327	1,106,543
-	-	-	-
6,891,283	8,754,370	7,410,843	7,777,301
10,716,352	13,187,432	15,608,834	28,476,557
34,051,425	37,560,722	34,002,656	46,170,887
127,546,900	120,448,779	110,753,285	106,481,160
20,331,142	17,354,581	15,876,107	15,314,326
14,523,432	12,275,136	10,654,076	9,312,516
684,631	599,804	481,984	434,980
1,671,933	1,517,701	1,447,616	1,240,255
16,635,234	15,045,374	14,074,055	14,120,946
2,038,935	1,796,627	1,737,094	1,593,938
4,136,896	4,079,714	4,120,606	3,848,181
828,593	824,472	662,749	1,190,026
-	-	-	-
1,233,891	1,138,804	1,229,374	1,391,760
1,844,800	1,723,698	2,026,465	1,588,506
3,176,929	9,376,080	2,476,997	4,366,361
194,653,317	186,180,770	165,540,408	160,882,955
\$ 228,704,742	\$ 223,741,492	\$ 199,543,064	\$ 207,053,842
\$ (56,625,948)	\$ (53,655,474)	\$ (51,032,139)	\$ (36,188,426)
19,777,837	18,334,546	5,715,635	11,560,218
\$ (36,848,111)	\$ (35,320,928)	\$ (45,316,504)	\$ (24,628,208)
\$ 7,026,844	\$ 10,849,831	\$ 10,703,734	\$ 10,724,486
40,538,522	38,296,731	37,615,054	38,669,141
14,274,548	14,148,024	13,557,057	13,687,438
2,717,257	4,598,349	6,163,536	6,031,249
2,873,628	2,998,383	2,753,039	5,348,082
9,275,101	7,349,318	6,110,870	5,750,147
76,705,900	78,240,636	76,903,290	80,210,543
4,344,222	6,680,164	6,760,213	6,064,180
1,976,579	1,780,483	2,061,999	4,064,955
(9,275,101)	(7,349,318)	(6,110,870)	(5,750,147)
(2,954,300)	1,111,329	2,711,342	4,378,988
\$ 73,751,600	\$ 79,351,965	\$ 79,614,632	\$ 84,589,531
\$ 20,079,952	\$ 24,585,162	\$ 25,871,151	\$ 44,022,117
16,823,537	19,445,875	8,426,977	15,939,206
\$ 36,903,489	\$ 44,031,037	\$ 34,298,128	\$ 59,961,323

Table 3

City of Columbia, Missouri

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

Post-GASB 54

Fiscal Year

	2017	2016	2015	2014
General Fund				
Nonspendable	\$ 402,070	\$ 376,794	\$ 487,935	\$ 291,512
Restricted	-	-	-	-
Committed	6,580,013	2,995,787	3,198,964	1,582,948
Assigned	2,034,877	2,293,515	2,658,081	3,081,251
Unassigned	28,805,065	29,245,964	24,159,086	28,889,505
Total general fund	<u>\$ 37,822,025</u>	<u>\$ 34,912,060</u>	<u>\$ 30,504,066</u>	<u>\$ 33,845,216</u>
All Other Governmental Funds				
Nonspendable	\$ 1,500,000	\$ 1,503,018	\$ 1,503,473	\$ 1,504,875
Restricted	66,251,660	66,321,351	34,214,232	32,282,999
Committed	13,119,440	12,530,669	11,877,429	11,711,098
Assigned	204,273	213,104	38,468,675	38,162,062
Unassigned	(66,202)	(4,912)	(128,473)	(6,166)
Total all other governmental funds	<u>\$ 81,009,171</u>	<u>\$ 80,563,230</u>	<u>\$ 85,935,336</u>	<u>\$ 83,654,868</u>

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

Pre-GASB 54

Fiscal Year

	2009	2008
General Fund		
Reserved	\$ 4,110,859	\$ 4,409,134
Unreserved	21,548,968	20,339,863
Total general fund	<u>\$ 25,659,827</u>	<u>\$ 24,748,997</u>
All Other Governmental Funds		
Reserved	\$ 42,977,342	\$ 40,512,180
Unreserved, reported in:		
Transportation sales tax fund	-	-
Capital projects fund	32,708,733	50,413,973
Special revenue funds	15,113,454	15,082,742
Debt service funds	1,022,995	5,503,137
Permanent fund	5,080,931	4,540,140
Total all other governmental funds	<u>\$ 96,903,455</u>	<u>\$ 116,052,172</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

2013	2012	2011	2010
\$ 477,210	\$ 412,902	\$ 421,250	\$ 550,483
-	-	-	400,827
431,529	911,186	737,491	503,067
2,418,592	2,541,869	3,099,217	6,391,299
26,350,897	25,955,804	23,660,321	18,759,242
<u>\$ 29,678,228</u>	<u>\$ 29,821,761</u>	<u>\$ 27,918,279</u>	<u>\$ 26,604,918</u>
\$ 1,519,505	\$ 1,503,709	\$ 1,502,053	\$ 1,503,064
32,202,132	28,320,670	25,486,928	32,812,393
11,657,749	10,951,115	10,755,442	11,531,443
38,844,822	38,530,941	39,227,961	36,047,628
(79,311)	-	-	-
<u>\$ 84,144,897</u>	<u>\$ 79,306,435</u>	<u>\$ 76,972,384</u>	<u>\$ 81,894,528</u>

Table 4

City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year			
	2017	2016	2015	2014
REVENUES				
General property taxes	\$ 8,124,534	\$ 7,898,843	\$ 7,572,050	\$ 7,319,211
Sales tax	47,546,381	47,667,737	46,672,861	45,730,160
Other local taxes	14,374,401	14,197,554	14,860,992	15,170,622
Licenses and permits	1,064,292	1,031,218	1,012,346	965,309
Fines	1,564,041	1,805,859	2,081,131	1,883,631
Fees and service charges	4,235,064	4,926,206	3,687,353	4,776,008
Intragovernmental revenue	4,748,750	4,407,469	4,247,354	3,944,617
Revenue from other governmental units	10,563,840	14,388,115	12,155,793	11,380,966
Lease revenue	1,779,151	1,755,731	1,893,255	1,786,851
Investment revenue (loss)	(267,657)	2,342,939	3,040,800	1,744,574
Miscellaneous	2,297,530	2,270,770	1,737,308	2,263,437
Total Revenues	<u>96,030,327</u>	<u>102,692,441</u>	<u>98,961,243</u>	<u>96,965,386</u>
EXPENDITURES				
Current:				
Policy development and administration	12,097,711	12,673,307	11,933,061	10,243,414
Public safety	39,810,494	40,664,606	40,931,976	38,329,749
Transportation	9,394,668	7,722,901	9,091,369	12,123,055
Health and environment	11,142,805	10,904,104	10,648,858	9,277,074
Personal development	7,747,291	7,848,024	7,878,973	7,160,184
Misc. nonprogrammed activities	347,073	272,656	5,642,247	4,785,017
Capital outlay	15,644,261	22,734,914	13,935,589	16,237,557
Debt service:				
Principal	3,294,650	8,508,973	6,032,862	5,838,116
Interest	1,049,589	1,209,593	1,866,517	2,147,444
Bond issuance and other costs	-	237,281	-	-
Total Expenditures	<u>100,528,542</u>	<u>112,776,359</u>	<u>107,961,452</u>	<u>106,141,610</u>
Excess (Deficiency) of Revenues over Expenditures	(4,498,215)	(10,083,918)	(9,000,209)	(9,176,224)
OTHER FINANCING SOURCES (USES)				
Transfers in	34,761,867	47,046,810	37,405,837	39,741,645
Transfers out	(26,907,746)	(38,167,357)	(29,466,210)	(26,869,499)
Issuance of 2008B S.O. Bonds	-	-	-	-
Premium on 2008B S.O. Bonds	-	-	-	-
Issuance of Lemone Trust Note	-	-	-	-
MTFC Note Proceeds	-	-	-	-
Capital lease proceeds	-	-	-	-
Proceeds of 2017B S.O. Bonds	-	17,580,000	-	-
Premium on 2017B S.O. Bonds	-	1,699,838	-	-
Payment to refunded bond escrow agent	-	(19,039,585)	-	-
Total Other Financing Sources (Uses)	<u>7,854,121</u>	<u>9,119,706</u>	<u>7,939,627</u>	<u>12,872,146</u>
Net Change in Fund Balances	<u>\$ 3,355,906</u>	<u>\$ (964,212)</u>	<u>\$ (1,060,582)</u>	<u>\$ 3,695,922</u>
Debt service as a percentage of noncapital expenditures	5.12%	10.79%	8.40%	8.88%

Table 4, cont.

City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

Fiscal Year					
2013	2012	2011	2010	2009	2008
\$ 7,228,203	\$ 7,099,442	\$ 7,026,844	\$ 10,849,831	\$ 10,703,734	\$ 10,511,523
44,150,547	42,514,771	40,538,522	38,296,731	37,615,054	38,669,141
14,415,576	13,938,135	13,614,566	13,504,093	13,199,548	13,387,438
921,132	883,815	864,719	835,864	842,850	835,668
1,970,138	2,184,075	2,049,392	1,900,869	1,457,963	1,367,376
4,584,151	3,323,319	2,916,163	2,214,818	1,917,453	2,137,096
3,931,555	4,130,138	4,139,602	4,200,389	4,025,046	3,634,049
12,683,976	11,205,817	15,717,748	17,624,734	17,295,161	13,628,052
1,828,913	1,740,808	1,267,667	-	-	-
(1,175,168)	1,552,235	2,447,870	4,258,602	5,789,199	5,512,478
1,821,115	1,904,434	2,873,628	2,998,383	2,753,039	5,348,082
92,360,138	90,476,989	93,456,721	96,684,314	95,599,047	95,030,903
9,910,193	9,679,187	11,268,430	12,143,800	12,013,837	11,717,872
37,839,647	37,426,056	37,847,252	36,661,665	35,970,659	34,271,625
10,421,314	7,280,684	7,821,261	7,775,001	7,092,854	6,339,224
9,373,336	8,748,990	10,411,813	9,170,450	8,824,133	8,338,490
6,922,477	6,612,768	5,998,949	10,206,251	9,719,922	9,683,200
5,006,410	4,775,185	815,943	921,771	1,238,802	1,145,650
15,067,900	18,195,526	32,825,543	36,014,773	42,008,951	17,256,742
5,595,733	5,113,954	5,089,434	3,580,000	3,205,000	3,070,000
2,397,462	2,391,766	2,427,400	2,081,731	2,242,906	1,593,623
-	661	661	661	661	238,954
102,534,472	100,224,777	114,506,686	118,556,103	122,317,725	93,655,380
(10,174,334)	(9,747,788)	(21,049,965)	(21,871,789)	(26,718,678)	1,375,523
37,409,252	37,677,752	50,570,961	37,063,260	33,106,245	56,874,109
(28,239,989)	(26,427,431)	(40,960,187)	(29,255,307)	(26,939,792)	(51,061,200)
-	-	-	-	-	26,795,000
-	-	-	-	-	202,067
-	-	11,779,723	-	-	-
5,700,000	2,500,000	-	-	-	-
-	235,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
14,869,263	13,985,321	21,390,497	7,807,953	6,166,453	32,809,976
\$ 4,694,929	\$ 4,237,533	\$ 340,532	\$ (14,063,836)	\$ (20,552,225)	\$ 34,185,499
9.14%	9.15%	9.20%	6.86%	6.78%	6.42%

THIS PAGE INTENTIONALLY LEFT BLANK

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
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
2017	1,609,807,143	322,717,239	5,370,122	1,937,894,504	8,074,560,433	24.0%	0.92

Source: Certified Copy of Order, Boone County Court.

Table 6

City of Columbia, Missouri

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
CITY TAX RATES:					
General Fund	\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
Library Funds	<u>0.53</u>	<u>0.52</u>	<u>0.52</u>	<u>0.52</u>	<u>0.52</u>
Total City Tax Rate	<u>0.94</u>	<u>0.93</u>	<u>0.93</u>	<u>0.93</u>	<u>0.93</u>
SCHOOL DISTRICT	<u>4.71</u>	<u>4.73</u>	<u>4.77</u>	<u>4.85</u>	<u>4.88</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><u>\$5.96</u></u>	<u><u>\$5.97</u></u>	<u><u>\$6.01</u></u>	<u><u>\$6.09</u></u>	<u><u>\$6.12</u></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.

Table 6, cont.

