

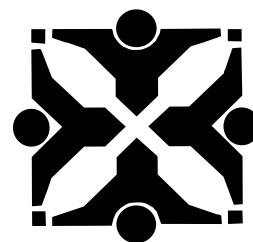
CITY OF COLUMBIA, MISSOURI

Interim Financial Report

Presented on Non-GAAP Basis

October 1, 2015 - March 31, 2016

Department of Finance
Michele Nix, CPA
Director of Finance



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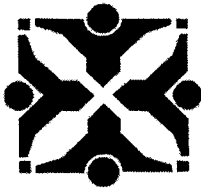
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CITY OF COLUMBIA, MISSOURI

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CITY OF COLUMBIA, MISSOURI

FINANCE DEPARTMENT ADMINISTRATION

May 5, 2016

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

This Financial Management Information Supplement (FMIS) is presented with account balances as of March 31, 2016 and with revenues and expenditures for the six month period ending March 31, 2016. The FMIS is not audited, and additionally it is not presented in the governmental reporting model format. The intent of this report is to provide supplemental financial information in an easy to understand format for all funds of the city.

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

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

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

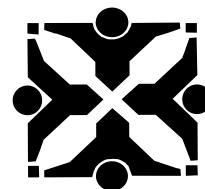
The Proprietary fund types include ten Enterprise Funds and eight Internal Service Funds. The Fiduciary fund types include the Police and Firefighters' Retirement Fund (Pension), Other Postemployment Benefits Fund, Expendable Trust Funds, a Nonexpendable Trust Fund and Agency Funds. Two account groups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

Respectfully submitted,

Michele Nix, CPA
Director of Finance

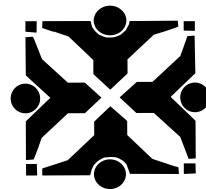
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE BALANCE SHEETS
March 31, 2016 and 2015**

ASSETS	2016	2015
Cash and cash equivalents	\$33,523,599	\$37,239,427
Accounts receivable	190,356	212,671
Taxes receivable	3,320,581	3,391,629
Allowance for uncollectible taxes	(44,734)	(42,163)
Grants receivable	41,677	28,402
Accrued interest	61,973	66,227
Due from other funds	2,269,145	1,878,925
Inventory	321,422	231,079
Prepaid Expenses		0
Other assets		0
TOTAL ASSETS	\$39,684,019	\$43,006,197
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$792,199	\$931,582
Accrued payroll and payroll taxes		0
Due to other funds		0
Unearned revenue	2,921	34,311
Other liabilities	1,917,365	1,447,403
TOTAL LIABILITIES	2,712,485	2,413,296
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	85,500	84,000
FUND BALANCE:		
Non Spendable	321,422	231,079
Restricted		0
Committed	3,662,308	626,475
Assigned	1,305,609	1,480,567
Unassigned	31,596,695	38,170,780
TOTAL FUND BALANCE	36,886,034	40,508,901
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$39,684,019	\$43,006,197

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
REVENUES:		
General property taxes	\$7,733,124	\$7,491,658
Sales tax	10,448,076	9,999,415
Other local taxes	5,965,761	6,655,326
Licenses and permits	91,070	105,948
Fines	938,370	1,023,029
Fees and service charges	1,438,482	1,103,477
Intragovernmental revenue	9,378,672	9,277,389
Revenue from other governmental units	2,301,267	2,951,145
Investment revenue	387,728	724,143
Miscellaneous	<u>639,201</u>	<u>630,123</u>
TOTAL REVENUES	<u>39,321,751</u>	<u>39,961,653</u>
EXPENDITURES:		
Current:		
Policy development and administration	5,098,550	4,675,341
Public safety	19,849,118	20,269,266
Transportation	3,039,153	3,302,136
Health and environment	4,354,956	4,104,929
Personal development	3,628,844	3,595,079
Miscellaneous nonprogrammed activities	<u>192,469</u>	<u>403,718</u>
TOTAL EXPENDITURES	<u>36,163,090</u>	<u>36,350,469</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,158,661</u>	<u>3,611,184</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	4,437,398	4,268,192
Operating transfers to other funds	(1,214,191)	(1,215,691)
Contributions from other funds	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,223,207</u>	<u>3,052,501</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	6,381,868	6,663,685
FUND BALANCE, BEGINNING OF YEAR	<u>30,504,166</u>	<u>33,845,216</u>
FUND BALANCE, END OF YEAR	<u><u>\$36,886,034</u></u>	<u><u>\$40,508,901</u></u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2015

	2016		2015
	Budget	Actual	(Over) Under Budget
			Actual
GENERAL PROPERTY TAXES:			
Real property	\$6,419,144	\$6,418,024	\$1,120
Individual personal property	1,199,549	1,261,031	(61,482)
Railroad and utility	32,563	25,674	6,889
Financial institutions	12,350	12,451	(101)
Total	7,663,606	7,717,180	(53,574)
Penalties and interest	38,321	15,944	22,377
Total General Property Taxes	7,701,927	7,733,124	(31,197)
SALES TAX	23,781,641	10,448,076	13,333,565
OTHER LOCAL TAXES:			
Gasoline tax	2,866,061	1,352,559	1,513,502
Cigarette tax	567,700	263,148	304,552
Motor vehicle tax	1,332,854	665,213	667,641
Utilities tax:			
Telephone	3,593,871	1,542,564	2,051,307
Natural gas	2,933,886	1,457,113	1,476,773
CATV franchise	296,300	145,349	150,951
Electric	1,102,041	539,815	562,226
Total Other Local Taxes	12,692,713	5,965,761	6,726,952
LICENSES AND PERMITS:			
Business licenses	784,692	70,518	714,174
Alcoholic beverages	203,708	6,508	197,200
Animal licenses	37,000	14,044	22,956
Total Licenses and Permits	1,025,400	91,070	934,330
FINES:			
Corporation court fines	825,000	267,246	557,754
Uniform ticket fines	195,000	132,716	62,284
Meter fines	900,000	532,408	367,592
Alarm violations	10,500	6,000	4,500
Total Fines	1,930,500	938,370	992,130
FEES AND SERVICE CHARGES:			
Construction inspection	1,547,713	1,035,439	512,274
Street maintenance	350	3,484	(3,134)
Right of way	50,000	24,953	25,047
Animal control fees	13,200	5,651	7,549
Health fees	682,400	254,263	428,137
Miscellaneous	196,375	114,692	81,683
Total Fees and Service Charges	2,490,038	1,438,482	1,051,556

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2015

	2016		2015
	Budget	Actual	(Over) Under Budget
			Actual
INTRAGOVERNMENTAL REVENUE:			
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):			
Electric	\$12,413,796	\$5,531,361	\$6,882,435
Water	3,489,778	1,643,577	1,846,201
Total	15,903,574	7,174,938	8,728,636
General and Administrative Charges	4,407,697	2,203,734	2,203,963
Total Intragovernmental Revenue	20,311,271	9,378,672	10,932,599
REVENUE FROM OTHER			
GOVERNMENTAL UNITS:			
Federal and State Grants:			
Joint Communications			0
Non-Motorized Grant			0
Fire	101,685	60,527	41,158
Disaster Preparedness			0
Missouri Department of Transportation –			
Highway	200,968	75,299	125,669
Emergency Shelter			0
Health, General	930,019	585,857	344,162
Health-Women-Infants and Children	479,671	200,556	279,115
Youth at Risk			0
Police Department	179,734	96,825	82,909
Cultural Affairs	12,567		12,567
Parks and Recreation	13,295		13,295
Human Services Grants			0
TRIM Grant			0
Safe Routes to School			0
Total	1,917,939	1,019,064	898,875
Boone County:			
Health Department	1,591,079	667,786	923,293
Disaster Preparedness			0
Joint Communications	1,104,449	520,859	583,590
Animal Control	228,063	93,558	134,505
Social Services			0
Total	2,923,591	1,282,203	1,641,388
Total Revenue From Other Governmental Units	4,841,530	2,301,267	2,540,263
INVESTMENT REVENUE	661,584	387,728	273,856

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2015

	2016			2015
	Budget	Actual	(Over) Under Budget	Actual
MISCELLANEOUS REVENUE:				
Property sales	\$22,500	\$55,514	(\$33,014)	\$53,030
Photocopies			0	0
Other	939,724	583,687	356,037	577,093
Total Miscellaneous Revenue	962,224	639,201	323,023	630,123
TOTAL REVENUES	76,398,828	39,321,751	37,077,077	39,961,653
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
TransLoad Fund	4,477	2,238	2,239	2,238
Water	1,179	590	589	590
Electric	10,609	5,304	5,305	5,304
Public Transportation	1,530	765	765	765
Solid Waste	112,295	51,523	60,772	55,626
Fleet	2,295	1,148	1,147	1,148
Transportation Sales Tax Fund	5,968,577	2,941,256	3,027,321	2,941,256
Capital Projects Fund	355,376	355,376	0	269,526
Sewer	42,597	42,406	191	191
Parking	23,565	11,783	11,782	11,783
Convention & Visitors Bureau	137,057	137,057	0	111,196
Community Development	51,000	19,271	31,729	18,388
Contributions Fund	20,574	20,574	0	8,552
Utility Accounts & Billing	14,699	14,699	0	14,523
Park Sales Tax	1,666,820	833,408	833,412	827,106
Total operating transfers from other funds	8,412,650	4,437,398	3,975,252	4,268,192
Contributions From Other Funds	0		0	0
APPROPRIATION OF PRIOR YEAR FUND BALANCE			0	457,331
APPROPRIATION OF CULTURAL AFFAIRS	649,249	324,625	324,624	0
TOTAL OTHER FINANCING SOURCES	9,061,899	4,762,023	4,299,876	4,725,523
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$85,460,727	\$44,083,774	\$41,376,953	\$44,687,176

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2015

	2016		2015	
	Budget	Actual	(Over) Under Budget	Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$53,567	\$26,750	\$26,817	\$21,104
Materials and supplies	41,179	4,616	36,563	7,470
Travel and training	73,129	21,989	51,140	18,020
Intragovernmental	45,571	22,785	22,786	21,847
Utilities, services, and miscellaneous	87,191	34,187	53,004	64,339
Total City Council	<u>300,637</u>	<u>110,327</u>	<u>190,310</u>	<u>132,780</u>
City Clerk:				
Personal services	269,897	118,416	151,481	113,418
Materials and supplies	22,309	754	21,555	263
Travel and training	11,319	225	11,094	220
Intragovernmental	25,674	12,837	12,837	31,383
Utilities, services, and miscellaneous	26,918	699	26,219	1,692
Total City Clerk	<u>356,117</u>	<u>132,931</u>	<u>223,186</u>	<u>146,976</u>
City Manager:				
Personal services	1,271,505	534,877	736,628	505,620
Materials and supplies	36,073	12,969	23,104	9,377
Travel and training	47,027	6,952	40,075	3,896
Intragovernmental	191,763	95,882	95,881	59,417
Utilities, services, and miscellaneous	171,972	49,849	122,123	43,868
Capital additions	9,403	0	9,403	0
Total City Manager	<u>1,727,743</u>	<u>700,529</u>	<u>1,027,214</u>	<u>622,178</u>
Election:				
Utilities, services, and miscellaneous	118,660	311,299	(192,639)	124,534
Total General Government	<u>2,503,157</u>	<u>1,255,086</u>	<u>1,248,071</u>	<u>1,026,468</u>
Financial Services:				
Personal services	3,458,962	1,491,000	1,967,962	1,361,749
Materials and supplies	162,034	62,179	99,855	48,946
Travel and training	104,980	7,472	97,508	2,291
Intragovernmental	485,452	242,876	242,576	214,940
Utilities, services, and miscellaneous	432,667	208,523	224,144	199,111
Capital additions	67,000	8,264	58,736	0
Total Financial Services	<u>4,711,095</u>	<u>2,020,314</u>	<u>2,690,781</u>	<u>1,827,037</u>
Human Resources:				
Personal services	691,621	304,496	387,125	266,466
Materials and supplies	25,866	11,835	14,031	8,631
Travel and training	22,210	6,077	16,133	1,042
Intragovernmental	202,458	101,229	101,229	74,067
Utilities, services, and miscellaneous	326,030	98,093	227,937	127,740
Total Human Resources	<u>1,268,185</u>	<u>521,730</u>	<u>746,455</u>	<u>477,946</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2015

	2016		2015	
	Budget	Actual	(Over) Under Budget	Actual
City Counselor:				
Personal services	\$970,190	\$390,203	579,987	\$381,123
Materials and supplies	75,402	12,619	62,783	11,790
Travel and training	51,727	3,263	48,464	1,416
Intragovernmental	105,952	52,976	52,976	47,012
Utilities, services, and miscellaneous	191,977	40,781	151,196	120,644
Capital additions	0	0	0	0
Total City Counselor	<u>1,395,248</u>	<u>499,842</u>	<u>895,406</u>	<u>561,985</u>
Public Works Administration:				
Personal services	1,418,707	504,842	913,865	541,093
Materials and supplies	69,686	25,466	44,220	26,265
Travel and training	38,753	4,722	34,031	2,851
Intragovernmental	408,333	204,166	204,167	174,829
Utilities, services, and miscellaneous	83,653	42,078	41,575	36,867
Capital additions	62,000	20,304	41,696	0
Total Public Works Administration	<u>2,081,132</u>	<u>801,578</u>	<u>1,279,554</u>	<u>781,905</u>
Total Policy Development and Administration	<u>11,958,817</u>	<u>5,098,550</u>	<u>6,860,267</u>	<u>4,675,341</u>
PUBLIC SAFETY:				
Police:				
Personal services	17,416,112	7,560,041	9,856,071	7,247,873
Materials and supplies	1,469,401	531,897	937,504	934,514
Travel and training	264,230	127,402	136,828	128,917
Intragovernmental	1,893,173	946,611	946,562	769,536
Utilities, services, and miscellaneous	1,195,132	524,991	670,141	503,933
Capital additions	744,213	618,820	125,393	370,943
Total Police	<u>22,982,261</u>	<u>10,309,762</u>	<u>12,672,499</u>	<u>9,955,716</u>
City Prosecutor:				
Personal services	560,845	208,883	351,962	199,060
Materials and supplies	10,475	2,346	8,129	2,376
Travel and training	4,720	2,015	2,705	0
Intragovernmental	91,047	45,523	45,524	40,610
Utilities, services, and miscellaneous	24,817	12,409	12,408	10,102
Capital additions	0	0	0	0
Total City Prosecutor	<u>691,904</u>	<u>271,176</u>	<u>420,728</u>	<u>252,148</u>
Fire:				
Personal services	14,871,013	6,860,976	8,010,037	6,507,277
Materials and supplies	893,507	300,198	593,309	1,035,778
Travel and training	54,763	13,472	41,291	7,675
Intragovernmental	1,270,904	634,562	636,342	535,242
Utilities, services, and miscellaneous	538,769	240,220	298,549	263,837
Capital additions	124,773	0	124,773	0
Total Fire	<u>17,753,729</u>	<u>8,049,428</u>	<u>9,704,301</u>	<u>8,349,809</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2015

	2016		(Over) Under	2015
	Budget	Actual	Budget	Actual
Animal Control:				
Personal services	\$404,453	\$167,006	\$237,447	\$166,240
Materials and supplies	32,087	9,161	22,926	8,052
Travel and training	3,152	0	3,152	556
Intragovernmental	88,246	44,123	44,123	22,653
Utilities, services, and miscellaneous	188,278	82,742	105,536	84,700
Capital additions	0	0	0	0
Total Animal Control	<u>716,216</u>	<u>303,032</u>	<u>413,184</u>	<u>282,201</u>
Municipal Court:				
Personal services	707,517	296,654	410,863	317,373
Materials and supplies	99,442	15,186	84,256	16,527
Travel and training	27,000	5,490	21,510	493
Intragovernmental	166,176	83,088	83,088	74,733
Utilities, services, and miscellaneous	77,358	26,113	51,245	15,452
Capital additions	6,871	0	6,871	0
Total Municipal Court	<u>1,084,364</u>	<u>426,531</u>	<u>657,833</u>	<u>424,578</u>
Emergency Management:				
Personal services			0	0
Materials and supplies			0	0
Travel and training			0	0
Intragovernmental			0	0
Utilities, services, and miscellaneous			0	0
Capital additions			0	0
Total Emergency Management	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Joint Communications:				
Personal services	0	0	0	519,675
Materials and supplies	14,460	867	13,593	5,790
Travel and training	21,600	9,045	12,555	11,856
Intragovernmental	210,690	105,345	105,345	96,635
Utilities, services, and miscellaneous	898,739	27,542	871,197	370,858
Capital additions	0	346,390	(346,390)	0
Total Joint Communications	<u>1,145,489</u>	<u>489,189</u>	<u>656,300</u>	<u>1,004,814</u>
Total Public Safety	<u>44,373,963</u>	<u>19,849,118</u>	<u>24,524,845</u>	<u>20,269,266</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	2,071,238	824,926	1,246,312	834,121
Materials and supplies	2,904,159	668,716	2,235,443	913,862
Travel and training	18,393	318	18,075	490
Intragovernmental	381,634	190,802	190,832	172,375
Utilities, services, and miscellaneous	2,301,659	449,631	1,852,028	762,729
Capital additions	1,379,656	240,935	1,138,721	102,750
Total Streets and Sidewalks	<u>9,056,739</u>	<u>2,375,328</u>	<u>6,681,411</u>	<u>2,786,327</u>
Street Lighting:				
Utilities, services, and miscellaneous			0	0

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2015

	2016		2015	
	Budget	Actual	(Over) Under Budget	Actual
Traffic:				
Personal services	\$687,728	\$338,887	\$348,841	\$273,795
Materials and supplies	474,888	155,968	318,920	184,753
Travel and training	3,820	2,257	1,563	0
Intragovernmental	48,453	24,226	24,227	23,744
Utilities, services, and miscellaneous	124,326	15,730	108,596	33,517
Capital additions	149,375	126,757	22,618	0
Total Traffic	<u>1,488,590</u>	<u>663,825</u>	<u>824,765</u>	<u>515,809</u>
Total Transportation	<u>10,545,329</u>	<u>3,039,153</u>	<u>7,506,176</u>	<u>3,302,136</u>
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,563,904	1,486,177	2,077,727	1,465,177
Materials and supplies	489,819	194,892	294,927	135,847
Travel and training	96,940	12,113	84,827	16,596
Intragovernmental	633,512	316,756	316,756	334,129
Utilities, services, and miscellaneous	923,569	238,738	684,831	204,206
Capital additions	7,195	7,195	0	0
Total Health Services	<u>5,714,939</u>	<u>2,255,871</u>	<u>3,459,068</u>	<u>2,155,955</u>
Planning:				
Personal services	3,085,825	1,268,871	1,816,954	1,271,306
Materials and supplies	196,611	52,029	144,582	50,902
Travel and training	50,929	23,984	26,945	11,708
Intragovernmental	473,262	236,605	236,657	187,467
Utilities, services, and miscellaneous	1,241,723	153,014	1,088,709	140,959
Capital additions	67,946	39,224	28,722	20,009
Total Planning	<u>5,116,296</u>	<u>1,773,727</u>	<u>3,342,569</u>	<u>1,682,351</u>
Department of Economic Development:				
Personal services	449,538	194,703	254,835	202,283
Materials and supplies			0	0
Intragovernmental	48,311	24,155	24,156	18,340
Utilities, services, and miscellaneous	109,262	106,500	2,762	46,000
Total Department of Economic Development	<u>607,111</u>	<u>325,358</u>	<u>281,753</u>	<u>266,623</u>
Total Health and Environment	<u>11,438,346</u>	<u>4,354,956</u>	<u>7,083,390</u>	<u>4,104,929</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2016
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2015

	2016		(Over) Under Budget	2015
	Budget	Actual		Actual
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,720,102	\$1,430,346	\$2,289,756	\$1,443,460
Materials and supplies	889,881	319,006	570,875	335,553
Travel and training	20,567	10,859	9,708	14,962
Intragovernmental	504,415	252,208	252,207	220,779
Utilities, services, and miscellaneous	645,911	265,018	380,893	254,635
Capital additions	269,753	150,074	119,679	181,887
Total Parks and Recreation	<u>6,050,629</u>	<u>2,427,511</u>	<u>3,623,118</u>	<u>2,451,276</u>
Cultural Affairs:				
Personal services	243,097	109,007	134,090	108,800
Materials and supplies	15,690	3,940	11,750	4,586
Travel and training	10,000	3,417	6,583	1,855
Intragovernmental	5,192	2,596	2,596	2,253
Utilities, services, and miscellaneous	300,420	175,364	125,056	152,376
Total Cultural Affairs	<u>574,399</u>	<u>294,324</u>	<u>280,075</u>	<u>269,870</u>
Office of Community Services:				
Personal services	631,751	248,501	383,250	209,042
Materials and supplies	67,712	33,959	33,753	28,749
Travel and training	7,827	1,885	5,942	1,225
Intragovernmental	66,364	33,182	33,182	26,116
Utilities, services, and miscellaneous	84,975	23,979	60,996	28,619
Total Office of Community Services	<u>858,629</u>	<u>341,506</u>	<u>517,123</u>	<u>293,751</u>
Social Assistance:				
Utilities services, and miscellaneous	1,195,460	565,503	629,957	580,182
Total Social Assistance	<u>1,195,460</u>	<u>565,503</u>	<u>629,957</u>	<u>580,182</u>
Total Personal Development	<u>8,679,117</u>	<u>3,628,844</u>	<u>5,050,273</u>	<u>3,595,079</u>
Miscellaneous Nonprogrammed Activities:				
Intragovernmental			0	136,653
Capital lease payment			0	0
Other	1,221,360	192,469	1,028,891	267,065
Total Miscellaneous Nonprogrammed Activities:	<u>1,221,360</u>	<u>192,469</u>	<u>1,028,891</u>	<u>403,718</u>
TOTAL EXPENDITURES	<u>88,216,932</u>	<u>36,163,090</u>	<u>52,053,842</u>	<u>36,350,469</u>
OPERATING TRANSFERS TO OTHER FUNDS:				
2006 SO Bonds	297,250	148,188	149,062	148,188
2008B S.O. Bonds	968,059	485,048	483,011	485,048
Recreation Services Fund	1,161,910	580,955	580,955	578,455
Public Transportation Fund			0	0
Storm Water Utility Fund			0	0
Capital Projects Fund			0	0
Special Business District			0	0
Convention & Visitors Bureau			0	4,000
Contributions Fund			0	0
Sustainability Fund			0	0
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>2,427,219</u>	<u>1,214,191</u>	<u>1,213,028</u>	<u>1,215,691</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u><u>\$90,644,151</u></u>	<u><u>\$37,377,281</u></u>	<u><u>\$53,266,870</u></u>	<u><u>\$37,566,160</u></u>

SPECIAL REVENUE FUNDS

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

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

Mid MO Solid Waste Management District Fund - provides planning, technical and financial support in the area of solid waste management for an eight-county region that includes Audrain, Boone, Callaway, Cole, Cooper, Howard, Moniteau and Osage. Prior to FY 2016, this budget was a part of the Solid Waste budget.

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

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

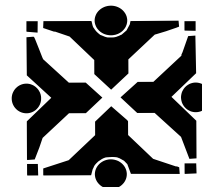
Community Development Grant Fund - to account for all federal monies received by the City and disbursed on Community Development Grant projects.

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

Capital Improvement Sales Tax Fund - to account for the 1/4 cent sales tax 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
March 31, 2016 and 2015

ASSETS	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2016	2015	2016	2015	2016	2015
Cash and cash equivalents	\$0	\$0	\$9,174	\$0	\$3,734,940	\$3,585,386
Cash restricted for development charges	0	0	0	0	0	0
Cash restricted for hotel/motel tax	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0
Taxes receivable	0	0	0	0	993,908	926,536
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	107,202	149,533	19,242	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0
Accrued interest	0	0	17	0	6,747	6,322
Other assets	0	0	0	0	0	0
TOTAL ASSETS	\$107,202	\$149,533	\$28,433	\$0	\$4,735,595	\$4,518,244
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$2,130	\$3,273	\$232	\$0	\$0	\$0
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	105,072	146,260	0	0	0	0
Obligations under capital leases -- current maturities	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	107,202	149,533	232	0	0	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	0	0	28,201	0	4,735,595	4,518,244
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	0	0	28,201	0	4,735,595	4,518,244
TOTAL LIABILITIES AND FUND BALANCE	\$107,202	\$149,533	\$28,433	\$0	\$4,735,595	\$4,518,244

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2016 and 2015

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2016	2015	2016	2015	2016	2015
\$454,001	\$367,062	\$8,590	\$202,476	\$899,169	\$1,289,007
0	0	0	0	6,688,291	5,252,529
2,445,206	1,977,262	0	0	0	0
(360)	0	0	0	0	0
800,000	800,000	0	0	0	0
0	0	0	0	85,486	80,401
0	0	0	0	0	0
0	0	276,274	343,221	0	0
0	0	6,906,849	6,824,757	0	0
5,190	4,098	0	0	13,567	11,404
0	0	53,632	32,593	0	0
<u>\$3,704,037</u>	<u>\$3,148,422</u>	<u>\$7,245,345</u>	<u>\$7,403,047</u>	<u>\$7,686,513</u>	<u>\$6,633,341</u>
\$37,452	\$34,300	\$24,384	\$6,292	\$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
25,000	25,000	847	847	0	0
<u>62,452</u>	<u>59,300</u>	<u>25,231</u>	<u>7,139</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
3,641,585	3,089,122	7,220,114	7,395,908	6,688,291	5,252,529
0	0	0	0	998,222	1,380,812
0	0	0	0	0	0
0	0	0	0	0	0
<u>3,641,585</u>	<u>3,089,122</u>	<u>7,220,114</u>	<u>7,395,908</u>	<u>7,686,513</u>	<u>6,633,341</u>
<u>\$3,704,037</u>	<u>\$3,148,422</u>	<u>\$7,245,345</u>	<u>\$7,403,047</u>	<u>\$7,686,513</u>	<u>\$6,633,341</u>

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

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2016 and 2015**

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2016	2015	2016	2015	2016	2015	2016	2015
Cash and cash equivalents	\$540,850	\$1,497,673	\$229,880	\$964,448	\$172,385	\$89,395	\$6,048,989	\$7,995,447
Cash restricted for development charges	0	0	0	0	0	0	6,688,291	5,252,529
Cash restricted for hotel/motel tax	0	0	0	0	0	0	2,445,206	1,977,262
Accounts receivable	0	0	0	0	0	0	(360)	0
Due from other funds	0	0	0	0	0	0	800,000	800,000
Taxes receivable	496,912	463,224	496,909	463,214	0	0	2,073,215	1,933,375
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0	402,718	492,754
Rehabilitation loans receivable	0	0	0	0	0	0	6,906,849	6,824,757
Accrued interest	984	2,577	754	1,987	400	256	27,659	26,644
Other assets	0	0	0	0	0	0	53,632	32,593
TOTAL ASSETS	<u>\$1,038,746</u>	<u>\$1,963,474</u>	<u>\$727,543</u>	<u>\$1,429,649</u>	<u>\$172,785</u>	<u>\$89,651</u>	<u>\$25,446,199</u>	<u>\$25,335,361</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	64,198	43,865
Interest payable	0	0	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	105,072	146,260
Obligations under capital leases – current maturities	0	0	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	25,847	25,847
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>195,117</u>	<u>215,972</u>
FUND BALANCE:								
Non Spendable	0	0	0	0	0	0	0	0
Restricted	1,038,746	1,963,474	727,543	1,429,649	172,785	89,651	24,252,860	23,738,577
Committed	0	0	0	0	0	0	998,222	1,380,812
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
TOTAL FUND BALANCE	<u>1,038,746</u>	<u>1,963,474</u>	<u>727,543</u>	<u>1,429,649</u>	<u>172,785</u>	<u>89,651</u>	<u>\$25,251,082</u>	<u>\$25,119,389</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$1,038,746</u>	<u>\$1,963,474</u>	<u>\$727,543</u>	<u>\$1,429,649</u>	<u>\$172,785</u>	<u>\$89,651</u>	<u>\$25,446,199</u>	<u>\$25,335,361</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2016	2015	2016	2015	2016	2015
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	5,206,188	4,980,606
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	255,383	165,415	38,642	0	0	0
Investment revenue	0	0	238	0	41,294	73,157
Miscellaneous	0	0	0	0	(3,889)	0
TOTAL REVENUES	255,383	165,415	38,880	0	5,243,593	5,053,763
EXPENDITURES:						
Current:						
Policy development						
and administration	91,921	117,625	0	0	0	0
Health and environment	0	0	58,950	0	0	0
Transportation	0	0	0	0	0	0
Personal development	34,989	41,624	0	0	6,087	4,716
TOTAL EXPENDITURES	126,910	159,249	58,950	0	6,087	4,716
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	128,473	6,166	(20,070)	0	5,237,506	5,049,047
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	48,271	0	0	0
Operating transfers to other funds	0	0	0	0	(6,056,593)	(5,156,672)
Restructuring of financing	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	48,271	0	(6,056,593)	(5,156,672)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	128,473	6,166	28,201	0	(819,087)	(107,625)
FUND BALANCE, BEGINNING OF PERIOD	(128,473)	(6,166)	0	0	5,554,682	4,625,869
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$0	\$0	\$28,201	\$0	\$4,735,595	\$4,518,244

