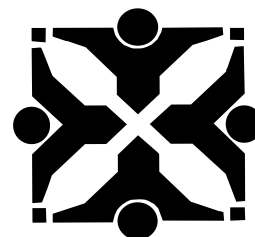


CITY OF COLUMBIA, MISSOURI

# **Financial Management Information Supplement**

For the Fiscal Year  
October 1, 2014 - September 30, 2015

Department of Finance  
John Blattel, CPA  
Director of Finance



# CITY OF COLUMBIA, MISSOURI

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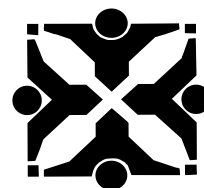
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# GENERAL PURPOSE FINANCIAL STATEMENTS

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



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

ALL FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2015  
(WITH COMPARABLE AMOUNTS FOR 2014)

ASSETS	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
Cash and cash equivalents	\$30,903,966	\$9,435,293	\$2,196,867	\$38,025,541
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0
Accounts receivable	303,324	90,789	0	2,277,825
Taxes receivable	4,842,020	3,957,963	0	0
Allowance for uncollectible taxes	(6,482)	0	0	0
Tax bills receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Grants receivable	228,951	384,355	0	1,065,633
Rehabilitation loans receivable	0	6,722,082	0	0
Accrued interest	51,873	28,223	11,364	61,742
Due from other funds	1,764,910	800,304	0	366,500
Advances to other funds	0	0	0	0
Loans receivable from other funds	0	0	0	0
Inventory	319,476	0	0	0
Prepaid expenses	168,459	3,883	0	0
Other assets – current	0	53,632	0	0
Restricted assets—cash and cash equivalents	0	8,152,088	6,471,909	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
<b>TOTAL ASSETS</b>	<b>\$38,576,497</b>	<b>\$29,628,612</b>	<b>\$8,680,140</b>	<b>\$41,797,241</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
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
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$38,576,497</b>	<b>\$29,628,612</b>	<b>\$8,680,140</b>	<b>\$41,797,241</b>



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

FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2015  
(WITH COMPARABLE AMOUNTS FOR 2014)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust & Agency Funds	General Fixed Assets	General Long-term Debt	2015	2014
\$ 42,710,740	\$17,712,108	\$1,709,833	\$0	\$0	\$142,694,348	\$133,779,122
0	0	3,414,485	0	0	3,414,485	5,175,485
27,079,545	397,537	1,680	0	0	30,150,700	29,091,192
0	0	0	0	0	8,799,983	8,976,670
0	0	0	0	0	(6,482)	(5,208)
0	0	1,093,715	0	0	1,093,715	1,101,280
0	0	(158,754)	0	0	(158,754)	(153,595)
782,200	30,205	0	0	0	2,491,344	3,021,884
0	0	0	0	0	6,722,082	6,814,208
311,257	26,734	426,978	0	0	918,171	864,228
0	0	0	0	0	2,931,714	3,218,952
0	0	4,311,383	0	0	4,311,383	3,464,233
2,777,947	0	0	0	0	2,777,947	2,846,138
7,610,488	903,055	0	0	0	8,833,019	9,249,610
88,148	44,934	0	0	0	305,424	244,275
8,802	1,058	238,231	0	0	301,723	357,460
147,787,378	0	0	0	0	162,411,375	118,124,799
11,411,488	1,394,742	0	0	0	12,806,230	18,847,358
0	0	0	0	0	0	0
0	4,862,414	116,808,596	0	0	121,671,010	119,367,500
955,269,011	10,075,591	11,687	487,448,646	0	1,452,804,935	1,410,829,993
(364,041,026)	(6,717,142)	(11,687)	0	0	(370,769,855)	(345,907,294)
28,132,731	0	0	14,918,391	0	43,051,122	36,851,731
0	0	0	0	8,680,140	8,680,140	9,528,532
0	0	0	0	31,220,445	31,220,445	36,259,891
<u>\$859,928,709</u>	<u>\$28,731,236</u>	<u>\$127,846,147</u>	<u>\$502,367,037</u>	<u>\$39,900,585</u>	<u>\$1,677,456,204</u>	<u>\$1,611,948,444</u>
7,595,992	1,467,494	0	0	0	9,063,486	1,295,866
10,190,303	0	0	0	0	10,190,303	11,229,652
17,786,295	1,467,494	0	0	0	19,253,789	12,525,518
<u>\$877,715,004</u>	<u>\$30,198,730</u>	<u>\$127,846,147</u>	<u>\$502,367,037</u>	<u>\$39,900,585</u>	<u>\$1,696,709,993</u>	<u>\$1,624,473,962</u>

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

ALL FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2015  
(WITH COMPARABLE AMOUNTS FOR 2014)

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
LIABILITIES:				
Accounts payable	\$2,216,764	\$84,218	\$0	\$1,676,203
Interest payable	0	0	0	0
Accrued payroll and payroll taxes	2,964,643	52,943	0	17,870
Accrued sales tax	0	0	0	0
Due to other funds	0	121,312	0	0
Advances from other funds	0	0	0	329,000
Loans payable to other funds – current maturities	0	0	0	0
Obligations under capital leases – current maturities	0	0	0	0
Unearned revenue	201,397	0	0	0
Other liabilities – current	2,097,386	25,847	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
<b>TOTAL LIABILITIES</b>	<b>7,480,190</b>	<b>284,320</b>	<b>0</b>	<b>2,023,073</b>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants	235,423	370,505	0	678,152
Unavailable revenue - property taxes	85,500	0	0	0
Unavailable revenue - sales tax	271,218	230,694	0	0
Bonds	0	0	0	0
Inflows related to pensions	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>592,141</b>	<b>601,199</b>	<b>0</b>	<b>678,152</b>
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	487,935	0	0	0
Restricted	0	3,473	6,471,909	1,065,633
Committed	3,198,964	27,208,346	2,208,231	831,040
Assigned	2,658,081	1,531,274	0	37,199,343
Unassigned	24,159,186	0	0	0
Retained earnings	0	0	0	0
<b>Total fund balances and retained earnings</b>	<b>30,504,166</b>	<b>28,743,093</b>	<b>8,680,140</b>	<b>39,096,016</b>
<b>TOTAL FUND EQUITY AND OTHER CREDITS</b>	<b>30,504,166</b>	<b>28,743,093</b>	<b>8,680,140</b>	<b>39,096,016</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, EQUITY, AND OTHER CREDITS</b>	<b>\$38,576,497</b>	<b>\$29,628,612</b>	<b>\$8,680,140</b>	<b>\$41,797,241</b>

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

ALL FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2015  
(WITH COMPARABLE AMOUNTS FOR 2014)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust & Agency Funds	General Fixed Assets	General Long-term Debt	2015	2014
\$5,162,189	\$1,001,327	\$6,064	\$0	\$0	\$10,146,765	\$11,403,661
0	\$0	0	0	0	0	0
4,201,582	1,004,534	24,599	0	0	8,266,171	7,865,919
461,888	0	0	0	0	461,888	463,054
2,807,104	3,298	0	0	0	2,931,714	3,218,952
0	0	0	0	0	329,000	329,000
150,485	0	0	0	0	150,485	147,867
72,216	24,001	0	0	0	96,217	47,021
498,252	0	0	0	0	699,649	885,240
807,675	65,340	461,315	0	0	3,457,563	2,358,644
34,593,226	0	0	0	0	34,593,226	29,017,239
725,677	10,132	0	0	0	735,809	184,859
251,339,240	0	0	0	0	251,339,240	210,247,817
0	0	0	0	5,594,845	5,594,845	8,533,839
2,627,462	0	0	0	0	2,627,462	2,698,271
0	0	0	0	3,170,961	3,170,961	3,025,937
0	0	0	0	7,009,779	7,009,779	8,145,300
0	1,130,900	0	0	0	1,130,900	891,500
0	6,323,373	0	0	0	6,323,373	5,487,590
93,116,150	0	0	0	24,125,000	117,241,150	125,324,111
0	0	0	0	0	0	0
396,563,146	9,562,905	491,978	0	39,900,585	456,306,197	420,275,821
0	0	0	0	0	1,284,080	1,032,500
0	0	0	0	0	85,500	84,000
0	0	0	0	0	501,912	0
147,244	0	0	0	0	147,244	0
1,053,084	386,102	0	0	0	1,439,186	0
1,200,328	386,102	0	0	0	3,457,922	1,116,500
0	0	0	0	0	0	2,916,181
0	0	0	502,367,037	0	502,367,037	489,172,813
0	0	1,500,000	0	0	1,987,935	1,796,386
0	0	405,504	0	0	7,946,519	32,282,999
0	0	7,456,884	0	0	40,903,465	13,444,046
0	0	203,699	0	0	41,592,397	41,243,313
0	0	117,788,082	0	0	141,947,268	144,316,941
479,951,530	20,249,723	0	0	0	500,201,253	477,908,962
479,951,530	20,249,723	127,354,169	0	0	734,578,837	710,992,647
479,951,530	20,249,723	127,354,169	502,367,037	0	1,236,945,874	1,203,081,641
\$877,715,004	\$30,198,730	\$127,846,147	\$502,367,037	\$39,900,585	\$1,696,709,993	\$1,624,473,962

**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, 2015  
 (WITH COMPARABLE AMOUNTS FOR 2014)

	<b>GOVERNMENTAL FUND TYPES</b>			
	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Projects Fund</b>
<b>REVENUES:</b>				
General property taxes	\$7,572,050	\$0	\$0	\$0
Sales tax	22,832,373	23,840,488	0	0
Lease revenue	0	0	1,893,255	0
Other local taxes	12,364,653	2,496,339	0	0
Licenses and permits	1,012,346	0	0	0
Fines	2,081,131	0	0	0
Fees and service charges	2,511,353	1,176,000	0	0
Special assessment charges	0	0	0	0
Intragovernmental revenue	19,470,690	0	0	0
Revenue from other governmental units	5,550,225	2,373,279	0	4,232,289
Investment revenue	954,208	471,828	207,051	1,178,920
Miscellaneous	1,244,959	61,377	0	342,426
<b>TOTAL REVENUES</b>	<b>75,593,988</b>	<b>30,419,311</b>	<b>2,100,306</b>	<b>5,753,635</b>
<b>EXPENDITURES:</b>				
Current:				
Policy development and administration	9,897,089	2,094,371	0	0
Public safety	41,474,084	0	0	0
Transportation	8,919,164	0	872,494	0
Health and environment	8,932,094	1,160,144	576,629	0
Personal development	8,005,360	132,134	0	0
Miscellaneous nonprogrammed activities	5,642,247	0	0	0
Principal-capital lease payment	0	0	0	0
Interest	0	0	0	0
Capital outlay	0	0	0	12,324,059
Debt service:				
Redemption of serial bonds	0	0	6,032,862	0
Interest	0	0	1,865,802	0
Fiscal agent fees	0	0	715	0
Miscellaneous	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>82,870,038</b>	<b>3,386,649</b>	<b>9,348,502</b>	<b>12,324,059</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(7,276,050)</b>	<b>27,032,662</b>	<b>(7,248,196)</b>	<b>(6,570,424)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers from other funds	8,307,969	28,000	6,399,804	7,446,728
Operating transfers to other funds	(4,372,969)	(23,934,996)	0	(1,088,117)
Miscellaneous	0	0	0	0
Lease Proceeds	0	0	0	0
Lemone Trust note proceeds	0	0	0	0
MTFC Loan Proceeds	0	0	0	0
Payment to refunded bond escrow agent	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>3,935,000</b>	<b>(23,906,996)</b>	<b>6,399,804</b>	<b>6,358,611</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(3,341,050)</b>	<b>3,125,666</b>	<b>(848,392)</b>	<b>(211,813)</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>33,845,216</b>	<b>25,617,427</b>	<b>9,528,532</b>	<b>39,307,829</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$30,504,166</b>	<b>\$28,743,093</b>	<b>\$8,680,140</b>	<b>\$39,096,016</b>

**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, 2015  
 (WITH COMPARABLE AMOUNTS FOR 2014)

FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
Expendable Trust Funds	2015	2014
\$0	\$7,572,050	\$7,319,211
0	46,672,861	45,730,160
0	1,893,255	1,786,851
0	14,860,992	15,170,622
0	1,012,346	965,309
0	2,081,131	1,883,631
0	3,687,353	4,776,008
0	0	0
0	19,470,690	18,947,172
0	12,155,793	11,380,966
31,328	2,843,335	1,622,958
495,785	2,144,547	2,627,334
527,113	114,394,353	112,210,222
461,941	12,453,401	10,647,623
0	41,474,084	38,680,199
0	9,791,658	12,944,361
0	10,668,867	9,340,918
25,188	8,162,682	7,527,249
0	5,642,247	4,785,017
0	0	78,483
0	0	2,024
0	12,324,059	14,593,489
0	6,032,862	5,759,633
0	1,865,802	2,144,730
0	715	690
0	0	0
487,129	108,416,377	106,504,416
39,984	5,977,976	5,705,806
0	22,182,501	24,739,090
(70,128)	(29,466,210)	(26,869,499)
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
(70,128)	(7,283,709)	(2,130,409)
(30,144)	(1,305,733)	3,575,397
795,187	109,094,191	105,518,794
\$765,043	\$107,788,458	\$109,094,191

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2014

	2015			2014
	Budget	Actual	(Over) Under Budget	Actual
<b>REVENUES:</b>				
General property taxes	\$7,522,922	\$7,572,050	(\$49,128)	\$7,319,211
Sales tax	22,501,548	22,832,373	(330,825)	22,463,031
Other local taxes	12,180,239	12,364,653	(184,414)	12,804,876
Licenses and permits	964,846	1,012,346	(47,500)	965,309
Fines	2,231,611	2,081,131	150,480	1,883,631
Fees and service charges	2,899,250	2,511,353	387,897	2,961,020
Intragovernmental revenue	19,582,082	19,470,690	111,392	18,947,172
Revenue from other governmental units	6,335,009	5,550,225	784,784	5,015,621
Investment revenue	0	954,208	(954,208)	567,866
Miscellaneous revenue	1,122,614	1,244,959	(122,345)	1,316,818
<b>TOTAL REVENUES</b>	<b>75,340,121</b>	<b>75,593,988</b>	<b>(253,867)</b>	<b>74,244,555</b>
<b>EXPENDITURES:</b>				
Current:				
Policy development and administration	11,133,216	9,897,089	1,236,127	8,056,102
Public safety	45,094,258	41,474,084	3,620,174	38,680,199
Transportation	10,853,667	8,919,164	1,934,503	8,418,094
Health and environment	11,422,359	8,932,094	2,490,265	7,686,890
Personal development	8,649,977	8,005,360	644,617	7,358,265
Miscellaneous nonprogrammed activities:				
Principal-capital lease payment	0	0	0	78,483
Interest	0	0	0	2,024
Other	6,332,206	5,642,247	689,959	4,785,017
<b>TOTAL EXPENDITURES</b>	<b>93,485,683</b>	<b>82,870,038</b>	<b>10,615,645</b>	<b>75,065,074</b>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	<b>(18,145,562)</b>	<b>(7,276,050)</b>	<b>(10,869,512)</b>	<b>(820,519)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers from other funds	8,407,977	8,307,969	100,008	8,487,955
Operating transfers to other funds	(4,381,429)	(4,372,969)	(8,460)	(3,500,448)
Lease Proceeds	0	0	0	0
Appropriation of prior year fund balance	914,663	914,663	0	1,017,900
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>4,941,211</b>	<b>4,849,663</b>	<b>91,548</b>	<b>6,005,407</b>
<b>AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(\$13,204,351)</b>	<b>(2,426,387)</b>	<b>(\$10,777,964)</b>	<b>5,184,888</b>
Effect of appropriation of prior year fund balance		(914,663)		(1,017,900)
<b>FUND BALANCE, BEGINNING OF PERIOD</b>		<b>33,845,216</b>		<b>29,678,228</b>
<b>FUND BALANCE, END OF PERIOD</b>		<b>\$30,504,166</b>		<b>\$33,845,216</b>

**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, 2015  
 (WITH COMPARABLE AMOUNTS FOR 2014)

	<b>PROPRIETARY FUND TYPES</b>		<b>FIDUCIARY FUND TYPE</b>	<b>TOTAL (Memorandum Only)</b>	
	<b>Enterprise Funds</b>	<b>Internal Service Funds</b>	<b>Nonexpendable Trust Fund</b>	<b>2015</b>	<b>2014</b>
OPERATING REVENUES:					
Charges for services	\$199,628,354	\$40,594,702	\$0	\$240,223,056	\$239,701,879
Investment revenue	0	0	210,498	210,498	130,068
<b>TOTAL OPERATING REVENUES</b>	<b>199,628,354</b>	<b>40,594,702</b>	<b>210,498</b>	<b>240,433,554</b>	<b>239,831,947</b>
OPERATING EXPENSES:					
Personal services	38,595,926	9,362,478	0	47,958,404	45,605,300
Materials, supplies, and power	82,433,066	7,221,211	0	89,654,277	97,339,080
Travel and training	339,799	143,927	0	483,726	372,029
Intragovernmental	11,655,870	590,444	1,856	12,248,170	12,025,274
Utilities, services, and miscellaneous	18,646,764	23,990,649	5,160	42,642,573	40,352,022
<b>TOTAL OPERATING EXPENSES</b>	<b>151,671,425</b>	<b>41,308,709</b>	<b>7,016</b>	<b>192,987,150</b>	<b>195,693,705</b>
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	47,956,929	(714,007)	203,482	47,446,404	44,138,242
PAYMENT-IN-LIEU-OF-TAX	(15,223,336)	0	0	(15,223,336)	(15,002,555)
DEPRECIATION	(26,167,983)	(345,823)	0	(26,513,806)	(25,793,760)
<b>OPERATING INCOME (LOSS)</b>	<b>6,565,610</b>	<b>(1,059,830)</b>	<b>203,482</b>	<b>5,709,262</b>	<b>3,341,927</b>
NONOPERATING REVENUES (EXPENSES):					
Revenue from other governmental units	2,479,657	79,456	0	2,559,113	2,671,911
Loss on disposal of fixed assets/ inventory	(420,272)	(22,684)	0	(442,956)	(885,947)
Investment revenue	5,182,464	448,835	0	5,631,299	3,704,308
Miscellaneous revenue	2,157,488	673,121	0	2,830,609	3,753,455
Interest expense	(10,818,508)	(864)	0	(10,819,372)	(11,085,876)
Miscellaneous expense	(1,291,083)	0	0	(1,291,083)	(377,017)
<b>TOTAL NONOPERATING REVENUES</b>	<b>(2,710,254)</b>	<b>1,177,864</b>	<b>0</b>	<b>(1,532,390)</b>	<b>(2,219,166)</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>3,855,356</b>	<b>118,034</b>	<b>203,482</b>	<b>4,176,872</b>	<b>1,122,761</b>
OPERATING TRANSFERS:					
Operating transfers from other funds	8,989,135	280,217	0	9,269,352	6,601,218
Operating transfers to other funds	(1,401,543)	(584,100)	0	(1,985,643)	(4,470,809)
<b>TOTAL OPERATING TRANSFERS</b>	<b>7,587,592</b>	<b>(303,883)</b>	<b>0</b>	<b>7,283,709</b>	<b>2,130,409</b>
<b>NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS</b>	<b>11,442,948</b>	<b>(185,849)</b>	<b>203,482</b>	<b>11,460,581</b>	<b>3,253,170</b>
Capital contributions	8,119,011	0	0	8,119,011	3,479,133
<b>NET INCOME (LOSS)</b>	<b>19,561,959</b>	<b>(185,849)</b>	<b>203,482</b>	<b>19,579,592</b>	<b>6,732,303</b>
AMORTIZATION OF CONTRIBUTED CAPITAL	0	0	0	0	0
<b>NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS OR FUND BALANCES</b>	<b>19,561,959</b>	<b>(185,849)</b>	<b>203,482</b>	<b>19,579,592</b>	<b>6,732,303</b>
<b>RETAINED EARNINGS OR FUND BALANCES, BEGINNING OF PERIOD</b>	<b>460,389,571</b>	<b>20,435,572</b>	<b>8,603,402</b>	<b>489,428,545</b>	<b>479,780,061</b>
Equity transfers from other funds	0	0	0	0	0
Equity transfers to other funds	0	0	0	0	0
<b>RETAINED EARNINGS OR FUND BALANCES, END OF PERIOD</b>	<b>\$479,951,530</b>	<b>\$20,249,723</b>	<b>\$8,806,884</b>	<b>\$509,008,137</b>	<b>\$486,512,364</b>

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2015  
(WITH COMPARABLE AMOUNTS FOR 2014)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2015	2014
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Operating income (loss)	\$6,565,610	(\$1,059,830)	\$203,482	\$5,709,262	\$3,341,927
Adjustments to reconcile operating income (loss)					
To net cash provided by (used in) operating activities:					
Depreciation	\$26,167,983	345,823	0	26,513,806	25,793,760
Adjustment to operating income (loss) for investment activity	0	0	(210,498)	(210,498)	(130,068)
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	(880,876)	193,804	0	(687,072)	2,647,604
Decrease (increase) in due from other funds	1,128,200	0	0	1,128,200	(328,200)
Decrease (increase) in advances to other funds	0	0	(1,975,350)	(1,975,350)	346,846
Decrease (increase) in loans receivable from other funds	68,191	0	0	68,191	144,951
Decrease (increase) in inventory	468,451	36,537	0	504,988	(347,514)
Decrease (increase) in prepaid expense	21,570	(3,692)	0	17,878	4,525
Decrease (increase) in other assets	26,233	(108)	0	26,125	(109,841)
Increase (decrease) in accounts payable	(650,471)	90,928	0	(559,543)	1,581,308
Increase (decrease) in accrued payroll	99,219	85,252	0	184,471	528,955
Increase (decrease) in accrued sales tax	(1,166)	0	0	(1,166)	48,795
Increase (decrease) in due to other funds	39,058	(32,106)	0	6,952	(874,693)
Increase (decrease) in loans payable to other funds	2,618	0	0	2,618	2,916
Increase (decrease) in net pension obligation	278,439	36,657	0	315,096	(26,828)
Increase (decrease) in other liabilities	(1,680,272)	(3,081)	1,094	(1,682,259)	(57,650)
Increase (decrease) in claims payable	0	1,075,183	0	1,075,183	1,164,501
Unrealized gain (loss) on cash equivalents	1,574,629	164,955	0	1,739,584	2,911,677
Other non-operating revenue	2,157,488	673,121	0	2,830,609	833,372
Net cash provided by (used in) operating activities	35,384,904	1,603,443	(1,981,272)	35,007,075	37,476,343
<b>ACTIVITIES:</b>					
Operating transfers in	8,989,135	280,217	0	9,269,352	6,601,218
Operating transfers out	(1,401,543)	(584,100)	0	(1,985,643)	(4,470,809)
Operating grants	2,247,559	73,105	0	2,320,664	4,234,132
Equity transfer	0	0	0	0	0
Net cash provided by noncapital financing activities	9,835,151	(230,778)	0	9,604,373	6,364,541
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
<b>ACTIVITIES:</b>					
Proceeds from bonds and loans	55,290,828	0	0	55,290,828	14,397,758
Debt service – interest payment	(10,786,182)	(864)	0	(10,787,046)	(11,497,350)
Debt service – principal and advance refunding payments	(14,873,444)	(270,831)	0	(15,144,275)	(28,621,479)
Acquisition and construction of capital assets	(25,236,572)	(568,010)	0	(25,804,582)	(24,897,176)
Decrease in construction contracts	(3,466,584)	0	0	(3,466,584)	(8,083,215)
Fiscal agent fees paid	(1,277,391)	0	0	(1,277,391)	(373,057)
Capital contributions received	3,129,123	0	0	3,129,123	1,631,984
Proceeds from advances from other funds	847,150	0	0	847,150	(18,646)
Other	0	0	0	0	0
Net cash used for capital and related financing activities	3,626,928	(839,705)	0	2,787,223	(57,461,181)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest received	3,585,632	289,479	207,548	4,082,659	3,900,570
Purchase of investments	0	(539)	0	(539)	(383)
Sale of investments	0	0	0	0	0
Purchase of tax bills	0	0	(23,477)	(23,477)	(121,370)
Sale of tax bills	0	0	36,201	36,201	151,691
Net cash provided by investing activities	3,585,632	288,940	220,272	4,094,844	3,930,508
Net increase in cash and cash equivalents	52,432,615	821,900	(1,761,000)	51,493,515	(9,689,789)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	143,139,722	16,890,208	5,175,485	165,205,415	174,895,204
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$195,572,337</u>	<u>\$17,712,108</u>	<u>\$3,414,485</u>	<u>\$216,698,930</u>	<u>\$165,205,415</u>



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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2015  
(WITH COMPARABLE AMOUNTS FOR 2014)

	<b>PROPRIETARY FUND TYPES</b>		<b>FIDUCIARY FUND TYPE</b>	<b>TOTAL (Memorandum Only)</b>	
	<b>Enterprise Funds</b>	<b>Internal Service Funds</b>	<b>Nonexpendable Trust Fund</b>	<b>2015</b>	<b>2014</b>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:					
Cash and cash equivalents	\$42,710,740	\$17,712,108	\$3,414,485	\$63,837,333	\$56,650,057
Restricted assets – cash and cash equivalents	<u>152,861,597</u>	<u>0</u>	<u>0</u>	<u>152,861,597</u>	<u>108,555,358</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$195,572,337</u>	<u>\$17,712,108</u>	<u>\$3,414,485</u>	<u>\$216,698,930</u>	<u>\$165,205,415</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:					
Contributed sewer lines	\$2,661,011	\$0	\$0	\$2,661,011	\$937,939
Construction contracts payable	<u>4,603,444</u>	<u>0</u>	<u>0</u>	<u>4,603,444</u>	<u>3,947,825</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$7,264,455</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,264,455</u>	<u>\$4,885,764</u>

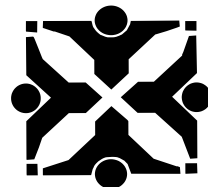
**CITY OF COLUMBIA, MISSOURI**  
**PENSION AND OTHER POSTEMPLOYMENT TRUST FUNDS**

STATEMENT OF CHANGES IN PLAN NET ASSETS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2015  
 (WITH COMPARABLE AMOUNTS FOR 2014)

	<b>Firefighters' Retirement Fund 2015</b>	<b>Police Retirement Fund 2015</b>	<b>OPEB 2015</b>	<b>TOTAL</b>	
				<b>2015</b>	<b>2014</b>
<b>ADDITIONS:</b>					
Contributions:					
Employer	\$7,751,496	\$5,486,784	\$0	\$13,238,280	\$7,935,261
Employee	1,175,671	318,361	0	1,494,032	1,474,170
Total contributions	8,927,167	5,805,145	0	14,732,312	9,409,431
Net investment income:					
Net Investment income	(282,312)	(422,604)	(58,155)	(763,071)	9,838,495
Net investment income	(282,312)	(422,604)	(58,155)	(763,071)	9,838,495
Total additions	8,644,855	5,382,541	(58,155)	13,969,241	19,247,926
<b>DEDUCTIONS:</b>					
Pension benefits	6,277,787	4,291,585	0	10,569,372	10,458,049
Refund of employee's contributions	2,503	0	0	2,503	79,174
Total	6,280,290	4,291,585	0	10,571,875	10,537,223
Operating expenses:					
Materials and Supplies	0	0	0	0	114
Travel	2,020	1,348	0	3,368	3,161
Intragovernmental	32,018	21,358	0	53,376	49,730
Utilities, services and miscellaneous	565,953	377,519	1,000	944,472	1,152,010
Total operating expenses	599,991	400,225	1,000	1,001,216	1,205,015
Total deductions	6,880,281	4,691,810	1,000	11,573,091	11,742,238
Net increase (decrease) in plan net assets	1,764,574	690,731	(59,155)	2,396,150	7,505,688
Net assets held in trust for pension benefits:					
Beginning of year	67,264,288	45,119,886	3,001,918	115,386,092	107,880,404
End of year	\$69,028,862	\$45,810,617	\$2,942,763	\$117,782,242	\$115,386,092

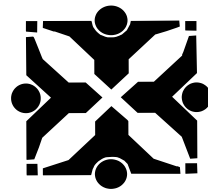
# **SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES**

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



CITY OF COLUMBIA, MISSOURI

# SUPPLEMENTARY INFORMATION



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

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

The valuation date is October 1, 2014.

<b>Schedule of Employer Contributions</b>				
<b>OPEB</b>				
<b>Year ended September 30</b>	<b>Annual required contributions</b>	<b>Percent contributed</b>	<b>Net OPEB obligation (asset)</b>	
2013	84,286	99.98%	(190)	
2014	91,744	19.99%	73,215	
2015	(132,197)	267.98%	(413,244)	

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

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

**CITY OF COLUMBIA, MISSOURI**  
**Required Supplementary Information**  
**SCHEDULE OF CHANGES IN THE EMPLOYERS NET PENSION LIABILITY**  
**LAGERS (General and Utility Divisions)**  
**FOR THE CURRENT YEAR\***

Fiscal year ending June 30,	<u><b>2015</b></u>
<b>Total Pension Liability</b>	
Service Cost	\$ 5,575,446
Interest on the Total Pension Liability	17,515,917
Benefit Changes	-
Differences Between Expected and Actual Experience	(2,949,734)
Changes of Assumptions	-
Benefit Payments, Including Refunds of Member Contributions	<u>(11,112,523)</u>
<b>Net Change in Total Pension Liability</b>	9,029,106
<b>Total Pension Liability - Beginning</b>	<u>244,318,951</u>
<b>Total Pension Liability - Ending</b>	<u><u>\$ 253,348,057</u></u>
 <b>Plan Fiduciary Net Position</b>	
Contributions - Employer	\$ 8,135,287
Contributions - Employee	-
Net Investment Income	5,105,889
Benefit Payments, Including Refunds of Member Contributions	(11,112,523)
Administrative Expense	(169,259)
Other	<u>(1,830,332)</u>
<b>Net Change in Plan Fiduciary Net Position</b>	129,062
<b>Plan Net Position - Beginning</b>	<u>261,617,862</u>
<b>Plan Net Position - Ending</b>	<u><u>261,746,924</u></u>
 <b>Employer's Net Pension Liability</b>	<u><u>(8,398,867)</u></u>
 <b>Plan fiduciary net position as a percentage of the total pension liability</b>	103.32%
 <b>Covered-employee payroll</b>	\$ 45,696,354
 <b>Employer's net pension liability as a percentage of covered-employee payroll</b>	(18.38%)

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

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

<b>FY Ending September 30,</b>	<b>Actuarially Determined Contribution</b>	<b>Contribution in Relation to the Actuarially Required Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Actual Contribution as a % of Covered Payroll</b>
2015	\$ 8,085,918	\$ 8,085,592	\$ 326	\$ 46,960,661	17.22%
2014	8,384,318	8,037,243	347,075	45,782,304	17.56%
2013	8,422,709	7,909,632	513,077	44,272,221	17.87%
2012	7,996,358	7,196,952	799,406	42,719,889	16.85%
2011	8,024,400	6,716,311	1,308,089	42,389,564	15.84%
2010	6,231,312	6,231,313	(1)	41,986,168	14.84%
2009	6,011,583	6,011,582	1	41,047,618	14.65%
2008	5,795,660	5,795,661	(1)	39,005,285	14.86%
2007	5,378,232	5,378,080	152	37,200,524	14.46%
2006	5,002,500	4,992,646	9,854	34,996,810	14.27%

**Notes to Schedule of Contributions**

**Valuation Date:**

The roll-forward of total pension liability from February 28, 2015 to June 30, 2015 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, 2015
Actuarial cost method	Entry-Age Normal
Amortization method	Level Percentage of Payroll, Closed
Remaining amortization period	Multiple bases from 14 to 27 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	3.5% wage inflation; 3.00% price inflation
Salary increases	3.5% to 6.8% 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	105% of the 1994 Group Annuity Mortality Table set back 0 years for men and 0 years for women. Based upon experience observed during the most recent 5-year period study, it appears that the current table provides for an approximate 13% margin for future mortality improvement.



**CITY OF COLUMBIA, MISSOURI**  
**Required Supplementary Information**  
**SCHEDULE OF THE NET PENSION LIABILITY**  
**LAGERS (General and Utility Divisions)**  
**FOR THE CURRENT YEAR\***

<b>FY Ending September 30,</b>	<b>Total Pension Liability</b>	<b>Plan Net Position</b>	<b>Net Pension Liability (Asset)</b>	<b>Plan Net Position as a % of Total Pension Liability</b>	<b>Covered Payroll</b>	<b>Net Pension Liability as a % of Covered Payroll</b>
2015	\$ 253,348,057	\$ 261,746,924	\$ (8,398,867)	103.32%	\$ 45,696,354	(18.38%)

\*Information for prior years is not available

**CITY OF COLUMBIA, MISSOURI**  
**Required Supplementary Information**  
**SCHEDULE OF INVESTMENT RETURNS**  
**LAGERS**  
**FOR THE CURRENT YEAR**

	<b>Year ended</b> <b>June 30</b> <hr/> <b>2015</b> <hr/>
Annual Money-Weighted Rate of Return, Net of Investment Expense	2.07%

\*Information for prior years is not readily available

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

Fiscal year ending September 30,	<b>Fire</b>		<b>Police</b>	
	<b>2015</b>		<b>2014</b>	
<b>Total Pension Liability</b>				
Service Cost	\$ 2,916,326	\$ 1,731,740	\$ 2,881,753	\$ 1,815,459
Interest on the Total Pension Liability	8,741,128	5,839,052	8,359,275	5,614,050
Benefit Changes	3,649	-	-	-
Differences Between Expected and Actual Experience	(410,306)	(113,748)	-	-
Changes of Assumptions	-	-	-	-
Benefit Payments, Including Refunds of Member Contributions	(6,280,290)	(4,291,585)	(6,053,587)	(4,483,636)
<b>Net Change in Total Pension Liability</b>	<b>4,970,507</b>	<b>3,165,459</b>	<b>5,187,441</b>	<b>2,945,873</b>
<b>Total Pension Liability - Beginning</b>	<b>118,230,358</b>	<b>79,133,955</b>	<b>113,042,917</b>	<b>76,188,082</b>
<b>Total Pension Liability - Ending</b>	<b>\$ 123,200,865</b>	<b>\$ 82,299,414</b>	<b>\$ 118,230,358</b>	<b>\$ 79,133,955</b>
<b>Plan Fiduciary Net Position</b>				
Contributions - Employer	\$ 7,751,496	\$ 5,486,784	\$ 4,674,412	\$ 3,245,420
Contributions - Member	1,175,671	318,361	1,170,726	303,444
Net Investment Income	(282,312)	(422,604)	5,395,826	4,251,737
Benefit Payments, Including Refunds of Member Contributions	(6,280,290)	(4,291,585)	(6,053,587)	(4,483,636)
Administrative Expense	(34,038)	(22,706)	(31,599)	(21,406)
Other	(565,953)	(377,519)	(265,268)	(885,742)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>1,764,574</b>	<b>690,731</b>	<b>4,890,510</b>	<b>2,409,817</b>
<b>Plan Net Position - Beginning</b>	<b>67,264,288</b>	<b>45,119,886</b>	<b>62,373,778</b>	<b>42,710,069</b>
<b>Plan Net Position - Ending</b>	<b>\$ 69,028,862</b>	<b>\$ 45,810,617</b>	<b>\$ 67,264,288</b>	<b>\$ 45,119,886</b>
<b>Employer's Net Pension Liability</b>	<b>\$ 54,172,003</b>	<b>\$ 36,488,797</b>	<b>\$ 50,966,070</b>	<b>\$ 34,014,069</b>

\*Information for prior years is not readily available

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

**FIRE**

<b>FY Ending September 30,</b>	<b>Total Pension Liability</b>	<b>Plan Net Position</b>	<b>Net Pension Liability</b>	<b>Plan Net Position as a % of Total Pension Liability</b>	<b>Covered Payroll</b>	<b>Net Pension Liability as a % of Covered Payroll</b>
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%

**POLICE**

<b>FY Ending September 30,</b>	<b>Total Pension Liability</b>	<b>Plan Net Position</b>	<b>Net Pension Liability</b>	<b>Plan Net Position as a % of Total Pension Liability</b>	<b>Covered Payroll</b>	<b>Net Pension Liability as a % of Covered Payroll</b>
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%

\*Information for prior years is not readily available

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

**FIRE**

<b>FY Ending September 30,</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Actual Contribution as a % of Covered Payroll</b>
2015	\$ 4,751,496	\$ 7,751,496	\$ (3,000,000)	\$ 7,753,834	95.96%
2014	4,674,412	4,674,412	-	7,539,548	62.00%
2013	4,382,296	4,382,296	-	7,209,301	60.79%
2012	3,995,869	3,995,869	-	7,170,923	55.72%
2011	3,598,321	3,598,321	-	7,251,272	49.62%
2010	3,330,409	3,330,409	-	7,216,527	46.15%
2009	3,098,617	3,098,617	-	6,996,192	44.29%
2008	2,853,109	2,853,109	-	6,719,424	42.46%
2007	2,759,165	2,759,165	-	6,358,006	43.40%
2006	2,213,653	2,213,653	-	6,064,685	36.50%

**POLICE**

<b>FY Ending September 30,</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Actual Contribution as a % of Covered Payroll</b>
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%
2006	2,113,978	2,113,978	-	6,815,291	31.02%

**Notes to Schedule of Contributions**

Valuation Date:

The roll-forward of total pension liability from September 30, 2014 to September 30, 2015 reflects expected service cost and interest reduced by actual benefit payments and administrative expenses. Actuarially determined contribution rates are calculated as of September 30, 2014 which is 1 year prior to the beginning of the fiscal year in which contributions are reported.

**Methods and assumptions used to determine contribution rates:**

Valuation date	September 30, 2014
Actuarial cost method	Entry-Age Normal
Amortization method	Level Percentage of Payroll, Closed
Remaining amortization period	25 years
Asset valuation method	4-year smoothed market; 25% corridor
Inflation	3.5% wage inflation; 3.00% price inflation
Salary increases	0% to 16.5% (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 assumption changes during the year. The age and service eligibility condition for Fire members hired on or after October 1, 2012 was changed to include a combined age and service equal to 80. This change was reflected as of September 30, 2015.