City of Columbia, Missouri

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

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
<u>0.53</u>	<u>0.54</u>	<u>0.54</u>	<u>0.52</u>	<u>0.51</u>
<u>0.94</u>	<u>0.95</u>	<u>0.95</u>	<u>0.93</u>	<u>0.92</u>
<u>5.40</u>	<u>5.42</u>	<u>5.49</u>	<u>5.47</u>	<u>6.04</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><u>\$6.65</u></u>	<u><u>\$6.68</u></u>	<u><u>\$6.75</u></u>	<u><u>\$6.71</u></u>	<u><u>\$7.27</u></u>

THIS PAGE INTENTIONALLY LEFT BLANK

Table 7

City of Columbia, Missouri

PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS AGO

Taxpayer	Type of Business	2017			2008		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Union Electric	Utility	\$ 30,452,192	1	1.57%	--		--
Shelter Insurance/Shelter Enterprises	Insurance	16,033,067	2	0.83%	5,461,706	7	0.37%
3M Company	Manufacturer	12,388,438	3	0.64%	--		--
Hubbell Power Systems	Manufacturer	10,141,683	4	0.52%	4,520,172	8	0.31%
TKG Biscayne LLC	Property/Developer	9,778,083	5	0.50%	--		--
JDM II SF National (formerly State Farm)	Insurance	7,807,371	6	0.40%	7,913,247	4	0.54%
Breckenridge Group	Property/Developer	7,220,000	7	0.37%	--		--
The Links Columbia	Property/Developer	6,839,287	8	0.35%	--		--
Boone Hospital	Medical	6,713,024	9	0.35%	--		--
Columbia Mall Limited Partnership	Property/Developer	6,705,078	10	0.35%	8,520,254	3	0.58%
Boone Electric Cooperative	Utility	--		--	10,739,264	1	0.73%
The Kroenke Group	Property/Developer	--		--	9,318,675	2	0.63%
Boone Crossing	Property/Developer	--		--	7,864,177	5	0.53%
Grindstone Plaza Development	Property/Developer	--		--	5,848,007	6	0.40%
Boone County National Bank	Property/Developer	--		--	4,402,289	9	0.30%
Rayman Columbia Center Trust	Property/Developer	--		--	4,343,968	10	0.29%
		<u>\$ 114,078,223</u>		<u>5.88%</u>	<u>\$ 68,931,759</u>		<u>4.68%</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

Fiscal Year Ended	Net Current Tax Levy (a)	Current Tax Collections	Percent Of Levy Collected	Delinquent Tax Collections
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
2017	\$ 7,872,752 (b)	\$ 7,760,472	98.57%	\$ 67,118

(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>
\$ 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%
\$ 7,827,590	99.43%	\$ 34,796	0.44%

Table 9

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

<u>RESIDENTIAL SERVICE RATE (per kilowatt hour)</u>		<u>FY 2016-2017</u>
Customer charge	per month	\$15.91
Energy charge first 300 kWh all season	¢ per KWH	7.670
Energy charge next 450 kWh all season	¢ per KWH	10.0000
Energy charge next 1,250 kWh summer	¢ per KWH	13.6300
Energy charge All remaining kWh summer	¢ per KWH	14.7400
Energy charge All remaining kWh nonsummer	¢ per KWH	11.5500
Electric Heating (October through May) First 300 kWh	¢ per KWH	7.670
Electric Heating (October through May) Next 450 kWh	¢ per KWH	10.000
Electric Heating (October through May) all remaining kWh	¢ per KWH	9.610
Heat Pump (October through May) First 300 kWh	¢ per KWH	7.670
Heat Pump (October through May) next 450 kWh	¢ per KWH	10.000
Heat Pump (October through May) all remaining kWh	¢ per KWH	9.1100
<u>SMALL GENERAL SERVICE RATE (per kilowatt hour)</u>		
Customer charge (single-phase)	per month	\$15.91
Customer charge (three-phase)	per month	\$26.22
Energy charge first 500 kWh all season	¢ per KWH	8.160
Energy charge next 1,000 kWh summer	¢ per KWH	10.400
Energy charge All remaining kWh summer	¢ per KWH	14.350
Energy charge All remaining kWh nonsummer	¢ per KWH	10.400
Electric Heating (October through May) First 500 kWh	¢ per KWH	8.160
Electric Heating (October through May) Next 1,000 kWh	¢ per KWH	10.400
Electric Heating (October through May) all remaining kWh	¢ per KWH	9.590
Heat Pump (October through May) First 500 kWh	¢ per KWH	8.160
Heat Pump (October through May) next 1,000 kWh	¢ per KWH	10.400
Heat Pump (October through May) all remaining kWh	¢ per KWH	9.0400
<u>SPECIAL OUTDOOR LIGHTING</u>		
Customer Charge	per month	\$56.10
Cost per KWH	¢ per KWH	12.740
<u>RESIDENTIAL SERVICE RATE (per kilowatt hour)</u>		<u>FY 2013-2014</u>
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 FY2016-2017 column reflects the rates in effect as of October 1, 2016. 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

	<u>FY 2015-2016</u>		<u>FY 2014-2015</u>		
per month	\$15.60	per month	\$15.60		
¢ per KWH	7.520	¢ per KWH	7.520		
¢ per KWH	9.8000	¢ per KWH	9.8000		
¢ per KWH	13.3600	¢ per KWH	13.3600		
¢ per KWH	14.4500	¢ per KWH	14.4500		
¢ per KWH	11.3200	¢ per KWH	11.3200		
¢ per KWH	7.520	¢ per KWH	7.520		
¢ per KWH	9.800	¢ per KWH	9.800		
¢ per KWH	9.420	¢ per KWH	9.420		
¢ per KWH	7.520	¢ per KWH	7.520		
¢ per KWH	9.800	¢ per KWH	9.800		
¢ per KWH	8.9300	¢ per KWH	8.9300		
per month	\$15.60	per month	\$15.60		
per month	\$25.70	per month	\$25.70		
¢ per KWH	8.000	¢ per KWH	8.000		
¢ per KWH	10.200	¢ per KWH	10.200		
¢ per KWH	14.070	¢ per KWH	14.070		
¢ per KWH	10.200	¢ per KWH	10.200		
¢ per KWH	8.000	¢ per KWH	8.000		
¢ per KWH	10.200	¢ per KWH	10.200		
¢ per KWH	9.400	¢ per KWH	9.400		
¢ per KWH	8.000	¢ per KWH	8.000		
¢ per KWH	10.200	¢ per KWH	10.200		
¢ per KWH	8.8600	¢ per KWH	8.8600		
per month	\$55.00	per month	\$55.00		
¢ per KWH	12.490	¢ per KWH	12.490		
<u>FY 2012-2013</u>	<u>FY 2011-2012</u>	<u>FY 2010-2011</u>	<u>FY2009-2010</u>	<u>FY2008-2009</u>	<u>FY 2007-2008</u>
\$8.45	\$7.20	\$7.20	\$6.95	\$6.56	\$6.25
9.440	9.440	9.440	9.275	8.750	8.330
12.7700	12.7700	12.7700	12.6370	11.8100	11.2456
9.440	9.440	9.440	9.275	8.750	8.330
8.307	8.040	8.040	7.350	7.000	6.664
8.450	7.200	7.200	6.950	6.560	6.250
8.0240	7.5680	7.5680	6.8880	6.560	6.2475
\$8.45	\$7.20	\$7.20	\$6.95	\$6.56	\$6.25
\$10.85	\$9.58	\$9.58	\$9.30	\$8.85	\$8.43
9.440	9.300	9.300	9.036	8.453	8.050
12.7700	11.7470	11.7470	11.7470	10.9890	10.4650
9.440	9.300	9.300	9.036	8.453	n/a
8.4960	8.3700	8.3700	8.1300	8.0300	7.6475
9.440	9.300	9.300	9.036	8.453	n/a
8.0240	7.9050	7.9050	7.6800	6.7630	6.4400
\$4.00	\$4.00	\$4.00	\$4.65	\$4.65	\$4.43
\$4.38	\$4.38	\$4.17	\$5.00	\$5.00	\$4.76
\$5.04	\$5.04	\$4.80	\$5.76	\$5.76	\$5.49
\$7.13	\$7.13	\$6.79	\$8.15	\$8.15	\$7.76
\$12.97	\$12.97	\$12.35	\$14.82	\$14.82	\$14.11
n/a	n/a	n/a	\$16.18	\$16.18	\$15.41
\$15.57	\$15.57	\$14.83	\$17.80	\$17.80	\$16.95
\$10.10	\$10.10	\$9.62	\$11.55	\$11.55	\$11.00
\$20.75	\$20.75	\$20.75	\$21.87	\$21.87	\$20.83
n/a	n/a	n/a	\$29.27	\$29.27	\$27.88
\$9.78	\$9.78	\$9.31	\$11.18	\$11.18	\$10.65
\$9.72	\$9.72	\$9.26	\$11.11	\$11.11	\$10.58
\$50.00	\$50.00	\$50.00	\$44.80	\$44.80	\$44.80
11.000	11.000	11.000	10.875	10.875	10.875
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a

Table 10

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

		FY 2016 - 2017		FY 2015 - 2016	
<u>LARGE GENERAL SERVICE RATE</u>		Summer	Nonsummer	Summer	Nonsummer
Customer charge:	per month	\$45.90	\$45.90	\$45.00	\$45.00
Demand charge:					
First 25 KW or less billing demand		\$367.20	\$275.40	\$360.00	\$270.00
Additional KW	per KW	\$15.91	\$12.75	\$15.60	\$12.50
Energy charge:					
All KW	¢ per KWH	5.740	5.000	5.630	4.900
<u>INDUSTRIAL SERVICE RATE</u>		Summer	Nonsummer	Summer	Nonsummer
Customer charge:	per month	\$153.00	\$153.00	\$150.00	\$150.00
Demand charge:					
First 750 KW or less billing demand		\$15,835.50	\$12,622.50	\$15,525.00	\$12,375.00
All additional KW	per KW	\$21.11	\$16.83	\$20.70	\$16.50
Energy charge (All KWH)	¢ per KWH	4.820	4.120	4.730	4.040
		FY 2011 - 2012		FY 2010 - 2011	
<u>LARGE GENERAL SERVICE RATE</u>		Summer	Nonsummer	Summer	Nonsummer
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	\$376.50	\$301.00
Additional KW	per KW	\$15.06	\$12.04	\$15.06	\$12.04
Energy charge:					
All KW	¢ per KWH	5.50	4.780	5.50	4.780
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>		Summer	Nonsummer	Summer	Nonsummer
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	\$14,887.50	\$11,910.00
All additional KW	per KW	\$19.85	\$15.88	\$19.85	\$15.88
Energy charge (All KWH)	¢ per KWH	4.434	3.800	4.434	3.800

* The rates shown in this table are those in effect at October 1, 2016. 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 2014 - 2015		FY 2013 - 2014		FY 2012 - 2013	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$45.00	\$45.00	n/a	n/a	n/a	n/a
\$360.00	\$270.00	\$382.25	\$305.50	\$382.25	\$305.50
\$15.60	\$12.50	\$15.29	\$12.22	\$15.29	\$12.22
5.630	4.900	5.555	4.828	5.555	4.828
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$150.00	\$150.00	n/a	n/a	n/a	n/a
\$15,525.00	\$12,375.00	\$14,962.50	\$11,970.00	\$14,962.50	\$11,970.00
\$20.70	\$16.50	\$19.95	\$15.96	\$19.95	\$15.96
4.730	4.040	4.456	3.819	4.456	3.819
FY 2009 - 2010		FY 2008 - 2009		FY 2007 - 2008	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
n/a	n/a	n/a	n/a	n/a	n/a
\$369.75	\$295.75	\$360.75	\$288.50	\$343.50	\$274.75
\$14.79	\$11.83	\$14.43	\$11.54	\$13.74	\$10.99
5.40	4.697	5.22	4.54	4.97	4.32
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
\$14,595.00	\$11,677.50	\$14,100.00	\$11,280.00	\$12,195.00	\$9,757.50
\$19.46	\$15.57	\$18.80	\$15.04	\$16.26	\$13.01
4.347	3.728	4.200	3.60	3.565	3.10

Table 11

City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES *
LAST TEN FISCAL YEARS

		2016-2017		2015-2016	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$2.790	\$3.910	\$2.790	\$3.710
Commercial*: All CCF	per 100 CCF	\$2.630	\$3.500	\$2.600	\$3.460
Large Commercial*: All CCF	per 100 CCF	\$2.450	\$3.710	\$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- Residential	Limits- Residential	Limits	Limits
Meter Size					
5/8 inch and 3/4 inch		\$8.85	\$11.77	\$8.30	\$11.04
1 inch		\$10.52	\$13.99	\$8.73	\$11.61
1 1/2 inch		\$17.09	\$22.73	\$12.84	\$17.08
2 inch		\$18.51	\$24.62	\$13.46	\$17.90
3 inch		\$34.01	\$45.23	\$22.67	\$28.71
4 inch		\$50.42	\$67.06	\$33.61	\$42.58
6 inch		\$96.95	\$128.94	\$64.63	\$81.86

		2011-2012		2010-2011	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$2.590	\$3.450	\$2.400	\$3.190
Commercial*: All CCF	per 100 CCF	\$2.400	\$3.190	\$2.222	\$2.955
Large Commercial*: All CCF	per 100 CCF	\$2.250	\$2.990	\$2.084	\$2.772
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 100% average for nonsummer use)	per 100 CCF	\$3.630	\$4.830	\$3.360	\$4.470
		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		\$7.52	\$10.00	\$6.33	\$8.42
1 inch		\$7.91	\$10.51	\$6.64	\$8.83
1 1/2 inch		\$11.64	\$15.48	\$8.60	\$11.44
2 inch		\$12.20	\$16.23	\$9.07	\$12.06
3 inch		\$20.56	\$27.35	\$19.04	\$25.32
4 inch		\$30.49	\$40.55	\$28.23	\$37.55
6 inch		\$58.62	\$77.97	\$54.28	\$72.19

The rates shown in this table are those in effect at October 1, 2016.

Table 11, cont.