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2016	2015	2016	2015	2016	2015
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	446,685	427,504
924,091	875,929	0	0	0	0
0	0	0	0	0	0
0	0	0	0	815,436	555,673
4,515	11,894	800,750	594,685	0	0
31,346	54,269	5,714	8,858	82,582	138,848
10,699	10,033	1,000	102	(331)	0
<u>970,651</u>	<u>952,125</u>	<u>807,464</u>	<u>603,645</u>	<u>1,344,372</u>	<u>1,122,025</u>
943,280	765,819	0	0	27,506	28,446
0	0	585,422	492,957	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>943,280</u>	<u>765,819</u>	<u>585,422</u>	<u>492,957</u>	<u>27,506</u>	<u>28,446</u>
<u>27,371</u>	<u>186,306</u>	<u>222,042</u>	<u>110,688</u>	<u>1,316,866</u>	<u>1,093,579</u>
0	4,000	0	0	0	20,000
(215,557)	(395,196)	(31,585)	(55,983)	(1,034,482)	(420,654)
0	0	0	0	0	0
<u>(215,557)</u>	<u>(391,196)</u>	<u>(31,585)</u>	<u>(55,983)</u>	<u>(1,034,482)</u>	<u>(400,654)</u>
(188,186)	(204,890)	190,457	54,705	282,384	692,925
3,829,771	3,294,012	7,029,657	7,341,203	7,404,129	5,940,416
0	0	0	0	0	0
<u>\$3,641,585</u>	<u>\$3,089,122</u>	<u>\$7,220,114</u>	<u>\$7,395,908</u>	<u>\$7,686,513</u>	<u>\$6,633,341</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
	2016	2015	2016	2015	2016	2015	2016	2015
REVENUES:								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	2,603,024	2,490,219	2,602,686	2,490,159	0	0	10,858,583	10,388,488
Other local taxes	0	0	0	0	0	0	924,091	875,929
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0	815,436	555,673
Revenue from other governmental units	0	0	0	0	469,794	483,798	1,569,084	1,255,792
Investment revenue	9,398	44,819	(6,297)	20,999	4,349	6,653	168,624	347,603
Miscellaneous	(1,944)	0	(1,944)	0	0	0	3,591	10,135
TOTAL REVENUES	2,610,478	2,535,038	2,594,445	2,511,158	474,143	490,451	14,339,409	13,433,620
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	0	0	1,062,707	911,890
Health and environment	0	0	0	0	0	0	644,372	492,957
Transportation	0	0	0	0	0	0	0	0
Personal development	6,059	4,733	10,533	9,892	0	0	57,668	60,965
TOTAL EXPENDITURES	6,059	4,733	10,533	9,892	0	0	1,764,747	1,465,812
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,604,419	2,530,305	2,583,912	2,501,266	474,143	490,451	12,574,662	11,967,808
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	0	0	0	0	48,271	24,000
Operating transfers to other funds	(4,282,988)	(3,450,751)	(4,002,001)	(2,518,852)	(491,738)	(491,738)	(16,114,944)	(12,489,846)
Restructuring of financing	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(4,282,988)	(3,450,751)	(4,002,001)	(2,518,852)	(491,738)	(491,738)	(16,066,673)	(12,465,846)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,678,569)	(920,446)	(1,418,089)	(17,586)	(17,595)	(1,287)	(3,492,011)	(498,038)
FUND BALANCE, BEGINNING OF PERIOD	2,717,315	2,883,920	2,145,632	1,447,235	190,380	90,938	28,743,093	25,617,427
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$1,038,746	\$1,963,474	\$727,543	\$1,429,649	\$172,785	\$89,651	\$25,251,082	\$25,119,389

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

NON MOTORIZED GRANT FUND	2016	2015
REVENUES:		
Revenue from other governmental units – Federal	\$255,383	\$165,415
Investment revenue	0	0
TOTAL REVENUES	255,383	165,415
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	75,109	97,453
Materials and supplies	1,562	200
Travel and training	0	100
Intragovernmental	0	0
Utilities, services and miscellaneous	15,250	19,872
Total	91,921	117,625
Personal Development:		
Personal services	28,539	35,283
Materials and supplies	6,450	6,341
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	0
Total	34,989	41,624
TOTAL EXPENDITURES	126,910	159,249
EXCESS OF REVENUES OVER EXPENDITURES	\$128,473	\$6,166
 MID MO SOLID WASTE DISTRICT FUND		
REVENUES:		
Revenue from other governmental units – State	\$38,642	\$0
Investment revenue	238	0
Miscellaneous revenue	0	0
TOTAL REVENUES	38,880	0
EXPENDITURES:		
Current:		
Health and Environment:		
Personal services	49,856	0
Materials and supplies	911	0
Intragovernmental	7,434	0
Utilities, services and miscellaneous	749	0
TOTAL EXPENDITURES	58,950	0
DEFICIENCY OF REVENUES OVER EXPENDITURES	(\$58,950)	\$0

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

TRANSPORTATION SALES TAX FUND	2016	2015
REVENUES:		
Sales tax	\$5,206,188	\$4,980,606
Investment revenue	41,294	73,157
Miscellaneous revenue	(3,889)	0
TOTAL REVENUES	<u>5,243,593</u>	<u>5,053,763</u>
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	0	0
Total	<u>0</u>	<u>0</u>
Personal Development:		
Intragovernmental	6,087	4,716
Total	<u>6,087</u>	<u>4,716</u>
TOTAL EXPENDITURES	<u>6,087</u>	<u>4,716</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$5,237,506</u></u>	<u><u>\$5,049,047</u></u>
 CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$924,091	\$875,929
Revenue from other governmental units – State	4,515	11,894
Investment revenue	31,346	54,269
Miscellaneous	10,699	10,033
TOTAL REVENUES	<u>970,651</u>	<u>952,125</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	257,345	237,200
Materials and supplies	7,306	6,927
Travel and training	15,963	19,777
Intragovernmental	61,160	62,599
Utilities, services and miscellaneous	601,506	439,316
Interest expense	0	0
Capital outlay	0	0
TOTAL EXPENDITURES	<u>943,280</u>	<u>765,819</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u><u>\$27,371</u></u>	<u><u>\$186,306</u></u>
 COMMUNITY DEVELOPMENT GRANT FUND		
REVENUES:		
Revenue from federal government	\$800,750	\$594,685
Investment revenue	5,714	8,858
Miscellaneous revenue	1,000	102
TOTAL REVENUES	<u>807,464</u>	<u>603,645</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	96,329	83,909
Materials and supplies	3,887	4,296
Travel and training	1,863	2,966
Intragovernmental	0	244
Utilities, services, and miscellaneous	483,343	401,542
Capital outlay	0	0
TOTAL EXPENDITURES	<u>585,422</u>	<u>492,957</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$222,042</u></u>	<u><u>\$110,688</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

PUBLIC IMPROVEMENT FUND	2016	2015
REVENUES:		
Sales tax	\$446,685	\$427,504
Development charges	815,436	555,673
Investment revenue	82,582	138,848
Miscellaneous revenue	(331)	0
TOTAL REVENUES	1,344,372	1,122,025
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	27,506	28,446
Utilities, services, and miscellaneous	0	0
Interest expense	0	0
TOTAL EXPENDITURES	27,506	28,446
EXCESS OF REVENUES OVER EXPENDITURES	\$1,316,866	\$1,093,579
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$2,603,024	\$2,490,219
Investment revenue	9,398	44,819
Miscellaneous revenue	(1,944)	0
TOTAL REVENUES	2,610,478	2,535,038
Expenditures:		
Current:		
Personal development:		
Intragovernmental	6,059	4,733
TOTAL EXPENDITURES	6,059	4,733
EXCESS OF REVENUES OVER EXPENDITURES	\$2,604,419	\$2,530,305
PARK SALES TAX FUND		
Revenues:		
Sales tax	\$2,602,686	\$2,490,159
Investment revenue	(6,297)	20,999
Miscellaneous revenue	(1,944)	0
TOTAL REVENUES	2,594,445	2,511,158
Expenditures:		
Current:		
Personal development:		
Intragovernmental	10,533	9,892
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	10,533	9,892
EXCESS OF REVENUES OVER EXPENDITURES	\$2,583,912	\$2,501,266
STADIUM TDD'S FUND		
Revenues:		
Revenue from other governmental units - TDD's	\$469,794	\$483,798
Investment revenue	4,349	6,653
TOTAL REVENUES	474,143	490,451
Expenditures:		
Current:		
Transportation:		
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	0	0
DEFICIENCY OF REVENUES OVER EXPENDITURES	\$474,143	\$490,451

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DEBT SERVICE FUNDS

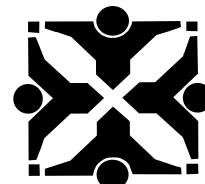
The debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for 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
March 31, 2016 and 2015

ASSETS	2006B Special Obligation Bonds		2008B Special Obligation Bonds	
	Debt Service Fund		Debt Service Fund	
	2016	2015	2016	2015
Cash and cash equivalents	\$46,232	\$85,185	\$293,621	\$264,614
Cash with fiscal agents	0	0	0	0
Taxes receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Accrued interest	4,862	4,781	4,528	4,361
Restricted assets:				
Cash and cash equivalents	2,561,500	2,561,500	2,194,500	2,194,500
TOTAL ASSETS	<u>\$2,612,594</u>	<u>\$2,651,466</u>	<u>\$2,492,649</u>	<u>\$2,463,475</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Accounts payable	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0
Deferred revenue	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE:				
Nonspendable	0	0	0	0
Restricted	2,561,500	2,561,500	2,194,500	2,194,500
Committed	51,094	89,966	298,149	268,975
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total fund balance	<u>2,612,594</u>	<u>2,651,466</u>	<u>2,492,649</u>	<u>2,463,475</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$2,612,594</u>	<u>\$2,651,466</u>	<u>\$2,492,649</u>	<u>\$2,463,475</u>

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

COMPARATIVE COMBINING BALANCE SHEETS

March 31, 2016 and 2015

Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
2016	2015	2016	2015	2016	2015
\$7,598	\$13,069	\$24,932	\$22,907	\$372,383	\$385,775
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
26	31	42	39	9,458	9,212
<u>1,620,665</u>	<u>1,800,897</u>	<u>96,233</u>	<u>964,937</u>	<u>6,472,898</u>	<u>7,521,834</u>
<u><u>\$1,628,289</u></u>	<u><u>\$1,813,997</u></u>	<u><u>\$121,207</u></u>	<u><u>\$987,883</u></u>	<u><u>\$6,854,739</u></u>	<u><u>\$7,916,821</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>
0	0	0	0	0	0
1,620,665	1,800,897	96,233	964,937	6,472,898	7,521,834
7,624	13,100	24,974	22,946	381,841	394,987
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,628,289</u>	<u>1,813,997</u>	<u>121,207</u>	<u>987,883</u>	<u>6,854,739</u>	<u>7,916,821</u>
<u><u>\$1,628,289</u></u>	<u><u>\$1,813,997</u></u>	<u><u>\$121,207</u></u>	<u><u>\$987,883</u></u>	<u><u>\$6,854,739</u></u>	<u><u>\$7,916,821</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

	2006B Special Obligation Bonds Debt Service Fund		2008B Special Obligation Bonds Debt Service Fund	
	2016	2015	2016	2015
REVENUES:				
General Property Taxes:				
Real estate	\$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	8,236	68,331	36,781	80,280
TOTAL REVENUES	8,236	68,331	36,781	80,280
EXPENDITURES:				
Health and Environment	0	0	0	0
Debt Service:				
Redemption of serial bonds	3,095,000	2,960,000	1,245,000	1,195,000
Interest	77,375	151,375	462,359	483,272
Fiscal agent fees	225	225	0	0
TOTAL EXPENDITURES	3,172,600	3,111,600	1,707,359	1,678,272
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,164,364)	(3,043,269)	(1,670,578)	(1,597,992)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	2,064,938	2,076,438	1,070,315	1,070,315
Operating transfers to other funds	0	0	0	0
Note Proceeds	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	2,064,938	2,076,438	1,070,315	1,070,315
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(1,099,426)	(966,831)	(600,263)	(527,677)
FUND BALANCE, BEGINNING OF PERIOD	3,712,020	3,618,297	3,092,912	2,991,152
Equity transfers to other funds	0	0	0	0
FUND BALANCE, END OF PERIOD	\$2,612,594	\$2,651,466	\$2,492,649	\$2,463,475

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

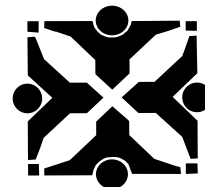
Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
2016	2015	2016	2015	2016	2015
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,205	2,983	256	499	46,478	152,093
1,205	2,983	256	499	46,478	152,093
0	0	0	0	0	0
125,508	119,103	382,379	368,550	4,847,887	4,642,653
38,648	45,053	109,359	123,188	687,741	802,888
0	0	0	0	225	225
164,156	164,156	491,738	491,738	5,535,853	5,445,766
(162,951)	(161,173)	(491,482)	(491,239)	(5,489,375)	(5,293,673)
36,983	43,471	491,738	491,738	3,663,974	3,681,962
0	0	0	0	0	0
0	0	0	0	0	0
36,983	43,471	491,738	491,738	3,663,974	3,681,962
(125,968)	(117,702)	256	499	(1,825,401)	(1,611,711)
1,754,257	1,931,699	120,951	987,384	8,680,140	9,528,532
0	0	0	0	0	0
<u>\$1,628,289</u>	<u>\$1,813,997</u>	<u>\$121,207</u>	<u>\$987,883</u>	<u>\$6,854,739</u>	<u>\$7,916,821</u>

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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
MARCH 31, 2016 AND 2015

ASSETS	2016	2015
Cash and cash equivalents	\$41,501,608	\$40,912,375
Accounts receivable	127,114	0
Accrued interest	74,448	71,328
Due from other funds	<u>366,500</u>	<u>366,500</u>
TOTAL ASSETS	<u><u>\$42,069,670</u></u>	<u><u>\$41,350,203</u></u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$1,319,734	\$714,647
Accrued payroll and payroll taxes		0
Advances from other funds	<u>329,000</u>	<u>329,000</u>
Total liabilities	<u>1,648,734</u>	<u>1,043,647</u>
FUND BALANCE:		
Non Spendable		0
Restricted		0
Committed	964,258	1,627,324
Assigned	39,456,678	38,679,232
Unassigned	<u>0</u>	<u>0</u>
Total fund balance	<u>40,420,936</u>	<u>40,306,556</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$42,069,670</u></u>	<u><u>\$41,350,203</u></u>

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

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	500,000	8,054
State	366,483	0
Federal	702,178	543,486
Investment revenue	462,704	919,838
Miscellaneous revenue	<u>273,284</u>	<u>102,820</u>
TOTAL REVENUES	<u>2,304,649</u>	<u>1,574,198</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	912,992	643,695
Public safety	1,066,656	360,087
Transportation	3,706,452	1,378,253
Health and environment	0	0
Personal development	<u>1,221,801</u>	<u>1,283,162</u>
TOTAL EXPENDITURES	<u>6,907,901</u>	<u>3,665,197</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(4,603,252)</u>	<u>(2,090,999)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	6,283,548	3,379,253
Operating transfers to other funds	(355,376)	(289,526)
Proceeds of certificates of participation	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,928,172</u>	<u>3,089,727</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	1,324,920	998,728
FUND BALANCE, BEGINNING OF PERIOD	39,096,016	39,307,828
Equity transfers from other funds	0	0
Equity transfers to other funds	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u>\$40,420,936</u>	<u>\$40,306,556</u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2016**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Pub Bldgs Major Maint/Ren (C00021)	1,113,539	718,251	0	718,251	0	395,288
Satellite Loc SW Columbia (C00077)	155,000	0	0	0	0	155,000
Mun Building Expansion (C00099)	24,222,429	24,222,099	0	24,222,099	0	330
Blind Boone Home (C00123)	800,875	771,672	24,675	796,347	4,302	226
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
Ent Resource Grp Software (C00476)	8,798,944	3,824,563	663,074	4,487,637	2,532,189	1,779,118
Site: New Day/Room @ Inn (C00543)	126,741	82,847	240	83,087	0	43,654
Walton Bldg Cap Improv (C00587)	413,802	125,329	213,329	338,658	4,820	70,324
Proximity Locks (C00599)	300,000	0	0	0	0	300,000
Ent Resource Grp-Payroll (C00614)	50,000	2,841	11,674	14,515	0	35,485
Contingency (C40138)	1,153,296	53,878	0	53,878	0	1,099,418
Prelim Project Studies (C40140)	117,158	4,600	0	4,600	0	112,558
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	37,807,577	30,141,788	912,992	31,054,780	2,541,311	4,211,486
PUBLIC SAFETY:						
Fire Apparatus Equipment (C00195)	356,506	309,063	0	309,063	0	47,443
Replace Front Line Pumper (C00582)	758,749	0	383,196	383,196	375,292	261
Replace 2001 Quint (C00629)	900,000	0	0	0	0	900,000
Training Academy Repairs (C00630)	500,000	0	0	0	0	500,000
Major Fire Stn Repairs (C00640)	1,098,000	0	0	0	0	1,098,000
Fire Station Sites (C40173)	1,007,000	942,650	0	942,650	0	64,350
Records Manangement System (C00498)	1,750,000	323,997	196,856	520,853	600,776	628,371
CPD Training Center Renov (C00566)	75,000	0	0	0	0	75,000
Property Room Upgrade (C00567)	70,377	70,376	0	70,376	0	1
Downtown Police Bldg Ren (C00609)	726,476	0	54	54	0	726,422
Muni Serv Ctr North-PH I	969,000	0	486,550	486,550	0	482,450
P & F Priority Dispatch (C00425)	130,000	125,839	0	125,839	0	4,161
TOTAL PUBLIC SAFETY	8,341,108	1,771,925	1,066,656	2,838,581	976,068	4,526,459
TRANSPORTATION:						
Adopt A Spot (C00100)	97,500	91,324	-170	91,154	0	6,346
Eighth St Plan Ave of Col (C00126)	2,767,353	1,052,343	13,558	1,065,901	1,276,718	424,734
Annual Sidewalk Maint. (C00148)	392,500	304,155	0	304,155	0	88,345
Scott: Rollins/Brookview (C00149)	15,177,704	15,159,170	0	15,159,170	0	18,534
Downtown Sidewalks Improv (C00171)	217,283	113,358	0	113,358	0	103,925
Traffic Island Old 63-Statd (C00213)	1,479,095	121,299	70,524	191,823	20,512	1,266,760
Annual Brick St Renov (C00234)	266,390	118,171	87,146	205,317	0	61,073
Ann Curb & Gutter Restor (C00235)	100,000	0	3,072	3,072	0	96,928
Gans Rd @ 63 Interchange (C00237)	3,739,047	2,943,174	0	2,943,174	0	795,873
Scott - Vawter to KK III (C00274)	11,735,178	2,574,605	2,801,222	5,375,827	4,819,162	1,540,189
Burnham/Rollins/Prov Int (C00290)	2,668,694	451,106	38,324	489,430	73,705	2,105,559
Stadium TDD Projects (C00317)	4,741,411	3,426,660	0	3,426,660	0	1,314,751
Scott Vawter To MKT Ph II (C00319)	6,244,729	6,234,839	277	6,235,116	0	9,613
GNM SW 763 Bs Lp/Big Bear (C00322)	711,441	581,506	129,934	711,440	0	1
GNM SW Bway-Fairv/Stad (C00324)	295,302	256,936	38,365	295,301	0	1
GNM SW Fairview Bway/High (C00326)	47,082	19,010	28,072	47,082	0	0
GNM SW Manor-Bway/Rollins (C00329)	52,483	24,723	27,759	52,482	0	1
GNM Prov Smiley-Blue Ridge (C00399)	388,296	350,901	37,394	388,295	0	1
Brn Stn Rd - Starke/Rt B (C00409)	320	0	0	0	0	320
Peachtree Drive Signal (C00439)	0	0	502	502	0	(502)
GNM Sidewalk Segements (C00453)	216	261,524	-261,314	210	-210	216
Prov Rd SW Blue Ridge TDD (C00485)	7,318	14,635	0	14,635	0	(7,317)
Short St Traf Mitigation (C00493)	460,000	274,254	0	274,254	6,542	179,204
Garth SW Leslie/Parkade (C00495)	294,880	170,660	0	170,660	0	124,220
Nifong & Bethel Sidewalk (C00501)	135,707	7,318	6,441	13,759	3,265	118,683
GNM Bike Blvd MKT/Bs Loop (C00521)	460,000	44,512	8,418	52,930	9,669	397,401
Vandiver Dr & Paris Rd (C00522)	100,000	1,982	0	1,982	0	98,018
GNM Manor Dr Sidewalk (C00526)	438,600	27,714	2,116	29,830	307,255	101,515
GNM Forum Ped Brdg/Hinksn (C00527)	1,873,499	285,231	8,682	293,913	1,302,814	276,772
Rustic Rd Bridge Replcmnt (C00531)	78,610	78,208	486	78,694	0	(84)
College Ave Crosswalks (C00536)	933,875	863,256	15,699	878,955	0	54,920
GNM Bike Blvd Wabash/Hom (C00546)	295,000	269,133	8,530	277,663	3,506	13,831
Carter Lane Sidewalk (C00548)	50,000	15,228	0	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	7,876	0	7,876	0	72,124
Bdwy & Dorsey Ped Sig (C00553)	30,000	0	0	0	0	30,000
Ridgemont Bridge Repair (C00568)	81,500	17,030	2,040	19,070	1,045	61,385

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2016**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Keene St Pavement Improv (C00573)	467,000	444,717	1,563	446,280	9,443	11,277
Broadway Pavement Improv (C00578)	648,639	96,679	145,839	242,518	401,099	5,022
Ave of the Columns Ph II (C00580)	95	0	0	0	0	95
College & Bdwy Ped Signal (C00581)	74,690	72,764	1,925	74,689	0	1
Greenbriar-HDR (C00583)	40,000	34,886	0	34,886	0	5,114
Hominy Trl Ph 2-HDR Amend (C00586)	52,690	49,507	0	49,507	3,183	0
ADA Curb Ramp Install (C00600)	350,000	73,038	210,567	283,605	72,612	(6,217)
Worley Intersection Imprv (C00601)	187,960	28,368	1,991	30,359	0	157,601
N Garth (Worley to Sexton) (C00602)	164,913	49,604	5,763	55,367	91,457	18,089
Elleta Blvd Sidewalk (C00604)	55,600	4,981	3,836	8,817	20,777	26,006
Downtown On-St Access Pkg (C00607)	61,000	407	54,514	54,921	4,030	2,049
Southampton Dr-Providence (C00608)	375,000	2,626	3,441	6,067	348,648	20,285
Green Meadows Cir Sidewalk (C00611)	101,625	12,295	61,614	73,909	1,972	25,744
Discovery Drive South (C00612)	520,000	77,482	3,188	80,670	0	439,330
College Pk Traff Calming (C00615)	2,998	2,880	119	2,999	0	(1)
North Village Land Purch (C00616)	200,000	0	0	0	0	200,000
Rock Quarry Rd Corridor (C00617)	10,000	260	9,500	9,760	240	0
Fairview/Chapel Hill Int (C00618)	130,000	7,212	33,892	41,104	0	88,896
Old Fire St 7 Sidewalk (C00621)	21,624	21,589	34	21,623	0	1
Old Mill Ck/Vawter Int Im (C00631)	140,000	0	0	0	0	140,000
Disc Pkwy:Gans-New Haven (C00633)	540,000	0	0	0	0	540,000
Forum & Green Meadows Int (C00634)	245,000	733	31,860	32,593	83,044	129,363
Worley/Clinkscales Int Im (C00636)	10,000	981	9,333	10,314	0	(314)
9th & Elm Ped Scramble (C00637)	150,000	63	37,606	37,669	3,875	108,456
Providence Road Sidewalk (C00639)	105,000	10,880	13,539	24,419	71,080	9,501
Ballenger-Ria to Mex Grvl (C00642)	490,000	0	0	0	0	490,000
Nifong-Prov to Forum 4 Ln (C00643)	1,700,000	0	0	0	0	1,700,000
Sinclair-Nifong Int Imp (C00644)	350,000	0	0	0	0	350,000
Vandiver & Parker Roundabout (C00645)	67,500	0	0	0	0	67,500
Annual Traffic Calming (C00646)	78,000	0	4,247	4,247	0	73,753
Annual Street Recon (C00647)	240,000	0	0	0	0	240,000
Bridge Assessments (C00648)	30,000	0	0	0	0	30,000
Waco-Rt N Inter Impr (C00650)	20,000	0	1,622	1,622	0	18,378
Cty Hs II Hydrlic Assessment (C00651)	15,900	0	0	0	15,900	0
Forum -Green Meadows-Nifong (C00653)	50,000	0	3,369	3,369	0	46,631
Rice Rd Traffic Calming (C00655)	64,000	0	0	0	0	64,000
Heritage Meadows Trf Calm (C00656)	12,000	0	0	0	0	12,000
I70 Dr & Keene Roundabout (C00658)	50,000	0	13	13	0	49,987
Annual Streets (C40158)	246,766	0	0	0	0	246,766
Traffic Safety (C40159)	269,882	94,723	0	94,723	0	175,159
JT County/State/City Pjct (C40161)	2,406,365	15,500	0	15,500	0	2,390,865
Annual Sidewalks (C40162)	275,368	523	0	523	0	274,845
Street Landscaping (C40163)	181,276	0	0	0	0	181,276
TOTAL TRANSPORTATION	67,681,904	37,264,539	3,706,452	40,970,991	8,951,343	17,759,570
PERSONAL DEVELOPMENT:						
MKT Pkwy Improv & Bridge (C00034)	682,004	672,882	7,879	680,761	0	1,243
Annual P&R Maj Maint/Prog (C00056)	805	0	0	0	0	805
Stephen's Lake (C00095)	2,863,633	2,861,991	1,326	2,863,317	0	316
Park Roads & Parking (C00242)	1,687,177	1,398,536	127,748	1,526,284	67,292	93,601
City/School Park Improv (C00249)	265,000	204,688	0	204,688	10,177	50,135
Hominy Trl Step/Wood Phi (C00282)	1,813,647	1,592,364	217,129	1,809,493	0	4,154
S Regional Park Planning (C00350)	544,860	44,860	0	44,860	0	500,000
GNM Hominy Woodridg/Clark (C00362)	1,455,459	269,810	1,520	271,330	1,169,151	14,978
Paquin Park Improv PH III (C00447)	40,051	38,051	2,000	40,051	0	0
Capen/Grindstone Trl Imp (C00457)	118,000	87	2,420	2,507	0	115,493
Scotts Branch PH II (C00461)	200,535	49,458	94	49,552	0	150,983
Grindstone Trl GNA to Con (C00472)	1,610,000	1,569,860	10,471	1,580,331	10,755	18,914
Parks: ADA Compliance (C00484)	632,274	419,371	76,472	495,843	419,371	136,431
2010 PST Land Acquisition (C00486)	1,363,780	89,030	2,208	91,238	0	1,272,542
2010 PST Land Neigh Parks (C00510)	502,329	2,348	0	2,348	0	499,981
Jay Dix Park Improvements (C00516)	147,128	135,418	0	135,418	0	11,710
Nat Area Open Space Plan (C00517)	200,000	100,000	25,000	125,000	25,000	50,000
S Reg Park Gans Phil PH I (C00518)	2,170,397	1,144,622	149,977	1,294,599	22,826	852,972
Waters-Moss Park PH I (C00519)	609,581	600,006	5,330	605,336	2,250	1,995
Hinkson/Capen Bridge Impr (C00520)	210,000	204,000	0	204,000	0	6,000
City School Gymnasiums (C00545)	300,000	74	0	74	0	299,926
Albert-Oakland-Pickleball (C00554)	105,569	103,932	0	103,932	1,637	0
Amer Leg:Archery Rng Imp (C00555)	35,000	0	11,027	11,027	0	23,973
Norma Suth Park Dev: PH I (C00559)	250,000	74,837	98,608	173,445	0	76,555
Strawn Rd Pk Dev:Phase I (C00560)	158,157	121,916	31,031	152,947	0	5,210
2010 Annual Trail Program (C00561)	365,000	92,320	18,260	110,580	9,450	244,970

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2016**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
GNM Cnty House Trl Ph II (C00569)	295,000	47	3,468	3,515	0	291,485
GNM Clark Lane West (C00570)	302,625	215,488	2,968	218,456	15,703	68,466
GNM Shepard to Rollins Tr (C00572)	210,870	49,800	0	49,800	160,214	856
Woodridge Plygrnd/Trl Imp (C00584)	213,000	6,960	204,452	211,412	0	1,588
Rock Brg Park Walkway Imp (C00589)	9,673	9,673	0	9,673	0	0
Barberry Neigh Park Dev (C00591)	125,000	53,455	70,971	124,426	0	574
Nifong Pk:Rpl Maplewood Roof (C00594)	24,454	20,450	4,004	24,454	0	0
MKT Trl:Bldg/Restroom Imp (C00598)	100,000	49,448	50,027	99,475	0	525
Kim Scholl Memorial Bench (C00619)	7,654	3,388	3,387	6,775	0	879
Nifong Park Improvements (C00622)	380,800	0	3,888	3,888	33,265	343,647
Rock Quarry Pk:Light Impr (C00623)	15,000	0	0	0	0	15,000
Cosmo:Irrigation Improv (C00625)	90,000	0	64,913	64,913	0	25,087
Douglas:Shltr,Plgnd, Skate (C00626)	225,000	0	1,438	1,438	0	223,562
Fairview:Tennis Court Res (C00627)	30,000	0	0	0	0	30,000
Cliff Drive Park Impr (C00635)	5,892	4,028	1,863	5,891	0	1
Maplewood Home-Rehab (C00638)	176,600	0	4,144	4,144	4,805	167,651
Mckee St Park Improvement (C00652)	75,000	0	0	0	0	75,000
Atkins:Baseball Complex (C00654)	575,000	0	0	0	0	575,000
Downtown Improvements (C40074)	117,654	58,472	14,490	72,962	0	44,692
Greenbelt (C40113)	907,111	551,119	3,288	554,407	783	351,921
TOTAL PERSONAL DEVELOPMENT	22,216,719	12,812,789	1,221,801	14,034,590	1,533,308	6,648,821
TOTAL CAPITAL PROJECTS	\$136,047,308	\$81,991,041	\$6,907,901	\$88,898,942	\$14,002,030	\$33,146,336