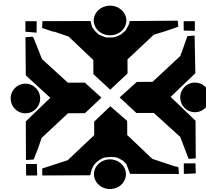
**CITY OF COLUMBIA, MISSOURI**  
**Required Supplementary Information**  
**SCHEDULE OF INVESTMENT RETURNS**  
**POLICE AND FIRE RETIREMENT FUND**  
**FOR THE LAST TWO FISCAL YEARS\***

	<u>Fiscal Year</u> <u>2015</u>	<u>Fiscal Year</u> <u>2014</u>
Annual Money-Weighted Rate of Return, Net of Investment Expense	(1.40%)	7.49%

\*Information for prior years is not readily 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, 2015 AND 2014

<b>ASSETS</b>	<b>2015</b>	<b>2014</b>
Cash and cash equivalents	\$30,903,966	\$31,888,962
Restricted Cash for Telecommunication Gross Receipt Settlement	0	0
Accounts receivable	303,324	157,314
Taxes receivable	4,842,020	4,966,831
Allowance for uncollectible taxes	(6,482)	(5,208)
Grants receivable	228,951	905,160
Accrued interest	51,873	65,998
Due from other funds	1,764,910	2,052,452
Prepaid expenses	168,459	60,433
Inventory	319,476	231,079
<b>TOTAL ASSETS</b>	<b>\$38,576,497</b>	<b>\$40,323,021</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$2,216,764	\$1,727,187
Accrued payroll and payroll taxes	2,964,643	2,757,147
Due to other funds	0	0
Unearned revenue	201,397	215,606
Other liabilities	2,097,386	1,046,711
<b>TOTAL LIABILITIES</b>	<b>7,480,190</b>	<b>5,746,651</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Unavailable revenue-property taxes	85,500	84,000
Unavailable revenue-sales tax	271,218	0
Unavailable revenue-grants	235,423	647,154
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>592,141</b>	<b>731,154</b>
<b>FUND BALANCE:</b>		
Non Spendable	487,935	291,511
Restricted	0	0
Committed	3,198,964	1,582,948
Assigned	2,658,081	3,081,251
Unassigned	24,159,186	28,889,506
<b>TOTAL FUND BALANCE</b>	<b>30,504,166</b>	<b>33,845,216</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$38,576,497</b>	<b>\$40,323,021</b>



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**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
<b>REVENUES:</b>		
General property taxes	\$7,572,050	\$7,319,211
Sales tax	22,832,373	22,463,031
Other local taxes	12,364,653	12,804,876
Licenses and permits	1,012,346	965,309
Fines	2,081,131	1,883,631
Fees and service charges	2,511,353	2,961,020
Intragovernmental revenue	19,470,690	18,947,172
Revenue from other governmental units	5,550,225	5,015,621
Investment revenue	954,208	567,866
Miscellaneous	<u>1,244,959</u>	<u>1,316,818</u>
<b>TOTAL REVENUES</b>	<u>75,593,988</u>	<u>74,244,555</u>
<b>EXPENDITURES:</b>		
Current:		
Policy development and administration	9,897,089	8,056,102
Public safety	41,474,084	38,680,199
Transportation	8,919,164	8,418,094
Health and environment	8,932,094	7,686,890
Personal development	8,005,360	7,358,265
Miscellaneous nonprogrammed activities	5,642,247	4,785,017
Debt Service		
Principal	0	78,483
Interest	<u>0</u>	<u>2,024</u>
<b>TOTAL EXPENDITURES</b>	<u>82,870,038</u>	<u>75,065,074</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(7,276,050)</u>	<u>(820,519)</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers from other funds	8,307,969	8,487,955
Operating transfers to other funds	(4,372,969)	(3,500,448)
Lease proceeds	<u>0</u>	<u>0</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>3,935,000</u>	<u>4,987,507</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<u>(3,341,050)</u>	<u>4,166,988</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>33,845,216</u>	<u>29,678,228</u>
<b>FUND BALANCE, END OF YEAR</b>	<u><u>\$30,504,166</u></u>	<u><u>\$33,845,216</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, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2014

	2015			2014
	Budget	Actual	(Over) Under Budget	Actual
<b>GENERAL PROPERTY TAXES:</b>				
Real property	\$6,167,744	\$6,232,179	(\$64,435)	\$5,988,101
Individual personal property	1,186,194	1,258,552	(72,358)	1,240,610
Railroad and utility	112,000	32,563	79,437	31,613
Financial institutions	20,823	12,350	8,473	20,823
<b>Total</b>	<b>7,486,761</b>	<b>7,535,644</b>	<b>(48,883)</b>	<b>7,281,147</b>
Penalties and interest	36,161	36,406	(245)	38,064
<b>Total General Property Taxes</b>	<b>7,522,922</b>	<b>7,572,050</b>	<b>(49,128)</b>	<b>7,319,211</b>
<b>SALES TAX</b>	<b>22,501,548</b>	<b>22,832,373</b>	<b>(330,825)</b>	<b>22,463,031</b>
<b>OTHER LOCAL TAXES:</b>				
Gasoline tax	2,530,398	2,896,360	(365,962)	2,799,621
Cigarette tax	615,000	564,849	50,151	580,375
Motor vehicle tax	1,260,160	1,373,521	(113,361)	1,282,970
Utilities tax:				
Telephone	3,743,165	3,339,520	403,645	3,678,731
Natural gas	2,700,000	2,797,750	(97,750)	3,064,837
CATV franchise	228,285	299,205	(70,920)	296,301
Electric	1,103,231	1,093,448	9,783	1,102,041
<b>Total Other Local Taxes</b>	<b>12,180,239</b>	<b>12,364,653</b>	<b>(184,414)</b>	<b>12,804,876</b>
<b>LICENSES AND PERMITS:</b>				
Business licenses	761,206	795,866	(34,660)	751,863
Alcoholic beverages	167,640	178,454	(10,814)	182,568
Animal licenses	36,000	38,026	(2,026)	30,878
<b>Total Licenses and Permits</b>	<b>964,846</b>	<b>1,012,346</b>	<b>(47,500)</b>	<b>965,309</b>
<b>FINES:</b>				
Corporation court fines	1,094,685	743,714	350,971	977,640
Uniform ticket fines	166,926	254,800	(87,874)	164,477
Meter fines	960,000	1,071,017	(111,017)	731,014
Alarm violations	10,000	11,600	(1,600)	10,500
<b>Total Fines</b>	<b>2,231,611</b>	<b>2,081,131</b>	<b>150,480</b>	<b>1,883,631</b>
<b>FEES AND SERVICE CHARGES:</b>				
Construction inspection	1,813,264	1,448,944	364,320	1,798,251
Street maintenance	350	9,780	(9,430)	16,246
Right of way	25,000	81,922	(56,922)	77,008
Animal control fees	14,150	14,909	(759)	14,281
Health fees	767,970	734,407	33,563	790,062
Miscellaneous	278,516	221,391	57,125	265,172
<b>Total Fees and Service Charges</b>	<b>2,899,250</b>	<b>2,511,353</b>	<b>387,897</b>	<b>2,961,020</b>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<b>2015</b>		<b>2014</b>
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
			<b>Actual</b>
<b>INTRAGOVERNMENTAL REVENUE:</b>			
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):			
Electric	\$11,918,032	\$11,710,668	\$207,364
Water	3,416,467	3,512,668	(96,201)
Total	15,334,499	15,223,336	111,163
General and Administrative Charges	4,247,583	4,247,354	229
Total Intragovernmental Revenue	19,582,082	19,470,690	111,392
<b>REVENUE FROM OTHER</b>			
<b>GOVERNMENTAL UNITS:</b>			
Federal Grants:			
D.O.T. Mass Transit	0	0	0
Non-Motorized Grant	0	0	0
Fire	728,267	679,228	49,039
Total	728,267	679,228	49,039
State Grants:			
Disaster Preparedness	0	0	0
Missouri Department of Transportation – Highway	196,318	133,881	62,437
Emergency Shelter	0	0	0
Health, General	999,990	1,002,063	(2,073)
Health-Women-Infants and Children	482,471	471,969	10,502
Joint Communications	0	0	0
Police Department	271,861	292,197	(20,336)
Historic Preservation	0	7,320	(7,320)
Cultural Affairs	20,626	20,626	0
Parks and Recreation	24,650	8,464	16,186
Homelessness Prevention Grant	0	0	0
TRIM Grant	0	0	0
Youth at Risk	0	0	0
Safe Routes to School	0	0	0
Total	1,995,916	1,936,520	59,396
Boone County:			
Health Department	1,083,231	1,044,825	38,406
Disaster Preparedness	0	0	0
Joint Communications	2,319,952	1,675,969	643,983
Animal Control	207,643	213,683	(6,040)
Social Services	0	0	0
Total	3,610,826	2,934,477	676,349
Total Revenue From Other Governmental Units	6,335,009	5,550,225	784,784

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2014

	2015			2014
	Budget	Actual	(Over) Under Budget	Actual
INVESTMENT REVENUE	546,820	954,208	(407,388)	567,866
MISCELLANEOUS REVENUE:				
Property sales	\$30,842	\$107,996	(\$77,154)	\$77,955
Photocopies	0	0	0	191
REDI	0	0	0	57,968
Other	1,122,614	1,136,963	(14,349)	1,180,704
Total Miscellaneous Revenue	1,153,456	1,244,959	(91,503)	1,316,818
TOTAL REVENUES	75,917,783	75,593,988	323,795	74,244,555
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Water Fund	1,179	1,179	0	884
Electric Fund	10,609	10,609	0	2,990
Convention Visitors Bureau	111,196	111,196	0	50,000
Community Development	52,000	40,712	11,288	40,584
Solid Waste	111,245	111,245	0	104,457
Fleet Fund	2,295	2,295	0	1,721
Public Transportation	1,530	1,530	0	1,345
Transportation Sales Tax Fund	5,882,511	5,882,511	0	5,827,430
Capital Projects Fund	403,900	403,900	0	660,640
Sewer Utility	382	382	0	8,003
Parking Utility	23,565	23,565	0	0
Trans Load	4,477	4,507	(30)	3,358
GIS	0	0	0	2,500
Utility Accounts & Billing	14,523	14,523	0	14,693
Park Sales Tax	1,742,962	1,654,212	88,750	1,486,437
Sustainability Fund	0	0	0	233,792
Contributions Fund	45,603	45,603	0	49,121
Total operating transfers from other funds	8,407,977	8,307,969	100,008	8,487,955
Lease Proceeds	0	0	0	0
APPROPRIATION OF PRIOR YEAR FUND BALANCE	914,663	914,663	0	1,017,900
Appropriation of Cultural Affairs	0	0	0	0
TOTAL OTHER FINANCING SOURCES	9,322,640	9,222,632	100,008	9,505,855
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$85,240,423</u>	<u>\$84,816,620</u>	<u>\$423,803</u>	<u>\$83,750,410</u>

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**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2014

	2015			2014
	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>	<u>Actual</u>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>				
General Government:				
City Council:				
Personal services	\$49,122	\$47,652	\$1,470	\$23,315
Materials and supplies	40,139	16,713	23,426	18,876
Travel and training	69,529	23,089	46,440	20,013
Intragovernmental	43,693	43,693	0	0
Utilities, services, and miscellaneous	<u>132,676</u>	<u>79,367</u>	<u>53,309</u>	<u>273,923</u>
Total City Council	<u>335,159</u>	<u>210,514</u>	<u>124,645</u>	<u>336,127</u>
City Clerk:				
Personal services	261,392	237,309	24,083	220,797
Materials and supplies	21,791	528	21,263	1,373
Travel and training	11,319	220	11,099	330
Intragovernmental	62,765	62,765	0	213
Utilities, services, and miscellaneous	<u>27,658</u>	<u>2,852</u>	<u>24,806</u>	<u>3,131</u>
Total City Clerk	<u>384,925</u>	<u>303,674</u>	<u>81,251</u>	<u>225,844</u>
City Manager:				
Personal services	1,169,266	1,110,887	58,379	1,014,973
Materials and supplies	43,543	30,668	12,875	7,938
Travel and training	38,592	16,787	21,805	18,351
Intragovernmental	118,833	118,833	0	1,294
Utilities, services, and miscellaneous	139,180	119,652	19,528	48,520
Capital additions	<u>38,503</u>	<u>29,100</u>	<u>9,403</u>	<u>0</u>
Total City Manager	<u>1,547,917</u>	<u>1,425,927</u>	<u>121,990</u>	<u>1,091,076</u>
Election:				
Utilities, services, and miscellaneous	<u>216,906</u>	<u>216,906</u>	<u>0</u>	<u>124,725</u>
Total General Government	<u>2,484,907</u>	<u>2,157,021</u>	<u>327,886</u>	<u>1,777,772</u>
Financial Services:				
Personal services	3,244,389	2,982,457	261,932	2,803,899
Materials and supplies	121,757	95,384	26,373	95,657
Travel and training	95,773	7,108	88,665	13,251
Intragovernmental	429,879	429,879	0	4,566
Utilities, services, and miscellaneous	474,125	372,739	101,386	346,313
Capital additions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Financial Services	<u>4,365,923</u>	<u>3,887,567</u>	<u>478,356</u>	<u>3,263,686</u>
Human Resources:				
Personal services	670,626	615,146	55,480	620,551
Materials and supplies	30,493	16,910	13,583	20,911
Travel and training	22,407	9,945	12,462	4,767
Intragovernmental	147,634	147,634	0	936
Utilities, services, and miscellaneous	<u>287,119</u>	<u>222,259</u>	<u>64,860</u>	<u>150,358</u>
Total Human Resources	<u>1,158,279</u>	<u>1,011,894</u>	<u>146,385</u>	<u>797,523</u>
City Counselor:				
Personal services	841,682	835,365	6,317	729,964
Materials and supplies	70,979	21,247	49,732	11,639
Travel and training	47,548	6,637	40,911	9,483
Intragovernmental	94,024	94,024	0	962
Utilities, services, and miscellaneous	<u>238,594</u>	<u>208,978</u>	<u>29,616</u>	<u>75,025</u>
Total City Counselor	<u>1,292,827</u>	<u>1,166,251</u>	<u>126,576</u>	<u>827,073</u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2014

	2015		2014	
	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>	<u>Actual</u>
Public Works Administration:				
Personal services	1,236,276	1,173,408	62,868	1,176,939
Materials and supplies	70,962	47,923	23,039	57,100
Travel and training	36,638	9,800	26,838	13,672
Intragovernmental	349,658	349,658	0	42,433
Utilities, services, and miscellaneous	75,746	57,252	18,494	58,501
Capital additions	62,000	36,315	25,685	41,403
Total Public Works Administration	<u>1,831,280</u>	<u>1,674,356</u>	<u>156,924</u>	<u>1,390,048</u>
Total Policy Development and Administration	<u>11,133,216</u>	<u>9,897,089</u>	<u>1,236,127</u>	<u>8,056,102</u>
PUBLIC SAFETY:				
Police:				
Personal services	16,267,181	16,005,707	261,474	15,286,092
Materials and supplies	1,719,689	1,571,085	148,604	1,380,216
Travel and training	303,725	251,485	52,240	227,257
Intragovernmental	1,539,623	1,539,623	0	938,512
Utilities, services, and miscellaneous	1,066,360	903,261	163,099	846,347
Capital additions	1,111,740	467,695	644,045	303,893
Total Police	<u>22,008,318</u>	<u>20,738,856</u>	<u>1,269,462</u>	<u>18,982,317</u>
City Prosecutor:				
Personal services	541,932	430,345	111,587	424,436
Materials and supplies	7,740	5,094	2,646	7,755
Travel and training	2,914	1,385	1,529	1,970
Intragovernmental	81,219	81,219	0	901
Utilities, services, and miscellaneous	22,704	13,520	9,184	17,467
Capital additions	0	0	0	0
Total City Prosecutor	<u>656,509</u>	<u>531,563</u>	<u>124,946</u>	<u>452,529</u>
Fire:				
Personal services	14,398,498	14,118,214	280,284	13,727,943
Materials and supplies	1,716,717	1,393,300	323,417	574,155
Travel and training	25,355	20,295	5,060	13,637
Intragovernmental	1,068,008	1,068,008	0	598,983
Utilities, services, and miscellaneous	895,843	874,936	20,907	411,138
Capital additions	182,760	74,413	108,347	0
Total Fire	<u>18,287,181</u>	<u>17,549,166</u>	<u>738,015</u>	<u>15,325,856</u>
Animal Control:				
Personal services	\$399,362	\$370,032	\$29,330	\$386,135
Materials and supplies	35,227	17,147	18,080	28,514
Travel and training	3,152	2,014	1,138	2,299
Intragovernmental	45,305	45,305	0	14,805
Utilities, services, and miscellaneous	182,852	162,706	20,146	159,110
Capital additions	0	0	0	35,812
Total Animal Control	<u>665,898</u>	<u>597,204</u>	<u>68,694</u>	<u>626,675</u>
Municipal Court:				
Personal services	717,726	664,208	53,518	676,534
Materials and supplies	101,555	33,799	67,756	23,325
Travel and training	29,600	6,115	23,485	9,803
Intragovernmental	149,466	149,466	0	764
Utilities, services, and miscellaneous	114,752	34,310	80,442	49,912
Capital additions	6,871	0	6,871	6,143
Total Municipal Court	<u>1,119,970</u>	<u>887,898</u>	<u>232,072</u>	<u>766,481</u>



**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

**DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	<b>2015</b>		<b>2014</b>	
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>	<b>Actual</b>
<b>Emergency Management:</b>				
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	47,348
Capital additions	0	0	0	0
<b>Total Emergency Management</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,348</b>
<b>Joint Communications:</b>				
Personal services	610,752	520,039	90,713	1,683,067
Materials and supplies	84,975	6,422	78,553	59,440
Travel and training	59,650	13,005	46,645	49,121
Intragovernmental	193,269	193,269	0	169,087
Utilities, services, and miscellaneous	1,076,736	436,662	640,074	513,676
Capital additions	331,000	0	331,000	4,602
<b>Total Joint Communications</b>	<b>2,356,382</b>	<b>1,169,397</b>	<b>1,186,985</b>	<b>2,478,993</b>
<b>Total Public Safety</b>	<b>45,094,258</b>	<b>41,474,084</b>	<b>3,620,174</b>	<b>38,680,199</b>
<b>TRANSPORTATION:</b>				
<b>Streets and Sidewalks:</b>				
Personal services	2,077,018	1,862,514	214,504	2,022,275
Materials and supplies	2,296,950	2,113,378	183,572	2,200,048
Travel and training	8,393	3,384	5,009	3,618
Intragovernmental	345,010	344,935	75	231,085
Utilities, services, and miscellaneous	3,162,225	2,757,471	404,754	1,405,919
Capital additions	1,477,068	680,447	796,621	724,318
<b>Total Streets and Sidewalks</b>	<b>9,366,664</b>	<b>7,762,129</b>	<b>1,604,535</b>	<b>6,587,263</b>
<b>Street Lighting:</b>				
Utilities, services, and miscellaneous	0	0	0	815,402
<b>Traffic:</b>				
Personal services	\$627,457	\$624,617	\$2,840	\$561,354
Materials and supplies	626,161	414,424	211,737	290,087
Travel and training	3,820	3,516	304	667
Intragovernmental	47,466	47,465	1	32,101
Utilities, services, and miscellaneous	52,599	47,171	5,428	34,232
Capital additions	129,500	19,842	109,658	96,988
<b>Total Traffic</b>	<b>1,487,003</b>	<b>1,157,035</b>	<b>329,968</b>	<b>1,015,429</b>
<b>Total Transportation</b>	<b>10,853,667</b>	<b>8,919,164</b>	<b>1,934,503</b>	<b>8,418,094</b>
<b>HEALTH AND ENVIRONMENT:</b>				
<b>Health Services:</b>				
Personal services	3,420,965	3,237,175	183,790	3,121,272
Materials and supplies	718,471	352,353	366,118	312,319
Travel and training	112,849	51,686	61,163	44,633
Intragovernmental	638,305	636,738	1,567	21,193
Utilities, services, and miscellaneous	902,532	512,946	389,586	530,019
Capital additions	8,000	0	8,000	0
<b>Total Health Services</b>	<b>5,801,122</b>	<b>4,790,898</b>	<b>1,010,224</b>	<b>4,029,436</b>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2014

	2015		2014	
	Budget	Actual	(Over) Under Budget	Actual
Planning:				
Personal services	2,976,053	2,848,361	127,692	2,584,537
Materials and supplies	206,679	137,282	69,397	125,001
Travel and training	50,929	27,043	23,886	24,929
Intragovernmental	374,942	374,912	30	52,949
Utilities, services, and miscellaneous	1,330,251	241,788	1,088,463	344,274
Capital additions	87,955	20,009	67,946	63,844
Total Planning	5,026,809	3,649,395	1,377,414	3,195,534
Department of Economic Development:				
Personal services	458,106	408,741	49,365	410,508
Material and supplies	381	381	0	0
Intragovernmental	36,679	36,679	0	412
Utilities, services, and miscellaneous	99,262	46,000	53,262	51,000
Total Department of Economic Development	594,428	491,801	102,627	461,920
Protective Inspection:				
Personal services	0	0	0	0
Materials and supplies	0	0	0	0
Travel and training	0	0	0	0
Intragovernmental	0	0	0	0
Utilities, services, and miscellaneous	0	0	0	0
Capital additions	0	0	0	0
Total Protective Inspection	0	0	0	0
Neighborhood Services:				
Personal services	\$0	\$0	\$0	0
Materials and supplies	0	0	0	0
Travel and training	0	0	0	0
Intragovernmental	0	0	0	0
Utilities, services, and miscellaneous	0	0	0	0
Capital additions	0	0	0	0
Total Neighborhood Services	0	0	0	0
Total Health and Environment	11,422,359	8,932,094	2,490,265	7,686,890
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,626,886	\$3,570,402	\$56,484	\$3,394,686
Materials and supplies	915,035	912,197	2,838	885,011
Travel and training	16,360	16,206	154	18,917
Intragovernmental	441,558	441,558	0	281,488
Utilities, services, and miscellaneous	747,336	683,909	63,427	557,544
Capital additions	335,408	283,709	51,699	367,065
Total Parks and Recreation	6,082,583	5,907,981	174,602	5,504,711
Cultural Affairs:				
Personal services	241,097	238,605	2,492	224,717
Materials and supplies	17,606	9,259	8,347	12,608
Travel and training	7,000	5,447	1,553	3,060
Intragovernmental	4,506	4,506	0	216
Utilities, services, and miscellaneous	308,804	267,284	41,520	170,210
Total Cultural Affairs	579,013	525,101	53,912	410,811

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2014

	2015		2014	
	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>	<u>Actual</u>
Office of Community Services:				
Personal services	540,000	473,306	66,694	414,848
Materials and supplies	84,830	63,182	21,648	82,642
Travel and training	12,344	8,405	3,939	6,389
Intragovernmental	83,751	83,751	0	856
Utilities, services, and miscellaneous	70,798	52,344	18,454	51,374
Total Office of Community Services	<u>791,723</u>	<u>680,988</u>	<u>110,735</u>	<u>556,109</u>
Social Assistance:				
Utilities services, and miscellaneous	1,196,658	891,290	305,368	886,634
Total Social Assistance	<u>1,196,658</u>	<u>891,290</u>	<u>305,368</u>	<u>886,634</u>
Total Personal Development	<u>8,649,977</u>	<u>8,005,360</u>	<u>644,617</u>	<u>7,358,265</u>
Miscellaneous Nonprogrammed Activities:				
Intragovernmental	0	0	0	3,768,389
Other	6,332,206	5,642,247	689,959	1,016,628
Total Miscellaneous Nonprogrammed Activities	<u>6,332,206</u>	<u>5,642,247</u>	<u>689,959</u>	<u>4,785,017</u>
Debt Service:				
Principal-capital lease payment	0	0	0	78,483
Interest	0	0	0	2,024
Total Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>80,507</u>
TOTAL EXPENDITURES	<u>93,485,683</u>	<u>82,870,038</u>	<u>10,615,645</u>	<u>75,065,074</u>
OPERATING TRANSFERS TO OTHER FUNDS:				
2006 SO Bonds	296,375	296,375	0	294,750
2008B SO Bonds	970,096	970,096	0	961,046
Public Communications Fund	105,000	105,000	0	0
Recreation Services Fund	1,246,038	1,246,038	0	1,156,910
Public Transportation	0	0	0	0
Fleet	0	0	0	0
Storm Water Utility Fund	0	0	0	0
Capital Projects Fund	952,368	943,908	8,460	1,087,194
Special Business District	0	0	0	548
Sanitary Sewer	0	0	0	0
Parking	300,000	300,000	0	0
Contributions Fund	0	0	0	0
Airport Fund	500,000	500,000	0	0
Sustainability Fund	0	0	0	0
Water	932	932	0	0
Electric	2,620	2,620	0	0
Convention & Visitors Bureau	8,000	8,000	0	0
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>4,381,429</u>	<u>4,372,969</u>	<u>8,460</u>	<u>3,500,448</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$97,867,112</u>	<u>\$87,243,007</u>	<u>\$10,624,105</u>	<u>\$78,565,522</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.

**Columbia Special Business District Fund** - to account for the proceeds of property taxes levied on all property within the district for the purpose of providing promotion of the district as a shopping and entertainment area for the general public.

**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.

**Sustainability Fund** - to account for federal Energy Efficiency and Conservation Block Grant monies. Effective in FY2014, this fund is being accounted for as a department of the General Fund.

**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.

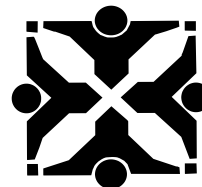
**Community Development Grant Fund** - to account for all federal monies received by the City and disbursed on Community Development Grant projects.

**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 approved by voters in 2005 to be collected until December 2015 for funding of capital improvement projects.

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

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



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

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2015 AND 2014**

ASSETS	Non Motorized Grant Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund	
	2015	2014	2015	2014	2015	2014
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$3,875,093	\$2,806,720
Cash restricted for development charges	0	0	0	0	0	0
Cash restricted for hotel/motel tax	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Due from other funds	304	0	0	0	0	0
Taxes receivable	0	0	0	0	1,782,853	1,813,337
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	142,323	272,949	0	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0
Allowance for uncollectible loans	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Other assets	0	0	0	0	0	0
Accrued interest	0	0	0	0	6,275	5,812
<b>TOTAL ASSETS</b>	<b>\$142,627</b>	<b>\$272,949</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,664,221</b>	<b>\$4,625,869</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES:</b>						
Accounts payable	\$8,343	\$7,875	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	12,972	13,282	0	0	0	0
Due to other funds	121,312	251,792	0	0	0	0
Unearned revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>142,627</b>	<b>272,949</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>						
Unavailable revenue - grants	128,473	6,166	0	0	0	0
Unavailable revenue-sales tax	0	0	0	0	109,539	0
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>128,473</b>	<b>6,166</b>	<b>0</b>	<b>0</b>	<b>109,539</b>	<b>0</b>
<b>FUND BALANCE:</b>						
Non Spendable	0	0	0	0	0	0
Restricted	0	0	0	0	5,554,682	4,625,869
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	(128,473)	(6,166)	0	0	0	0
<b>TOTAL FUND BALANCE</b>	<b>(128,473)</b>	<b>(6,166)</b>	<b>0</b>	<b>0</b>	<b>5,554,682</b>	<b>4,625,869</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>	<b>\$142,627</b>	<b>\$272,949</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,664,221</b>	<b>\$4,625,869</b>

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

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2015 AND 2014**

<b>Office of Sustainability Fund</b>		<b>Convention and Tourism Fund</b>		<b>Community Development Grant Fund</b>		<b>Public Improvement Fund</b>	
<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
\$0	\$0	\$614,169	\$594,478	\$283,990	\$0	\$1,378,302	\$1,076,162
0	0	0	0	0	0	5,872,855	4,696,855
0	0	2,279,233	1,830,556	0	0	0	0
0	0	0	456	0	0	0	0
0	0	800,000	800,000	0	0	0	0
0	0	239,468	227,664	0	0	152,861	155,535
0	0	0	0	0	0	0	0
0	0	0	0	242,032	744,165	0	0
0	0	0	0	7,303,531	7,365,876	0	0
0	0	0	0	(581,449)	(551,668)	0	0
0	0	3,473	4,875	410	0	0	0
0	0	0	0	53,632	32,593	0	0
0	0	4,664	4,967	0	0	11,706	11,864
<u>\$0</u>	<u>\$0</u>	<u>\$3,941,007</u>	<u>\$3,462,996</u>	<u>\$7,302,146</u>	<u>\$7,590,966</u>	<u>\$7,415,724</u>	<u>\$5,940,416</u>
\$0	\$0	\$54,749	\$117,598	\$21,126	\$21,664	\$0	\$0
0	0	31,487	26,386	8,484	8,838	0	0
0	0	0	0	0	163,710	0	0
0	0	0	0	0	0	0	0
0	0	25,000	25,000	847	847	0	0
<u>0</u>	<u>0</u>	<u>111,236</u>	<u>168,984</u>	<u>30,457</u>	<u>195,059</u>	<u>0</u>	<u>0</u>
0	0	0	0	242,032	54,704	0	0
0	0	0	0	0	0	11,595	0
0	0	0	0	242,032	54,704	11,595	0
0	0	3,473	4,875	0	0	0	0
0	0	3,826,298	3,289,137	7,029,657	7,341,203	5,872,855	4,696,855
0	0	0	0	0	0	1,531,274	1,243,561
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>3,829,771</u>	<u>3,294,012</u>	<u>7,029,657</u>	<u>7,341,203</u>	<u>7,404,129</u>	<u>5,940,416</u>
<u>\$0</u>	<u>\$0</u>	<u>\$3,941,007</u>	<u>\$3,462,996</u>	<u>\$7,302,146</u>	<u>\$7,590,966</u>	<u>\$7,415,724</u>	<u>\$5,940,416</u>

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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2015 AND 2014

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2015	2014	2015	2014	2015	2014	2015	2014
Cash and cash equivalents	\$1,877,696	\$1,973,060	\$1,306,692	\$539,139	\$99,351	\$36,647	\$9,435,293	\$7,026,206
Cash restricted for development charges	0	0	0	0	0	0	5,872,855	4,696,855
Cash restricted for hotel/motel tax	0	0	0	0	0	0	2,279,233	1,830,556
Accounts receivable	0	0	0	0	90,789	74,643	90,789	75,099
Due from other funds	0	0	0	0	0	0	800,304	800,000
Taxes receivable	891,409	906,668	891,372	906,635	0	0	3,957,963	4,009,839
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0	384,355	1,017,114
Rehabilitation loans receivable	0	0	0	0	0	0	7,303,531	7,365,876
Allowance for uncollectible loans	0	0	0	0	0	0	(581,449)	(551,668)
Prepaid expenses	0	0	0	0	0	0	3,883	4,875
Other assets	0	0	0	0	0	0	53,632	32,593
Accrued interest	2,983	4,192	2,355	1,461	240	173	28,223	28,469
<b>TOTAL ASSETS</b>	<b><u>\$2,772,088</u></b>	<b><u>\$2,883,920</u></b>	<b><u>\$2,200,419</u></b>	<b><u>\$1,447,235</u></b>	<b><u>\$190,380</u></b>	<b><u>\$111,463</u></b>	<b><u>\$29,628,612</u></b>	<b><u>\$26,335,814</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>								
<b>LIABILITIES:</b>								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$20,525	\$84,218	\$167,662
Accrued payroll and payroll taxes	0	0	0	0	0	0	52,943	48,506
Due to other funds	0	0	0	0	0	0	121,312	415,502
Deferred revenue	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	25,847	25,847
<b>TOTAL LIABILITIES</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>20,525</u></b>	<b><u>284,320</u></b>	<b><u>657,517</u></b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>								
Unavailable revenue - grants	0	0	0	0	0	0	370,505	60,870
Unavailable revenue-sales tax	54,773	0	54,787	0	0	0	230,694	0
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>54,773</u></b>	<b><u>0</u></b>	<b><u>54,787</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>601,199</u></b>	<b><u>60,870</u></b>
<b>FUND BALANCE:</b>								
Non Spendable	0	0	0	0	0	0	3,473	4,875
Restricted	2,717,315	2,883,920	2,145,632	1,447,235	190,380	90,938	27,336,819	24,375,157
Committed	0	0	0	0	0	0	1,531,274	1,243,561
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	(128,473)	(6,166)
<b>TOTAL FUND BALANCE</b>	<b><u>2,717,315</u></b>	<b><u>2,883,920</u></b>	<b><u>2,145,632</u></b>	<b><u>1,447,235</u></b>	<b><u>190,380</u></b>	<b><u>90,938</u></b>	<b><u>28,743,093</u></b>	<b><u>25,617,427</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</b>	<b><u>\$2,772,088</u></b>	<b><u>\$2,883,920</u></b>	<b><u>\$2,200,419</u></b>	<b><u>\$1,447,235</u></b>	<b><u>\$190,380</u></b>	<b><u>\$111,463</u></b>	<b><u>\$29,628,612</u></b>	<b><u>\$26,335,814</u></b>



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

**COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

	<b>Non Motorized Grant Fund</b>		<b>Columbia Special Business District Fund</b>		<b>Transportation Sales Tax Fund</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	11,432,224	11,153,372
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	258,382	426,558	0	0	0	0
Investment revenue	0	0	0	16	99,412	32,907
Miscellaneous	0	0	0	0	13,416	0
<b>TOTAL REVENUES</b>	<b>258,382</b>	<b>426,558</b>	<b>0</b>	<b>16</b>	<b>11,545,052</b>	<b>11,186,279</b>
EXPENDITURES:						
Current:						
Policy development						
and administration	287,237	261,798	0	3,020	0	0
Transportation	0	0	0	0	0	0
Health and environment	0	0	0	0	0	0
Personal development	93,452	91,615	0	0	9,431	10,947
<b>TOTAL EXPENDITURES</b>	<b>380,689</b>	<b>353,413</b>	<b>0</b>	<b>3,020</b>	<b>9,431</b>	<b>10,947</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(122,307)</b>	<b>73,145</b>	<b>0</b>	<b>(3,004)</b>	<b>11,535,621</b>	<b>11,175,332</b>
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	0	548	0	0
Operating transfers to other funds	0	0	0	0	(10,606,808)	(9,425,588)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>548</b>	<b>(10,606,808)</b>	<b>(9,425,588)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(122,307)</b>	<b>73,145</b>	<b>0</b>	<b>(2,456)</b>	<b>928,813</b>	<b>1,749,744</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>	<b>(6,166)</b>	<b>(79,311)</b>	<b>0</b>	<b>2,456</b>	<b>4,625,869</b>	<b>2,876,125</b>
Equity transfers to other funds	0	0	0	0	0	0
<b>FUND BALANCE, END OF PERIOD</b>	<b>(\$128,473)</b>	<b>(\$6,166)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,554,682</b>	<b>\$4,625,869</b>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

Office of Sustainability Fund		Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2015	2014	2015	2014	2015	2014	2015	2014
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	976,149	960,435
0	0	2,496,339	2,365,746	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	1,176,000	1,814,988
0	0	84,456	78,756	953,946	1,577,512	0	0
0	0	73,998	33,615	14,717	12,748	188,670	85,733
0	0	18,404	21,504	15,041	0	1,100	0
0	0	2,673,197	2,499,621	983,704	1,590,260	2,341,919	2,861,156
0	0	1,750,242	1,821,872	0	0	56,892	107,240
0	0	0	0	0	0	0	0
0	0	0	0	1,160,144	1,031,208	0	0
0	0	0	0	0	0	0	0
0	0	1,750,242	1,821,872	1,160,144	1,031,208	56,892	107,240
0	0	922,955	677,749	(176,440)	559,052	2,285,027	2,753,916
0	0	8,000	0	0	0	20,000	0
0	(233,792)	(395,196)	(81,220)	(135,106)	(302,824)	(841,314)	(798,632)
0	(233,792)	(387,196)	(81,220)	(135,106)	(302,824)	(821,314)	(798,632)
0	(233,792)	535,759	596,529	(311,546)	256,228	1,463,713	1,955,284
0	233,792	3,294,012	2,697,483	7,341,203	7,084,975	5,940,416	3,985,132
0	0	0	0	0	0	0	0
\$0	\$0	\$3,829,771	\$3,294,012	\$7,029,657	\$7,341,203	\$7,404,129	\$5,940,416

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

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

	<b>Capital Improvement Sales Tax Fund</b>		<b>Park Sales Tax Fund</b>		<b>Stadium TDD's Fund</b>		<b>Total</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
REVENUES:								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	5,715,955	5,576,735	5,716,160	5,576,587	0	0	23,840,488	23,267,129
Other local taxes	0	0	0	0	0	0	2,496,339	2,365,746
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0	1,176,000	1,814,988
Revenue from other							0	0
governmental units	0	0	0	0	1,076,495	991,860	2,373,279	3,074,686
Investment revenue	57,580	26,067	31,028	9,990	6,423	4,448	471,828	205,524
Miscellaneous	6,708	0	6,708	0	0	0	61,377	21,504
<b>TOTAL REVENUES</b>	<b>5,780,243</b>	<b>5,602,802</b>	<b>5,753,896</b>	<b>5,586,577</b>	<b>1,082,918</b>	<b>996,308</b>	<b>30,419,311</b>	<b>30,749,577</b>
EXPENDITURES:								
Current:								
Policy development								
and administration	0	0	0	0	0	0	2,094,371	2,193,930
Transportation	0	0	0	0	0	1,429,048	0	1,429,048
Health and environment	0	0	0	0	0	0	1,160,144	1,031,208
Personal development	9,466	11,051	19,785	44,114	0	0	132,134	157,727
<b>TOTAL EXPENDITURES</b>	<b>9,466</b>	<b>11,051</b>	<b>19,785</b>	<b>44,114</b>	<b>0</b>	<b>1,429,048</b>	<b>3,386,649</b>	<b>4,811,913</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>5,770,777</b>	<b>5,591,751</b>	<b>5,734,111</b>	<b>5,542,463</b>	<b>1,082,918</b>	<b>(432,740)</b>	<b>27,032,662</b>	<b>25,937,664</b>
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	0	0	0	0	28,000	548
Operating transfers to other funds	(5,937,382)	(5,267,250)	(5,035,714)	(5,395,043)	(983,476)	(983,476)	(23,934,996)	(22,487,825)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(5,937,382)</b>	<b>(5,267,250)</b>	<b>(5,035,714)</b>	<b>(5,395,043)</b>	<b>(983,476)</b>	<b>(983,476)</b>	<b>(23,906,996)</b>	<b>(22,487,277)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(166,605)</b>	<b>324,501</b>	<b>698,397</b>	<b>147,420</b>	<b>99,442</b>	<b>(1,416,216)</b>	<b>3,125,666</b>	<b>3,450,387</b>
<b>FUND BALANCE, BEG OF PERIOD</b>	<b>2,883,920</b>	<b>2,559,419</b>	<b>1,447,235</b>	<b>1,299,815</b>	<b>90,938</b>	<b>1,507,154</b>	<b>25,617,427</b>	<b>22,167,040</b>
Equity transfers to other funds	0	0	0	0	0	0	0	0
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$2,717,315</b>	<b>\$2,883,920</b>	<b>\$2,145,632</b>	<b>\$1,447,235</b>	<b>\$190,380</b>	<b>\$90,938</b>	<b>\$28,743,093</b>	<b>\$25,617,427</b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

<b>NON MOTORIZED GRANT FUND</b>	<b>2015</b>	<b>2014</b>
REVENUES:		
Revenue from other governmental units – County	\$258,382	\$426,558
Investment revenue	0	0
<b>TOTAL REVENUES</b>	<b>\$258,382</b>	<b>\$426,558</b>
EXPENDITURES:		
Current:		
Policy Development & Admin		
Personal services	198,675	234,148
Materials and supplies	971	2,709
Travel and training	100	0
Intragovernmental	0	235
Utilities, services, and miscellaneous	87,491	24,706
Capital outlay	0	0
<b>Total</b>	<b>287,237</b>	<b>261,798</b>
Personal Development		
Personal services	82,504	81,033
Materials and supplies	10,948	10,582
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
Capital outlay	0	0
<b>Total</b>	<b>93,452</b>	<b>91,615</b>
<b>TOTAL EXPENDITURES</b>	<b>380,689</b>	<b>353,413</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$122,307)</b>	<b>\$73,145</b>
<b>COLUMBIA SPECIAL BUSINESS DISTRICT FUND</b>		
REVENUES:		
General Property Taxes:		
Real property	\$0	\$0
Railroad and utility	0	0
Financial institutions tax	0	0
Penalties and interest	0	0
<b>Total General Property Taxes</b>	<b>0</b>	<b>0</b>
Licenses and permits:		
Business licenses	0	0
Investment revenue	0	16
<b>TOTAL REVENUES</b>	<b>0</b>	<b>16</b>
EXPENDITURES:		
Current:		
Policy development and administration:		
Utilities, services, and miscellaneous	0	3,020
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$0</b>	<b>(\$3,004)</b>

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

**COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

<b>TRANSPORTATION SALES TAX FUND</b>		<b>2015</b>	<b>2014</b>
<b>REVENUES:</b>			
Sales tax		\$11,432,224	\$11,153,372
Revenue from other governmental units - County		0	0
Investment revenue		99,412	32,907
Miscellaneous revenue		13,416	
<b>TOTAL REVENUES</b>		<b>\$11,545,052</b>	<b>\$11,186,279</b>
<b>EXPENDITURES:</b>			
Current:			
Personal Development:			
Intragovernmental		9,431	10,947
<b>TOTAL EXPENDITURES</b>		<b>9,431</b>	<b>10,947</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$11,535,621</b>	<b>\$11,175,332</b>
<b>CONVENTION AND TOURISM FUND</b>			
<b>REVENUES:</b>			
Other local taxes:			
Gross receipts tax		\$2,496,339	\$2,365,746
Revenue from other governmental units – State		84,456	78,756
Investment revenue		73,998	33,615
Miscellaneous		18,404	21,504
<b>TOTAL REVENUES</b>		<b>2,673,197</b>	<b>2,499,621</b>
<b>EXPENDITURES:</b>			
Current:			
Policy development and administration:			
Personal services		542,427	557,147
Materials and supplies		18,913	24,567
Travel and training		24,865	7,919
Intragovernmental		125,199	113,773
Utilities, services and miscellaneous		1,038,838	1,118,466
Interest expense		0	0
Capital outlay		0	0
<b>TOTAL EXPENDITURES</b>		<b>1,750,242</b>	<b>1,821,872</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$922,955</b>	<b>\$677,749</b>
<b>COMMUNITY DEVELOPMENT GRANT FUND</b>			
<b>REVENUES:</b>			
Revenue from federal government		\$953,946	\$1,577,512
Investment revenue		14,717	12,748
Miscellaneous revenue		15,041	0
<b>TOTAL REVENUES</b>		<b>983,704</b>	<b>1,590,260</b>
<b>EXPENDITURES:</b>			
Current:			
Health and environment:			
Personal services		193,640	184,601
Materials and supplies		13,035	5,064
Travel and training		6,350	727
Intragovernmental		244	0
Utilities, services, and miscellaneous		946,875	840,816
Capital outlay		0	0
<b>TOTAL EXPENDITURES</b>		<b>1,160,144</b>	<b>1,031,208</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>(\$176,440)</b>	<b>\$559,052</b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

	<b>PUBLIC IMPROVEMENT FUND</b>	<b>2015</b>	<b>2014</b>
REVENUES:			
Sales tax		\$976,149	\$960,435
Development charges		1,176,000	1,814,988
Investment revenue		188,670	85,733
Miscellaneous revenue		1,100	0
TOTAL REVENUES		<u>2,341,919</u>	<u>2,861,156</u>
EXPENDITURES:			
Policy development and administration:			
Intragovernmental		56,892	107,240
Utilities, services and miscellaneous		0	0
TOTAL EXPENDITURES		<u>56,892</u>	<u>107,240</u>
EXCESS OF REVENUES OVER EXPENDITURES		<u>\$2,285,027</u>	<u>\$2,753,916</u>
	<b>CAPITAL IMPROVEMENT SALES TAX FUND</b>		
Revenues:			
Sales tax		\$5,715,955	\$5,576,735
Investment revenue		57,580	26,067
Miscellaneous revenue		6,708	0
TOTAL REVENUES		<u>\$5,780,243</u>	<u>\$5,602,802</u>
EXPENDITURES:			
Personal Development:			
Intragovernmental		9,466	11,051
Utilities, services and miscellaneous		0	0
TOTAL EXPENDITURES		<u>9,466</u>	<u>11,051</u>
EXCESS OF REVENUES OVER EXPENDITURES		<u>\$5,770,777</u>	<u>\$5,591,751</u>
	<b>PARK SALES TAX FUND</b>		
Revenues:			
Sales tax		\$5,716,160	\$5,576,587
Investment revenue		31,028	9,990
Miscellaneous revenue		6,708	0
TOTAL REVENUES		<u>5,753,896</u>	<u>5,586,577</u>
Expenditures:			
Current:			
Personal development:			
Intragovernmental		19,785	44,114
Utilities, services, and miscellaneous		0	0
Interest expense		0	0
TOTAL EXPENDITURES		<u>19,785</u>	<u>44,114</u>
EXCESS OF REVENUES OVER EXPENDITURES		<u>\$5,734,111</u>	<u>\$5,542,463</u>



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

**COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

<b>STADIUM TDD'S FUND</b>		
Revenues:		
Revenue from other governmental units – TDD's	\$1,076,495	\$991,860
Investment revenue	<u>6,423</u>	<u>4,448</u>
TOTAL REVENUES	<u>\$1,082,918</u>	<u>\$996,308</u>
Expenditures:		
Current:		
Transportation:		
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	1,429,048
Interest expense	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>0</u>	<u>1,429,048</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$1,082,918</u>	<u>(\$432,740)</u>

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## DEBT SERVICE FUNDS

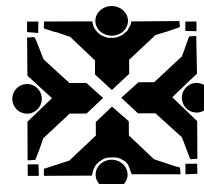
The debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for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

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

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

**Robert M. Lemone Trust** - to accumulate monies for payment of the loan for the purchase and renovation of 2810 Lemone Industrial Blvd. (the IBM building). The City assumed the obligation to pay this loan on December 31, 2010.

**Missouri Transportation Finance Corporation Loan** - to accumulate monies for payment of the loan for transportation improvements to the Stadium Boulevard corridor from Broadway to I-70. Financing is to be provided by contributions from the Columbia Mall and Stadium Corridor TDD's.