City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES
LAST TEN FISCAL YEARS

2014-2015		2013-2014		2012-2013	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$2.790	\$3.710	\$2.790	\$3.710	\$2.720	\$3.620
\$2.600	\$3.460	\$2.600	\$3.460	\$2.520	\$3.350
\$2.430	\$3.230	\$2.430	\$3.230	\$2.360	\$3.140
\$3.910	\$5.200	\$3.910	\$5.200	\$3.810	\$5.070
Minimum Charge Per Month		Minimum Charge Per Month		Minimum Charge Per Month	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$8.30	\$11.04	\$8.30	\$11.04	\$7.90	\$10.50
\$8.73	\$11.61	\$8.73	\$11.61	\$8.31	\$11.05
\$12.84	\$17.08	\$12.84	\$17.08	\$12.22	\$16.26
\$13.46	\$17.90	\$13.46	\$17.90	\$12.81	\$17.04
\$21.59	\$28.71	\$21.59	\$28.71	\$21.59	\$28.71
\$32.01	\$42.58	\$32.01	\$42.58	\$32.01	\$42.58
\$61.55	\$81.86	\$61.55	\$81.86	\$61.55	\$81.86

2009-2010		2008-2009		2007-2008	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$2.182	\$2.902	\$1.980	\$2.630	\$1.932	\$2.570
\$2.020	\$2.687	\$1.830	\$2.430	\$1.750	\$2.328
\$1.894	\$2.519	\$1.720	\$2.290	\$1.670	\$2.221
\$3.055	\$4.063	\$2.772	\$3.687	\$2.705	\$3.598
Minimum Charge Per Month		Minimum Charge Per Month		Minimum Charge Per Month	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$5.86	\$7.79	\$5.40	\$7.18	\$5.40	\$7.18
\$6.15	\$8.18	\$5.80	\$7.71	\$5.80	\$7.71
\$7.96	\$10.59	\$7.85	\$10.44	\$8.35	\$11.11
\$8.40	\$11.17	\$8.29	\$11.03	\$8.97	\$11.92
\$17.63	\$23.45	\$17.45	\$23.21	\$21.96	\$29.20
\$26.14	\$34.77	\$25.89	\$34.43	\$33.93	\$45.13
\$50.26	\$66.85	\$47.84	\$63.63	\$67.86	\$90.26

City of Columbia, Missouri

Residential: (a)		<u>2016-2017</u>	<u>2015-2016</u>	<u>2014-2015</u>	<u>2013-2014</u>	<u>2012-2013</u>
Base Charge	per month	\$11.56	\$11.01	\$11.01	\$7.30	\$7.30
All Volume	per 100 cu. ft.	\$2.380	\$2.270	\$2.270	\$2.414	\$2.414
Non-Residential: (a)						
	<u>Meter size</u>			<u>Base Charge per month</u>		
	5/8 inch	\$11.56	\$11.01	\$11.01	\$7.30	\$7.30
	3/4 inch	\$17.35	\$16.52	\$16.52	\$12.17	\$12.17
	1 inch	\$28.91	\$27.53	\$27.53	\$24.33	\$24.33
	1 1/2 inch	\$57.80	\$55.05	\$55.05	\$48.67	\$48.67
	2 inch	\$92.48	\$88.08	\$88.08	\$77.87	\$77.87
	3 inch	\$184.97	\$176.16	\$176.16	\$155.73	\$155.73
	4 inch	\$289.01	\$275.25	\$275.25	\$243.34	\$243.34
	6 inch*	\$578.03	\$550.50	\$550.50	\$1,460.04	\$1,460.04
	8 inch*	\$924.84	\$880.80	\$880.80	\$1,946.72	\$1,946.72
	10 inch*	\$1,329.46	\$1,266.15	\$1,266.15	\$2,676.74	\$2,676.74
	12 inch*	\$2,485.51	\$2,367.15	\$2,367.15	\$3,650.10	\$3,650.10
All Volume	per 100 cu. ft.	\$2.270	\$2.270	\$2.270	\$2.414	\$2.414
Residential: (a)		<u>2011-2012</u>	<u>2010-2011</u>	<u>2009-2010</u>	<u>2008-2009</u>	<u>2007-2008</u>
Base Charge	per month	\$6.35	\$7.00	\$6.09	\$5.30	\$4.61
All Volume	per 100 cu. ft.	\$2.099	\$1.660	\$1.440	\$1.250	\$1.090
		Base				
		Charge per				
	<u>Meter size</u>	<u>Month</u>				
	5/8 inch	\$6.35				
	3/4 inch	\$10.58				
	1 inch	\$21.16				
	1 1/2 inch	\$42.32				
	2 inch	\$67.71				
	3 inch	\$135.42				
	4 inch	\$211.60				
	6 inch*	\$1,269.60				
	8 inch*	\$1,692.80				
	10 inch*	\$2,327.60				
	12 inch*	\$3,174.00				
All Volume	per 100 cu. ft.	\$2.099				

* 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, 2017

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/17
POOLED CASH:						
U. S. Government and Agency Securities:						
FHLMC C90211 - 31335HGUI	12/12/02	3,500,000	04/01/18	6.500%	57,471	822
FHLMC J07957 - 3128PKZW7	04/16/09	1,500,000	05/01/18	5.000%	70,125	12,330
FNMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	20,272	19,471
FNMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	56,029	18,658
GNMA PL 782103X - 36241KKQ0	various	67,342,669	01/15/19	4.000%	918,221	932,520
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	25,389	2,351
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	1,942,064
GNMA PL 782102X - 36241KKP2	various	76,721,575	12/15/19	4.500%	1,284,801	1,292,442
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	29,032	26,655
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	22,333	239
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	2,810,838	2,822,882
FGG 11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	38,030	53,010
GNMA PL 783440X - 36241LZD1	07/18/17	25,000,000	12/15/20	5.000%	909,313	907,677
FGJ15115 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	579,949	464,621
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	330,709	177,693
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	29,297	5,671
FHR 11616	11/30/98	505,000	08/15/21	5.500%	-	1,600
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	40,395	9,948
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,313,120
FHLMC PL G12334 - 3128M1PT0	various	109,369,361	09/01/21	5.000%	2,893,250	2,875,007
FHLMC CTF5 J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	-	32,079
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	-	2,659
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	2,001,160
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	16,110	2,248
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	126,318	28,675
FNMA PL 995529 - 31416B4N5	various	52,857,005	11/01/22	5.500%	2,091,383	2,041,659
FNMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	1,733,195	1,768,484
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	170,865	113,737
FHLMC C90787 GOLD - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	34,064	129,989
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	113,398	97,610
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	470,453	327,922
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	225,997	138,506
FHLMC PL J09639 - 3128PMV80	various	245,000,000	04/01/24	4.000%	7,048,791	6,923,550
FNMA PL 930852 - 31412PEZ0	03/16/17	21,337,000	04/01/24	4.500%	1,499,599	1,478,821
GNMA PL 004404M - 36202E3M9	06/19/17	1,000,000	04/20/24	4.000%	131,807	130,914
FHLMC CALLABLE - 3134G8ZT9	04/26/16	3,000,000	04/26/24	1.500%	3,000,000	2,939,880
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	33,437	88,247
FHLB CALLABLE - 3130A1RQ3	05/14/14	2,000,000	05/14/24	2.000%	2,000,000	2,005,600
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	342,177	236,503
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	432,035	298,782
FNMA PL 931875 - 31412QJU4	06/19/17	30,000,000	09/01/24	4.500%	4,406,839	4,339,210
FHLMC CTF5 J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	194,815	140,848
GNMA PL 728923X - 3620AFYU5	06/19/17	4,480,800	12/15/24	4.000%	686,387	679,997
GNMA PL 711060X - 36297F5V0	06/19/17	5,100,000	11/15/25	4.000%	752,329	743,246
FHLB BOND STEP UP CALLABLE - 3130A43T7	02/27/15	2,000,000	02/27/25	1.000%	2,000,000	2,001,360
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	462,069	357,712
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	489,925	371,135
GNMA PL 784163X - 3622A2TU6	01/23/17	6,000,000	04/15/25	4.000%	4,296,142	4,215,000
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	1,539,361	1,498,608
FNMA PL AL7636 - 3138EQPW6	03/16/17	2,300,000	09/01/25	5.500%	1,120,863	1,086,615
GNMA PL 783100X - 36241LNR3	05/16/17	4,000,000	09/15/25	4.500%	592,761	588,340
FN 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	569,301	452,059
FNMA 890265 - 31410LCA8	04/19/17	37,195,782	11/01/25	4.500%	6,105,552	5,956,726
FNMA AE0879 - 31419A6R3	04/19/17	46,000,000	11/01/25	4.000%	4,564,565	4,510,650
GNMA PL 004943M - 36202FP42	06/19/17	4,700,000	02/20/26	4.000%	724,938	717,654
FNR 2011-58 KA - 31397UZT9	08/15/11	2,500,000	02/25/26	3.500%	188,847	75,073
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	564,801	571,452
GNMA PL 005013M - 36202FSA5	06/19/17	3,000,000	04/20/26	4.000%	482,518	476,201
FHLMC PL J15482 - 3128PVC75	03/16/17	6,000,000	05/01/26	4.000%	990,789	975,753
GNMA PL 738281X - 3620ASF4	08/24/17	8,013,000	05/15/26	4.000%	1,637,830	1,617,456
GNMA PL 763534X - 36176EBB6	09/18/17	18,400,000	05/15/26	3.500%	3,535,586	3,526,135
FHLMC PL G14159 - 3128MCZY4	06/19/17	3,065,000	06/01/26	4.000%	462,393	456,592
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	3.500%	1,520,568	1,480,011
GNMA PL 005107M - 36202FU87	05/16/17	7,060,000	07/20/26	4.000%	1,254,444	1,235,768
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	855,668	792,035
FNMA PL AJ1758 - 3138ASU2	03/16/17	18,955,000	09/01/26	3.500%	3,819,645	3,778,097
FHR 1883 L - 31337W7D7	05/10/02	2,000,000	09/15/26	7.000%	130,541	62,095
FNMA AL2661 - 3138EJ5X2	04/19/17	7,089,000	10/01/26	4.000%	1,969,493	1,943,395
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	157,381	121,104
FNMA PL A9746 - 3138ERZL7	02/16/17	5,000,000	01/01/27	4.500%	4,422,264	4,311,904
FNMA PL AL1953 - 3138EJE38	03/16/17	12,805,575	01/01/27	4.500%	2,238,205	2,195,887
FNMA PL AL9971 - 3138ESCH9	03/16/17	5,000,000	01/01/27	4.500%	4,455,214	4,365,942
FHLMC PL J31961 - 31307NFA7	03/16/17	9,189,618	03/01/27	3.500%	5,350,901	5,312,038
FNR 2012-43 AC - 3136ASY6	04/30/12	2,200,000	04/25/27	1.750%	822,482	772,130
FNR 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	227,833	133,387
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	1,016,570	949,985
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	988,980	955,916
FHLMC CTF5 D97497 - 3128E4KU0	12/12/07	1,143,366	12/01/27	5.000%	101,885	127,719
FHLMC C91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	179,740	118,706
FNMA GTD MTG 257154 - 31371INTK1	03/28/08	2,294,345	03/01/28	4.500%	57,864	99,146
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	1,273,349	1,196,196
FHLMC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	53,428	69,561
FHLB BOND STEP UP CALLABLE - 3130A7P41	04/28/16	3,000,000	04/28/28	2.000%	3,000,000	2,937,240
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	573,187	591,817
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	34,777	2,374
FNMA PL AL4189 - 3138ELUP6	02/16/17	7,900,000	10/01/28	3.500%	4,647,390	4,619,724
FHLMC PL G16274 - 3128MFFP8	09/18/17	4,983,614	01/01/29	4.000%	5,057,084	5,025,977
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	482,936	292,491
GNMA PL 783878X - 3622A2JX1	05/16/17	1,500,000	04/15/29	4.000%	653,857	643,848
FNMA PL AL9742 - 3138ERZG8	03/16/17	4,000,000	07/01/29	4.000%	3,487,989	3,445,653
FHLMC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	434,329	331,049
FHLMC G16108 - 3128MFAH1	04/19/17	6,000,000	08/01/30	4.000%	5,530,016	5,458,865
FNR 2013-128 A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	865,048	789,071
FNMA CALLABLE - 3136G3JC0	04/28/16	2,000,000	04/28/31	2.000%	1,998,000	1,976,260
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	699,422	603,343
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	665,322	607,779
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	509,132	458,699
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	433,454	374,384
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	415,767	359,083