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ENTERPRISE FUNDS

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

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

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

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

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

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

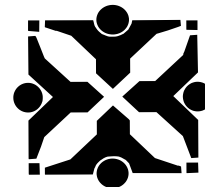
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2016 and 2015

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2016	2015	2016	2015	2016	2015
CURRENT ASSETS:						
Cash and cash equivalents	\$21,233,850	\$13,325,581	\$ 6,869,453	\$ 6,884,522	\$ 409,020	\$ 628,149
Accounts receivable	17,954,411	18,466,847	1,398,347	1,825,860	68,994	51,537
Grants receivable	0	0	0	0	39,325	39,325
Accrued interest	192,905	140,181	178,099	177,128	1,867	10,502
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	151,845	149,176	0	0	0	0
Inventory	6,979,810	7,177,379	11,590	0	0	0
Other assets	0	0	0	0	0	0
Total Current Assets	46,512,821	40,387,364	8,457,489	8,887,510	519,206	729,513
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	7,099,756	6,564,454	5,477,754	3,261,743	0	0
Revenue bond construction account	41,943,681	19,293,594	16,755,981	17,876,000	0	0
Cash and marketable securities restricted for capital projects	22,967,279	27,515,730	7,939,803	9,246,856	0	2,255,891
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	2,851,945	3,476,187	0	0
Contingency account	0	0	200,000	200,000	1,239,284	3,116,647
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	87,383,585	67,716,231	34,215,563	35,011,258	1,239,284	5,372,538
Other:						
Customer security and escrow deposits	4,103,673	3,637,090	1,039,311	659,661	0	0
Grants receivable	0	0	0	0	2,732,810	0
Net pension asset	155,510	0	861,864		188,423	
Total Restricted Assets – Other	4,259,183	3,637,090	1,901,175	659,661	2,921,233	0
Total Restricted Assets	91,642,768	71,353,321	36,116,738	35,670,919	4,160,517	5,372,538
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	2,590,698	2,662,867	0	0	0	0
Total Other Assets	2,590,698	2,662,867	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	480,347,467	467,673,208	282,628,404	277,830,500	37,883,371	37,008,172
Accumulated depreciation	(221,418,925)	(207,271,735)	(69,703,131)	(64,781,969)	(15,342,006)	(14,501,378)
Net Plant in Service	258,928,542	260,401,473	212,925,273	213,048,531	22,541,365	22,506,794
Construction in progress	21,929,639	12,844,554	8,906,193	6,484,924	5,892,999	1,239,487
Net Fixed Assets	280,858,181	273,246,027	221,831,466	219,533,455	28,434,364	23,746,281
TOTAL ASSETS	421,604,468	387,649,579	266,405,693	264,091,884	33,114,087	29,848,332
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pensions	\$4,151,229	\$0	\$906,830		\$198,251	
Loss on refunding of debt	9,750,680	\$11,004,002	60,527	94,762	\$0	0
Total deferred outflows of resources	13,901,909	11,004,002	967,357	94,762	198,251	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$435,506,377	\$398,653,581	\$267,373,050	\$264,186,646	\$33,312,338	\$29,848,332

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2016 and 2015

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2016	2015	2016	2015	2016	2015
\$ 779,320	\$ 656,199	\$ 6,821,571	\$ 5,867,305	\$ 2,071,341	\$ 1,282,845
328,492	117,231	1,782,978	1,823,221	70,772	75,678
1,129,309	1,229,224	13,550	26,839	0	0
4,170	1,724	26,249	19,972	37,698	37,598
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	561,225	347,816	0	0
74,495	100,738	0	0	0	0
<u>2,315,786</u>	<u>2,105,116</u>	<u>9,205,573</u>	<u>8,085,153</u>	<u>2,179,811</u>	<u>1,396,121</u>
0	0	70,672	139,874	163,119	238,165
0	0	0	369,065	0	0
1,570,429	339,553	7,004,951	3,493,598	1,359,270	1,128,053
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	456,930	1,692,595	2,363,692
0	0	0	0	0	0
0	0	0	376,942	0	0
<u>1,570,429</u>	<u>339,553</u>	<u>7,075,623</u>	<u>4,836,409</u>	<u>3,214,984</u>	<u>3,729,910</u>
0	0	658,266	592,833	0	0
3,618	913,662	0	0	0	0
543,571		1,102,609		99,350	
<u>547,189</u>	<u>913,662</u>	<u>1,760,875</u>	<u>592,833</u>	<u>99,350</u>	<u>0</u>
<u>2,117,618</u>	<u>1,253,215</u>	<u>8,836,498</u>	<u>5,429,242</u>	<u>3,314,334</u>	<u>3,729,910</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	17,256,038	40,394,423	38,565,923	46,301,392	46,250,176
(8,694,740)	(7,749,628)	(25,230,193)	(23,613,084)	(12,136,615)	(11,160,484)
9,233,642	9,506,410	15,164,230	14,952,839	34,164,777	35,089,692
34,499	31,316	1,051,142	527,864	128,321	0
<u>9,268,141</u>	<u>9,537,726</u>	<u>16,215,372</u>	<u>15,480,703</u>	<u>34,293,098</u>	<u>35,089,692</u>
<u>13,701,545</u>	<u>12,896,057</u>	<u>34,257,443</u>	<u>28,995,098</u>	<u>39,787,243</u>	<u>40,215,723</u>
\$571,923		\$1,160,120		\$104,532	
\$0	0	22,872	35,787	1,567	46,694
571,923	0	1,182,992	35,787	106,099	46,694
<u>\$14,273,468</u>	<u>\$12,896,057</u>	<u>\$35,440,435</u>	<u>\$29,030,885</u>	<u>\$39,893,342</u>	<u>\$40,262,417</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2016 and 2015**

ASSETS	Recreational Services Fund		Railroad Fund	
	2016	2015	2016	2015
CURRENT ASSETS:				
Cash and cash equivalents	\$ 1,763,730	\$1,520,270	\$ 135,514	\$ 252,990
Accounts receivable	39	5	109,594	108,776
Grants receivable	0	0	0	0
Accrued interest	3,134	3,032	790	1,366
Due from other funds	0	0	0	0
Advances to other funds	0	0	0	0
Loans receivable from other funds	0	0	0	0
Inventory	27,133	27,340	181,842	146,761
Other assets	0	0	0	0
Total Current Assets	1,794,036	1,550,647	427,740	509,893
RESTRICTED ASSETS:				
Cash and Cash Equivalents:				
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0
Revenue bond construction account	0	0	0	0
Cash and marketable securities restricted for Capital Projects	465,631	697,493	310,918	542,850
Replacement and renewal fund account	0	0	0	0
Operation and maintenance account	0	0	0	0
Bond/rent reserve account	0	0	0	0
Contingency account	0	0	0	0
Closure and postclosure reserve	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	465,631	697,493	310,918	542,850
Other:				
Customer security and escrow deposits	0	0	0	0
Grants receivable	0	0	0	0
Net pension asset	359,093			
Total Restricted Assets – Other	359,093	0	0	0
Total Restricted Assets	824,724	697,493	310,918	542,850
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0
Total Other Assets	0	0	0	0
FIXED ASSETS:				
Property, plant and equipment	22,664,833	22,596,394	13,714,738	13,714,738
Accumulated depreciation	(10,455,577)	(9,783,889)	(6,158,021)	(5,691,639)
Net Plant in Service	12,209,256	12,812,505	7,556,717	8,023,099
Construction in progress	396,159	39,896	242,157	39,042
Net Fixed Assets	12,605,415	12,852,401	7,798,874	8,062,141
TOTAL ASSETS	15,224,175	15,100,541	8,537,532	9,114,884
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pensions	\$377,822			
Loss on refunding of debt	\$0	0	0	0
Total deferred outflows of resources	377,822	0	0	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$15,601,997	\$15,100,541	\$8,537,532	\$9,114,884

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2016 and 2015**

Storm Water Utility Fund		Transload Fund		TOTAL	
2016	2015	2016	2015	2016	2015
\$ 858,762	\$ 1,028,857	\$ 65,704	\$ 102,551	\$ 41,008,265	\$ 31,549,269
88,555	19,074	81,786	111,322	21,883,968	22,599,551
0	0	0	0	1,182,184	1,295,388
5,645	4,923	115	174	450,672	396,600
0	0	0	0	0	0
0	0	0	0	0	1,128,200
0	0	0	0	151,845	149,176
0	0	0	0	7,761,600	7,699,296
0	0	7,567	0	82,062	100,738
<u>952,962</u>	<u>1,052,854</u>	<u>155,172</u>	<u>214,047</u>	<u>72,520,596</u>	<u>64,918,218</u>
0	0	0	0	12,811,301	10,204,236
0	0	0	0	58,699,662	37,538,659
2,272,191	1,770,861	0	0	43,890,472	46,990,885
0	0	0	0	1,553,500	1,553,500
0	0	0	0	936,580	896,972
0	0	0	0	18,417,409	19,139,262
0	0	0	0	1,439,284	3,316,647
0	0	0	0	0	376,942
<u>2,272,191</u>	<u>1,770,861</u>	<u>0</u>	<u>0</u>	<u>137,748,208</u>	<u>120,017,103</u>
0	0	0	0	5,801,250	4,889,584
0	0	0	0	2,736,428	913,662
87,931		31,144	0	3,429,495	0
<u>87,931</u>	<u>0</u>	<u>31,144</u>	<u>0</u>	<u>11,967,173</u>	<u>5,803,246</u>
<u>2,360,122</u>	<u>1,770,861</u>	<u>31,144</u>	<u>0</u>	<u>149,715,381</u>	<u>125,820,349</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	2,590,698	2,662,867
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,590,698</u>	<u>2,662,867</u>
13,654,907	13,581,425	3,600,584	3,628,598	959,118,501	938,105,172
(6,795,005)	(6,326,052)	(422,610)	(371,137)	(376,356,823)	(351,250,995)
6,859,902	7,255,373	3,177,974	3,257,461	582,761,678	586,854,177
268,671	128,912	0	0	38,849,780	21,335,995
<u>7,128,573</u>	<u>7,384,285</u>	<u>3,177,974</u>	<u>3,257,461</u>	<u>621,611,458</u>	<u>608,190,172</u>
<u>10,441,657</u>	<u>10,208,000</u>	<u>3,364,290</u>	<u>3,471,508</u>	<u>846,438,133</u>	<u>801,591,606</u>
\$92,516				7,563,223	0
\$0	0	32,769	0	9,868,415	11,181,245
<u>92,516</u>	<u>0</u>	<u>32,769</u>	<u>0</u>	<u>17,431,638</u>	<u>11,181,245</u>
<u>\$10,534,173</u>	<u>\$10,208,000</u>	<u>\$3,397,059</u>	<u>\$3,471,508</u>	<u>\$863,869,771</u>	<u>\$812,772,851</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2016 and 2015

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2016	2015	2016	2015	2016	2015
CURRENT LIABILITIES:						
Accounts payable	\$3,527,154	\$3,531,531	\$ 514,591	\$ 215,366	\$ 328,692	\$ 61,369
Accrued payroll and payroll taxes	1,120,122	2,078,697	255,883	297,859	88,369	89,183
Accrued sales taxes	298,364	545,981	0	0	204	0
Due to other funds	1,185,836	1,259,281	0	0	1,904,584	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	21,758
Unearned revenue	0	0	0	0	205	205
Other liabilities	726,290	730,658	12,923	84,343	6,447	5,141
Total Current Liabilities	6,857,766	8,146,148	783,397	597,568	2,353,656	1,344,156
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	1,240,518	1,005,539	326,922	238,395	52,775	108,575
Accrued interest	3,530,640	3,085,337	1,074,152	779,630	0	0
Revenue bonds payable – current maturities	5,690,000	5,545,000	5,016,000	4,619,845	0	0
Special obligation bonds payable	1,370,000	1,335,000	510,000	400,000	0	0
Customer security and escrow deposits	4,103,673	3,637,090	1,039,312	659,661	0	0
Advances from other funds	0	0	0	0	0	0
Total Current Liabilities (Payable from Restricted Assets)	15,934,831	14,607,966	7,966,386	6,697,531	52,775	108,575
LONG-TERM LIABILITIES:						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	112,270	140,386
Revenue bonds payable	151,102,659	124,683,749	90,921,972	96,304,275	0	0
Other long-term liabilities	0	0	0	0	0	1,819,711
Special obligation bonds payable	61,769,191	63,563,093	4,645,000	6,133,033	0	0
Total Long-Term Liabilities	212,871,850	188,246,842	95,566,972	102,437,308	112,270	1,960,097
Total Liabilities	235,664,447	211,000,956	104,316,755	109,732,407	2,518,701	3,412,828
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	146,759	0	350,245	0	0	0
Inflows related to pension	141,914	0	238,587	0	52,160	0
Total deferred inflows of resources	288,673	0	588,832	0	52,160	0
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	0	0	0	0	0	0
County contributions	0	0	0	0	0	0
State contributions	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0
Total Contributed Capital	0	0	0	0	0	0
RETAINED EARNINGS	199,553,257	187,652,625	162,467,463	154,454,239	30,741,477	26,435,504
Total Fund Equity	199,553,257	187,652,625	162,467,463	154,454,239	30,741,477	26,435,504
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$435,506,377	\$398,653,581	\$267,373,050	\$264,186,646	\$33,312,338	\$29,848,332

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2016 and 2015**

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2016	2015	2016	2015	2016	2015
\$ 23,807	\$ 10,640	\$ 540,567	\$ 196,850	\$ 25,132	\$ 4,146
75,584	94,894	275,246	311,976	25,546	21,676
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
47,254	0	0	0	0	0
77,035	80,480	0	0	895,784	839,839
4,850	4,875	107,520	78,323	15,242	11,516
<u>228,530</u>	<u>190,889</u>	<u>923,333</u>	<u>587,149</u>	<u>961,704</u>	<u>877,177</u>
882	24,345	84,392	34,631	485,742	479,748
0	0	8,580	18,208	79,481	90,249
0	0	0	0	0	0
0	0	365,000	730,000	505,000	1,090,000
0	0	658,266	592,833	0	0
0	0	2,695,687	605,601	875,381	1,001,442
<u>882</u>	<u>24,345</u>	<u>3,811,925</u>	<u>1,981,273</u>	<u>1,945,604</u>	<u>2,661,439</u>
0	0	0	0	0	0
579,402	0	0	0	0	0
0	0	0	0	0	0
0	0	0	376,942	0	0
0	0	2,027,991	2,803,601	20,547,900	21,650,267
<u>579,402</u>	<u>0</u>	<u>2,027,991</u>	<u>3,180,543</u>	<u>20,547,900</u>	<u>21,650,267</u>
<u>808,814</u>	<u>215,234</u>	<u>6,763,249</u>	<u>5,748,965</u>	<u>23,455,208</u>	<u>25,188,883</u>
0	0	0	0	0	0
150,475	0	305,231	0	27,503	0
<u>150,475</u>	<u>0</u>	<u>305,231</u>	<u>0</u>	<u>27,503</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
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>13,314,179</u>	<u>12,680,823</u>	<u>28,371,955</u>	<u>23,281,920</u>	<u>16,410,631</u>	<u>15,073,534</u>
<u>13,314,179</u>	<u>12,680,823</u>	<u>28,371,955</u>	<u>23,281,920</u>	<u>16,410,631</u>	<u>15,073,534</u>
<u>\$14,273,468</u>	<u>\$12,896,057</u>	<u>\$35,440,435</u>	<u>\$29,030,885</u>	<u>\$39,893,342</u>	<u>\$40,262,417</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2016 and 2015**

LIABILITIES AND FUND EQUITY	Recreation Services Fund		Railroad Fund	
	2016	2015	2016	2015
CURRENT LIABILITIES:				
Accounts payable	\$ 132,222	\$ 94,865	\$ 9,534	\$ 2,665
Accrued payroll and payroll taxes	175,729	194,260	15,546	29,378
Accrued sales taxes	0	0	0	0
Due to other funds	0	0	0	0
Loans payable to other funds –				
current maturities	0	0	72,169	69,500
Obligations under capital leases	0	0	0	0
Unearned revenue	35,416	28,221	0	0
Other liabilities	250	262	3,150	2,400
Total Current Liabilities	343,617	317,608	100,399	103,943
CURRENT LIABILITIES (Payable from Restricted Assets):				
Construction contracts payable	30,580	2,098	0	689
Accrued interest	0	0	0	0
Revenue bonds payable – current				
maturities	0	0	0	0
Special obligation bonds payable	0	0	0	0
Customer security and escrow deposits	0	0	0	0
Advances from other funds	145,899	241,061	0	1,128,200
Total Current Liabilities (Payable from Restricted Assets)	176,479	243,159	0	1,128,889
LONG-TERM LIABILITIES:				
Loans payable to other funds	0	0	463,984	536,153
Obligations under capital leases	0	0	0	0
Revenue bonds payable	0	0	0	0
Other long-term liabilities	0	0	0	0
Special obligation bonds payable	0	0	0	0
Total Long-Term Liabilities	0	0	463,984	536,153
Total Liabilities	520,096	560,767	564,383	1,768,985
DEFERRED INFLOWS OF RESOURCES				
Deferred Gain on Bond Refunding	0			
Inflows related to pension	99,406			
Total deferred inflows of resources	99,406	0	0	0
CONTRIBUTED CAPITAL (Net):				
Municipal contributions	0	0	0	0
County contributions	0	0	0	0
State contributions	0	0	0	0
Federal contributions	0	0	0	0
Private contributions	0	0	0	0
Total Contributed Capital	0	0	0	0
RETAINED EARNINGS	14,982,495	14,539,774	7,973,149	7,345,899
Total Fund Equity	14,982,495	14,539,774	7,973,149	7,345,899
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$15,601,997	\$15,100,541	\$8,537,532	\$9,114,884

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2016 and 2015

Storm Water Utility Fund		Transload Fund		TOTAL	
2016	2015	2016	2015	2016	2015
\$ 30,331	\$ 13,243	\$ 2,100	\$ 24,948	\$ 5,134,130	\$ 4,155,623
34,456	29,875	7,222	8,451	2,073,703	3,156,249
0	0	0	0	298,568	545,981
0	0	0	0	3,090,420	2,425,781
0	0	79,676	79,676	151,845	149,176
0	0	0	0	72,409	21,758
0	0	0	0	1,008,440	948,745
5,052	5,052	0	0	881,724	922,570
<u>69,839</u>	<u>48,170</u>	<u>88,998</u>	<u>113,075</u>	<u>12,711,239</u>	<u>12,325,883</u>
12,709	34,593	0	0	2,234,520	1,928,613
0	0	0	0	4,692,853	3,973,424
0	0	0	0	10,706,000	10,164,845
0	0	0	0	2,750,000	3,555,000
0	0	0	0	5,801,251	4,889,584
0	0	0	0	3,716,967	2,976,304
<u>12,709</u>	<u>34,593</u>	<u>0</u>	<u>0</u>	<u>29,901,591</u>	<u>27,487,770</u>
0	0	2,126,714	2,126,714	2,590,698	2,662,867
0	0	0	0	691,672	140,386
0	0	0	0	242,024,631	220,988,024
0	0	0	0	0	2,196,653
0	0	0	0	88,990,082	94,149,994
<u>0</u>	<u>0</u>	<u>2,126,714</u>	<u>2,126,714</u>	<u>334,297,083</u>	<u>320,137,924</u>
<u>82,548</u>	<u>82,763</u>	<u>2,215,712</u>	<u>2,239,789</u>	<u>376,909,913</u>	<u>359,951,577</u>
24,341		8,622	0	497,004	0
<u>24,341</u>	<u>0</u>	<u>8,622</u>	<u>0</u>	<u>1,048,239</u>	<u>0</u>
				<u>1,545,243</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
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>10,427,284</u>	<u>10,125,237</u>	<u>1,172,725</u>	<u>1,231,719</u>	<u>485,414,615</u>	<u>452,821,274</u>
<u>10,427,284</u>	<u>10,125,237</u>	<u>1,172,725</u>	<u>1,231,719</u>	<u>485,414,615</u>	<u>452,821,274</u>
<u>\$10,534,173</u>	<u>\$10,208,000</u>	<u>\$3,397,059</u>	<u>\$3,471,508</u>	<u>\$863,869,771</u>	<u>\$812,772,851</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2016	2015	2016	2015	2016	2015
OPERATING REVENUES:						
Charges for services	\$69,917,847	\$67,315,448	\$10,496,052	\$10,154,498	\$334,785	\$297,708
OPERATING EXPENSES:						
Personal services	8,509,528	9,401,354	2,059,140	2,100,844	556,473	505,301
Materials, supplies, and power	35,514,315	37,294,700	471,875	451,128	111,935	100,332
Travel and training	182,790	126,422	2,909	3,309	7,585	15,551
Intragovernmental	3,181,854	2,740,618	851,099	807,144	177,384	149,268
Utilities, services, and miscellaneous	5,160,686	4,776,244	1,423,615	841,911	394,803	429,110
TOTAL OPERATING EXPENSES	52,549,173	54,339,338	4,808,638	4,204,336	1,248,180	1,199,562
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	17,368,674	12,976,110	5,687,414	5,950,162	(913,395)	(901,854)
Payment-in-lieu-of-tax	(7,174,938)	(7,153,712)	0	0	0	0
Depreciation	(7,486,755)	(7,381,867)	(2,559,667)	(2,519,567)	(424,391)	(414,786)
OPERATING INCOME (LOSS)	2,706,981	(1,559,469)	3,127,747	3,430,595	(1,337,786)	(1,316,640)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	1,279,979	1,934,551	667,545	790,699	548	131,851
Revenue from other governmental units	0	11,400	0	0	153,879	39,325
Miscellaneous revenue	854,904	849,170	318,385	26,667	6,183	6,623
Interest expense	(4,099,532)	(3,474,625)	(1,393,647)	(1,170,013)	(2,533)	(2,961)
Loss on disposal of fixed assets	(80,601)	(48,750)	(17,899)	(6,330)	0	0
Miscellaneous expense	(4,172)	(1,148)	(253,647)	(454,733)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(2,049,422)	(729,402)	(679,263)	(813,710)	158,077	174,838
INCOME (LOSS) BEFORE OPERATING TRANSFERS	657,559	(2,288,871)	2,448,484	2,616,885	(1,179,709)	(1,141,802)
OPERATING TRANSFERS:						
Operating transfers from other funds	0	0	27,923	0	1,587,327	897,470
Operating transfers to other funds	(546,261)	(399,556)	(126,668)	(58,469)	0	0
TOTAL OPERATING TRANSFERS	(546,261)	(399,556)	(98,745)	(58,469)	1,587,327	897,470
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	111,298	(2,688,427)	2,349,739	2,558,416	407,618	(244,332)
Capital contribution	750	0	0	0	44,699	98,828
NET INCOME (LOSS)	112,048	(2,688,427)	2,349,739	2,558,416	452,317	(145,504)
Amortization of contributed capital	0	0	0	0	0	
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	112,048	(2,688,427)	2,349,739	2,558,416	452,317	(145,504)
RETAINED EARNINGS, BEGINNING OF PERIOD AS RESTATED	199,441,209	190,341,052	160,117,724	151,895,823	30,289,160	26,581,008
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	\$199,553,257	\$187,652,625	\$162,467,463	\$154,454,239	\$30,741,477	\$26,435,504

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2016	2015	2016	2015	2016	2015
<u>\$1,151,128</u>	<u>\$1,190,022</u>	<u>\$ 9,467,953</u>	<u>\$ 8,771,701</u>	<u>\$ 2,214,721</u>	<u>\$ 2,212,985</u>
1,651,422	1,655,242	2,492,032	2,540,819	216,286	204,393
635,031	832,932	1,697,445	1,724,518	63,423	74,689
3,166	197	100	501	1,878	2,209
525,942	467,797	1,172,850	1,036,944	96,262	116,951
<u>402,010</u>	<u>346,879</u>	<u>1,070,563</u>	<u>911,890</u>	<u>173,817</u>	<u>155,392</u>
<u>3,217,571</u>	<u>3,303,047</u>	<u>6,432,990</u>	<u>6,214,672</u>	<u>551,666</u>	<u>553,634</u>
(2,066,443)	(2,113,025)	3,034,963	2,557,029	1,663,055	1,659,351
0	0	0	0	0	0
<u>(485,270)</u>	<u>(417,573)</u>	<u>(977,494)</u>	<u>(906,519)</u>	<u>(501,219)</u>	<u>(498,605)</u>
<u>(2,551,713)</u>	<u>(2,530,598)</u>	<u>2,057,469</u>	<u>1,650,510</u>	<u>1,161,836</u>	<u>1,160,746</u>
28,653	40,513	146,413	252,929	185,043	252,764
1,129,309	1,235,564	0	40,266	0	0
20,414	29,801	137,571	198,926	422	366
(2,407)	0	(71,932)	(71,177)	(493,453)	(523,686)
0	(5,477)	(312,194)	(334,097)	(660)	0
<u>(774)</u>	<u>(417)</u>	<u>(22,369)</u>	<u>(54)</u>	<u>(31,012)</u>	<u>(17,163)</u>
<u>1,175,195</u>	<u>1,299,984</u>	<u>(122,511)</u>	<u>86,793</u>	<u>(339,660)</u>	<u>(287,719)</u>
<u>(1,376,518)</u>	<u>(1,230,614)</u>	<u>1,934,958</u>	<u>1,737,303</u>	<u>822,176</u>	<u>873,027</u>
1,745,144	1,454,763	0	0	0	0
<u>(765)</u>	<u>(765)</u>	<u>(131,008)</u>	<u>(61,176)</u>	<u>(148,028)</u>	<u>(148,028)</u>
<u>1,744,379</u>	<u>1,453,998</u>	<u>(131,008)</u>	<u>(61,176)</u>	<u>(148,028)</u>	<u>(148,028)</u>
367,861	223,384	1,803,950	1,676,127	674,148	724,999
<u>0</u>	<u>913,662</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
367,861	1,137,046	1,803,950	1,676,127	674,148	724,999
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
367,861	1,137,046	1,803,950	1,676,127	674,148	724,999
12,946,318	11,543,777	26,568,005	21,605,793	15,736,483	14,348,535
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>\$13,314,179</u>	<u>\$12,680,823</u>	<u>\$28,371,955</u>	<u>\$23,281,920</u>	<u>\$16,410,631</u>	<u>\$15,073,534</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

	Recreation Services Fund		Railroad Fund	
	2016	2015	2016	2015
OPERATING REVENUES:				
Charges for services	\$ 1,583,920	\$ 1,490,819	\$ 171,735	\$237,044
OPERATING EXPENSES:				
Personal services	1,324,993	1,321,218	121,115	117,604
Materials, supplies, and power	361,435	382,469	16,931	27,479
Travel and training	5,617	5,694	0	0
Intragovernmental	382,529	351,436	42,945	45,287
Utilities, services, and miscellaneous	412,999	401,838	63,312	55,978
TOTAL OPERATING EXPENSES	2,487,573	2,462,655	244,303	246,348
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(903,653)	(971,836)	(72,568)	(9,304)
Payment-in-lieu-of-tax	0	0	0	0
Depreciation	(342,475)	(340,143)	(230,531)	(234,521)
OPERATING INCOME (LOSS)	(1,246,128)	(1,311,979)	(303,099)	(243,825)
NONOPERATING REVENUES (EXPENSES):				
Investment revenue	18,754	37,622	4,430	18,128
Revenue from other governmental units	6,470	0	0	0
Miscellaneous revenue	8,295	10,898	1,230	300
Interest expense	(1,521)	(2,349)	(10,287)	(11,596)
Loss on disposal of fixed assets	0	0	0	0
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	31,998	46,171	(4,627)	6,832
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,214,130)	(1,265,808)	(307,726)	(236,993)
OPERATING TRANSFERS:				
Operating transfers from other funds	1,150,492	1,172,417	75,000	170,664
Operating transfers to other funds	(50,002)	0	0	0
TOTAL OPERATING TRANSFERS	1,100,490	1,172,417	75,000	170,664
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(113,640)	(93,391)	(232,726)	(66,329)
Capital contribution	0	0	0	0
NET INCOME (LOSS)	(113,640)	(93,391)	(232,726)	(66,329)
Amortization of contributed capital	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(113,640)	(93,391)	(232,726)	(66,329)
RETAINED EARNINGS, BEGINNING OF PERIOD AS RESTATED	15,096,135	14,633,165	8,205,875	7,412,228
Equity transfer from other funds	0	0	0	0
Equity transfer to other funds	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	\$14,982,495	\$14,539,774	\$7,973,149	\$7,345,899