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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2015 AND 2014

ASSETS	2006B Special Obligation Bonds		2008B Special Obligation Bonds	
	Debt Service Fund		Debt Service Fund	
	2015	2014	2015	2014
Cash and cash equivalents	\$1,144,450	\$1,049,517	\$893,379	\$790,443
Cash with fiscal agents	0	0	0	0
Taxes receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Due from other funds	0	0	0	0
Accrued interest	6,070	7,280	5,033	6,209
Restricted assets:				
Cash and cash equivalents	2,561,500	2,561,500	2,194,500	2,194,500
			0	0
<b>TOTAL ASSETS</b>	<b><u>\$3,712,020</u></b>	<b><u>\$3,618,297</u></b>	<b><u>\$3,092,912</u></b>	<b><u>\$2,991,152</u></b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES:</b>				
Accounts payable	\$0	\$0	\$0	\$0
Bonds payable	0	0	0	0
Interest payable	0	0	0	0
Deferred revenue	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE:</b>				
Non Spendable	0	0	0	0
Restricted	2,561,500	2,561,500	2,194,500	2,194,500
Committed	1,150,520	1,056,797	898,412	796,652
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total fund balance	<u>3,712,020</u>	<u>3,618,297</u>	<u>3,092,912</u>	<u>2,991,152</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$3,712,020</u></b>	<b><u>\$3,618,297</u></b>	<b><u>\$3,092,912</u></b>	<b><u>\$2,991,152</u></b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2015 AND 2014

<b>Lemone Trust Note</b>		<b>MTFC Loan</b>		<b>Total</b>	
<b>Debt Service Fund</b>		<b>Debt Service Fund</b>			
<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
\$134,368	\$131,617	\$24,670	\$22,374	\$2,196,867	\$1,993,951
59,350	217	0	0	59,350	217
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
213	262	48	74	11,364	13,825
<u>1,560,326</u>	<u>1,799,603</u>	<u>96,233</u>	<u>964,936</u>	<u>6,412,559</u>	<u>7,520,539</u>
<u><u>\$1,754,257</u></u>	<u><u>\$1,931,699</u></u>	<u><u>\$120,951</u></u>	<u><u>\$987,384</u></u>	<u><u>\$8,680,140</u></u>	<u><u>\$9,528,532</u></u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
1,619,676	1,799,820	96,233	964,936	6,471,909	7,520,756
134,581	131,879	24,718	22,448	2,208,231	2,007,776
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,754,257</u>	<u>1,931,699</u>	<u>120,951</u>	<u>987,384</u>	<u>8,680,140</u>	<u>9,528,532</u>
<u><u>\$1,754,257</u></u>	<u><u>\$1,931,699</u></u>	<u><u>\$120,951</u></u>	<u><u>\$987,384</u></u>	<u><u>\$8,680,140</u></u>	<u><u>\$9,528,532</u></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, 2015 AND 2014**

	<b>2006B Special Obligation Bonds Debt Service Fund</b>		<b>2008B Special Obligation Bonds Debt Service Fund</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
<b>REVENUES:</b>				
General Property Taxes:				
Real estate	\$0	\$0	\$0	\$0
Personal property	0	0	0	0
Railroad and utility	0	0	0	0
Financial institutions	0	0	0	0
Interest and penalties	0	0	0	0
Total General Property Taxes	0	0	0	0
Lease revenue	0	0	0	0
Investment revenue	94,173	31,108	102,026	52,324
<b>TOTAL REVENUES</b>	<b>94,173</b>	<b>31,108</b>	<b>102,026</b>	<b>52,324</b>
<b>EXPENDITURES:</b>				
Health and Environment	0	0	0	0
Transportation	0	0	0	0
Debt Service:				
Redemption of serial bonds	2,960,000	2,830,000	1,195,000	1,145,000
Interest	228,750	373,500	945,632	986,581
Fiscal agent fees	450	425	265	265
Miscellaneous	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,189,200</b>	<b>3,203,925</b>	<b>2,140,897</b>	<b>2,131,846</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(3,095,027)</b>	<b>(3,172,817)</b>	<b>(2,038,871)</b>	<b>(2,079,522)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers from other funds	3,188,750	3,203,500	2,140,631	2,131,581
Operating transfers to other funds	0	0	0	0
Miscellaneous	0	0	0	0
Proceeds of 2008B S.O. Bonds	0	0	0	0
Premium on 2008B S.O. Bonds	0	0	0	0
Lemone Trust note proceeds	0	0	0	0
MTFC Loan Proceeds	0	0	0	0
Payment to refunded bond escrow agent	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>3,188,750</b>	<b>3,203,500</b>	<b>2,140,631</b>	<b>2,131,581</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<b>93,723</b>	<b>30,683</b>	<b>101,760</b>	<b>52,059</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>	<b>3,618,297</b>	<b>3,587,614</b>	<b>2,991,152</b>	<b>2,939,093</b>
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$3,712,020</b>	<b>\$3,618,297</b>	<b>\$3,092,912</b>	<b>\$2,991,152</b>

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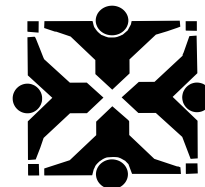


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CITY OF COLUMBIA, MISSOURI

## **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, 2015 AND 2014

<b>ASSETS</b>	<b>2015</b>	<b>2014</b>
Cash and cash equivalents	\$38,025,541	\$39,682,559
Accounts receivable	2,277,825	2,063,126
Grants receivable	1,065,633	525,654
Accrued interest	61,742	81,866
Prepaid expenses	0	1,650
Due from other funds	366,500	366,500
<b>TOTAL ASSETS</b>	<b><u>\$41,797,241</u></b>	<b><u>\$42,721,355</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$1,676,203	\$2,742,723
Accrued payroll and payroll taxes	17,870	17,327
Advances from other funds	329,000	329,000
Unearned revenue	0	0
Total liabilities	<u>2,023,073</u>	<u>3,089,050</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Unavailable revenues-grants	678,152	324,476
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>678,152</u>	<u>324,476</u>
<b>FUND BALANCE:</b>		
Non Spendable	0	0
Restricted	1,065,633	0
Committed	831,040	1,356,359
Assigned	37,199,343	37,951,470
Unassigned	0	0
Total fund balance	<u>39,096,016</u>	<u>39,307,829</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b><u>\$41,797,241</u></b>	<b><u>\$42,721,355</u></b>

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

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	2,285,878	2,096,215
State	68,191	0
Federal	1,878,220	1,194,444
Investment revenue	1,178,920	714,474
Miscellaneous revenue	<u>342,426</u>	<u>691,242</u>
TOTAL REVENUES	<u>5,753,635</u>	<u>4,696,375</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	1,795,600	2,540,847
Public safety	1,225,413	1,205,335
Transportation	5,090,002	8,229,987
Health and environment	0	0
Personal development	<u>4,213,044</u>	<u>2,617,320</u>
TOTAL EXPENDITURES	<u>12,324,059</u>	<u>14,593,489</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(6,570,424)</u>	<u>(9,897,114)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	7,446,728	9,832,765
Operating transfers to other funds	(1,088,117)	(660,640)
Proceeds of certificates of participation	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,358,611</u>	<u>9,172,125</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(211,813)	(724,989)
FUND BALANCE, BEGINNING OF PERIOD	39,307,829	40,032,818
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>\$39,096,016</u></u>	<u><u>\$39,307,829</u></u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>						
Preliminary Project Studies (40140)	117,158	4,600	0	4,600	0	112,558
Contingency (40138)	1,053,296	53,878	0	53,878	0	999,418
Pub Bldgs Major Maint/Ren (C00021)	1,038,539	718,251	0	718,251	0	320,288
Satellite Loc. SW Columbia (C00077)	155,000	0	0	0	0	155,000
Municipal Building Expansion (C00099)	24,222,429	24,222,099	0	24,222,099	0	330
Blind Boone Home (C00123)	800,875	480,804	290,868	771,672	15,259	13,944
Downtown Special Projects (C00140)	516,261	314,708	0	314,708	0	201,553
Land Grissum Expansion (C00369)	39,532	21,000	0	21,000	0	18,532
Enterprise Resource Grp Software (C00476)	8,638,944	2,448,740	1,375,823	3,824,563	3,185,142	1,629,239
Site: New Day/Room @ Inn (C00543)	126,741	82,107	740	82,847	0	43,894
Walton Bldg Cap Improv (C00587)	383,802	0	125,329	125,329	194,349	64,124
Proximity Locks (C00599)	150,000	0	0	0	0	150,000
Ent Resource Grp-Payroll (C00614)	50,000	0	2,840	2,840	0	47,160
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>37,292,577</b>	<b>28,346,187</b>	<b>1,795,600</b>	<b>30,141,787</b>	<b>3,394,750</b>	<b>3,756,040</b>
<b>PUBLIC SAFETY:</b>						
Fire Station Sites (40173)	1,007,000	942,650	0	942,650	0	64,350
Fire Apparatus Equipment (C00195)	356,506	309,063	0	309,063	0	47,443
P & F Priority Dispatch (C00425)	130,000	118,292	7,547	125,839	0	4,161
Records Management System (C00498)	1,750,000	74,450	249,547	323,997	751,752	674,251
Repl 2002 Pumper (C00564)	741,642	371,571	370,071	741,642	0	0
Repl Foam Truck (C00565)	601,609	0	601,609	601,609	0	0
CPD Training Center Renov (C00566)	75,000	6,516	(6,516)	0	0	75,000
Property Room Upgrade (C00567)	70,377	67,222	3,155	70,377	0	0
Replace Front Line Pumper (C00582)	758,749	0	0	0	758,488	261
Dpwntown Police Bldg Ren (C00609)	601,476	0	0	0	0	601,476
<b>TOTAL PUBLIC SAFETY</b>	<b>6,092,359</b>	<b>1,889,764</b>	<b>1,225,413</b>	<b>3,115,177</b>	<b>1,510,240</b>	<b>1,466,942</b>
<b>TRANSPORTATION:</b>						
Annual Street Program (40158)	152,687	0	0	0	0	152,687
Traffic Safety (40159)	288,382	94,723	0	94,723	0	193,659
Jt. County/City Projects (40161)	2,576,365	15,500	0	15,500	0	2,560,865
Annual Sidewalks (40162)	621,092	523	0	523	0	620,569
Street Landscaping (40163)	231,276	0	0	0	0	231,276
Adopt a Spot (C00100)	97,500	91,324	0	91,324	0	6,176
Eighth St. Plan - Ave of the Col. (C00126)	2,217,353	985,239	67,105	1,052,344	11,643	1,153,366
Annual Sidewalk Maint. (C00148)	342,500	299,475	4,680	304,155	0	38,345
Scott Blvd. (C00149)	15,177,704	15,158,859	311	15,159,170	0	18,534
Downtown Sidewalks Improv (C00171)	481,324	113,358	0	113,358	0	367,966
Traffic Island Old 63/Stadium (C00213)	1,479,095	15,877	105,422	121,299	85,368	1,272,428
Annual Brick Street Renovation (C00234)	266,390	118,171	0	118,171	0	148,219
Annual Curb & Gutter Restoration (C00235)	100,000	0	0	0	0	100,000
Gans Rd @ 63 Interchange (C00237)	3,739,047	2,943,175	0	2,943,175	0	795,872
Scott - Vawter School to KK (C00274)	10,721,720	575,119	1,999,486	2,574,605	7,469,306	677,809
Burnham/Rollins/Prov Intersection (C00290)	2,302,211	219,308	231,798	451,106	100,036	1,751,069
Stadium TDD Projects (C00317)	4,741,411	3,410,446	16,214	3,426,660	0	1,314,751
Scott - Vawter to MKT (C00319)	6,244,729	6,202,507	32,332	6,234,839	0	9,890
Broadway: Garth to West (C00396)	122,922	122,922	0	122,922	0	0
Brown Station Rd - Starke/Rt B (C00409)	320	0	0	0	0	320
GNM Downtown Hub Prv/Flatbranch (C00431)	205,717	232,401	(26,684)	205,717	0	0
Maguire-Warren Extension (C00436)	1,680	1,680	0	1,680	0	0
GNM Sidewalk Segments (C00453)	261,741	261,524	0	261,524	0	217
Prov Rd Sidewalk - Blue Ridge TDD (C00485)	7,318	14,634	0	14,634	0	(7,316)
Prairie Lane Connection (C00492)	252,679	249,940	2,739	252,679	0	0
Short St Traffic Mitigation (C00493)	460,000	213,896	60,358	274,254	6,542	179,204
Garth Sidewalk Leslie/Parkade (C00495)	294,880	38,850	131,810	170,660	0	124,220
Salt Brine Improvement (C00499)	16,165	16,164	0	16,164	0	1
Nifong & Bethel Sidewalk (C00501)	135,707	7,318	0	7,318	0	128,389
Worley St Sidewalk PH II (C00509)	341,993	340,858	1,135	341,993	0	0
GNM Bike Blvd Mkt/Bs Loop (C00521)	460,000	1,963	42,549	44,512	11,011	404,477
Vandiver Dr & Paris Rd (C00522)	100,000	0	1,982	1,982	0	98,018
GNM Ashland Rd SW/Intersection (C00524)	170,282	154,203	16,079	170,282	0	0
GNM Fairview Rd Sidewalk (C00525)	152,900	7,217	130,332	137,549	0	15,351
GNM Manor Dr Sidewalk (C00526)	438,600	219	27,494	27,713	0	410,887
GNM Forum Ped Brdg/Hinksn (C00527)	1,033,499	170,619	114,612	285,231	5,600	742,668
Rustic Rd Bridge Replacmnt (C00531)	100,000	9,696	68,513	78,209	0	21,791
College Ave Crosswalks (C00536)	933,875	143,640	719,615	863,255	8,536	62,084
GNM Bike Blvd Wabash/Hom (C00546)	295,000	1,214	267,919	269,133	12,036	13,831
Carter Lane Sidewalk (C00548)	50,000	15,007	221	15,228	0	34,772
Audible ADA Crosswalk (C00551)	40,000	0	0	0	0	40,000
Sgnl Imp @ Grn Meadows Rd (C00552)	80,000	7,552	324	7,876	0	72,124
Bdwy & Dorsey Ped Sig (C00553)	30,000	0	0	0	0	30,000
Ridgemont Bridge Repair (C00568)	81,500	12,763	4,267	17,030	3,085	61,385
Clark Ln Non-Mtrzd Access (C00571)	1,235,996	1,131,729	104,266	1,235,995	0	1

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
Keene St Pavement Improv (C00573)	467,000	452	444,265	444,717	0	22,283
Broadway Pavement Improv (C00578)	438,639	27	96,652	96,679	4,491	337,469
Ave of the Columns PH II (C00580)	95	0	0	0	0	95
College & Bdwy Ped Signal (C00581)	90,000	47	72,717	72,764	1,925	15,311
Greenbriar-HDR (C00583)	40,000	26,035	8,852	34,887	0	5,113
Hominy Trl PH 2-HDR Amend (C00586)	52,690	14,219	35,288	49,507	3,183	0
ADA Curb Ramp Install (C00600)	200,000	31,172	41,867	73,039	115,158	11,803
Worley Intersection Improv (C00601)	187,960	0	28,368	28,368	1,991	157,601
N Garth (Worley to Sexton) (C00602)	164,913	0	49,604	49,604	0	115,309
Elleta Blvd Sidewalk (C00604)	55,600	0	4,981	4,981	0	50,619
Derby Rdg Traffic Calming (C00606)	35,000	0	12,622	12,622	0	22,378
Downtown On-St Access Pkg (C00607)	55,000	0	407	407	0	54,593
Southampton Dr-Providence (C00608)	375,000	0	2,626	2,626	0	372,374
Green Meadows Cir Sidewalk (C00611)	11,625	0	12,295	12,295	0	(670)
Discovery Drive South (C00612)	520,000	0	77,482	77,482	0	442,518
College Pk Traffic Calming (C00615)	28,000	0	2,880	2,880	0	25,120
North Village Land Purch (C00616)	200,000	0	0	0	0	200,000
Rock Quarry Rd Corridor (C00617)	10,000	0	260	260	9,740	0
Fairview/Chapel Hill Int (C00618)	30,000	0	7,211	7,211	0	22,789
Blue Ridge Rd Bridge Rep (C00620)	32,500	0	32,500	32,500	0	0
Old Fire St 7 Sidewalk (C00621)	40,000	0	21,589	21,589	0	18,411
Forum & Green Meadows Int (C00634)	135,000	0	733	733	0	134,267
Worley/Clinkscales Int Improv (C00636)	10,000	0	981	981	0	9,019
9th & Elm Ped Scramble (C00637)	150,000	0	63	63	0	149,937
Providence Road Sidewalk (C00639)	55,000	0	10,880	10,880	9,120	35,000
Bridge Assessments (C00648)	30,000	0	0	0	0	30,000
<b>TOTAL TRANSPORTATION</b>	<b>62,497,582</b>	<b>33,471,565</b>	<b>5,090,002</b>	<b>38,561,567</b>	<b>7,858,771</b>	<b>16,077,244</b>
<b>PERSONAL DEVELOPMENT:</b>						
Downtown improvements (40074)	117,654	58,473	0	58,473	0	59,181
Greenbelt (40113)	907,111	521,119	30,000	551,119	2,500	353,492
Park Acquis. Neighborhood Parks (40145)	2,003,224	1,987,392	15,832	2,003,224	0	0
MKT Pkway Improv & Bridge (C00034)	682,004	645,229	27,653	672,882	0	9,122
Annual P & R Major Maint/Prog (C00056)	805	0	0	0	0	805
Stephen's Lake (C00095)	2,863,633	2,818,412	43,578	2,861,990	0	1,643
Park Roads & Parking (C00242)	1,537,177	1,329,624	68,912	1,398,536	134,810	3,831
City/School Park Improvements (C00249)	240,000	179,688	25,000	204,688	10,177	25,135
Hominy Trail Stephens/Wood. PH I (C00282)	1,813,647	1,516,214	76,150	1,592,364	0	221,283
GNM Hominy Woodridge/Clark (C00362)	295,211	268,761	1,049	269,810	8,904	16,497
Scott's Branch PH I (C00422)	771,465	766,694	4,770	771,464	0	1
Paquin Park Improv PH III (C00447)	40,051	30,000	8,051	38,051	0	2,000
Capen/Grindstone Trl Improv (C00457)	118,000	0	87	87	0	117,913
Scott's Branch PH II (C00461)	200,535	14,123	35,334	49,457	0	151,078
Grindstone Trail GNA to Con (C00472)	1,610,000	255,680	1,314,180	1,569,860	11,467	28,673
Parks ADA Compliance (C00484)	632,274	330,932	88,439	419,371	0	212,903
2010 PST Land Acquisition (C00486)	1,028,780	85,510	3,520	89,030	0	939,750
Douglass Park Security (C00505)	29,256	27,606	1,650	29,256	0	0
2010 PST Land Neigh Parks (C00510)	377,329	2,348	0	2,348	0	374,981
Cosmo Playground Renov (C00514)	522,957	435,568	87,389	522,957	0	0
Jay Dix Park Improvements (C00516)	147,128	133,215	2,203	135,418	0	11,710
Nat Area Open Space Plan (C00517)	150,000	50,000	50,000	100,000	0	50,000
S Regional Park Gans Philips PH I (C00518)	1,750,397	443,846	700,776	1,144,622	96,588	509,187
Waters-Moss Park PH I (C00519)	609,581	496,617	103,389	600,006	7,000	2,575
Hinkson/Capen Bridge Impr (C00520)	210,000	1,821	202,179	204,000	0	6,000
Cosmo Roller Rink Resurface (C00542)	44,897	23,719	21,177	44,896	0	1
City School Gymnasiums (C00545)	300,000	0	74	74	0	299,926
Albert-Oakland : Pickelball (C00554)	105,569	87,496	16,435	103,931	1,637	1
Amer Leg : Archery Rng Imp (C00555)	20,000	0	0	0	0	20,000
Douglas : Skatepk, Fitness (C00556)	109,301	67,352	41,949	109,301	0	0
Fairview : Ren Shltr/New Pl (C00557)	174,899	13,300	161,599	174,899	0	0
Norma Suth Park Dev : PH I (C00559)	250,000	1,103	73,734	74,837	0	175,163
Strawn Rd Pk Dev : Phase I (C00560)	155,101	28,223	93,694	121,917	3,487	29,697
2010 Annual Trail Program (C00561)	240,000	2,997	89,323	92,320	0	147,680
Bear Cr Restroom-Garth (C00562)	99,272	47,441	51,831	99,272	0	0
Hinkson-Grindstone Restroom (C00563)	97,963	49,765	48,198	97,963	0	0
GNM Cnty House Trl Ph II (C00569)	44,500	0	47	47	0	44,453
GNM Clark Lane West (C00570)	235,100	0	215,489	215,489	12,031	7,580
GNM Shepard to Rollins Trail (C00572)	58,000	0	49,800	49,800	7,344	856
Woodridge Playground/Trl Imp (C00584)	213,000	0	6,960	6,960	187,990	18,050
Rock Brg Park Walkway Imp (C00589)	9,673	9,673	0	9,673	0	0
Barberry Neigh Park Dev (C00591)	125,000	0	53,455	53,455	35,424	36,121
Cosmo-Bethel:Tennis Lt Im (C00592)	167,037	0	165,517	165,517	0	1,520
Downtown Optimist Pk Imp (C00593)	50,007	0	49,487	49,487	0	520
Nifong Pk: Rpl Maplewood Roof (C00594)	24,454	0	20,450	20,450	0	4,004
Parkade Park Improvements (C00595)	30,000	0	29,999	29,999	0	1
Shepard Pk Playground Rpl (C00596)	36,470	0	35,453	35,453	0	1,017
Smithton Playground Surf Rpl (C00597)	26,463	0	26,463	26,463	0	0
MKT Trail: Bldg/Rstrm Imp (C00598)	100,000	0	49,448	49,448	11,940	38,612

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
Hickman Pool Heater (C00605)	14,907	0	14,906	14,906	0	1
Kim Scholl Memorial Bench (C00619)	7,654	0	3,387	3,387	3,388	879
Cliff Drive Park Impr (C00635)	5,892	0	4,028	4,028	0	1,864
Maplewood Home-Rehab (C00638)	150,000	0	0	0	0	150,000
<b>TOTAL PERSONAL DEVELOPMENT</b>	<u>21,553,378</u>	<u>12,729,941</u>	<u>4,213,044</u>	<u>16,942,985</u>	<u>534,687</u>	<u>4,075,706</u>
<b>TOTAL CAPITAL PROJECTS</b>	<u><u>\$127,435,896</u></u>	<u><u>\$76,437,457</u></u>	<u><u>\$12,324,059</u></u>	<u><u>\$88,761,516</u></u>	<u><u>\$13,298,448</u></u>	<u><u>\$25,375,932</u></u>

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## ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises-where the intent of the government's council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes.

**Water and Electric Utility Fund** - to account for the billing and collection of charges for water and electric service for most City residents. Revenues are used to pay for both operating expenses and capital expenditures to maintain these services.

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

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

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

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

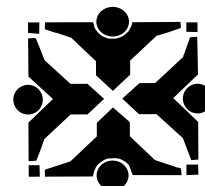
**Parking Facilities Fund** - to account for revenues and expenses resulting from the operation and maintenance of City parking lots, municipal garages, and parking meters.

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2015 AND 2014

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2015	2014	2015	2014	2015	2014
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$21,006,770	\$16,347,393	\$ 7,984,554	\$ 4,770,571	\$ 838,139	\$ 598,818
Accounts receivable	22,183,615	21,413,673	1,847,508	1,939,943	98,878	63,650
Grants receivable	0	0	0	0	0	16,345
Accrued interest	172,219	168,656	65,978	40,056	7,353	11,860
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	1,128,200	0	0	0	0
Loans receivable from other funds	150,485	147,867	0	0	0	0
Inventory	7,271,457	7,695,025	3,717	0	0	0
Prepaid expenses	10,267	11,859	239	20,175	914	0
Other assets	0	0	0	0	0	0
<b>Total Current Assets</b>	<b>50,794,813</b>	<b>46,912,673</b>	<b>9,901,996</b>	<b>6,770,745</b>	<b>945,284</b>	<b>690,673</b>
<b>RESTRICTED ASSETS:</b>						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	9,499,719	9,401,627	5,116,619	3,989,125	0	0
Revenue bond construction account	46,804,093	22,319,277	17,263,637	0	0	0
Cash and marketable securities restricted for capital projects	21,187,988	25,884,347	8,474,144	8,870,869	2,430,060	2,018,023
Replacement and renewal fund account	1,500,000	1,500,000	53,500	53,500	0	0
Operation and maintenance account	0	0	936,580	896,972	0	0
Bond/rent reserve account	13,872,869	12,842,453	3,476,187	2,243,300	0	0
Contingency and revenue guarantee account	0	0	200,000	200,000	1,223,397	3,108,193
Closure and postclosure reserve	0	0	0	0	0	0
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>92,864,669</b>	<b>71,947,704</b>	<b>35,520,667</b>	<b>16,253,766</b>	<b>3,653,457</b>	<b>5,126,216</b>
Other:						
Customer security and escrow deposits	3,630,338	3,355,267	834,198	566,806	0	0
Grants receivable	0	0	0	2,321,968	2,904,157	458,495
Net pension asset	155,510	3,851,869	861,864	1,405,923	188,423	307,366
<b>Total Restricted Assets – Other</b>	<b>3,785,848</b>	<b>7,207,136</b>	<b>1,696,062</b>	<b>4,294,697</b>	<b>3,092,580</b>	<b>765,861</b>
<b>Total Restricted Assets</b>	<b>96,650,517</b>	<b>79,154,840</b>	<b>37,216,729</b>	<b>20,548,463</b>	<b>6,746,037</b>	<b>5,892,077</b>
<b>OTHER ASSETS:</b>						
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	2,627,462	2,698,271	0	0	0	0
<b>Total Other Assets</b>	<b>2,627,462</b>	<b>2,698,271</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FIXED ASSETS:</b>						
Property, plant, and equipment	478,118,129	457,024,975	282,279,892	277,711,429	37,853,240	37,008,172
Accumulated depreciation	(214,561,194)	(200,169,920)	(67,166,122)	(62,301,772)	(14,917,614)	(14,086,592)
<b>Net Plant in Service</b>	<b>263,556,935</b>	<b>256,855,055</b>	<b>215,113,770</b>	<b>215,409,657</b>	<b>22,935,626</b>	<b>22,921,580</b>
Construction in progress	15,864,143	15,895,713	7,232,154	5,833,995	3,901,453	880,553
<b>Net Fixed Assets</b>	<b>279,421,078</b>	<b>272,750,768</b>	<b>222,345,924</b>	<b>221,243,652</b>	<b>26,837,079</b>	<b>23,802,133</b>
<b>TOTAL ASSETS</b>	<b>429,493,870</b>	<b>401,516,552</b>	<b>269,464,649</b>	<b>248,562,860</b>	<b>34,528,400</b>	<b>30,384,883</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Outflows related to pension	\$4,151,229	\$500,505	906,830	146,827	198,251	32,100
Loss on refunding of debt	10,050,469	11,015,000	77,645	111,880	0	0
<b>Total deferred outflows of resources</b>	<b>14,201,698</b>	<b>11,515,505</b>	<b>984,475</b>	<b>258,707</b>	<b>198,251</b>	<b>32,100</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$443,695,568</b>	<b>\$413,032,057</b>	<b>\$270,449,124</b>	<b>\$248,821,567</b>	<b>\$34,726,651</b>	<b>\$30,416,983</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2015 AND 2014

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2015	2014	2015	2014	2015	2014	2015	2014
\$ 770,309	\$ 1,235,110	\$ 7,932,915	\$ 7,703,540	\$ 929,436	\$ 228,134	\$ 1,742,734	\$1,587,618
340,333	152,208	2,155,930	2,142,975	101,750	37,324	64,195	64,368
748,029	504,797	34,171	28,960	0	0	0	0
3,305	4,264	24,936	23,789	28,529	29,531	3,143	3,606
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	149,559	198,045	0	0	27,133	27,340
76,116	100,600	0	0	0	1,873	612	1,568
0	0	0	0	0	0	0	0
<u>1,938,092</u>	<u>1,996,979</u>	<u>10,297,511</u>	<u>10,097,309</u>	<u>1,059,715</u>	<u>296,862</u>	<u>1,837,817</u>	<u>1,684,500</u>
0	0	504,875	489,308	783,165	762,649	0	0
0	0	369,065	175,228	0	0	0	0
1,380,796	1,073,656	5,727,553	1,620,548	1,427,320	1,364,886	683,975	654,854
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	456,930	456,930	2,363,692	2,363,692	0	0
0	0	0	0	0	0	0	0
0	0	0	376,942	0	0	0	0
<u>1,380,796</u>	<u>1,073,656</u>	<u>7,058,423</u>	<u>3,118,956</u>	<u>4,574,177</u>	<u>4,491,227</u>	<u>683,975</u>	<u>654,854</u>
0	0	609,683	556,653	0	0	0	0
3,617	120,402	0	0	0	0	0	0
543,571	886,704	1,102,609	1,798,640	99,350	162,066	359,093	585,773
<u>547,188</u>	<u>1,007,106</u>	<u>1,712,292</u>	<u>2,355,293</u>	<u>99,350</u>	<u>162,066</u>	<u>359,093</u>	<u>585,773</u>
<u>1,927,984</u>	<u>2,080,762</u>	<u>8,770,715</u>	<u>5,474,249</u>	<u>4,673,527</u>	<u>4,653,293</u>	<u>1,043,068</u>	<u>1,240,627</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
17,928,382	16,319,233	39,207,318	38,311,917	46,260,091	46,229,619	22,648,422	22,546,047
(8,209,470)	(7,381,349)	(24,536,736)	(23,451,461)	(11,641,334)	(10,661,879)	(10,113,101)	(9,443,745)
9,718,912	8,937,884	14,670,582	14,860,456	34,618,757	35,567,740	12,535,321	13,102,302
6,979	6,652	580,799	364,758	3,341	0	140,717	0
<u>9,725,891</u>	<u>8,944,536</u>	<u>15,251,381</u>	<u>15,225,214</u>	<u>34,622,098</u>	<u>35,567,740</u>	<u>12,676,038</u>	<u>13,102,302</u>
<u>13,591,967</u>	<u>13,022,277</u>	<u>34,319,607</u>	<u>30,796,772</u>	<u>40,355,340</u>	<u>40,517,895</u>	<u>15,556,923</u>	<u>16,027,429</u>
571,923	92,602	1,160,120	187,840	104,532	16,925	377,822	61,175
0	0	29,553	42,020	32,636	60,752	0	0
<u>571,923</u>	<u>92,602</u>	<u>1,189,673</u>	<u>229,860</u>	<u>137,168</u>	<u>77,677</u>	<u>377,822</u>	<u>61,175</u>
<u>\$14,163,890</u>	<u>\$13,114,879</u>	<u>\$35,509,280</u>	<u>\$31,026,632</u>	<u>\$40,492,508</u>	<u>\$40,595,572</u>	<u>\$15,934,745</u>	<u>\$16,088,604</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2015 AND 2014

ASSETS	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2015	2014	2015	2014	2015	2014	2015	2014
<b>CURRENT ASSETS:</b>								
Cash and cash equivalents	\$ 243,298	\$ 311,760	\$ 1,183,219	\$ 1,680,960	\$ 79,366	\$ 120,460	\$ 42,710,740	\$ 34,584,364
Accounts receivable	103,912	132,750	108,340	107,281	75,084	144,497	27,079,545	26,198,669
Grants receivable	0	0	0	0	0	0	782,200	550,102
Accrued interest	930	1,594	4,737	5,445	127	253	311,257	289,054
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	0	1,128,200
Loans receivable from other funds	0	0	0	0	0	0	150,485	147,867
Inventory	158,622	158,529	0	0	0	0	7,610,488	8,078,939
Prepaid expenses	0	0	0	0	0	0	88,148	136,075
Other assets	0	0	0	0	8,802	8,678	8,802	8,678
<b>Total Current Assets</b>	<b>506,762</b>	<b>604,633</b>	<b>1,296,296</b>	<b>1,793,686</b>	<b>163,379</b>	<b>273,888</b>	<b>78,741,665</b>	<b>71,121,948</b>
<b>RESTRICTED ASSETS:</b>								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	0	0	15,904,378	14,642,709
Revenue bond construction account	0	0	0	0	0	0	64,436,795	22,494,505
Cash and marketable securities restricted for Capital Projects	333,971	478,101	1,717,243	932,152	0	0	43,363,050	42,897,436
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	936,580	896,972
Bond/rent reserve account	0	0	0	0	0	0	20,169,678	17,906,375
Contingency and revenue guarantee acct.	0	0	0	0	0	0	1,423,397	3,308,193
Closure and postclosure reserve	0	0	0	0	0	0	0	376,942
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>333,971</b>	<b>478,101</b>	<b>1,717,243</b>	<b>932,152</b>	<b>0</b>	<b>0</b>	<b>147,787,378</b>	<b>104,076,632</b>
Other:								
Customer security and escrow deposits	0	0	0	0	0	0	5,074,219	4,478,726
Grants receivable	0	0	0	0	0	0	2,907,774	2,900,865
Net pension asset			87,931	143,437	31,144	50,804	3,429,495	9,192,582
<b>Total Restricted Assets – Other</b>	<b>0</b>	<b>0</b>	<b>87,931</b>	<b>143,437</b>	<b>31,144</b>	<b>50,804</b>	<b>11,411,488</b>	<b>16,572,173</b>
<b>Total Restricted Assets</b>	<b>333,971</b>	<b>478,101</b>	<b>1,805,174</b>	<b>1,075,589</b>	<b>31,144</b>	<b>50,804</b>	<b>159,198,866</b>	<b>120,648,805</b>
<b>OTHER ASSETS:</b>								
Investments	0	0	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	0	0	2,627,462	2,698,271
<b>Total Other Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,627,462</b>	<b>2,698,271</b>
<b>FIXED ASSETS:</b>								
Property, plant and equipment	13,714,738	13,585,014	13,658,215	13,581,425	3,600,584	3,646,634	955,269,011	925,964,465
Accumulated depreciation	(5,927,490)	(5,457,118)	(6,580,093)	(6,068,193)	(387,872)	(357,538)	(364,041,026)	(339,379,567)
<b>Net Plant in Service</b>	<b>7,787,248</b>	<b>8,127,896</b>	<b>7,078,122</b>	<b>7,513,232</b>	<b>3,212,712</b>	<b>3,289,096</b>	<b>591,227,985</b>	<b>586,584,898</b>
Construction in progress	206,467	37,149	196,678	86,220	0	0	28,132,731	23,105,040
<b>Net Fixed Assets</b>	<b>7,993,715</b>	<b>8,165,045</b>	<b>7,274,800</b>	<b>7,599,452</b>	<b>3,212,712</b>	<b>3,289,096</b>	<b>619,360,716</b>	<b>609,689,938</b>
<b>TOTAL ASSETS</b>	<b>8,834,448</b>	<b>9,247,779</b>	<b>10,376,270</b>	<b>10,468,727</b>	<b>3,407,235</b>	<b>3,613,788</b>	<b>859,928,709</b>	<b>804,158,962</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
Outflows related to pensions	0	0	92,516	14,980	\$32,769	\$5,306	7,595,992	1,058,260
Loss on refunding of debt	0	0	0	0	0	0	10,190,303	11,229,652
<b>Total deferred outflows of resources</b>	<b>0</b>	<b>0</b>	<b>92,516</b>	<b>14,980</b>	<b>32,769</b>	<b>5,306</b>	<b>17,786,295</b>	<b>12,287,912</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$8,834,448</b>	<b>\$9,247,779</b>	<b>\$10,468,786</b>	<b>\$10,483,707</b>	<b>\$3,440,004</b>	<b>\$3,619,094</b>	<b>\$877,715,004</b>	<b>\$816,446,874</b>

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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2015 AND 2014

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2015	2014	2015	2014	2015	2014
<b>CURRENT LIABILITIES:</b>						
Accounts payable	\$3,958,566	\$4,273,892	\$ 190,526	\$ 257,382	\$ 145,443	\$ 84,279
Accrued payroll and payroll taxes	2,141,664	2,142,337	519,922	511,544	148,149	138,847
Accrued sales taxes	461,888	463,054	0	0	0	0
Due to other funds	1,640,604	1,601,546	0	0	1,166,500	1,166,500
Loans payable to other funds – current maturities	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	25,155	23,456
Unearned revenue	0	0	0	0	205	205
Other liabilities	638,189	585,087	12,923	12,923	6,952	8,464
<b>Total Current Liabilities</b>	<b>8,840,911</b>	<b>9,065,916</b>	<b>723,371</b>	<b>781,849</b>	<b>1,492,404</b>	<b>1,421,751</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>						
Construction contracts payable	1,893,829	1,439,481	1,511,367	1,744,505	2,768,189	95,699
Accrued interest	2,930,602	3,117,510	1,127,558	792,622	0	0
Revenue bonds payable – current maturities	5,695,000	5,430,000	4,945,300	4,396,700	0	0
Special obligation bonds payable	1,335,000	1,315,000	560,000	535,000	0	0
Customer security and escrow deposits	3,630,338	3,355,267	834,198	566,806	0	0
Advances from other funds	0	0	0	0	0	0
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>15,484,769</b>	<b>14,657,258</b>	<b>8,978,423</b>	<b>8,035,633</b>	<b>2,768,189</b>	<b>95,699</b>
<b>LONG-TERM LIABILITIES:</b>						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	124,738	150,727
Revenue bonds payable	156,917,216	130,269,854	94,422,024	79,977,963	0	0
Other long-term liabilities	0	0	0	0	0	1,819,711
Special obligation bonds payable	62,717,460	64,208,997	5,968,995	6,537,072	0	0
<b>Total Long-Term Liabilities</b>	<b>219,634,676</b>	<b>194,478,851</b>	<b>100,391,019</b>	<b>86,515,035</b>	<b>124,738</b>	<b>1,970,438</b>
<b>Total Liabilities</b>	<b>243,960,356</b>	<b>218,202,025</b>	<b>110,092,813</b>	<b>95,332,517</b>	<b>4,385,331</b>	<b>3,487,888</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Gain on Bond Refunding	147,244	0	0			
Inflows related to pension	146,759	0	238,587	0	52,160	0
<b>Total deferred inflows of resources</b>	<b>294,003</b>	<b>0</b>	<b>238,587</b>	<b>0</b>	<b>52,160</b>	<b>0</b>
<b>CONTRIBUTED CAPITAL (Net):</b>						
Municipal contributions	0	0	0	0	0	0
County contributions	0	0	0	0	0	0
State contributions	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0
<b>Total Contributed Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RETAINED EARNINGS AS RESTATED</b>	<b>199,441,209</b>	<b>194,830,032</b>	<b>160,117,724</b>	<b>153,489,050</b>	<b>30,289,160</b>	<b>26,929,095</b>
<b>Total Fund Equity</b>	<b>199,441,209</b>	<b>194,830,032</b>	<b>160,117,724</b>	<b>153,489,050</b>	<b>30,289,160</b>	<b>26,929,095</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>	<b>\$443,695,568</b>	<b>\$413,032,057</b>	<b>\$270,449,124</b>	<b>\$248,821,567</b>	<b>\$34,726,651</b>	<b>\$30,416,983</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2015 AND 2014

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2015	2014	2015	2014	2015	2014	2015	2014
\$ 48,997	\$ 51,540	\$ 614,117	\$ 831,387	\$ 49,583	\$ 46,274	\$ 119,249	\$ 123,584
288,290	265,659	584,795	556,010	51,747	42,198	363,653	349,421
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
47,061	0	0	0	0	0	0	0
77,035	124,394	18,000	0	374,803	515,106	28,209	29,929
4,712	4,712	121,286	82,886	15,911	13,605	250	276
<u>466,095</u>	<u>446,305</u>	<u>1,338,198</u>	<u>1,470,283</u>	<u>492,044</u>	<u>617,183</u>	<u>511,361</u>	<u>503,210</u>
63	124,700	295,458	62,157	482,336	481,241	34,155	42
0	0	18,208	22,641	90,249	95,982	0	0
0	0	0	0	0	0	0	0
0	0	730,000	700,000	1,090,000	1,050,000	0	0
0	0	609,683	556,653	0	0	0	0
0	0	2,850,008	655,360	938,687	1,063,651	193,688	288,022
<u>63</u>	<u>124,700</u>	<u>4,503,357</u>	<u>1,996,811</u>	<u>2,601,272</u>	<u>2,690,874</u>	<u>227,843</u>	<u>288,064</u>
0	0	0	0	0	0	0	0
600,939	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	376,942	0	0	0	0
0	0	2,794,489	3,542,713	21,635,206	22,755,329	0	0
<u>600,939</u>	<u>0</u>	<u>2,794,489</u>	<u>3,919,655</u>	<u>21,635,206</u>	<u>22,755,329</u>	<u>0</u>	<u>0</u>
<u>1,067,097</u>	<u>571,005</u>	<u>8,636,044</u>	<u>7,386,749</u>	<u>24,728,522</u>	<u>26,063,386</u>	<u>739,204</u>	<u>791,274</u>
150,475	0	305,231	0	27,503	0	99,406	0
<u>150,475</u>	<u>0</u>	<u>305,231</u>	<u>0</u>	<u>27,503</u>	<u>0</u>	<u>99,406</u>	<u>0</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>12,946,318</u>	<u>12,543,874</u>	<u>26,568,005</u>	<u>23,639,883</u>	<u>15,736,483</u>	<u>14,532,186</u>	<u>15,096,135</u>	<u>15,297,330</u>
<u>12,946,318</u>	<u>12,543,874</u>	<u>26,568,005</u>	<u>23,639,883</u>	<u>15,736,483</u>	<u>14,532,186</u>	<u>15,096,135</u>	<u>15,297,330</u>
<u>\$14,163,890</u>	<u>\$13,114,879</u>	<u>\$35,509,280</u>	<u>\$31,026,632</u>	<u>\$40,492,508</u>	<u>\$40,595,572</u>	<u>\$15,934,745</u>	<u>\$16,088,604</u>



**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2015 AND 2014

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2015	2014	2015	2014	2015	2014	2015	2014
<b>CURRENT LIABILITIES:</b>								
Accounts payable	\$ 14,485	\$ 33,684	\$ 14,558	\$ 35,085	\$ 6,665	\$ 75,553	\$ 5,162,189	\$ 5,812,660
Accrued payroll and payroll taxes	29,423	31,519	59,317	47,700	14,622	17,128	4,201,582	4,102,363
Accrued sales taxes	0	0	0	0	0	0	461,888	463,054
Due to other funds	0	0	0	0	0	0	2,807,104	2,768,046
Loans payable to other funds – current maturities	70,809	68,191	0	0	79,676	79,676	150,485	147,867
Obligations under capital leases	0	0	0	0	0	0	72,216	23,456
Unearned revenue	0	0	0	0	0	0	498,252	669,634
Other liabilities	2,400	2,400	5,052	5,052	0	0	807,675	715,405
<b>Total Current Liabilities</b>	<b>117,117</b>	<b>135,794</b>	<b>78,927</b>	<b>87,837</b>	<b>100,963</b>	<b>172,357</b>	<b>14,161,391</b>	<b>14,702,485</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>								
Construction contracts payable	10,708	0	18,602	0	0	0	7,014,707	3,947,825
Accrued interest	0	0	0	0	0	0	4,166,617	4,028,755
Revenue bonds payable – current maturities	0	0	0	0	0	0	10,640,300	9,826,700
Special obligation bonds payable	0	0	0	0	0	0	3,715,000	3,600,000
Customer security and escrow deposits	0	0	0	0	0	0	5,074,219	4,478,726
Advances from other funds	0	1,128,200	0	0	0	0	3,982,383	3,135,233
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>10,708</b>	<b>1,128,200</b>	<b>18,602</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,593,226</b>	<b>29,017,239</b>
<b>LONG-TERM LIABILITIES:</b>								
Loans payable to other funds	500,748	571,557	0	0	2,126,714	2,126,714	2,627,462	2,698,271
Obligations under capital leases	0	0	0	0	0	0	725,677	150,727
Revenue bonds payable	0	0	0	0	0	0	251,339,240	210,247,817
Other long-term liabilities	0	0	0	0	0	0	0	2,196,653
Special obligation bonds payable	0	0	0	0	0	0	93,116,150	97,044,111
<b>Total Long-Term Liabilities</b>	<b>500,748</b>	<b>571,557</b>	<b>0</b>	<b>0</b>	<b>2,126,714</b>	<b>2,126,714</b>	<b>347,808,529</b>	<b>312,337,579</b>
<b>Total Liabilities</b>	<b>628,573</b>	<b>1,835,551</b>	<b>97,529</b>	<b>87,837</b>	<b>2,227,677</b>	<b>2,299,071</b>	<b>396,563,146</b>	<b>356,057,303</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Inflores related to pensions	0	0	24,341	0	8,622	0	147,244	0
Total deferred inflows of resources	0	0	24,341	0	8,622	0	1,053,084	0
<b>CONTRIBUTED CAPITAL (Net):</b>								
Municipal contributions	0	0	0	0	0	0	0	0
County contributions	0	0	0	0	0	0	0	0
State contributions	0	0	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0	0	0
<b>Total Contributed Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RETAINED EARNINGS</b>	<b>8,205,875</b>	<b>7,412,228</b>	<b>10,346,916</b>	<b>10,395,870</b>	<b>1,203,705</b>	<b>1,320,023</b>	<b>479,951,530</b>	<b>460,389,571</b>
<b>Total Fund Equity</b>	<b>8,205,875</b>	<b>7,412,228</b>	<b>10,346,916</b>	<b>10,395,870</b>	<b>1,203,705</b>	<b>1,320,023</b>	<b>479,951,530</b>	<b>460,389,571</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>	<b>\$8,834,448</b>	<b>\$9,247,779</b>	<b>\$10,468,786</b>	<b>\$10,483,707</b>	<b>\$3,440,004</b>	<b>\$3,619,094</b>	<b>\$877,715,004</b>	<b>\$816,446,874</b>

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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

	<b>Water and Electric Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>		<b>Regional Airport Fund</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
OPERATING REVENUES:						
Charges for services	\$148,017,154	\$148,900,970	\$20,597,586	\$19,394,518	\$694,012	\$540,540
OPERATING EXPENSES:						
Personal services	18,837,101	17,997,352	4,661,774	4,435,161	1,131,008	1,080,374
Materials, supplies, and power	74,376,141	80,917,677	1,068,802	1,073,279	197,230	227,185
Travel and training	290,399	251,736	7,820	5,111	19,864	11,442
Intragovernmental	5,481,712	5,361,852	1,614,286	1,506,702	298,535	317,864
Utilities, services, and miscellaneous	11,350,496	11,707,308	1,868,960	2,049,173	892,153	627,819
TOTAL OPERATING EXPENSES	110,335,849	116,235,925	9,221,642	9,069,426	2,538,790	2,264,684
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	37,681,305	32,665,045	11,375,944	10,325,092	(1,844,778)	(1,724,144)
Payment-in-lieu-of-tax	(15,223,336)	(15,002,555)	0	0	0	0
Depreciation	(14,822,021)	(14,406,827)	(5,048,510)	(4,989,043)	(831,022)	(882,378)
OPERATING INCOME (LOSS)	7,635,948	3,255,663	6,327,434	5,336,049	(2,675,800)	(2,606,522)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	2,757,064	1,793,720	1,300,201	925,701	163,662	111,524
Revenue from other governmental units	11,991	13,600	0	0	57,870	67,930
Miscellaneous revenue	1,726,411	1,779,130	35,578	831,553	9,045	12,192
Interest expense	(6,951,636)	(7,543,885)	(2,561,784)	(2,317,366)	(99,515)	(6,544)
Loss on disposal of fixed assets	(59,045)	(199,817)	(13,938)	(385,420)	0	0
Miscellaneous expense	(623,127)	(9,376)	(608,507)	(336,496)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(3,138,342)	(4,166,628)	(1,848,450)	(1,282,028)	131,062	185,102
INCOME (LOSS) BEFORE OPERATING TRANSFERS	4,497,606	(910,965)	4,478,984	4,054,021	(2,544,738)	(2,421,420)
OPERATING TRANSFERS:						
Operating transfers from other funds	503,552	0	0	0	2,588,395	1,596,612
Operating transfers to other funds	(799,112)	(1,919,444)	(116,937)	(580,268)	0	(25,229)
TOTAL OPERATING TRANSFERS	(295,560)	(1,919,444)	(116,937)	(580,268)	2,588,395	1,571,383
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	4,202,046	(2,830,409)	4,362,047	3,473,753	43,657	(850,037)
Capital contribution	409,131	937,939	2,266,627	1,415,970	3,316,408	516,482
NET INCOME (LOSS)	4,611,177	(1,892,470)	6,628,674	4,889,723	3,360,065	(333,555)
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	4,611,177	(1,892,470)	6,628,674	4,889,723	3,360,065	(333,555)
RETAINED EARNINGS, BEGINNING OF PERIOD AS RESTATED	194,830,032	196,722,502	153,489,050	148,599,327	26,929,095	27,262,650
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	\$199,441,209	\$194,830,032	\$160,117,724	\$153,489,050	\$30,289,160	\$26,929,095