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2017

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/17
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	1,736,980	1,629,037
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	54,360	58,472
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	1,227,414	1,208,924
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	124,717	78,639
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	371,576	349,158
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	67,796	82,739
FHR 2877 PA - 31395HMH0	12/16/08	1,550,000	07/15/33	5.500%	38,563	16,366
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	37,831	33,527
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	431,549	339,626
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	292,115	198,985
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	1,950,768	2,086,469
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	405,213	260,090
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	99,012	107,618
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	26,951	27,191
FNMA ARM 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	6,123	43,959
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	231,553	142,177
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	135,085	143,535
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	200,312	193,556
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	98,379	126,933
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	329,347	172,136
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	400,553	365,697
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	152,115	109,698
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	101,048	22,142
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	287,236	141,647
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	138,114	69,138
FHR 4385 JA - 3137BDSX5	04/12/16	5,000,000	10/15/37	2.500%	2,251,660	2,178,807
GNMA 2012-07 PH - 38378CQF7	08/28/13	2,000,000	01/20/38	2.750%	452,619	437,854
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	414,286	277,202
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	-	85,898
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	46,792	3,274
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	261,144	183,061
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	133,205	91,045
GNR 2009-93 PB - 38376KLZ2	08/26/11	4,000,000	12/16/38	3.000%	86,339	12,425
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	656,500	629,623
FHR 3796 LA - 3137A5ZA5	07/10/12	2,200,000	06/15/39	2.000%	508,999	479,545
GNMA 4461M - 36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	135,156	46,544
GNR 10-125 TC - 38377JD83	01/22/14	3,000,000	06/20/39	2.500%	401,375	416,422
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	177,830	93,222
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	406,152	267,582
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	241,031	189,150
GNMA 2012-27 CL A - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	1,111,449	1,068,678
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	288,968	239,537
GNR 2010-30 BP - 38376XZC0	04/23/14	5,645,000	07/20/39	3.500%	1,058,005	948,514
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	205,831	153,968
GNR 2012-39 MP - 38378DPL3	09/13/12	2,000,000	08/20/39	2.000%	474,873	423,786
FHR 3753 PG - 3137A3ME6	07/18/13	4,000,000	09/15/39	2.500%	906,894	962,525
GNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	934,101	859,649
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	122,171	120,835
FNR 2011-27 JQ - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	298,628	185,754
FHR 3795 EB - 3137A5MK7	11/26/14	3,500,000	10/15/39	2.500%	992,602	968,240
GNR 10-117 GD - 38377JZ48	08/06/13	2,429,000	10/20/39	3.000%	482,186	467,742
FHR 3725 PD - 3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	948,872	919,846
GNR 2015-57 GA - 38379LLU8	07/22/15	2,050,000	01/20/40	2.500%	816,240	770,687
FNR 2010-57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	402,847	303,030
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	402,487	352,828
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	751,850	729,374
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	685,284	710,038
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	631,373	572,682
FNR 2010-87 PJ - 31398TZI3	05/24/11	2,000,000	06/25/40	3.500%	194,326	169,065
FNR 2014-19 HA - 3136APG5	04/21/14	2,000,000	06/25/40	2.000%	361,878	344,701
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	550,491	488,913
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	581,769	554,048
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	412,183	398,330
GNR 2010-134 YA - 38377LT57	various	9,200,000	10/20/40	2.500%	2,108,398	2,080,544
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	730,651	802,308
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	256,279	187,335
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	393,430	353,818
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	529,252	493,572
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	100,696	7,941
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	1,060,703	1,011,780
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	931,366	894,239
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	629,628	568,584
FHR 4019 JD - 3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	716,000	701,554
GNR 2015-88 GC - 38379PP27	07/21/15	2,000,000	05/20/41	2.500%	1,067,578	1,055,396
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	287,538	263,062
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	970,489	923,125
FHR 4000 PJ - 3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	1,443,275	1,379,939
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	501,715	382,925
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	1,256,437	1,244,467
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	1,021,341	977,158
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	1,327,698	1,282,394
FNR 2014-46 PG - 3136AKUZ4	09/03/14	2,000,000	01/25/43	3.000%	519,545	469,175
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	1,152,582	1,104,915
FHR 4314 LE - 3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	730,067	708,493
FHR 4314 PE - 3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	872,223	856,366
FNR 2014-68 GM - 3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	1,436,671	1,403,177
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	1,615,731	1,563,207
FHR 4474 JA - 3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	1,596,943	1,547,823
Total U. S. Government and Agency Securities					\$ 184,862,623	\$ 176,937,487
Miscellaneous Securities						
UBS Select Treasury	various	136,402,155	-	-	\$ 136,402,155	\$ 136,402,155
Total Pooled Cash Marketable Securities					\$ 321,264,778	\$ 313,339,642

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2017

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/17
SELF-INSURANCE RESERVE:						
US Treasury Note 912796MC0	08/15/17	1,300,000	11/16/17	1.036%	\$ 1,296,678	\$ 1,298,440
Total U. S. Government and Agency Securities					\$ 1,296,678	\$ 1,298,440
Total Self-Insurance Reserve					\$ 1,296,678	\$ 1,298,440
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
AmFds Euro Pacfc	various	212,549	—	—	\$ 212,549	\$ 313,647
BlkRkEq Divd Inv	various	467,950	—	—	467,950	533,990
FidAdv New Insights A	various	414,558	—	—	414,558	588,986
Gdmnscs Strat Inc A	various	117,492	—	—	117,492	108,347
JPM EmrgMrk Eq A	various	97,561	—	—	97,561	125,641
JPM SmCap Eq A	various	146,289	—	—	146,289	205,401
Loomis Bd Admn	various	248,689	—	—	248,689	247,751
LrdAbtGr Oppr A	various	160,081	—	—	160,081	178,276
Okmrk Intl II	various	233,874	—	—	233,874	372,133
Prudntl Ttl Rtn Bd A	various	450,610	—	—	450,610	453,077
Total Mutual Funds					\$ 2,549,653	\$ 3,127,249
Total Post Employment Health Fund					\$ 2,549,653	\$ 3,127,249

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2017

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/17
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Whirlpool Corp NTS B/E - 963320AS5	03/09/16	775,000	11/01/17	1.650%	774,589	775,031
DCP Midstream Op-2311VAC1	various	110,000	12/01/17	2.500%	107,388	110,011
Walt Disney Company - 25458PCV6	various	775,000	12/01/17	1.100%	774,808	774,775
Ecolab Inc - 278865AP5	12/14/12	80,000	12/08/17	1.450%	80,046	79,983
Intel Corp Nts - 458140AL4	various	775,000	12/15/17	1.350%	778,363	775,109
Buckeye Partners - 118230AG6	04/13/16	75,000	01/15/18	6.050%	79,106	75,845
NRG Energy - 629377BN1	various	105,000	01/15/18	7.625%	112,906	106,838
Bear Stearns - 073902RU4	11/14/12	70,000	02/01/18	7.250%	87,070	71,304
Medtronic Inc - 585055BQ8	various	775,000	03/15/18	1.500%	776,659	775,016
Telefonica Emisiones - 87938WAQ6	07/09/15	200,000	04/27/18	3.192%	206,164	201,620
Comcast Corp - 20030NAW1	various	700,000	05/15/18	5.700%	766,675	717,752
Cisco Systems Inc - 17275RAU6	various	565,000	06/15/18	1.650%	571,896	565,706
GFI Group - 361652AA8	various	115,000	07/19/18	8.375%	125,431	120,463
Charles Schwab Corp - 808513AJ4	various	510,000	07/25/18	2.200%	514,084	512,474
Northern Trst Co Nts - 66586GCD7	various	510,000	08/15/18	6.500%	572,001	530,645
Genl Motors Finl - 37045VAD2	various	60,000	10/02/18	3.500%	60,149	60,974
Stanley Black & Decker - 854502AB7	03/09/16	775,000	11/17/18	4.250%	783,827	779,898
IAC Interactivecorp - 44919PAF9	various	72,000	11/30/18	4.875%	73,859	72,180
Black Hills Corp - 092113AK5	01/13/16	50,000	01/11/19	2.500%	49,939	50,222
SLM Corp - 78442FER5	various	110,000	01/15/19	5.500%	113,206	113,672
MGM Resorts Intl - 552953BW0	various	90,000	02/01/19	8.625%	98,981	97,372
Thermo Fisher - 883556BE1	05/16/17	520,000	02/01/19	2.400%	524,087	523,510
Walmart - 931142CP6	various	600,000	02/01/19	4.125%	599,394	619,884
ARC Pptys - 03879QAD6	various	120,000	02/06/19	3.000%	116,213	121,074
Unilever Cptl Corp NTS - 904764AK3	various	510,000	02/15/19	4.800%	557,381	530,839
HCA Inc NTS B/E - 404119BM0	various	110,000	03/15/19	3.750%	112,359	112,338
Lyonellbasell - 552081AG6	06/21/13	13,000	04/15/19	5.000%	14,395	13,588
Toyota Motor Credit - 89236TDE2	07/05/17	530,000	05/20/19	1.400%	527,249	527,626
Bank of Amer Corp Nts - 06051GDZ9	10/08/13	40,000	06/01/19	7.625%	49,318	43,652
Home Depot Inc NTS - 737076BE1	06/06/16	555,000	06/15/19	2.000%	567,032	558,463
Target Corp - 87612EBB1	various	510,000	06/26/19	2.300%	516,146	515,120
Teekay Offshore Partners - 87901BAA0	various	65,000	07/30/19	6.000%	61,844	64,350
American Honda Fin Nts - 02665WAH4	08/08/16	550,000	08/15/19	2.250%	566,269	554,367
Gannett Co Inc - 364725BD2	12/23/15	110,000	10/15/19	5.125%	113,850	111,650
Amer Movil SAB - 02364WAX3	various	130,000	10/16/19	5.000%	140,957	137,671
Lennar Corp - 526057BU7	various	110,000	11/15/19	4.500%	114,638	113,575
Targa Res Partners - 87612BAR3	various	115,000	11/15/19	4.125%	115,756	116,150
Alibaba Group - 01609WAC6	09/23/16	50,000	11/28/19	2.500%	50,967	50,409
AirCastle Ltd - 00928QAK7	various	115,000	12/01/19	6.250%	125,500	124,056
Costco Whsl Corp - 22160KAF2	various	455,000	12/15/19	1.700%	461,592	454,550
Airlease Corp - 00912XAU8	various	60,000	01/15/20	2.125%	59,804	59,905
JP Morgan Chase - 46625HKA7	02/05/15	240,000	01/23/20	2.250%	240,730	241,291
FIAT Chrysler - 31562QAC1	various	70,000	04/15/20	4.500%	72,254	72,877
Dish DBS Corp - 25470XAQ8	various	110,000	05/01/20	5.125%	111,844	115,330
Newstar Finl - 65251FAB1	11/13/15	115,000	05/01/20	7.250%	113,862	118,450
CIT Group Inc - 125581GN2	various	110,000	05/15/20	5.375%	118,356	118,113
AES Corp Nts - 00130HBN4	various	38,000	06/01/20	8.000%	44,183	43,605
EMC Corp - 268648AQ5	various	115,000	06/01/20	2.650%	110,594	113,833
ICAHN Enterprises - 451102AX5	08/30/16	120,000	08/01/20	6.000%	117,900	123,834
Arcelormittal - 03938LAQ7	various	45,000	08/05/20	5.750%	45,548	48,938
Tenet Healthcare Corp - 87243QAB2	various	110,000	10/01/20	6.000%	117,788	117,228
Nielsen Fin - 65409QBA9	various	120,000	10/01/20	4.500%	122,550	121,350
Energy Transfer Partners - 29273VAC4	various	120,000	10/15/20	7.500%	134,797	135,150
AERCAP - 00772BAQ4	various	65,000	10/30/20	4.625%	68,022	69,172
CNH Indl - 12592BAE4	various	105,000	11/06/20	4.375%	107,150	110,250
Bank of Amer Corp - 06051GEE5	02/04/15	30,000	01/05/21	5.875%	35,288	33,224
Santander UK Group - 80281LAD7	01/08/16	45,000	01/08/21	3.125%	44,994	45,793
Nustar Logistics - 67059TAD7	04/28/16	15,000	02/01/21	6.750%	14,850	16,238
Sabine Pass - 785592AE6	various	110,000	02/02/21	5.625%	118,006	119,050
AT&T Inc - 00206RCZ3	various	75,000	02/15/21	4.600%	81,569	79,673
Centene Corp Nts - 15135BAF8	various	110,000	02/15/21	5.625%	114,244	114,422
Arcelormittal - 03938LAU8	various	70,000	03/01/21	6.500%	73,449	76,825
GLP CAP L.P. / GLP Fing - 361841AG4	various	110,000	04/15/21	4.375%	112,403	114,400
Alcoa Inc - 013817AV3	02/13/17	110,000	04/15/21	5.400%	117,610	118,008
Century Link Inc - 156700AR7	various	105,000	06/15/21	6.450%	113,688	109,256
AES Corp Nts - 00130HBS3	various	60,000	07/01/21	7.375%	68,848	68,853
SMBC Aviation - 78448TAA0	07/17/17	55,000	07/15/21	2.650%	54,579	54,492
Sprint Spectrum/Spec 1 - 85208NAA8	10/27/16	175,000	09/20/21	3.360%	177,031	177,625
Piney Bowes Inc - 724479AK6	various	60,000	10/01/21	3.375%	59,306	59,056
ADT Corp - 00101JAK2	various	110,000	10/15/21	6.250%	120,487	122,224
Sumitomo Mitsui Finl - 86562MAH3	10/19/16	80,000	10/19/21	2.442%	80,188	79,601
Antero Resources - 03674PAL7	various	120,000	11/01/21	5.375%	122,900	123,150
Starwood Ppty Tr Inc - 85571BAG0	various	115,000	12/15/21	5.000%	120,175	120,031
Equinix Inc - 29444UAN6	09/25/17	5,000	01/01/22	5.375%	5,253	5,243
Genl Motors Finl - 37045XBS4	01/17/17	49,000	01/14/22	3.450%	48,935	50,048
Lennar Corp - 526057BY9	01/20/17	14,000	01/15/22	4.125%	14,000	14,455
T Mobile US - 87264AAH8	various	115,000	01/15/22	6.125%	121,838	119,600
Athene Global Funding - 04685A2B6	01/25/17	55,000	01/25/22	4.000%	54,983	57,261
Tech Data Corp - 878237AG1	01/31/17	80,000	02/15/22	3.700%	80,086	80,671
Southwestern Energy - 845467AH2	12/27/16	12,000	03/15/22	4.100%	11,340	11,535
Oasis Petroleum - 674215AG3	12/22/16	15,000	03/15/22	6.875%	15,338	15,263
SLM Corp - 78442PGC4	04/05/17	35,000	04/05/22	5.125%	35,000	35,963
Motorola Inc - 620076BB4	03/11/15	115,000	05/15/22	3.750%	115,722	118,689
Group 1 Automotive - 398905AK5	09/29/17	10,000	06/01/22	5.000%	10,363	10,363
Hertz Equipment - 42806LAA9	12/27/16	13,000	06/01/22	7.500%	13,666	14,056
Synchrony Finl - 87166FAA1	06/13/17	85,000	06/15/22	3.000%	84,874	84,790
SBA Comm Corp - 78388JAT3	12/23/16	19,000	07/15/22	4.875%	19,309	19,618
Regions Finl Corp - 7591EPAM2	08/14/17	55,000	08/14/22	2.750%	54,972	54,905
Park Aerospace Hldg - 70014LAA8	various	12,000	08/15/22	5.250%	12,295	12,480
Intl Lease Fin Corp - 459745GN9	08/09/16	50,000	08/15/22	5.875%	56,875	55,987
Lin Television - 532776AZ4	various	15,000	11/15/22	5.875%	15,324	15,638
NewMarket Corp - 651587AF4	04/17/17	30,000	12/15/22	4.100%	30,960	31,181
Kinder Morgan - 49456BAM3	08/10/17	70,000	01/15/23	3.150%	69,876	70,377
Wells Fargo - 949746SK8	various	50,000	01/24/23	3.069%	50,036	50,857
Ares Capital Corp - 04010LAU7	08/10/17	50,000	02/10/23	3.500%	49,961	49,443
MGM Resorts - 552953CC3	various	21,000	03/15/23	6.000%	21,479	23,153
Xerox Corp - 984121CQ4	09/11/17	25,000	03/15/23	3.625%	24,980	24,791
Bank of America - 06051GGK9	04/24/17	25,000	04/24/23	2.881%	25,000	25,109