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

Storm Water Utility Fund		Transload Fund		TOTAL	
2016	2015	2016	2015	2016	2015
<u>\$ 767,487</u>	<u>\$ 604,765</u>	<u>\$ 48,387</u>	<u>\$ 220,971</u>	<u>\$ 96,154,015</u>	<u>\$ 95,098,360</u>
190,086	211,092	70,449	86,401	17,191,524	18,144,268
70,319	68,262	2,915	7,385	38,945,624	40,963,894
2,621	0	0	0	206,666	153,883
110,300	97,952	22,058	14,973	6,563,223	5,828,370
<u>28,723</u>	<u>152,254</u>	<u>46,366</u>	<u>170,615</u>	<u>9,176,894</u>	<u>8,242,111</u>
<u>402,049</u>	<u>529,560</u>	<u>141,788</u>	<u>279,374</u>	<u>72,083,931</u>	<u>73,332,526</u>
365,438	75,205	(93,401)	(58,403)	24,070,084	19,163,435
0	0	0	0	(7,174,938)	(7,153,712)
<u>(252,489)</u>	<u>(257,859)</u>	<u>(34,738)</u>	<u>(34,880)</u>	<u>(13,295,029)</u>	<u>(13,006,320)</u>
<u>112,949</u>	<u>(182,654)</u>	<u>(128,139)</u>	<u>(93,283)</u>	<u>3,600,117</u>	<u>(996,597)</u>
34,036	59,406	588	2,539	2,365,989	3,521,002
0	43,271	0	0	1,289,658	1,369,826
0	1,540	0	9,067	1,347,404	1,133,358
6,775	0	(5,516)	(5,516)	(6,074,053)	(5,261,923)
(11,470)	0	0	0	(422,824)	(394,654)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,755)</u>	<u>(311,974)</u>	<u>(477,270)</u>
<u>29,341</u>	<u>104,217</u>	<u>(4,928)</u>	<u>2,335</u>	<u>(1,805,800)</u>	<u>(109,661)</u>
<u>142,290</u>	<u>(78,437)</u>	<u>(133,067)</u>	<u>(90,948)</u>	<u>1,794,317</u>	<u>(1,106,258)</u>
0	0	104,325	62,500	4,690,211	3,757,814
<u>(61,922)</u>	<u>(30,527)</u>	<u>(2,238)</u>	<u>(2,238)</u>	<u>(1,066,892)</u>	<u>(700,759)</u>
<u>(61,922)</u>	<u>(30,527)</u>	<u>102,087</u>	<u>60,262</u>	<u>3,623,319</u>	<u>3,057,055</u>
80,368	(108,964)	(30,980)	(30,686)	5,417,636	1,950,797
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>45,449</u>	<u>1,012,490</u>
80,368	(108,964)	(30,980)	(30,686)	5,463,085	2,963,287
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
80,368	(108,964)	(30,980)	(30,686)	5,463,085	2,963,287
10,346,916	10,234,201	1,203,705	1,262,405	479,951,530	449,857,987
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$10,427,284</u>	<u>\$10,125,237</u>	<u>\$1,172,725</u>	<u>\$1,231,719</u>	<u>485,414,615</u>	<u>452,821,274</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2016	2015	2016	2015	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$2,706,981	(\$1,559,469)	\$ 3,127,747	\$ 3,430,595	\$ (1,337,786)	\$ (1,316,640)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	7,486,755	7,381,867	2,559,667	2,519,567	424,391	414,786
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	4,229,204	2,946,826	449,161	114,083	29,884	12,113
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	35,404	34,095	0	0	0	0
Increase (decrease) in accounts payable	(431,412)	(742,361)	324,065	(42,016)	183,249	(22,910)
Increase (decrease) in accrued payroll	(1,021,542)	(200,246)	(264,039)	(254,162)	(59,780)	(58,285)
Decrease (increase) in inventory	291,647	517,646	(7,873)	0	0	0
Decrease (increase) in other assets	10,267	11,859	239	20,175	914	0
Increase (decrease) in accrued sales tax	(163,524)	82,927	0	0	204	0
Increase (decrease) in due to other funds	(454,768)	(342,265)	0	0	738,084	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	561,436	427,394	205,114	164,275	(505)	(5,021)
Unrealized gain (loss) on cash equivalents	220,681	1,040,771	74,033	297,653	73,046	73,046
Other nonoperating revenue (expense)	854,904	849,170	318,385	26,667	6,183	6,623
Net cash provided by (used for) operating activities	<u>14,326,033</u>	<u>10,448,214</u>	<u>6,786,499</u>	<u>6,276,837</u>	<u>57,884</u>	<u>(896,288)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	27,923	0	1,587,327	897,470
Operating transfers out	(546,261)	(399,556)	(126,668)	(58,469)	0	0
Operating grants	0	11,400	0	0	114,554	16,345
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(546,261)</u>	<u>(388,156)</u>	<u>(98,745)</u>	<u>(58,469)</u>	<u>1,701,881</u>	<u>913,815</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	0	14,397,758	(390,941)	19,203,296	0	0
Debt service – interest payments	(3,499,494)	(3,506,798)	(1,429,935)	(1,176,303)	(2,533)	(2,961)
Debt service – principal and advance refunding payments	(6,732,826)	(20,494,767)	(4,062,161)	(860,494)	(12,468)	(10,341)
Acquisition and construction of capital assets	(7,469,482)	(6,909,339)	(1,736,186)	(577,305)	(1,968,901)	(250,359)
Decrease in construction contracts	(1,893,829)	(1,439,481)	(1,511,367)	(1,744,505)	(2,768,189)	(95,699)
Fiscal agent fees payments	(4,172)	(1,148)	(253,647)	(454,733)	0	0
Capital contributions	750	0	0	0	216,046	557,323
Proceeds from advances from other funds	0	0	0	0	0	0
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(19,599,053)</u>	<u>(17,953,775)</u>	<u>(9,384,237)</u>	<u>14,389,956</u>	<u>(4,536,045)</u>	<u>197,963</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	1,038,612	922,255	481,391	355,974	(67,012)	60,163
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>1,038,612</u>	<u>922,255</u>	<u>481,391</u>	<u>355,974</u>	<u>(67,012)</u>	<u>60,163</u>
Net increase (decrease) in cash and cash equivalents	(4,780,669)	(6,971,462)	(2,215,092)	20,964,298	(2,843,292)	275,653
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>117,501,777</u>	<u>91,650,364</u>	<u>44,339,419</u>	<u>21,591,143</u>	<u>4,491,596</u>	<u>5,725,034</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$112,721,108</u></u>	<u><u>\$84,678,902</u></u>	<u><u>\$42,124,327</u></u>	<u><u>\$42,555,441</u></u>	<u><u>\$1,648,304</u></u>	<u><u>\$6,000,687</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2016	2015	2016	2015	2016	2015
\$ (2,551,713)	\$ (2,530,598)	\$ 2,057,469	\$ 1,650,510	\$ 1,161,836	\$ 1,160,746
485,270	417,573	977,494	906,519	501,219	498,605
11,841	34,977	372,952	319,754	30,978	(38,354)
0	0	0	0	0	0
0	0	0	0	0	0
(25,190)	(40,900)	(73,550)	(634,537)	(24,451)	(42,128)
(212,706)	(191,556)	(309,549)	(291,644)	(26,201)	(25,182)
0	0	(411,666)	(149,771)	0	0
1,621	(138)	0	0	0	1,873
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
138	(43,751)	16,817	31,617	520,312	322,644
7,924	21,196	15,176	141,119	6,857	71,903
20,414	29,801	137,571	198,926	422	366
<u>(2,262,401)</u>	<u>(2,303,396)</u>	<u>2,782,714</u>	<u>2,172,493</u>	<u>2,170,972</u>	<u>1,950,473</u>
1,745,144	1,454,763	0	0	0	0
(765)	(765)	(131,008)	(61,176)	(148,028)	(148,028)
748,029	511,137	20,621	42,387	0	0
0	0	0	0	0	0
<u>2,492,408</u>	<u>1,965,135</u>	<u>(110,387)</u>	<u>(18,789)</u>	<u>(148,028)</u>	<u>(148,028)</u>
0	0	22,117	0	(612,019)	0
(2,407)	0	(122,615)	(78,489)	(473,152)	(530,423)
(21,344)	0	(1,105,879)	(700,000)	(1,060,287)	(1,050,000)
(26,638)	(991,895)	(2,169,287)	(1,461,474)	312,863	459,191
(63)	(124,700)	(295,458)	(62,157)	(482,336)	(481,241)
(774)	(417)	(22,369)	(54)	(31,012)	(17,163)
(1)	120,402	0	0	0	0
0	0	(154,321)	(49,759)	(63,306)	(62,209)
0	0	0	0	0	0
<u>(51,227)</u>	<u>(996,610)</u>	<u>(3,847,812)</u>	<u>(2,351,933)</u>	<u>(2,409,249)</u>	<u>(1,681,845)</u>
19,864	21,857	129,924	115,627	169,017	172,794
0	0	0	0	0	0
<u>19,864</u>	<u>21,857</u>	<u>129,924</u>	<u>115,627</u>	<u>169,017</u>	<u>172,794</u>
198,644	(1,313,014)	(1,045,561)	(82,602)	(217,288)	293,394
<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><u>\$2,349,749</u></u>	<u><u>\$995,752</u></u>	<u><u>\$14,555,460</u></u>	<u><u>\$11,296,547</u></u>	<u><u>\$5,286,325</u></u>	<u><u>\$5,012,755</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

	Recreation Services Fund		Railroad Fund	
	2016	2015	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$ (1,246,128)	\$ (1,311,979)	(\$303,099)	(\$243,825)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	342,475	340,143	230,531	234,521
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	64,156	64,363	(5,682)	23,974
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in loans receivable from other funds	0	0	0	0
Increase (decrease) in accounts payable	12,973	(28,719)	(4,951)	(31,019)
Increase (decrease) in accrued payroll	(187,924)	(172,378)	(13,877)	(2,141)
Decrease (increase) in inventory	0	0	(23,220)	11,768
Decrease (increase) in other assets	612	1,568	0	0
Increase (decrease) in accrued sales tax	0	0	0	0
Increase (decrease) in due to other funds	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	1,360	1,309
Increase (decrease) in other liabilities	7,207	(1,722)	750	0
Unrealized gain (loss) on cash equivalents	3,917	21,116	390	10,369
Other nonoperating revenue (expense)	8,295	10,898	1,230	300
Net cash provided by (used for) operating activities	<u>(994,417)</u>	<u>(1,076,710)</u>	<u>(116,568)</u>	<u>5,256</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	1,150,492	1,172,417	75,000	170,664
Operating transfers out	(50,002)	0	0	0
Operating grants	6,470	0	0	0
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>1,106,960</u>	<u>1,172,417</u>	<u>75,000</u>	<u>170,664</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from bonds, loans, and capital leases	0	0	0	0
Debt service – interest payments	(1,521)	(2,349)	(10,287)	(11,596)
Debt service – principal and advance refunding payments	0	0	(36,764)	(35,404)
Acquisition and construction of capital assets	(241,272)	(88,144)	(35,690)	(130,928)
Decrease in construction contracts	(34,155)	(42)	(10,708)	0
Fiscal agent fees payments	0	0	0	0
Capital contributions	0	0	0	0
Proceeds from advances from other funds	(47,789)	(46,961)	0	0
Other	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(324,737)</u>	<u>(137,496)</u>	<u>(93,449)</u>	<u>(177,928)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –				
Interest received	14,846	17,080	4,180	7,987
Bond investments sold	0	0	0	0
Net cash provided by (used for) investing activities	<u>14,846</u>	<u>17,080</u>	<u>4,180</u>	<u>7,987</u>
Net increase (decrease) in cash and cash equivalents	<u>(197,348)</u>	<u>(24,709)</u>	<u>(130,837)</u>	<u>5,979</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>2,426,709</u>	<u>2,242,472</u>	<u>577,269</u>	<u>789,861</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$2,229,361</u></u>	<u><u>\$2,217,763</u></u>	<u><u>\$446,432</u></u>	<u><u>\$795,840</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

Storm Water Utility Fund		Transload Fund		TOTAL	
2016	2015	2016	2015	2016	2015
\$ 112,949	\$ (182,654)	\$ (128,139)	\$ (93,283)	\$ 3,600,117	\$ (996,597)
252,489	257,859	34,738	34,880	13,295,029	13,006,320
19,785	88,207	(6,702)	33,175	5,195,577	3,599,118
0	0	0	0	0	0
0	0	0	0	35,404	34,095
15,773	(21,842)	(4,565)	(50,605)	(28,059)	(1,657,037)
(24,861)	(21,077)	(7,400)	(10,185)	(2,127,879)	(1,226,856)
0	0	0	0	(151,112)	379,643
0	0	1,235	8,678	14,888	44,015
0	0	0	0	(163,320)	82,927
0	0	0	0	283,316	(342,265)
0	0	0	0	1,360	1,309
0	0	0	0	1,311,269	895,436
6,857	32,473	0	1,453	408,881	1,711,099
0	1,540	0	9,067	1,347,404	1,133,358
<u>382,992</u>	<u>154,506</u>	<u>(110,833)</u>	<u>(66,820)</u>	<u>23,022,875</u>	<u>16,664,565</u>
0	0	104,325	62,500	4,690,211	3,757,814
(61,922)	(30,527)	(2,238)	(2,238)	(1,066,892)	(700,759)
0	43,271	0	0	889,674	624,540
0	0	0	0	0	0
<u>(61,922)</u>	<u>12,744</u>	<u>102,087</u>	<u>60,262</u>	<u>4,512,993</u>	<u>3,681,595</u>
0	0	0	0	(980,843)	33,601,054
6,775	0	(5,516)	(5,516)	(5,540,685)	(5,314,435)
0	0	0	0	(13,031,729)	(23,151,006)
(105,023)	(8,099)	0	(7,000)	(13,439,616)	(9,965,352)
(18,602)	0	0	0	(7,014,707)	(3,947,825)
0	0	0	0	(311,974)	(473,515)
0	0	0	0	216,795	677,725
0	0	0	0	(265,416)	(158,929)
0	0	0	0	0	0
<u>(116,850)</u>	<u>(8,099)</u>	<u>(5,516)</u>	<u>(12,516)</u>	<u>(40,368,175)</u>	<u>(8,732,283)</u>
26,271	27,455	600	1,165	1,817,693	1,702,357
0	0	0	0	0	0
<u>26,271</u>	<u>27,455</u>	<u>600</u>	<u>1,165</u>	<u>1,817,693</u>	<u>1,702,357</u>
230,491	186,606	(13,662)	(17,909)	(11,014,614)	13,316,234
<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>
<u>\$3,130,953</u>	<u>\$2,799,718</u>	<u>\$65,704</u>	<u>\$102,551</u>	<u>\$184,557,723</u>	<u>\$156,455,956</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2016	2015	2016	2015	2016	2015
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$21,233,850	\$13,325,581	\$6,869,453	\$6,884,522	\$409,020	\$628,149
Restricted assets – cash and cash equivalents	<u>91,487,258</u>	<u>71,353,321</u>	<u>35,254,874</u>	<u>35,670,919</u>	<u>1,239,284</u>	<u>5,372,538</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$112,721,108</u></u>	<u><u>\$84,678,902</u></u>	<u><u>\$42,124,327</u></u>	<u><u>\$42,555,441</u></u>	<u><u>\$1,648,304</u></u>	<u><u>\$6,000,687</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>1,240,518</u>	<u>1,005,539</u>	<u>326,922</u>	<u>238,395</u>	<u>52,775</u>	<u>108,575</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$1,240,518</u></u>	<u><u>\$1,005,539</u></u>	<u><u>\$326,922</u></u>	<u><u>\$238,395</u></u>	<u><u>\$52,775</u></u>	<u><u>\$108,575</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2016	2015	2016	2015	2016	2015	2016	2015
\$779,320	\$656,199	\$6,821,571	\$5,867,305	\$2,071,341	\$1,282,845	\$ 1,763,730	\$1,520,270
<u>1,570,429</u>	<u>339,553</u>	<u>7,733,889</u>	<u>5,429,242</u>	<u>3,214,984</u>	<u>3,729,910</u>	<u>465,631</u>	<u>697,493</u>
<u><u>\$2,349,749</u></u>	<u><u>\$995,752</u></u>	<u><u>\$14,555,460</u></u>	<u><u>\$11,296,547</u></u>	<u><u>\$5,286,325</u></u>	<u><u>\$5,012,755</u></u>	<u><u>\$2,229,361</u></u>	<u><u>\$2,217,763</u></u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>882</u>	<u>24,345</u>	<u>84,392</u>	<u>34,631</u>	<u>485,742</u>	<u>479,748</u>	<u>30,580</u>	<u>2,098</u>
<u><u>\$882</u></u>	<u><u>\$24,345</u></u>	<u><u>\$84,392</u></u>	<u><u>\$34,631</u></u>	<u><u>\$485,742</u></u>	<u><u>\$479,748</u></u>	<u><u>\$30,580</u></u>	<u><u>\$2,098</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2016	2015	2016	2015	2016	2015	2016	2015
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$135,514	\$252,990	\$ 858,762	\$ 1,028,857	\$ 65,704	\$ 102,551	\$ 41,008,265	\$ 31,549,269
Restricted assets – cash and cash equivalents	310,918	542,850	2,272,191	1,770,861	0	0	143,549,458	124,906,687
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$446,432</u>	<u>\$795,840</u>	<u>\$3,130,953</u>	<u>\$2,799,718</u>	<u>\$65,704</u>	<u>\$102,551</u>	<u>\$ 184,557,723</u>	<u>\$ 156,455,956</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$ -	\$ -
Construction contracts payable	0	689	12,709	34,593	0	0	2,234,520	1,928,613
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$0</u>	<u>\$689</u>	<u>\$12,709</u>	<u>\$34,593</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 2,234,520</u>	<u>\$ 1,928,613</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 SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Residential sales	\$23,749,381	\$23,840,387
Commercial and industrial sales	26,256,741	26,474,163
Intragovernmental sales	610,685	582,999
Street lighting and traffic signs	46,467	21,372
Sales to public authorities	4,865,290	4,653,647
Miscellaneous	<u>2,510,782</u>	<u>1,005,334</u>
TOTAL OPERATING REVENUES	<u>58,039,346</u>	<u>56,577,902</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	107,018	46,122
Steam expenses	220,562	323,462
Electrical expenses	1,069,982	1,000,759
Miscellaneous steam power expenses	238,505	225,993
Fuel – coal	0	1,280,286
Fuel – gas and biomass	<u>797,797</u>	<u>329,385</u>
Total Operations	<u>2,433,864</u>	<u>3,206,007</u>
Maintenance		
Supervision and engineering	216,295	336,046
Maintenance of structures	75	1,078
Maintenance of boiler plants	610,684	964,915
Maintenance of electrical plant	173,968	209,071
Maintenance – other	<u>113,285</u>	<u>117,944</u>
Total Maintenance	<u>1,114,307</u>	<u>1,629,054</u>
Other:		
Purchased power	32,239,301	33,214,294
Fuel	21,628	53,741
Transportation	<u>11</u>	<u>12</u>
Total Other	<u>32,260,940</u>	<u>33,268,047</u>
Total Production	<u>35,809,111</u>	<u>38,103,108</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	556,691	494,341
Load dispatching	1,063,769	859,348
Station	537,457	527,606
Overhead line	546,385	733,011
Underground line	172,753	326,281
Street lighting and signal system	0	0
Meter services	389,621	389,227
Customer installation	40,806	54,847
Miscellaneous distribution	275,140	370,725
Transportation	215,346	203,576
Storeroom	164,387	188,015
Rents	8,426	8,428
Transmission of electricity	<u>51,781</u>	<u>46,529</u>
Total Operations	<u>4,022,562</u>	<u>4,201,934</u>