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

<b>Public Transportation Fund</b>		<b>Solid Waste Utility Fund</b>		<b>Parking Facilities Fund</b>		<b>Recreation Services Fund</b>	
<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
<u>\$2,073,373</u>	<u>\$2,300,558</u>	<u>\$ 18,022,245</u>	<u>\$ 17,172,008</u>	<u>\$4,044,297</u>	<u>3,551,116</u>	<u>\$ 4,145,589</u>	<u>\$ 4,205,270</u>
3,632,846	3,322,279	5,633,749	5,392,825	470,607	481,599	3,348,047	3,450,989
1,563,896	1,532,446	3,795,734	4,182,887	169,036	150,113	1,032,942	1,055,803
5,159	1,657	5,966	6,193	2,707	0	6,143	6,110
935,504	918,771	2,072,096	2,032,656	234,440	197,996	702,872	690,490
809,151	644,697	1,794,790	1,715,767	291,287	280,030	1,078,671	1,223,429
<u>6,946,556</u>	<u>6,419,850</u>	<u>13,302,335</u>	<u>13,330,328</u>	<u>1,168,077</u>	<u>1,109,738</u>	<u>6,168,675</u>	<u>6,426,821</u>
 (4,873,183)	 (4,119,292)	 4,719,910	 3,841,680	 2,876,220	 2,441,378	 (2,023,086)	 (2,221,551)
 0	 0	 0	 0	 0	 0	 0	 0
<u>(877,416)</u>	<u>(727,661)</u>	<u>(1,858,164)</u>	<u>(1,823,319)</u>	<u>(998,746)</u>	<u>(947,839)</u>	<u>(680,143)</u>	<u>(669,669)</u>
<u>(5,750,599)</u>	<u>(4,846,953)</u>	<u>2,861,746</u>	<u>2,018,361</u>	<u>1,877,474</u>	<u>1,493,539</u>	<u>(2,703,229)</u>	<u>(2,891,220)</u>
 52,590	 22,015	 355,053	 203,499	 398,292	 319,589	 50,828	 30,128
2,278,773	2,395,221	87,752	122,406	0	0	0	0
54,099	149,873	216,045	70,094	2,043	1,118	75,768	65,648
0	0	(132,654)	(161,240)	(1,034,409)	(1,012,519)	(4,286)	(5,809)
(5,477)	(12,234)	(337,208)	(14,925)	(3,405)	(152,822)	(1,199)	(1,298)
<u>(1,128)</u>	<u>(1,449)</u>	<u>(266)</u>	<u>(286)</u>	<u>(39,640)</u>	<u>(25,450)</u>	<u>(4,723)</u>	<u>0</u>
<u>2,378,857</u>	<u>2,553,426</u>	<u>188,722</u>	<u>219,548</u>	<u>(677,119)</u>	<u>(870,084)</u>	<u>116,388</u>	<u>88,669</u>
 (3,371,742)	 (2,293,527)	 3,050,468	 2,237,909	 1,200,355	 623,455	 (2,586,841)	 (2,802,551)
2,897,542	2,285,090	0	0	300,000	0	2,385,646	2,234,516
<u>(1,530)</u>	<u>(111,345)</u>	<u>(122,346)</u>	<u>(587,908)</u>	<u>(296,058)</u>	<u>(307,997)</u>	<u>0</u>	<u>(49,079)</u>
<u>2,896,012</u>	<u>2,173,745</u>	<u>(122,346)</u>	<u>(587,908)</u>	<u>3,942</u>	<u>(307,997)</u>	<u>2,385,646</u>	<u>2,185,437</u>
 (475,730)	 (119,782)	 2,928,122	 1,650,001	 1,204,297	 315,458	 (201,195)	 (617,114)
<u>878,174</u>	<u>608,742</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
402,444	488,960	2,928,122	1,650,001	1,204,297	315,458	(201,195)	(617,114)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
402,444	488,960	2,928,122	1,650,001	1,204,297	315,458	(201,195)	(617,114)
12,543,874	12,054,914	23,639,883	21,989,882	14,532,186	14,216,728	15,297,330	15,914,444
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$12,946,318</u>	<u>\$12,543,874</u>	<u>\$26,568,005</u>	<u>\$23,639,883</u>	<u>\$15,736,483</u>	<u>\$14,532,186</u>	<u>\$15,096,135</u>	<u>\$15,297,330</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

	<b>Railroad Fund</b>		<b>Storm Water Utility Fund</b>		<b>Transload Fund</b>		<b>TOTAL</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
OPERATING REVENUES:								
Charges for services	\$ 431,885	\$ 726,641	\$ 1,273,489	\$ 1,380,594	\$ 328,724	\$ 984,884	\$ 199,628,354	\$ 199,157,099
OPERATING EXPENSES:								
Personal services	239,845	227,746	461,159	344,250	179,790	184,503	38,595,926	36,917,078
Materials, supplies, and power	51,346	88,728	167,723	129,321	10,216	17,986	82,433,066	89,375,425
Travel and training	70	2,665	1,671	4,395	0	2,232	339,799	291,541
Intragovernmental	90,575	86,814	195,904	204,049	29,946	28,911	11,655,870	11,346,105
Utilities, services, and miscellaneous	108,203	143,886	184,668	160,911	268,385	628,106	18,646,764	19,181,126
TOTAL OPERATING EXPENSES	490,039	549,839	1,011,125	842,926	488,337	861,738	151,671,425	157,111,275
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(58,154)	176,802	262,364	537,668	(159,613)	123,146	47,956,929	42,045,824
Payment-in-lieu-of-tax	0	0	0	0	0	0	(15,223,336)	(15,002,555)
Depreciation	(470,372)	(468,059)	(511,900)	(501,248)	(69,689)	(72,516)	(26,167,983)	(25,488,559)
OPERATING INCOME (LOSS)	(528,526)	(291,257)	(249,536)	36,420	(229,302)	50,630	6,565,610	1,554,710
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	22,239	10,295	79,525	46,502	3,010	(58)	5,182,464	3,462,915
Revenue from other governmental units	0	0	43,271	3,381	0	0	2,479,657	2,602,538
Miscellaneous revenue	975	0	23,319	1,111	14,205	9,364	2,157,488	2,920,083
Interest expense	(23,192)	(25,712)	0	0	(11,032)	(11,428)	(10,818,508)	(11,084,503)
Loss on disposal of fixed assets	0	0	0	0	0	0	(420,272)	(766,516)
Miscellaneous expense	0	0	0	0	(13,692)	(3,960)	(1,291,083)	(377,017)
TOTAL NONOPERATING REVENUES (EXPENSES)	22	(15,417)	146,115	50,994	(7,509)	(6,082)	(2,710,254)	(3,242,500)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(528,504)	(306,674)	(103,421)	87,414	(236,811)	44,548	3,855,356	(1,687,790)
OPERATING TRANSFERS:								
Operating transfers from other funds	150,000	150,000	39,000	0	125,000	175,000	8,989,135	6,441,218
Operating transfers to other funds	0	(5,913)	(61,053)	(70,319)	(4,507)	(7,694)	(1,401,543)	(3,665,196)
TOTAL OPERATING TRANSFERS	150,000	144,087	(22,053)	(70,319)	120,493	167,306	7,587,592	2,776,022
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(378,504)	(162,587)	(125,474)	17,095	(116,318)	211,854	11,442,948	1,088,232
Capital contribution	1,172,151	0	76,520	0	0	0	8,119,011	3,479,133
NET INCOME (LOSS)	793,647	(162,587)	(48,954)	17,095	(116,318)	211,854	19,561,959	4,567,365
Amortization of contributed capital	0	0	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	793,647	(162,587)	(48,954)	17,095	(116,318)	211,854	19,561,959	4,567,365
RETAINED EARNINGS, BEGINNING OF PERIOD	7,412,228	7,574,815	10,395,870	10,378,775	1,320,023	1,108,169	460,389,571	455,822,206
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>\$8,205,875</u>	<u>\$7,412,228</u>	<u>\$10,346,916</u>	<u>\$10,395,870</u>	<u>\$1,203,705</u>	<u>\$1,320,023</u>	<u>\$479,951,530</u>	<u>\$460,389,571</u>

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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

	<b>Water and Electric Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>		<b>Regional Airport Fund</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$7,635,948	\$3,255,663	\$ 6,327,434	\$ 5,336,049	\$ (2,675,800)	\$ (2,606,522)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	14,822,021	14,406,827	5,048,510	4,989,043	831,022	882,378
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	(769,942)	2,138,482	92,435	(27,554)	(35,228)	18,099
Decrease (increase) in due from other funds	1,128,200	(328,200)	0	0	0	0
Decrease (increase) in loans receivable from other funds	68,191	144,951	0	0	0	0
Increase (decrease) in accounts payable	(315,326)	1,310,540	(66,856)	(11,479)	61,164	28,862
Increase (decrease) in accrued payroll	(673)	199,955	8,378	49,321	9,302	12,662
Decrease (increase) in inventory	423,568	(280,878)	(3,717)	0	0	0
Decrease (increase) in prepaid expenses	1,592	17,617	19,936	(19,974)	(914)	345
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accrued sales tax	(1,166)	48,795	0	0	0	0
Increase (decrease) in due to other funds	39,058	130,642	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	328,173	235,952	267,392	18,569	(1,821,223)	7,516
Increase/(decrease) in net pension obligation	192,394		22,643	0	4,952	0
Unrealized gain (loss) on cash equivalents	1,031,822	1,732	222,840	22,879	62,163	468
Other nonoperating revenue (expense)	1,726,411	1,779,130	35,578	831,553	9,045	12,192
<b>Net cash provided by (used for) operating activities</b>	<b>26,310,271</b>	<b>23,061,208</b>	<b>11,974,573</b>	<b>11,188,407</b>	<b>(3,555,517)</b>	<b>(1,644,000)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	503,552	0	0	0	2,588,395	1,596,612
Operating transfers out	(799,112)	(1,919,444)	(116,937)	(580,268)	0	(25,229)
Operating grants	11,991	13,600	0	0	74,215	71,725
Equity transfer	0	0	0	0	0	0
<b>Net cash provided by (used for) noncapital financing activities</b>	<b>(283,569)</b>	<b>(1,905,844)</b>	<b>(116,937)</b>	<b>(580,268)</b>	<b>2,662,610</b>	<b>1,643,108</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Proceeds from bonds, loans, and capital leases	33,765,564	14,397,758	21,525,264	0	0	0
Debt service – interest payments	(7,138,544)	(7,873,435)	(2,324,620)	(2,324,914)	(99,515)	(6,544)
Debt service – principal and advance refunding payments	(8,324,739)	(21,878,291)	(4,703,606)	(4,840,600)	(24,290)	(23,456)
Acquisition and construction of capital assets	(18,136,641)	(14,960,467)	(2,319,572)	(3,506,732)	(1,097,779)	(927,888)
Decrease in construction contracts	(1,439,481)	(1,197,300)	(1,744,505)	(4,282,207)	(95,699)	(552,583)
Fiscal agent fees payments	(623,127)	(9,376)	(608,507)	(336,496)	0	0
Capital contributions	0	0	14,747	14,747	870,746	892,322
Proceeds from advances from other funds	0	0	0	(65,000)	0	0
Other	0	0	0	0	0	0
<b>Net cash provided by (used for) capital and related financing activities</b>	<b>(1,896,968)</b>	<b>(31,521,111)</b>	<b>9,839,201</b>	<b>(15,341,202)</b>	<b>(446,537)</b>	<b>(618,149)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>						
Interest received	1,721,679	1,825,704	1,051,439	913,492	106,006	113,034
Bond investments sold	0	0	0	0	0	0
<b>Net cash provided by (used for) investing activities</b>	<b>1,721,679</b>	<b>1,825,704</b>	<b>1,051,439</b>	<b>913,492</b>	<b>106,006</b>	<b>113,034</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>25,851,413</b>	<b>(8,540,043)</b>	<b>22,748,276</b>	<b>(3,819,571)</b>	<b>(1,233,438)</b>	<b>(506,007)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<b>91,650,364</b>	<b>100,190,407</b>	<b>21,591,143</b>	<b>25,410,714</b>	<b>5,725,034</b>	<b>6,231,041</b>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>\$117,501,777</b>	<b>\$91,650,364</b>	<b>\$44,339,419</b>	<b>\$21,591,143</b>	<b>\$4,491,596</b>	<b>\$5,725,034</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

<b>Public Transportation Fund</b>		<b>Solid Waste Utility Fund</b>		<b>Parking Facilities Fund</b>		<b>Recreation Services Fund</b>	
<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
\$ (5,750,599)	\$ (4,846,953)	\$ 2,861,746	\$ 2,018,361	\$ 1,877,474	\$ 1,493,539	\$ (2,703,229)	\$ (2,891,220)
877,416	727,661	1,858,164	1,823,319	998,746	947,839	680,143	669,669
(188,125)	88,475	(12,955)	145,007	(64,426)	60,816	173	(42,252)
0	0	0	0	0	0	0	0
(2,543)	20,240	(217,270)	528,604	3,309	15,052	(4,335)	19,944
22,631	39,231	28,785	29,845	9,549	4,117	14,232	420
0	0	48,486	(78,013)	0	0	207	9,139
0	0	0	0	0	0	956	8,404
24,484	(100,462)	0	0	1,873	(1,873)	0	0
0	0	0	0	0	0	0	0
0	(1,026,815)	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(47,359)	34,951	(267,512)	(315,341)	(137,997)	(2,069)	(1,746)	(6,406)
14,287	0	28,982	0	2,612	0	9,439	0
25,430	(6,513)	132,025	(5,811)	63,600	(9,978)	18,328	(662)
54,099	149,873	216,045	70,094	2,043	1,118	75,768	65,648
(4,970,279)	(4,920,312)	4,676,496	4,216,065	2,756,783	2,508,561	(1,910,064)	(2,167,316)
2,897,542	2,285,090	0	0	300,000	0	2,385,646	2,234,516
(1,530)	(111,345)	(122,346)	(587,908)	(296,058)	(307,997)	0	(49,079)
2,035,541	3,950,336	82,541	129,357	0	0	0	0
0	0	0	0	0	0	0	0
4,931,553	6,124,081	(39,805)	(458,551)	3,942	(307,997)	2,385,646	2,185,437
0	0	0	0	0	0	0	0
0	0	(142,844)	(170,783)	(1,042,149)	(1,077,015)	(4,286)	(5,809)
0	0	(700,000)	(680,000)	(1,050,000)	(1,010,000)	0	0
(1,016,185)	(738,230)	(1,926,081)	(2,475,546)	(55,414)	(659,611)	(220,923)	(230,099)
(124,700)	(133,038)	(62,157)	(149,008)	0	(1,735,052)	(42)	(6,122)
(1,128)	(1,449)	(266)	(286)	(39,640)	(25,450)	(4,723)	0
994,959	724,915	0	0	0	0	0	0
0	0	2,194,648	(97,069)	(124,964)	(122,799)	(94,334)	(61,978)
0	0	0	0	0	0	0	0
(147,054)	(147,802)	(636,700)	(3,572,692)	(2,312,167)	(4,629,927)	(324,308)	(304,008)
28,119	24,791	221,881	210,169	335,694	334,807	32,963	31,603
0	0	0	0	0	0	0	0
28,119	24,791	221,881	210,169	335,694	334,807	32,963	31,603
(157,661)	1,080,758	4,221,872	394,991	784,252	(2,094,556)	184,237	(254,284)
2,308,766	1,228,008	11,379,149	10,984,158	4,719,361	6,813,917	2,242,472	2,496,756
<u>\$2,151,105</u>	<u>\$2,308,766</u>	<u>\$15,601,021</u>	<u>\$11,379,149</u>	<u>\$5,503,613</u>	<u>\$4,719,361</u>	<u>\$2,426,709</u>	<u>\$2,242,472</u>



**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

	<b>Railroad Fund</b>		<b>Storm Water Utility Fund</b>		<b>Transload Fund</b>		<b>TOTAL</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>								
Operating income (loss)	\$ (528,526)	\$ (291,257)	\$ (249,536)	\$ 36,420	\$ (229,302)	\$ 50,630	\$ 6,565,610	\$ 1,554,710
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	470,372	468,059	511,900	501,248	69,689	72,516	26,167,983	25,488,559
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	28,838	(21,891)	(1,059)	77,543	69,413	163,020	(880,876)	2,599,745
Decrease (increase) in due from other funds	0	0	0	0	0	0	1,128,200	(328,200)
Decrease (increase) in loans receivable from other funds	0	0	0	0	0	0	68,191	144,951
Increase (decrease) in accounts payable	(19,199)	(37,519)	(20,527)	(15,855)	(68,888)	(224,702)	(650,471)	1,633,687
Increase (decrease) in accrued payroll	(2,096)	1,402	11,617	785	(2,506)	1,235	99,219	338,973
Decrease (increase) in inventory	(93)	66,132	0	0	0	0	468,451	(283,620)
Decrease (increase) in prepaid expenses	0	0	0	0	0	0	21,570	6,392
Decrease (increase) in other assets	0	0	0	249	(124)	(8,678)	26,233	(110,764)
Increase (decrease) in accrued sales tax	0	0	0	0	0	0	(1,166)	48,795
Increase (decrease) in due to other funds	0	0	0	0	0	(13,924)	39,058	(910,097)
Increase (decrease) in loans payable to other funds	2,618	2,520	0	0	0	396	2,618	2,916
Increase (decrease) in other liabilities	0	0	0	0	0	0	(1,680,272)	(26,828)
Increase/(decrease) in net pension obligation	0	0	2,311	0	819	1,508	278,439	1,508
Unrealized gain (loss) on cash equivalents	(8,423)	(573)	27,911	286	(1,067)	(1,321)	1,574,629	507
Other nonoperating revenue (expense)	975	0	23,319	1,111	14,205	9,364	2,157,488	2,920,083
Net cash provided by (used for) operating activities	(55,534)	186,873	305,936	601,787	(147,761)	50,044	35,384,904	33,081,317
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>								
Operating transfers in	150,000	150,000	39,000	0	125,000	175,000	8,989,135	6,441,218
Operating transfers out	0	(5,913)	(61,053)	(70,319)	(4,507)	(7,694)	(1,401,543)	(3,665,196)
Operating grants	0	0	43,271	3,381	0	0	2,247,559	4,168,399
Equity transfer	0	0	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	150,000	144,087	21,218	(66,938)	120,493	167,306	9,835,151	6,944,421
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>								
Proceeds from bonds, loans, and capital leases	0	0	0	0	0	0	55,290,828	14,397,758
Debt service – interest payments	(23,192)	(25,712)	0	0	(11,032)	(11,428)	(10,786,182)	(11,495,640)
Debt service – principal and advance refunding payments	(70,809)	(68,191)	0	0	0	(79,676)	(14,873,444)	(28,580,214)
Acquisition and construction of capital assets	(288,334)	(190,176)	(168,646)	(288,871)	(6,997)	(6,796)	(25,236,572)	(23,984,416)
Decrease in construction contracts	0	0	0	(27,905)	0	0	(3,466,584)	(8,083,215)
Fiscal agent fees payments	0	0	0	0	0	0	(1,277,391)	(373,057)
Capital contributions	1,172,151	0	76,520	0	0	0	3,129,123	1,631,984
Proceeds from advances from other funds	(1,128,200)	328,200	0	0	0	0	847,150	(18,646)
Other	0	0	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	(338,384)	44,121	(92,126)	(316,776)	(18,029)	(97,900)	3,626,928	(56,505,446)
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>								
Interest received	31,326	10,156	52,322	46,072	4,203	1,010	3,585,632	3,510,838
Bond investments sold	0	0	0	0	0	0	0	0
Net cash provided by (used for) investing activities	31,326	10,156	52,322	46,072	4,203	1,010	3,585,632	3,510,838
Net increase (decrease) in cash and cash equivalents	(212,592)	385,237	287,350	264,145	(41,094)	120,460	52,432,615	(12,968,870)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<b>789,861</b>	<b>404,624</b>	<b>2,613,112</b>	<b>2,348,967</b>	<b>120,460</b>	<b>0</b>	<b>143,139,722</b>	<b>156,108,592</b>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b><u>\$577,269</u></b>	<b><u>\$789,861</u></b>	<b><u>\$2,900,462</u></b>	<b><u>\$2,613,112</u></b>	<b><u>\$79,366</u></b>	<b><u>\$120,460</u></b>	<b><u>\$195,572,337</u></b>	<b><u>\$143,139,722</u></b>

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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

	<b>Water and Electric Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>		<b>Regional Airport Fund</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$21,006,770	\$16,347,393	\$7,984,554	\$4,770,571	\$838,139	\$598,818
Restricted assets – cash and cash equivalents	96,495,007	75,302,971	36,354,865	16,820,572	3,653,457	5,126,216
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$117,501,777</u>	<u>\$91,650,364</u>	<u>\$44,339,419</u>	<u>\$21,591,143</u>	<u>\$4,491,596</u>	<u>\$5,725,034</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	\$409,131	\$937,939	\$2,251,880	\$0	\$0	\$0
Construction contracts payable	1,893,829	1,439,481	12,923	12,923	1,492,404	1,421,751
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$2,302,960</u>	<u>\$2,377,420</u>	<u>\$2,264,803</u>	<u>\$12,923</u>	<u>\$1,492,404</u>	<u>\$1,421,751</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

<b>Public Transportation Fund</b>		<b>Solid Waste Utility Fund</b>		<b>Parking Facilities Fund</b>		<b>Recreation Services Fund</b>	
<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
\$770,309	\$1,235,110	\$7,932,915	\$7,703,540	\$929,436	\$228,134	\$1,742,734	\$1,587,618
1,380,796	1,073,656	7,668,106	3,675,609	4,574,177	4,491,227	683,975	654,854
<u>\$2,151,105</u>	<u>\$2,308,766</u>	<u>\$15,601,021</u>	<u>\$11,379,149</u>	<u>\$5,503,613</u>	<u>\$4,719,361</u>	<u>\$2,426,709</u>	<u>\$2,242,472</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
466,095	446,305	121,286	82,886	15,911	13,605	511,361	503,210
<u>\$466,095</u>	<u>\$446,305</u>	<u>\$121,286</u>	<u>\$82,886</u>	<u>\$15,911</u>	<u>\$13,605</u>	<u>\$511,361</u>	<u>\$503,210</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

	<b>Railroad Fund</b>		<b>Storm Water Utility Fund</b>		<b>Transload Fund</b>		<b>TOTAL</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$243,298	\$311,760	\$1,183,219	\$1,680,960	\$79,366	\$120,460	\$42,710,740	\$34,584,364
Restricted assets – cash and cash equivalents	<u>333,971</u>	<u>478,101</u>	<u>1,717,243</u>	<u>932,152</u>	<u>0</u>	<u>0</u>	<u>152,861,597</u>	<u>108,555,358</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$577,269</u>	<u>\$789,861</u>	<u>\$2,900,462</u>	<u>\$2,613,112</u>	<u>\$79,366</u>	<u>\$120,460</u>	<u>\$195,572,337</u>	<u>\$143,139,722</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed electric, water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$2,661,011	\$937,939
Construction contracts payable	<u>10,708</u>	<u>0</u>	<u>78,927</u>	<u>87,837</u>	<u>0</u>	<u>0</u>	<u>4,603,444</u>	<u>4,007,998</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$10,708</u>	<u>\$0</u>	<u>\$78,927</u>	<u>\$87,837</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,264,455</u>	<u>\$4,945,937</u>

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

**ELECTRIC UTILITY  
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

	<b>2015</b>	<b>2014</b>
<b>OPERATING REVENUES:</b>		
Residential sales	\$50,308,068	\$49,591,661
Commercial and industrial sales	59,733,731	58,232,174
Intragovernmental sales	1,240,714	1,291,969
Street lighting and traffic signs	53,833	526,999
Sales to public authorities	9,089,999	8,534,864
Sales for resale	1,168,782	3,200,755
Miscellaneous	3,245,280	3,358,256
<b>TOTAL OPERATING REVENUES</b>	<b>124,840,407</b>	<b>124,736,678</b>
<b>OPERATING EXPENSES:</b>		
Production:		
Operations		
Supervision and engineering	286,402	219,015
Steam expenses	633,814	635,488
Electrical expenses	2,150,178	3,028,598
Miscellaneous steam power expenses	588,875	690,800
Fuel – coal	2,053,560	2,678,814
Fuel – gas and biomass	627,908	1,339,264
<b>Total Operations</b>	<b>6,340,737</b>	<b>8,591,979</b>
Maintenance		
Supervision and engineering	553,159	936,167
Maintenance of structures	1,477	1,705
Maintenance of boiler plants	1,562,172	986,274
Maintenance of electrical plant	446,163	487,652
Maintenance – other	282,920	191,136
<b>Total Maintenance</b>	<b>2,845,891</b>	<b>2,602,934</b>
Other:		
Purchased power	66,302,732	70,715,122
Fuel	651,103	535,503
Transportation and other production	79	151
<b>Total Other</b>	<b>66,953,914</b>	<b>71,250,776</b>
<b>Total Production</b>	<b>76,140,542</b>	<b>82,445,689</b>
Transmission and Distribution:		
Operations:		
Supervision and engineering	945,125	738,810
Load dispatching	1,882,460	1,581,912
Station	1,157,423	1,027,735
Overhead line	1,353,261	1,187,767
Underground line	643,296	537,440
Street lighting and signal system	0	2,618
Meter services	778,790	676,746
Customer installation	115,573	82,773
Miscellaneous distribution	719,433	592,326
Transportation	451,852	512,581
Storeroom	87,220	273,291
Rents	16,854	18,500
Transmission of electricity	108,467	182,431
<b>Total Operations</b>	<b>8,259,754</b>	<b>7,414,930</b>

**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, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
Maintenance:		
Supervision and engineering	\$849	\$22
Maintenance of structures	416,997	377,539
Maintenance of station equipment	191,603	234,801
Maintenance of overhead lines	2,961,407	3,211,842
Maintenance of underground lines	771,316	626,938
Maintenance of line transformer	11,825	13,631
Maintenance of street lights and signal system	513,745	361,570
Maintenance of meters	2,913	17,022
Maintenance of miscellaneous distribution plant	9,979	15,183
Total Maintenance	<u>4,880,634</u>	<u>4,858,548</u>
Total Transmission and Distribution	<u>13,140,388</u>	<u>12,273,478</u>
Accounting and Collection:		
Meter reading	359,892	324,890
Customer records and collection	2,950,969	2,900,387
Uncollectible accounts	427,984	402,332
Total Accounting and Collection	<u>3,738,845</u>	<u>3,627,609</u>
Administrative and General:		
Salaries	798,051	739,744
Property insurance	669,514	680,591
Office supplies and expense	276,299	249,138
Communication services	2,020	2,264
Maintenance of communication equipment	28,989	23,424
Outside services employed	131,365	99,265
Miscellaneous general expense	0	0
Merchandise/jobbing and contract work	196,329	926,953
Demonstrating and selling	41,321	35,370
Rents	0	0
Energy conservation	2,364,688	2,177,499
Total Administrative and General	<u>4,508,576</u>	<u>4,934,248</u>
TOTAL OPERATING EXPENSES	<u>97,528,351</u>	<u>103,281,024</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$27,312,056</u>	<u>\$21,455,654</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, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Residential sales	\$16,046,067	\$16,544,142
Commercial and industrial sales	6,201,551	6,585,180
Miscellaneous	<u>929,129</u>	<u>1,034,970</u>
TOTAL OPERATING REVENUES	<u>23,176,747</u>	<u>24,164,292</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	114,939	115,694
Operating labor and expense	22,488	11,837
Purchase of water for resale	17,013	4,000
Maintenance of wells	19,697	11,479
Miscellaneous	<u>129,694</u>	<u>87,656</u>
Total Source of Supply	<u>303,831</u>	<u>230,666</u>
Power and Pumping		
Supervision and engineering	88,962	87,423
Operating labor and expense	888,338	878,174
Maintenance of structures and improvements	212,132	195,740
Maintenance of pumping equipment	522,881	391,549
Power purchased	1,234,416	1,306,471
Miscellaneous	<u>20,071</u>	<u>26,029</u>
Total Power and Pumping	<u>2,966,800</u>	<u>2,885,386</u>
Purification:		
Supplies and expense	820,846	709,865
Labor	0	0
Chemicals	741,978	860,349
Maintenance of purification equipment	<u>65,790</u>	<u>90,759</u>
Total Purification	<u>1,628,614</u>	<u>1,660,973</u>
Total Production	<u>4,899,245</u>	<u>4,777,025</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	814,584	804,176
Maps and records	159,416	84,100
Transmission and distributions lines	147,519	158,854
Meter	<u>193,660</u>	<u>192,343</u>
Total Operations	<u>1,315,179</u>	<u>1,239,473</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, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
Maintenance:		
Supervision and engineering	\$5,258	\$0
Maintenance of structures and improvements	18,218	6,834
Maintenance of transmission/distribution lines	2,027,561	2,207,789
Maintenance of distribution reservoirs	1	2,706
Maintenance of services	859,801	987,522
Maintenance of meters	279,202	239,207
Maintenance of hydrants	138,634	83,518
Maintenance of miscellaneous plants	119,329	194,756
Total Maintenance	<u>3,448,004</u>	<u>3,722,332</u>
Other:		
Stores	122,479	177,863
Transportation	335,433	406,475
Total Other	<u>457,912</u>	<u>584,338</u>
Total Transmission and Distribution	<u>5,221,095</u>	<u>5,546,143</u>
Accounting and Collection:		
Meter reading	203,139	196,430
Billing and accounting	1,484,985	1,526,567
Uncollectible accounts	114,114	119,701
Total Accounting and Collection	<u>1,802,238</u>	<u>1,842,698</u>
Administrative and General:		
General office salaries	238,786	223,771
Insurance	404,440	355,858
Special service	56,855	63,250
Office supplies and expense	102,347	65,852
Rent	0	0
Miscellaneous	0	0
Energy conservation	79,784	80,304
Merchandise/jobbing and contract work	2,709	0
Total Administrative and General	<u>884,921</u>	<u>789,035</u>
TOTAL OPERATING EXPENSES	<u>12,807,499</u>	<u>12,954,901</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$10,369,248</u></u>	<u><u>\$11,209,391</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$ 20,597,586</u>	<u>\$ 19,394,518</u>
OPERATING EXPENSES:		
Administration:		
Personal services	1,171,366	1,071,638
Materials and supplies	23,804	33,065
Travel and training	4,840	4,951
Intragovernmental	1,223,465	1,136,228
Utilities, services, and miscellaneous	<u>218,501</u>	<u>257,645</u>
Total Administration	<u>2,641,976</u>	<u>2,503,527</u>
Treatment Plant:		
Personal services	2,280,449	2,215,325
Materials and supplies	823,406	809,318
Travel and training	2,820	160
Intragovernmental	230,441	213,116
Utilities, services and miscellaneous	<u>1,153,099</u>	<u>1,393,490</u>
Total Treatment Plant	<u>4,490,215</u>	<u>4,631,409</u>
Pump Stations:		
Personal services	147,646	146,673
Materials and supplies	24,329	20,497
Travel and training	160	0
Intragovernmental	5,709	3,764
Utilities, services, and miscellaneous	<u>351,455</u>	<u>171,352</u>
Total Pump Stations	<u>529,299</u>	<u>342,286</u>
Maintenance:		
Personal services	1,062,313	1,001,525
Materials and supplies	197,263	210,399
Travel and training	0	0
Intragovernmental	154,671	153,594
Utilities, services, and miscellaneous	<u>145,905</u>	<u>226,686</u>
Total Maintenance	<u>1,560,152</u>	<u>1,592,204</u>
TOTAL OPERATING EXPENSES	<u>9,221,642</u>	<u>9,069,426</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$11,375,944</u></u>	<u><u>\$10,325,092</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 143,923	\$ 137,923
Rentals	167,086	111,817
Landing fees	86,700	66,872
Law enforcement fees	24,805	0
Passenger facility charges	<u>271,498</u>	<u>223,928</u>
TOTAL OPERATING REVENUES	<u>694,012</u>	<u>540,540</u>
OPERATING EXPENSES:		
Administration:		
Personal services	244,893	237,708
Materials and supplies	8,472	10,857
Travel and training	7,759	1,288
Intragovernmental	247,642	268,461
Utilities, services, and miscellaneous	<u>610,744</u>	<u>332,971</u>
Total Administration	<u>1,119,510</u>	<u>851,285</u>
Airfield Areas:		
Personal services	235,870	229,414
Materials and supplies	89,958	67,274
Travel and training	431	0
Intragovernmental	16,799	16,907
Utilities, services, and miscellaneous	<u>117,536</u>	<u>78,721</u>
Total Airfield Areas	<u>460,594</u>	<u>392,316</u>
Terminal Areas:		
Personal services	51,648	48,993
Materials and supplies	18,239	37,425
Intragovernmental	996	892
Utilities, services, and miscellaneous	<u>129,323</u>	<u>129,357</u>
Total Terminal Areas	<u>200,206</u>	<u>216,667</u>
Public Safety:		
Personal services	583,985	546,156
Materials and supplies	29,666	72,782
Travel and training	11,674	10,154
Intragovernmental	22,670	23,250
Utilities, services, and miscellaneous	<u>14,968</u>	<u>63,307</u>
Total Public Safety	<u>662,963</u>	<u>715,649</u>
Snow Removal:		
Personal services	13,820	18,103
Materials and supplies	37,275	38,847
Intragovernmental	10,428	8,354
Utilities, services, and miscellaneous	<u>19,017</u>	<u>23,463</u>
Total Snow Removal	<u>80,540</u>	<u>88,767</u>
Concessions:		
Personal services	792	0
Materials and supplies	13,620	0
Utilities, services and miscellaneous	<u>565</u>	<u>0</u>
Total Concession	<u>14,977</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>2,538,790</u>	<u>2,264,684</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$1,844,778)</u>	<u>(\$1,724,144)</u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
<b>OPERATING REVENUES:</b>		
Charges for Services:		
Fares	\$ 364,270	\$ 537,567
School passes	39,256	65,646
Specials	219,346	194,201
University of Missouri Shuttle reimbursement	1,247,925	1,247,925
Paratransit	202,576	190,668
FastCAT	<u>0</u>	<u>64,551</u>
<b>TOTAL OPERATING REVENUES</b>	<u>2,073,373</u>	<u>2,300,558</u>
<b>OPERATING EXPENSES:</b>		
General Operations:		
Personal services	2,244,301	1,739,196
Materials and supplies	1,098,979	986,253
Travel and training	3,225	1,657
Intragovernmental	667,987	668,262
Utilities, services, and miscellaneous	<u>616,937</u>	<u>458,195</u>
Total General Operations	<u>4,631,429</u>	<u>3,853,563</u>
University of Missouri Shuttle Service:		
Personal services	714,351	616,637
Materials and supplies	229,528	192,461
Travel and training	0	0
Intragovernmental	51,842	44,492
Utilities, services, and miscellaneous	<u>78,587</u>	<u>46,687</u>
Total University of Missouri Shuttle Service	<u>1,074,308</u>	<u>900,277</u>
Paratransit:		
Personal services	674,194	748,516
Materials and supplies	235,389	274,891
Travel and training	1,934	0
Intragovernmental	215,675	201,103
Utilities, services, and miscellaneous	<u>113,627</u>	<u>123,129</u>
Total Paratransit	<u>1,240,819</u>	<u>1,347,639</u>
FastCAT:		
Personal services	0	217,930
Materials and supplies	0	78,841
Intragovernmental	0	4,914
Utilities, services and miscellaneous	<u>0</u>	<u>16,686</u>
Total FastCAT	<u>0</u>	<u>318,371</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>6,946,556</u>	<u>6,419,850</u>
<b>OPERATING LOSS BEFORE DEPRECIATION</b>	<u><u>(\$4,873,183)</u></u>	<u><u>(\$4,119,292)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 13,601,206	\$ 13,152,070
Landfill fees	3,036,079	2,791,297
Bag sales	85,269	100,491
Mosquito control	16,288	10,453
Miscellaneous	<u>1,283,403</u>	<u>1,117,697</u>
TOTAL OPERATING REVENUES	<u>18,022,245</u>	<u>17,172,008</u>
OPERATING EXPENSES:		
Administration:		
Personal services	667,408	627,148
Materials and supplies	11,817	13,762
Travel and training	2,508	3,476
Intragovernmental	1,130,801	1,129,022
Utilities, services, and miscellaneous	<u>160,258</u>	<u>175,544</u>
Total Administration	<u>1,972,792</u>	<u>1,948,952</u>
Commercial:		
Personal services	1,321,575	1,410,100
Materials and supplies	943,465	1,096,454
Travel and training	309	0
Intragovernmental,	243,949	280,599
Utilities, services, and miscellaneous	<u>395,314</u>	<u>430,197</u>
Total Commercial	<u>2,904,612</u>	<u>3,217,350</u>
Residential:		
Personal services	1,029,000	982,509
Materials and supplies	1,081,751	1,095,529
Travel and training	289	0
Intragovernmental	263,230	243,928
Utilities, services, and miscellaneous	<u>332,379</u>	<u>238,884</u>
Total Residential	<u>2,706,649</u>	<u>2,560,850</u>
Landfill:		
Personal services	995,656	938,577
Materials and supplies	856,502	983,903
Travel and training	1,360	1,314
Intragovernmental	103,205	103,779
Utilities, services, and miscellaneous	<u>561,995</u>	<u>541,732</u>
Total Landfill	<u>2,518,718</u>	<u>2,569,305</u>
Recycling:		
Personal services	1,620,110	1,434,491
Materials and supplies	902,199	993,239
Travel and training	1,500	1,403
Intragovernmental	330,911	275,328
Utilities, services, and miscellaneous	<u>344,844</u>	<u>329,410</u>
Total Recycling	<u>3,199,564</u>	<u>3,033,871</u>
TOTAL OPERATING EXPENSES	<u>13,302,335</u>	<u>13,330,328</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$4,719,910</u></u>	<u><u>\$3,841,680</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,705,507	\$ 1,531,286
Garages	1,773,358	1,485,710
Reserved lots	376,158	363,531
Other	<u>189,274</u>	<u>170,589</u>
TOTAL OPERATING REVENUES	<u>4,044,297</u>	<u>3,551,116</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	470,607	481,599
Materials and supplies	169,036	150,113
Travel and training	2,707	0
Intragovernmental	234,440	197,996
Utilities, services, and miscellaneous	<u>291,287</u>	<u>280,030</u>
TOTAL OPERATING EXPENSES	<u>1,168,077</u>	<u>1,109,738</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$2,876,220</u></u>	<u><u>\$2,441,378</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Fees and admissions	\$ 2,820,959	\$ 2,805,284
Facility user charges	130,644	123,514
Youth capital improvement fees	29,507	64,769
Golf course improvement fees	58,677	114,825
Miscellaneous	<u>1,105,802</u>	<u>1,096,878</u>
TOTAL OPERATING REVENUES	<u>4,145,589</u>	<u>4,205,270</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,709,920	1,738,926
Materials and supplies	435,077	419,521
Travel and training	3,610	4,388
Intragovernmental	478,535	467,747
Utilities, services, and miscellaneous	<u>299,858</u>	<u>354,304</u>
Total Recreation Services	<u>2,927,000</u>	<u>2,984,886</u>
Maintenance:		
Personal services	619,825	634,579
Materials and supplies	400,215	437,765
Travel and training	1,307	520
Intragovernmental	54,386	65,094
Utilities, services, and miscellaneous	<u>478,934</u>	<u>537,018</u>
Total Maintenance	<u>1,554,667</u>	<u>1,674,976</u>
Activity and Recreation Center:		
Personal services	1,018,302	1,077,484
Materials and supplies	197,650	198,517
Travel and training	1,226	1,202
Intragovernmental	169,951	157,649
Utilities, services, and miscellaneous	<u>299,879</u>	<u>332,107</u>
Total Activity and Recreation Center	<u>1,687,008</u>	<u>1,766,959</u>
TOTAL OPERATING EXPENSES	<u>6,168,675</u>	<u>6,426,821</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$2,023,086)</u></u>	<u><u>(\$2,221,551)</u></u>



**CITY OF COLUMBIA, MISSOURI  
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Switching fees	\$ 345,653	\$ 584,224
Miscellaneous	<u>86,232</u>	<u>142,417</u>
TOTAL OPERATING REVENUES	<u>431,885</u>	<u>726,641</u>
OPERATING EXPENSES:		
Administration:		
Personal services	0	0
Materials and supplies	3,065	715
Travel and training	0	0
Intragovernmental	53,353	64,349
Utilities, services, and miscellaneous	<u>46,032</u>	<u>50,001</u>
Total Administration	<u>102,450</u>	<u>115,065</u>
Transportation:		
Personal services	67,215	77,002
Materials and supplies	25,628	51,951
Travel and training	70	2,665
Intragovernmental	33,167	15,782
Utilities, services, and miscellaneous	<u>24,086</u>	<u>40,425</u>
Total Transportation	<u>150,166</u>	<u>187,825</u>
Maintenance of Way:		
Personal services	172,630	150,744
Materials and supplies	22,653	36,062
Intragovernmental	4,055	6,683
Utilities, services, and miscellaneous	<u>38,085</u>	<u>53,460</u>
Total Maintenance of Way	<u>237,423</u>	<u>246,949</u>
TOTAL OPERATING EXPENSES	<u>490,039</u>	<u>549,839</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>(\$58,154)</u></u>	<u><u>\$176,802</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 1,273,489</u>	<u>\$ 1,380,594</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	126,407	99,327
Materials and supplies	27,046	29,603
Travel and training	1,671	4,395
Intragovernmental	158,049	171,421
Utilities, services, and miscellaneous	<u>(35,605)</u>	<u>103,527</u>
Total General Operations	<u>277,568</u>	<u>408,273</u>
Field Operations:		
Personal services	334,752	244,923
Materials and supplies	140,677	99,718
Travel and training	0	0
Intragovernmental	37,855	32,628
Utilities, services, and miscellaneous	<u>220,273</u>	<u>57,384</u>
Total Field Operations	<u>733,557</u>	<u>434,653</u>
TOTAL OPERATING EXPENSES	<u>1,011,125</u>	<u>842,926</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$262,364</u></u>	<u><u>\$537,668</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 328,724</u>	<u>\$ 984,884</u>
TOTAL OPERATING REVENUES	<u>328,724</u>	<u>984,884</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	179,790	184,503
Materials and supplies	10,216	17,986
Travel and training	0	2,232
Intragovernmental	29,946	28,911
Utilities, services, and miscellaneous	<u>268,385</u>	<u>628,106</u>
TOTAL OPERATING EXPENSES	<u>488,337</u>	<u>861,738</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$ (159,613)</u></u>	<u><u>\$ 123,146</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 Technologies 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.

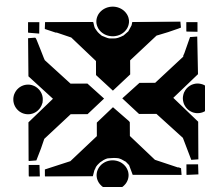
**Public Communications Fund** - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments and cable television operations.

**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 including computer mapping, geographic information systems, global positioning systems, remote sensing and the accompanying spatial data to all City departments.