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2017

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/17
Chemours Co - 163851AB4	12/22/16	18,000	05/15/23	6.625%	18,135	19,148
Antero Resources - 03674XAF3	12/23/16	14,000	06/01/23	5.625%	14,420	14,595
Diamond 1/Diamond 2 - 25272KAG8	06/01/16	25,000	06/15/23	5.450%	24,989	27,360
AK Steel Corp - 001546AT7	12/22/16	17,000	07/15/23	7.500%	18,679	18,488
Berry Plastics - 085790AY9	various	25,000	07/15/23	5.125%	25,738	26,125
Sprint Corp - 85207UAF2	01/15/15	10,000	09/15/23	7.875%	10,050	11,600
United Mexican States - 91086QBC15	01/14/15	66,000	10/02/23	4.000%	69,201	69,775
Kinder Morgan - 49456BAB7	various	30,000	11/15/23	5.625%	33,101	33,415
First Data Corp - 32008DAB2	01/03/17	19,000	01/15/24	5.750%	19,641	19,879
CCO Holdings - 1248EPBE2	01/15/15	28,000	01/15/24	5.750%	28,252	29,085
Apple Inc Nts - 037833CG3	02/09/17	55,000	02/09/24	3.000%	54,976	56,361
Meritor Inc B/E - 59001KAD2	08/08/17	11,000	02/15/24	6.250%	11,688	11,701
Seagate HDD - 81180WAS0	02/09/17	45,000	03/01/24	4.875%	44,550	44,350
HCA - 404119BN8	04/28/16	25,000	03/15/24	5.000%	25,975	26,625
Wyndham Worldwide - 98310WAP3	various	95,000	04/01/24	4.150%	96,175	96,323
Tesoro Logistics - 88160QAM5	05/12/16	15,000	05/01/24	6.375%	15,088	16,275
Enable Midstream Partner - 292480AH3	various	40,000	05/15/24	3.900%	35,245	40,214
CSC Holdings - 126307AH0	12/22/16	16,000	06/01/24	5.250%	15,475	16,180
US Concrete Inc - 90333LAP7	01/09/17	21,000	06/01/24	6.375%	22,208	22,628
Sirius XM Holdings Inc - 82967NAS7	05/03/16	25,000	07/15/24	6.000%	26,500	26,906
Sinclair Television - 829259AR1	04/28/16	13,000	08/01/24	5.625%	13,423	13,341
Murphy Oil Corp - 626717AH5	02/02/17	9,000	08/15/24	6.875%	9,675	9,596
Novelis Corp - 670001AA4	12/27/16	14,000	08/15/24	6.250%	14,753	14,598
Crown Castle Intl - 22822VAG6	08/01/17	95,000	09/01/24	3.200%	95,293	94,549
Arrow Electronics Inc - 042735BG4	09/08/17	55,000	09/08/24	3.250%	54,643	54,381
Credit Suisse NY - 22546QAP2	07/17/17	250,000	09/09/24	3.625%	258,948	259,608
Tallgrass Energy Ptnr - 87470LAA9	09/01/16	25,000	09/15/24	5.500%	25,000	25,688
Magellan Health - 559079AK4	09/22/17	40,000	09/22/24	4.400%	39,924	39,862
Trinity Industries - 896522AH2	10/22/15	25,000	10/01/24	4.550%	23,886	25,267
Standard Pac Corp - 85375CBE0	07/14/17	15,000	11/15/24	5.875%	16,275	16,388
United Rentals North - 911365BB9	01/15/15	23,000	11/15/24	5.750%	23,457	24,409
Alibaba Group - 01609WAQ5	08/22/17	60,000	11/28/24	3.600%	62,583	62,180
T-Mobile USA - 87264AAN5	various	17,000	03/01/25	6.375%	17,333	18,304
TC Pipelines - 87233QAB4	05/24/17	50,000	03/13/25	4.375%	52,275	52,253
Albertsons Cos LLC - 013093AD1	08/10/16	13,000	03/15/25	5.750%	13,211	11,440
Wellcare Health Plans - 94946TAC0	03/22/17	15,000	04/01/25	5.250%	15,000	15,788
THC Escrow Corp - 87248NAC2	06/20/17	10,000	05/01/25	5.125%	10,000	9,863
ESH Hospitality - 26907YAA2	12/27/16	11,000	05/01/25	5.250%	10,918	11,371
Zayo Group - 989194AL9	various	17,000	05/15/25	6.375%	17,944	18,320
SM Energy - 78454LAL4	12/22/16	17,000	06/01/25	5.625%	16,554	16,150
Energizer Spino Inc - 29273AAA4	04/27/16	10,000	06/15/25	5.500%	10,075	10,525
Sherwin-Williams Co - 824348AR7	07/11/17	20,000	08/01/25	3.450%	20,220	20,202
Monsanto Co New - 61166WAE1	06/08/16	75,000	08/15/25	5.500%	86,731	85,454
CRC Escrow - 12652AAA1	09/29/17	15,000	10/15/25	5.250%	15,000	15,000
Hawaiian Airlines - 419838AA5	01/15/15	65,000	01/15/26	3.900%	52,360	54,208
SemGroup Corp - 81663AAE5	09/20/17	10,000	03/15/26	7.250%	9,845	10,050
HollyFrontier Corp - 436106AA6	03/22/16	25,000	04/01/26	5.875%	25,025	27,209
Loews Corp - 540424AS7	various	40,000	04/01/26	3.750%	41,870	41,560
Aramark Services Inc - 038522AN8	various	20,000	06/01/26	4.750%	20,000	21,058
Gray Television Inc - 389375AJ5	01/06/17	23,000	07/15/26	5.875%	23,000	23,690
Eagle Materials - 26969PAA6	various	50,000	08/01/26	4.500%	52,210	52,125
Flowers Foods - 343498AB7	various	25,000	10/01/26	3.500%	24,958	24,561
Teva Pharmaceutical - 88167AAE1	various	60,000	10/01/26	3.150%	56,498	55,302
Goldman Sachs - 38145GAH3	various	50,000	11/16/26	3.500%	49,043	50,136
HSBC Holdings - 404280BH1	12/12/16	35,000	11/23/26	4.375%	35,168	36,486
Plains All Amer Pipeline - 72650RBL5	various	25,000	12/15/26	4.500%	25,149	25,373
Penn Natl Gaming - 707569AS8	01/19/17	16,000	01/15/27	5.625%	16,060	16,600
Broadcom Corp - 11134LAG4	01/19/17	115,000	01/15/27	3.875%	115,358	118,447
Fibria Overseas - 31572UAF3	01/17/17	25,000	01/17/27	5.500%	24,623	26,490
Genl Motors Finl - 37045XBT2	02/03/17	70,000	01/17/27	4.350%	69,468	71,932
Goldman Sachs Group Inc - 38141GWB6	various	56,000	01/26/27	3.850%	56,041	57,213
Smithfield Foods Inc - 832248AZ1	various	50,000	02/01/27	4.250%	51,786	51,690
Microsoft Corp - 594918BY9	02/06/17	30,000	02/06/27	3.300%	29,894	31,062
Hexcel Corp - 428291AN8	various	45,000	02/15/27	3.950%	44,777	45,908
Tech Data Corp - 878237AH9	01/31/17	85,000	02/15/27	4.950%	85,201	87,673
AT&T Inc - 00206RDQ2	02/09/17	40,000	03/01/27	4.250%	40,137	41,171
Physicians Realty LP - 71951QAA0	03/07/17	30,000	03/15/27	4.300%	29,903	30,672
Mercury Genl Corp - 589400AB6	03/08/17	55,000	03/15/27	4.400%	54,916	56,574
Textron Inc - 883203BX8	06/23/17	65,000	03/15/27	3.650%	66,158	65,630
Enable Midstream - 292480AK6	various	90,000	03/15/27	4.400%	91,224	91,540
Sabine Pass Liquefaction - 785592AS5	05/19/17	90,000	03/15/27	5.000%	96,283	95,992
Glencore Fndg - 378272AN8	various	90,000	03/27/27	4.000%	88,097	90,545
Wyndham Worldwide - 98310WAN8	03/21/17	40,000	04/01/27	4.500%	39,910	40,141
Morgan Stanley - 61761JZN2	various	50,000	04/23/27	3.950%	50,822	50,864
American Express Credit - 0258M0EL9	05/03/17	49,000	05/03/27	3.300%	48,727	49,481
TC Pipelines - 87233QAC2	05/26/17	30,000	05/25/27	3.900%	30,066	30,049
Seagate HDD - 81180WAR2	02/22/17	30,000	06/01/27	4.875%	28,088	28,288
SSM Health Care - 784710AA3	various	75,000	06/01/27	3.823%	75,557	77,642
Santander Hlds USA - 80282KAN6	07/13/17	55,000	07/13/27	4.400%	55,015	56,237
Tanger Properties LP - 875484AK3	07/03/17	55,000	07/15/27	3.875%	54,762	54,549
Boardwalk Pipelines - 096630AF5	01/12/17	85,000	07/15/27	4.450%	85,204	86,546
Coach Inc - 189754AC8	06/20/17	85,000	07/15/27	4.125%	85,396	85,449
Amazon Com Inc - 023135BA3	08/22/17	55,000	08/22/27	3.150%	54,902	55,393
Citigroup Inc - 172967KA8	various	45,000	09/29/27	4.450%	47,334	47,499
Eqi Corp NTS - 26884LAF6	09/27/17	50,000	10/01/27	3.900%	49,959	49,959
Hudson Pacific Prop - 44409MAA4	09/25/17	55,000	11/01/27	3.950%	55,040	55,040
JP Morgan Chase - 46625HRX0	various	85,000	12/01/27	3.625%	86,069	85,245
Citigroup Inc - 172967LD1	03/10/17	50,000	01/10/28	3.887%	49,933	51,330
Arrow Electronics Inc - 042735BF6	06/12/17	85,000	01/12/28	3.875%	85,280	84,818
JP Morgan Chase - 46625HRY8	03/01/17	50,000	02/01/28	3.782%	50,970	51,454
Priceline Group Inc - 741503BC9	08/15/17	55,000	03/15/28	3.550%	54,955	55,094
Bank of Amer Corp - 06051GGL7	04/25/17	90,000	04/24/28	3.705%	89,993	91,420
Morgan Stanley - 61744YAK4	07/24/17	50,000	07/22/28	3.591%	50,000	50,187
Kilroy Realty - 49427RAK8	01/15/15	25,000	08/15/29	4.250%	26,242	25,662
Amerada Hess Corp - 023551AF1	various	35,000	10/01/29	7.875%	43,594	42,477
Toronto Dominion Bank - 891160MJ9	various	50,000	09/15/31	3.625%	49,889	49,787
Anheuser-Busch Inbev - 035242AM8	12/27/16	55,000	02/01/36	4.700%	57,500	60,639
AT&T Inc - 00206RDR0	02/09/17	47,000	03/01/37	5.250%	47,198	49,462
Time Warner Cable - 88732JAJ7	various	40,000	05/01/37	6.550%	50,700	46,982
AT&T Inc B/E - 00206REN8	various	60,000	08/14/37	4.900%	60,036	60,639
B A T Capital Corp - 05526DBC8	08/15/17	50,000	08/15/37	4.390%	50,000	51,311