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

**ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
Maintenance:		
Supervision and engineering	\$520	\$185
Maintenance of structures	258,742	209,700
Maintenance of station equipment	86,649	86,648
Maintenance of overhead lines	1,437,050	1,151,491
Maintenance of underground lines	231,566	327,230
Maintenance of line transformer	10,231	4,642
Maintenance of street lights and signal system	328,633	242,138
Maintenance of meters	2,237	1,825
Maintenance of miscellaneous distribution plant	4,650	7,030
Total Maintenance	<u>2,360,278</u>	<u>2,030,889</u>
Total Transmission and Distribution	<u>6,382,840</u>	<u>6,232,823</u>
Accounting and Collection:		
Meter reading	169,501	195,804
Customer records and collection	1,831,614	1,506,937
Uncollectible accounts	162,757	164,467
Total Accounting and Collection	<u>2,163,872</u>	<u>1,867,208</u>
Administrative and General:		
Salaries	337,876	418,807
Property insurance	548,456	393,713
Office supplies and expense	77,604	198,859
Communication services	975	1,045
Maintenance of communication equipment	6,943	11,047
Outside services employed	71,127	51,461
Miscellaneous general expense	0	0
Merchandise/jobbing and contract work	53,964	43,089
Demonstrating and selling	15,086	22,594
Rents	0	0
Energy conservation	1,019,221	1,216,531
Total Administrative and General	<u>2,131,252</u>	<u>2,357,146</u>
TOTAL OPERATING EXPENSES	<u>46,487,075</u>	<u>48,560,285</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$11,552,271</u></u>	<u><u>\$8,017,617</u></u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Residential sales	\$8,405,010	\$7,494,909
Commercial and industrial sales	\$2,761,379	\$2,771,087
Miscellaneous	<u>712,112</u>	<u>471,550</u>
TOTAL OPERATING REVENUES	<u>11,878,501</u>	<u>10,737,546</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	52,858	57,315
Operating labor and expense	0	8,940
Purchase of water for resale	9,173	5,443
Maintenance of wells	7,738	689
Miscellaneous	<u>28,055</u>	<u>76,278</u>
Total Source of Supply	<u>97,824</u>	<u>148,665</u>
Power and Pumping		
Supervision and engineering	35,735	45,683
Operating labor and expense	426,213	456,434
Maintenance of structures and improvements	72,530	107,447
Maintenance of pumping equipment	322,955	131,573
Power purchased	610,391	573,428
Miscellaneous	<u>4,626</u>	<u>8,585</u>
Total Power and Pumping	<u>1,472,450</u>	<u>1,323,150</u>
Purification:		
Supplies and expense	163,606	23,747
Labor	0	0
Chemicals	362,355	388,040
Maintenance of purification equipment	<u>67,959</u>	<u>37,106</u>
Total Purification	<u>593,920</u>	<u>448,893</u>
Total Production	<u>2,164,194</u>	<u>1,920,708</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	330,305	428,392
Maps and records	40,794	57,529
Transmission and distributions lines	95,830	79,617
Meter	<u>90,269</u>	<u>101,141</u>
Total Operations	<u>557,198</u>	<u>666,679</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 SIX MONTHS ENDED MARCH 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
Maintenance:		
Supervision and engineering	\$2,612	\$4,509
Maintenance of structures and improvements	19,096	2,851
Maintenance of transmission/distribution lines	987,671	972,153
Maintenance of distribution reservoirs	4,885	1
Maintenance of services	462,147	382,623
Maintenance of meters	115,616	128,501
Maintenance of hydrants	20,167	57,540
Maintenance of miscellaneous plants	46,532	58,700
Total Maintenance	<u>1,658,726</u>	<u>1,606,878</u>
Other:		
Stores	121,201	68,589
Transportation	161,332	143,573
Total Other	<u>282,533</u>	<u>212,162</u>
Total Transmission and Distribution	<u>2,498,457</u>	<u>2,485,719</u>
Accounting and Collection:		
Meter reading	112,179	100,807
Billing and accounting	795,904	733,096
Uncollectible accounts	53,238	51,420
Total Accounting and Collection	<u>961,321</u>	<u>885,323</u>
Administrative and General:		
General office salaries	115,506	126,984
Insurance	223,320	202,220
Special service	9,077	66,139
Office supplies and expense	57,482	48,971
Rent	0	0
Miscellaneous	0	0
Energy conservation	32,782	40,280
Merchandise/jobbing and contract work	0	2,709
Total Administrative and General	<u>438,167</u>	<u>487,303</u>
TOTAL OPERATING EXPENSES	<u>6,062,139</u>	<u>5,779,053</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$5,816,362</u></u>	<u><u>\$4,958,493</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$10,496,052</u>	<u>\$10,154,498</u>
OPERATING EXPENSES:		
Administration:		
Personal services	504,302	508,143
Materials and supplies	11,296	11,414
Travel and training	2,189	2,389
Intragovernmental	658,544	611,733
Utilities, services, and miscellaneous	<u>98,573</u>	<u>104,861</u>
Total Administration	<u>1,274,904</u>	<u>1,238,540</u>
Treatment Plant:		
Personal services	991,824	1,043,279
Materials and supplies	323,420	369,094
Travel and training	640	840
Intragovernmental	112,552	115,220
Utilities, services and miscellaneous	<u>906,211</u>	<u>520,391</u>
Total Treatment Plant	<u>2,334,647</u>	<u>2,048,824</u>
Pump Stations:		
Personal services	67,851	66,667
Materials and supplies	26,496	10,648
Travel and training	0	80
Intragovernmental	2,711	2,855
Utilities, services, and miscellaneous	<u>129,982</u>	<u>188,837</u>
Total Pump Stations	<u>227,040</u>	<u>269,087</u>
Maintenance:		
Personal services	495,163	482,755
Materials and supplies	110,663	59,972
Travel and training	80	0
Intragovernmental	77,292	77,336
Utilities, services, and miscellaneous	<u>288,849</u>	<u>27,822</u>
Total Maintenance	<u>972,047</u>	<u>647,885</u>
TOTAL OPERATING EXPENSES	<u>4,808,638</u>	<u>4,204,336</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$5,687,414</u></u>	<u><u>\$5,950,162</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 61,638	\$ 77,705
Rentals	85,896	65,248
Landing fees	46,537	43,586
Law enforcement fees	21,317	5,163
Passenger facility charges	102,077	106,006
Miscellaneous	17,320	0
TOTAL OPERATING REVENUES	<u>334,785</u>	<u>297,708</u>
OPERATING EXPENSES:		
Administration:		
Personal services	115,978	111,083
Materials and supplies	3,419	3,519
Travel and training	2,719	4,081
Intragovernmental	142,140	123,821
Utilities, services, and miscellaneous	262,438	274,174
Total Administration	<u>526,694</u>	<u>516,678</u>
Airfield Areas:		
Personal services	116,043	103,500
Materials and supplies	31,316	42,939
Travel and training	0	0
Intragovernmental	9,875	8,400
Utilities, services, and miscellaneous	65,096	68,475
Total Airfield Areas	<u>222,330</u>	<u>223,314</u>
Terminal Areas:		
Personal services	23,182	23,795
Materials and supplies	11,715	7,366
Intragovernmental	4,944	498
Utilities, services, and miscellaneous	38,955	63,629
Total Terminal Areas	<u>78,796</u>	<u>95,288</u>
Public Safety:		
Personal services	252,623	253,171
Materials and supplies	6,001	12,498
Travel and training	4,866	11,470
Intragovernmental	13,229	11,335
Utilities, services, and miscellaneous	5,712	8,500
Total Public Safety	<u>282,431</u>	<u>296,974</u>
Snow Removal:		
Personal services	6,520	13,752
Materials and supplies	39,653	34,010
Intragovernmental	7,196	5,214
Utilities, services, and miscellaneous	20,243	14,332
Total Snow Removal	<u>73,612</u>	<u>67,308</u>
Concessions:		
Personal services	42,127	0
Materials and supplies	19,831	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	2,359	0
Total Concessions	<u>64,317</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>1,248,180</u>	<u>1,199,562</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$913,395)</u></u>	<u><u>(\$901,854)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 159,424	\$ 252,174
School passes	18,115	19,206
Specials	137,279	83,558
University of Missouri Shuttle reimbursement	748,755	748,755
Paratransit	87,555	86,329
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING REVENUES	<u>1,151,128</u>	<u>1,190,022</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	1,133,360	800,696
Materials and supplies	425,084	610,004
Travel and training	3,166	197
Intragovernmental	382,927	334,038
Utilities, services, and miscellaneous	<u>288,024</u>	<u>264,706</u>
Total General Operations	<u>2,232,561</u>	<u>2,009,641</u>
University of Missouri Shuttle Service:		
Personal services	194,317	524,416
Materials and supplies	123,133	104,299
Travel and training	0	0
Intragovernmental	33,381	25,921
Utilities, services, and miscellaneous	<u>62,254</u>	<u>29,958</u>
Total University of Missouri Shuttle Service	<u>413,085</u>	<u>684,594</u>
Paratransit:		
Personal services	323,745	330,130
Materials and supplies	86,814	118,629
Travel and training	0	0
Intragovernmental	109,634	107,838
Utilities, services, and miscellaneous	<u>51,732</u>	<u>52,215</u>
Total Paratransit	<u>571,925</u>	<u>608,812</u>
FastCAT:		
Personal services	0	0
Materials and supplies	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>3,217,571</u>	<u>3,303,047</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$2,066,443)</u></u>	<u><u>(\$2,113,025)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 7,150,373	\$ 6,728,429
Landfill fees	1,676,854	1,342,997
Bag sales	43,939	50,633
Compost sales	7,374	4,093
Miscellaneous	<u>589,413</u>	<u>645,549</u>
TOTAL OPERATING REVENUES	<u>9,467,953</u>	<u>8,771,701</u>
OPERATING EXPENSES:		
Administration:		
Personal services	273,995	291,521
Materials and supplies	4,230	4,716
Travel and training	0	215
Intragovernmental	722,510	565,446
Utilities, services, and miscellaneous	<u>67,156</u>	<u>66,258</u>
Total Administration	<u>1,067,891</u>	<u>928,156</u>
Commercial:		
Personal services	596,167	632,114
Materials and supplies	348,494	430,395
Travel and training	0	0
Intragovernmental	112,207	122,056
Utilities, services, and miscellaneous	<u>211,523</u>	<u>195,693</u>
Total Commercial	<u>1,268,391</u>	<u>1,380,258</u>
Residential:		
Personal services	432,007	447,275
Materials and supplies	449,050	486,843
Travel and training	0	0
Intragovernmental	131,313	131,615
Utilities, services, and miscellaneous	<u>209,388</u>	<u>138,895</u>
Total Residential	<u>1,221,758</u>	<u>1,204,628</u>
Landfill:		
Personal services	454,668	450,304
Materials and supplies	458,992	384,023
Travel and training	0	186
Intragovernmental	54,261	51,559
Utilities, services, and miscellaneous	<u>397,400</u>	<u>377,474</u>
Total Landfill	<u>1,365,321</u>	<u>1,263,546</u>
Recycling:		
Personal services	735,195	719,605
Materials and supplies	436,679	418,541
Travel and training	100	100
Intragovernmental	152,559	166,268
Utilities, services, and miscellaneous	<u>185,096</u>	<u>133,570</u>
Total Recycling	<u>1,509,629</u>	<u>1,438,084</u>
TOTAL OPERATING EXPENSES	<u>6,432,990</u>	<u>6,214,672</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$3,034,963</u></u>	<u><u>\$2,557,029</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 844,333	\$ 786,908
Garages	995,340	1,040,744
Reserved lots	268,997	275,514
Other	<u>106,051</u>	<u>109,819</u>
TOTAL OPERATING REVENUES	<u>2,214,721</u>	<u>2,212,985</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	216,286	204,393
Materials and supplies	63,423	74,689
Intragovernmental	96,262	116,951
Utilities, services, and miscellaneous	<u>173,817</u>	<u>155,392</u>
TOTAL OPERATING EXPENSES	<u>549,788</u>	<u>551,425</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$1,664,933</u></u>	<u><u>\$1,661,560</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Fees and admissions	\$ 1,234,791	\$ 1,166,988
Facility user charges	42,299	50,744
Youth capital improvement fees	15,538	15,388
Golf course improvement fees	15,035	16,060
Miscellaneous	<u>276,257</u>	<u>241,639</u>
TOTAL OPERATING REVENUES	<u>1,583,920</u>	<u>1,490,819</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	638,421	654,390
Materials and supplies	108,800	116,689
Travel and training	3,154	3,400
Intragovernmental	229,065	239,268
Utilities, services, and miscellaneous	<u>107,232</u>	<u>99,832</u>
Total Recreation Services	<u>1,086,672</u>	<u>1,113,579</u>
Maintenance:		
Personal services	239,366	235,100
Materials and supplies	176,875	159,526
Travel and training	1,245	1,208
Intragovernmental	56,340	27,193
Utilities, services, and miscellaneous	<u>162,139</u>	<u>163,160</u>
Total Maintenance	<u>635,965</u>	<u>586,187</u>
Activity and Recreation Center:		
Personal services	447,206	431,728
Materials and supplies	75,760	106,254
Travel and training	1,218	1,086
Intragovernmental	97,124	84,975
Utilities, services, and miscellaneous	<u>143,628</u>	<u>138,846</u>
Total Activity and Recreation Center	<u>764,936</u>	<u>762,889</u>
TOTAL OPERATING EXPENSES	<u>2,487,573</u>	<u>2,462,655</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$903,653)</u></u>	<u><u>(\$971,836)</u></u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Switching fees	\$ 141,618	\$ 198,062
Miscellaneous	<u>30,117</u>	<u>38,982</u>
TOTAL OPERATING REVENUES	<u>171,735</u>	<u>237,044</u>
OPERATING EXPENSES:		
Administration:		
Personal services	0	0
Materials and supplies	0	1,230
Travel and training	0	0
Intragovernmental	26,799	26,676
Utilities, services, and miscellaneous	<u>37,044</u>	<u>34,661</u>
Total Administration	<u>63,843</u>	<u>62,567</u>
Transportation:		
Personal services	35,621	34,424
Materials and supplies	7,533	14,776
Travel and training	0	0
Intragovernmental	13,747	16,583
Utilities, services, and miscellaneous	<u>10,351</u>	<u>719</u>
Total Transportation	<u>67,252</u>	<u>66,502</u>
Maintenance of Way:		
Personal services	85,494	83,180
Materials and supplies	9,398	11,473
Travel and training	0	0
Intragovernmental	2,399	2,028
Utilities, services, and miscellaneous	<u>15,917</u>	<u>20,598</u>
Total Maintenance of Way	<u>113,208</u>	<u>117,279</u>
TOTAL OPERATING EXPENSES	<u>244,303</u>	<u>246,348</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>(\$72,568)</u></u>	<u><u>(\$9,304)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 767,487</u>	<u>\$ 604,765</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	45,883	58,996
Materials and supplies	14,152	10,429
Travel and training	2,621	0
Intragovernmental	80,350	79,025
Utilities, services, and miscellaneous	<u>14,153</u>	<u>10,923</u>
Total General Operations	<u>157,159</u>	<u>159,373</u>
Field Operations:		
Personal services	144,203	152,096
Materials and supplies	56,167	57,833
Travel and training	0	0
Intragovernmental	29,950	18,927
Utilities, services, and miscellaneous	<u>14,570</u>	<u>141,331</u>
Total Field Operations	<u>244,890</u>	<u>370,187</u>
TOTAL OPERATING EXPENSES	<u>402,049</u>	<u>529,560</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$365,438</u></u>	<u><u>\$75,205</u></u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 48,387</u>	<u>\$ 220,971</u>
OPERATING EXPENSES:		
General operations:		
Personal services	70,449	86,401
Materials and supplies	2,915	7,385
Travel and training	0	0
Intragovernmental	22,058	14,973
Utilities, services, and miscellaneous	<u>46,366</u>	<u>170,615</u>
Total General Operations	<u>141,788</u>	<u>279,374</u>
TOTAL OPERATING EXPENSES	<u>141,788</u>	<u>279,374</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$ (93,401)</u></u>	<u><u>\$ (58,403)</u></u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
MARCH 31, 2016**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
SEWER:						
Sewer Main Rehab (C43100)	\$ 6,056,507	5,066,450	-	5,066,450	-	990,057
Sm Trunks 80 Acre Point (C43111)	280,000	-	-	-	-	280,000
Private Common Collector (C43112)	909,020	1,865	-	1,865	-	907,155
Annual Sewer Improvements (C43183)	299,216	19,825	-	19,825	-	279,391
SRF WWTP Improvement (C43194)	63,643,991	63,431,017	26,296	63,457,313	7,283	179,395
PCCE #3 Stewart/Ridge/Med (C43198)	834,030	179,290	2,022	181,312	-	652,718
Hominy Br Outfall Relief (C43210)	4,613,897	3,716,539	35,000	3,751,539	41,770	820,588
Upper Hinkson Ext Ph I (C43213)	7,650,174	594,218	56,912	651,130	11,567	6,987,477
N Grindstone Ext Ph III (C43214)	160,000	124,907	-	124,907	-	35,093
PCCE #8 Thilly Lathrop (C43221)	1,980,970	220,172	11,793	231,965	-	1,749,005
Ridgeway Cottages (C43222)	10,000	-	-	-	-	10,000
PCCE #15 Anderson Ave (C43223)	628,270	623,864	-	623,864	-	4,406
PCCE #17 Wilson/Ross (C43226)	58,461	58,460	-	58,460	-	1
Haystack Acres Pump Stn (C43230)	24,045	24,044	-	24,044	-	1
SD 170 S Bethel Church Rd (C43232)	370,380	51,064	11,077	62,141	-	308,239
PCCE #14 Cliff Dr (C43239)	289,489	260,259	29,712	289,971	-	(482)
PCCE #16 Bingham/W Ridgel (C43240)	90,057	59,557	6,378	65,935	-	24,122
PCCE #18 Spring Valley Rd (C43241)	149,000	5,473	698	6,171	-	142,829
N Grindstone Bank Stabil (C43244)	200,000	6,053	856	6,909	-	193,091
Upper Merideth Br Stabil (C43245)	500,000	43,030	74,079	117,109	-	382,891
Westwood Ave Relocation (C43246)	321,715	85,092	193,858	278,950	3,155	39,610
Woodrail Sewer Replacemnt (C43247)	281,049	18,480	86	18,566	-	262,483
PCCE #20 Ridgemont (C43248)	335,851	24,647	1,355	26,002	-	309,849
Flat Brant to Turner Relief (C43250)	410,000	17,150	67,382	84,532	3,907	321,561
Annual Inflow/Infil Program (C43251)	2,000,000	-	-	-	-	2,000,000
Calvert Dr Sewer Reloc (C43252)	220,000	-	-	-	-	220,000
PCCE #24 St. James/St. Joseph (C43253)	154,000	9,553	6,646	16,199	-	137,801
PCCE #27 Grace Ellen (C43254)	128,000	18,434	1,292	19,726	-	108,274
Henderson Branch SW Ext (C43255)	300,000	11,837	62,831	74,668	225,928	(596)
FBSR-Stadium to Elm (C43256)	3,069,071	318,811	124,174	442,985	27,073	2,599,013
FBSR-Elm to 6th St (C43257)	2,336,000	175,539	55,991	231,530	138,368	1,966,102
FY14 Sewer Main Rehab (C43260)	1,308,701	1,125,355	3,637	1,128,992	-	179,709
SD #171-Crites Lane (C43263)	10,950	-	-	-	-	10,950
WWTP Eng Offices & Parking (C43264)	100,000	82,789	4,286	87,075	-	12,925
PCCE #39 hubbell Dr (C43500)	171,000	1,318	3,194	4,512	-	166,488
FY15 Sewer Main Rehab (C43501)	2,708,842	56	888,437	888,493	1,789,019	31,330
PCCE #22 Shannon Place (C43502)	9,000	-	-	-	-	9,000
PCCE #25 Glenwood/Redbud (C43504)	50,000	-	-	-	-	50,000
Court & Hickory Street (C43505)	57,207	28	6,048	6,076	-	51,131
SD #172-Northland Drive (C43506)	25,000	-	-	-	-	25,000
TOTAL SEWER	\$ 102,743,893	\$ 76,375,176	\$ 1,674,040	\$ 78,049,216	\$ 2,248,070	\$ 22,446,607
AIRPORT:						
Airport Gen Improvements (C44008)	\$ 213,180	\$ 12,902	\$ -	\$ 12,902	\$ -	\$ 200,278
Passenger Terminal Upgrad (C44066)	433,777	428,616	5,161	433,777	-	-
Replace Airline Counter (C44087)	38,000	-	-	-	-	38,000
Realign RT H (C44090)	1,922,655	248,943	1,674	250,617	137,824	1,534,214
Upgrade Crosswind Runway (C44092)	5,483,936	3,467,794	1,782,473	5,250,267	135,458	98,211
Wildlife Fencing (C44100)	1,720,809	1,663,276	(308)	1,662,968	-	57,841
Taxiway Alpha (C44101)	6,347,450	6,264,207	-	6,264,207	-	83,243
New Airport Terminal (C44111)	1,469,199	-	20,187	20,187	31,813	1,417,199
Terminal Master Plan (C44112)	866,436	184,716	167,103	351,819	514,617	-
13-31 (5500X100) & TW B (C44115)	8,134,920	-	15,255	15,255	702,043	7,417,622
Landside Pvmnt Imp Ph II (C44116)	4,169	-	-	-	-	4,169
1,500 ARFF Truck (C44117)	716,625	-	-	-	-	716,625
Taxiway B (C44118)	26,917	-	-	-	-	26,917
TOTAL AIRPORT:	\$ 27,378,073	\$ 12,270,454	\$ 1,991,545	\$ 14,261,999	\$ 1,521,755	\$ 11,594,319
PARKING:						
Short St Garage (C45051)	\$ 12,486,574	\$ 12,043,695	\$ -	\$ 12,043,695	\$ 61,979	\$ 380,900
Ramp Parking Surface Repair (C45054)	180,000	3,341	120,480	123,821	21,001	35,178
6th & Cherry Major Maint (C45057)	30,000	-	-	-	0	30,000
8th & Cherry-Energy Effic (C45058)	300,000	-	4,500	4,500	0	295,500
TOTAL PARKING:	\$ 12,996,574	\$ 12,047,036	\$ 124,980	\$ 12,172,016	\$ 82,980	\$ 741,578

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
MARCH 31, 2016**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
RECREATION SERVICES:						
ARC Improvements (C46071)	\$ 276,921	\$ 187,370	\$ 14,953	\$ 202,323	\$ 49,209	\$ 25,389
LOW New Shelter/Course Imp (C46077)	90,215	10,162	77,432	87,594	-	2,621
AM Legion E Field Lights (C46079)	130,087	123,180	-	123,180	-	6,907
Albert-Oakland AOFAC Scs (C46080)	150,000	130,555	19,445	150,000	-	-
Albert-Oakland AOFAC Roof (C46081)	80,000	-	72,136	72,136	(1,004)	8,868
Aquatic Fac:VGBA Drain Rp (C46082)	30,000	-	21,452	21,452	2,000	6,548
LOW Clubhouse Renovation (C46083)	90,000	-	50,023	50,023	3,339	36,638
TOTAL RECREATION SERVICES:	\$ 847,223	\$ 451,267	\$ 255,441	\$ 706,708	\$ 53,544	\$ 86,971
PUBLIC TRANSPORTATION:						
GFI Upgrades (C47018)	\$ 241,567	\$ 220,860	\$ -	\$ 220,860	\$ -	\$ 20,707
Benches and Shelters (C47029)	70,148	-	6,671	6,671	-	63,477
Auto Veh Locator - GPS (C47036)	867,967	669,509	-	669,509	2,298	196,160
Rpl 4 Paratransit Vans (C47038)	442,151	401,736	-	401,736	-	40,415
Bus Shelter Grant 0124 (C47048)	33,642	6,979	20,849	27,828	3,648	2,166
2 Heavy Duty Buses (C47049)	1,022,776	991,576	-	991,576	-	31,200
Annual Transit Projects (C47050)	1,484,475	110,000	-	110,000	-	1,374,475
Paratransit Rpl/Bus Shelter (C47055)	50,000	-	-	-	-	50,000
CDBG Bus Shelters (C47057)	20,000	-	-	-	-	20,000
Annual Bus Shelters (C47058)	140,000	-	-	-	-	140,000
TOTAL PUBLIC TRANSPORTATION:	\$ 4,372,726	\$ 2,400,660	\$ 27,520	\$ 2,428,180	\$ 5,946	\$ 1,938,600
SOLID WASTE:						
Methane Gas Extract Wells (C48031)	1,725,947	1,267,052	142,915	1,409,967	51	315,929
Collection & Admin Reloc (C48048)	4,881,103	312,997	311,654	624,651	66,793	4,189,659
Agriturf For Bioreactor (C48050)	289,513	-	-	-	-	289,513
Leachate Handling & Stor (C48051)	608,827	1,615	207	1,822	-	607,005
Fire Station #7 Demo (C48053)	150,000	77,954	15,568	93,522	18,008	38,470
MRF Phase I (C48055)	200,000	-	-	-	-	200,000
Nifong Connector Drop Off (C48056)	20,839	20,838	-	20,838	-	1
Landfill Wetlands (C48057)	225,000	-	-	-	-	225,000
Landfill /Compost Stm Comp (C48058)	245,000	188,232	-	188,232	-	56,768
Landfill Cell 6 (C48059)	300,000	-	-	-	-	300,000
TOTAL SOLID WASTE:	\$ 8,646,229	\$ 1,868,688	\$ 470,344	\$ 2,339,032	\$ 84,852	\$ 6,222,345
STORMWATER:						
Annual Projects (C49017)	\$ 166,965	\$ -	\$ -	\$ -	\$ -	\$ 166,965
Royal Latham-Fallwood (49090)	22,537	22,537	-	22,537	-	-
Hitt & Elm (C49099)	207,260	12,988	-	12,988	-	194,272
Nifong & Bethel Drainage (C49105)	820,000	89,193	30,898	120,091	715	699,194
Kelly Detention Retrofit (C49108)	51,527	51,527	-	51,527	-	-
Forum Nature Area (C49113)	50,000	25,353	-	25,353	-	24,647
9th & Elm Storm Drain Rpl (C49121)	193,000	20,024	-	20,024	39	172,937
East Point Lining (C49122)	100,000	86	216	302	21,725	77,973
Aldeah & Ash Stm Pipe Rhb (C49123)	150,000	-	-	-	-	150,000
E Nifong Culvert Rehab (C49124)	125,000	-	-	-	75,124	49,876
Hinkson Bacteria Assess (C49126)	15,167	-	15,154	15,154	(15,154)	15,167
Downtown Tree Planter 2015 (C49127)	30,000	-	200	200	-	29,800
Cam-Hubbart Flow/Sed Stud (C49128)	23,321	-	-	-	-	23,321
Manor Drive (C49129)	92,960	323	15,042	15,365	(1,854)	79,449
Rollins Rd at Rock Creek (C49130)	400,000	-	6,296	6,296	-	393,704
Sinclair Culv at Mill Creek (C49131)	55,000	-	4,188	4,188	-	50,812
Trimble Rd Storm Lining (C49132)	25,000	-	-	-	-	25,000
TOTAL STORMWATER:	\$ 2,527,737	\$ 222,031	\$ 71,994	\$ 294,025	\$ 80,595	\$ 2,153,117
VEHICLE MAINTENANCE:						
Fleet Fuel & Fac Upgrade (C72001)	\$ 536,060	\$ 405,320	\$ -	\$ 405,320	\$ -	\$ 130,740
P&R Vehicle Maint Facil (C72002)	1,028,437	1,014,490	-	1,014,490	-	13,947
TOTAL VEHICLE MAINTENANCE:	\$ 1,564,497	\$ 1,419,810	\$ 0	\$ 1,419,810	\$ 0	\$ 144,687
TOTAL CAPITAL PROJECTS	\$ 161,076,952	\$ 107,055,122	\$ 4,615,864	\$ 111,670,986	\$ 4,077,742	\$ 45,328,224

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INTERNAL SERVICE FUNDS

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

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

Utility Customer Services Fund - to account for utility accounts receivable billing and customer services 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.

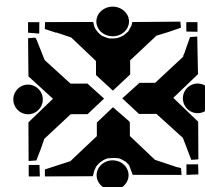
Public Communications Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments and cable television operations.

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2016 and 2015

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2016	2015	2016	2015	2016	2015
CURRENT ASSETS:						
Cash and cash equivalents	\$973,651	\$786,984	\$1,136,355	\$984,193	\$1,910,569	\$1,766,002
Accounts receivable	0	0	0	1,648	5,592	5,592
Grants receivable	0	0	0	0	0	0
Accrued interest	1,744	1,380	2,040	1,724	3,436	3,120
Due from other funds	0	0	0	0	0	0
Inventory	19,028	18,233	0	0	0	0
Other assets	0	0	0	0	0	0
Total Current Assets	994,423	806,597	1,138,395	987,565	1,919,597	1,774,714
RESTRICTED ASSETS:						
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
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Total Other Assets	0	0	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	438,882	438,882	32,500	32,500	5,670,905	5,077,393
Accumulated depreciation	(185,921)	(170,288)	(32,500)	(32,500)	(4,959,999)	(4,697,933)
Net Plant in Service	252,961	268,594	0	0	710,906	379,460
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	252,961	268,594	0	0	710,906	379,460
TOTAL ASSETS	1,419,300	1,355,631	1,298,269	1,248,360	2,985,547	2,733,343
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	180,884	29,287	168,212	27,236	373,564	60,485
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$1,600,184	\$1,384,918	\$1,466,481	\$1,275,596	\$3,359,111	\$2,793,828
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$43,967	\$16,979	\$46,154	\$68,664	\$103,928	\$73,023
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	28,697	32,118	40,093	36,911	204,360	171,945
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	22,187	23,779
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	72,664	49,097	86,247	105,575	330,475	268,747
LONG-TERM LIABILITIES:						
Obligations under capital leases	0	0	0	0	0	22,186
Special obligation bonds payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
Total Long-Term Liabilities	0	0	0	0	0	22,186
TOTAL LIABILITIES	72,664	49,097	86,247	105,575	330,475	290,933
DEFERRED INFLOWS OF RESOURCES						
Inflows related to pension	47,591	0	44,257	0	98,286	0
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	120,255	49,097	130,504	105,575	428,761	290,933
FUND EQUITY:						
Retained earnings (deficit)	1,479,929	1,335,821	1,335,977	1,170,021	2,930,350	2,502,895
TOTAL FUND EQUITY	1,479,929	1,335,821	1,335,977	1,170,021	2,930,350	2,502,895
LIABILITIES AND FUND EQUITY	\$1,600,184	\$1,384,918	\$1,466,481	\$1,275,596	\$3,359,111	\$2,793,828

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2016 and 2015

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2016	2015	2016	2015	2016	2015	2016	2015
\$1,491,207	\$1,263,041	\$1,114,374	\$748,274	\$11,932,092	\$5,826,640	\$449,803	\$498,012
141,091	142,023	43,316	45,373	0	0	0	0
0	0	0	0	0	0	44,203	13,219
2,694	2,228	2,095	1,425	18,950	8,063	794	851
0	0	0	0	0	0	0	0
5,278	5,865	854,312	861,118	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,640,270</u>	<u>1,413,157</u>	<u>2,014,097</u>	<u>1,656,190</u>	<u>11,951,042</u>	<u>5,834,703</u>	<u>494,800</u>	<u>512,082</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	 0	 0	 0	 0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,862,170</u>	<u>0</u>	<u>0</u>
 0	 0	 0	 0	 0	 4,862,170	 0	 0
 1,165,538	 1,146,324	 2,924,979	 2,020,948	 33,350	 33,350	 7,790	 0
<u>(813,427)</u>	<u>(791,107)</u>	<u>(883,914)</u>	<u>(904,485)</u>	<u>(33,350)</u>	<u>(33,350)</u>	<u>(2,380)</u>	<u>0</u>
 352,111	 355,217	 2,041,065	 1,116,463	 0	 0	 5,410	 0
<u>0</u>	<u>0</u>	<u>0</u>	<u>916,291</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 352,111	 355,217	 2,041,065	 2,032,754	 0	 0	 5,410	 0
<u>2,141,873</u>	<u>2,012,234</u>	<u>4,454,120</u>	<u>4,339,747</u>	<u>11,982,186</u>	<u>10,747,677</u>	<u>555,335</u>	<u>602,006</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>\$2,299,162</u>	<u>\$2,037,701</u>	<u>\$4,873,887</u>	<u>\$4,407,713</u>	<u>\$12,014,955</u>	<u>\$10,752,983</u>	<u>\$613,336</u>	<u>\$611,397</u>
 \$11,358	 \$11,107	 \$401,032	 \$406,336	 \$719	 \$25,492	 \$4,044	 \$1,912
0	0	0	0	0	0	0	0
32,695	35,154	116,030	108,540	23,450	19,077	20,443	15,451
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>
 44,053	 46,261	 517,062	 514,876	 24,169	 44,569	 24,487	 17,363
<u>44,053</u>	<u>46,261</u>	<u>517,062</u>	<u>514,876</u>	<u>24,169</u>	<u>44,569</u>	<u>24,487</u>	<u>17,363</u>
 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>6,323,373</u>	<u>5,487,590</u>	<u>0</u>	<u>0</u>
 0	 0	 0	 0	 6,323,373	 5,487,590	 0	 0
<u>44,053</u>	<u>46,261</u>	<u>517,062</u>	<u>514,876</u>	<u>6,347,542</u>	<u>5,532,159</u>	<u>24,487</u>	<u>17,363</u>
 41,383	 0	 110,442	 0	 8,622	 0	 15,260	 0
<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>
 85,436	 46,261	 627,504	 514,876	 6,356,164	 5,532,159	 39,747	 17,363
<u>85,436</u>	<u>46,261</u>	<u>627,504</u>	<u>514,876</u>	<u>6,356,164</u>	<u>5,532,159</u>	<u>39,747</u>	<u>17,363</u>
 2,213,726	 1,991,440	 4,246,383	 3,892,837	 5,658,791	 5,220,824	 573,589	 594,034
<u>2,213,726</u>	<u>1,991,440</u>	<u>4,246,383</u>	<u>3,892,837</u>	<u>5,658,791</u>	<u>5,220,824</u>	<u>573,589</u>	<u>594,034</u>
<u>\$2,299,162</u>	<u>\$2,037,701</u>	<u>\$4,873,887</u>	<u>\$4,407,713</u>	<u>\$12,014,955</u>	<u>\$10,752,983</u>	<u>\$613,336</u>	<u>\$611,397</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2016 and 2015

ASSETS	Employee Benefit Fund		TOTAL	
	2016	2015	2016	2015
CURRENT ASSETS:				
Cash and cash equivalents	\$3,658,828	\$4,738,660	\$22,666,879	\$16,611,806
Accounts receivable	387,210	396,176	577,209	590,812
Grants receivable	0	0	44,203	13,219
Accrued interest	6,596	8,230	38,349	27,021
Due from other funds	0	0	0	0
Inventory	0	0	878,618	885,216
Other assets	0	0	0	0
Total Current Assets	4,052,634	5,143,066	24,205,258	18,128,074
RESTRICTED ASSETS:				
Net pension asset	73,189	119,390	1,394,742	2,275,185
Total Restricted Assets	73,189	119,390	1,394,742	2,275,185
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	0	4,862,170
Total Other Assets	0	0	0	4,862,170
FIXED ASSETS:				
Property, plant, and equipment	0	0	10,273,944	8,749,397
Accumulated depreciation	0	0	(6,911,491)	(6,629,663)
Net Plant in Service	0	0	3,362,453	2,119,734
Construction in progress	0	0	0	916,291
Net Fixed Assets	0	0	3,362,453	3,036,025
TOTAL ASSETS	4,125,823	5,262,456	28,962,453	28,301,454
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pension	77,008	12,468	1,467,494	237,606
TOTAL ASSETS	\$4,202,831	\$5,274,924	\$30,429,947	\$28,539,060
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$53,618	\$42,158	\$664,820	\$645,671
Interest payable	0	0	0	0
Accrued payroll and payroll taxes	22,731	23,721	488,499	442,917
Due to other funds	0	0	0	0
Advances from other funds	0	0	0	0
Obligations under capital leases	0	0	0	0
current maturities	0	0	22,187	23,779
Other liabilities	47,836	56,344	47,836	56,344
Total Current Liabilities	124,185	122,223	1,223,342	1,168,711
LONG-TERM LIABILITIES:				
Obligations under capital leases	0	0	0	22,186
Special obligation bonds payable	0	0	0	0
Incurred but not reported claims	1,130,900	891,500	7,454,273	6,379,090
Total Long-Term Liabilities	1,130,900	891,500	7,454,273	6,401,276
TOTAL LIABILITIES	1,255,085	1,013,723	8,677,615	7,569,987
DEFERRED INFLOWS OF RESOURCES				
Inflows related to pension	20,261	0	386,102	0
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	1,275,346	1,013,723	9,063,717	7,569,987
FUND EQUITY:				
Retained earnings (deficit)	2,927,485	4,261,201	21,366,230	20,969,073
TOTAL FUND EQUITY	2,927,485	4,261,201	21,366,230	20,969,073
LIABILITIES AND FUND EQUITY	\$4,202,831	\$5,274,924	\$30,429,947	\$28,539,060

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CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2016	2015	2016	2015	2016	2015
OPERATING REVENUES:						
Charges for services	\$795,528	\$810,463	\$1,340,973	\$1,128,736	\$3,103,629	\$2,475,793
OPERATING EXPENSES:						
Personal services	322,477	342,641	396,751	343,534	1,324,505	1,289,269
Materials and supplies	89,981	80,690	32,509	194,551	340,261	158,989
Travel and training	0	7,483	3,513	6,466	42,877	47,121
Intragovernmental	11,192	10,432	178,644	175,407	8,569	6,382
Utilities, services, and miscellaneous	221,833	251,733	622,605	403,883	1,040,394	956,037
TOTAL OPERATING EXPENSES	645,483	692,979	1,234,022	1,123,841	2,756,606	2,457,798
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	150,045	117,484	106,951	4,895	347,023	17,995
Depreciation	(7,817)	(7,668)	0	0	(130,790)	(97,775)
OPERATING INCOME (LOSS)	142,228	109,816	106,951	4,895	216,233	(79,780)
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	10,428	17,027	12,304	20,200	18,277	41,912
Miscellaneous revenue	16	0	171,588	183,342	3,969	10,293
Interest expense	0	0	0	0	(268)	(483)
Loss on disposal of fixed assets	0	0	0	0	0	0
Miscellaneous expense	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	10,444	17,027	183,892	203,542	21,978	51,722
INCOME (LOSS) BEFORE OPERATING TRANSFERS	152,672	126,843	290,843	208,437	238,211	(28,058)
OPERATING TRANSFERS						
operating transfers from other funds	0	0	0	0	0	0
operating transfers to other funds	(34,823)	(34,823)	(61,454)	(61,278)	(186,760)	(136,760)
TOTAL OPERATING TRANSFERS	(34,823)	(34,823)	(61,454)	(61,278)	(186,760)	(136,760)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	117,849	92,020	229,389	147,159	51,451	(164,818)
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	117,849	92,020	229,389	147,159	51,451	(164,818)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	1,362,080	1,243,801	1,106,588	1,022,862	2,878,899	2,667,713
Equity transfers from other funds	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$1,479,929	\$1,335,821	\$1,335,977	\$1,170,021	\$2,930,350	\$2,502,895