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



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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2015 AND 2014

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2015	2014	2015	2014	2015	2014
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$875,026	\$790,994	\$996,462	\$908,669	\$2,014,299	\$1,972,636
Accounts receivable	0	0	6,179	14,101	5,592	5,592
Grants receivable	0	0	0	0	0	0
Accrued interest	1,422	1,634	1,620	1,864	3,306	4,065
Due from other funds	0	0	0	0	0	0
Inventory	19,028	18,233	0	0	0	0
Prepaid expenses	370	584	1,570	1,160	32,432	35,799
Other assets	0	0	0	0	0	0
Total Current Assets	895,846	811,445	1,005,831	925,794	2,055,629	2,018,092
<b>RESTRICTED ASSETS:</b>						
Net pension asset	171,916	280,440	159,874	260,795	355,044	579,169
Total Restricted Assets	171,916	280,440	159,874	260,795	355,044	579,169
<b>OTHER ASSETS:</b>						
Investments	0	0	0	0	0	0
Total Other Assets	0	0	0	0	0	0
<b>FIXED ASSETS:</b>						
Property, plant, and equipment	438,882	419,086	32,500	32,500	5,530,800	5,048,620
Accumulated depreciation	(178,105)	(162,620)	(32,500)	(32,500)	(4,807,228)	(4,600,158)
Net Plant in Service	260,777	256,466	0	0	723,572	448,462
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	260,777	256,466	0	0	723,572	448,462
<b>TOTAL ASSETS</b>	<b>\$1,328,539</b>	<b>\$1,348,351</b>	<b>\$1,165,705</b>	<b>\$1,186,589</b>	<b>\$3,134,245</b>	<b>\$3,045,723</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Outflows related to pension	180,884	29,287	168,212	27,236	373,564	60,485
Total deferred outflows of resources	180,884	29,287	168,212	27,236	373,564	60,485
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>1,509,423</b>	<b>1,377,638</b>	<b>1,333,917</b>	<b>1,213,825</b>	<b>3,507,809</b>	<b>3,106,208</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>CURRENT LIABILITIES:</b>						
Accounts payable	\$32,141	\$60,524	\$99,605	\$116,536	140,042	\$70,306
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	67,611	73,313	83,467	74,427	356,449	310,492
Due to other funds	0	0	0	0	0	0
Advances from other funds	0	0	0	0	0	0
Obligations under capital leases						
current maturities	0	0	0	0	24,001	23,565
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	99,752	133,837	183,072	190,963	520,492	404,363
<b>LONG-TERM LIABILITIES:</b>						
Obligations under capital leases	0	0	0	0	10,132	34,132
Claims payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
Net pension liability						
Total Long-Term Liabilities	0	0	0	0	10,132	34,132
<b>TOTAL LIABILITIES</b>	<b>99,752</b>	<b>133,837</b>	<b>183,072</b>	<b>190,963</b>	<b>530,624</b>	<b>438,495</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Infloes related to pension	47,591		44,257		98,286	
Total deferred inflows of resources	47,591	0	44,257	0	98,286	0
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>147,343</b>	<b>133,837</b>	<b>227,329</b>	<b>190,963</b>	<b>628,910</b>	<b>438,495</b>
<b>FUND EQUITY:</b>						
Contributed capital	0	0	0	0	0	0
Retained earnings (deficit)	1,362,080	1,243,801	1,106,588	1,022,862	2,878,899	2,667,713
<b>TOTAL FUND EQUITY</b>	<b>1,362,080</b>	<b>1,243,801</b>	<b>1,106,588</b>	<b>1,022,862</b>	<b>2,878,899</b>	<b>2,667,713</b>
<b>LIABILITIES AND FUND EQUITY</b>	<b>\$1,509,423</b>	<b>\$1,377,638</b>	<b>\$1,333,917</b>	<b>\$1,213,825</b>	<b>\$3,507,809</b>	<b>\$3,106,208</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2015 AND 2014

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2015	2014	2015	2014	2015	2014	2015	2014
\$1,512,672	\$1,357,605	\$1,041,728	\$800,142	6,475,488	\$5,552,566	\$527,530	\$413,291
143,131	144,497	31,976	37,571	2,995	0	0	0
0	0	0	0	0	0	30,205	23,854
2,452	2,823	1,757	1,719	8,459	9,029	835	821
0	0	0	0	0	0	0	0
5,280	5,865	878,747	915,494	0	0	0	0
899	903	46	32	0	0	1,951	1,893
0	0	0	0	1,058	950	0	0
<u>1,664,434</u>	<u>1,511,693</u>	<u>1,954,254</u>	<u>1,754,958</u>	<u>6,488,000</u>	<u>5,562,545</u>	<u>560,521</u>	<u>439,859</u>
149,492	243,860	398,958	650,803	31,144	50,804	55,125	89,924
<u>149,492</u>	<u>243,860</u>	<u>398,958</u>	<u>650,803</u>	<u>31,144</u>	<u>50,804</u>	<u>55,125</u>	<u>89,924</u>
0	0	0	0	4,862,414	4,861,875	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,862,414</u>	<u>4,861,875</u>	<u>0</u>	<u>0</u>
1,109,816	1,016,832	2,922,453	1,961,040	33,350	33,350	7,790	0
(794,278)	(759,766)	(870,599)	(927,646)	(33,350)	(33,350)	(1,082)	0
315,538	257,066	2,051,854	1,033,394	0	0	6,708	0
0	0	0	916,291	0	0	0	0
<u>315,538</u>	<u>257,066</u>	<u>2,051,854</u>	<u>1,949,685</u>	<u>0</u>	<u>0</u>	<u>6,708</u>	<u>0</u>
<u>\$2,129,464</u>	<u>\$2,012,619</u>	<u>\$4,405,066</u>	<u>\$4,355,446</u>	<u>\$11,381,558</u>	<u>\$10,475,224</u>	<u>\$622,354</u>	<u>\$529,783</u>
157,289	25,467	419,767	67,966	32,769	5,306	58,001	9,391
<u>157,289</u>	<u>25,467</u>	<u>419,767</u>	<u>67,966</u>	<u>32,769</u>	<u>5,306</u>	<u>58,001</u>	<u>9,391</u>
<u>2,286,753</u>	<u>2,038,086</u>	<u>4,824,833</u>	<u>4,423,412</u>	<u>11,414,327</u>	<u>10,480,530</u>	<u>680,355</u>	<u>539,174</u>
65,522	\$34,777	441,961	\$482,854	\$572	\$3,332	\$43,428	\$6,887
0	0	0	0	0	0	0	0
78,188	78,063	244,177	233,194	37,006	30,859	45,029	31,808
0	35,404	0	0	2,994	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>143,710</u>	<u>148,244</u>	<u>686,138</u>	<u>716,048</u>	<u>40,572</u>	<u>34,191</u>	<u>88,457</u>	<u>38,695</u>
0	0	0	0	0	0	0	0
0	0	0	0	6,323,373	5,487,590	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,323,373</u>	<u>5,487,590</u>	<u>0</u>	<u>0</u>
<u>143,710</u>	<u>148,244</u>	<u>686,138</u>	<u>716,048</u>	<u>6,363,945</u>	<u>5,521,781</u>	<u>88,457</u>	<u>38,695</u>
41,383		110,442		8,622		15,260	
<u>41,383</u>	<u>0</u>	<u>110,442</u>	<u>0</u>	<u>8,622</u>	<u>0</u>	<u>15,260</u>	<u>0</u>
185,093	148,244	796,580	716,048	6,372,567	5,521,781	103,717	38,695
0	0	0	0	0	0	0	0
2,101,660	1,889,842	4,028,253	3,707,364	5,041,760	4,958,749	576,638	500,479
2,101,660	1,889,842	4,028,253	3,707,364	5,041,760	4,958,749	576,638	500,479
<u>\$2,286,753</u>	<u>\$2,038,086</u>	<u>\$4,824,833</u>	<u>\$4,423,412</u>	<u>\$11,414,327</u>	<u>\$10,480,530</u>	<u>\$680,355</u>	<u>\$539,174</u>

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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2015 AND 2014

ASSETS	Employee Benefit Fund		TOTAL	
	2015	2014	2015	2014
<b>CURRENT ASSETS:</b>				
Cash and cash equivalents	\$4,268,903	\$5,094,305	\$17,712,108	\$16,890,208
Accounts receivable	207,664	389,580	397,537	591,341
Grants receivable	0	0	30,205	23,854
Accrued interest	6,883	10,378	26,734	32,333
Due from other funds	0	0	0	0
Inventory	0	0	903,055	939,592
Prepaid expenses	7,666	871	44,934	41,242
Other assets	0	0	1,058	950
Total Current Assets	4,491,116	5,495,134	19,115,631	18,519,520
<b>RESTRICTED ASSETS:</b>				
Net pension asset	73,189	119,390	1,394,742	2,275,185
Total Other Assets	73,189	119,390	1,394,742	2,275,185
<b>OTHER ASSETS:</b>				
Investments	0	0	4,862,414	4,861,875
Total Other Assets	0	0	4,862,414	4,861,875
<b>FIXED ASSETS:</b>				
Property, plant, and equipment	0	0	10,075,591	8,511,428
Accumulated depreciation	0	0	(6,717,142)	(6,516,040)
Net Plant in Service	0	0	3,358,449	1,995,388
Construction in progress	0	0	0	916,291
Net Fixed Assets	0	0	3,358,449	2,911,679
<b>TOTAL ASSETS</b>	<b>\$4,564,305</b>	<b>\$5,614,524</b>	<b>\$28,731,236</b>	<b>\$28,568,259</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Outflows related to pensions	77,008	12,468	1,467,494	237,606
Total deferred outflows of resources	77,008	12,468	1,467,494	237,606
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>4,641,313</b>	<b>5,626,992</b>	<b>30,198,730</b>	<b>28,805,865</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$178,056	\$135,183	\$1,001,327	\$910,399
Interest payable	\$0	0	0	0
Accrued payroll and payroll taxes	\$92,607	87,126	1,004,534	919,282
Due to other funds	\$304	0	3,298	35,404
Advances from other funds	\$0	0	0	0
Obligations under capital leases				
current maturities	\$0	0	24,001	23,565
Other liabilities	65,340	68,421	65,340	68,421
Total Current Liabilities	336,307	290,730	2,098,500	1,957,071
<b>LONG-TERM LIABILITIES:</b>				
Obligations under capital leases	0	0	10,132	34,132
Claims payable	0	0	6,323,373	5,487,590
Incurred but not reported claims	1,130,900	891,500	1,130,900	891,500
Net pension liability			0	0
Total Long-Term Liabilities	1,130,900	891,500	7,464,405	6,413,222
<b>TOTAL LIABILITIES</b>	<b>1,467,207</b>	<b>1,182,230</b>	<b>9,562,905</b>	<b>8,370,293</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Inflows related to pensions	20,261		386,102	0
Total deferred inflows of resources	20,261	0	386,102	0
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>1,487,468</b>	<b>1,182,230</b>	<b>9,949,007</b>	<b>8,370,293</b>
<b>FUND EQUITY:</b>				
Contributed capital	0	0	0	0
Retained earnings (deficit)	3,153,845	4,444,762	20,249,723	20,435,572
<b>TOTAL FUND EQUITY</b>	<b>3,153,845</b>	<b>4,444,762</b>	<b>20,249,723</b>	<b>20,435,572</b>
<b>LIABILITIES AND FUND EQUITY</b>	<b>\$4,641,313</b>	<b>\$5,626,992</b>	<b>\$30,198,730</b>	<b>\$28,805,865</b>



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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

	<b>Custodial and Maintenance Service Fund</b>		<b>Utility Customer Services Fund</b>		<b>Information Technologies Fund</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
OPERATING REVENUES:						
Charges for services and other benefits	\$1,616,249	\$1,596,002	\$2,293,331	\$2,533,217	\$4,955,094	\$4,781,757
OPERATING EXPENSES:						
Personal services	728,290	715,387	783,935	700,819	2,842,126	2,660,086
Materials and supplies	196,734	222,679	393,609	342,407	302,754	370,291
Travel and training	7,483	6,955	6,466	2,278	76,068	35,610
Intragovernmental	20,864	60,979	350,813	351,226	12,764	11,124
Utilities, services, and miscellaneous	482,593	417,513	962,009	1,006,108	1,270,675	896,060
TOTAL OPERATING EXPENSES	<u>1,435,964</u>	<u>1,423,513</u>	<u>2,496,832</u>	<u>2,402,838</u>	<u>4,504,387</u>	<u>3,973,171</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	180,285	172,489	(203,501)	130,379	450,707	808,586
Depreciation	<u>(15,484)</u>	<u>(16,266)</u>	<u>0</u>	<u>0</u>	<u>(207,070)</u>	<u>(188,747)</u>
OPERATING INCOME (LOSS)	<u>164,801</u>	<u>156,223</u>	<u>(203,501)</u>	<u>130,379</u>	<u>243,637</u>	<u>619,839</u>
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	23,124	13,115	27,126	11,166	56,352	27,814
Miscellaneous revenue	0	0	368,135	371,882	10,364	922
Interest expense	0	0	0	0	(864)	(1,373)
Loss on disposal of fixed assets	0	0	0	0	0	0
Miscellaneous expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>23,124</u>	<u>13,115</u>	<u>395,261</u>	<u>383,048</u>	<u>65,852</u>	<u>27,363</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>187,925</u>	<u>169,338</u>	<u>191,760</u>	<u>513,427</u>	<u>309,489</u>	<u>647,202</u>
OPERATING TRANSFERS						
operating transfers from other funds	0	0	0	0	125,217	0
operating transfers to other funds	<u>(69,646)</u>	<u>(93,890)</u>	<u>(108,034)</u>	<u>(129,294)</u>	<u>(223,520)</u>	<u>(301,022)</u>
TOTAL OPERATING TRANSFERS	<u>(69,646)</u>	<u>(93,890)</u>	<u>(108,034)</u>	<u>(129,294)</u>	<u>(98,303)</u>	<u>(301,022)</u>
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	118,279	75,448	83,726	384,133	211,186	346,180
Contributed capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET INCOME (LOSS)	118,279	75,448	83,726	384,133	211,186	346,180
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	1,243,801	1,168,353	1,022,862	638,729	2,667,713	2,321,533
Equity transfers from other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u><u>\$1,362,080</u></u>	<u><u>\$1,243,801</u></u>	<u><u>\$1,106,588</u></u>	<u><u>\$1,022,862</u></u>	<u><u>\$2,878,899</u></u>	<u><u>\$2,667,713</u></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, 2015 AND 2014

<b>Public Communications Fund</b>		<b>Fleet Operations Fund</b>		<b>Self Insurance Reserve Fund</b>		<b>GIS Fund</b>	
<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
<u>\$1,473,822</u>	<u>\$1,315,814</u>	<u>\$8,765,418</u>	<u>\$9,274,757</u>	<u>\$5,332,960</u>	<u>\$5,082,233</u>	<u>\$473,528</u>	<u>\$615,315</u>
847,849	872,256	2,304,057	2,164,313	241,627	229,936	392,895	330,490
295,568	207,395	5,949,146	6,724,131	10,108	6,635	25,651	16,992
2,705	3,349	21,806	3,098	3,964	2,401	17,615	11,670
21,806	49,434	173,369	197,221	275	304	7,622	6,440
<u>98,161</u>	<u>75,952</u>	<u>68,707</u>	<u>79,203</u>	<u>5,205,329</u>	<u>5,123,105</u>	<u>45,752</u>	<u>6,965</u>
<u>1,266,089</u>	<u>1,208,386</u>	<u>8,517,085</u>	<u>9,167,966</u>	<u>5,461,303</u>	<u>5,362,381</u>	<u>489,535</u>	<u>372,557</u>
207,733	107,428	248,333	106,791	(128,343)	(280,148)	(16,007)	242,758
<u>(62,510)</u>	<u>(53,385)</u>	<u>(59,677)</u>	<u>(46,803)</u>	<u>0</u>	<u>0</u>	<u>(1,082)</u>	<u>0</u>
<u>145,223</u>	<u>54,043</u>	<u>188,656</u>	<u>59,988</u>	<u>(128,343)</u>	<u>(280,148)</u>	<u>(17,089)</u>	<u>242,758</u>
0	0	0	0	0	0	79,456	69,373
39,514	23,339	21,667	11,318	132,548	67,741	13,228	4,282
153	36,630	130,365	154,406	114,651	55,258	564	15
0	0	0	0	0	0	0	0
(8,510)	0	(14,174)	(119,431)	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>31,157</u>	<u>59,969</u>	<u>137,858</u>	<u>46,293</u>	<u>247,199</u>	<u>122,999</u>	<u>93,248</u>	<u>73,670</u>
<u>176,380</u>	<u>114,012</u>	<u>326,514</u>	<u>106,281</u>	<u>118,856</u>	<u>(157,149)</u>	<u>76,159</u>	<u>316,428</u>
155,000	50,000	0	110,000	0	0	0	0
<u>(119,562)</u>	<u>(139,272)</u>	<u>(5,625)</u>	<u>(60,240)</u>	<u>(35,845)</u>	<u>(40,576)</u>	<u>0</u>	<u>(10,384)</u>
<u>35,438</u>	<u>(89,272)</u>	<u>(5,625)</u>	<u>49,760</u>	<u>(35,845)</u>	<u>(40,576)</u>	<u>0</u>	<u>(10,384)</u>
211,818	24,740	320,889	156,041	83,011	(197,725)	76,159	306,044
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
211,818	24,740	320,889	156,041	83,011	(197,725)	76,159	306,044
1,889,842	1,865,102	3,707,364	3,551,323	4,958,749	5,156,474	500,479	194,435
<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>\$2,101,660</u>	<u>\$1,889,842</u>	<u>\$4,028,253</u>	<u>\$3,707,364</u>	<u>\$5,041,760</u>	<u>\$4,958,749</u>	<u>\$576,638</u>	<u>\$500,479</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, 2015 AND 2014

	<b>Employee Benefit Fund</b>		<b>TOTAL</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
OPERATING REVENUES:				
Charges for services and other benefits	\$15,684,300	\$15,345,685	\$40,594,702	\$40,544,780
OPERATING EXPENSES:				
Personal services	1,221,699	1,014,935	9,362,478	8,688,222
Materials and supplies	47,641	73,125	7,221,211	7,963,655
Travel and training	7,820	15,127	143,927	80,488
Intragovernmental	2,931	465	590,444	677,193
Utilities, services, and miscellaneous	15,857,423	13,533,181	23,990,649	21,138,087
TOTAL OPERATING EXPENSES	17,137,514	14,636,833	41,308,709	38,547,645
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(1,453,214)	708,852	(714,007)	1,997,135
Depreciation	0	0	(345,823)	(305,201)
OPERATING INCOME (LOSS)	(1,453,214)	708,852	(1,059,830)	1,691,934
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	79,456	69,373
Investment revenue	135,276	82,618	448,835	241,393
Miscellaneous revenue	48,889	214,259	673,121	833,372
Interest expense	0	0	(864)	(1,373)
Loss on disposal of fixed assets	0	0	(22,684)	(119,431)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	184,165	296,877	1,177,864	1,023,334
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,269,049)	1,005,729	118,034	2,715,268
OPERATING TRANSFERS				
operating transfers from other funds	0	0	280,217	160,000
operating transfers to other funds	(21,868)	(30,935)	(584,100)	(805,613)
TOTAL OPERATING TRANSFERS	(21,868)	(30,935)	(303,883)	(645,613)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(1,290,917)	974,794	(185,849)	2,069,655
Contributed capital	0	0	0	0
NET INCOME (LOSS)	(1,290,917)	974,794	(185,849)	2,069,655
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	4,444,762	3,469,968	20,435,572	18,365,917
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$3,153,845	\$4,444,762	20,249,723	20,435,572

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

	<b>Custodial and Maintenance Service Fund</b>		<b>Utility Customer Services Fund</b>		<b>Information Technologies Fund</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$164,801	\$156,223	(\$203,501)	\$130,379	\$243,637	\$619,839
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	15,484	16,266	0	0	207,070	188,747
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	7,922	24,020	0	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	(795)	(3,232)	0	0	0	0
Decrease (increase) in prepaid expenses	214	(584)	(410)	(1,160)	3,367	(4,268)
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accounts payable	(28,383)	16,162	(16,931)	59,294	69,736	4,740
Increase (decrease) in accrued payroll	(5,702)	10,153	9,040	14,983	45,957	27,127
Increase (decrease) in due to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	0	0	0	0	0	0
Increase (decrease) in claims payable	0	0	0	0	0	0
Increase/(decrease) in net pension obligation	4,518		4,202	0	9,332	
Unrealized gain (loss) on cash equivalents	8,216	(24)	9,476	(787)	21,626	(810)
Other nonoperating revenue	0	0	368,135	371,882	10,364	922
Net cash provided by (used for) operating activities	<u>158,353</u>	<u>194,964</u>	<u>177,933</u>	<u>598,611</u>	<u>611,089</u>	<u>836,297</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	0	0	0	0	125,217	0
Operating transfers out	(69,646)	(93,890)	(108,034)	(129,294)	(223,520)	(301,022)
Operating grant	0	0	0	0	0	0
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(69,646)</u>	<u>(93,890)</u>	<u>(108,034)</u>	<u>(129,294)</u>	<u>(98,303)</u>	<u>(301,022)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Proceeds from capital lease	0	0	0	0	0	0
Debt service – interest	0	0	0	0	(864)	(1,710)
Debt service – principal	0	0	0	0	(94,811)	(41,265)
Acquisition and construction of capital assets	(19,795)	0	0	0	(410,933)	(110,310)
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>(19,795)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(506,608)</u>	<u>(153,285)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
Interest received	15,120	13,023	17,894	11,077	35,485	28,058
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>15,120</u>	<u>13,023</u>	<u>17,894</u>	<u>11,077</u>	<u>35,485</u>	<u>28,058</u>
Net increase (decrease) in cash and cash equivalents	84,032	114,097	87,793	480,394	41,663	410,048
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<u>790,994</u>	<u>676,897</u>	<u>908,669</u>	<u>428,275</u>	<u>1,972,636</u>	<u>1,562,588</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u><u>\$875,026</u></u>	<u><u>\$790,994</u></u>	<u><u>\$996,462</u></u>	<u><u>\$908,669</u></u>	<u><u>\$2,014,299</u></u>	<u><u>\$1,972,636</u></u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>						
Cash and cash equivalents	<u>\$875,026</u>	<u>\$790,994</u>	<u>\$996,462</u>	<u>\$908,669</u>	<u>\$2,014,299</u>	<u>\$1,972,636</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u><u>\$875,026</u></u>	<u><u>\$790,994</u></u>	<u><u>\$996,462</u></u>	<u><u>\$908,669</u></u>	<u><u>\$2,014,299</u></u>	<u><u>\$1,972,636</u></u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

<b>Public Communications Fund</b>		<b>Fleet Operations Fund</b>		<b>Self Insurance Reserve Fund</b>		<b>GIS Fund</b>	
<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
\$145,223	\$54,043	\$188,656	\$59,988	(\$128,343)	(\$280,148)	(\$17,089)	\$242,758
62,510	53,385	59,677	46,803	0	0	1,082	0
1,366	(682)	5,595	(12,215)	(2,995)	0	0	0
0	0	0	0	0	0	0	0
585	3,148	36,747	(63,810)	0	0	0	0
4	(903)	(14)	(32)	0	0	(58)	(143)
0	0	0	0	(108)	(950)	0	0
30,745	18,711	(40,893)	(137,282)	(2,760)	(5,182)	36,541	3,194
125	10,829	10,983	57,851	6,147	4,989	13,221	10,763
(35,404)	35,404	0	0	2,994	0	0	0
0	(46,834)	0	0	0	0	0	0
0	0	0	0	835,783	1,200,901	0	0
3,929		10,486		819		1,449	0
14,838	(366)	7,983	(3,692)	46,994	(2,437)	4,479	(148)
153	36,630	130,365	154,406	114,651	55,258	564	15
<u>224,074</u>	<u>163,365</u>	<u>409,585</u>	<u>102,017</u>	<u>873,182</u>	<u>972,431</u>	<u>40,189</u>	<u>256,439</u>
155,000	50,000	0	110,000	0	0	0	0
(119,562)	(139,272)	(5,625)	(60,240)	(35,845)	(40,576)	0	(10,384)
0	0	0	0	0	0	73,105	65,733
0	0	0	0	0	0	0	0
<u>35,438</u>	<u>(89,272)</u>	<u>(5,625)</u>	<u>49,760</u>	<u>(35,845)</u>	<u>(40,576)</u>	<u>73,105</u>	<u>55,349</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(176,020)	0	0	0	0	0
(129,492)	0	0	(802,450)	0	0	(7,790)	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>(129,492)</u>	<u>0</u>	<u>(176,020)</u>	<u>(802,450)</u>	<u>0</u>	<u>0</u>	<u>(7,790)</u>	<u>0</u>
25,047	23,697	13,646	16,510	86,124	68,519	8,735	3,825
0	0	0	0	(539)	(383)	0	0
0	0	0	0	0	0	0	0
<u>25,047</u>	<u>23,697</u>	<u>13,646</u>	<u>16,510</u>	<u>85,585</u>	<u>68,136</u>	<u>8,735</u>	<u>3,825</u>
155,067	97,790	241,586	(634,163)	922,922	999,991	114,239	315,613
1,357,605	1,259,815	800,142	1,434,305	5,552,566	4,552,575	413,291	97,678
<u>\$1,512,672</u>	<u>\$1,357,605</u>	<u>\$1,041,728</u>	<u>\$800,142</u>	<u>\$6,475,488</u>	<u>\$5,552,566</u>	<u>\$527,530</u>	<u>\$413,291</u>
<u>\$1,512,672</u>	<u>\$1,357,605</u>	<u>\$1,041,728</u>	<u>\$800,142</u>	<u>\$6,475,488</u>	<u>\$5,552,566</u>	<u>\$527,530</u>	<u>\$413,291</u>
<u>\$1,512,672</u>	<u>\$1,357,605</u>	<u>\$1,041,728</u>	<u>\$800,142</u>	<u>\$6,475,488</u>	<u>\$5,552,566</u>	<u>\$527,530</u>	<u>\$413,291</u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

	<b>Employee Benefit Fund</b>		<b>TOTAL</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Operating income (loss)	(\$1,453,214)	\$708,852	(\$1,059,830)	\$1,691,934
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	345,823	305,201
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	181,916	36,736	193,804	47,859
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	36,537	(63,894)
Decrease (increase) in prepaid expenses	(6,795)	7,096	(3,692)	6
Decrease (increase) in other assets	0	0	(108)	(950)
Increase (decrease) in accounts payable	42,873	(12,016)	90,928	(52,379)
Increase (decrease) in accrued payroll	5,481	51,779	85,252	188,474
Increase (decrease) in due other funds	304	0	(32,106)	35,404
Increase (decrease) in other liabilities	(3,081)	(12,032)	(3,081)	(58,866)
Increase (decrease) in claims payable	239,400	(36,400)	1,075,183	1,164,501
Increase/(decrease) in net pension obligation	1,922		36,657	0
Unrealized gain (loss) on cash equivalents	51,343	(142)	164,955	(8,406)
Other nonoperating revenue	48,889	214,259	673,121	833,372
Net cash provided by (used for) operating activities	<u>(890,962)</u>	<u>958,132</u>	<u>1,603,443</u>	<u>4,082,256</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating transfers in	0	0	280,217	160,000
Operating transfers out	(21,868)	(30,935)	(584,100)	(805,613)
Operating grant	0	0	73,105	65,733
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(21,868)</u>	<u>(30,935)</u>	<u>(230,778)</u>	<u>(579,880)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Proceeds from capital lease	0	0	0	0
Debt service – interest	0	0	(864)	(1,710)
Debt service – principal	0	0	(270,831)	(41,265)
Acquisition and construction of capital assets	0	0	(568,010)	(912,760)
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>(839,705)</u>	<u>(955,735)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received	87,428	81,409	289,479	246,118
Purchase of investments	0	0	(539)	(383)
Sale of investments	0	0	0	0
Net cash provided by (used for) investing activities	<u>87,428</u>	<u>81,409</u>	<u>288,940</u>	<u>245,735</u>
Net increase (decrease) in cash and cash equivalents	(825,402)	1,008,606	821,900	2,792,376
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<u>5,094,305</u>	<u>4,085,699</u>	<u>16,890,208</u>	<u>14,097,832</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u><u>\$4,268,903</u></u>	<u><u>\$5,094,305</u></u>	<u><u>17,712,108</u></u>	<u><u>16,890,208</u></u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>				
Cash and cash equivalents	<u>\$4,268,903</u>	<u>\$5,094,305</u>	<u>17,712,108</u>	<u>16,890,208</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u><u>\$4,268,903</u></u>	<u><u>\$5,094,305</u></u>	<u><u>17,712,108</u></u>	<u><u>16,890,208</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.

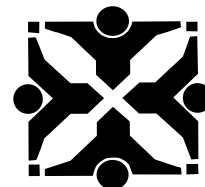
**Other Post Employment Benefit Trust Fund** - to account for the accumulation of resources for post employment benefits to qualified plan participants.

**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 and the Tiger Hotel and Regency Hotel TIF funds.



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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2015 AND 2014

**Pension and Other Postemployment Benefits Trust Funds**

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund	
	2015	2014	2015	2014	2015	2014
Cash and cash equivalents	\$141,247	\$147,319	\$93,738	\$98,819	\$495,003	\$479,794
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	160,743	116,967	106,677	78,460	837	1,033
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	68,741,658	67,025,095	45,620,015	44,959,439	2,446,923	2,521,091
Property, plant, and equipment	7,025	6,995	4,662	4,692	0	0
Accumulated depreciation	(7,025)	(6,995)	(4,662)	(4,692)	0	0
<b>TOTAL ASSETS</b>	<b>\$69,043,648</b>	<b>\$67,289,381</b>	<b>\$45,820,430</b>	<b>\$45,136,718</b>	<b>\$2,942,763</b>	<b>\$3,001,918</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES:</b>						
Accounts payable	\$0	\$12,348	\$0	\$8,283	\$0	\$0
Accrued payroll and payroll taxes	14,786	12,745	9,813	8,549	0	0
Due to other funds	0	0	0	0	0	0
Loan Payable	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>14,786</b>	<b>25,093</b>	<b>9,813</b>	<b>16,832</b>	<b>0</b>	<b>0</b>
<b>FUND EQUITY :</b>						
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	69,028,862	67,264,288	45,810,617	45,119,886	2,942,763	3,001,918
<b>TOTAL FUND EQUITY</b>	<b>69,028,862</b>	<b>67,264,288</b>	<b>45,810,617</b>	<b>45,119,886</b>	<b>2,942,763</b>	<b>3,001,918</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$69,043,648</b>	<b>\$67,289,381</b>	<b>\$45,820,430</b>	<b>\$45,136,718</b>	<b>\$2,942,763</b>	<b>\$3,001,918</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2015 AND 2014

ASSETS	Nonexpendable Trust Fund		Expendable Trust Fund				TOTAL	
	Designated Loan and Special Tax Bill Investment Fund		Contributions Fund		REDI Trust Fund			
	2015	2014	2015	2014	2015	2014	2015	2014
Cash and cash equivalents	\$0	\$0	\$607,620	\$596,624	\$372,225	\$390,316	\$1,709,833	\$1,712,872
Cash and cash equivalents – Nonexpendable Trust Fund	3,414,485	5,175,485	0	0	0	0	3,414,485	5,175,485
Accounts receivable	0	0	1,680	643	0	5,000	1,680	5,643
Tax bills receivable	1,093,715	1,101,280	0	0	0	0	1,093,715	1,101,280
Allowance for uncollectible taxes	(158,754)	(153,595)	0	0	0	0	(158,754)	(153,595)
Accrued interest	157,105	154,155	1,005	1,257	611	811	426,978	352,683
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	4,311,383	2,336,033	0	0	0	0	4,311,383	2,336,033
Other assets	0	0	0	0	238,231	315,239	238,231	315,239
Investments	0	0	0	0	0	0	116,808,596	114,505,625
Property, plant, and equipment	0	0	0	0	0	0	11,687	11,687
Accumulated depreciation	0	0	0	0	0	0	(11,687)	(11,687)
TOTAL ASSETS	<u>\$8,817,934</u>	<u>\$8,613,358</u>	<u>\$610,305</u>	<u>\$598,524</u>	<u>\$611,067</u>	<u>\$711,366</u>	<u>\$127,846,147</u>	<u>\$125,351,265</u>
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$0	\$1,102	\$846	\$4,962	\$21,553	\$6,064	\$43,030
Accrued payroll and payroll taxes	0	0	0	0	0	0	24,599	21,294
Due to other funds	0	0	0	0	0	0	0	0
Loan Payable	0	0	0	0	443,885	492,224	443,885	492,224
Other liabilities	11,050	9,956	0	0	6,380	80	17,430	10,036
TOTAL LIABILITIES	<u>11,050</u>	<u>9,956</u>	<u>1,102</u>	<u>846</u>	<u>455,227</u>	<u>513,857</u>	<u>491,978</u>	<u>566,584</u>
FUND EQUITY :								
Non Spendable	1,500,000	1,500,000	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	405,504	387,086	0	0	405,504	387,086
Committed	7,306,884	7,103,402	0	0	150,000	150,000	7,456,884	7,253,402
Assigned	0	0	203,699	210,592	0	0	203,699	210,592
Unassigned	0	0	0	0	5,840	47,509	117,788,082	115,433,601
TOTAL FUND EQUITY	<u>8,806,884</u>	<u>8,603,402</u>	<u>609,203</u>	<u>597,678</u>	<u>155,840</u>	<u>197,509</u>	<u>127,354,169</u>	<u>124,784,681</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$8,817,934</u>	<u>\$8,613,358</u>	<u>\$610,305</u>	<u>\$598,524</u>	<u>\$611,067</u>	<u>\$711,366</u>	<u>\$127,846,147</u>	<u>\$125,351,265</u>

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**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

**PENSION TRUST AND AGENCY FUNDS  
COMPARATIVE STATEMENTS OF PLAN NET ASSETS  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2015	2014	2015	2014	2015	2014	2015	2014
<b>CURRENT ASSETS:</b>								
Cash and cash equivalents	\$141,247	\$147,319	\$93,738	\$98,819	\$495,003	\$479,794	\$729,988	\$725,932
Receivables:								
Accrued interest	160,743	116,967	106,677	78,460	837	1,033	268,257	196,460
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	68,741,658	67,025,095	45,620,015	44,959,439	2,446,923	2,521,091	116,808,596	114,505,625
Total Current Assets	69,043,648	67,289,381	45,820,430	45,136,718	2,942,763	3,001,918	117,806,841	115,428,017
<b>FIXED ASSETS:</b>								
Property, plant, and equipment	7,025	6,995	4,662	4,692	0	0	11,687	11,687
Accumulated depreciation	(7,025)	(6,995)	(4,662)	(4,692)	0	0	(11,687)	(11,687)
Net Fixed Assets	0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>69,043,648</b>	<b>67,289,381</b>	<b>45,820,430</b>	<b>45,136,718</b>	<b>2,942,763</b>	<b>3,001,918</b>	<b>117,806,841</b>	<b>115,428,017</b>
<b>LIABILITIES</b>								
Accounts payable	0	12,348	0	8,283	0	0	0	20,631
Accrued payroll and payroll taxes	14,786	12,745	9,813	8,549	0	0	24,599	21,294
Due to other funds	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0	0
Total Liabilities	14,786	25,093	9,813	16,832	0	0	24,599	41,925
<b>NET ASSETS HELD IN TRUST FOR PENSION BENEFITS *</b>	<b>\$69,028,862</b>	<b>\$67,264,288</b>	<b>\$45,810,617</b>	<b>\$45,119,886</b>	<b>\$2,942,763</b>	<b>\$3,001,918</b>	<b>\$117,782,242</b>	<b>\$115,386,092</b>

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

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

NONEXPENDABLE TRUST FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<b>2015</b>	<b>2014</b>
OPERATING REVENUES:		
Investment revenue	<u>\$210,498</u>	<u>\$130,068</u>
OPERATING EXPENSES:		
Intragovernmental	1,856	1,976
Utilities, services, and miscellaneous	<u>5,160</u>	<u>32,809</u>
TOTAL OPERATING EXPENSES	<u>7,016</u>	<u>34,785</u>
OPERATING INCOME (LOSS)	<u>203,482</u>	<u>95,283</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	203,482	95,283
FUND BALANCE, BEGINNING OF PERIOD	<u>8,603,402</u>	<u>8,508,119</u>
FUND BALANCE, END OF PERIOD	<u><u>\$8,806,884</u></u>	<u><u>\$8,603,402</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

NONEXPENDABLE TRUST FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<b>2015</b>	<b>2014</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Operating income	\$203,482	\$95,283
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(210,498)	(130,068)
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	(1,975,350)	346,846
Increase (decrease) in due to other funds	0	0
Increase (decrease) in other liabilities	1,094	709
Total other non operating revenue	0	0
Net cash provided by (used for) operating activities	<u>(1,981,272)</u>	<u>312,770</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Operating transfers in	<u>0</u>	<u>0</u>
Net cash provided by (used for) non capital financing activities	0	0
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest received	207,548	143,614
Purchase of tax bills	(23,477)	(121,370)
Sale of tax bills	<u>36,201</u>	<u>151,691</u>
Net cash provided by (used for) investing activities	<u>220,272</u>	<u>173,935</u>
Net increase (decrease) in cash and cash equivalents	(1,761,000)	486,705
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>5,175,485</u>	<u>4,688,780</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$3,414,485</u></u>	<u><u>\$5,175,485</u></u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>		
Cash and cash equivalents	<u>\$3,414,485</u>	<u>\$5,175,485</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$3,414,485</u></u>	<u><u>\$5,175,485</u></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, 2015 AND 2014**

	<b>Contributions Fund</b>		<b>REDI Trust Fund</b>		<b>TOTAL</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
REVENUES:						
Investment revenue	\$18,295	\$10,992	\$13,033	\$8,452	\$31,328	\$19,444
Revenue from other governmental units	0	0	0	0	0	0
Miscellaneous	88,546	233,873	407,239	363,897	495,785	597,770
<b>TOTAL REVENUES</b>	<b>106,841</b>	<b>244,865</b>	<b>420,272</b>	<b>372,349</b>	<b>527,113</b>	<b>617,214</b>
EXPENDITURES:						
Current:						
Policy development and administration	0	0	461,941	397,591	461,941	397,591
Health and environment	0	0	0	0	0	0
Personal development	25,188	11,257	0	0	25,188	11,257
<b>TOTAL EXPENDITURES</b>	<b>25,188</b>	<b>11,257</b>	<b>461,941</b>	<b>397,591</b>	<b>487,129</b>	<b>408,848</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	81,653	233,608	(41,669)	(25,242)	39,984	208,366
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	0	0	0	0
Operating transfers to other funds	(70,128)	(220,586)	0	0	(70,128)	(220,586)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(70,128)</b>	<b>(220,586)</b>	<b>0</b>	<b>0</b>	<b>(70,128)</b>	<b>(220,586)</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	11,525	13,022	(41,669)	(25,242)	(30,144)	(12,220)
FUND BALANCE, BEGINNING OF PERIOD	597,678	584,656	197,509	222,751	795,187	807,407
Equity transfers to other funds	0	0	0	0	0	0
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$609,203</b>	<b>\$597,678</b>	<b>\$155,840</b>	<b>\$197,509</b>	<b>\$765,043</b>	<b>\$795,187</b>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

EXPENDABLE TRUST FUNDS  
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

<b>CONTRIBUTIONS FUND</b>	<b>2015</b>	<b>2014</b>
REVENUES:		
Investment revenue	\$18,295	\$10,992
Revenue from other governmental units	0	0
Miscellaneous	<u>88,546</u>	<u>233,873</u>
TOTAL REVENUES	<u>106,841</u>	<u>244,865</u>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	2,075	2,737
Travel and training	2,162	2,148
Intragovernmental	1,110	3,712
Utilities, services, and miscellaneous	19,841	2,660
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>25,188</u>	<u>11,257</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$81,653</u></u>	<u><u>\$233,608</u></u>
 <b>REDI TRUST FUND</b>		
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	169,500	172,337
Contributions – City	46,000	46,000
Contributions – County	35,000	35,000
Contributions – University	35,000	35,000
Investment revenue	13,033	8,452
Miscellaneous	<u>121,739</u>	<u>75,560</u>
TOTAL REVENUES	<u>420,272</u>	<u>372,349</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	25,365	23,795
Travel and training	107,815	113,199
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	304,560	231,699
Interest Expense	<u>24,201</u>	<u>28,898</u>
TOTAL EXPENDITURES	<u>461,941</u>	<u>397,591</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$41,669)</u></u>	<u><u>(\$25,242)</u></u>

**CITY OF COLUMBIA, MISSOURI  
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

<b>ASSETS</b>	<b>Library Debt Fund</b>		<b>Library Operating Fund</b>		<b>Library Building Fund</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
Cash and cash equivalents	\$1,563,737	\$1,413,863	\$3,160,741	\$2,922,576	\$116,620	\$112,848
Accounts receivable	0	0	0	0	0	0
Taxes receivable, net	1,602,135	1,697,404	2,361,128	2,326,244	0	0
Accrued interest	2,572	2,991	5,231	6,174	208	256
Total Assets	<u>3,168,444</u>	<u>3,114,258</u>	<u>5,527,100</u>	<u>5,254,994</u>	<u>116,828</u>	<u>113,104</u>
<b>LIABILITIES</b>						
Accounts payable	\$0	\$0	\$228,184	\$223,360	\$0	\$0
Due to other entities	1,599,236	1,693,917	2,357,209	2,321,533	0	0
Other liabilities	1,569,208	1,420,341	2,941,707	2,710,101	116,828	113,104
Total Liabilities	<u>3,168,444</u>	<u>3,114,258</u>	<u>5,527,100</u>	<u>5,254,994</u>	<u>116,828</u>	<u>113,104</u>

**CITY OF COLUMBIA, MISSOURI  
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

<b>Tiger Hotel TIF Fund</b>		<b>Regency TIF Fund</b>		<b>TOTAL</b>	
<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
\$8,902	\$109,681	\$29,971	\$16,409	\$4,879,971	\$4,575,377
112,645	10,121	107,643	22,810	220,288	32,931
0	0	0	0	3,963,263	4,023,648
12	211	46	29	8,069	9,661
<u>121,559</u>	<u>120,013</u>	<u>137,660</u>	<u>39,248</u>	<u>9,071,591</u>	<u>8,641,617</u>
\$0	\$0	\$0	\$0	\$228,184	\$223,360
0	0	0	0	3,956,445	4,015,450
<u>121,559</u>	<u>120,013</u>	<u>137,660</u>	<u>39,248</u>	<u>4,886,962</u>	<u>4,402,807</u>
<u>121,559</u>	<u>120,013</u>	<u>137,660</u>	<u>39,248</u>	<u>9,071,591</u>	<u>8,641,617</u>

**CITY OF COLUMBIA, MISSOURI  
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

	<b>Balance October 1</b>		<b>Additions</b>		<b>Deductions</b>		<b>Balance September 30</b>	
	<b>2014</b>	<b>2013</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
<b>LIBRARY DEBT FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$1,413,863	\$1,368,617	\$1,786,684	\$1,755,852	\$1,636,810	\$1,710,606	\$1,563,737	\$1,413,863
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	1,697,404	1,669,258	1,571,936	1,666,417	1,667,205	1,638,271	1,602,135	1,697,404
Accrued interest	2,991	3,154	32,231	32,436	32,650	32,599	2,572	2,991
Total Assets	<u>3,114,258</u>	<u>3,041,029</u>	<u>3,390,851</u>	<u>3,454,705</u>	<u>3,336,665</u>	<u>3,381,476</u>	<u>3,168,444</u>	<u>3,114,258</u>
<b>LIABILITIES</b>								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	1,693,917	1,665,908	1,571,936	1,666,417	1,666,617	1,638,408	1,599,236	1,693,917
Other liabilities	1,420,341	1,375,121	1,756,927	1,714,745	1,608,060	1,669,525	1,569,208	1,420,341
Total Liabilities	<u>3,114,258</u>	<u>3,041,029</u>	<u>3,328,863</u>	<u>3,381,162</u>	<u>3,274,677</u>	<u>3,307,933</u>	<u>3,168,444</u>	<u>3,114,258</u>
<b>LIBRARY OPERATING FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$2,922,576	\$3,056,827	\$2,609,425	\$2,536,580	\$2,371,260	\$2,670,831	\$3,160,741	\$2,922,576
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	2,326,244	2,253,488	2,319,909	2,284,533	2,285,025	2,211,777	2,361,128	2,326,244
Accrued interest	6,174	7,016	67,547	70,593	68,490	71,435	5,231	6,174
Total Assets	<u>5,254,994</u>	<u>5,317,331</u>	<u>4,996,881</u>	<u>4,891,706</u>	<u>4,724,775</u>	<u>4,954,043</u>	<u>5,527,100</u>	<u>5,254,994</u>
<b>LIABILITIES</b>								
Accounts payable	\$223,360	\$216,888	\$228,183	\$223,359	\$223,359	\$216,887	\$228,184	\$223,360
Due to other entities	2,321,533	2,249,033	2,320,209	2,284,533	2,284,533	2,212,033	2,357,209	2,321,533
Other liabilities	2,710,101	2,851,410	2,539,589	2,458,222	2,307,983	2,599,531	2,941,707	2,710,101
Total Liabilities	<u>5,254,994</u>	<u>5,317,331</u>	<u>5,087,981</u>	<u>4,966,114</u>	<u>4,815,875</u>	<u>5,028,451</u>	<u>5,527,100</u>	<u>5,254,994</u>
<b>LIBRARY BUILDING FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$112,848	\$110,633	\$6,042	\$5,385	\$2,270	\$3,170	\$116,620	\$112,848
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	256	271	2,430	2,496	2,478	2,511	208	256
Total Assets	<u>113,104</u>	<u>110,904</u>	<u>8,472</u>	<u>7,881</u>	<u>4,748</u>	<u>5,681</u>	<u>116,828</u>	<u>113,104</u>
<b>LIABILITIES</b>								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	113,104	110,904	3,724	2,200	0	0	116,828	113,104
Total Liabilities	<u>113,104</u>	<u>110,904</u>	<u>3,724</u>	<u>2,200</u>	<u>0</u>	<u>0</u>	<u>116,828</u>	<u>113,104</u>
<b>TIGER HOTEL TIF FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$109,681	\$10,760	\$145,084	\$113,387	\$245,863	\$14,466	\$8,902	\$109,681
Accounts receivable	10,121	8,179	250,941	10,121	148,417	8,179	112,645	10,121
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	211	24	494	1,038	693	851	12	211
Total Assets	<u>120,013</u>	<u>18,963</u>	<u>396,519</u>	<u>124,546</u>	<u>394,973</u>	<u>23,496</u>	<u>121,559</u>	<u>120,013</u>
<b>LIABILITIES</b>								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	120,013	18,963	104,509	101,050	102,963	0	121,559	120,013
Total Liabilities	<u>120,013</u>	<u>18,963</u>	<u>104,509</u>	<u>101,050</u>	<u>102,963</u>	<u>0</u>	<u>121,559</u>	<u>120,013</u>
<b>REGENCY TIF FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$16,409	\$0	\$221,777	\$36,226	\$208,215	\$19,817	\$29,971	\$16,409
Accounts receivable	22,810	0	278,696	22,810	193,863	0	107,643	22,810
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	29	0	351	37	334	8	46	29
Total Assets	<u>39,248</u>	<u>0</u>	<u>500,824</u>	<u>59,073</u>	<u>402,412</u>	<u>19,825</u>	<u>137,660</u>	<u>39,248</u>
<b>LIABILITIES</b>								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	39,248	0	105,472	39,248	7,060	0	137,660	39,248
Total Liabilities	<u>39,248</u>	<u>0</u>	<u>105,472</u>	<u>39,248</u>	<u>7,060</u>	<u>0</u>	<u>137,660</u>	<u>39,248</u>