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2017

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/17
Discovery Comm - 25470DAS8	09/21/17	50,000	09/20/37	5.000%	50,048	50,771
Enbridge Energy Partners - 29250RAP1	various	40,000	04/15/38	7.500%	48,825	50,729
Cenovus Energy - 15135UAF6	08/01/17	80,000	11/15/39	6.750%	85,802	92,095
Transatlantic Hldgs - 893521AB0	various	35,000	11/30/39	8.000%	45,498	47,490
Motiva Enterprises - 61980AAD5	12/06/16	65,000	01/15/40	6.850%	76,320	78,673
Pacificorp - 695114CN6	various	51,000	02/01/42	4.100%	51,297	53,842
Motorola Solutions - 620076BE8	various	55,000	09/01/44	5.500%	55,822	55,350
Kraft Heinz Foods - 50077LAM8	02/07/17	43,000	07/15/45	5.200%	45,011	47,103
Anheuser Busch InBev Fin - 035242AN6	01/25/16	25,000	02/01/46	4.900%	28,297	28,239
Tri-State Generation - 89566EAK4	05/23/16	25,000	06/01/46	4.250%	24,799	25,077
Voya Finl Inc - 929089AC4	06/13/16	75,000	06/15/46	4.800%	75,381	78,769
Pacific Gas & Elec - 694308HR1	various	55,000	12/01/46	4.000%	53,933	57,646
MPLX - 55336VAL4	02/15/17	85,000	03/01/47	5.200%	85,508	88,994
Telefonica Emisiones - 87938WAU7	various	8,000	03/08/47	5.213%	8,242	8,804
Verizon Communications - 92343VDV3	03/17/17	65,000	03/16/47	5.500%	65,248	72,160
Southern Calif Edison - 842400GG2	03/27/17	75,000	04/01/47	4.000%	75,414	78,947
Kaiser Fndtn Hospit - 48305QAD5	05/03/17	25,000	05/01/47	4.150%	24,763	26,782
TIAA B/E - 878091BF3	various	50,000	05/15/47	4.270%	49,954	51,675
Crown Castle Intl - 22822VAF8	05/04/17	85,000	05/15/47	4.750%	84,998	86,841
Enel Fin Intl - 29278GAC2	05/26/17	90,000	05/25/47	4.750%	90,287	95,257
American Fin Grp - 025932AL8	06/02/17	75,000	06/15/47	4.500%	75,021	77,430
Brighthouse Finl - 10922NAD5	06/22/17	90,000	06/22/47	4.700%	89,813	87,917
DNKN 2017 1A - 233046AE1	09/14/17	60,000	11/20/47	3.629%	60,000	60,347
SBA Tower Trust - 78403DAH3	02/05/15	70,000	10/15/49	3.869%	73,150	70,980
AT&T Inc - 00206REP3	08/07/17	15,000	02/14/50	5.150%	14,967	15,073
New York & Presbyterian - 64932AD6	06/28/16	25,000	08/01/56	4.063%	24,999	25,359
AT&T Inc - 00206RDT6	02/09/17	30,000	03/01/57	5.700%	29,820	32,260
Guardian Life Ins - 401378AB0	01/11/17	50,000	06/19/64	4.875%	50,849	54,850
Transcanada TR - 89356BAC2	03/02/17	50,000	03/15/77	5.300%	50,000	51,188
Total Corporate Bonds					\$ 23,215,006	\$ 23,179,224
Stock and Mutual Funds:						
Common/Preferred Stock	various	1,968,469	---	---	64,855,362	79,385,395
UBS Cash/Money Market Funds	various	3,184,820	---	---	3,184,820	3,184,820
PNC Small Cap Fund Class I - PPCIX	various	198,955	---	---	3,736,288	5,027,601
Total Stock and Mutual Funds					\$ 71,776,470	\$ 87,597,816
U. S. Government and Agency Securities:						
US Tsy Note - 912828V64	08/18/17	215,000	01/31/19	0.000%	215,547	215,344
US Tsy Note - 912828Q52	various	235,000	04/15/19	0.875%	234,633	232,998
US Tsy Note - 912828XS4	various	629,000	05/31/19	1.250%	628,160	627,038
US Tsy Note - 912828TN0	10/10/14	520,000	08/31/19	1.000%	503,953	515,429
US Tsy Note - 912828U32	various	235,000	11/15/19	1.000%	232,159	232,530
US Tsy Note - 912828G61	12/15/14	210,000	11/30/19	1.500%	208,991	209,966
US Tsy Note - 912828UB4	10/23/15	220,000	11/30/19	1.000%	217,714	217,679
US Tsy Note - 912828V31	01/20/17	10,000	01/15/20	1.375%	9,987	9,966
US Tsy Note - 912828J50	03/04/15	65,000	02/29/20	1.375%	64,345	64,731
US Tsy Note - 912828K58	various	80,000	04/30/20	1.375%	79,177	79,600
US Tsy Note - 912828XU9	07/13/17	100,000	06/15/20	1.500%	99,805	99,781
US Tsy Note - 912828XU7	various	110,000	07/31/20	1.625%	110,079	110,061
US Tsy Note - 912828L32	various	80,000	08/31/20	1.375%	79,724	79,450
US Tsy Note - 912828L65	10/23/15	155,000	09/30/20	1.375%	155,137	153,838
US Tsy Note - 912828Q37	05/03/16	110,000	03/31/21	1.250%	109,798	108,217
US Tsy Note - 912828Q78	various	780,000	04/30/21	1.375%	787,918	770,125
US Tsy Note - 912828R77	various	200,000	05/31/21	1.375%	201,380	197,296
US Tsy Note - 912828F21	10/14/14	140,000	09/30/21	2.125%	141,116	141,695
US Tsy Note - 912828X39	08/01/17	303,000	04/15/22	0.125%	304,879	304,976
US Tsy Note - 912828P4	various	394,000	07/31/22	1.875%	396,249	393,137
US Tsy Note - 912828S8	various	204,000	08/31/22	1.625%	201,665	201,195
US Tsy Note - 912828T91	11/21/16	85,000	10/31/23	1.625%	82,912	82,872
US Tsy Note - 912828XT2	06/16/17	400,000	05/31/24	2.000%	399,281	396,656
US Tsy Note - 912828U24	various	515,000	11/15/26	2.000%	494,501	501,862
US Tsy Note - 912828X88	various	370,000	05/15/27	2.375%	372,490	371,532
US Tsy Note - 912828R0	various	967,000	08/15/27	2.250%	974,473	960,850
US Tsy Bond - 912810QB7	03/21/16	175,000	05/15/39	4.250%	227,698	218,922
US Tsy Bond - 912810RM2	various	120,000	05/15/45	3.000%	120,609	123,563
US Tsy Bond - 912810RQ3	various	50,000	02/15/46	2.500%	52,266	46,498
US Tsy Bond - 912810RS9	various	85,000	05/15/46	2.500%	83,863	78,984
US Tsy Bond - 912810RU4	01/11/17	55,000	11/15/46	2.875%	53,462	55,196
US Tsy Bond - 912810RV2	various	188,000	02/15/47	3.000%	192,952	193,382
US Tsy Bond - 912810RX8	various	159,000	05/15/47	3.000%	167,117	163,608
Total U. S. Government and Agency Securities					\$ 8,204,039	\$ 8,158,976
Asset-Backed Securities						
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	15,007	5,903
GMALT - 36250UAF1	11/08/16	19,000	03/20/20	2.590%	19,333	19,096
SDART - 80284TAK1	02/28/17	33,000	05/16/22	2.580%	32,999	33,081
AMCAR 2016 - 03065TAF9	02/08/17	30,000	07/08/22	2.410%	29,888	29,984
SDART 2016 - 80284RAG4	10/12/16	100,000	08/15/22	2.800%	99,968	99,979
AMCAR - 03065FAF9	02/28/17	35,000	08/18/22	2.710%	34,993	35,110
AMCAR 2016 - 03065DAG2	various	325,000	09/08/22	2.710%	325,525	324,158
Wake 2017-1 - 96042EAE7	03/16/17	40,000	10/17/22	2.700%	39,998	40,179
DRIVE 2017 B - 26208DAF3	09/25/17	65,000	10/17/22	3.720%	65,449	65,395
Dcent 2017 - 254683BY0	04/25/17	100,000	10/17/22	1.464%	100,000	100,197
SDART 2017-3 - 80284YAF1	09/20/17	41,000	12/15/22	2.930%	40,997	41,046
EART 2017 1 - 30166JAE5	various	130,000	12/15/22	3.950%	131,073	131,548
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	36,278	19,995
Drive 2017-1 - 26208EAG9	various	230,000	03/15/23	3.840%	232,359	232,813
DTAOT 2016-3 - 23341RAD2	various	130,000	06/15/23	4.520%	133,647	133,245
EART 2017 3 - 30165YAE3	09/20/17	90,000	07/17/23	3.680%	89,992	89,733
AMCAR 17-3 - 03065HAG3	08/16/17	70,000	07/18/23	3.180%	69,993	69,945
WFNMT 2016 C - 981464FY1	05/10/17	42,000	08/15/23	1.980%	41,738	41,641
AFIN 2016-1 D - 13975NAG8	03/16/16	185,000	08/21/23	4.030%	185,000	189,816
FREMF 2013 - 30291VAG1	various	35,000	08/25/23	4.076%	34,639	34,945
ACAR 2017 3 - 02527TAG1	09/07/17	50,000	10/10/23	3.430%	49,991	49,654

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2017

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/17
DRIVE 2017 A - 26208CAN8	09/25/17	100,000	05/15/24	4.160%	101,902	101,704
Comet 2016-7A - 14041NFJ5	various	79,000	09/16/24	1.744%	79,302	79,620
FNR 2015 - 3136ANLH8	05/04/15	120,000	12/25/24	2.502%	57,349	58,235
WFNMT 2016 - 981464FK1	07/27/16	42,000	04/15/25	2.330%	41,993	41,580
SCLP 2016 2 - 83402QAC6	09/06/17	50,000	10/27/25	4.770%	52,473	52,067
FREMF 2016-K54 - 30288RAE0	07/05/17	50,000	02/25/26	4.189%	51,391	51,057
SCLP 2017 3 - 83404JAB2	05/18/17	35,000	05/25/26	3.850%	34,989	35,432
SCLP 2017 4 - 83405JAB1	07/05/17	120,000	05/26/26	3.590%	119,994	119,666
SCLP 17 5 - 83405LAC4	various	90,000	09/25/26	3.690%	90,118	90,260
US A1 2013-1 - 90346WAA1	01/15/15	100,000	05/15/27	3.950%	84,196	84,083
FNR 2017 - 3136AWWF0	05/31/17	160,000	04/25/29	3.303%	161,211	162,429
FHLMC - 3128MMVQ3	12/19/16	200,000	11/01/31	2.500%	186,831	185,813
MYWOT 2015 - 55388PAA8	08/13/15	100,000	12/20/32	2.520%	49,178	46,991
BBCCR 2015 - 05490TAC6	08/20/15	113,000	08/10/33	4.216%	116,382	112,341
FHLMC - 3128P8AV3	03/12/15	104,000	03/01/35	3.500%	77,118	74,734
FHLMC - 3128P8AR2	03/12/15	104,000	03/01/35	3.500%	78,361	75,815
FHLMC - 3128P8A68	04/07/15	24,000	04/01/35	3.500%	19,283	18,649
BBCMS 2015-SRCH B - 05547HAJ0	12/15/15	100,000	08/10/35	4.498%	102,996	106,703
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	56,476	33,088
FHLMC - 3128P8D65	various	238,000	04/01/37	3.500%	238,053	238,417
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	70,074	52,637
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	63,925	43,778
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	89,526	72,180
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	18,252	13,886
SOFI 2017-D - 78471CAB5	08/10/17	100,000	09/25/40	2.650%	99,975	99,539
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	39,850	37,879
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	121,046	92,456
FNMA PL A11886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	25,056	20,960
FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	40,963	36,406
FNMA PL AB3678 - 31417ACCQ0	11/14/11	60,000	10/01/41	3.500%	32,014	31,705
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	32,584	32,443
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	38,919	31,307
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	46,868	41,841
FNMA - 3138Y63W2	various	460,000	01/01/42	4.000%	330,027	314,068
GNMA PL 005333C - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	39,178	31,888
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	79,450	72,390
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	57,968	52,892
SFAVE - 78413MAA6	various	105,000	01/05/43	3.872%	105,288	103,988
FHR 4667 - 3137BWK7C	03/31/17	190,000	01/15/43	3.500%	184,206	185,079
CSMC 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	82,305	84,871
FNMA AB9345 - 31417GL38	11/13/14	425,000	05/01/43	3.000%	267,486	265,308
FNMA AB9558 - 31417GTQ9	10/22/14	425,000	06/01/43	3.000%	280,507	275,866
FHLMC Q20576 - 3132JMT90	11/13/14	425,000	08/01/43	3.000%	293,930	293,632
FNMA PL BC 5090 - 3140F0UQ5	04/13/16	33,000	10/01/44	4.000%	21,888	20,619
UBSC 2011 - 90268TAS3	03/10/17	140,000	01/10/45	6.250%	136,019	137,824
FNMA PL AS4370 - 3138WD2C4	07/14/15	150,000	02/01/45	4.000%	119,256	116,642
SEMT 2015-2 - 81733YAU3	08/08/17	140,000	05/25/45	3.500%	82,691	82,624
FREMF 2013-K30 - 30291KAQ3	07/05/17	102,000	06/25/45	3.668%	101,853	101,765
FHLMC - 3132L7MC0	05/31/16	57,000	12/01/45	4.000%	47,023	45,506
WRBS 2012 - 92890NAY5	04/03/17	50,000	12/15/45	4.528%	48,616	49,256
Taco Bell Funding LLC - 87342RAA2	05/11/16	75,000	05/25/46	3.832%	74,422	75,698
FNMA PL BC - 3138WHMS8	11/22/16	66,000	07/01/46	4.500%	58,008	56,069
FHLMC PL - 3128MJYS3	01/18/17	26,000	08/01/46	4.500%	22,744	22,595
FREMF 2013 - 30265AAQ7	01/19/17	100,000	08/25/46	3.617%	95,480	98,514
FHLMC PL - 31335AX86	09/14/16	125,000	09/01/46	4.000%	123,835	120,616
GNMA PL - 36179SL54	12/21/16	165,000	09/20/46	3.500%	152,193	151,209
FNMA PL - 3138WJB31	10/31/16	136,000	10/01/46	4.500%	127,079	121,508
FHLMC - 3128MJZB9	12/13/16	370,000	11/01/46	3.000%	354,929	354,536
FHLMC - 31335AS53	02/07/17	63,000	02/01/47	4.000%	61,967	61,815
FHLMC - 3132WK6R4	09/22/17	101,000	02/01/47	3.500%	101,506	101,219
COMM 2014 - 12591VAH4	01/30/17	28,000	04/12/47	4.582%	29,599	29,350
TGIF 17-1A - 87244BAA6	03/06/17	99,000	04/30/47	6.200%	98,505	100,448
FHLMC - 3128MJZ60	05/11/17	282,000	05/01/47	4.500%	289,550	286,353
FHLMC - 3132WPTK3	07/18/17	22,000	07/01/47	4.000%	23,156	23,107
FHLMC - 3128MJ2E9	06/13/17	120,000	07/01/47	4.500%	127,566	126,638
COMM 2014 - 12632QBA0	various	61,000	07/15/47	4.456%	63,928	64,251
FIVE GUYS 2017-1 - 33830JAA3	06/27/17	150,000	07/25/47	4.600%	151,184	153,675
DPABS 2017-1 - 25755TAG5	07/24/17	109,000	07/25/47	0.000%	109,000	108,487
JIMMY 2017-1A - 47760QAA1	07/07/17	104,000	07/30/47	3.610%	104,000	104,549
COMM 2014 - 12592GAG8	various	110,000	08/10/47	4.873%	90,998	93,422
JPMBB - 46642EBE5	02/02/17	17,000	08/15/47	4.815%	17,221	17,106
JPMMT 17-3 - 46647SAE0	08/30/17	110,000	08/25/47	3.500%	111,478	111,206
SEMT 2017-CH1 - 81746HAA9	09/28/17	100,000	10/25/47	4.000%	102,671	102,670
FREMF 2015 C - 30292NAK9	09/08/17	100,000	01/25/48	3.810%	98,563	96,517
FREMF 2015 B - 30292NAG8	06/26/17	170,000	01/25/48	3.810%	169,177	171,263
CGCMT 2015-GC29 - 17323VBE4	06/27/17	24,000	04/10/48	4.292%	23,677	23,274
CSAIL 2015 - 12635FBA1	08/25/15	145,000	08/15/48	3.508%	114,069	109,996
JPMBB 2015 - 46644FAK7	06/24/15	175,000	10/15/48	4.379%	169,887	169,425
MSBAM 2016 - 61766LBX6	08/07/17	25,000	01/15/49	4.594%	26,369	26,158
FREMF 2016-K55 - 30289HAG6	07/03/17	60,000	04/25/49	4.160%	58,317	57,506
FREMF 2016 - 302947AE6	04/25/17	80,000	12/25/49	3.658%	77,200	78,122
DBJPM 2017-C6 - 23312JAQ6	07/03/17	130,000	06/10/50	3.380%	105,870	106,469
WFCM 2017-C39 - 95000XAM9	08/22/17	55,000	09/15/50	4.502%	52,606	52,084
TPMT 2015-1 - 89171DAE7	07/05/17	60,000	10/25/53	3.521%	62,273	62,009
TPMT 2015-4 - 89171UAG4	05/31/17	105,000	04/25/55	3.750%	105,886	107,050
TPMT 2016 - 89172YAA8	07/29/16	100,000	08/25/55	2.250%	72,297	72,080
SCRT 2017-2 - 35563PBC2	various	103,000	08/25/56	3.000%	103,352	102,872
GNNR 2015 - 38379KEK0	03/29/17	90,000	01/16/57	3.168%	88,590	86,885
WFCM 2017 - 95001FBD6	03/14/17	50,000	01/15/60	4.591%	51,499	51,770
BANK 2017-BNK6 - 060352AV3	07/27/17	60,000	07/15/60	3.100%	48,299	48,326
Total Asset-Backed Securities					\$ 10,524,154	\$ 10,304,226
Total Police and Firefighters' Investments					\$ 113,719,669	\$ 129,240,242
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 438,830,779	\$ 447,005,573