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2016	2015	2016	2015	2016	2015	2016	2015
\$870,050	\$734,361	\$4,089,230	\$4,200,430	\$2,879,851	\$2,666,479	\$243,599	\$236,763
492,524	405,198	1,073,452	1,023,138	150,460	109,448	211,151	158,977
117,633	114,558	2,688,646	2,882,005	1,442	5,435	7,276	10,095
2,384	605	38	20,350	2,652	1,354	12,620	8,607
7,364	11,091	86,352	86,940	164	137	1,881	3,811
84,470	64,504	39,581	39,277	2,204,817	2,366,940	61,675	2,560
704,375	595,956	3,888,069	4,051,710	2,359,535	2,483,314	294,603	184,050
165,675	138,405	201,161	148,720	520,316	183,165	(51,004)	52,713
(33,260)	(31,341)	(38,324)	(22,518)	0	0	(1,298)	0
132,415	107,064	162,837	126,202	520,316	183,165	(52,302)	52,713
0	0	0	0	0	0	44,203	30,742
16,672	29,315	11,988	14,457	114,588	96,773	4,995	9,702
250	0	53,045	52,702	49	59	55	398
0	0	0	0	0	0	0	0
(2,490)	0	(6,927)	(5,075)	0	0	0	0
0	0	0	0	0	0	0	0
14,432	29,315	58,106	62,084	114,637	96,832	49,253	40,842
146,847	136,379	220,943	188,286	634,953	279,997	(3,049)	93,555
25,000	25,000	0	0	0	0	0	0
(59,781)	(59,781)	(2,813)	(2,813)	(17,922)	(17,922)	0	0
(34,781)	(34,781)	(2,813)	(2,813)	(17,922)	(17,922)	0	0
112,066	101,598	218,130	185,473	617,031	262,075	(3,049)	93,555
0	0	0	0	0	0	0	0
112,066	101,598	218,130	185,473	617,031	262,075	(3,049)	93,555
2,101,660	1,889,842	4,028,253	3,707,364	5,041,760	4,958,749	576,638	500,479
0	0	0	0	0	0	0	0
<u>\$2,213,726</u>	<u>\$1,991,440</u>	<u>\$4,246,383</u>	<u>\$3,892,837</u>	<u>\$5,658,791</u>	<u>\$5,220,824</u>	<u>\$573,589</u>	<u>\$594,034</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

	Employee Benefit Fund		TOTAL	
	2016	2015	2016	2015
OPERATING REVENUES:				
Charges for services	\$6,645,613	\$6,645,001	\$19,968,473	\$18,898,026
OPERATING EXPENSES:				
Personal services	558,838	571,049	4,530,158	4,243,254
Materials and supplies	42,819	26,630	3,320,567	3,472,953
Travel and training	8,670	5,284	72,754	97,270
Intragovernmental	1,366	1,465	295,532	295,665
Utilities, services, and miscellaneous	6,330,121	6,331,915	10,605,496	10,416,849
TOTAL OPERATING EXPENSES	6,941,814	6,936,343	18,824,507	18,525,991
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(296,201)	(291,342)	1,143,966	372,035
Depreciation	0	0	(211,489)	(159,302)
OPERATING INCOME (LOSS)	(296,201)	(291,342)	932,477	212,733
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	44,203	30,742
Investment revenue	38,620	107,346	227,872	336,732
Miscellaneous revenue	42,155	11,369	271,127	258,163
Interest expense	0	0	(268)	(483)
Loss on disposal of fixed assets	0	0	(9,417)	(5,075)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	80,775	118,715	533,517	620,079
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(215,426)	(172,627)	1,465,994	832,812
OPERATING TRANSFERS				
operating transfers from other funds	0	0	25,000	25,000
operating transfers to other funds	(10,934)	(10,934)	(374,487)	(324,311)
TOTAL OPERATING TRANSFERS	(10,934)	(10,934)	(349,487)	(299,311)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(226,360)	(183,561)	1,116,507	533,501
Contributed capital	0	0	0	0
NET INCOME (LOSS)	(226,360)	(183,561)	1,116,507	533,501
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	3,153,845	4,444,762	20,249,723	20,435,572
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$2,927,485	\$4,261,201	21,366,230	20,969,073

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2016	2015	2016	2015	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$142,228	\$109,816	\$106,951	\$4,895	\$216,233	(\$79,780)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	7,817	7,668	0	0	130,790	97,775
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	6,179	12,453	0	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	0	0	0	0	32,432	35,799
Decrease (increase) in other assets	370	584	1,570	1,160	0	0
Increase (decrease) in accounts payable	11,826	(43,545)	(53,451)	(47,872)	(36,114)	2,717
Increase (decrease) in accrued payroll	(38,914)	(41,195)	(43,374)	(37,516)	(152,089)	(138,547)
Increase (decrease) in due to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	2,259	9,330	2,591	10,937	4,053	23,949
Other nonoperating revenue	16	0	171,588	183,342	3,969	10,293
Net cash provided by (used for) operating activities	<u>125,602</u>	<u>42,658</u>	<u>192,054</u>	<u>127,399</u>	<u>199,274</u>	<u>(47,794)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(34,823)	(34,823)	(61,454)	(61,278)	(186,760)	(136,760)
Operating grants	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(34,823)</u>	<u>(34,823)</u>	<u>(61,454)</u>	<u>(61,278)</u>	<u>(186,760)</u>	<u>(136,760)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Debt service – interest	0	0	0	0	(268)	(483)
Debt service – principal	0	0	0	0	(11,946)	(11,732)
Acquisition and construction of capital assets	(1)	(19,796)	0	0	(118,124)	(28,773)
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>(1)</u>	<u>(19,796)</u>	<u>0</u>	<u>0</u>	<u>(130,338)</u>	<u>(40,988)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	7,847	7,951	9,293	9,403	14,094	18,908
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>7,847</u>	<u>7,951</u>	<u>9,293</u>	<u>9,403</u>	<u>14,094</u>	<u>18,908</u>
Net increase (decrease) in cash and cash equivalents	98,625	(4,010)	139,893	75,524	(103,730)	(206,634)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>875,026</u>	<u>790,994</u>	<u>996,462</u>	<u>908,669</u>	<u>2,014,299</u>	<u>1,972,636</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$973,651</u></u>	<u><u>\$786,984</u></u>	<u><u>\$1,136,355</u></u>	<u><u>\$984,193</u></u>	<u><u>\$1,910,569</u></u>	<u><u>\$1,766,002</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$973,651</u>	<u>\$786,984</u>	<u>\$1,136,355</u>	<u>\$984,193</u>	<u>\$1,910,569</u>	<u>\$1,766,002</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$973,651</u></u>	<u><u>\$786,984</u></u>	<u><u>\$1,136,355</u></u>	<u><u>\$984,193</u></u>	<u><u>\$1,910,569</u></u>	<u><u>\$1,766,002</u></u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2016	2015	2016	2015	2016	2015	2016	2015
\$132,415	\$107,064	\$162,837	\$126,202	\$520,316	\$183,165	(\$52,302)	\$52,713
33,260	31,341	38,324	22,518	0	0	1,298	0
2,040	2,474	(11,340)	(7,802)	2,995	0	0	0
0	0	0	0	0	0	0	0
2	0	24,435	54,376	0	0	0	0
899	903	46	32	1,058	950	1,951	0
(54,164)	(23,670)	(40,929)	(76,518)	147	22,160	(39,384)	(4,975)
(45,493)	(42,909)	(128,147)	(124,654)	(13,556)	(11,782)	(24,586)	(16,357)
0	(35,404)	0	0	(2,994)	0	0	0
0	0	0	0	0	0	0	1,893
3,287	16,587	2,779	8,115	25,676	54,076	866	5,232
250	0	53,045	52,702	49	59	55	398
<u>72,496</u>	<u>56,386</u>	<u>101,050</u>	<u>54,971</u>	<u>533,691</u>	<u>248,628</u>	<u>(112,102)</u>	<u>38,904</u>
25,000	25,000	0	0	0	0	0	0
(59,781)	(59,781)	(2,813)	(2,813)	(17,922)	(17,922)	0	0
0	0	0	0	0	0	30,205	41,377
<u>(34,781)</u>	<u>(34,781)</u>	<u>(2,813)</u>	<u>(2,813)</u>	<u>(17,922)</u>	<u>(17,922)</u>	<u>30,205</u>	<u>41,377</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(72,323)	(129,492)	(34,462)	(110,662)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>(72,323)</u>	<u>(129,492)</u>	<u>(34,462)</u>	<u>(110,662)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13,143	13,323	8,871	6,636	78,421	43,663	4,170	4,440
0	0	0	0		(295)	0	0
0	0	0	0	4,862,414	0	0	0
<u>13,143</u>	<u>13,323</u>	<u>8,871</u>	<u>6,636</u>	<u>4,940,835</u>	<u>43,368</u>	<u>4,170</u>	<u>4,440</u>
(21,465)	(94,564)	72,646	(51,868)	5,456,604	274,074	(77,727)	84,721
<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>\$1,491,207</u>	<u>\$1,263,041</u>	<u>\$1,114,374</u>	<u>\$748,274</u>	<u>\$11,932,092</u>	<u>\$5,826,640</u>	<u>\$449,803</u>	<u>\$498,012</u>
<u>\$1,491,207</u>	<u>\$1,263,041</u>	<u>\$1,114,374</u>	<u>\$748,274</u>	<u>\$11,932,092</u>	<u>\$5,826,640</u>	<u>\$449,803</u>	<u>\$498,012</u>
<u>\$1,491,207</u>	<u>\$1,263,041</u>	<u>\$1,114,374</u>	<u>\$748,274</u>	<u>\$11,932,092</u>	<u>\$5,826,640</u>	<u>\$449,803</u>	<u>\$498,012</u>

INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

	Employee Benefit Fund		TOTAL	
	2016	2015	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	(\$296,201)	(\$291,342)	\$932,477	\$212,733
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	211,489	159,302
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	(179,546)	(6,596)	(179,672)	529
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	56,869	90,175
Decrease (increase) in other assets	7,666	871	13,560	4,500
Increase (decrease) in accounts payable	(124,438)	(93,025)	(336,507)	(264,728)
Increase (decrease) in accrued payroll	(69,876)	(63,405)	(516,035)	(476,365)
Increase (decrease) in due to other funds	(304)	0	(3,298)	(35,404)
Increase (decrease) in other liabilities	(17,504)	(12,077)	(17,504)	(10,184)
Unrealized gain (loss) on cash equivalents	5,081	59,657	46,592	187,883
Other nonoperating revenue	42,155	11,369	271,127	258,163
Net cash provided by (used for) operating activities	(632,967)	(394,548)	479,098	126,604
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	25,000	25,000
Operating transfers out	(10,934)	(10,934)	(374,487)	(324,311)
Operating grants	0	0	30,205	41,377
Net cash provided by (used for) noncapital financing activities	(10,934)	(10,934)	(319,282)	(257,934)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Debt service – interest	0	0	(268)	(483)
Debt service – principal	0	0	(11,946)	(11,732)
Acquisition and construction of capital assets	0	0	(224,910)	(288,723)
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.	0	0	(237,124)	(300,938)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	33,826	49,837	169,665	154,161
Purchase of investments	0	0	0	(295)
Sale of investments	0	0	4,862,414	0
Net cash provided by (used for) investing activities	33,826	49,837	5,032,079	153,866
Net increase (decrease) in cash and cash equivalents	(610,075)	(355,645)	4,954,771	(278,402)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>4,268,903</u>	<u>5,094,305</u>	<u>17,712,108</u>	<u>16,890,208</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$3,658,828</u>	<u>\$4,738,660</u>	<u>22,666,879</u>	<u>16,611,806</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	<u>\$3,658,828</u>	<u>\$4,738,660</u>	<u>22,666,879</u>	<u>16,611,806</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$3,658,828</u>	<u>\$4,738,660</u>	<u>22,666,879</u>	<u>16,611,806</u>

TRUST AND AGENCY FUNDS

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

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

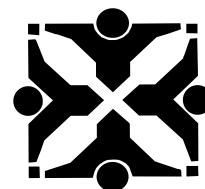
Other Post Employment Benefit Trust Fund - to account for the accumulation of resources for post employment benefits to qualified plan participants.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2016 and 2015

ASSETS	Pension and Other Postemployment Benefits Trust Funds						Nonexpendable Trust Fund	
	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		Designated Loan and Special Tax Bill Investment Fund	
	2016	2015	2016	2015	2016	2015	2016	2015
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$500,585	\$491,393	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	3,766,603	5,488,657
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	1,092,212	1,093,948
Allowance for uncollectible taxes	0	0	0	0	0	0	(158,754)	(153,595)
Accrued interest	192,898	159,192	128,015	106,785	936	894	157,965	153,026
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	4,045,967	2,177,105
Other assets	0	0	0	0	0	0	0	0
Investments	70,719,369	70,375,849	46,932,512	47,207,074	2,520,962	2,563,224	0	0
Property, plant, and equipment	7,025	6,995	4,662	4,692	0	0	0	0
Accumulated depreciation	(7,025)	(6,995)	(4,662)	(4,692)	0	0	0	0
TOTAL ASSETS	\$70,912,267	\$70,535,041	\$47,060,527	\$47,313,859	\$3,022,483	\$3,055,511	\$8,903,993	\$8,759,141
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$15,599	\$0	\$10,464	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	14,774	13,897	9,805	9,322	0	0	0	0
Due to other funds	144,354	283,330	95,799	190,054	0	0	0	0
Other liabilities	1,744,997	1,467,129	489,894	254,175	0	0	9,907	9,575
TOTAL LIABILITIES	1,904,125	1,779,955	595,498	464,015	0	0	9,907	9,575
FUND EQUITY:								
Fund Balance:								
Nonspendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	7,394,086	7,249,566
Assigned	0	0	0	0	0	0	0	0
Unassigned	69,008,142	68,755,086	46,465,029	46,849,844	3,022,483	3,055,511	0	0
TOTAL FUND EQUITY	69,008,142	68,755,086	46,465,029	46,849,844	3,022,483	3,055,511	8,894,086	8,749,566
TOTAL LIABILITIES AND FUND EQUITY	\$70,912,267	\$70,535,041	\$47,060,527	\$47,313,859	\$3,022,483	\$3,055,511	\$8,903,993	\$8,759,141

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

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2016 and 2015**

	Expendable Trust Funds					
	Contributions Fund		REDI Trust Fund		TOTAL	
	2016	2015	2016	2015	2016	2015
ASSETS						
Cash and cash equivalents	\$634,938	\$619,054	\$504,237	\$419,174	\$1,639,760	\$1,529,621
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	3,766,603	5,488,657
Accounts receivable	1,540	1,556	8,750	0	10,290	1,556
Tax bills receivable	0	0	0	0	1,092,212	1,093,948
Allowance for uncollectible taxes	0	0	0	0	(158,754)	(153,595)
Accrued interest	1,161	1,101	902	730	481,877	421,728
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	4,045,967	2,177,105
Other assets	0	0	198,532	272,981	198,532	272,981
Investments	0	0	0	0	120,172,843	120,146,147
Property, plant, and equipment	0	0	0	0	11,687	11,687
Accumulated depreciation	0	0	0	0	(11,687)	(11,687)
TOTAL ASSETS	<u>\$637,639</u>	<u>\$621,711</u>	<u>\$712,421</u>	<u>\$692,885</u>	<u>\$131,249,330</u>	<u>\$130,978,148</u>
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$39	\$79	\$1,275	\$12,045	1,314	38,187
Accrued payroll and payroll taxes	0	0	0	0	24,579	23,219
Due to other funds	0	0	0	0	240,153	473,384
Other liabilities	0	0	422,924	469,066	2,667,722	2,199,945
TOTAL LIABILITIES	<u>39</u>	<u>79</u>	<u>424,199</u>	<u>481,111</u>	<u>2,933,768</u>	<u>2,734,735</u>
FUND EQUITY:						
Fund Balance:						
Nonspendable	0	0	0	0	1,500,000	1,500,000
Restricted	405,504	387,086	0	0	405,504	387,086
Committed	0	0	0	0	7,394,086	7,249,566
Assigned	0	0	150,000	150,000	150,000	150,000
Unassigned	232,096	234,546	138,222	61,774	118,865,972	118,956,761
TOTAL FUND EQUITY	<u>637,600</u>	<u>621,632</u>	<u>288,222</u>	<u>211,774</u>	<u>128,315,562</u>	<u>128,243,413</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$637,639</u>	<u>\$621,711</u>	<u>\$712,421</u>	<u>\$692,885</u>	<u>\$131,249,330</u>	<u>\$130,978,148</u>

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

PENSION TRUST FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2016	2015	2016	2015	2016	2015	2016	2015
CURRENT ASSETS:								
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$500,585	\$491,393	\$500,585	\$491,393
Receivables:								
Accrued interest	192,898	159,192	128,015	106,785	936	894	321,849	266,871
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	70,719,369	70,375,849	46,932,512	47,207,074	2,520,962	2,563,224	120,172,843	120,146,147
Total Current Assets	70,912,267	70,535,041	47,060,527	47,313,859	3,022,483	3,055,511	117,972,794	117,848,900
FIXED ASSETS:								
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
TOTAL ASSETS	70,912,267	70,535,041	47,060,527	47,313,859	3,022,483	3,055,511	120,995,277	120,904,411
LIABILITIES								
Accounts payable	0	15,599	0	10,464	0	0	0	26,063
Other liabilities	1,904,125	1,764,356	595,498	453,551	0	0	2,499,623	2,217,907
Total Liabilities	1,904,125	1,779,955	595,498	464,015	0	0	2,499,623	2,243,970
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS	<u>\$69,008,142</u>	<u>\$68,755,086</u>	<u>\$46,465,029</u>	<u>\$46,849,844</u>	<u>\$3,022,483</u>	<u>\$3,055,511</u>	<u>\$118,495,654</u>	<u>\$118,660,441</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Investment revenue	<u>\$88,144</u>	<u>\$147,092</u>
OPERATING EXPENSES:		
Intragovernmental	942	928
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>942</u>	<u>928</u>
NET INCOME	87,202	146,164
FUND BALANCE, BEGINNING OF PERIOD	<u>8,806,884</u>	<u>8,603,402</u>
FUND BALANCE, END OF PERIOD	<u><u>\$8,894,086</u></u>	<u><u>\$8,749,566</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

	Designated Loan and Special Tax Bill Investment Fund	
	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$87,202	\$146,164
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(88,144)	(\$147,092)
Changes in assets and liabilities:		
Decrease (increase) in loans receivable	0	0
Decrease (increase) in due from other funds	0	0
Decrease (increase) in advances to other funds	265,416	158,928
Increase (decrease) in other liabilities	(1,143)	(381)
Net cash provided by (used for) operating activities	<u>263,331</u>	<u>157,619</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	87,284	148,221
Purchase of tax bills	0	(5,930)
Sale of tax bills	<u>1,503</u>	<u>13,262</u>
Net cash provided by (used for) investing activities	<u>88,787</u>	<u>155,553</u>
Net increase (decrease) in cash and cash equivalents	352,118	313,172
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>3,414,485</u>	<u>5,175,485</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$3,766,603</u></u>	<u><u>\$5,488,657</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	<u>\$3,766,603</u>	<u>\$5,488,657</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$3,766,603</u></u>	<u><u>\$5,488,657</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

**EXPENDABLE TRUST FUNDS
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

	Contributions Fund		REDI Trust Fund		TOTAL	
	2016	2015	2016	2015	2016	2015
REVENUES:						
Investment revenue	\$7,333	\$14,055	\$6,121	\$10,389	\$13,454	\$24,444
Miscellaneous	57,607	50,011	313,666	307,581	371,273	357,592
TOTAL REVENUES	64,940	64,066	319,787	317,970	384,727	382,036
EXPENDITURES:						
Current:						
Policy development and administration	0	0	187,405	303,705	187,405	303,705
Health and environment	0	0	0	0	0	0
Personal development	14,033	19,689	0	0	14,033	19,689
TOTAL EXPENDITURES	14,033	19,689	187,405	303,705	201,438	323,394
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	50,907	44,377	132,382	14,265	183,289	58,642
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	0	0	0	0
Operating transfers to other funds	(22,510)	(20,423)	0	0	(22,510)	(20,423)
Loan Proceeds	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(22,510)	(20,423)	0	0	(22,510)	(20,423)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	28,397	23,954	132,382	14,265	160,779	38,219
FUND BALANCE, BEGINNING OF PERIOD	609,203	597,678	155,840	197,509	765,043	795,187
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$637,600	\$621,632	\$288,222	\$211,774	\$925,822	\$833,406

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

CONTRIBUTIONS FUND	2016	2015
REVENUES:		
Investment revenue	\$7,333	\$14,055
Miscellaneous	57,607	50,011
TOTAL REVENUES	64,940	64,066
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	1,626	1,356
Travel and training	238	0
Intragovernmental	287	555
Utilities, services, and miscellaneous	11,882	17,778
Capital Outlay	0	0
TOTAL EXPENDITURES	14,033	19,689
Operating transfer from other funds	0	0
Operating transfer to other funds	(22,510)	(20,423)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$28,397</u>	<u>\$23,954</u>
 REDI TRUST FUND		
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	169,650	156,035
Contributions – City	46,000	46,000
Contributions – County	17,500	17,500
Contributions – University	17,500	17,500
Investment revenue	6,121	10,389
Miscellaneous	63,016	70,546
TOTAL REVENUES	319,787	317,970
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	8,093	10,730
Travel and training	5,406	84,577
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	173,906	208,398
Capital outlay	0	0
TOTAL EXPENDITURES	187,405	303,705
Operating transfer to other funds	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$132,382</u>	<u>\$14,265</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2016	2015	2016	2015	2016	2015
Cash and cash equivalents	\$1,623,531	\$1,582,790	\$4,777,446	\$4,318,172	\$118,004	\$115,725
Accounts receivable	0	0	0	0	0	0
Taxes receivable, net	29,078	54,037	42,148	73,557	0	0
Accrued interest	2,936	2,796	8,562	7,555	232	221
Total Assets	1,655,545	1,639,623	4,828,156	4,399,284	118,236	115,946
LIABILITIES						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	27,300	27,500	37,300	37,000	0	0
Other liabilities	1,628,245	1,612,123	4,790,856	4,362,284	118,236	115,946
Total Liabilities	1,655,545	1,639,623	4,828,156	4,399,284	118,236	115,946

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

Tiger Hotel TIF Fund		Regency TIF Fund		TOTAL	
2016	2015	2016	2015	2016	2015
\$19,578	\$5,639	\$43,374	\$19,493	\$6,581,933	\$6,041,819
94,340	1,806	71,660	4,756	166,000	6,562
0	0	0	0	71,226	127,594
39	8	74	33	11,843	10,613
<u>113,957</u>	<u>7,453</u>	<u>115,108</u>	<u>24,282</u>	<u>6,831,002</u>	<u>6,186,588</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	64,600	64,500
<u>113,957</u>	<u>7,453</u>	<u>115,108</u>	<u>24,282</u>	<u>6,766,402</u>	<u>6,122,088</u>
<u>113,957</u>	<u>7,453</u>	<u>115,108</u>	<u>24,282</u>	<u>6,831,002</u>	<u>6,186,588</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015**

	Balance April 1		Additions		Deductions		Balance March 31	
	2015	2014	2016	2015	2016	2015	2016	2015
LIBRARY DEBT FUND								
ASSETS								
Cash and cash equivalents	\$1,582,790	\$1,477,286	\$1,699,454	\$1,823,149	\$1,658,713	\$1,717,645	\$1,623,531	\$1,582,790
Accounts receivable	0	0		0		0	0	0
Taxes receivable, net	54,037	74,911	1,646,118	1,760,994	1,671,077	1,781,868	29,078	54,037
Accrued interest	2,796	3,020	31,572	32,777	31,432	33,001	2,936	2,796
Total Assets	<u>1,639,623</u>	<u>1,555,217</u>	<u>3,377,144</u>	<u>3,616,920</u>	<u>3,361,222</u>	<u>3,532,514</u>	<u>1,655,545</u>	<u>1,639,623</u>
LIABILITIES								
Accounts payable	\$0	\$0		\$0		\$0	\$0	\$0
Due to other entities	27,500	28,000		0	200	500	27,300	27,500
Other liabilities	1,612,123	1,527,217	1,645,022	1,768,966	1,628,900	1,684,060	1,628,245	1,612,123
Total Liabilities	<u>1,639,623</u>	<u>1,555,217</u>	<u>1,645,022</u>	<u>1,768,966</u>	<u>1,629,100</u>	<u>1,684,560</u>	<u>1,655,545</u>	<u>1,639,623</u>
LIBRARY OPERATING FUND								
ASSETS								
Cash and cash equivalents	\$4,318,172	\$4,356,839	\$2,643,951	\$2,673,783	\$2,184,677	\$2,712,450	\$4,777,446	\$4,318,172
Accounts receivable	0	0		0		0	0	0
Taxes receivable, net	73,557	100,912	2,422,491	2,412,374	2,453,900	2,439,729	42,148	73,557
Accrued interest	7,555	8,634	68,500	68,657	67,493	69,736	8,562	7,555
Total Assets	<u>4,399,284</u>	<u>4,466,385</u>	<u>5,134,942</u>	<u>5,154,814</u>	<u>4,706,070</u>	<u>5,221,915</u>	<u>4,828,156</u>	<u>4,399,284</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$228,183	\$223,359	\$228,183	\$223,359	\$0	\$0
Due to other entities	37,000	37,500	300	0		500	37,300	37,000
Other liabilities	4,362,284	4,428,885	2,553,330	2,570,597	2,124,758	2,637,198	4,790,856	4,362,284
Total Liabilities	<u>4,399,284</u>	<u>4,466,385</u>	<u>2,781,813</u>	<u>2,793,956</u>	<u>2,352,941</u>	<u>2,861,057</u>	<u>4,828,156</u>	<u>4,399,284</u>
LIBRARY BUILDING FUND								
ASSETS								
Cash and cash equivalents	\$115,725	\$111,338	\$4,615	\$7,105	\$2,336	\$2,718	\$118,004	\$115,725
Accounts receivable	0	0		0		0	0	0
Taxes receivable, net	0	0		0		0	0	0
Accrued interest	221	243	2,357	2,508	2,346	2,530	232	221
Total Assets	<u>115,946</u>	<u>111,581</u>	<u>6,972</u>	<u>9,613</u>	<u>4,682</u>	<u>5,248</u>	<u>118,236</u>	<u>115,946</u>
LIABILITIES								
Accounts payable	\$0	\$0		\$0		\$0	\$0	\$0
Due to other entities	0	0		0		0	0	0
Other liabilities	115,946	111,581	2,290	4,365		0	118,236	115,946
Total Liabilities	<u>115,946</u>	<u>111,581</u>	<u>2,290</u>	<u>4,365</u>	<u>0</u>	<u>0</u>	<u>118,236</u>	<u>115,946</u>
TIGER HOTEL TIF FUND								
ASSETS								
Cash and cash equivalents	\$5,639	\$53,459	\$139,459	\$175,770	\$125,520	\$223,590	\$19,578	\$5,639
Accounts receivable	1,806	1,168	232,289	58,828	139,755	58,190	94,340	1,806
Taxes receivable, net	0	0		0		0	0	0
Accrued interest	8	102	326	1,137	295	1,231	39	8
Total Assets	<u>7,453</u>	<u>54,729</u>	<u>372,074</u>	<u>235,735</u>	<u>265,570</u>	<u>283,011</u>	<u>113,957</u>	<u>7,453</u>
LIABILITIES								
Accounts payable	\$0	\$0		\$0		\$0	\$0	\$0
Due to other entities	0	0		0		0	0	0
Other liabilities	7,453	54,729	237,055	170,397	130,551	217,673	113,957	7,453
Total Liabilities	<u>7,453</u>	<u>54,729</u>	<u>237,055</u>	<u>170,397</u>	<u>130,551</u>	<u>217,673</u>	<u>113,957</u>	<u>7,453</u>
REGENCY TIF FUND								
ASSETS								
Cash and cash equivalents	\$19,493	\$0	\$276,808	\$188,934	\$252,927	\$169,441	\$43,374	\$19,493
Accounts receivable	4,756	0	244,910	80,284	178,006	75,528	71,660	4,756
Taxes receivable, net	0	0		0		0	0	0
Accrued interest	33	0	804	175	763	142	74	33
Total Assets	<u>24,282</u>	<u>0</u>	<u>522,522</u>	<u>269,393</u>	<u>431,696</u>	<u>245,111</u>	<u>115,108</u>	<u>24,282</u>
LIABILITIES								
Accounts payable	\$0	\$0		\$0		\$0	\$0	\$0
Due to other entities	0	0		0		0	0	0
Other liabilities	24,282	0	266,661	195,070	175,835	170,788	115,108	24,282
Total Liabilities	<u>24,282</u>	<u>0</u>	<u>266,661</u>	<u>195,070</u>	<u>175,835</u>	<u>170,788</u>	<u>115,108</u>	<u>24,282</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

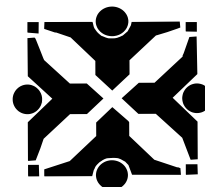
COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

	Balance April 1		Additions		Deductions		Balance March 31	
	2015	2014	2016	2015	2016	2015	2016	2015
TOTAL AGENCY FUNDS								
ASSETS								
Cash and cash equivalents	\$6,041,819	\$5,998,922	\$4,764,287	\$4,868,741	\$4,224,173	\$4,825,844	\$6,581,933	\$6,041,819
Accounts receivable	6,562	1,168	477,199	139,112	317,761	133,718	166,000	6,562
Taxes receivable, net	127,594	175,823	4,068,609	4,173,368	4,124,977	4,221,597	71,226	127,594
Accrued interest	10,613	11,999	103,559	105,254	102,329	106,640	11,843	10,613
Total Assets	<u>6,186,588</u>	<u>6,187,912</u>	<u>9,413,654</u>	<u>9,286,475</u>	<u>8,769,240</u>	<u>9,287,799</u>	<u>6,831,002</u>	<u>6,186,588</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$228,183	\$223,359	\$228,183	\$223,359	\$0	\$0
Due to other entities	64,500	65,500	300	0	200	1,000	64,600	64,500
Other liabilities	6,122,088	6,122,412	4,704,358	4,709,395	4,060,044	4,709,719	6,766,402	6,122,088
Total Liabilities	<u>6,186,588</u>	<u>6,187,912</u>	<u>4,932,841</u>	<u>4,932,754</u>	<u>4,288,427</u>	<u>4,934,078</u>	<u>6,831,002</u>	<u>6,186,588</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
March 31, 2016 and 2015