**CITY OF COLUMBIA, MISSOURI  
AGENCY FUNDS**

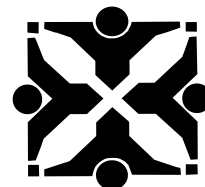
**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014**

	Balance October 1		Additions		Deductions		Balance September 30	
	2014	2013	2015	2014	2015	2014	2015	2014
<b>TOTAL AGENCY FUNDS</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$4,575,377	\$4,546,837	\$4,769,012	\$4,447,430	\$4,464,418	\$4,418,890	\$4,879,971	\$4,575,377
Accounts receivable	32,931	8,179	529,637	32,931	342,280	8,179	220,288	32,931
Taxes receivable, net	4,023,648	3,922,746	3,891,845	3,950,950	3,952,230	3,850,048	3,963,263	4,023,648
Accrued interest	9,661	10,465	103,053	106,600	104,645	107,404	8,069	9,661
Total Assets	<u>8,641,617</u>	<u>8,488,227</u>	<u>9,293,547</u>	<u>8,537,911</u>	<u>8,863,573</u>	<u>8,384,521</u>	<u>9,071,591</u>	<u>8,641,617</u>
<b>LIABILITIES</b>								
Accounts payable	\$223,360	\$216,888	\$228,183	\$223,359	\$223,359	\$216,887	\$228,184	\$223,360
Due to other entities	4,015,450	3,914,941	3,892,145	3,950,950	3,951,150	3,850,441	3,956,445	4,015,450
Other liabilities	4,402,807	4,356,398	4,510,221	4,315,465	4,026,066	4,269,056	4,886,962	4,402,807
Total Liabilities	<u>8,641,617</u>	<u>8,488,227</u>	<u>8,630,549</u>	<u>8,489,774</u>	<u>8,200,575</u>	<u>8,336,384</u>	<u>9,071,591</u>	<u>8,641,617</u>

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# **GENERAL FIXED ASSETS ACCOUNT GROUP**

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





## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE  
SEPTEMBER 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
GENERAL FIXED ASSETS:		
Land	46,439,020	\$45,753,256
Buildings	72,981,269	72,981,269
Improvements other than buildings	35,787,854	33,002,545
Infrastructure	293,973,583	288,427,086
Furniture, fixtures, and equipment	38,266,920	36,178,257
Construction in progress	<u>14,918,391</u>	<u>12,830,400</u>
TOTAL GENERAL FIXED ASSETS	<u>\$502,367,037</u>	<u>\$489,172,813</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	140,829,865	\$139,959,700
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>192,491,904</u>	<u>180,167,845</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$502,367,037</u>	<u>\$489,172,813</u>

## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
SEPTEMBER 30, 2015

	<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	154,206	0	0	0	154,206
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	233,111	0	0	0	233,111
Public Works Public Buildings	56,318,077	3,145,204	52,832,197	295,139	45,537
Convention and Tourism	483,577	157,604	305,622	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>57,511,161</u>	<u>3,302,808</u>	<u>53,137,819</u>	<u>392,897</u>	<u>677,637</u>
PUBLIC SAFETY:					
Police	6,586,557	17,000	1,583,593	110,193	4,875,771
Fire	27,704,368	1,106,584	11,790,675	919,839	13,887,270
Animal Control	35,812	0	0	0	35,812
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>39,660,859</u>	<u>1,123,584</u>	<u>13,383,988</u>	<u>1,084,677</u>	<u>24,068,610</u>
TRANSPORTATION:					
Streets	311,017,691	5,457,572	3,073,574	294,849,104	7,637,441
Traffic	900,067	0	0	0	900,067
TOTAL TRANSPORTATION	<u>311,917,758</u>	<u>5,457,572</u>	<u>3,073,574</u>	<u>294,849,104</u>	<u>8,537,508</u>
HEALTH AND ENVIRONMENT:					
Health Services	314,728	0	0	0	314,728
Community Development	458,588	0	0	73,500	385,088
CDBG	23,033	0	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	<u>796,349</u>	<u>0</u>	<u>0</u>	<u>73,500</u>	<u>722,849</u>
PERSONAL DEVELOPMENT:					
Parks and Recreation	77,562,519	36,555,056	3,385,888	33,361,259	4,260,316
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	<u>77,562,519</u>	<u>36,555,056</u>	<u>3,385,888</u>	<u>33,361,259</u>	<u>4,260,316</u>
Total General Fixed Assets Allocated to Functions	487,448,646	<u>\$46,439,020</u>	<u>\$72,981,269</u>	<u>\$329,761,437</u>	<u>\$38,266,920</u>
CONSTRUCTION IN PROGRESS	<u>14,918,391</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$502,367,037</u>				

## CITY OF COLUMBIA, MISSOURI

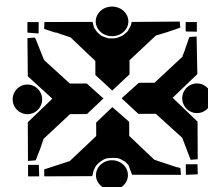
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	General Fixed Assets October 1, 2014	Additions	Deductions	General Fixed Assets September 30, 2015
<b>POLICY DEVELOPMENT AND ADMINISTRATION</b>				
City Council	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	13,104
City Manager	137,399	29,100	0	166,499
Finance	154,206	0	0	154,206
Human Resources	23,267	0	0	23,267
City Counselor	19,497	0	0	19,497
Public Works Administration	14,286	19,842	0	34,128
Public Works Engineering	259,000	0	25,889	233,111
Public Works Public Buildings	56,318,077	0	0	56,318,077
Convention and Tourism	483,577	0	0	483,577
Cultural Affairs	10,000	50,000	0	60,000
REDI	5,695	0	0	5,695
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>57,438,108</b>	<b>98,942</b>	<b>25,889</b>	<b>57,511,161</b>
<b>PUBLIC SAFETY:</b>				
Police	6,332,722	470,850	217,015	6,586,557
Fire	26,311,885	1,417,663	25,180	27,704,368
Animal Control	50,930	0	15,118	35,812
Municipal Court	153,637	0	0	153,637
Joint Communications	4,746,235	7,547	860,750	3,893,032
Civil Defense	494,915	811,836	19,298	1,287,453
City Prosecutor	0	0	0	0
<b>TOTAL PUBLIC SAFETY</b>	<b>38,090,324</b>	<b>2,707,896</b>	<b>1,137,361</b>	<b>39,660,859</b>
<b>TRANSPORTATION:</b>				
Streets	304,456,781	6,954,396	393,486	311,017,691
Traffic	900,067	0	0	900,067
<b>TOTAL TRANSPORTATION</b>	<b>305,356,848</b>	<b>6,954,396</b>	<b>393,486</b>	<b>311,917,758</b>
<b>HEALTH AND ENVIRONMENT:</b>				
Health services	314,728	0	0	314,728
Community Development	480,125	20,008	41,545	458,588
CDBG	23,033	0	0	23,033
<b>TOTAL HEALTH AND ENVIRONMENT</b>	<b>817,886</b>	<b>20,008</b>	<b>41,545</b>	<b>796,349</b>
<b>PERSONAL DEVELOPMENT:</b>				
Parks and Recreation	74,639,247	3,111,634	188,362	77,562,519
Community Services	0	0	0	0
Contributions	0	0	0	0
<b>TOTAL PERSONAL DEVELOPMENT</b>	<b>74,639,247</b>	<b>3,111,634</b>	<b>188,362</b>	<b>77,562,519</b>
<b>CONSTRUCTION IN PROGRESS</b>	<b>12,830,400</b>	<b>12,324,060</b>	<b>10,236,069</b>	<b>14,918,391</b>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$489,172,813</b>	<b>\$25,216,936</b>	<b>\$12,022,712</b>	<b>\$502,367,037</b>

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# **GENERAL LONG-TERM DEBT ACCOUNT GROUP**

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



## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT  
SEPTEMBER 30, 2015 AND 2014

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2015	2014
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	3,712,020	3,618,297
Amount to be provided	(617,020)	2,436,703
Special Obligation Bonds 2008B		
Amount available in Debt Service Funds	3,092,912	2,991,152
Amount to be provided	17,937,088	19,233,848
Lemone Note		
Amount available in Debt Service Funds	1,754,257	1,931,699
Amount to be provided	5,255,522	6,213,601
MTFC Loan		
Amount available in Debt Service Funds	120,951	987,384
Amount to be provided	5,473,894	5,349,802
Accrued Compensated Absences:		
Amount to be provided	3,170,961	3,025,937
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$39,900,585</u>	<u>\$45,788,423</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special obligation bonds payable 2006B	3,095,000	6,055,000
Special obligation bonds payable 2008B	21,030,000	22,225,000
Lemone Note	7,009,779	8,145,300
MTFC Loan	5,594,845	6,337,186
Accrued compensated absences	3,170,961	3,025,937
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$39,900,585</u>	<u>\$45,788,423</u>

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## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT  
FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2015	2014	2015	2014	2015	2014
BALANCE, BEGINNING OF PERIOD	\$9,528,532	\$12,833,301	\$36,259,891	\$38,515,328	\$45,788,423	\$51,348,629
Additions:						
Increase in accrued compensated absences	0	0	145,024	199,427	145,024	199,427
Special obligation bonds	0	0	0	0	0	0
Lemone Trust	0	0	0	0	0	0
MTFC Loan	0	0	0	0	0	0
Total Additions	0	0	145,024	199,427	145,024	199,427
Deductions:						
Maturities:						
Lemone Trust	0	0	1,135,520	1,070,558	1,135,520	1,070,558
Obligations under capital leases	0	0	0	0	0	0
Special obligation bonds	0	0	2,960,000	2,830,000	2,960,000	2,830,000
Special Obligation Notes	0	0	1,195,000	1,145,000	1,195,000	1,145,000
MTFC Loan	0	0	742,342	714,075	742,342	714,075
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	6,032,862	5,759,633	6,032,862	5,759,633
Increase (decrease) in fund balance of Debt Service Funds	(848,392)	(3,304,769)	848,392	3,304,769	0	0
BALANCE, END OF PERIOD	\$8,680,140	\$9,528,532	\$31,220,445	\$36,259,891	\$39,900,585	\$45,788,423



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## STATISTICAL SECTION

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

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

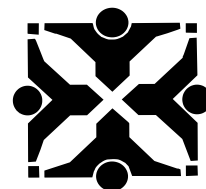
**Revenue Capacity Information** - is intended to assist users in understanding and assessing the factors affecting the City's ability to generate its own-source revenues, sales tax and property tax.

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

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

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

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



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**City of Columbia, Missouri**

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

	<b>Fiscal Year</b>			
	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
Governmental Activities				
Net investment in capital assets	\$ 359,339,161	\$ 349,384,646	\$ 327,336,088	\$ 314,263,826
Restricted for:				
Debt service	8,680,140	9,528,532	12,833,301	10,065,860
Capital projects	39,096,016	39,307,829	40,032,818	39,254,648
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	7,306,884	7,103,402	7,008,119	7,097,129
Other purposes	27,745,796	24,767,118	21,302,056	20,267,861
Unrestricted	(30,096,448)	47,015,313	41,994,312	41,149,606
Total governmental activities net position	<u>\$ 413,571,549</u>	<u>\$ 478,606,840</u>	<u>\$ 452,006,694</u>	<u>\$ 433,598,930</u>
Business-type activities				
Net investment in capital assets	\$ 352,395,872	\$ 325,322,206	\$ 326,634,842	\$ 311,717,270
Restricted for:				
Debt service	14,741,447	14,853,938	16,074,387	11,181,154
Capital projects	2,907,774	2,900,865	3,581,753	9,745,060
Nonexpendable	-	-	-	-
Other purposes	2,490,080	2,450,472	2,448,634	2,352,238
Unrestricted	108,107,836	105,185,789	97,168,643	102,009,020
Total business-type activities net position	<u>\$ 480,643,009</u>	<u>\$ 450,713,270</u>	<u>\$ 445,908,259</u>	<u>\$ 437,004,742</u>
Primary government				
Net investment in capital assets	\$ 711,735,033	\$ 674,706,852	\$ 653,970,930	\$ 625,981,096
Restricted for:				
Debt service	23,421,587	24,382,470	28,907,688	21,247,014
Capital projects	42,003,790	42,208,694	43,614,571	48,999,708
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	7,306,884	7,103,402	7,008,119	7,097,129
Other purposes	30,235,876	27,217,590	23,750,690	22,620,099
Unrestricted	78,011,388	152,201,102	139,162,955	143,158,626
Total primary government net position	<u>\$ 894,214,558</u>	<u>\$ 929,320,110</u>	<u>\$ 897,914,953</u>	<u>\$ 870,603,672</u>

Table 1, cont.

**City of Columbia, Missouri**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**  
*(accrual basis of accounting)*

Fiscal Year					
2011	2010	2009	2008	2007	2006
\$ 302,588,445	\$ 282,847,173	\$ 260,097,787	\$ 244,275,475	\$ 216,858,792	\$ 167,789,506
9,177,970	8,918,365	5,778,995	5,503,137	3,076,665	2,882,312
40,660,673	41,106,562	46,490,295	38,560,449	22,792,647	28,414,708
1,500,000	1,500,000	1,500,000	1,500,000	-	-
6,906,079	6,710,867	6,446,329	6,147,453	-	-
16,508,073	20,758,215	20,157,428	21,108,040	19,624,016	18,609,711
39,060,566	38,429,987	35,215,173	37,860,189	48,580,507	45,762,290
<u>\$ 416,401,806</u>	<u>\$ 400,271,169</u>	<u>\$ 375,686,007</u>	<u>\$ 354,954,743</u>	<u>\$ 310,932,627</u>	<u>\$ 263,458,527</u>
\$ 307,497,810	\$ 310,054,260	\$ 283,331,995	\$ 276,597,165	\$ 272,485,494	\$ 261,159,491
12,411,147	11,165,691	11,478,081	7,851,943	8,112,494	8,436,741
9,279,147	2,988,585	290,464	1,107,426	1,379,024	40,660
-	-	-	-	-	-
2,274,042	2,253,899	2,210,713	2,167,641	2,110,973	2,455,793
87,614,040	75,790,214	85,495,521	86,655,622	74,352,607	59,075,672
<u>\$ 419,076,186</u>	<u>\$ 402,252,649</u>	<u>\$ 382,806,774</u>	<u>\$ 374,379,797</u>	<u>\$ 358,440,592</u>	<u>\$ 331,168,357</u>
\$ 610,086,255	\$ 592,901,433	\$ 543,429,782	\$ 520,872,640	\$ 489,344,286	\$ 428,948,997
21,589,117	20,084,056	17,257,076	13,355,080	11,189,159	11,319,053
49,939,820	44,095,147	46,780,759	39,667,875	24,171,671	28,455,368
1,500,000	1,500,000	1,500,000	1,500,000	-	-
6,906,079	6,710,867	6,446,329	6,147,453	-	-
18,782,115	23,012,114	22,368,141	23,275,681	21,734,989	21,065,504
126,674,606	114,220,201	120,710,694	124,515,811	122,933,114	104,837,962
<u>\$ 835,477,992</u>	<u>\$ 802,523,818</u>	<u>\$ 758,492,781</u>	<u>\$ 729,334,540</u>	<u>\$ 669,373,219</u>	<u>\$ 594,626,884</u>

Table 2

## City of Columbia, Missouri

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

	Fiscal Year					
	2015	2014	2013	2012	2011	2010
<b>Expenses</b>						
Governmental activities:						
Policy development and administration	\$ 24,465,111	\$ 22,486,499	\$ 21,764,609	\$ 21,918,164	\$ 19,240,568	\$ 18,810,092
Public safety	42,482,569	39,965,212	38,674,243	38,674,200	39,177,408	38,075,595
Transportation	15,600,627	18,362,328	15,977,709	12,646,608	12,782,598	12,129,815
Health and environment	10,769,579	9,248,764	9,376,511	8,663,673	10,376,671	9,209,905
Personal development	8,968,495	8,086,860	7,717,775	7,410,779	6,724,219	11,004,972
Miscellaneous nonprogrammed activities	-	-	-	-	-	-
Interest on long-term debt	1,710,708	1,995,213	2,288,306	2,303,076	2,375,909	1,985,817
Total governmental activities expenses	103,997,089	100,144,876	95,799,153	91,616,500	90,677,373	91,216,196
Business-type activities:						
Electric utility	115,496,885	120,262,601	116,439,978	104,978,962	111,974,736	107,836,042
Water Utility	18,045,445	18,396,775	18,107,142	18,085,072	15,850,805	14,559,336
Sanitary Sewer Utility	17,651,612	17,166,301	14,209,805	14,490,560	12,738,819	12,507,201
Regional Airport	3,469,327	3,153,606	2,548,916	2,500,780	2,471,114	2,488,947
Public Transportation	7,830,577	7,161,194	6,739,903	6,588,233	5,974,604	5,547,130
Solid Waste Utility	15,844,537	15,405,338	15,197,074	15,194,469	14,282,699	14,131,288
Parking Facilities	3,244,277	3,248,368	2,764,438	2,630,624	2,358,564	1,748,966
Recreation Services	6,859,026	7,103,597	7,126,020	6,987,907	6,884,213	6,863,924
Railroad	983,603	1,043,610	1,020,846	1,118,697	1,085,623	878,449
Transload	582,750	949,642	1,156,798	-	-	-
Storm Water Utility	1,544,375	1,351,708	1,277,435	1,256,360	1,254,303	1,284,941
Total business-type activities expenses	191,552,414	195,242,740	186,588,355	173,831,664	174,875,480	167,846,224
Total primary government expenses	\$ 295,549,503	\$ 295,387,616	\$ 282,387,508	\$ 265,448,164	\$ 265,552,853	\$ 259,062,420
<b>Program Revenues</b>						
Governmental Activities:						
Charges for services:						
Policy Development and Administration	\$ 12,649,708	\$ 11,808,239	\$ 12,359,753	\$ 11,966,490	\$ 11,181,841	\$ 12,020,506
Public Safety	1,945,204	2,787,804	2,306,281	2,512,573	2,446,392	2,324,632
Transportation	477,064	412,006	75,890	233,412	191,711	186,584
Health and Environment	4,013,382	4,474,509	4,111,601	3,188,325	2,623,846	1,087,198
Personal Development	353,182	7,074	-	-	-	-
Operating grants and contributions	7,049,014	6,582,168	5,733,896	6,173,618	6,891,283	8,754,370
Capital grants and contributions	5,301,736	15,186,759	14,054,726	7,082,525	10,716,352	13,187,432
Total governmental activities program revenues	31,789,290	41,258,559	38,642,147	31,156,943	34,051,425	37,560,722
Business-type activities:						
Charges for services:						
Electric utility	125,161,680	125,045,630	121,764,673	119,260,514	127,546,900	120,448,779
Water Utility	23,364,440	24,345,239	23,568,147	24,206,711	20,331,142	17,354,581
Sanitary Sewer Utility	20,738,058	19,527,300	19,512,333	17,219,234	14,523,432	12,275,136
Regional Airport	694,012	540,540	555,715	642,170	684,631	599,804
Public Transportation	2,073,373	2,300,558	2,080,065	1,873,872	1,671,933	1,517,701
Solid Waste Utility	18,161,089	17,303,865	16,959,850	16,834,253	16,635,234	15,045,374
Parking Facilities	4,044,297	3,551,116	2,977,159	2,688,403	2,038,935	1,796,627
Recreation Services	4,145,589	4,205,270	4,429,863	4,373,766	4,136,896	4,079,714
Railroad	431,885	726,641	696,640	738,185	828,593	824,472
Transload	328,724	984,884	965,853	-	-	-
Storm Water Utility	1,290,235	1,396,700	1,355,150	1,316,160	1,233,891	1,138,804
Operating grants and contributions	2,479,657	2,602,538	2,436,134	2,163,513	1,844,800	1,723,698
Capital grants and contributions	8,119,011	3,479,133	10,200,801	4,232,060	3,176,929	9,376,080
Total business-type activities program revenues	211,032,050	206,009,414	207,502,383	195,548,842	194,653,317	186,180,770
Total primary government program revenues	\$ 242,821,340	\$ 247,267,973	\$ 246,144,530	\$ 226,705,785	\$ 228,704,742	\$ 223,741,492
<b>Net (Expense)/Revenue</b>						
Governmental activities	\$ (72,207,799)	\$ (58,886,317)	\$ (57,157,006)	\$ (60,459,557)	\$ (56,625,948)	\$ (53,655,474)
Business-type activities	19,479,636	10,766,674	20,914,028	21,717,178	19,777,837	18,334,546
Total primary government net expense	\$ (52,728,163)	\$ (48,119,643)	\$ (36,242,978)	\$ (38,742,379)	\$ (36,848,111)	\$ (35,320,928)
<b>General Revenues and Other Changes in Net Position</b>						
Governmental activities:						
Taxes						
Property taxes	\$ 7,572,050	\$ 7,319,211	\$ 7,228,203	\$ 7,099,442	\$ 7,026,844	\$ 10,849,831
Sales tax	47,174,773	45,730,160	44,150,547	42,514,771	40,538,522	38,296,731
Other taxes	15,559,138	15,861,990	15,059,833	14,597,936	14,274,548	14,148,024
Investment revenue (loss)	3,462,509	1,974,801	1,380,683	1,692,935	2,717,257	4,598,349
Miscellaneous	1,737,308	2,263,437	1,821,115	1,904,434	2,873,628	2,998,383
Transfers	7,743,778	12,355,827	8,916,183	9,847,163	9,275,101	7,349,318
Total governmental activities	83,249,556	85,505,426	75,795,198	77,656,681	76,705,900	78,240,636
Business-type activities						
Investment revenue (loss)	5,209,590	3,474,081	(778,591)	3,231,938	4,344,222	6,680,164
Miscellaneous	2,157,488	2,920,083	2,385,748	2,826,603	1,976,579	1,780,483
Transfers	(7,743,778)	(12,355,827)	(8,916,183)	(9,847,163)	(9,275,101)	(7,349,318)
Total business-type activities	(376,700)	(5,961,663)	(7,309,026)	(3,788,622)	(2,954,300)	1,111,329
Total primary government	\$ 82,872,856	\$ 79,543,763	\$ 68,486,172	\$ 73,868,059	\$ 73,751,600	\$ 79,351,965
<b>Change in Net Position</b>						
Governmental activities	\$ 11,041,757	\$ 26,619,109	\$ 18,638,192	\$ 17,197,124	\$ 20,079,952	\$ 24,585,162
Business-type activities	19,102,936	4,805,011	13,605,002	17,928,556	16,823,537	19,445,875
Total primary government	\$ 30,144,693	\$ 31,424,120	\$ 32,243,194	\$ 35,125,680	\$ 36,903,489	\$ 44,031,037

Table 2, cont.

## City of Columbia, Missouri

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

Fiscal Year			
2009	2008	2007	2006
\$ 14,427,609	\$ 15,762,421	\$ 16,162,970	\$ 14,047,440
38,011,371	36,142,924	34,547,514	32,167,354
11,198,089	10,104,040	9,989,096	8,168,999
8,903,255	8,403,019	8,343,812	7,639,076
10,344,600	10,350,937	9,832,710	9,038,976
-	-	-	297,304
2,149,871	1,595,972	1,189,668	458,311
85,034,795	82,359,313	80,065,770	71,817,460
99,694,306	91,847,957	84,599,965	85,180,682
16,021,650	14,517,123	13,783,103	12,708,293
12,030,951	10,970,073	10,475,106	10,200,386
2,232,666	2,107,172	2,064,326	1,915,995
5,382,338	5,069,495	4,501,492	4,125,604
13,747,082	14,044,574	12,505,734	11,480,727
1,295,897	1,432,705	1,362,421	1,664,290
6,823,710	6,804,775	6,433,091	6,359,714
941,661	980,760	954,111	885,845
-	-	-	-
1,654,512	1,548,103	1,445,133	1,325,696
159,824,773	149,322,737	138,124,482	135,847,232
\$ 244,859,568	\$ 231,682,050	\$ 218,190,252	\$ 207,664,692
\$ 7,931,919	\$ 6,900,361	\$ 6,601,539	\$ 6,045,300
1,781,033	1,657,240	1,698,523	1,562,965
243,700	252,885	428,045	843,248
1,026,327	1,106,543	1,270,739	1,548,181
-	-	-	-
7,410,843	7,777,301	6,019,212	5,423,564
15,608,834	28,476,557	37,822,556	37,383,705
34,002,656	46,170,887	53,840,614	52,806,963
110,753,285	106,481,160	100,857,750	90,700,695
15,876,107	15,314,326	16,071,201	14,859,481
10,654,076	9,312,516	9,071,132	8,873,887
481,984	434,980	462,054	571,802
1,447,616	1,240,255	1,172,095	1,054,996
14,074,055	14,120,946	12,966,592	12,583,784
1,737,094	1,593,938	1,562,110	1,657,637
4,120,606	3,848,181	3,952,786	4,049,440
662,749	1,190,026	1,042,370	851,388
-	-	-	-
1,229,374	1,391,760	1,380,233	1,588,339
2,026,465	1,588,506	1,532,740	1,706,958
2,476,997	4,366,361	9,643,692	10,546,398
165,540,408	160,882,955	159,714,755	149,044,805
\$ 199,543,064	\$ 207,053,842	\$ 213,555,369	\$ 201,851,768
\$ (51,032,139)	\$ (36,188,426)	\$ (26,225,156)	\$ (19,010,497)
5,715,635	11,560,218	21,590,273	13,197,573
\$ (45,316,504)	\$ (24,628,208)	\$ (4,634,883)	\$ (5,812,924)
\$ 10,703,734	\$ 10,724,486	\$ 10,301,967	\$ 9,818,770
37,615,054	38,669,141	38,745,372	38,290,388
13,557,057	13,687,438	11,157,118	10,995,778
6,163,536	6,031,249	6,518,778	3,944,122
2,753,039	5,348,082	1,994,256	1,579,152
6,110,870	5,750,147	4,981,765	3,075,173
76,903,290	80,210,543	73,699,256	67,703,383
6,760,213	6,064,180	6,689,670	4,283,787
2,061,999	4,064,955	3,974,057	2,004,838
(6,110,870)	(5,750,147)	(4,981,765)	(3,075,173)
2,711,342	4,378,988	5,681,962	3,213,452
\$ 79,614,632	\$ 84,589,531	\$ 79,381,218	\$ 70,916,835
\$ 25,871,151	\$ 44,022,117	\$ 47,474,100	\$ 48,692,886
8,426,977	15,939,206	27,272,235	16,411,025
\$ 34,298,128	\$ 59,961,323	\$ 74,746,335	\$ 65,103,911

Table 3

## City of Columbia, Missouri

FUND BALANCE, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

Post-GASB 54

Fiscal Year

	2015	2014	2013	2012
General Fund				
Nonspendable	\$ 487,935	\$ 291,512	\$ 477,210	\$ 412,902
Restricted	-	-	-	-
Committed	3,198,964	1,582,948	431,529	911,186
Assigned	2,658,081	3,081,251	2,418,592	2,541,869
Unassigned	24,159,186	28,889,505	26,350,897	25,955,804
Total general fund	<u>\$ 30,504,166</u>	<u>\$ 33,845,216</u>	<u>\$ 29,678,228</u>	<u>\$ 29,821,761</u>
All Other Governmental Funds				
Nonspendable	\$ 1,503,473	\$ 1,504,875	\$ 1,519,505	\$ 1,503,709
Restricted	35,279,865	32,282,999	32,202,132	28,320,670
Committed	11,877,429	11,711,098	11,657,749	10,951,115
Assigned	37,403,042	38,162,062	38,844,822	38,530,941
Unassigned	(128,473)	(6,166)	(79,311)	-
Total all other governmental funds	<u>\$ 85,935,336</u>	<u>\$ 83,654,868</u>	<u>\$ 84,144,897</u>	<u>\$ 79,306,435</u>

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

Pre-GASB 54

Fiscal Year

	2009	2008	2007	2006
General Fund				
Reserved	\$ 4,110,859	\$ 4,409,134	\$ 3,765,930	\$ 1,445,303
Unreserved	21,548,968	20,339,863	14,926,963	16,760,474
Total general fund	<u>\$ 25,659,827</u>	<u>\$ 24,748,997</u>	<u>\$ 18,692,893</u>	<u>\$ 18,205,777</u>
All Other Governmental Funds				
Reserved	\$ 42,977,342	\$ 40,512,180	\$ 18,930,218	\$ 16,113,195
Unreserved, reported in:				
* Transportation sales tax fund	-	-	1,369,559	303,100
Capital projects fund	32,708,733	50,413,973	47,825,768	54,401,219
Special revenue funds	15,113,454	15,082,742	12,812,404	13,334,316
Debt service funds	1,022,995	5,503,137	3,076,665	2,882,312
Permanent fund	5,080,931	4,540,140	3,908,163	3,048,736
Total all other governmental funds	<u>\$ 96,903,455</u>	<u>\$ 116,052,172</u>	<u>\$ 87,922,777</u>	<u>\$ 90,082,878</u>

\* For 2008, 2009, 2010, 2011, 2012, 2013, 2014, and 2015, Transportation sales tax fund is not a major fund.



**Table 3, cont.**

**City of Columbia, Missouri**

**FUND BALANCE, GOVERNMENTAL FUNDS**

**LAST TEN FISCAL YEARS**

*(modified accrual basis of accounting)*

Post-GASB 54

<b>Fiscal Year</b>	
<b>2011</b>	<b>2010</b>
\$ 421,250	\$ 550,483
-	400,827
737,491	503,067
3,099,217	6,391,299
23,660,321	18,759,242
<u>\$ 27,918,279</u>	<u>\$ 26,604,918</u>
\$ 1,502,053	\$ 1,503,064
25,486,928	32,812,393
10,755,442	11,531,443
39,227,961	36,047,628
-	-
<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			
	2015	2014	2013	2012
<b>REVENUES</b>				
General property taxes	\$ 7,572,050	\$ 7,319,211	\$ 7,228,203	\$ 7,099,442
Sales tax	46,672,861	45,730,160	44,150,547	42,514,771
Other local taxes	14,860,992	15,170,622	14,415,576	13,938,135
Licenses and permits	1,012,346	965,309	921,132	883,815
Fines	2,081,131	1,883,631	1,970,138	2,184,075
Fees and service charges	3,687,353	4,776,008	4,584,151	3,323,319
Special assessment taxes	-	-	-	-
Intragovernmental revenue	4,247,354	3,944,617	3,931,555	4,130,138
Revenue from other governmental units	12,155,793	11,380,966	12,683,976	11,205,817
Lease revenue	1,893,255	1,786,851	1,828,913	1,740,808
Investment revenue (loss)	3,040,800	1,744,574	(1,175,168)	1,552,235
Miscellaneous	1,737,308	2,263,437	1,821,115	1,904,434
Total Revenues	<u>98,961,243</u>	<u>96,965,386</u>	<u>92,360,138</u>	<u>90,476,989</u>
<b>EXPENDITURES</b>				
Current:				
Policy development and administration	11,933,061	10,243,414	9,910,193	9,679,187
Public safety	40,931,976	38,329,749	37,839,647	37,426,056
Transportation	9,091,369	12,123,055	10,421,314	7,280,684
Health and environment	10,648,858	9,277,074	9,373,336	8,748,990
Personal development	7,878,973	7,160,184	6,922,477	6,612,768
Misc. nonprogrammed activities	5,642,247	4,785,017	5,006,410	4,775,185
Capital outlay	13,935,589	16,237,557	15,067,900	18,195,526
Debt service:				
Redemption of serial bonds	6,032,862	5,838,116	5,595,733	5,113,954
Interest	1,866,517	2,147,444	2,397,462	2,391,766
Fiscal agent fees	-	-	-	661
Total Expenditures	<u>107,961,452</u>	<u>106,141,610</u>	<u>102,534,472</u>	<u>100,224,777</u>
Excess (Deficiency) of Revenues over Expenditures	(9,000,209)	(9,176,224)	(10,174,334)	(9,747,788)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	37,405,837	39,741,645	37,409,252	37,677,752
Transfers out	(29,466,210)	(26,869,499)	(28,239,989)	(26,427,431)
Issuance of 2006B S.O. Bonds	-	-	-	-
Issuance of 2007A S.O. Notes	-	-	-	-
Premium on 2006B S.O. Bonds	-	-	-	-
Issuance of 2008B S.O. Bonds	-	-	-	-
Premium on 2008B S.O. Bonds	-	-	-	-
Issuance of Lemone Trust Note	-	-	-	-
MTFC Note Proceeds	-	-	5,700,000	2,500,000
Capital lease proceeds	-	-	-	235,000
Payment to refunded bond escrow agent	-	-	-	-
Total Other Financing Sources (Uses)	<u>7,939,627</u>	<u>12,872,146</u>	<u>14,869,263</u>	<u>13,985,321</u>
Net Change in Fund Balances	<u>\$ (1,060,582)</u>	<u>\$ 3,695,922</u>	<u>\$ 4,694,929</u>	<u>\$ 4,237,533</u>
Debt service as a percentage of noncapital expenditures	8.40%	8.88%	9.14%	9.15%

Table 4, cont.

## City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

Fiscal Year					
2011	2010	2009	2008	2007	2006
\$ 7,026,844	\$ 10,849,831	\$ 10,703,734	\$ 10,511,523	\$ 9,967,339	\$ 9,646,086
40,538,522	38,296,731	37,615,054	38,669,141	38,745,372	38,290,388
13,614,566	13,504,093	13,199,548	13,387,438	10,857,118	10,570,864
864,719	835,864	842,850	835,668	833,247	798,325
2,049,392	1,900,869	1,457,963	1,367,376	1,387,447	1,286,742
2,916,163	2,214,818	1,917,453	2,137,096	2,379,845	3,056,936
-	-	-	-	81,412	251,548
4,139,602	4,200,389	4,025,046	3,634,049	3,353,142	3,270,654
15,717,748	17,624,734	17,295,161	13,628,052	10,894,018	8,973,614
1,267,667	-	-	-	-	-
2,447,870	4,258,602	5,789,199	5,512,478	5,870,563	3,451,822
2,873,628	2,998,383	2,753,039	5,348,082	1,994,256	1,579,152
<u>93,456,721</u>	<u>96,684,314</u>	<u>95,599,047</u>	<u>95,030,903</u>	<u>86,363,759</u>	<u>81,176,131</u>
11,268,430	12,143,800	12,013,837	11,717,872	10,390,474	9,768,892
37,847,252	36,661,665	35,970,659	34,271,625	32,751,068	30,809,809
7,821,261	7,775,001	7,092,854	6,339,224	6,880,329	5,932,842
10,411,813	9,170,450	8,824,133	8,338,490	8,271,922	7,592,239
5,998,949	10,206,251	9,719,922	9,683,200	9,253,029	8,501,244
815,943	921,771	1,238,802	1,145,650	1,200,495	296,909
32,825,543	36,014,773	42,008,951	17,256,742	24,574,512	13,197,225
5,089,434	3,580,000	3,205,000	3,070,000	2,110,000	7,955,000
2,427,400	2,081,731	2,242,906	1,593,623	1,266,232	393,351
661	661	661	238,954	37,180	237,448
<u>114,506,686</u>	<u>118,556,103</u>	<u>122,317,725</u>	<u>93,655,380</u>	<u>96,735,241</u>	<u>84,684,959</u>
(21,049,965)	(21,871,789)	(26,718,678)	1,375,523	(10,371,482)	(3,508,828)
50,570,961	37,063,260	33,106,245	56,874,109	34,906,932	57,996,676
(40,960,187)	(29,255,307)	(26,939,792)	(51,061,200)	(29,948,435)	(55,396,800)
-	-	-	-	-	25,615,000
-	-	-	-	3,740,000	-
-	-	-	-	-	1,139,950
-	-	-	26,795,000	-	-
-	-	-	202,067	-	-
11,779,723	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	(2,180,799)
<u>21,390,497</u>	<u>7,807,953</u>	<u>6,166,453</u>	<u>32,809,976</u>	<u>8,698,497</u>	<u>27,174,027</u>
<u>\$ 340,532</u>	<u>\$ (14,063,836)</u>	<u>\$ (20,552,225)</u>	<u>\$ 34,185,499</u>	<u>\$ (1,672,985)</u>	<u>\$ 23,665,199</u>
9.20%	6.86%	6.78%	6.42%	4.73%	12.01%

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Table 5

## City of Columbia, Missouri

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

<b>Fiscal Year Ended</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>State Assessed Value</b>	<b>Total Assessed Value</b>	<b>Estimated Actual Taxable Value</b>	<b>Assessed Value as a Percentage of Actual Value</b>	<b>Total Direct Tax Rate</b>
2006	1,122,375,072	242,354,182	6,488,268	1,371,217,522	5,713,406,342	24.0%	0.98
2007	1,207,930,492	260,021,334	6,122,350	1,474,074,176	6,141,975,733	24.0%	0.94
2008	1,292,414,862	273,363,667	5,843,391	1,571,621,920	6,548,424,667	24.0%	0.94
2009	1,347,522,235	275,394,049	5,522,897	1,628,439,181	6,785,163,254	24.0%	0.93
2010	1,379,654,147	254,289,515	5,451,561	1,639,395,223	6,830,813,429	24.0%	0.93
2011	1,400,192,298	250,581,100	5,140,761	1,655,914,159	6,899,642,329	24.0%	0.93
2012	1,413,996,612	264,972,925	4,354,717	1,683,324,254	7,013,851,058	24.0%	0.93
2013	1,423,905,462	293,420,631	4,138,118	1,721,464,211	7,172,767,546	24.0%	0.94
2014	1,449,632,179	298,129,549	4,108,905	1,751,870,633	7,299,460,971	24.0%	0.95
2015	1,506,138,234	303,450,790	4,095,085	1,813,684,109	7,557,017,121	24.0%	0.93

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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
CITY TAX RATES:					
General Fund	\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
Library Funds	<u>0.57</u>	<u>0.53</u>	<u>0.53</u>	<u>0.52</u>	<u>0.52</u>
Total City Tax Rate	<u>0.98</u>	<u>0.94</u>	<u>0.94</u>	<u>0.93</u>	<u>0.93</u>
SCHOOL DISTRICT	<u>4.69</u>	<u>4.67</u>	<u>4.71</u>	<u>4.73</u>	<u>4.77</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>\$5.98</u></u>	<u><u>\$5.92</u></u>	<u><u>\$5.96</u></u>	<u><u>\$5.97</u></u>	<u><u>\$6.01</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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
<u>0.52</u>	<u>0.52</u>	<u>0.53</u>	<u>0.54</u>	<u>0.52</u>
<u>0.93</u>	<u>0.93</u>	<u>0.94</u>	<u>0.95</u>	<u>0.93</u>
<u>4.85</u>	<u>4.88</u>	<u>5.40</u>	<u>5.42</u>	<u>5.47</u>
0.12	0.12	0.12	0.12	0.12
0.11	0.11	0.11	0.11	0.11
<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
<u><u>\$6.09</u></u>	<u><u>\$6.12</u></u>	<u><u>\$6.65</u></u>	<u><u>\$6.68</u></u>	<u><u>\$6.71</u></u>

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Table 7

## City of Columbia, Missouri

PRINCIPAL TAXPAYERS  
CURRENT AND NINE YEARS AGO

Taxpayer	Type of Business	2015			2006		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Union Electric	Utility	\$ 27,308,199	1	1.56%	--		--
Shelter Insurance	Insurance	14,944,409	2	0.85%	5,461,706	6	0.40%
3M Company	Manufacturer	13,584,885	3	0.78%	--		--
TKG Biscayne LLC	Property/Developer	12,119,467	4	0.69%	--		--
Hubbell Power Systems	Manufacturer	8,793,277	5	0.50%	--		--
Breckenridge Group	Property/Developer	7,939,457	6	0.45%	--		--
Grindstone Properties	Property/Developer	7,845,770	7	0.45%	--		--
JDM II SF National (formerly State Farm)	Insurance	7,807,371	8	0.45%	7,958,637	5	0.58%
The Links Columbia	Property/Developer	6,839,287	9	0.39%	--		--
Broadway Crossings	Property/Developer	6,759,696	10	0.39%	--		--
The Kroenke Group	Property/Developer	--		--	8,828,656	1	0.64%
Columbia Mall Limited Partnership	Property/Developer	--		--	8,520,254	2	0.62%
Boone Electric Cooperative	Utility	--		--	8,395,296	3	0.61%
Boone Crossings II	Property/Developer	--		--	7,864,177	4	0.57%
Dan Hagan	Property/Developer	--		--	4,714,208	7	0.34%
AB Chance Co	Manufacturer	--		--	4,431,741	8	0.32%
Rayman Columbia Center Trust	Property/Developer	--		--	4,343,968	9	0.32%
Boone County National Bank	Banking/Finance	--		--	3,828,108	10	0.28%
		<u>\$ 113,941,818</u>		<u>6.51%</u>	<u>\$ 64,346,751</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

---

<b>Fiscal Year Ended</b>	<b>Net Current Tax Levy (a)</b>	<b>Current Tax Collections</b>	<b>Percent Of Levy Collected</b>	<b>Delinquent Tax Collections</b>
2006	\$ 5,607,405 (b)	\$ 5,441,065	97.03%	\$ 33,572
2007	\$ 6,064,823 (b)	\$ 5,857,996	96.59%	\$ 79,467
2008	\$ 6,543,022 (b)	\$ 6,357,847	97.17%	\$ 107,581
2009	\$ 6,749,498 (b)	\$ 6,506,350	96.40%	\$ 83,791
2010	\$ 6,783,852 (b)	\$ 6,615,594	97.52%	\$ 114,785
2011	\$ 6,615,690 (b)	\$ 6,425,234	97.12%	\$ 80,029
2012	\$ 6,780,699 (b)	\$ 6,635,787	97.86%	\$ 88,841
2013	\$ 6,862,793 (b)	\$ 6,783,993	98.85%	\$ 66,532
2014	\$ 7,086,610 (b)	\$ 6,973,354	98.40%	\$ 82,535
2015	\$ 7,293,515 (b)	\$ 7,221,899	99.02%	\$ 73,600

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

(b) Includes unearned property tax revenue.

Table 8, cont.

## City of Columbia, Missouri

## GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS  
LAST TEN FISCAL YEARS

<u>Total Tax Collections</u>	<u>Total Collections As A Percent Of Net Current Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Outstanding Delinquent As A Percent Net Current Tax Levy</u>
\$ 5,474,637	97.63%	\$ 24,809	0.44%
\$ 5,937,463	97.90%	\$ 27,182	0.45%
\$ 6,465,428	98.81%	\$ 29,228	0.45%
\$ 6,590,141	97.64%	\$ 31,012	0.46%
\$ 6,730,379	99.21%	\$ 33,325	0.49%
\$ 6,505,263	98.33%	\$ 33,053	0.50%
\$ 6,724,628	99.17%	\$ 33,168	0.49%
\$ 6,850,525	99.82%	\$ 33,551	0.49%
\$ 7,055,889	99.57%	\$ 29,816	0.42%
\$ 7,295,499	100.03%	\$ 33,755	0.46%

Table 9

## City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES \*  
LAST TEN FISCAL YEARS

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

\* Rate structure was changed as of October 1, 2014 and the FY2014-2015 column reflects the rates in effect as of June 1, 2015. The electric service rates for residential service, small general service, and the energy charge portion for large general service and industrial services are increased or decreased by a fuel adjustment allowance. The fuel adjustment allowance is computed annually based on the energy costs estimate (purchased power and fuel) per kilowatt hour.

Table 9, cont.