THIS PAGE INTENTIONALLY LEFT BLANK

Table 14

City of Columbia, Missouri

FEDERAL AND STATE GRANTS REVENUE
SEPTEMBER 30, 2017

<u>Policy Development and Administration:</u>		
Historical Preservation Grant	\$ 12,000	
Sustainability	25,840	
Convention & Tourism Grants	<u>123,984</u>	
Total Policy Development and Administration		\$ 161,824
<u>Public Safety:</u>		
Police	<u>192,623</u>	
Total Public Safety		192,623
<u>Transportation:</u>		
Planning	357,975	
Street Construction	1,868,488	
Non Motorized Transportation Projects	305,878	
MTFC Fund	188,773	
Airport	8,078,304	
Railroad	120,278	
Public Transportation	<u>2,382,365</u>	
Total Transportation		13,302,061
<u>Health and Environment:</u>		
Health Department	1,286,466	
CDBG/HOME	1,260,685	
Mid Missouri Solid Waste	88,419	
Solid Waste	<u>115,958</u>	
Total Health and Environment		2,751,528
<u>Personal Development:</u>		
Social Services	133,772	
Trails Grants	-	
Non Motorized projects	194,486	
Cultural Affairs	13,042	
Parks & Recreation	<u>14,587</u>	
Total Personal Development		355,887
Total Federal and State Grants Revenue		<u><u>\$ 16,763,923</u></u>

Table 15

City of Columbia, Missouri

TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS

	2008	2009	2010	2011
Accommodation and Food Services	\$ -	\$ -	\$ -	\$ -
Administrative and Support and Waste Management and Remediation Services	-	-	-	-
Agriculture, forestry, fishing and hunting	3,703,641	3,654,970	4,034,939	4,295,651
Arts, Entertainment, and Recreation	-	-	-	-
Construction	6,605,135	6,189,123	8,391,340	10,159,262
Educational Services	-	-	-	-
Finance and insurance	1,230,495	1,601,141	1,731,830	1,841,365
Health Care and Social Assistance	-	-	-	-
Information	-	-	-	-
Management and Companies and Enterprises	-	-	-	-
Manufacturing	9,359,687	8,563,491	8,441,526	8,051,895
Mining	-	-	-	-
Other Services (except Public Administration)	-	-	-	-
Professional, Scientific, and Technical Services	-	-	-	-
Public Administration	95,328,438	88,902,385	82,485,976	85,873,365
Real Estate Rental and Leasing	-	-	-	-
Retail Trade	1,451,308,614	1,422,599,321	1,442,787,676	1,510,185,437
Services	117,475,959	110,831,173	113,318,121	118,984,696
Transportation, communications, utilities	197,474,469	200,652,089	208,104,657	215,221,024
Transportation and warehousing	-	-	-	-
Utilities	-	-	-	-
Unclassified Establishments	117,154,928	100,260,458	121,366,211	134,314,994
Wholesale Trade	-	-	-	-
	<u>\$ 1,999,641,366</u>	<u>\$ 1,943,254,151</u>	<u>\$ 1,990,662,276</u>	<u>\$ 2,088,927,689</u>

Source: State of Missouri Department of Revenue; numbers reported on cash basis as of 12-14-17

* MO Dept of Rev changed sales tax systems and went from tracking business establishments with SIC codes to NAICS codes

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	0.25%	0.25%	0.25%	0.25%
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

2012	2013	2014	2015	2016	2017*
\$ -	\$ -	\$ -	\$ -	\$ -	369,955,152
-	-	-	-	-	14,128,490
4,748,854	5,188,990	4,734,225	4,668,042	5,014,000	250,700
-	-	-	-	-	22,352,077
12,643,956	15,538,571	16,433,648	21,627,716	21,413,051	10,184,071
-	-	-	-	-	45,952,172
5,079,871	4,905,322	5,205,207	6,037,059	7,148,456	22,120,290
-	-	-	-	-	8,906,807
-	-	-	-	-	53,888,365
-	-	-	-	-	61,850,146
8,234,983	8,726,021	8,915,018	8,601,704	8,765,696	37,912,422
-	-	-	-	-	13,834,334
-	-	-	-	-	24,581,476
-	-	-	-	-	26,030,249
86,717,860	85,805,115	92,559,596	89,097,753	79,964,202	217,621,831
-	-	-	-	-	15,718,960
1,606,167,451	1,674,651,789	1,691,111,569	1,744,558,358	1,651,751,410	1,189,836,255
122,788,745	129,228,043	140,249,397	149,348,423	139,698,126	-
191,522,423	197,173,582	210,383,766	207,297,428	183,599,792	-
-	-	-	-	-	640,237
-	-	-	-	-	157,961,140
148,464,570	157,478,983	185,187,848	205,208,943	238,282,424	-
-	-	-	-	-	157,682,154
\$ 2,186,368,713	\$ 2,278,696,416	\$ 2,354,780,274	\$ 2,436,445,426	\$ 2,335,637,157	\$ 2,451,407,328

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%
0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

THIS PAGE INTENTIONALLY LEFT BLANK

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			
2017	\$ -	\$ 4,021,481	\$ 17,888,152	\$ 4,529,020			
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			
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
2017	\$ 4,980,959	\$ 93,821,608	\$ 150,728,988	\$ 105,520,468	\$ 381,490,676	n/a %	n/a
2016	725,677	91,569,509	156,668,102	94,350,720	373,203,666	4.88 %	3,133
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

n/a = information not available for current year

^a See Table 24 for personal income and population data

THIS PAGE INTENTIONALLY LEFT BLANK

Table 17

City of Columbia, Missouri

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2017

<u>Jurisdiction</u>	<u>Governmental Debt 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	\$26,438,531	\$3,299,965	\$23,138,566	100.0%	\$23,138,566
Columbia School District	280,874,000	27,446,222	253,427,778	83.7%	212,018,709
Boone County	17,162,113	550,448	16,611,665	72.8%	12,091,194
Totals	<u>\$324,474,644</u>	<u>\$31,296,635</u>	<u>\$293,178,009</u>		<u>\$247,248,469</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 (2016)				<u>\$1,998,239,686</u> *
Constitutional debt limit **				\$399,647,937
(20% assessed value)				
Total bonded debt		\$251,100,700		
Less:				
Water and Electric Utility Bonds	\$147,230,000			
Sanitary Sewer Utility Bonds	103,870,700	<u>251,100,700</u>		
Total amount of debt applicable to debt limit				<u>0</u>
Legal debt margin				<u>\$399,647,937</u>

	Fiscal Year			
	2008	2009	2010	2011
Debt limit	\$324,507,278	\$328,051,141	\$329,972,141	\$334,950,607
Total net debt applicable to limit	\$0	\$0	\$0	\$0
Legal debt margin	\$324,507,278	\$328,051,141	\$329,972,141	\$334,950,607
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.

Table 18, cont.

City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Fiscal Year					
2012	2013	2014	2015	2016	2017
\$342,349,711	\$348,567,093	\$360,946,391	\$373,258,227	\$385,794,355	\$399,647,937
\$0	\$0	\$0	\$0	\$0	\$0
\$342,349,711	\$348,567,093	\$360,946,391	\$373,258,227	\$385,794,355	\$399,647,937
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	
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
2017	151,130,589	117,760,371	33,370,218	7,060,000	7,848,750	14,908,750	2.24

(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	
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
2017	24,639,759	11,209,790	13,429,969	5,557,000	2,713,817	8,270,817	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.