	2016	2015
GENERAL FIXED ASSETS:		
Land	\$46,424,020	\$45,768,756
Buildings	72,988,464	72,981,269
Improvements other than buildings	35,802,853	33,002,545
Infrastructure	293,973,583	288,427,086
Furniture, fixtures, and equipment	39,169,168	36,454,603
Construction in progress	14,918,391	12,830,400
TOTAL GENERAL FIXED ASSETS	<u>\$503,276,479</u>	<u>\$489,464,659</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	141,739,307	140,251,546
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	192,491,904	180,167,845
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$503,276,479</u>	<u>\$489,464,659</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
MARCH 31, 2016

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improve- ments Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	\$0	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	0	13,104
City Manager	166,499	0	0	47,758	118,741
Finance	162,470	0	0	0	162,470
Human Resources	23,267	0	0	0	23,267
City Counselor	19,497	0	0	0	19,497
Public Works Administration	34,128	0	0	0	34,128
Public Works Engineering	219,768	0	0	0	219,768
Public Works Public Buildings	56,318,077	3,145,204	52,832,197	295,139	45,537
Convention and Tourism	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>57,506,082</u>	<u>3,302,808</u>	<u>53,137,819</u>	<u>392,897</u>	<u>672,558</u>
PUBLIC SAFETY:					
Police	6,976,931	17,000	1,583,593	110,193	5,266,145
Fire	27,715,882	1,106,584	11,790,675	919,839	13,898,784
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>40,062,747</u>	<u>1,123,584</u>	<u>13,383,988</u>	<u>1,084,677</u>	<u>24,470,498</u>
TRANSPORTATION:					
Streets	311,278,930	5,457,572	3,073,574	294,849,104	7,898,680
Traffic	1,026,824	0	0	0	1,026,824
TOTAL TRANSPORTATION	<u>312,305,754</u>	<u>5,457,572</u>	<u>3,073,574</u>	<u>294,849,104</u>	<u>8,925,504</u>
HEALTH AND ENVIRONMENT:					
Health Services	321,923	0	7,195	0	314,728
CDBG	23,033	0	0	0	23,033
Community Development	483,177	0	0	73,500	409,677
TOTAL HEALTH AND ENVIRONMENT	<u>828,133</u>	<u>0</u>	<u>7,195</u>	<u>73,500</u>	<u>747,438</u>
PERSONAL DEVELOPMENT:					
Parks and Recreation	77,655,372	36,540,056	3,385,888	33,376,258	4,353,170
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	<u>77,655,372</u>	<u>36,540,056</u>	<u>3,385,888</u>	<u>33,376,258</u>	<u>4,353,170</u>
Total General Fixed Assets Allocated to Functions	488,358,088	<u>\$46,424,020</u>	<u>\$72,988,464</u>	<u>\$329,776,436</u>	<u>\$39,169,168</u>
CONSTRUCTION IN PROGRESS	<u>14,918,391</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$503,276,479</u>				

CITY OF COLUMBIA, MISSOURI

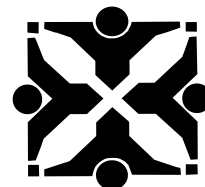
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2016

	General Fixed Assets Oct. 1, 2015	Additions	Deductions	General Fixed Assets March 31, 2016
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	13,104
City Manager	166,499	0	0	166,499
Finance	154,206	8,264	0	162,470
Human Resources	23,267	0	0	23,267
City Counselor	19,497	0	0	19,497
Public Works Administration	34,128	0	0	34,128
Public Works Engineering	233,111	39,374	52,717	219,768
Public Works Public Buildings	56,318,077	0	0	56,318,077
Convention and Tourism	483,577	0	0	483,577
Cultural Affairs	60,000	0	0	60,000
REDI	5,695	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	57,511,161	47,638	52,717	57,506,082
PUBLIC SAFETY:				
Police	6,586,557	618,820	228,446	6,976,931
Fire	27,704,368	11,514	0	27,715,882
Animal Control	35,812	0	0	35,812
Municipal Court	153,637	0	0	153,637
Joint Communications	3,893,032	0	0	3,893,032
Civil Defense	1,287,453	0	0	1,287,453
City Prosecutor	0	0	0	0
TOTAL PUBLIC SAFETY	39,660,859	630,334	228,446	40,062,747
TRANSPORTATION:				
Streets	311,017,691	261,239	0	311,278,930
Traffic	900,067	126,757	0	1,026,824
TOTAL TRANSPORTATION	311,917,758	387,996	0	312,305,754
HEALTH AND ENVIRONMENT:				
Health services	314,728	7,195	0	321,923
CDBG	23,033	0	0	23,033
Community development	458,588	39,224	14,635	483,177
TOTAL HEALTH AND ENVIRONMENT	796,349	46,419	14,635	828,133
PERSONAL DEVELOPMENT:				
Parks and Recreation	77,562,519	179,709	86,856	77,655,372
TOTAL PERSONAL DEVELOPMENT	77,562,519	179,709	86,856	77,655,372
CONSTRUCTION IN PROGRESS	14,918,391	0	0	14,918,391
TOTAL GENERAL FIXED ASSETS	\$502,367,037	\$1,292,096	\$382,654	\$503,276,479

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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
March 31, 2016 and 2015

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2016	2015
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	\$2,612,594	\$2,651,466
Amount to be provided	(2,612,594)	443,534
Special Obligation Bonds 2008B:		
Amount available in Debt Service Funds	2,492,649	2,463,475
Amount to be provided	17,292,351	18,566,525
Lemone Note		
Amount available in Debt Service Funds	1,628,289	1,813,997
Amount to be provided	4,787,779	5,770,462
MTFC Loan		
Amount available in Debt Service Funds	121,207	987,883
Amount to be provided	5,091,258	4,980,753
Accrued Compensated Absences:		
Amount to be provided	3,170,961	3,025,937
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$34,584,494</u>	<u>\$40,704,032</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2006B:	0	3,095,000
Special Obligation Bonds 2008B:	19,785,000	21,030,000
Lemone Note	6,416,068	7,584,459
MTFC Loan	5,212,465	5,968,636
Accrued compensated absences	3,170,961	3,025,937
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$34,584,494</u>	<u>\$40,704,032</u>

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CITY OF COLUMBIA, MISSOURI

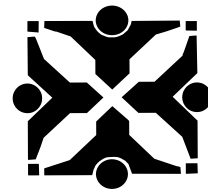
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE SIX MONTHS ENDED MARCH 31, 2016 AND 2015

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2016	2015	2016	2015	2016	2015
BALANCE, BEGINNING OF PERIOD	\$8,680,140	\$9,528,532	\$31,220,445	\$36,259,891	\$39,900,585	\$45,788,423
Additions:						
Increase in accrued compensated absences	0	0	0	0	0	0
Lemone Trust	0	0	0	0	0	0
MTFC Loan	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0
Deductions:						
Maturities:						
Lemone Trust	0	0	593,712	560,841	593,712	560,841
Special Obligation Bonds2006B	0	0	3,095,000	2,960,000	3,095,000	2,960,000
Special obligation Bonds2008B	0	0	1,245,000	1,195,000	1,245,000	1,195,000
MTFC Loan	0	0	382,379	368,550	382,379	368,550
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	5,316,091	5,084,391	5,316,091	5,084,391
Increase (decrease) in fund balance of Debt Service Funds	(1,825,401)	(1,611,711)	1,825,401	1,611,711	0	0
BALANCE, END OF PERIOD	\$6,854,739	\$7,916,821	\$27,729,755	\$32,787,211	\$34,584,494	\$40,704,032

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CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2016

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/16
POOLED CASH:						
U. S. Government and Agency Securities:						
FHLMC E00975 GOLD - 31294KCL7	08/26/03	7,000,000	05/01/16	6.000%	73,285	744
FHLMC PL 0100X - 31294KDD4	03/30/05	8,000,000	07/01/16	5.500%	46,471	2,627
FHLMC PL291302 - 31344XNTO	various	58,282,762	04/01/17	7.000%	68,631	17,652
FHLMC REMIC 2474 NE - 31392PZL2	09/16/03	4,180,622	07/15/17	5.000%	51,398	95
FHLMC C90211 - 31335HGU1	12/12/02	3,500,000	04/01/18	6.500%	61,411	5,415
FHLMC J07957 - 3128PKZW7	04/16/09	1,500,000	05/01/18	5.000%	125,878	69,988
FNMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	84,721	86,511
FNMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	97,939	62,132
FHLMC C90263 - 31335HUG9	05/17/99	1,000,000	04/01/19	7.000%	28,567	5,722
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	2,147,726
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	76,866	76,694
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	24,546	2,540
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	114,476	147,741
FGG 11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	87,764	106,708
FGJ15115 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	953,840	863,799
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	523,290	386,404
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	32,773	9,829
FHR 11161	11/30/98	505,000	08/15/21	5.500%	-	3,006
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	44,509	14,757
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,457,252
FHLMC CTF5 J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	-	60,911
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	1,948	4,974
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	2,049,580
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	17,455	3,763
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	145,452	49,895
FNMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	1,992,327	2,070,580
FHLB STEP UP - 313381H40	12/28/12	2,000,000	12/28/22	1.500%	2,000,000	1,996,540
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	231,057	181,826
FHLMC C90787 GOLD - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	68,798	168,873
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	158,093	148,350
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	645,474	517,810
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	311,540	231,761
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	73,475	133,712
FHLB CALLABLE - 3130A1RQ3	05/14/14	2,000,000	05/14/24	2.000%	2,000,000	2,044,820
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	471,564	375,557
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	585,769	469,566
FHLMC CTF5 J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	293,127	245,912
FHLB BOND STEP UP CALLABLE - 3130A43T7	02/27/15	2,000,000	02/27/25	1.000%	2,000,000	2,001,500
FHR 3649 BW - 31398V7E7	06/15/12	2,000,000	03/15/25	4.000%	658,100	565,770
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	682,945	578,606
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	1,781,942	1,791,615
FHLMC MED TERM NTS STEP - 3134G73G4	11/02/15	3,000,000	10/29/25	2.000%	3,000,000	3,000,060
FN 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	792,611	698,630
FHLB BOND STEP UP CALLABLE - 3130A6Z59	01/29/16	2,500,000	01/29/26	2.000%	2,498,750	2,501,300
FNR 2011-58 KA - 31397UZT9	08/15/11	2,500,000	02/25/26	3.500%	298,523	188,674
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	629,393	657,425
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	3.500%	1,726,809	1,744,230
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	1,207,419	1,177,089
FHR 1883 L - 31337WTD7	05/10/02	2,000,000	09/15/26	7.000%	159,123	95,961
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	207,630	178,724
FNR 2012-43 AC - 3136ASY6	04/30/12	2,200,000	04/25/27	1.750%	1,152,767	1,119,480
FN 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	294,636	210,137
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	1,425,893	1,363,877
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	1,363,119	1,333,027
FHLMC CTF5 D97497 - 3128EAKJ0	12/12/07	1,143,366	12/01/27	5.000%	114,054	142,449
FGC C91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	218,224	162,224
FNMA GTD MTG 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	82,697	127,225
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	1,750,483	1,696,844
FGC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	83,667	103,500
FHLB STEP UP CALL BOND - 313382TD5	04/25/13	2,000,000	04/25/28	2.375%	1,998,000	2,000,020
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	898,600	928,460
GNMA POOL 002633M - 36202CA59	08/24/98	1,000,000	08/20/28	8.000%	35,044	2,692
FHR 4493 VH - 3137BKMA5	09/22/15	3,000,000	09/15/28	3.000%	2,993,098	3,024,185
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	934,488	765,592
FGC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	582,887	496,938
FNMA STEP UP CALLABLE - 3136G2CJ4	02/03/15	2,000,000	01/30/30	1.000%	1,984,375	2,000,860
FNMA REMIC 2013-128 CL A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	1,278,720	1,238,856
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	961,352	901,618
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	902,992	872,765
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	685,239	653,440
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	554,779	515,457
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	564,038	529,376
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	2,201,726	2,151,051
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	150,526	158,455
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	1,633,742	1,652,702
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	180,112	135,726
FNR 2013-35 KL - 3136ADSY6	03/15/16	4,000,000	04/25/33	2.000%	3,031,818	2,976,184
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	526,072	521,925
FHLMC ARM 1B0984 - 313366SUH9	02/23/04	2,000,000	07/01/33	3.295%	100,762	115,593
FHR 2877 PA - 31395HMH0	12/16/08	1,550,000	07/15/33	5.500%	115,168	96,149
FHLB BOND - 313383R52	07/25/13	2,000,000	07/25/33	4.700%	2,025,000	2,025,200
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	49,330	45,334
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	573,543	498,788
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	364,023	283,487
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	2,077,650	2,295,461
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	503,231	373,440
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	155,189	167,849
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	64,161	66,934
FNMA ARM 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	144,407	190,721
GNR 2004-86 TA - 38374YIF7	04/22/08	3,000,000	07/20/34	4.000%	2,887	9,046
FHR 2881 AE - 313951SC6	03/24/09	5,080,000	08/15/34	5.000%	355,773	279,141
FHR 2963 BK - 31395TLX0	07/01/11	5,000,000	09/15/34	4.000%	156,043	80,893
FHR 2963 BP - 31395TM35	12/19/06	2,160,000	09/15/34	5.000%	10,443	34,821
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	224,059	238,116
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	247,716	250,206
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	166,450	203,645
FHR 3289 ND - 31397FP48	05/18/09	2,000,000	06/15/35	5.500%	132,213	36,506
SARM 05-22 1A2 - 863579F52	12/07/05	980,772	12/25/35	5.250%	105,704	58,016
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	419,399	273,570
FNR 2008-41 MD - 31397TLU1	03/09/10	3,000,000	11/25/36	4.500%	526,347	508,499
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	200,357	164,430
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	142,256	67,267
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	364,475	228,957
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	158,954	93,378
GNMA 2012-07 PH - 38378CQF7	08/28/13	2,000,000	01/20/38	2.750%	992,770	1,000,263
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	548,283	427,271
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	71,007	173,115
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	80,329	38,875
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	356,804	291,855
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	187,035	152,871

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2016

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/16
GNR 2009-93 PB - 38376KLZ2	08/26/11	4,000,000	12/16/38	3.000%	292,844	222,303
FNR 2010-134 DI - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	935,533	922,140
FHR 3796 LA - 3137A5ZA5	07/10/12	2,200,000	06/15/39	2.000%	836,886	812,454
GNMA 4461M - 36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	200,097	114,168
GNR 10-125 TC - 38377JD83	01/22/14	3,000,000	06/20/39	2.500%	954,194	981,170
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	308,218	235,933
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	575,422	453,053
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	361,938	321,325
GNMA 2012-27 CL A - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	1,526,367	1,486,787
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	405,341	367,937
GNR 2010-30 BP - 38376XZC0	04/23/14	5,645,000	07/20/39	3.500%	1,791,062	1,720,027
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	396,320	351,868
GNR 2012-39 MP - 38378DPL3	09/13/12	2,000,000	08/20/39	2.000%	922,337	877,431
FHR 3753 PG - 3137A3ME6	07/18/13	4,000,000	09/15/39	2.500%	1,467,645	1,536,399
GNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	1,408,578	1,364,233
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	199,132	201,504
FNR 2011-27 JQ - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	631,420	529,741
FHR 3795 EB - 3137A5MK7	11/26/14	3,500,000	10/15/39	2.500%	1,517,841	1,500,658
GNR 10-117 GD - 38377JZ48	08/06/13	2,429,000	10/20/39	3.000%	816,085	823,530
FNR 2015-12 DA - 3136AMJ75	12/16/15	1,700,000	11/25/39	2.500%	1,484,495	1,500,856
FHR 3725 PD - 3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	1,392,435	1,388,390
GNR 2015-57 GA - 38379LLU8	07/22/15	2,050,000	01/20/40	2.500%	1,752,683	1,737,632
FNR 2010- 57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	573,609	487,206
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	708,093	668,429
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	1,128,677	1,112,599
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	1,086,444	1,133,706
FNR 2012-129 TD - 3136AAEK7	11/30/12	2,000,000	05/25/40	2.000%	1,035,118	986,722
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	966,649	946,176
FNR 2010-87 PJ - 31398TJZ3	05/24/11	2,000,000	06/25/40	3.500%	304,885	291,146
FNR 2014-19 HA - 3136AJPG5	04/21/14	2,000,000	06/25/40	2.000%	666,569	666,897
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	761,554	716,974
FHR 4103 DC - 3137AU7H6	09/28/12	2,000,000	09/15/40	2.000%	1,352,804	1,342,463
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	841,383	825,810
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	653,806	654,531
GNR 2010-134 YA - 38377LT57	various	9,200,000	10/20/40	2.500%	3,211,046	3,249,202
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	1,097,392	1,194,089
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	402,464	342,083
FNR 2012-30 HA - 3136ASUE4	12/22/15	5,134,000	12/25/40	2.000%	2,608,830	2,638,816
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	555,042	532,379
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	529,297	519,080
FNR 2012-129 CL - 3136AADT9	11/30/12	3,000,000	01/25/41	1.750%	2,201,223	2,171,074
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	104,217	11,752
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	1,387,306	1,354,342
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	1,393,716	1,388,077
FNR 2012-21 PA - 3136A35Y3	04/21/15	3,000,000	03/25/41	2.000%	1,803,337	1,797,009
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	876,471	832,313
FHR 4106 EC - 3137ATW57	09/28/12	2,500,000	04/15/41	1.750%	1,718,590	1,690,709
FNR 2012-46 CA - 3136A5H66	10/10/14	3,792,000	04/25/41	2.000%	1,756,513	1,844,898
FHR 4091 TG - 3137ATGB2	09/24/12	2,000,000	05/15/41	1.750%	1,334,671	1,309,406
FHR 4050 BC - 3137AQJB5	11/05/12	3,000,000	05/15/41	2.000%	1,624,487	1,535,912
FHR 4019 JD - 3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	1,045,229	1,059,150
GNR 2015-88 GC - 38379PP27	07/21/15	2,000,000	05/20/41	2.500%	1,866,083	1,890,072
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	526,578	511,360
FHR 4104 HA - 3137AUCV9	11/08/12	3,443,000	07/15/41	2.000%	2,405,127	2,317,215
FNR 2013-56 GM - 3136AEZZ3	04/06/15	3,500,000	08/25/41	2.000%	1,490,788	1,478,148
FNR 2012-14 PA - 3136A4WN5	08/11/15	3,000,000	08/25/41	2.000%	1,690,056	1,708,623
FHR 4119 PA - 3137AUVJ5	12/10/12	2,000,000	09/15/41	1.500%	1,347,523	1,301,691
FHR 4050 ND - 3137AQLG1	02/22/16	6,500,000	09/15/41	2.500%	3,387,659	3,389,622
FNR 2012-103 MB - 3136A8YZ7	09/04/12	2,000,000	09/25/41	2.000%	1,401,868	1,344,326
FHLMC REMIC 4026 JL - 3137APJ28	01/16/15	3,300,000	10/15/41	2.250%	1,595,203	1,630,485
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	1,250,576	1,226,438
FHR 4209 MA - 3137B1VC3	10/22/15	1,675,000	10/15/41	2.500%	937,049	941,191
FNMA 2012-16 AL - 3136A4QK8	02/29/12	2,332,126	11/25/41	3.000%	2,212,604	2,472,823
FNR 2012-66 PC - 3136A6B45	06/11/12	2,000,000	11/25/41	2.000%	993,489	979,577
FHR 4312 GA - 3137B7PR4	12/11/14	4,073,930	12/15/41	2.500%	1,157,747	1,151,508
GNR 2012-63 UE - 38378EF73	10/30/15	5,000,000	12/20/41	2.000%	2,104,157	2,117,038
FNR 12-111 EC - 3136A9GM4	03/11/13	3,000,000	12/25/41	2.000%	2,079,171	2,015,554
FHR 4030 BA - 3137APJG6	02/06/15	3,300,000	01/15/42	2.000%	3,768,825	3,763,029
GNR 2012-97 CP - 38375GYE5	05/16/13	2,100,000	01/20/42	1.500%	1,374,325	1,324,778
GNR 2012-59 NE - 38378ESK0	10/18/12	2,000,000	01/20/42	2.500%	645,481	587,002
GNR 2015-79 A - 38379L2P0	08/25/15	3,100,000	02/20/42	2.500%	2,792,796	2,825,095
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	696,706	598,329
FHLMC REMIC 4034 PK - 3137ANNS0	06/19/14	3,000,000	03/15/42	2.250%	1,011,640	1,071,696
GNMA REMIC 2012-110 KJ - 38375G2Y6	03/18/15	3,500,000	03/20/42	3.000%	1,834,926	1,838,022
FNR 2012-103 PD - 3136A8ZW3	10/15/12	2,500,000	04/25/42	2.000%	1,585,469	1,545,235
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	1,596,387	1,620,201
FHR 4077 BA - 3137ASAG9	01/17/13	3,030,000	05/15/42	2.000%	1,397,934	1,321,548
GNR 2013-44 PA - 38378JQU9	08/06/13	2,100,000	05/16/42	2.500%	1,430,815	1,468,998
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	1,356,510	1,335,156
FNR 2013-1 PG - 3136ABB28	03/13/13	3,000,000	06/25/42	2.000%	4,193,709	4,097,209
FNR 2013-37 JA - 3136AC6U0	03/24/15	3,000,000	06/25/42	1.750%	1,728,308	1,724,743
FHLMC REMIC 4129 CL PA - 3137AVZB6	06/23/15	4,650,000	07/15/42	2.500%	2,560,150	2,570,513
GNR 2012-149 GH - 38378GX78	02/13/13	3,000,000	07/20/42	1.500%	1,542,374	1,508,795
FNR 2013-2 LC - 3136AB5T6	02/13/13	3,000,000	08/25/42	1.750%	2,184,277	2,117,930
FHR 4120 DB - 3137AVAK3	11/18/15	5,000,000	10/15/42	1.500%	3,033,722	3,078,179
FHR 4181 PE - 3137BOLN2	03/28/13	3,000,000	11/15/42	1.750%	1,875,907	1,786,004
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	1,955,916	1,965,659
GNMA 2012-149 MD - 38378GL97	06/15/15	3,690,000	12/20/42	2.000%	1,870,715	1,883,017
FNR 2013-18 NA - 3136ACYK1	02/28/13	3,000,000	12/25/42	2.000%	1,976,224	1,939,413
FHR 4158 LD - 3137AXUZ4	05/16/13	2,000,000	01/15/43	2.000%	1,164,680	1,152,346
FHR 4219 AE - 3137B2LJ3	07/01/13	2,000,000	01/15/43	2.250%	1,499,200	1,544,199
FNR 12-146 QA - 3136ABFP3	01/17/13	2,774,304	01/25/43	1.000%	810,778	767,719
FNR 2014-46 PG - 3136AKUZA	09/03/14	2,000,000	01/25/43	3.000%	1,130,320	1,092,992
GNR 2013-77 GD - 38378PAF5	07/29/15	2,600,000	02/20/42	1.500%	1,802,076	1,832,657
FNR 2013-23 AB - 3136ADAB5	12/30/15	4,000,000	02/25/43	2.000%	2,136,087	2,128,097
FHR 4402 PB - 3137BEMD3	04/10/15	2,000,000	03/15/43	2.000%	1,721,120	1,724,571
FNR 2013-29 KE - 3136ADKY4	08/15/13	3,000,000	04/25/43	1.250%	1,063,133	1,140,937
FNR 2014-33 PE - 3136AKAW3	12/31/14	1,100,000	04/25/43	3.000%	831,972	831,880
FNR 2013-42 KP - 3136AEBP1	09/22/15	4,300,000	05/25/43	1.500%	1,705,213	1,717,480
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	1,652,040	1,646,108
FHR 4314 LE - 3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	1,296,589	1,311,472
FHR 4314 PE - 3137B9GR0	01/08/16	1,800,000	07/15/43	3.000%	1,378,314	1,395,856
FNR 2014-68 GM - 3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	2,286,657	2,301,125
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	1,976,189	1,977,320
FHR 4474 JA - 3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	1,932,138	1,938,505
FHR 4434 QD - 3137BGES4	02/22/16	2,250,000	06/15/44	2.000%	2,047,658	2,036,989
FHR 4464 MA - 3137BHNM5	11/12/15	2,650,000	08/15/44	3.000%	2,560,730	2,555,307
FHR 4389 CA - 3137BDNG7	12/10/15	3,000,000	09/15/44	3.000%	2,225,545	2,215,225
FHR 4425 HA - 3137BG4N6	07/16/15	3,000,000	01/15/45	2.000%	2,610,699	2,666,983
FNR 2015-62 M - 3136APZD7	12/18/15	2,600,000	03/25/45	2.500%	2,423,824	2,452,945
Total U. S. Government and Agency Securities					\$ 232,896,080	\$ 228,585,960

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2016

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/16
Miscellaneous Securities						
UBS Select Treasury	various	75,629,069	-	-	75,629,069	75,629,069
Total Miscellaneous Securities					\$ 75,629,069	\$ 75,629,069
Total Pooled Cash Marketable Securities					\$ 308,525,149	\$ 304,215,029
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
Gdmnscs Strat	various	10,970	—	—	\$ 114,367	\$ 105,533
AmFds Euro Pacfc	various	5,607	—	—	204,247	249,519
BlkRkEq Divd Inv	various	19,879	—	—	386,156	416,468
FidAdv New Insights A	various	17,711	—	—	387,202	463,130
JPM SmCap Eq A	various	3,948	—	—	140,899	152,420
Loomis Bd Admn	various	16,761	—	—	238,678	214,039
LrdAbtGr Oppr A	various	8,151	—	—	155,337	150,553
Okmrk Intl II	various	12,725	—	—	230,556	273,468
Prudntl Ttl TrnBd A	various	29,395	—	—	426,414	411,823
JPM EmrgMrk Eq A	various	4,601	—	—	97,086	84,009
Total Mutual Funds					\$ 2,380,942	\$ 2,520,962
Total Post Employment Health Fund					\$ 2,380,942	\$ 2,520,962