**City of Columbia, Missouri**  
**SCHEDULE OF ELECTRIC SERVICE RATES \***  
**LAST TEN FISCAL YEARS**

2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008	2006-2007	2005-2006
\$8.45	\$7.20	\$7.20	\$6.95	\$6.56	\$6.25	\$5.80	\$5.50
9.440	9.440	9.440	9.275	8.750	8.330	7.660	7.156
12.7700	12.7700	12.7700	12.6370	11.8100	11.2456	9.958	8.587
9.440	9.440	9.440	9.275	8.750	8.330	7.660	7.156
8.307	8.040	8.040	7.350	7.000	6.664	6.128	5.725
8.450	7.200	7.200	6.950	6.560	6.250	5.800	5.500
8.0240	7.5680	7.5680	6.8880	6.560	6.2475	5.362	5.009
\$8.45	\$7.20	\$7.20	\$6.95	\$6.56	\$6.25	\$5.80	\$5.50
\$10.85	\$9.58	\$9.58	\$9.30	\$8.85	\$8.43	\$7.82	\$7.50
9.440	9.300	9.300	9.036	8.453	8.050	7.726	7.215
12.7700	11.7470	11.7470	11.7470	10.9890	10.4650	10.0438	8.658
9.440	9.300	9.300	9.036	8.453	n/a	n/a	n/a
8.4960	8.3700	8.3700	8.1300	8.0300	7.6475	7.3397	6.854
9.440	9.300	9.300	9.036	8.453	n/a	n/a	n/a
8.0240	7.9050	7.9050	7.6800	6.7630	6.4400	6.5671	6.133
\$4.00	\$4.00	\$4.00	\$4.65	\$4.65	\$4.43	\$4.22	\$4.22
\$4.38	\$4.38	\$4.17	\$5.00	\$5.00	\$4.76	\$4.53	\$4.53
\$5.04	\$5.04	\$4.80	\$5.76	\$5.76	\$5.49	\$5.23	\$5.23
\$7.13	\$7.13	\$6.79	\$8.15	\$8.15	\$7.76	\$7.39	\$7.39
\$12.97	\$12.97	\$12.35	\$14.82	\$14.82	\$14.11	\$13.44	\$13.44
n/a	n/a	n/a	\$16.18	\$16.18	\$15.41	\$14.68	\$14.68
\$15.57	\$15.57	\$14.83	\$17.80	\$17.80	\$16.95	\$16.14	\$16.14
\$10.10	\$10.10	\$9.62	\$11.55	\$11.55	\$11.00	\$10.48	\$10.48
\$20.75	\$20.75	\$20.75	\$21.87	\$21.87	\$20.83	\$19.84	\$19.84
n/a	n/a	n/a	\$29.27	\$29.27	\$27.88	\$26.55	\$26.55
\$9.78	\$9.78	\$9.31	\$11.18	\$11.18	\$10.65	\$10.14	\$10.14
\$9.72	\$9.72	\$9.26	\$11.11	\$11.11	\$10.58	\$10.08	\$10.08
\$50.00	\$50.00	\$50.00	\$44.80	\$44.80	\$44.80	\$44.80	\$40.00
11.000	11.000	11.000	10.875	10.875	10.875	10.875	9.71
n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$8.39
n/a	n/a	n/a	n/a	n/a	n/a	n/a	3.00

Table 10

## City of Columbia, Missouri

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

		FY 2014 - 2015		FY 2013 - 2014	
<u>LARGE GENERAL SERVICE RATE</u>		Summer	Nonsummer	Summer	Nonsummer
Customer charge:	per month	\$45.00	\$45.00	n/a	n/a
Demand charge:					
First 25 KW or less billing demand		\$360.00	\$270.00	\$382.25	\$305.50
Additional KW	per KW	\$15.60	\$12.50	\$15.29	\$12.22
Energy charge:					
All KW	¢ per KWH	5.630	4.900	5.555	4.828
<u>INDUSTRIAL SERVICE RATE</u>		Summer	Nonsummer	Summer	Nonsummer
Customer charge:	per month	\$150.00	\$150.00	n/a	n/a
Demand charge:					
First 750 KW or less billing demand		\$15,525.00	\$12,375.00	\$14,962.50	\$11,970.00
All additional KW	per KW	\$20.70	\$16.50	\$19.95	\$15.96
Energy charge (All KWH)	¢ per KWH	4.730	4.040	4.456	3.819
		FY 2009 - 2010		FY 2008 - 2009	
<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	\$369.75	\$295.75	\$360.75	\$288.50
Additional KW	per KW	\$14.79	\$11.83	\$14.43	\$11.54
Energy charge:					
All KW	¢ per KWH	5.40	4.697	5.22	4.54
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		\$14,595.00	\$11,677.50	\$14,100.00	\$11,280.00
All additional KW	per KW	\$19.46	\$15.57	\$18.80	\$15.04
Energy charge (All KWH)	¢ per KWH	4.347	3.728	4.200	3.60

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

Table 10, cont.

## City of Columbia, Missouri

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

FY 2012 - 2013		FY 2011 - 2012		FY 2010 - 2011	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
n/a	n/a	n/a	n/a	n/a	n/a
\$382.25	\$305.50	\$376.50	\$301.00	\$376.50	\$301.00
\$15.29	\$12.22	\$15.06	\$12.04	\$15.06	\$12.04
5.555	4.828	5.50	4.780	5.50	4.780
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
n/a	n/a	n/a	n/a	n/a	n/a
\$14,962.50	\$11,970.00	\$14,887.50	\$11,910.00	\$14,887.50	\$11,910.00
\$19.95	\$15.96	\$19.85	\$15.88	\$19.85	\$15.88
4.456	3.819	4.434	3.800	4.434	3.800
FY 2007 - 2008		FY 2006 - 2007		FY 2005 - 2006	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
n/a	n/a	n/a	n/a	n/a	n/a
\$343.50	\$274.75	\$316.50	\$253.25	\$292.75	\$234.25
\$13.74	\$10.99	\$12.66	\$10.13	\$11.71	\$9.37
4.97	4.32	4.58	3.98	n/a	n/a
n/a	n/a	n/a	n/a	4.04	3.85
n/a	n/a	n/a	n/a	4.04	3.85
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
n/a	n/a	n/a	n/a	n/a	n/a
\$12,195.00	\$9,757.50	\$11,287.50	\$9,030.00	\$10,500.00	\$8,400.00
\$16.26	\$13.01	\$15.05	\$12.04	\$14.00	\$11.20
3.565	3.10	3.08	2.93	2.66	2.66

Table 11

## City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES \*  
LAST TEN FISCAL YEARS

		2014-2015		2013-2014	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$2.790	\$3.710	\$2.790	\$3.710
Commercial*: All CCF	per 100 CCF	\$2.600	\$3.460	\$2.600	\$3.460
Large Commercial*: All CCF	per 100 CCF	\$2.430	\$3.230	\$2.430	\$3.230
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 100% average for nonsummer use)	per 100 CCF	\$3.910	\$5.200	\$3.910	\$5.200
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
<b>Meter Size</b>					
5/8 inch and 3/4 inch		\$8.30	\$11.04	\$8.30	\$11.04
1 inch		\$8.73	\$11.61	\$8.73	\$11.61
1 1/2 inch		\$12.84	\$17.08	\$12.84	\$17.08
2 inch		\$13.46	\$17.90	\$13.46	\$17.90
3 inch		\$21.59	\$28.71	\$21.59	\$28.71
4 inch		\$32.01	\$42.58	\$32.01	\$42.58
6 inch		\$61.55	\$81.86	\$61.55	\$81.86

		2009-2010		2008-2009	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$2.182	\$2.902	\$1.980	\$2.630
Commercial*: All CCF	per 100 CCF	\$2.020	\$2.687	\$1.830	\$2.430
Large Commercial*: All CCF	per 100 CCF	\$1.894	\$2.519	\$1.720	\$2.290
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 100% average for nonsummer use)	per 100 CCF	\$3.055	\$4.063	\$2.772	\$3.687
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
<b>Minimum Charge Per Month</b>					
<b>Meter Size</b>					
5/8 inch and 3/4 inch		\$5.86	\$7.79	\$5.40	\$7.18
1 inch		\$6.15	\$8.18	\$5.80	\$7.71
1 1/2 inch		\$7.96	\$10.59	\$7.85	\$10.44
2 inch		\$8.40	\$11.17	\$8.29	\$11.03
3 inch		\$17.63	\$23.45	\$17.45	\$23.21
4 inch		\$26.14	\$34.77	\$25.89	\$34.43
6 inch		\$50.26	\$66.85	\$47.84	\$63.63



Table 11, cont.

## City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES  
LAST TEN FISCAL YEARS

2012-2013		2011-2012		2010-2011	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$2.720	\$3.620	\$2.590	\$3.450	\$2.400	\$3.190
\$2.520	\$3.350	\$2.400	\$3.190	\$2.222	\$2.955
\$2.360	\$3.140	\$2.250	\$2.990	\$2.084	\$2.772
\$3.810	\$5.070	\$3.630	\$4.830	\$3.360	\$4.470
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
\$7.90	\$10.50	\$7.52	\$10.00	\$6.33	\$8.42
\$8.31	\$11.05	\$7.91	\$10.51	\$6.64	\$8.83
\$12.22	\$16.26	\$11.64	\$15.48	\$8.60	\$11.44
\$12.81	\$17.04	\$12.20	\$16.23	\$9.07	\$12.06
\$21.59	\$28.71	\$20.56	\$27.35	\$19.04	\$25.32
\$32.01	\$42.58	\$30.49	\$40.55	\$28.23	\$37.55
\$61.55	\$81.86	\$58.62	\$77.97	\$54.28	\$72.19

2007-2008		2006-2007		2005-2006	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$1.932	\$2.570	\$1.840	\$2.447	\$1.628	\$2.165
\$1.750	\$2.328	\$1.606	\$2.136	\$1.487	\$1.978
\$1.670	\$2.221	\$1.505	\$2.002	\$1.368	\$1.819
\$2.705	\$3.598	\$2.576	\$3.426	\$2.279	\$3.031
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
\$5.40	\$7.18	\$5.40	\$7.18	\$5.40	\$7.18
\$5.80	\$7.71	\$5.80	\$7.71	\$5.80	\$7.71
\$8.35	\$11.11	\$8.35	\$11.11	\$8.35	\$11.11
\$8.97	\$11.92	\$8.97	\$11.92	\$8.97	\$11.92
\$21.96	\$29.20	\$21.96	\$29.20	\$21.96	\$29.20
\$33.93	\$45.13	\$33.93	\$45.13	\$33.93	\$45.13
\$67.86	\$90.26	\$67.86	\$90.26	\$67.86	\$90.26

Table 12

## City of Columbia, Missouri

SCHEDULE OF SANITARY SEWER SERVICE RATES  
LAST TEN FISCAL YEARS

		<u>2014-2015</u>	<u>2013-2014</u>	<u>2012-2013</u>	<u>2011-2012</u>	<u>2010-2011</u>
Residential: (a)						
Base Charge	per month	\$11.01	\$7.30	\$7.30	\$6.35	\$7.00
All Volume	per 100 cu. ft.	\$2.270	\$2.414	\$2.414	\$2.099	\$1.660
Non-Residential: (a)						
	<u>Meter size</u>	<u>Base Charge per month</u>				
	5/8 inch	\$11.01	\$7.30	\$7.30	\$6.35	
	3/4 inch	\$16.52	\$12.17	\$12.17	\$10.58	
	1 inch	\$27.53	\$24.33	\$24.33	\$21.16	
	1 1/2 inch	\$55.05	\$48.67	\$48.67	\$42.32	
	2 inch	\$88.08	\$77.87	\$77.87	\$67.71	
	3 inch	\$176.16	\$155.73	\$155.73	\$135.42	
	4 inch	\$275.25	\$243.34	\$243.34	\$211.60	
	6 inch*	\$550.50	\$1,460.04	\$1,460.04	\$1,269.60	
	8 inch*	\$880.80	\$1,946.72	\$1,946.72	\$1,692.80	
	10 inch*	\$1,266.15	\$2,676.74	\$2,676.74	\$2,327.60	
	12 inch*	\$2,367.15	\$3,650.10	\$3,650.10	\$3,174.00	
All Volume	per 100 cu. ft.	\$2.270	\$2.414	\$2.414	\$2.099	
Residential: (a)		<u>2009-2010</u>	<u>2008-2009</u>	<u>2007-2008</u>	<u>2006-2007</u>	<u>2005-2006</u>
Service Charge	per month	\$6.09	\$5.30	\$4.61	\$4.35	\$4.22
All Volume	per 100 cu. ft.	\$1.440	\$1.250	\$1.090	\$1.030	\$1.000

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

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

Table 13

## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
SEPTEMBER 30, 2015

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/15
POOLED CASH:						
U. S. Government and Agency Securities:						
FHLMC E00975 GOLD - 31294KCL7	08/26/03	7,000,000	05/01/16	6.000%	77,616	5,129
FHLMC PL 0100X - 31294KDD4	03/30/05	8,000,000	07/01/16	5.500%	54,961	11,224
FHLMC PL291302 - 31344XNTO	various	58,282,764	04/01/17	7.000%	78,707	28,263
FHLMC REMIC 2474 NE - 31392PZL2	09/16/03	4,180,622	07/15/17	5.000%	53,774	2,488
FHLMC C90211 - 31335HGU1	12/12/02	3,500,000	04/01/18	6.500%	62,892	7,132
FHLMC J07957 - 3128PKZW7	04/16/09	1,500,000	05/01/18	5.000%	148,441	93,930
FNMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	113,348	116,605
FNMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	123,996	89,589
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	29,673	6,932
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	2,181,396
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	97,200	99,766
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	26,500	4,633
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	143,654	179,791
FGG 11945 - 3128MIBN8	06/27/08	2,000,000	12/01/20	5.000%	108,336	129,151
FGJ15115 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	1,091,994	1,008,914
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	595,811	466,170
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	34,203	11,451
FHR 11161 - 312906C40	11/30/98	505,000	08/15/21	5.500%	-	3,563
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	45,573	16,110
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,464,204
FHLMC CTF5 J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	7,967	68,293
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	2,604	5,742
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	2,013,140
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	17,948	4,348
FHBL STEP UP CALLABLE - 3130A3XP4	02/11/15	2,000,000	02/11/22	1.000%	2,000,000	2,002,100
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	153,426	58,588
FNR 2012-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	1,992,331	2,059,052
FHBL STEP UP - 313381H40	12/28/12	2,000,000	12/28/22	1.500%	2,000,000	1,993,200
FNMA 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	257,153	209,726
FHLMC C90787 GOLD - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	79,616	180,051
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	179,014	170,712
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	731,328	611,871
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	342,616	264,297
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	90,034	151,354
FHBL CALLABLE - 3130A1RQ3	05/14/14	2,000,000	05/14/24	2.000%	2,000,000	2,032,360
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	521,440	435,641
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	679,542	569,401
FHLMC CTF5 J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	321,159	275,939
FHBL STEP UP CALLABLE - 3130A43T7	02/27/15	2,000,000	02/27/25	1.000%	2,000,000	1,996,400
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	744,439	662,856
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	770,657	682,913
FNR 2014-14 KV - 3136AURQ1	05/28/14	2,000,000	08/25/25	3.000%	1,860,409	1,863,064
FN 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	883,468	792,355
FNR 2011-58 KA - 31397UZT9	08/15/11	2,500,000	02/25/26	3.500%	312,590	204,103
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	629,406	656,548
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	3.500%	1,793,188	1,799,303
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	1,304,302	1,270,176
FHR 1883 L - 313377WD7	05/10/02	2,000,000	09/15/26	7.000%	179,918	119,953
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	232,149	205,022
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,200,000	04/25/27	1.750%	1,274,026	1,223,663
FN 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	326,928	245,185
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	1,535,860	1,460,134
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	1,471,603	1,432,351
FHLMC CTF5 D97497 - 3128E4KU0	12/12/07	1,143,366	12/01/27	5.000%	117,878	146,125
FNMA STEP UP - 3136G1CR8	06/11/13	2,000,000	02/22/28	1.000%	1,981,000	2,007,380
FGC 91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	243,015	188,852
FNMA GTD MTG 257154 - 31371INTK1	03/28/08	2,294,345	03/01/28	4.500%	86,684	131,113
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	1,936,540	1,876,905
FGC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	96,941	117,728
FHBL STEP UP CALL BOND - 313382TD5	04/25/13	2,000,000	04/25/28	2.375%	1,998,000	1,947,720
FNR 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	981,186	999,172
GNMA POOL 002633M - 36202CA59	08/24/98	1,000,000	08/20/28	8.000%	35,126	2,778
FHR 4493 VH - 3137BKMA5	09/22/15	3,000,000	09/15/28	3.000%	3,087,574	3,099,212
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	1,111,213	950,588
FGC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	646,506	567,703
FNMA STEP UP CALLABLE - 3136G2CJ4	02/03/15	2,000,000	01/30/30	1.000%	1,984,375	1,993,760
FHBL CALLABLE - 3130A5UE7	07/22/15	2,000,000	07/22/30	2.000%	2,000,000	2,002,220
FNMA REMIC 2013-128 CL - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	1,427,990	1,397,051
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	1,044,572	989,352
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	991,972	968,928
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	771,936	745,454
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	603,404	566,646
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	625,729	597,484
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	2,368,318	2,305,768
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	185,611	198,695
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	1,735,829	1,733,868
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	198,632	155,667
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	577,122	563,964
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	121,394	138,100
FHR 2877 PA - 31395HMH0	12/16/08	1,550,000	07/15/33	5.500%	147,653	131,359
FHBL BOND - 313383R52	07/25/13	2,000,000	07/25/33	4.700%	2,025,000	2,055,880
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	55,524	52,602
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	617,999	545,538
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	392,767	314,607
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	2,118,283	2,336,928
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	545,069	418,708
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	158,834	172,269
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	78,162	82,047
FNMA ARM 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	148,165	195,535
GNR 2004-86 TA - 38374JYF7	04/22/08	3,000,000	07/20/34	4.000%	39,253	46,192
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	393,752	320,075
FHR 2963 BK - 31395TLX0	07/01/11	5,000,000	09/15/34	4.000%	212,403	138,917
FHR 2963 BP - 31395TM35	12/19/06	2,160,000	09/15/34	5.000%	34,791	59,847
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	236,387	252,317
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	279,496	284,202
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	195,282	232,891
FHR 3289 ND - 31397FP48	05/18/09	2,000,000	06/15/35	5.500%	156,048	61,419
SARM 05-22 1A2 - 863579F52	12/07/05	980,772	12/25/35	5.250%	131,242	83,136
GNMA REMIC 09-93 UN - 38376KAL5	10/30/09	3,000,000	02/20/36	5.000%	152,850	506

Table 13

## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
SEPTEMBER 30, 2015

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/15
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	465,372	321,826
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	590,250	577,733
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	224,824	191,294
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	184,756	113,176
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	400,236	266,158
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	170,312	105,072
GNMA 2012-07 PH - 38378CQF7	08/28/13	2,000,000	01/20/38	2.750%	1,163,835	1,173,122
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	609,081	491,272
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	75,450	178,219
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	96,989	56,469
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	389,992	327,962
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	203,854	170,633
GNR 2009-93 PB - 38376KLZ2	08/26/11	4,000,000	12/16/38	3.000%	400,326	333,948
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	1,038,393	1,025,711
FHR 3796 LA - 3137A5ZA5	07/10/12	2,200,000	06/15/39	2.000%	938,808	918,853
GNMA 4461M - 36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	227,531	142,084
GNR 10-125 TC - 38377JD83	01/22/14	3,000,000	06/20/39	2.500%	1,177,178	1,209,867
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	335,967	265,347
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	645,762	530,005
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	412,181	375,783
GNMA 2012-27 CL A - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	1,674,949	1,634,276
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	451,350	416,600
GNR 2010-30 BP - 38376XZC0	04/23/14	5,645,000	07/20/39	3.500%	2,074,468	2,010,327
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	468,265	427,680
GNR 2012-39 MP - 38378DPL3	09/13/12	2,000,000	08/20/39	2.000%	1,056,280	1,014,323
FHR 3753 PG - 3137A3ME6	07/18/13	4,000,000	09/15/39	2.500%	1,621,715	1,688,723
GNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	1,602,078	1,565,339
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	230,459	233,712
FNR 2011-27 JQ - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	713,656	619,742
FHR 3795 EB - 3137A5MK7	11/26/14	3,500,000	10/15/39	2.500%	1,713,212	1,702,931
GNR 10-117 GD - 38377JZ48	08/06/13	2,429,000	10/20/39	3.000%	958,134	968,073
FHR 3725 PD - 3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	1,549,198	1,536,768
GNR 2015-57 GA - 38379LLU8	07/22/15	2,050,000	01/20/40	2.500%	1,967,468	1,965,803
FNR 2010-57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	641,946	559,131
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	821,577	783,553
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	1,230,250	1,207,110
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	1,244,644	1,293,477
FNR 2012-129 TD - 3136AAEK7	11/30/12	2,000,000	05/25/40	2.000%	1,157,197	1,139,328
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	1,062,486	1,043,943
FNR 2010-87 PJ - 31398TZJ3	05/24/11	2,000,000	06/25/40	3.500%	350,434	339,965
FNR 2014-19 HA - 3136AJP65	04/21/14	2,000,000	06/25/40	2.000%	898,103	900,247
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	858,236	813,939
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	919,457	899,730
FHR 4103 DC - 3137AU7H6	09/28/12	2,000,000	09/15/40	2.000%	1,485,459	1,467,275
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	754,195	754,749
GNR 2010-134 YA - 38377LT57	various	9,200,000	10/20/40	2.500%	3,648,845	3,687,708
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	1,227,735	1,324,327
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	437,982	378,132
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	616,477	594,986
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	529,312	517,055
FNR 2012-129 CL - 3136AADT9	11/30/12	3,000,000	01/25/41	1.750%	2,356,327	2,301,079
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	167,190	75,375
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	1,505,213	1,457,795
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	1,550,788	1,543,752
FNR 2012-21 PA - 3136A35Y3	04/21/15	3,000,000	03/25/41	2.000%	1,955,746	1,940,989
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	936,588	884,434
FHR 4106 EC - 3137ATW57	09/28/12	2,500,000	04/15/41	1.750%	1,850,823	1,811,189
FNR 2012-46 CA - 3136A5H66	10/10/14	3,792,000	04/25/41	2.000%	1,893,756	1,985,453
FHR 4050 BC - 3137AQJB5	11/05/12	3,000,000	05/15/41	2.000%	1,726,434	1,644,908
FHR 4091 TG - 3137ATGB2	09/24/12	2,000,000	05/15/41	1.750%	1,443,892	1,408,622
GNR 2015-88 GC - 38379PP27	07/21/15	2,000,000	05/20/41	2.500%	1,995,480	2,013,695
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	654,654	639,823
FHR 4104 HA - 3137AUCV9	11/08/12	3,443,000	07/15/41	2.000%	2,584,898	2,483,037
FNR 2012-14 PA - 3136A4WN5	08/11/15	3,000,000	08/25/41	2.000%	1,830,498	1,876,866
FNR 2013-56 GM - 3136AEZZ3	04/06/15	3,500,000	08/25/41	2.000%	1,758,647	1,726,390
FHR 4119 PA - 3137AUVJ5	12/10/12	2,000,000	09/15/41	1.500%	1,448,166	1,396,740
FNR 2012-103 MB - 3136A8YZ7	09/04/12	2,000,000	09/25/41	2.000%	1,500,625	1,443,194
FHLMC REMIC 4026 JL - 3137APJ28	01/16/15	3,300,000	10/15/41	2.250%	1,734,481	1,765,494
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	1,352,072	1,321,833
FNMA 2012-16 AL - 3136A4QK8	02/29/12	2,332,126	11/25/41	3.000%	2,212,605	2,398,965
FNR 2012-66 PC - 3136A6B45	06/11/12	2,000,000	11/25/41	2.000%	1,142,425	1,130,139
FHR 4312 GA - 3137B7PR4	12/11/14	4,073,930	12/15/41	2.500%	1,291,608	1,284,114
FNR 12-111 EC - 3136A9GM4	03/11/13	3,000,000	12/25/41	2.000%	2,224,818	2,147,471
FHR 4030 BC - 3137APIG6	02/06/15	3,300,000	01/15/42	2.000%	1,687,948	1,665,910
GNR 2012-97 CP - 38375GYE5	05/16/13	2,100,000	01/20/42	1.500%	1,479,747	1,404,231
GNR 2012-59 NE - 38378ESK0	10/18/12	2,000,000	01/20/42	2.500%	759,322	701,618
GNR 2015-79 A - 38379LP20	08/25/15	3,100,000	02/20/42	2.500%	2,966,038	2,976,966
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	741,395	645,993
FHLMC REMIC 4034 PK - 3137ANNS0	06/19/14	3,000,000	03/15/42	2.250%	1,137,653	1,193,461
GNMA REMIC 2012-110 KJ - 38375G2Y6	03/18/15	3,500,000	03/20/42	3.000%	2,121,014	2,127,065
FNR 2012-103 PD - 3136A8ZW3	10/15/12	2,500,000	04/25/42	2.000%	1,711,644	1,665,339
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	1,715,993	1,739,841
FHR 4077 BA - 3137ASAG9	01/17/13	3,030,000	05/15/42	2.000%	1,577,943	1,484,012
GNR 2013-44 PA - 38378JQU9	08/06/13	2,100,000	05/16/42	2.500%	1,522,842	1,554,939
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	1,475,254	1,449,052
FNR 2013-1 PG - 3136ABB28	03/13/13	3,000,000	06/25/42	2.000%	4,521,218	4,383,740
FNR 2013-37 JA - 3136AC6U0	03/24/15	3,000,000	06/25/42	1.750%	1,901,640	1,894,926
FHLMC REMIC 4129 CL - 3137AVZB6	06/23/15	4,650,000	07/15/42	2.500%	2,856,790	2,853,801
GNR 2012-149 GH - 38378GX78	02/13/13	3,000,000	07/20/42	1.500%	1,789,156	1,751,475
FNR 2013-2 LC - 3136AB5T6	02/13/13	3,000,000	08/25/42	1.750%	2,346,755	2,259,896
FHR 4181 PE - 3137B0LN2	03/28/13	3,000,000	11/15/42	1.750%	2,099,998	1,985,760
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	2,103,757	2,107,220
GNMA 2012-149 MD - 38378GL97	06/15/15	3,690,000	12/20/42	2.000%	2,099,392	2,108,570
FNR 2013-18 NA - 3136ACYK1	02/28/13	3,000,000	12/25/42	2.000%	2,147,160	2,087,445
FHR 4158 LD - 3137AXUZ4	05/16/13	2,000,000	01/15/43	2.000%	1,300,100	1,275,715
FHR 4219 AE - 3137B2LG3	07/01/13	2,000,000	01/15/43	2.250%	1,603,629	1,635,883
FNR 12-146 QA - 3136ABFP3	01/17/13	2,774,304	01/25/43	1.000%	963,643	952,778
FNR 2014-46 PG - 3136AKUZ4	09/03/14	2,000,000	01/25/43	3.000%	1,376,958	1,341,943
GNR 2013-77 GD - 38378PAF5	07/29/15	2,600,000	02/20/43	1.500%	1,946,059	1,958,481
FHR 4402 PB - 3137BEMD3	04/10/15	2,000,000	03/15/43	2.000%	1,900,178	1,895,508
FNR 2013-29 KE - 3136ADKY4	08/15/13	3,000,000	04/25/43	1.250%	1,264,676	1,321,448

Table 13

## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
SEPTEMBER 30, 2015

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/15
FNR 2014-33 PE - 3136AKAW3	12/31/14	1,100,000	04/25/43	3.000%	935,720	937,232
FNR 2013-42 KP - 3136AEBP1	09/22/15	4,300,000	05/25/43	1.500%	2,049,781	2,046,401
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	1,787,710	1,777,730
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	2,078,626	2,072,459
FHR 4474 JA - 3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	2,024,118	2,026,650
FHR 4425 HA - 3137BG4N6	07/16/15	3,000,000	01/15/45	2.000%	2,874,144	2,891,854
Total U. S. Government and Agency Securities					\$ 214,897,129	\$ 209,943,945
Miscellaneous Securities						
UBS Select Treasury	various	89,915,421	-	-	\$ 89,915,421	\$ 89,915,421
Total Pooled Cash Marketable Securities					\$ 304,812,550	\$ 299,859,366
SELF-INSURANCE RESERVE:						
Money Market:						
UBS Select Treasury Preferred Fund	various	4,862,413	—	—	\$ 4,862,413	\$ 4,862,413
Total Money Market					\$ 4,862,413	\$ 4,862,413
Total Self-Insurance Reserve					\$ 4,862,413	\$ 4,862,413
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
AmFds Euro Pacfc	various	5,457	—	—	\$ 197,522	\$ 242,744
BlkRkEq Divd Inv	various	16,924	—	—	324,929	388,393
FidAdv New Insights A	various	17,060	—	—	370,294	439,295
Gdmnscs Strat Inc A	various	10,733	—	—	112,061	106,037
JPM EmrgMrk Eq A	various	4,573	—	—	96,580	83,778
JPM SmCap Eq A	various	3,643	—	—	129,168	148,255
Loomis Bd Admn	various	15,964	—	—	228,473	216,154
LrdAbtGr Oppr A	various	7,149	—	—	137,181	146,774
Okmrk Intl II	various	12,159	—	—	218,464	260,208
Prudntl Ttl Rtn Bd A	various	29,163	—	—	423,141	415,285
Total Mutual Funds					\$ 2,237,813	\$ 2,446,923
Total Post Employment Health Fund					\$ 2,237,813	\$ 2,446,923

Table 13

## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
SEPTEMBER 30, 2015

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/15
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Echostar DBS Corp - 27876GBE7	various	115,000	02/01/16	7.125%	\$ 122,155	\$ 115,862
Home Depot Inc Nts - 437076AP7	04/02/12	400,000	03/01/16	5.400%	463,212	407,976
Universal Health Svcs - 913903AN0	various	110,000	06/03/16	7.125%	118,811	113,273
Genl Dynamics Corp - 369550AQ1	04/02/12	600,000	07/15/16	2.250%	623,604	607,872
RR Donnelley & Sons - 257867AV3	various	120,000	08/15/16	8.600%	138,277	125,700
Masco Corp - 574599BD7	various	125,000	10/03/16	6.125%	138,010	129,690
CNH Cptl LLC - 12623EAB7	various	120,000	11/01/16	6.250%	131,700	122,250
Sabine Pass Lng - 785583AF2	various	125,000	11/30/16	7.500%	138,845	127,813
Greif Inc - 397624AE7	various	95,000	02/01/17	6.750%	101,331	98,563
ICAHN Enterprises - 451102BA4	various	120,000	03/15/17	3.500%	120,925	120,374
Intl Lease Fin Corp - 459745GG4	various	120,000	03/15/17	8.750%	140,156	129,000
Centurytel Inc - 156700AL0	various	125,000	04/01/17	6.000%	138,090	128,438
Aircastle Ltd - 00928QAF8	various	120,000	04/15/17	6.750%	134,661	125,700
Frontier Comm Corp - 35906AAF5	various	120,000	04/15/17	8.250%	140,280	126,750
Morgan Stanley Mtn - 617446H51	06/03/13	75,000	04/27/17	5.550%	84,160	79,589
CIT Group - 125581GM4	various	120,000	05/15/17	5.000%	128,756	123,000
Centene Corp - 15135BAC5	various	110,000	06/01/17	5.750%	116,669	114,675
Service Corp Intl - 817565BF0	various	120,000	06/15/17	7.000%	135,369	128,700
Commercial Metals - 201723AH6	various	125,000	07/15/17	6.500%	139,700	128,750
Limited Inc - 532716AM9	various	120,000	07/15/17	6.900%	136,978	129,600
Gulf South Pipeline - 402524AC6	various	50,000	08/15/17	6.300%	53,854	53,062
SPX Flow Inc Note - 78469XAC1	various	120,000	09/01/17	6.875%	136,462	126,000
Goldman Sachs Group - 38144LAB6	various	70,000	09/01/17	6.250%	79,491	76,072
Watson Pharmaceutical - 942683AG8	05/24/13	95,000	10/01/17	1.875%	94,877	94,766
NYSE Euronext Nts - 629491AB7	10/05/12	70,000	10/05/17	2.000%	70,358	70,809
Windstream Corp - 97381WAJ3	various	75,000	11/01/17	7.875%	81,210	77,766
Ecolab Inc - 278865AP5	12/14/12	80,000	12/08/17	1.450%	80,046	79,606
Intel Corp Nts - 458140AL4	09/21/15	300,000	12/15/17	1.350%	300,285	299,463
NRG Energy - 629377BN1	various	105,000	01/15/18	7.625%	116,512	110,250
Bear Stearns - 073902RU4	11/14/12	70,000	02/01/18	7.250%	87,070	78,368
Freepoint McMoran - 35671DBD6	10/10/14	50,000	03/15/18	2.375%	50,483	43,750
Health Care Reit Inc - 42217KAZ9	12/06/12	65,000	03/15/18	2.250%	64,884	65,324
Bank of Amer Nts - 06050TLY6	03/26/15	170,000	03/26/18	1.650%	170,138	169,866
Telefonica Emisiones - 87938WAQ6	07/09/15	200,000	04/27/18	3.192%	206,164	204,556
Harsco Corp - 415864AJ6	12/29/14	55,000	05/15/18	5.750%	58,025	55,206
CSC Hldgs Inc - 126304AK0	various	120,000	07/15/18	7.625%	139,331	126,000
CHS/Cmnty Health - 12543DAR1	various	120,000	08/15/18	5.125%	124,306	122,700
Northern Trst Co Nts - 66586GCD7	09/21/15	425,000	08/15/18	6.500%	479,791	481,393
Gannett Co Inc - 364725AW1	various	125,000	09/01/18	7.125%	131,209	127,344
T-Mobile - 87264AAB1	various	110,000	09/01/18	5.250%	114,237	111,925
Tenet Healthcare Corp - 88033GBP4	08/26/14	110,000	11/01/18	6.250%	120,300	117,425
Broadcom Corp - 111320AE7	11/10/11	85,000	11/01/18	2.700%	84,995	87,077
Suntrust Banks - 867914BF9	02/05/15	50,000	11/01/18	2.350%	50,871	50,558
Ares Capital Corp - 04010LAN3	01/15/15	45,000	11/30/18	4.875%	47,731	46,491
BNP Paribas - 05574LTX6	various	180,000	12/12/18	2.400%	181,673	182,417
Chesapeake Energy Corp - 165167CC9	05/29/14	120,000	12/15/18	7.250%	141,900	99,300
Goldman Sachs Group - 38145XAA1	various	80,000	01/31/19	2.625%	80,671	80,990
Walmart - 931142CP6	01/29/10	500,000	02/01/19	4.125%	490,762	542,715
ARC Ptpys - 03879QAD6	various	120,000	02/06/19	3.000%	116,212	114,450
McKesson Corp - 581557BD6	various	80,000	03/15/19	2.284%	80,652	80,168
Mylan Inc - 628530BF3	10/29/14	40,000	03/28/19	2.550%	40,129	39,410
ADT Corp Nts - 00101JAL0	various	115,000	04/15/19	4.125%	115,435	115,575
Lyondellbasell - 552081AG6	06/21/13	25,000	04/15/19	5.000%	27,683	26,955
Amgen Inc - 031162BU3	various	75,000	05/22/19	2.200%	74,987	75,310
Citigroup Inc Nts - 172967EV9	various	75,000	05/22/19	8.500%	94,525	90,552
Bank of Amer Corp Nts - 06051GDZ9	10/08/13	40,000	06/01/19	7.625%	49,318	47,077
Prospect Capital Corp - 74348TAN2	01/15/15	43,000	07/15/19	5.000%	44,803	44,605
Teekay Offshore Partners - 87901BAA0	various	80,000	07/30/19	6.000%	76,375	58,400
Consumers Energy Co - 210518CS3	12/24/13	75,000	09/15/19	6.700%	91,935	87,971
JP Morgan Chase - 46625HKA7	02/05/15	240,000	01/23/20	2.250%	240,730	238,003
PBF Hldg Co - 69318FAB4	various	125,000	02/15/20	8.250%	132,651	127,875
Lam Research - 512807AM0	03/16/15	35,000	03/15/20	2.750%	34,971	34,307
Equinix Inc - 29444UAL0	various	40,000	04/01/20	4.875%	40,901	40,700
AES Corp Nts - 00130HBN4	various	105,000	06/01/20	8.000%	122,253	118,650
Morgan Stanley Nts - 61761JB32	06/15/15	80,000	06/16/20	2.800%	79,930	80,453
Genl Motors Finl - 37045XAY2	07/13/15	50,000	07/13/20	3.200%	49,986	49,326
Gilead Sciences - 375558BB8	09/14/15	30,000	09/01/20	2.550%	29,946	30,188
Automatic Data Processing - 053015AD5	09/15/15	55,000	09/15/20	2.250%	54,951	55,337
Lazard Group LLC - 52107QAF2	01/23/15	45,000	11/14/20	4.250%	48,526	47,666
Bk of Amer Corp - 06051GEE5	02/04/15	30,000	01/05/21	5.875%	35,288	34,357
Autonation Inc Nts - 05329WAL6	09/16/15	50,000	01/15/21	3.350%	50,060	50,537
Petroleos Mexicanos - 71654QAX0	01/15/15	30,000	01/21/21	5.500%	32,460	31,543
DirectTV Hldgs - 25459HAW5	10/29/14	65,000	02/15/21	4.600%	70,886	69,515
Air Lease Corp - 00912XAM6	01/15/15	80,000	04/01/21	3.875%	82,000	81,000
Aviation Cptl - 05367AAD5	01/15/15	65,000	04/06/21	6.750%	73,653	72,962
Intl Lease Fin Corp - 459745GQ2	01/15/15	30,000	04/15/21	4.625%	30,735	30,150
Noble Energy Inc - 655044AK1	09/24/15	25,000	05/01/21	5.625%	25,237	25,150
Scottrade Finance - 81014AAA9	various	55,000	07/11/21	6.125%	59,637	59,068
Ford Motor Credit - 345397VU4	02/03/15	50,000	08/02/21	5.875%	59,153	56,600
El Paso Pipeline - 28370TAE9	various	40,000	10/01/21	5.000%	42,948	40,960
United Health Care - 91324PCH3	various	70,000	12/15/21	2.875%	70,173	71,058
Wyndham Worldwide Corp - 98310WJ7	01/15/15	45,000	03/01/22	4.250%	47,347	44,734
American Tower - 03027XAA8	01/15/15	45,000	03/15/22	4.700%	48,107	47,308
Motorola Inc - 620076BB4	03/11/15	85,000	05/12/22	3.750%	86,119	79,153
Crown Castle - 22822RBB5	various	50,000	05/15/22	3.222%	50,070	48,750
Pioneer Nat Resources - 723787AK3	09/17/15	15,000	07/15/22	3.950%	14,743	14,833
Amkor Technology - 031652BG4	01/15/15	30,000	10/01/22	6.375%	29,460	27,731
Oneok Partners LP - 68268NAJ2	09/13/12	60,000	10/01/22	3.375%	60,053	53,968
Hertz Corp Nts - 428040CN7	09/28/15	14,000	10/15/22	6.250%	14,367	14,035
CBRE Services - 12505BAA8	01/15/15	30,000	03/15/23	5.000%	30,900	30,154
Dish DBS Corp - 25470XAL9	01/15/15	30,000	03/15/23	5.000%	29,235	25,125
MGM Resorts - 552953CC3	various	21,000	03/15/23	6.000%	21,479	20,396
Lender Processing - 52602EAD4	01/15/15	13,000	04/15/23	5.750%	13,781	13,764
Regency Energy - 75886AAG3	05/15/15	50,000	04/15/23	5.500%	51,900	48,375
Sprint Corp - 85207UAF2	01/15/15	26,000	09/15/23	7.875%	26,130	21,044
Kinder Morgan - 49456BAB7	02/04/15	50,000	11/15/23	5.625%	55,109	49,024
Kohls Corp - 500255AT1	05/08/15	25,000	12/15/23	4.750%	27,161	26,520
CCO Holdings - 1248EPBE2	01/15/15	50,000	01/15/24	5.750%	50,450	47,750

Table 13

## City of Columbia, Missouri

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/15
Comcast Corp - 20030NB9	various	115,000	03/01/24	3.600%	116,821	118,909
Essex Portfolio LP - 29717PAN7	01/09/15	50,000	05/01/24	3.875%	51,795	50,192
American Campus Cmnty - 024836AB4	01/15/15	45,000	07/01/24	4.125%	47,066	45,238
Davita Healthcare - 23918KAQ1	01/15/15	30,000	07/15/24	5.125%	30,600	29,460
Bank of Amer Corp - 06051GFH7	01/23/15	45,000	08/26/24	4.200%	46,327	44,968
Ally Financial Inc - 02005NAV2	01/15/15	24,000	09/30/24	5.125%	24,564	23,700
Dish DBS Corp - 25470XAW5	various	21,000	11/15/24	5.875%	20,651	17,837
United Rentals North - 911365BB9	01/15/15	23,000	11/15/24	5.750%	23,457	22,022
Duke Weeks Realty - 26441YAY3	02/05/15	25,000	12/01/24	3.750%	26,196	24,602
SVB Financial - 78486QAD3	various	45,000	01/29/25	3.500%	44,984	43,888
HCA Inc - 404119BR9	01/15/15	31,000	02/01/25	5.375%	31,225	30,690
Apple Inc - 037833AZ3	02/03/15	80,000	02/09/25	2.500%	79,488	75,990
HJ Heinz - 423074AS2	01/27/15	55,000	02/15/25	4.875%	57,800	58,696
T-Mobile USA - 87264AAN5	01/15/15	38,000	03/01/25	6.375%	38,595	36,480
Helmerich & Payne Intl Note - 423457AB6	04/02/15	20,000	03/15/25	4.650%	19,885	19,910
Agrium Inc - 008916AP3	03/05/15	25,000	03/15/25	3.375%	24,761	23,669
Hospitality Prop - 44106MAT9	02/02/15	80,000	03/15/25	4.500%	83,672	78,388
Coach Inc - 189754AA2	03/02/15	80,000	04/01/25	4.250%	80,640	76,347
Glencore Fndg - 378272AL2	04/08/15	50,000	04/16/25	4.000%	49,565	38,625
Southern Copper Corp - 84265VAH8	04/21/15	65,000	04/23/25	3.875%	64,973	58,744
Citigroup Inc - 172967JP7	05/11/15	40,000	04/27/25	3.300%	39,071	38,961
Reynolds Amern - 761713BG0	06/10/15	45,000	06/12/25	4.450%	44,864	47,086
Host Hotels - 44107TAV8	05/15/15	50,000	06/15/25	4.000%	49,919	49,288
Biogen Inc Nts - 09062XAF0	09/15/15	85,000	09/15/25	4.050%	85,677	85,865
Morgan Stanley - 6174467X1	01/15/15	45,000	11/24/25	5.000%	48,773	47,845
Hawaiian Airlines - 419838AA5	01/15/15	50,000	01/15/26	3.900%	46,521	46,002
CBRE Services - 12505BAD2	08/06/15	50,000	03/01/26	4.875%	49,620	49,624
Branch Banking & Trust - 07330MAA5	various	100,000	10/30/26	3.800%	103,376	101,456
Citigroup Inc - 172967JC6	01/15/15	50,000	11/20/26	4.300%	50,885	49,514
Air Canada 2015 - 009090AA9	03/11/15	50,000	03/15/27	3.600%	50,000	48,500
Wells Fargo & Co - 94974BGL8	07/16/15	90,000	07/22/27	4.300%	89,933	91,723
Latam Airlines - 511817TAA0	05/14/15	50,000	11/15/27	4.200%	50,000	48,125
Kilroy Realty - 49427RAK8	01/15/15	55,000	08/15/29	4.250%	57,733	53,232
Comcast Corp - 20030NBM2	01/27/15	20,000	08/15/34	4.200%	22,164	19,728
Microsoft Corp - 594918BC7	02/12/15	80,000	02/12/35	3.500%	79,182	74,387
Activis Funding - 00507UAT8	various	60,000	03/15/35	4.550%	60,302	55,204
AT&T Inc - 00206RCP5	05/04/15	85,000	05/15/35	4.500%	85,793	77,760
Time Warner Cable - 887321AJ7	various	45,000	05/01/37	6.550%	57,407	44,216
Duke Energy - 26442CAH7	01/14/14	70,000	02/15/40	5.300%	81,008	82,912
Pacificorp - 695114CN6	various	65,000	02/01/42	4.100%	65,251	63,947
Memorial Sloan B/E - 586054AA6	12/08/11	145,000	07/01/42	5.000%	145,000	160,367
CME Group Inc - 12572QAF2	various	80,000	09/15/43	5.300%	89,210	90,546
Verizon Communications - 92343VBT0	10/08/14	65,000	09/15/43	6.550%	80,519	76,794
Rowan Companies Inc - 779382AS9	06/30/14	30,000	01/15/44	5.850%	32,511	18,746
LYB Intl Fin - 50247VAC3	03/03/15	40,000	03/15/44	4.875%	43,440	37,897
Wellpoint Inc - 94973VBK2	02/03/15	15,000	08/15/44	4.650%	16,709	14,499
Teachers Insur - 878091BD8	01/15/15	50,000	09/15/44	4.900%	58,612	51,435
Enso - 29358QAD1	03/05/15	80,000	10/01/44	5.750%	78,723	55,343
Federal Realty Invs Trust - 313747AV9	03/16/15	50,000	12/01/44	4.500%	52,689	49,680
Gilead Sciences Inc - 375558BA0	01/22/15	25,000	02/01/45	4.500%	27,994	24,026
Amerisourcebergen - 03073EAN5	02/17/15	45,000	03/01/45	4.250%	45,363	42,035
Lockheed Martin - 539830BD0	02/17/15	80,000	03/01/45	3.800%	77,461	72,957
Activis Fndg - 00507UAU5	06/02/15	110,000	03/15/45	4.750%	108,541	99,875
Noble Hldg Intl - 65504LAL1	04/15/15	45,000	04/01/45	6.950%	44,232	33,765
Amgen Inc - 031162BZ2	05/05/15	85,000	05/01/45	4.400%	83,911	78,044
Prudential Financial Inc - 74432OAV4	05/13/15	55,000	05/15/45	5.375%	55,094	54,587
Abbvie Inc - 00287YAS8	06/02/15	60,000	05/15/45	4.700%	60,864	58,214
Goldman Sachs - 38148LAF3	various	80,000	05/22/45	5.150%	79,149	78,525
JP Morgan Chase - 46625HLL2	05/29/15	60,000	06/01/45	4.950%	60,031	60,180
Grainger WW - 384802AB0	06/11/15	40,000	06/15/45	4.600%	39,968	42,133
CVS Caremark - 126650CN8	08/17/15	45,000	07/20/45	5.125%	47,829	48,373
Verizon Communications - 92343VCK8	various	70,000	08/21/46	4.862%	73,591	65,640
SBA Tower Trust - 78403DAH3	02/05/15	70,000	10/15/49	3.869%	73,150	71,221
Genl Elect Cap - 369622SP1	09/25/15	100,000	12/15/49	6.250%	109,125	108,500
JP Morgan - 46625SHKK5	09/24/15	45,000	12/29/49	5.300%	44,887	44,212
MetLife - 59156RBP2	06/01/15	50,000	12/29/49	5.250%	50,137	49,500
Wells Fargo - 949746RN3	01/15/15	60,000	12/31/49	5.875%	60,169	61,425
Total Corporate Bonds					\$ 14,084,318	\$ 13,545,565
Stock and Mutual Funds:						
Common/Preferred Stock	various	1,765,302	—	—	\$ 58,183,866	\$ 62,434,641
UBS Cash/Money Market Funds	various	8,292,381	—	—	8,292,381	8,292,381
Total Stock and Mutual Funds					\$ 66,476,247	\$ 70,727,022
Miscellaneous Securities:						
Exchange Traded Funds	various	44,101	—	—	\$ 4,242,536	\$ 4,699,844
New York St Dorm - 6499022F9	10/23/12	15,000	03/15/40	5.389%	18,310	18,016
New York City Mun - 64972FL20	10/22/12	50,000	06/15/42	6.011%	67,688	64,482
Total Miscellaneous Securities					\$ 4,328,534	\$ 4,782,342
U. S. Government and Agency Securities:						
Fannie Mae Notes 3135G0BA0	various	850,000	04/11/16	2.375%	\$ 895,891	\$ 859,477
FHLB Bond - 3133XJFJ4	11/25/14	1,100,000	05/18/16	5.375%	1,181,415	1,134,903
Fannie Mae Bond - 3135G0CM3	various	1,100,000	09/28/16	1.250%	1,100,231	1,108,811
FHLMC Nts - 3137EADT3	various	1,100,000	02/22/17	0.875%	1,102,462	1,105,159
US Tsy Note - 912828TS9	09/29/15	595,000	09/30/17	0.625%	594,744	594,744
FHLB Bond 3133XMQ87	09/30/14	1,100,000	11/17/17	5.000%	1,274,195	1,197,449
Freddie Mac Nts 3137EABP3	various	1,000,000	06/13/18	4.875%	1,197,639	1,104,840
US Tsy Note - 912828XF2	07/14/15	75,000	06/15/18	1.125%	75,422	75,513
US Tsy Note - 912828K82	various	125,000	08/15/18	1.000%	125,019	125,333
US Tsy Note - 912828L40	09/14/15	310,000	09/15/18	1.000%	309,225	310,710
US Tsy Note - 912828A34	10/10/14	485,000	11/30/18	1.250%	481,040	488,890
Freddie Mac Nts 3137EACA5	various	1,100,000	03/27/19	3.750%	1,245,055	1,197,372
US Tsy Note - 912828C65	04/04/14	160,000	03/31/19	1.625%	159,188	162,933
US Tsy Note - 912828TN0	10/10/14	520,000	08/31/19	1.000%	503,953	516,298
US Tsy Note - 912828G61	12/15/14	210,000	11/30/19	1.500%	208,991	212,232
TINT Tsy - 912833KY5	09/09/15	190,000	02/15/20	0.000%	178,174	179,083