THIS PAGE INTENTIONALLY LEFT BLANK

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		
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
2017	63	118,588,435	446	127,036,408	3,745,731 (b)	8,074,560,433

(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, 2017

<u>Customer</u>	<u>Billed kWh</u>	<u>Billed Revenue</u>
Columbia Foods	33,068,266	\$ 2,697,620
Boone Hospital Center	29,292,936	2,474,007
3-M Company	26,373,673	2,019,176
VA Hospital	19,622,970	1,700,444
Gates Rubber	14,065,195	1,324,669
Quaker Oats	13,707,648	1,159,126
University of Missouri Regional Hospital	10,881,796	903,919
PW Eagle	10,289,780	834,872
City of Columbia Sewer	9,165,511	716,730
Shelter Insurance	7,125,578	629,571
	<u>173,593,353</u>	<u>\$ 14,460,134</u>

Table 23

City of Columbia, Missouri

LARGEST WATER UTILITY CUSTOMERS
SEPTEMBER 30, 2017

<u>Customer</u>	<u>Billed CCF</u>	<u>Billed Revenue</u>
Columbia Foods	338,143	\$ 951,896
Boone Hospital Center	53,643	165,572
VA Hospital	45,640	141,938
3M Company	43,972	122,330
PW Eagle Inc	31,091	92,932
University of MO	27,418	84,953
Linen King	25,147	68,949
State Farm Insurance	19,321	70,652
Best Men LLC	18,614	54,220
Savage River Inc.	18,097	53,633
	<u>621,086</u>	<u>\$ 1,807,075</u>

Table 24

City of Columbia, Missouri

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Estimated Population [*]	Personal Income ^a	Per Capita Personal Income ^a	Median Age	Unemployment Rate
2016	120,612 ^e	\$7,645,037 ^b	\$43,292 ^b	26.9 ^e	2.6% ^c
2015	119,108 ^e	7,401,758	42,302	26.6 ^d	2.8%
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%

^{*}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, 2017

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

^e US Census Bureau Quick Facts

Table 25

City of Columbia, Missouri

**PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO**

Employer	2017			2008		
	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	8,706	1	9.06%	8,788	1	9.86%
University Hospital and Clinics	4,600	2	4.78%	4,540	2	5.09%
Columbia Public Schools	2,517	3	2.62%	2,150	3	2.41%
Veterans United Home Loans	1,742	4	1.81%	n/a	n/a	n/a
City of Columbia	1,487	5	1.55%	1,242	6	1.39%
Truman Veterans Hospital	1,341	6	1.39%	1,199	7	1.35%
Boone Hospital Center	1,220	7	1.27%	1,676	4	1.88%
Shelter Insurance	1,139	8	1.18%	1,097	9	1.23%
Joe Machens Dealerships	882	9	0.92%	n/a	n/a	n/a
MBS Textbook Exchange	827	10	0.86%	1,293	5	1.45%
State Farm	n/a	n/a	n/a	1,123	8	1.26%
State of Missouri	n/a	n/a	n/a	763	10	0.86%

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									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Governmental Activities										
General Administrative										
City Clerk and Elections	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00
City Manager	8.60	11.50	11.30	11.30	10.00	7.00	7.00	8.00	9.00	8.00
Finance (incl. Risk Management)	55.40	55.40	51.35	48.20	46.20	47.00	42.25	41.25	41.25	40.25
Human Resources	9.16	9.16	8.95	8.85	8.85	8.85	9.00	9.00	9.00	9.00
Law	15.75	16.75	15.50	15.50	14.75	12.00	12.50	13.50	9.00	10.00
Public Works Administration	0.95	1.30	2.10	-	-	-	-	-	-	-
*Neighborhood Services	-	-	-	-	-	-	-	-	2.25	2.25
Convention & Tourism	9.65	9.25	8.25	8.25	8.00	8.00	9.00	9.00	9.00	9.00
Public Safety										
Police	207.40	200.00	197.00	194.00	191.00	191.00	192.00	191.00	190.00	186.00
Fire	145.00	145.00	141.00	140.00	141.00	136.00	136.00	140.00	140.00	138.00
Municipal Court	11.00	12.00	12.00	12.00	12.00	12.00	12.00	13.00	9.00	9.00
Emergency Mgmt & Comm	0.00	0.00	0.00	27.75	34.75	34.75	35.75	33.75	32.75	32.75
Health & Environment										
Health and Human Services	68.00	69.00	66.15	64.60	62.25	62.00	62.35	62.35	63.35	61.10
*Planning (incl. CDBG)	-	-	-	-	-	-	-	-	12.50	12.50
*Community Development	46.25	46.25	46.00	41.75	39.50	40.00	41.58	34.00	0.00	0.00
Economic Development	3.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00
Mid Mo Solid Waste Mgt Dist	2.00	2.00	-	-	-	-	-	-	-	-
Cultural Affairs	2.75	3.00	3.00	3.00	3.00	3.00	2.75	2.75	2.75	2.75
Parks & Recreation	47.06	47.41	48.16	47.50	46.50	47.50	43.50	43.50	43.50	43.50
Public Works										
Admin & Engineering	-	-	-	17.92	17.51	22.10	23.85	33.15	30.30	28.74
Non-Motorized Grants	3.20	4.80	5.10	4.90	4.95	2.35	1.10	2.00	2.00	2.00
Streets and Engineering	55.60	51.90	51.46	-	-	-	-	-	-	-
Streets & Sidewalks	-	-	-	40.81	40.92	40.35	39.35	39.30	40.30	39.50
Parking Enforcement	13.05	13.10	12.01	5.01	4.02	4.00	4.00	4.00	4.00	4.00
*Building and Site Development	-	-	-	-	-	-	-	-	17.75	16.75
Custodial & Maintenance	17.57	17.57	16.56	16.39	16.43	16.00	16.25	13.25	13.25	10.50
Fleet Operations	41.23	38.23	38.43	37.43	33.51	31.50	31.45	28.40	28.40	25.55
GIS Fund	12.25	6.26	5.31	5.31	4.40	4.50	3.50	-	-	-
Employee Benefit	7.84	6.84	7.05	6.15	6.15	5.15	4.00	4.00	4.00	3.00
Information Technology	39.10	35.20	34.20	32.20	32.00	28.00	27.00	28.00	26.00	25.00
Public Communications	30.35	18.50	14.40	13.40	10.90	8.75	10.75	10.75	11.75	11.75
Office of Sustainability	5.00	0.00	0.00	0.00	1.00	1.25	1.00	1.00	-	-
Business-Type Activities										
Railroad	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00
Transload	0.00	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00
Water & Electric	283.60	286.29	282.75	271.75	266.75	259.60	252.60	249.60	246.60	239.60
Recreation Services	33.34	33.34	34.59	34.25	34.25	34.25	34.25	34.25	36.25	36.25
Public Works										
Public Transportation	56.55	51.95	52.36	41.36	40.67	39.20	37.80	37.75	37.75	38.80
Airport	17.40	18.65	18.15	17.15	17.40	17.25	17.20	17.20	17.20	16.20
Sanitary Sewer	84.02	86.42	83.02	80.52	81.39	80.35	76.97	73.10	64.47	61.87
Parking Facilities	10.05	9.45	9.57	9.27	9.29	7.85	7.85	6.80	6.80	5.70
Solid Waste	113.27	109.27	106.21	94.71	93.02	92.90	87.95	85.90	84.73	84.68
Stormwater Utility	7.81	8.41	8.47	6.47	6.49	6.40	6.40	6.40	11.55	12.46
Utility Customer Services	19.20	18.20	15.40	14.30	14.30	14.00	12.00	12.00	12.00	12.00
Total	1,488.90	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

Note: Information from City of Columbia Annual Budget adopted October 1, 2017

*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									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Police										
Traffic Accidents Investigated	1,210	1,306	1,274	1,282	1,288	1,362	1,442	1,810	2,554	3,000
Traffic Tickets Issued	3,312	3,395	4,615	7,507	7,790	7,727	10,662	13,738	11,636	10,500
Warning Tickets Issued	***	n/a	n/a	2,814	4,534	5,048	4,006	7,902	11,589	6,800
Driving While Intoxicated Arrests	405	303	376	462	297	438	446	485	337	500
Fire										
Fire Calls (All Types)	403	365	338	317	343	579	337	360	331	425
Rescue Calls	7,750	7,912	7,423	6,696	6,228	7,027	6,642	6,350	6,021	5,700
Sanitary Sewer Utility										
Average daily flow (millions of gallons)	15.6	16.5	17.3	15.4	14.1	12.7	15.4	19.7	15.5	16.4
Solid Waste Utility										
Tons of waste collected	190,525	176,250	167,171	163,872	165,254	161,629	161,573	162,257	146,289	176,000
Tons of recyclables collected	14,904	16,070	13,173	10,671	10,433	10,347	10,388	9,482	9,025	8,976
Public Transportation										
Total Vehicle Miles-Fixed Route	872,483	888,938	821,838	800,897	740,369	736,078	693,548	653,955	640,736	755,870
Total Vehicle Miles-Paratransit	282,043	337,158	394,628	200,728	293,972	274,602	186,311	168,153	167,968	138,922
Airport										
Number of Enplaned Passengers	77,961	63,292	62,489	48,778	43,108	38,319	38,478	32,072	24,843	10,000
Parking Facilities										
Parking permits issued (surface & structures)	2,573	2,523	2,584	2,503	2,089	1,976	2,046	1,427	1,635	1,635
Metered & hourly spaces	2,325	2,342	2,253	2,178	2,483	2,215	2,441	2,170	2,128	2,415
Other Public Works										
Street Segments Resurfaced/Repaired	*	93	72	101	215	165	205	164	523	462
Number of Permits Issued	1,170	1,532	1,352	2,221	2,333	1,997	3,033	5,326	2,528	9,500
Parks and Recreation										
Number of Athletic Fields Maintained	68	63	56	55	47	47	46	48	47	48
Total Sq feet of Landscape Beds Maintained	708,958	691,025	657,052	640,263	625,223	595,562	592,672	518,344	523,000	550,873
Railroad										
Carloads	779	724	772	1,320	1,218	1,226	1,403	1,539	1,217	2,550
Water										
Fire hydrants installed	44	81	26	82	80	13	79	75	36	271
Services/meters installed	814	727	1,643	1,317	1,010	234	81	279	219	1,227
Electric										
New Distribution Transformers Installed	271	416	234	353	181	59	81	52	86	540
Electric Meters Installed	2,965	1,805	717	875	1,396	506	642	432	361	1,833
Miles of Underground Lines Installed	5	14	10	21	14	7	6.65	4.02	8.13	31.40
Health & Environment										
Birth Certificates issued	8,302	7,729	7,712	8,038	8,316	7,548	8,542	8,842	n/a	3,600
Death Certificates issued	**	7,840	6,994	9,173	10,526	10,585	11,716	10,755	n/a	n/a
Immunizations	19,876	19,349	20,514	19,544	16,796	19,431	22,641	34,990	23,156	16,000
WIC Visits	28,178	29,976	29,742	31,290	30,615	31,169	28,906	30,132	29,744	25,432
Inspections	9,698	8,778	9,230	15,040	11,067	7,347	15,064	19,761	21,320	13,598

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

THIS PAGE INTENTIONALLY LEFT BLANK

Table 28

City of Columbia, Missouri

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Substations	5	5	5	5	4	4	4	4	7	7
Vehicles	104	106	107	100	97	97	98	111	103	103
Fire										
Stations	9	9	9	9	9	9	9	9	8	8
Vehicles	38	38	38	38	38	38	38	39	40	34
Sanitary Sewer Utility										
Collection system (total miles)	720	714	707	697	695	698	684	683	665	637
Solid Waste Utility										
Collection vehicles	55	50	48	45	45	45	44	44	44	44
Public Transportation										
Buses-General Fixed Route	17	19	11	19	25	25	21	17	19	14
Buses-Campus Fixed Route	10	12	17	11	9	9	9	13	10	15
Buses-Paratransit	8	8	8	17	11	11	12	11	9	9
Airport										
Pavement Surface (Square yards)	497,893	473,449	473,449	470,949	468,020	464,950	464,950	464,950	464,950	464,950
Parking Facilities										
Parking Structures	6	6	6	6	6	5	5	4	4	4
Surface Lots (includes permit and metered parking)	7	-	-	-	-	-	-	-	-	-
* Surface Lots-Permit	-	5	5	5	4	5	6	7	7	4
* Surface Lots-Meter	-	4	5	5	5	4	4	5	7	5
Other Public Works										
** Streets (miles)	1,339	1,339	1,338	551	515	507	507	465	465	425
Signalized Intersections	47	47	47	47	45	43	42	39	40	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	44	41	40	35	33	32	30	25	25
Rec/Nature Centers	2	2	2	2	2	2	2	2	2	1
Railroad										
Locomotives	2	2	2	2	2	2	2	2	2	2
Miles of main track	21	21	21	21	21	21	21.3	21.31	21.34	21.34
Water										
Water mains (miles)	703	700	695	689	682	671	668.57	664.25	662	648.7
Electric										
Circuit Miles of Distribution Lines	852	848	836	827	808	796	791.26	787.7	782	751.64

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

* Combined into one line starting in 2017

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

City of Columbia, Missouri

INSURANCE IN FORCE
SEPTEMBER 30, 2017

City of Columbia - Property/Casualty Insurance Program

Policy Period - October 1, 2016 to October 1, 2017

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 # – 1017909
- D. Annual Premium is \$773,788, plus \$29,093 TRIA Premium - Total Premium is \$802,881, less \$82,302 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 Provider - Safety National Casualty Corporation
- B. Best's Rating is A+ XIII and Admitted in Missouri
- C. Policy # - SP4055732
- D. Annual Premium is \$306,181
- 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 3017805
- D. Annual Premium is \$231,353
- 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 # – 018570476
- D. Annual Premium is \$17,591
- E. Coverages include:
 - 1. Employee Dishonesty (Theft) - \$3,000,000 Limit
 - 2. Forgery or Alteration - \$3,000,000 Limit
 - 3. Inside the Premises - Theft of Money and Securities - \$3,000,000 Limit
 - 4. Inside the Premises - Robbery or Safe Burglary of Other Property - \$3,000,000 Limit
 - 5. Outside the Premises - \$3,000,000 Limit
 - 6. Computer Fraud - \$3,000,000 Limit
 - 7. Fund Transfer Fraud (including Impersonation Fraud) - \$3,000,000 limit
 - 8. Money Orders and Counterfeit Fraud - \$3,000,000 Limit
- F. Deductible: \$50,000

City of Columbia, Missouri

INSURANCE IN FORCE
SEPTEMBER 30, 2017

-
- 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 A XIV and Non-Admitted in Missouri
 - C. Policy # – 0309-7988
 - D. Annual Premium is \$7,500
 - E. Limits -
 - 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 # – RRHV290905-5
 - 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 # – IHH968366504
 - D. Annual Premium is \$3,250 (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 # – 01-841-28-66
 - 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
 - a. PCI-DSS Assessments Sublimit - \$500,000
 - 3. Regulatory Action Defense - \$2,000,000, Retention \$25,000
 - 4. Event Management (Privacy Breach) - \$2,000,000, Retention \$50,000
 - a. Electronic Data Sublimit - \$2,000,000
 - b. Event Response Sublimit - \$500,000
 - 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