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2016

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/16
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Universal Health Svcs - 913903AN0	various	110,000	06/03/16	7.125%	\$ 118,811	\$ 111,316
Genl Dynamics Corp - 369550AAQ1	04/02/12	600,000	07/15/16	2.250%	623,604	602,796
RR Donnelley & Sons - 257867AV3	various	120,000	08/15/16	8.600%	138,278	122,377
Masco Corp - 574599BD7	various	125,000	10/03/16	6.125%	138,010	128,031
CNH Cptd LLC - 12623EAB7	various	120,000	11/01/16	6.250%	131,700	122,400
Sabine Pass Lng - 785583AF2	various	125,000	11/30/16	7.500%	138,845	128,625
Greif Inc - 397624AE7	various	95,000	02/01/17	6.750%	101,331	97,612
Intl Lease Fin Corp - 459745GG4	various	120,000	03/15/17	8.750%	140,156	126,408
ICAHN Enterprises - 451102BA4	various	120,000	03/15/17	3.500%	120,925	119,400
Centurytel Inc - 156700AL0	various	125,000	04/01/17	6.000%	138,090	128,437
Aircastle Ltd - 00928QAF8	various	120,000	04/15/17	6.750%	134,661	125,550
Frontier Comm Corp - 35906AAF5	various	75,000	04/15/17	8.250%	87,675	79,470
Morgan Stanley Mtn - 617446H51	06/03/13	75,000	04/27/17	5.550%	84,160	78,201
CIT Group - 125581GM4	various	120,000	05/15/17	5.000%	128,756	122,100
Toyota Motor Credit - 89233P6D3	various	775,000	05/22/17	1.750%	783,592	781,216
Centene Corp - 15135BAC5	various	110,000	06/01/17	5.750%	116,669	113,575
Service Corp Intl - 817565BF0	various	120,000	06/15/17	7.000%	135,369	128,100
Commercial Metals - 201723AH6	various	123,000	07/15/17	6.500%	137,460	126,382
Limited Inc - 532716AM9	various	120,000	07/15/17	6.900%	136,978	127,050
Gulf South Pipeline - 402524AC6	various	50,000	08/15/17	6.300%	53,854	50,721
SPX Flow Inc Note - 78469XAC1	various	120,000	09/01/17	6.875%	136,462	124,050
Goldman Sachs Group - 38144LAB6	various	70,000	09/01/17	6.250%	79,491	74,505
Watson Pharmaceutical - 942683AG8	05/24/13	95,000	10/01/17	1.875%	94,876	95,405
Whirlpool Corp NTS B/E - 963320AS5	03/09/16	775,000	11/01/17	1.650%	774,589	776,387
DCP Midstream Op-2311VAC1	03/09/16	15,000	12/01/17	2.500%	14,137	14,288
Walt Disney Company - 25458PCV6	various	775,000	12/01/17	1.100%	774,808	777,922
Ecolab Inc - 278865AP5	12/14/12	80,000	12/08/17	1.450%	80,046	79,913
Intel Corp Nts - 458140AL4	various	775,000	12/15/17	1.350%	778,363	781,293
NRG Energy - 629377BN1	various	105,000	01/15/18	7.625%	116,512	111,562
Bear Stearns - 073902RU4	11/14/12	70,000	02/01/18	7.250%	87,069	76,881
Medtronic Inc - 585055BQ8	01/26/16	775,000	03/15/18	1.500%	776,659	781,673
Health Care Reit Inc - 42217KAZ9	12/06/12	65,000	03/15/18	2.250%	64,884	65,358
Bank of Amer Nts - 060507LY6	03/26/15	170,000	03/26/18	1.650%	170,138	169,796
Telefonica Emisiones - 87938WAQ6	07/09/15	200,000	04/27/18	3.192%	206,154	205,188
Harsco Corp - 41586AAJ6	12/29/14	55,000	05/15/18	5.750%	58,025	45,100
Comcast Corp - 20030NAW1	various	700,000	05/15/18	5.700%	766,675	765,191
GFI Group - 361652AA8	10/20/15	115,000	07/19/18	8.375%	125,431	121,900
CHS Cmnty Health - 12543DAR1	various	120,000	08/15/18	5.125%	124,306	120,900
Northern Trst Co Nts - 66586GCD7	various	733,000	08/15/18	6.500%	823,750	816,269
T-Mobile - 87264AAB1	various	110,000	09/01/18	5.250%	114,238	112,475
Genl Motors Finl - 37045VAD2	various	60,000	10/02/18	3.500%	60,149	61,418
Tenet Healthcare Corp - 88033GBP4	various	110,000	11/01/18	6.250%	120,300	117,150
Suntrust Banks - 867914BF9	02/05/15	50,000	11/01/18	2.350%	50,871	50,346
Stanley Black & Decker - 854502AB7	03/09/16	775,000	11/17/18	4.250%	783,827	786,966
Ares Capital Corp - 04010LAN3	01/15/15	45,000	11/30/18	4.875%	47,731	46,231
IAC Interactivecorp - 44919PAF9	03/09/16	3,000	11/30/18	4.875%	3,062	3,079
BNP Paribas - 05574LTX6	various	180,000	12/12/18	2.400%	181,673	182,950
Black Hills Corp - 092113AK5	01/13/16	50,000	01/11/19	2.500%	49,938	50,472
Synchrony Finl - 87165BAJ2	12/04/15	40,000	01/15/19	2.600%	39,990	40,086
Walmart - 931142CP6	various	600,000	02/01/19	4.125%	599,394	650,802
ARC Ppty - 03879QAD6	various	120,000	02/06/19	3.000%	116,213	117,886
HCA Inc NTS B/E - 404119BM0	various	70,000	03/15/19	3.750%	70,991	71,708
ADT Corp Nts - 00101JAL0	various	60,000	04/15/19	4.125%	60,921	63,300
Lyondellbasell - 552081AG6	06/21/13	25,000	04/15/19	5.000%	27,682	26,709
Amgen Inc - 031162BU3	various	75,000	05/22/19	2.200%	74,987	76,724
Bank of Amer Corp Nts - 06051GDZ9	10/08/13	40,000	06/01/19	7.625%	49,318	46,551
Prospect Capital Corp - 74348TAN2	01/15/15	43,000	07/15/19	5.000%	44,803	38,942
Teekay Offshore Partners - 87901BAA0	various	80,000	07/30/19	6.000%	76,375	50,200
Gannett Co Inc - 364725BD2	12/23/15	110,000	10/15/19	5.125%	113,850	114,840
JP Morgan Chase - 46625HKA7	02/05/15	240,000	01/23/20	2.250%	240,730	241,898
PBF Hldg Co - 69318FAB4	various	125,000	02/15/20	8.250%	132,651	129,375
Equinix Inc - 29444UAL0	various	70,000	04/01/20	4.875%	71,771	72,415
Frontier Comm Corp - 35906AAH1	various	40,000	04/15/20	8.500%	39,950	41,376
Newstar Finl - 65251FAB1	11/13/15	120,000	05/01/20	7.250%	118,812	108,000
AES Corp Nts - 00130HBN4	various	105,000	06/01/20	8.000%	122,253	119,175
Kinder Morgan Energy B/E - 494550BE5	various	45,000	09/15/20	5.300%	44,419	46,879
Stifel Financial - 860630AE2	12/01/15	45,000	12/01/20	3.500%	44,826	44,982
Stifel Fin Corp - 860630AE2	12/02/15	80,000	12/01/20	3.500%	79,876	79,969
First Horizon Natl - 320517AB1	10/26/15	65,000	12/15/20	3.500%	64,843	64,954
Bk of Amer Corp - 06051GEE5	02/04/15	30,000	01/05/21	5.875%	35,288	34,304
Santander UK Group - 80281LAD7	01/08/16	45,000	01/08/21	3.125%	44,994	45,263
US Bancorp Med Term NTS - 91159HHL7	01/29/16	50,000	01/29/21	2.350%	49,993	50,763
Petroleos Mexicanos - 71656LBJ9	02/04/16	40,000	02/04/21	6.375%	40,000	42,660
AT&T Inc - 00206RCZ3	03/23/16	65,000	02/15/21	4.600%	70,821	71,112
Electronic Arts - 285512AC3	02/24/16	40,000	03/01/21	3.700%	39,940	41,582
Suntrust Bank - 867914BK8	03/03/16	40,000	03/03/21	2.900%	39,913	40,584
Air Lease Corp - 00912XAM6	01/15/15	55,000	04/01/21	3.875%	56,375	55,894
Total Sys Services Inc - 891906AD1	03/17/16	60,000	04/01/21	3.800%	59,866	61,704
Aviation Cptd - 05367AAD5	01/15/15	65,000	04/06/21	6.750%	73,653	73,125
Intl Lease Fin Corp - 459745GQ2	01/15/15	30,000	04/15/21	4.625%	30,735	30,750
Clean Harbors Inc - 184496AM9	03/17/16	15,000	06/01/21	5.125%	15,037	15,169
Scotttrade Finance - 81014AAA9	various	55,000	07/11/21	6.125%	59,637	58,616
El Paso Pipeline - 28370TAE9	various	55,000	10/01/21	5.000%	57,048	56,116
Motorola Inc - 620076BB4	03/11/15	85,000	05/15/22	3.750%	86,119	83,514
Crown Castle - 22822RBB5	various	50,000	05/15/22	3.225%	50,070	50,075
Oneok Partners LP - 68268NAJ2	09/13/12	60,000	10/01/22	3.375%	60,053	53,846
Hertz Corp Nts - 428040CN7	09/28/15	14,000	10/15/22	6.250%	14,367	14,000
E*Trade Finl Corp - 269246BL7	03/24/16	50,000	11/15/22	5.375%	53,062	52,812
Schlumberger Hldgs - 806851AE1	12/21/15	50,000	12/21/22	3.625%	49,932	51,430
Dish DBS Corp - 25470XAL9	01/15/15	30,000	03/15/23	5.000%	29,235	26,475
MGM Resorts - 552953CC3	various	21,000	03/15/23	6.000%	21,479	21,735
Lender Processing - 52602EAD4	01/15/15	13,000	04/15/23	5.750%	13,781	13,455
Regency Energy - 75886AAG3	various	55,000	04/15/23	5.500%	56,101	49,029
Spring Corp - 85207UAF2	01/15/15	26,000	09/15/23	7.875%	26,130	19,885
Kinder Morgan - 49456BAB7	02/04/15	50,000	11/15/23	5.625%	55,109	50,728
CCO Holdings - 1248EPBE2	01/15/15	50,000	01/15/24	5.750%	50,450	52,062
Comcast Corp - 20030NB9J	various	115,000	03/01/24	3.600%	116,821	125,195
Interpub Group of Cos - 460690BL3	02/19/16	50,000	04/15/24	4.200%	49,728	51,534
Davita Healthcare - 23918KAQ1	01/15/15	30,000	07/15/24	5.125%	30,600	30,300
Bank of Amer Corp - 06051GFH7	01/23/15	45,000	08/26/24	4.200%	46,327	45,823
Ally Financial Inc - 02005NAV2	01/15/15	24,000	09/30/24	5.125%	24,564	24,540
Trinity Industries - 896522AH2	10/22/15	50,000	10/01/24	4.550%	47,773	41,719
Tri-State Generation - 89566EAG3	12/10/15	20,000	11/01/24	3.700%	20,022	20,687
Dish DBS Corp - 25470XAW5	various	18,000	11/15/24	5.875%	17,719	16,515
United Rentals North - 911365BB9	01/15/15	23,000	11/15/24	5.750%	23,457	23,000
SVB Financial - 78486QAD3	various	45,000	01/29/25	3.500%	44,984	44,474
HCA Inc - 404119BR9	various	31,000	02/01/25	5.375%	31,225	31,339
Lazard Group LLC - 52107QAG0	11/16/15	50,000	02/13/25	3.750%	46,531	46,151
HJ Heinz - 423074AS2	01/27/15	30,000	02/15/25	4.875%	32,100	33,050
Phillips 66 Partners LP - 718549AB4	various	60,000	02/15/25	3.605%	51,509	54,523

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 03/31/16
T-Mobile USA - 87264AANS	various	38,000	03/01/25	6.375%	38,595	38,902
Hospitality Prop - 44106MAT9	various	90,000	03/15/25	4.500%	93,156	86,548
Medtronic - 585055BS4	02/10/16	35,000	03/15/25	3.500%	36,138	37,357
Coach Inc - 189754AA2	03/02/15	65,000	04/01/25	4.250%	65,520	64,321
HCA Inc - 404119BQ1	02/02/16	10,000	04/15/25	5.250%	10,275	10,300
Glencore Fndg - 378272AL2	04/08/15	50,000	04/16/25	4.000%	49,565	39,219
Southern Copper Corp - 84265VAH8	04/21/15	65,000	04/23/25	3.875%	64,973	62,330
Citigroup Inc - 172967JP7	05/11/15	40,000	04/27/25	3.300%	39,071	40,100
Biogen Inc Nts - 09062XAF0	09/15/15	85,000	09/15/25	4.050%	85,677	90,838
Ally Financial Inc - 02005NBF6	11/20/15	9,000	11/20/25	5.750%	8,916	8,797
Morgan Stanley - 6174467X1	01/15/15	45,000	11/24/25	5.000%	48,773	48,700
Whole Foods Mkt - 966837AD8	12/03/15	50,000	12/03/25	5.200%	49,978	52,396
Hawaiian Airlines - 419838AA5	01/15/15	50,000	01/15/26	3.900%	44,899	43,729
Expedia - 30212PAL9	12/08/15	70,000	02/15/26	5.000%	69,675	70,105
Kimberly Clark - 494368BU6	various	90,000	02/15/26	2.750%	90,734	91,988
Hubbell Inc B/E - 443510AG7	03/01/16	60,000	03/01/26	3.350%	59,546	60,266
CBRE Services - 12505BAD2	08/06/15	50,000	03/01/26	4.875%	49,620	50,330
Berkshire Hathaway Inc - 084670BS6	03/15/16	45,000	03/15/26	3.125%	45,007	46,141
Hollyfrontier Corp - 436106AA6	03/22/16	45,000	04/01/26	5.875%	44,398	44,798
Masco Corp - 574599BL9	03/17/16	20,000	04/01/26	4.375%	19,905	20,362
American Intl Group - 026874DH7	03/22/16	85,000	04/01/26	3.900%	85,511	85,265
Avnet Inc - 053807AS2	03/29/16	45,000	04/15/26	4.625%	44,793	45,491
Wells Fargo - 94974BFY1	03/11/16	55,000	06/03/26	4.100%	56,653	57,725
Citigroup Inc - 172967JC6	01/15/15	50,000	11/20/26	4.300%	50,886	49,759
Air Canada 2015 - 009090AA93	03/11/15	50,000	03/15/27	3.600%	49,218	47,003
Wells Fargo & Co - 94974BGL8	07/16/15	90,000	07/22/27	4.300%	89,933	95,494
Latam Airlines - 518177AA0	05/14/15	50,000	11/15/27	4.200%	50,000	43,500
Kilroy Realty - 49427RAK8	01/15/15	55,000	08/15/29	4.250%	57,733	56,470
Genl Elec Cap Corp - 36962GXZ2	12/04/15	65,000	03/15/32	6.750%	86,028	88,426
Comcast Corp New B/E - 20030NBH3	12/23/15	20,000	01/15/33	4.250%	20,228	21,300
Actavis Funding - 00507UAT8	various	60,000	03/15/35	4.550%	60,302	61,819
AT&T Inc - 00206RCP5	05/04/15	90,000	05/15/35	4.500%	82,872	88,749
Time Warner Cable - 88732JAJ7	various	45,000	05/01/37	6.550%	57,407	49,313
Duke Energy - 26442CAH7	various	70,000	02/15/40	5.300%	81,008	86,174
Pacificorp - 695114CN6	various	65,000	02/01/42	4.100%	65,251	67,911
Verizon Communications - 92343VBT0	10/08/14	65,000	09/15/43	6.550%	80,519	85,620
Rowan Companies Inc - 779382AS9	06/30/14	30,000	01/15/44	5.850%	32,511	17,486
Enco - 29358QAD1	03/05/15	80,000	10/01/44	5.750%	78,723	39,600
Federal Realty Invs Trust - 313747AV9	03/16/15	50,000	12/01/44	4.500%	52,689	52,403
Amerisourcebergen - 03073EAN5	02/17/15	45,000	03/01/45	4.250%	45,363	43,455
Lockheed Martin - 539830BD0	02/17/15	80,000	03/01/45	3.800%	77,461	77,746
Noble Hldg Intl - 65504LAL1	04/15/15	45,000	04/01/45	6.950%	44,232	25,245
Prudential Financial Inc - 74432OAV4	05/13/15	30,000	05/15/45	3.000%	30,094	29,700
Abbvie Inc - 00287YAS8	06/02/15	60,000	05/15/45	4.700%	60,864	63,802
Goldman Sachs - 38148LAF3	05/19/15	45,000	05/22/45	5.150%	44,707	45,715
JP Morgan Chase - 46625HLL2	05/29/15	60,000	06/01/45	4.950%	60,031	63,328
Microsoft - 594918BL7	11/03/15	45,000	11/03/45	4.450%	44,945	49,913
McDonald's Corp - 58013MFA7	02/01/16	80,000	12/09/45	4.875%	80,331	87,398
Anheuser Busch InBev Fin - 035242AN6	01/25/16	70,000	02/01/46	4.900%	69,835	78,229
Apple Inc - 037833BX7	02/23/16	45,000	02/23/46	4.650%	44,740	49,124
Home Depot Inc - 43707BH4	02/02/16	85,000	04/01/46	4.250%	85,959	93,567
Verizon Communications - 92343VCK8	various	70,000	08/21/46	4.862%	73,591	73,816
SBA Tower Trust - 78403DAH3	02/05/15	70,000	10/15/49	3.869%	73,150	69,864
MetLife - 59156RBP2	06/01/15	50,000	12/29/49	5.250%	50,138	47,782
Wells Fargo - 94974GRN3	01/15/15	60,000	12/31/49	5.875%	60,169	64,068
Total Corporate Bonds					\$ 18,252,597	\$ 17,996,531
Stock and Mutual Funds:						
Common/Preferred Stock	various	1,752,470	—	—	\$ 57,818,375	\$ 64,569,193
UBS Cash/Money Market Funds	various	4,019,167	—	—	4,019,167	4,019,167
PNC Small Cap Fund Class I - PPCIX	various	199,639	—	0.150%	3,748,842	4,124,544
Total Stock and Mutual Funds					\$ 65,586,384	\$ 72,712,904
U. S. Government and Agency Securities:						
Fannie Mae Notes 3135G0BA0	various	1,000,000	04/11/16	2.375%	\$ 1,008,577	\$ 1,000,610
FHLB Bond - 3133XFJF4	various	1,000,000	05/18/16	5.375%	1,037,688	1,006,550
Fannie Mae Bond - 3135G0CM3	various	1,000,000	09/28/16	1.250%	1,007,057	1,003,560
FHLMC Nts - 3137EADT3	various	1,000,000	02/22/17	0.875%	1,002,905	1,001,950
US Tsy Note - 912828TS9	10/21/15	70,000	09/30/17	0.625%	70,027	69,910
FHLB Bond 3133XMQ87	various	1,750,000	11/17/17	5.000%	1,976,711	1,869,805
Us Tsy Note - 912828UR9	03/01/16	55,000	02/28/18	0.750%	54,946	55,013
Us Tsy Note - 912828D72	03/21/16	170,000	05/31/18	1.000%	170,319	170,797
Freddie Mac Nts 3137EABP3	various	1,000,000	06/13/18	4.875%	1,197,639	1,087,950
US Tsy Note - 912828XF2	07/14/15	75,000	06/15/18	1.125%	75,422	75,562
US Tsy Note - 912828K82	various	125,000	08/15/18	1.000%	125,019	125,581
US Tsy Note - 912828A34	10/10/14	485,000	11/30/18	1.250%	481,040	490,398
Us Tsy Note - 912828P53	various	365,000	02/15/19	0.750%	362,859	363,916
US Tsy Note - 912828P95	03/22/16	120,000	03/15/19	1.000%	119,828	120,469
Freddie Mac Nts 3137EACAS	various	1,100,000	03/27/19	3.750%	1,245,055	1,190,266
US Tsy Note - 912828C65	04/04/14	160,000	03/31/19	1.625%	159,188	163,462
US Tsy Note - 912828TN0	10/10/14	520,000	08/31/19	1.000%	503,953	520,733
US Tsy Note - 912828G61	12/15/14	210,000	11/30/19	1.500%	208,991	213,528
US Tsy Note - 912828UB4	10/23/15	220,000	11/30/19	1.000%	217,714	219,905
TINT Tsy - 912833KY5	09/09/15	190,000	02/15/20	0.000%	178,174	181,940
US Tsy Note - 912828I50	03/04/15	65,000	02/29/20	1.375%	64,345	65,714
US Tsy Note - 912828K58	various	80,000	04/30/20	1.375%	79,177	80,828
US Tsy Note - 912828XH8	07/07/15	60,000	06/30/20	1.625%	59,784	61,190
US Tsy Note - 912828XM7	various	250,000	07/31/20	1.625%	250,096	254,953
US Tsy Note - 912828L32	various	290,000	08/31/20	1.375%	288,339	292,741
US Tsy Note - 912828L65	10/23/15	155,000	09/30/20	1.375%	155,137	156,296
US Tsy Note - 912828P87	various	50,000	02/28/21	1.125%	49,555	49,795
US Tsy Note - 912828P87	03/10/16	60,000	02/28/21	1.125%	59,170	59,754
US Tsy Note - 912828F21	10/14/14	600,000	09/30/21	2.250%	604,781	624,588
US Tsy Note - 912828M49	various	330,000	10/31/22	1.875%	334,359	337,567
US Tsy Note - 912828P79	03/16/16	48,000	02/28/23	1.500%	47,117	47,867
United Mexican States - 91086QBC15	01/14/15	80,000	10/02/23	4.000%	83,880	83,800
US Tsy Note - 912828XB1	various	580,000	05/15/25	2.125%	573,900	597,922
U S Treas Infl NT Bond - 912828P46	03/01/16	21,000	02/15/26	1.625%	20,740	20,695
US Tsy Bond - 912810PW2	01/09/15	290,000	02/15/38	4.375%	392,395	391,964
US Tsy Bond - 912810QB7	03/21/16	200,000	05/15/39	4.250%	260,227	264,680
US Tsy Bond - 912803DV2	12/17/15	115,000	02/15/42	2.984%	52,984	57,905
US Tsy Bond - 912810RD2	various	70,000	11/15/43	3.750%	74,462	86,942
US Tsy Bond - 912810RK6	07/28/15	130,000	02/15/45	2.500%	118,026	126,760
US Tsy Bond - 912810RM2	various	380,000	05/15/45	3.000%	383,446	409,822
US Tsy Bond - 912810RN0	11/18/15	7,000	08/15/45	2.875%	7,243	7,363

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US Tsy Bond - 912810RN0	various	125,000	08/15/45	2.875%	124,964	131,485
United States Treas Bond - 912810RP5	various	45,000	11/15/45	3.000%	47,961	48,581
Total U. S. Government and Agency Securities					\$ 15,335,200	\$ 15,191,117
Asset-Backed Securities						
GMALT 2015 - 38013PAC3	03/18/15	53,000	09/20/18	1.530%	\$ 52,992	\$ 53,051
WOLS 2015 - 98160VAD3	various	70,000	10/15/18	1.540%	70,009	70,162
GMALT 2015 - 38013GAC3	06/17/15	30,000	12/20/18	1.680%	29,998	30,101
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	28,792	20,480
SDART - 80284BAG9	06/16/15	120,000	05/15/19	3.020%	119,423	119,754
GMALT - 36250UAD6	02/25/16	30,000	07/20/19	2.220%	29,999	29,959
Capital Auto Receivables - 13975GAG3	11/17/14	160,000	07/22/19	3.390%	163,012	161,442
Ameri 2013-5 - 03065EAG0	various	295,000	12/08/19	2.860%	297,936	297,151
SDART 2014-2 80283WAG4	06/12/14	135,000	02/18/20	2.760%	136,930	135,763
AFIN 2015 - 13974LAC2	10/15/15	93,000	03/20/20	1.830%	92,980	93,236
AMOT 2015-3 - 02005APL7	02/01/16	45,000	05/15/20	1.630%	44,944	44,935
GFORT 2015-1 - 361886AG9	02/01/16	100,000	05/15/20	2.220%	99,500	99,012
AMCAR 2014-2 D 03064VAF5	06/12/14	90,000	07/08/20	2.570%	89,979	89,528
SDART - 80283XAG2	03/19/15	270,000	08/17/20	2.650%	270,211	269,158
AMCAR 2014-4 D 03065JAG9	01/22/15	200,000	11/09/20	3.070%	201,641	200,380
SDART - 80283YAG0	various	415,000	11/16/20	3.100%	417,432	418,104
SDART 2014 - 80283YAF2	various	139,000	11/16/20	2.600%	141,191	139,852
AMCAR 2015 - 03065LAF6	05/12/15	90,000	01/08/21	2.400%	89,733	90,076
AMCAR 2015 - 03065NAF2	08/11/15	53,000	03/08/21	2.940%	52,999	53,463
Carmx 2015-2 - 143127AE8	01/13/16	33,000	03/15/21	2.150%	32,959	33,272
SDART 2015 - 80284CAG7	06/15/15	130,000	04/15/21	3.240%	130,589	130,997
SDART 2015-3 80284LAG7	01/26/16	175,000	05/17/21	3.510%	175,820	174,067
WFNMT 2012B - 981464DB3	01/23/15	73,000	05/17/21	1.760%	73,776	73,310
AMCAR 2015 - 03065LAG4	06/03/15	140,000	06/08/21	3.000%	139,825	138,695
AMCAR 16-1 - 03065VAF4	01/21/16	27,000	01/10/22	2.890%	27,000	27,252
PREMF - 30292QAA4	05/14/15	52,000	02/25/22	3.669%	51,777	48,011
SDART 2016-1 C - 80285EAF4	02/17/16	46,000	04/15/22	3.230%	45,992	45,839
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	57,386	42,932
AFIN 2016-1 D - 13975NAG8	03/16/16	185,000	08/21/23	4.030%	185,000	185,629
FNMA 2015 - 3136ANLJH8	05/04/15	120,000	12/25/24	2.502%	118,500	121,236
FHLMC STACR - 3137GODT3	05/06/15	85,000	01/25/25	2.587%	86,919	86,085
CAS 2015 - 30711XAW4	various	143,000	05/25/25	0.950%	112,888	112,897
US AI 2013-1 - 90346WAA1	01/15/15	100,000	05/15/27	3.950%	94,103	92,995
FNMA PL AO7976 - 3138LY2J5	11/19/12	180,000	06/01/27	3.000%	116,561	110,712
FHLMC 2015 - 3137GOET2	06/01/15	140,000	10/25/27	2.032%	140,569	138,467
CRNN 2013 1A - 227170AE7	various	150,000	04/18/28	3.080%	106,336	100,521
CAS 2016-C01 1M1 - 30711XBJ2	02/18/16	165,000	08/25/28	2.379%	164,206	164,413
Spirit Airlines - 84858DA6	08/11/15	46,000	10/01/29	4.100%	46,100	46,230
GSMS 2013 - 36197QAC3	09/30/15	100,000	04/10/31	3.557%	100,121	100,706
SRFC - 82652DAA8	various	300,000	06/20/31	2.050%	120,104	120,047
FNMA - 3138EJYV4	08/07/15	71,000	09/01/32	3.500%	51,520	51,469
MVWOT 2015 - 55388PAA8	08/13/15	100,000	12/20/32	2.520%	85,373	85,250
FNMA - 31418AWD6	01/26/15	210,000	08/01/33	3.500%	165,278	162,834
BBCCR 2015 - 05490TAC6	08/20/15	113,000	08/10/33	4.216%	116,382	114,671
FHLMC - 3132LMBZ8	11/12/15	79,000	09/01/33	3.500%	65,568	65,099
FNMA - 3138WDC4	02/10/15	686,393	11/01/34	4.000%	627,537	618,962
FHLMC - 3128P8AR2	03/12/15	104,000	03/01/35	3.500%	100,867	100,332
FHLMC - 3128P8AV3	03/12/15	104,000	03/01/35	3.500%	100,855	100,537
FHLMC - 3128P8A68	04/07/15	24,000	04/01/35	3.500%	24,078	23,898
BBCMS 2015-SRCH B - 05547HAJ0	12/15/15	100,000	08/10/35	4.498%	102,996	106,086
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	73,403	52,136
FNMA PL 954859 - 31413TJC7	09/13/12	370,000	11/01/37	6.000%	38,700	30,829
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	86,836	75,044
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	81,425	64,273
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	120,099	106,804
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	23,510	20,015
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	52,042	51,770
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	175,666	152,469
FNMA PL AI1886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	32,340	29,120
FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	56,015	53,024
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	39,971	40,579
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	39,820	40,752
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	56,984	50,207
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	65,060	61,959
FNMA - 3138Y63W2	various	460,000	01/01/42	4.000%	409,402	403,104
GNMA PL 005333C - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	52,257	46,528
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	95,326	90,090
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	71,692	68,013
MSC 2008 - 61757LAE0	10/26/15	100,000	01/11/43	6.268%	91,189	89,029
CSCM 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	105,914	109,401
FNMA AB9345 - 31417GL38	11/13/14	425,000	05/01/43	3.000%	347,650	352,797
FNMA AB9558 - 31417GTQ9	10/22/14	425,000	06/01/43	3.000%	359,169	362,012
FHLMC Q20576 - 3132JMT90	11/13/14	425,000	08/01/43	3.000%	344,778	350,967
DBUBS 2011 LC2 - 23305XAJ0	11/05/13	90,000	07/10/44	5.625%	91,048	93,476
FNMA - 3138WDAM3	10/22/15	241,000	10/01/44	3.500%	228,536	228,859
FNMA PL AS4370 - 3138WD2C4	07/14/15	150,000	02/01/45	4.000%	146,765	148,389
FNMA PL - 3138WD2D2	various	279,000	02/01/45	3.500%	273,532	271,380
WIN 2015 - 97653BAE1	07/09/15	100,000	06/20/45	3.500%	84,714	99,581
JPMBB 2013 - 46639NAN1	06/10/15	69,000	07/15/45	3.272%	71,833	71,445
SEMT - 81746LAD4	various	100,000	07/25/45	3.500%	92,443	91,847
ABMT 2015 - 00842DAE3	09/29/15	100,000	09/25/45	3.500%	94,044	94,014
FNMA PL - 3138EQKP6	12/10/15	55,000	10/01/45	3.500%	56,322	57,142
COMME 2012 - 12624QAE3	various	170,000	10/15/45	4.579%	160,003	162,639
FHLMC PL G08686 - 3128MJXQ8	02/11/16	186,000	01/01/46	3.000%	187,071	189,382
JPMCC 2013-C13 C - 46640JAX5	03/29/16	180,000	01/15/46	4.054%	174,080	174,769
FHLMC PL G08693 - 3128MJXX3	03/14/16	101,000	02/01/46	3.500%	105,278	105,540
FHLMC PL G08697 - 3128MJX39	03/31/16	95,000	03/01/46	3.000%	96,755	97,350
GNR 2014 - 38378NUP6	10/14/14	110,000	04/16/46	2.750%	81,047	82,307
COMM 2010 C - 12622DAK0	06/26/13	90,000	07/10/46	6.078%	94,124	97,044
JPMBB 2013 - 46640UAK8	04/15/14	200,000	01/15/47	4.887%	208,109	197,378
PREMF 2012 - 30290FAE2	05/08/15	43,000	01/25/47	4.019%	44,922	44,048
JPMBB 2014 - 46641WBB2	03/18/15	150,000	04/15/47	4.678%	159,375	148,586
CSAIL 2015 - 12635FBA1	08/25/15	145,000	08/15/48	3.507%	114,069	101,768
JPMBB 2015 - 46644FAK7	06/24/15	175,000	10/15/48	4.382%	169,887	157,441
CSAIL 2016-C5 C - 12636LBE9	02/09/16	150,000	11/15/48	4.538%	139,431	145,779
CGCMT 2016-GC36 A5 - 17324TAE9	02/17/16	105,000	02/10/49	3.616%	108,148	110,690
CSAIL 2015 - 126281BF0	04/01/15	150,000	04/15/50	4.445%	155,742	140,495
Total Asset-Backed Securities					\$ 11,953,212	\$ 11,751,329
Total Police and Firefighters' Investments					\$ 111,127,393	\$ 117,651,881
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 422,033,484	\$ 424,387,872