Table 13

## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
SEPTEMBER 30, 2015

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/15
US Tsy Note - 912828J50	03/04/15	65,000	02/29/20	1.375%	64,345	65,296
US Tsy Note - 912828K58	various	80,000	04/30/20	1.375%	79,177	80,213
US Tsy Note - 912828XH8	07/07/15	60,000	06/30/20	1.625%	59,784	60,757
US Tsy Note - 912828XM7	08/06/15	250,000	07/31/20	1.625%	250,096	253,053
US Tsy Note - 912828L32	various	290,000	08/31/20	1.375%	288,339	290,339
US Tsy Note - 912828L65	various	340,000	09/30/20	1.375%	338,363	339,922
US Tsy Note - 912828D72	10/17/14	105,000	08/31/21	2.000%	105,845	107,332
US Tsy Note - 912828F21	10/14/14	600,000	09/30/21	2.250%	604,781	617,346
US Tsy Note - 912828L57	various	167,000	09/30/22	1.750%	166,837	166,230
United Mexican States - 91086QBC1	01/14/15	80,000	10/02/23	4.000%	83,880	81,480
US Tsy Note - 912828XB1	various	895,000	05/15/25	2.125%	886,045	900,388
US Tsy Note - 912828K74	various	555,000	08/15/25	2.125%	548,299	552,064
US Tsy Bond - 912810PW2	01/09/15	290,000	02/15/38	4.375%	392,395	372,923
US Tsy Bond - 912810RD2	various	70,000	11/15/43	3.750%	74,463	82,416
US Tsy Bond - 912810RE0	08/26/14	40,000	02/15/44	3.625%	43,156	45,999
US Tsy Bond - 912810RK6	07/28/15	130,000	02/15/45	2.500%	118,026	119,678
US Tsy Bond - 912810RM2	08/17/15	227,000	05/15/45	3.000%	229,628	232,303
Total U. S. Government and Agency Securities					\$ 14,966,103	\$ 14,741,486
Asset-Backed Securities						
GMALT 2015 - 38013PAC3	03/18/15	53,000	09/20/18	1.530%	\$ 52,992	\$ 53,138
WOLS 2015 - 98160VAD3	07/22/15	47,000	10/15/18	1.540%	46,991	47,114
GMALT 2015 - 38013GAC3	06/17/15	30,000	12/20/18	1.680%	29,998	30,103
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	34,735	26,873
SDART - 80284BAG9	06/16/15	120,000	05/15/19	3.020%	119,423	119,246
Capital Auto Receivables - 13975GAG3	11/17/14	160,000	07/22/19	3.390%	163,013	163,542
Ameri 2013-5 - 03065EAG0	various	295,000	12/08/19	2.860%	297,936	298,242
SDART 2014-2 80283WAG4	06/12/14	135,000	02/18/20	2.760%	136,930	135,487
AMCAR 2014-2 D 03064VAF5	06/12/14	90,000	07/08/20	2.570%	89,979	89,912
SDART - 80283XAG2	03/19/15	270,000	08/17/20	2.650%	270,211	271,725
AMCAR 2014-4 D 03065JAG9	01/22/15	200,000	11/09/20	3.070%	201,641	202,306
SDART 2014 - 80283YAF2	various	139,000	11/16/20	2.600%	141,191	140,796
SDART - 80283YAG0	various	415,000	11/16/20	3.100%	417,432	419,021
AMCAR 2015 - 03065LAF6	05/12/15	90,000	01/08/21	2.400%	89,733	90,401
AMCAR 2015 - 03065NAF2	08/11/15	53,000	03/08/21	2.940%	52,999	53,245
SDART 2015 - 80284CAG7	06/15/15	130,000	04/15/21	3.240%	130,589	131,391
WFNMT 2012B - 981464DB3	01/23/15	73,000	05/17/21	1.760%	73,776	73,675
AMCAR 2015 - 03065LAG4	06/03/15	140,000	06/08/21	3.000%	139,825	140,853
FREMF - 30292QAA4	05/14/15	52,000	02/25/22	3.669%	51,777	51,758
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	66,255	52,252
FNR 2015 - 3136ANLH8	05/04/15	120,000	12/25/24	2.502%	118,500	118,976
FHLMC STACR - 3137GODT3	05/06/15	85,000	01/25/25	2.587%	86,919	86,029
CAS 2015 - 30711XAW4	05/19/15	92,000	05/25/25	0.950%	89,993	89,630
US AI 2013-1 - 90346WAA1	01/15/15	100,000	05/15/27	3.950%	97,346	94,061
FNMA PL AO7976 - 3138LY2J5	11/19/12	180,000	06/01/27	3.000%	127,044	121,570
FHLMC 2015 - 3137GOET2	06/01/15	140,000	10/25/27	2.032%	140,569	139,320
CRNN 2013 1A - 22717OAE7	various	150,000	04/18/28	3.080%	113,836	114,066
Spirit Airlines - 84858DAA6	08/11/15	46,000	10/01/29	4.100%	46,100	46,345
GSMS 2013 - 36197QAC3	09/30/15	100,000	04/10/31	3.557%	100,121	100,841
SRFC - 82652DAA8	various	200,000	06/20/31	2.050%	104,189	105,081
FNMA - 3138EJYV4	08/07/15	71,000	09/01/32	3.500%	56,325	56,395
MVWOT 2015 - 55388PAA8	08/13/15	100,000	12/20/32	2.520%	97,595	98,331
FNMA - 31418AWD6	01/26/15	210,000	08/01/33	3.500%	177,453	175,562
BBCRR 2015 - 05490TAC6	08/20/15	113,000	08/10/33	4.216%	116,382	118,027
FNMA - 3138WDKC4	02/10/15	686,393	11/01/34	4.000%	662,522	656,164
FHLMC - 3128P8AR2	03/12/15	104,000	03/01/35	3.500%	105,517	105,173
FHLMC - 3128P8AV3	03/12/15	104,000	03/01/35	3.500%	105,667	105,552
FHLMC - 3128P8A68	04/07/15	24,000	04/01/35	3.500%	24,883	24,733
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	82,407	61,605
FNMA PL 954859 - 31413TJC7	09/13/12	370,000	11/01/37	6.000%	40,734	32,808
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	91,708	80,633
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	87,635	70,757
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	135,781	124,164
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	24,636	21,060
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	54,987	54,769
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	203,552	182,207
FNMA PL A11886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	35,457	32,567
FNMA - 31416YT81	02/20/15	132,000	07/01/41	4.500%	60,407	59,435
FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	60,260	57,348
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	42,972	43,582
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	41,719	42,274
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	63,643	57,362
FNMA - 3138Y63W2	various	460,000	01/01/42	4.000%	437,221	432,638
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	69,243	66,353
GNMA PL 005333C - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	57,385	52,140
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	99,664	93,599
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	75,991	71,682
CSCM 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	111,649	113,751
FNMA AB9345 - 31417GL38	11/13/14	425,000	05/01/43	3.000%	371,239	372,856
FNMA AB9558 - 31417GTQ9	10/22/14	425,000	06/01/43	3.000%	375,985	377,638
FHLMC Q20576 - 3132JMT90	11/13/14	425,000	08/01/43	3.000%	352,639	351,925
FNMA PL - 3138WAEQ6	03/20/15	100,000	11/01/43	4.000%	87,390	86,409
DBUBS 2011 LC2 - 23305XAJ0	11/05/13	90,000	07/10/44	5.625%	91,048	96,062
FNMA - 3138ENM71	08/07/15	99,000	08/01/44	4.500%	79,935	80,211
FNMA PL - 3138WD2D2	various	209,000	02/01/45	3.500%	212,953	209,905
FNMA PL AS4370 - 3138WD2C4	07/14/15	150,000	02/01/45	4.000%	154,577	156,495
CGCMT 2015 - 17323YAD1	07/08/15	40,000	06/10/45	3.762%	41,197	41,995
WIN 2015 - 97653BAE1	07/09/15	100,000	06/20/45	3.500%	95,091	95,414
JPMBB 2013 - 46639NAN1	06/10/15	69,000	07/15/45	3.272%	71,833	71,727
GNR 2014 - 38378XPI4	03/27/15	240,000	08/16/45	2.400%	224,238	223,611
ABMT 2015 - 00842DAE3	09/29/15	100,000	09/25/45	3.500%	101,625	100,500
COMME 2012 - 12624QAE3	various	170,000	10/15/45	4.579%	160,003	164,084
GNR 2014 - 38378NUP6	10/14/14	110,000	04/16/46	2.750%	81,774	82,841
COMM 2010 C - 12622DAK0	06/26/13	90,000	07/10/46	6.078%	94,124	98,609
JPMBB 2013 - 46640UAK8	04/15/14	200,000	01/15/47	4.887%	208,109	207,281
FREMF 2012 - 30290FAE2	05/08/15	43,000	01/25/47	4.019%	44,922	44,437
JPMBB 2014 - 46641WBB2	03/18/15	150,000	04/15/47	4.678%	159,375	152,753
GSMS - 36251FAW6	03/04/15	36,000	02/10/48	3.396%	37,077	36,625
COMM - 12593ABC8	05/13/15	135,000	05/10/48	3.801%	139,046	137,877



Table 13

## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
SEPTEMBER 30, 2015

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/15
CSAIL 2015 - 12635FBA1	08/25/15	145,000	08/15/48	3.507%	114,069	114,266
JPMBB 2015 - 46644FAK7	06/24/15	175,000	10/15/48	4.382%	169,887	162,244
CSAIL 2015 - 126281BF0	04/01/15	150,000	04/15/50	4.445%	155,742	147,212
WFCM - 94989MAG4	07/15/15	72,000	07/15/58	4.121%	74,154	74,364
SLFMT -M-2 85171YAC3	06/03/13	80,000	12/25/59	3.560%	81,700	80,086
SLFMT -M-3 85171YAD1	06/03/13	100,000	12/25/59	4.440%	102,125	100,161
Total Asset-Backed Securities					\$ 10,737,295	\$ 10,565,258
Total Police and Firefighters' Investments					\$ 110,592,497	\$ 114,361,673
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 422,505,273	\$ 421,530,375

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Table 14

## City of Columbia, Missouri

FEDERAL AND STATE GRANTS  
SEPTEMBER 30, 2015

<u>Policy Development and Administration:</u>			
Convention & Tourism Grants	\$	84,456	
Historical Preservation		7,320	
Total Policy Development and Administration			\$ 91,776
<u>Public Safety:</u>			
Police		292,197	
Fire		679,228	
Total Public Safety			971,425
<u>Transportation:</u>			
Planning		220,439	
Street Construction		905,347	
Non Motorized Transportation Projects		989,160	
Railroad		1,172,151	
Airport		3,374,278	
Public Transportation		3,149,845	
Total Transportation			9,811,220
<u>Health and Environment:</u>			
Health Department		1,474,032	
CDBG/HOME		953,946	
Electric Grant		11,991	
Solid Waste		87,751	
Total Health and Environment			2,527,720
<u>Personal Development:</u>			
Trails Grants		43,902	
Non Motorized projects		266,385	
Cultural Affairs		20,626	
Parks & Recreation		8,464	
Total Personal Development			339,377
<b>Total Federal and State Grants</b>			<b>\$ 13,741,518</b>

Table 15

## City of Columbia, Missouri

TAXABLE SALES BY CATEGORY  
LAST TEN FISCAL YEARS

	2006	2007	2008	2009
Agriculture, forestry, fishing	\$3,825,192	\$3,738,744	\$3,703,641	\$3,631,766
Construction	4,506,449	5,309,423	6,605,135	6,189,123
Finance, insurance, real estate	1,215,588	1,129,272	1,230,495	1,601,141
Manufacturing	8,064,507	8,666,372	9,359,687	8,563,447
Public Administration	88,991,822	94,927,220	94,898,583	88,902,385
Retail Trade	1,467,308,557	1,449,747,786	1,451,296,535	1,422,372,489
Services	109,090,021	111,673,653	117,456,861	110,816,395
Transportation, communications, utilities	174,579,217	186,319,661	197,474,469	200,652,085
Unclassified Establishments	<u>127,667,672</u>	<u>129,507,440</u>	<u>117,149,832</u>	<u>100,256,542</u>
	<u>\$1,985,249,025</u>	<u>\$1,991,019,571</u>	<u>\$1,999,175,238</u>	<u>\$1,942,985,373</u>

Source: State of Missouri Department of Revenue; numbers reported on cash basis

Report generated by Budgeting Staff via the Sales Tax Database

Note: Data subject to change as more precise numbers become available.

## City Direct Sales Tax Rates

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

Table 15, cont

## City of Columbia, Missouri

TAXABLE SALES BY CATEGORY  
LAST TEN FISCAL YEARS

2010	2011	2012	2013	2014	2015
\$4,023,470	\$4,291,467	\$4,733,524	\$5,199,393	\$4,730,127	\$3,961,552
8,391,340	10,159,262	12,643,947	15,538,493	16,456,780	18,983,132
1,731,830	1,841,365	4,968,646	4,779,691	5,033,275	5,375,934
8,441,505	8,051,894	8,240,366	8,726,013	8,914,975	7,303,999
82,476,552	85,872,580	86,707,094	85,803,808	92,520,253	78,930,030
1,442,437,769	1,509,912,664	1,605,704,147	1,674,032,571	1,689,893,774	1,586,322,782
113,280,342	118,926,620	122,744,764	129,152,002	139,847,362	131,669,623
208,104,657	215,221,017	191,518,937	197,162,482	210,369,402	188,703,686
121,364,589	134,314,994	148,337,557	157,135,503	184,600,520	202,746,400
<u>\$1,990,252,054</u>	<u>\$2,088,591,863</u>	<u>\$2,185,598,982</u>	<u>\$2,277,529,956</u>	<u>\$2,352,366,468</u>	<u>\$2,223,997,138</u>

## City Direct Sales Tax Rates, cont.

1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

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Table 16

## City of Columbia, Missouri

RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS

Governmental Activities							
Fiscal Year Ended	Capital Lease Obligations	Notes and Loans Payable	Special Obligation Bonds	Special Obligation Notes			
2015	\$ 34,133	\$ 5,594,844	\$ 24,291,421	\$ 7,009,780			
2014	57,697	6,337,186	28,575,582	8,145,301			
2013	106,198	7,051,261	32,656,417	9,215,859			
2012	209,447	2,056,161	36,580,582	10,225,183			
2011	-		40,339,747	11,175,289			
2010	-	-	43,948,910	995,000			
2009	-	-	46,693,075	1,950,000			
2008	-	-	49,102,240	2,865,000			
2007	-	-	24,412,957	3,740,000			
2006	-	-	26,629,413	-			
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 <sup>a</sup>	Per Capita <sup>a</sup>
2015	\$ 797,893	\$ 96,831,150	\$ 162,612,216	\$ 99,367,324	\$ 396,538,761	n/a %	n/a
2014	174,183	100,644,111	135,699,854	84,374,663	364,008,577	5.09 %	3,047
2013	197,639	93,821,039	140,617,441	88,772,182	372,438,036	5.32 %	3,231
2012	220,290	100,490,422	145,824,435	86,871,118	382,477,638	5.74 %	3,402
2011	242,163	93,208,599	151,238,623	56,589,896	352,794,317	5.37 %	3,172
2010	-	94,857,956	82,023,648	33,207,073	255,032,587	4.05 %	2,579
2009	-	96,437,311	86,066,307	28,357,275	259,503,968	4.31 %	2,664
2008	-	84,885,220	73,322,485	19,292,241	229,467,186	4.16 %	2,388
2007	-	64,705,863	77,104,088	18,684,800	188,647,708	3.57 %	1,993
2006	-	66,116,207	80,725,692	18,932,695	192,404,007	3.78 %	2,064

n/a = information not available for current year

<sup>a</sup> See Table 24 for personal income and population data

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Table 17

## City of Columbia, Missouri

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
SEPTEMBER 30, 2015

<u>Jurisdiction</u>	<u>Bond Issues Outstanding</u>	<u>Amount Available Debt Service Funds</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to City of Columbia (a)</u>	<u>Amount Applicable to City of Columbia</u>
City of Columbia	\$0	\$0	\$0	0.0%	\$0
Columbia School District	274,392,000	45,481,106	228,910,894	83.2%	190,513,153
Boone County	4,201,061	504,596	3,696,465	72.5%	2,681,356
Totals	<u>\$278,593,061</u>	<u>\$45,985,702</u>	<u>\$232,607,359</u>		<u>\$193,194,509</u>

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

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

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

Table 18

## City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS

Assessed value (2015)				<u>\$1,866,291,133</u> *
Constitutional debt limit **				\$373,258,227
(20% assessed value)				
Total bonded debt			\$256,688,000	
Less:				
Water and Electric Utility Bonds		\$158,615,000		
Sanitary Sewer Utility Bonds		98,073,000	<u>256,688,000</u>	
Total amount of debt applicable to debt limit				<u>0</u>
Legal debt margin				<u>\$373,258,227</u>

	Fiscal Year			
	2006	2007	2008	2009
Debt limit	\$293,218,030	\$312,992,986	\$324,507,278	\$328,051,141
Total net debt applicable to limit	\$0	\$0	\$0	\$0
Legal debt margin	\$293,218,030	\$312,992,986	\$324,507,278	\$328,051,141
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

\* All tangible property.

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

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

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

Table 18, cont.

City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS

Fiscal Year					
2010	2011	2012	2013	2014	2015
\$329,972,141	\$334,950,607	\$342,349,711	\$348,567,093	\$360,946,391	\$373,258,227
\$0	\$0	\$0	\$0	\$0	\$0
\$329,972,141	\$334,950,607	\$342,349,711	\$348,567,093	\$360,946,391	\$373,258,227
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**

<b>Fiscal Year Ended</b>	<b>WATER AND ELECTRIC UTILITY REVENUE / REFUNDING BONDS (c)</b>						<b>Revenue Bond Coverage</b>
	<b>Operating Revenue (d)</b>	<b>Operating Expenses</b>	<b>Net Revenue</b>	<b>Principal</b>	<b>Interest (b)</b>	<b>Total</b>	
2006 \$	105,384,237	\$ 85,904,487	\$ 19,479,750	\$ 575,000	\$ 3,308,873	\$ 3,883,873	5.02
2007	116,758,098	84,055,177	32,702,921	3,595,000	4,332,137	7,927,137	4.13
2008	121,609,839	90,723,595	30,886,244	3,755,000	5,079,238	8,834,238	3.50
2009	132,415,953	99,094,026	33,321,927	3,875,000	6,125,758	10,000,758	3.33
2010	142,829,724	104,960,352	37,869,372	4,020,000	6,206,577	10,226,577	3.70
2011	151,526,817	107,813,998	43,712,819	4,175,000	6,354,157	10,529,157	4.15
2012	147,075,417	100,038,432	47,036,985	5,360,000	8,714,110	14,074,110	3.34
2013	146,188,407	111,187,318	35,001,089	6,545,000	8,501,203	15,046,203	2.33
2014	152,473,820	116,235,925	36,237,895	6,665,000	7,798,291	14,463,291	2.51
2015	152,500,629	110,335,849	42,164,780	6,745,000	7,174,035	13,919,035	3.03

(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	
2006 \$	9,915,355	\$ 6,221,458	\$ 3,693,897	\$ 1,280,000	\$ 1,126,455	\$ 2,406,455	1.53
2007	10,313,861	6,395,635	3,918,226	1,590,000	1,281,897	2,871,897	1.36
2008	10,333,579	6,596,832	3,736,747	1,640,000	1,290,111	2,930,111	1.28
2009	11,645,980	7,637,179	4,008,801	1,765,000	1,256,537	3,021,537	1.33
2010	13,536,909	7,576,703	5,960,206	1,805,000	1,520,655	3,325,655	1.79
2011	15,430,156	7,850,327	7,579,829	1,875,000	1,911,364	3,786,364	2.00
2012	17,973,980	9,145,955	8,828,025	1,915,000	2,121,660	4,036,660	2.19
2013	19,672,456	8,750,941	10,921,515	3,521,500	2,562,275	6,083,775	1.80
2014	20,320,219	9,069,426	11,250,793	4,840,600	2,395,108	7,235,708	1.55
2015	21,897,787	9,221,642	12,676,145	4,900,545	2,324,637	7,225,182	1.75

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

(b) Interest payments made during the fiscal year.

(c) Includes investment revenue in fiscal year 2002 and thereafter.

(d) This includes Special Obligation Bonds Series 2001A, Special Obligation Bonds Series 2006A, and Special Obligation Refunding Bonds Series 2012B which are to be treated as sewer system revenue bond issues.

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Table 21

## City of Columbia, Missouri

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

Fiscal Year	Commercial Construction (a)		Residential Construction (a)		Bank Deposits		Estimated Property Value
	Number of Permits	Value	Number of Permits	Value	(in thousands)		
2006	96	\$ 58,918,770	1,897	\$ 221,396,606	\$ 2,345,000	(b) \$	5,713,406,342
2007	68	89,104,177	730	126,755,467	2,430,000	(b)	6,141,975,733
2008	58	51,336,697	408	69,590,716	2,487,000	(b)	6,548,424,667
2009	42	90,871,538	355	55,436,649	2,702,000	(b)	6,785,163,254
2010	32	15,776,890	374	69,360,630	2,890,000	(b)	6,830,813,429
2011	33	20,508,272	424	112,250,462	3,005,000	(b)	6,899,642,329
2012	34	64,741,303	411	94,993,740	3,174,000	(b)	7,013,851,058
2013	42	55,728,531	953	214,609,987	3,108,000	(b)	7,172,767,546
2014	36	59,173,040	577	209,135,925	3,239,000	(b)	7,299,460,971
2015	48	38,720,198	493	157,889,702	3,464,000	(b)	7,557,017,121

(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, 2015

<b>Customer</b>	<b>Billed kWh</b>	<b>Billed Revenue</b>
Boone Hospital Center	29,548,480	\$ 2,363,025
Columbia Foods	27,623,708	2,154,301
3-M Company	25,530,808	1,833,807
VA Hospital	19,292,884	1,612,627
Gates Rubber	15,301,581	1,291,234
Quaker Oats	14,007,862	1,118,030
University of Missouri Regional Hospital	10,546,282	853,948
PW Eagle	8,914,292	702,788
City of Columbia Sewer	8,278,372	632,774
GGP Ltd-Columbia Mall	7,955,643	745,138
	<u>166,999,912</u>	<u>\$ 13,307,672</u>



Table 23

## City of Columbia, Missouri

LARGEST WATER UTILITY CUSTOMERS  
SEPTEMBER 30, 2015

<u>Customer</u>	<u>Billed CCF</u>	<u>Billed Revenue</u>
Columbia Foods	366,987	\$ 939,610
Boone Hospital Center	51,231	139,130
3M Company	50,191	125,809
VA Hospital	35,616	102,982
University of MO	28,432	80,744
Linen King	24,762	66,509
JM Eagle	21,165	54,017
Best Men LLC	20,069	52,775
Executive Center	16,894	42,833
CPS Rockbridge	15,797	47,864
	<u>631,144</u>	<u>\$ 1,652,271</u>

Table 24

## City of Columbia, Missouri

DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS

<b>Fiscal Year</b>	<b>Estimated Population</b> *	<b>Personal Income</b> <sup>a</sup>	<b>Per Capita Personal Income</b> <sup>a</sup>	<b>Median Age</b>	<b>Unemployment Rate</b>
2014	119,476 <sup>c</sup>	\$7,153,637 <sup>b</sup>	\$41,418 <sup>b</sup>	26.6 <sup>d</sup>	3.5% <sup>c</sup>
2013	115,276	7,006,491	41,028	26.9	3.7%
2012	112,414	6,667,000	39,557	29.8	4.7%
2011	111,213	6,567,000	37,350	26.5	5.9%
2010	98,893	6,293,000	35,875	26.5	6.2%
2009	97,403	6,025,000	36,241	28.2	5.1%
2008	96,093	5,521,000	33,604	31.8	4.4%
2007	94,645	5,283,000	32,548	28.1	3.6%
2006	93,219	5,087,000	32,608	29.7	3.3%
2005	91,814	4,865,759	31,959	35.2	3.9%

\*Based on updated census population data

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

<sup>b</sup> Bureau of Economic Analysis preliminary information

<sup>c</sup> City of Columbia Annual Budget adopted October 1, 2015

<sup>d</sup> US Census American Community Survey (ACS) 1 year estimate 2013

Table 25

## City of Columbia, Missouri

**PRINCIPAL EMPLOYERS  
CURRENT AND NINE YEARS AGO**

Employer	2015			2006		
	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	8,750	1	9.28%	8,002	1	9.68%
University Hospital and Clinics	4,284	2	4.54%	4,520	2	5.47%
Columbia Public Schools	2,417	3	2.56%	2,150	3	2.60%
Boone Hospital Center	2,000	4	2.12%	1,769	4	2.14%
City of Columbia	1,440	5	1.53%	1,220	5	1.48%
US Dept of Veterans Affairs	1,276	6	1.35%	910	9	1.10%
Veterans United Home Loans	1,173	7	1.24%	n/a	n/a	n/a
Shelter Insurance	1,109	8	1.18%	1,040	7	1.26%
MBS Textbook Exchange	863	9	0.92%	947	8	1.15%
State Farm	850	10	0.90%	1,151	6	1.39%
Hubbell Power Systems	n/a	n/a	n/a	910	10	1.10%

Note: Information from Columbia Regional Economic Development Inc.

\*\*information from the US Bureau of Labor Statistics-2014 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									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<b>Governmental Activities</b>										
General Administrative										
City Clerk and Elections	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00
City Manager	11.30	11.30	10.00	7.00	7.00	8.00	9.00	8.00	8.00	7.60
Finance (incl. Risk Management)	51.35	48.20	46.20	47.00	42.25	41.25	41.25	40.25	36.25	38.25
Human Resources	8.95	8.85	8.85	8.85	9.00	9.00	9.00	9.00	8.00	8.00
Law	15.50	15.50	14.75	12.00	12.50	13.50	9.00	10.00	9.00	9.00
*Neighborhood Services	-	-	-	-	-	-	2.25	2.25	2.25	-
Convention & Tourism	8.25	8.25	8.00	8.00	9.00	9.00	9.00	9.00	7.00	7.00
Public Safety										
Police	197.00	194.00	191.00	191.00	192.00	191.00	190.00	186.00	183.00	181.00
Fire	141.00	140.00	141.00	136.00	136.00	140.00	140.00	138.00	135.00	132.00
Municipal Court	12.00	12.00	12.00	12.00	12.00	13.00	9.00	9.00	8.90	8.90
Emergency Mgmt & Comm	0.00	27.75	34.75	34.75	35.75	33.75	32.75	32.75	32.75	32.75
Health & Environment										
Health and Human Services	66.15	64.60	62.25	62.00	62.35	62.35	63.35	61.10	60.75	57.75
*Planning (incl. CDBG)	-	-	-	-	-	-	12.50	12.50	12.00	12.00
*Community Development	46.00	41.75	39.50	40.00	41.58	34.00	0.00	0.00	0.00	0.00
Economic Development	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
Cultural Affairs	3.00	3.00	3.00	3.00	2.75	2.75	2.75	2.75	2.75	3.00
Parks & Recreation	48.16	47.50	46.50	47.50	43.50	43.50	43.50	43.50	42.50	41.50
Public Works										
Admin & Engineering	17.75	17.92	17.51	22.10	23.85	33.15	30.30	28.74	28.74	27.68
Non-Motorized Grants	5.10	4.90	4.95	2.35	1.10	2.00	2.00	2.00	-	-
Streets & Sidewalks	42.81	40.81	40.92	40.35	39.35	39.30	40.30	39.50	39.50	39.80
Parking Enforcement	5.01	5.01	4.02	4.00	4.00	4.00	4.00	4.00	4.00	4.00
*Building and Site Development	-	-	-	-	-	-	17.75	16.75	16.75	16.25
Custodial & Maintenance	16.56	16.39	16.43	16.00	16.25	13.25	13.25	10.50	10.50	10.50
Fleet Operations	38.43	37.43	33.51	31.50	31.45	28.40	28.40	25.55	25.90	23.90
GIS Fund	5.31	5.31	4.40	4.50	3.50	-	-	-	-	-
Employee Benefit	7.05	6.15	6.15	5.15	4.00	4.00	4.00	3.00	3.00	3.00
Information Technologies	34.20	32.20	32.00	28.00	27.00	28.00	26.00	25.00	24.00	23.20
Public Communications	14.40	13.40	10.90	8.75	10.75	10.75	11.75	11.75	11.75	10.50
Contributions	-	-	-	-	-	-	-	-	-	2.00
Office of Sustainability	0.00	0.00	1.00	1.25	1.00	1.00	-	-	-	-
<b>Business-Type Activities</b>										
Railroad	3.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00
Transload	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water & Electric	282.75	271.75	266.75	259.60	252.60	249.60	246.60	239.60	238.60	228.60
Recreation Services	34.59	34.25	34.25	34.25	34.25	34.25	36.25	36.25	36.25	36.25
Public Works										
Public Transportation	52.36	41.36	40.67	39.20	37.80	37.75	37.75	38.80	34.79	36.10
Airport	18.15	17.15	17.40	17.25	17.20	17.20	17.20	16.20	16.20	16.00
Sanitary Sewer	83.02	80.52	81.39	80.35	76.97	73.10	64.47	61.87	58.87	57.24
Parking Facilities	9.57	9.27	9.29	7.85	7.85	6.80	6.80	5.70	5.70	5.60
Solid Waste	106.21	94.71	93.02	92.90	87.95	85.90	84.73	84.68	83.68	77.25
Stormwater Utility	8.47	6.47	6.49	6.40	6.40	6.40	11.55	12.46	12.46	10.43
Utility Customer Services	15.40	14.30	14.30	14.00	12.00	12.00	12.00	12.00	12.00	12.00
Total	1,417.80	1,385.00	1,366.15	1,334.85	1,310.95	1,297.95	1,278.45	1,249.45	1,221.84	1,190.05

Note: Information from City of Columbia Annual Budget adopted October 1, 2015

\*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									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<b>Police</b>										
Traffic Accidents Investigated	1,274	1,282	1,288	1,362	1,442	1,810	2,554	3,000	2,869	2,869
Traffic Tickets Issued	4,615	7,507	7,790	7,727	10,662	13,738	11,636	10,500	10,165	10,165
Warning Tickets Issued	*** n/a	2,814	4,534	5,048	4,006	7,902	11,589	6,800	7,000	6,460
Driving While Intoxicated Arrests	376	462	297	438	446	485	337	500	600	460
<b>Fire</b>										
Fire Calls (All Types)	338	317	343	579	337	360	331	425	365	423
Rescue Calls	7,423	6,696	6,228	7,027	6,642	6,350	6,021	5,700	5,581	5,520
<b>Sanitary Sewer Utility</b>										
Average daily flow (millions of gallons)	17.3	15.4	14.1	12.7	15.4	19.7	15.5	16.4	16.2	13.0
<b>Solid Waste Utility</b>										
Tons of waste collected	167,171	163,872	165,254	161,629	161,573	162,257	146,289	176,000	176,852	192,886
Tons of recyclables collected	13,173	10,671	10,433	10,347	10,388	9,482	9,025	8,976	8,800	8,166
<b>Public Transportation</b>										
Total Vehicle Miles-Fixed Route	821,838	800,897	740,369	736,078	693,548	653,955	640,736	755,870	755,870	495,714
Total Vehicle Miles-Paratransit	394,628	200,728	293,972	274,602	186,311	168,153	167,968	138,922	113,324	162,271
<b>Airport</b>										
Number of Enplaned Passengers	62,489	48,778	43,108	38,319	38,478	32,072	24,843	10,000	9,090	13,673
<b>Parking Facilities</b>										
Parking permits issued (surface & structures)	2,584	2,503	2,089	1,976	2,046	1,427	1,635	1,635	1,635	1,580
Metered & hourly spaces	2,253	2,178	2,483	2,215	2,441	2,170	2,128	2,415	2,415	2,451
<b>Other Public Works</b>										
Street Segments Resurfaced/Repaired	* 101	215	165	205	164	523	545	462	450	739
Number of Permits Issued	* 1,352	2,221	2,333	1,997	3,033	5,326	2,528	9,500	8,067	11,831
<b>Parks and Recreation</b>										
Number of Athletic Fields Maintained	56	55	47	47	46	48	47	48	46	47
Total Sq feet of Landscape Beds Maintained	657,052	640,263	625,223	595,562	592,672	518,344	523,000	550,873	489,973	419,872
<b>Railroad</b>										
Carloads	772	1,320	1,218	1,226	1,403	1,539	1,217	2,550	2,561	2,402
<b>Water</b>										
Fire hydrants installed	26	82	80	13	79	75	36	271	187	256
Services/meters installed	1,643	1,317	1,010	234	81	279	219	1,227	974	1,158
<b>Electric</b>										
New Distribution Transformers Installed	234	353	181	59	81	52	86	540	318	510
Electric Meters Installed	717	875	1,396	506	642	432	361	1,833	1,579	1,667
Miles of Underground Lines Installed	10	21	14	7	6.65	4.02	8.13	31.40	11.26	28.55
<b>Health &amp; Environment</b>										
Birth Certificates issued	7,712	8,038	8,316	7,548	8,542	8,842	n/a	3,600	3,600	4,121
Death Certificates issued	** 9,173	9,037	10,526	10,585	11,716	10,755	n/a	n/a	n/a	n/a
Immunizations	20,514	19,544	16,796	19,431	22,641	34,990	23,156	16,000	15,673	12,016
WIC Visits	29,742	31,290	30,615	31,169	28,906	30,132	29,744	25,432	21,184	21,184
Inspections	9,230	15,040	11,067	7,347	15,064	19,761	21,320	13,598	16,300	13,166

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

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

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

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

n/a-information not available

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Table 28

## City of Columbia, Missouri

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS

Function/Program	Fiscal year									
	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Substations	5	5	4	4	4	4	7	7	7	5
Vehicles	107	100	97	97	98	111	103	103	101	107
Fire										
Stations	9	9	9	9	9	9	8	8	8	8
Vehicles	38	38	38	38	38	39	40	34	34	34
Sanitary Sewer Utility										
Collection system (total miles)	707	697	695	698	684	683	665	637	607	524
Solid Waste Utility										
Collection vehicles	48	45	45	45	44	44	44	44	44	32
Public Transportation										
Buses-General Fixed Route	11	19	25	25	21	17	19	14	13	17
Buses-Campus Fixed Route	17	11	9	9	9	13	10	15	10	9
Buses-Paratransit	8	17	11	11	12	11	9	9	7	8
Airport										
Pavement Surface (Square yards)	473,449	470,949	468,020	464,950	464,950	464,950	464,950	464,950	464,950	464,950
Parking Facilities										
Parking Structures	6	6	6	5	5	4	4	4	4	4
Surface Lots-Permit	5	5	4	5	6	7	7	4	7	7
Surface Lots-Meter	5	5	5	4	4	5	7	5	2	5
Other Public Works										
* Streets (miles)	1,338	551	515	507	507	465	465	425	425	425
Signalized Intersections	47	47	45	43	42	39	40	37	37	37
Parks and Recreation										
Pools	5	5	5	5	5	5	5	5	5	5
Golf Courses (18 hole)	2	2	2	2	2	2	2	2	2	2
Athletic fields with lights and/or irrigation systems	41	40	35	33	32	30	25	25	25	25
Rec/Nature Centers	2	2	2	2	2	2	2	1	1	1
Railroad										
Locomotives	2	2	2	2	2	2	2	2	2	2
Miles of main track	21	21	21	21	21.3	21.31	21.34	21.34	21.34	21.34
Water										
Water mains (miles)	695	689	682	671	668.57	664.25	662	648.7	635.44	618.65
Electric										
Circuit Miles of Distribution Lines	836	827	808	796	791.26	787.7	782	751.64	722	713.81

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

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

## City of Columbia, Missouri

INSURANCE IN FORCE  
SEPTEMBER 30, 2015

City of Columbia - Property/Casualty Insurance Program  
Policy Period - October 1, 2014 to October 1, 2015

## I. Property/Inland Marine/Boiler and Machinery Coverages

- A. Insurance Company – Factory Mutual Insurance Company (FM Global)
- B. Best's Rating is A+ XV and Admitted in Missouri
- C. Policy # – FN207
- D. Annual Premium is \$834,310, plus \$29,093 TRIA Premium - Total Premium is \$863,403, less \$78,244 membership credit.
- E. Coverages and Limits:
  - 1. \$550,000,000 Blanket Property Limit excess \$100,000 Retention
  - 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); \$5,000,000 for Vehicles and Mobile Equipment; \$1,000,000 for Infrastructure property
  - 4. Debris Removal - \$5,000,000 Limit or 25% of the loss, whichever is greater, excess \$100,000 Retention
  - 5. Licensed Vehicles (Including Mobile Equipment) - \$10,000,000 Limit excess \$100,000 Retention (while on premises); Flood and earthquake limit is \$5,000,000
  - 6. EDP Equipment and Media - \$10,000,000 Limit excess \$100,000 Retention
  - 7. Extra Expense - \$5,000,000 Limit excess \$100,000 Retention
  - 8. Newly Acquired Property - \$10,000,000 Limit excess \$100,000 Retention
  - 9. Includes Boiler and Machinery Coverages
  - 10. Infrastructure property - \$5,000,000 not to exceed \$2,000,000 for bridges

## II. Excess Workers' Compensation

- A. Insurance Company-Safety National Casualty Corporation
- B. Best's Rating is A+ XIII and Admitted in Missouri
- C. Policy # - SP4051798
- D. Annual Premium is \$271,240
- E. Statutory Limits
- F. \$500,000 Self-Insured Retention, except \$750,000 SIR for Police, Fire and Electrical Workers
- G. Employers Liability Limit - \$1,000,000

## 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 3017803
- D. Annual Premium is \$225,813.
- E. Coverages and Limits:
  - 1. Self-insurance retention of \$500,000 per occurrence
  - 2. \$3,000,000 limit of liability for any one occurrence covered under the policy
  - 3. \$10,000,000 maximum limit of liability for damages for all occurrences covered under this policy
- 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 – Federal Insurance Company (Chubb)
- B. Best's Rating is A++ XV and Admitted in Missouri
- C. Policy # – 8170-2669
- D. Annual Premium is \$11,195
- E. Coverages include:
  - 1. Employee Dishonesty (Theft) - \$500,000 Limit
  - 2. Money and Securities (On Premises & in Transit) - \$500,000 Limit
  - 3. Depositors Forgery - \$500,000 Limit
  - 4. Money Orders and Counterfeit Fraud - \$500,000 Limit
  - 5. Computer Fraud - \$500,000 Limit
  - 6. Fund Transfer Fraud - \$500,000 limit
  - 7. Credit Card Fraud- \$500,000 Limit
- F. Deductible: \$50,000



## City of Columbia, Missouri

**INSURANCE IN FORCE**  
**SEPTEMBER 30, 2015**

## V. Airport 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
  - 8. Deductible - \$1,000 Each Aircraft

## VI. Health Department Professional Liability

- A. Insurance Company – Evanston Insurance Company (Markel)
- B. Best's Rating is AXIV – Non-Admitted in Missouri
- C. Policy # – SM903127
- D. Annual Premium is \$15,575
- E. Limits are \$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 # – RRHV290905-3
- D. Annual Premium is \$29,706 (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 # – IHH968366501
- D. Annual Premium is \$3,088 (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 &amp; 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 # –01-592-18-80
- D. Annual Premium is \$31,851
- E. Claims Made Coverage, Retroactive Date is Policy Inception
- F. Coverages and Limits:
  - 1. Media Content - \$2,000,000, Retention \$25,000
  - 2. Security & Privacy Liability - \$2,000,000, Retention \$25,000
  - 3. Regulatory Action Defense - \$2,000,000, Retention \$25,000
  - 4. Event Management (Privacy Breach) - \$2,000,000, Retention \$50,000
  - 5. Cyber Extortion - \$2,000,000, Retention \$25,000
  - 6. Identity/Credit Monitoring - Covered expense for up to 1,000,000 Notified Individuals (outside the policy limit)

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

**Table 30****City of Columbia, Missouri****SALARIES OF PRINCIPAL OFFICIALS  
SEPTEMBER 30, 2015**

<b>Official Title</b>	<b>Salary Range</b>
City Manager	\$121,722 - 200,842
Deputy City Manager	105,846 - 174,645
Public Works Director	92,040 - 151,865
Water and Light Director	92,040 - 151,865
City Counselor	92,040 - 151,865
Fire Chief	92,040 - 151,865
Police Chief	92,040 - 151,865
Finance Director	92,040 - 151,865
Assistant City Manager	92,040 - 151,865
Director of Public Health and Human Services	92,040 - 151,865
Parks and Recreation Director	92,040 - 151,865
Information Technologies Director	92,040 - 151,865
Economic Development Director	92,040 - 151,865
Human Resources Director	92,040 - 151,865
Convention/Visitor's Bureau Director	92,040 - 151,865
City Clerk	92,040 - 151,865
Human Services Manager	55,903 - 86,650
Neighborhood Services Manager	55,903 - 86,650

Note: Information provided by the Human Resources Department