

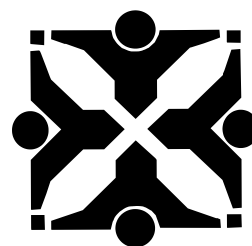
CITY OF COLUMBIA, MISSOURI

## **Interim Financial Report**

Presented on Non-GAAP Basis

October 1, 2015 - June 30, 2016

Department of Finance  
Michele Nix, CPA  
Director of Finance



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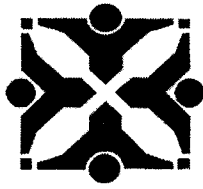
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## CITY OF COLUMBIA, MISSOURI

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### FINANCE DEPARTMENT ADMINISTRATION

August 8, 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 June 30, 2016 and with revenues and expenditures for the nine month period ending June 30, 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.

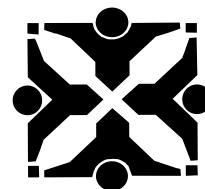
The Proprietary fund types include ten Enterprise Funds and eight Internal Service Funds. The Fiduciary and Agency fund types include the Police and Firefighters' Retirement Fund (Pension), Other Postemployment Benefits Fund, Expendable Trust Funds, a Nonexpendable Trust Fund and Agency Funds. Two account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

Respectfully submitted,

Michele Nix, CPA  
Director of Finance

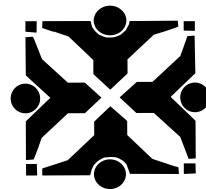
# **SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES**

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  
June 30, 2016 and 2015**

<b>ASSETS</b>	<b>2016</b>	<b>2015</b>
Cash and cash equivalents	\$32,790,476	\$36,162,347
Accounts receivable	255,467	118,819
Taxes receivable	3,196,174	3,631,325
Allowance for uncollectible taxes	(44,734)	(42,163)
Grants receivable	0	0
Accrued interest	66,624	74,857
Due from other funds	3,621,178	1,409,274
Other assets	338,073	231,079
<b>TOTAL ASSETS</b>	<b>\$40,223,258</b>	<b>\$41,585,538</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$986,819	\$647,182
Accrued payroll and payroll taxes	0	0
Due to other funds	0	0
Unearned revenue	12,534	62,550
Other liabilities	2,137,732	1,577,953
<b>TOTAL LIABILITIES</b>	<b>3,137,085</b>	<b>2,287,685</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Unavailable revenue-property taxes	85,500	84,000
<b>FUND BALANCE:</b>		
Nonspendable	338,073	231,079
Restricted	0	0
Committed	642,401	655,905
Assigned	3,173,934	2,509,677
Unassigned	32,846,265	35,817,192
<b>TOTAL FUND BALANCE</b>	<b>37,000,673</b>	<b>39,213,853</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$40,223,258</b>	<b>\$41,585,538</b>

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**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
REVENUES:		
General property taxes	\$7,741,559	\$7,500,438
Sales tax	16,352,852	15,743,479
Other local taxes	8,716,888	9,531,884
Licenses and permits	833,083	795,023
Fines	1,400,591	1,536,143
Fees and service charges	2,441,843	1,940,170
Intragovernmental revenue	13,961,436	13,767,334
Revenue from other governmental units	3,584,170	4,045,348
Investment revenue	670,879	617,843
Miscellaneous	<u>1,052,596</u>	<u>936,415</u>
TOTAL REVENUES	<u>56,755,897</u>	<u>56,414,077</u>
EXPENDITURES:		
Current:		
Policy development and administration	7,522,169	7,241,827
Public safety	30,171,754	30,541,864
Transportation	4,776,324	5,242,953
Health and environment	6,725,715	6,382,181
Personal development	5,416,769	5,413,233
Miscellaneous nonprogrammed activities	277,949	512,748
Debt Service:		
Principal	0	0
Interest	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>54,890,680</u>	<u>55,334,806</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,865,217</u>	<u>1,079,271</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	6,378,483	6,306,071
Operating transfers to other funds	(1,747,193)	(2,016,705)
Contributions from other funds	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,631,290</u>	<u>4,289,366</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	6,496,507	5,368,637
FUND BALANCE, BEGINNING OF YEAR	<u>30,504,166</u>	<u>33,845,216</u>
FUND BALANCE, END OF YEAR	<u><u>\$37,000,673</u></u>	<u><u>\$39,213,853</u></u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

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

	<b>2016</b>		<b>2015</b>
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
			<b>Actual</b>
<b>GENERAL PROPERTY TAXES:</b>			
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)
<b>Total</b>	<b>7,663,606</b>	<b>7,717,180</b>	<b>(53,574)</b>
Penalties and interest	38,321	24,379	13,942
<b>Total General Property Taxes</b>	<b>7,701,927</b>	<b>7,741,559</b>	<b>(39,632)</b>
<b>SALES TAX</b>	<b>23,781,641</b>	<b>16,352,852</b>	<b>7,428,789</b>
<b>OTHER LOCAL TAXES:</b>			
Gasoline tax	2,866,061	2,084,486	781,575
Cigarette tax	567,700	402,243	165,457
Motor vehicle tax	1,332,854	1,028,599	304,255
Utilities tax:			
Telephone	3,593,871	2,315,597	1,278,274
Natural gas	2,933,886	1,891,282	1,042,604
CATV franchise	296,300	214,607	81,693
Electric	1,102,041	780,074	321,967
<b>Total Other Local Taxes</b>	<b>12,692,713</b>	<b>8,716,888</b>	<b>3,975,825</b>
<b>LICENSES AND PERMITS:</b>			
Business licenses	784,692	640,379	144,313
Alcoholic beverages	203,708	168,454	35,254
Animal licenses	37,000	24,250	12,750
<b>Total Licenses and Permits</b>	<b>1,025,400</b>	<b>833,083</b>	<b>192,317</b>
<b>FINES:</b>			
Corporation court fines	825,000	407,090	417,910
Uniform ticket fines	195,000	182,527	12,473
Meter fines	900,000	799,774	100,226
Alarm violations	10,500	11,200	(700)
<b>Total Fines</b>	<b>1,930,500</b>	<b>1,400,591</b>	<b>529,909</b>
<b>FEES AND SERVICE CHARGES:</b>			
Construction inspection	1,547,713	1,659,742	(112,029)
Street maintenance	350	3,584	(3,234)
Right of way	50,000	52,251	(2,251)
Animal control fees	13,200	10,095	3,105
Health fees	682,400	568,027	114,373
Miscellaneous	196,375	148,144	48,231
<b>Total Fees and Service Charges</b>	<b>2,490,038</b>	<b>2,441,843</b>	<b>48,195</b>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

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

	<b>2016</b>		<b>2015</b>
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
			<b>Actual</b>
<b>INTRAGOVERNMENTAL REVENUE:</b>			
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):			
Electric	\$12,413,796	\$8,170,968	\$4,242,828
Water	3,489,778	2,484,866	1,004,912
Total	15,903,574	10,655,834	5,247,740
General and Administrative Charges	4,407,697	3,305,602	1,102,095
Total Intragovernmental Revenue	20,311,271	13,961,436	6,349,835
<b>REVENUE FROM OTHER</b>			
<b>GOVERNMENTAL UNITS:</b>			
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	940,120	910,474	29,646
Health-Women-Infants and Children	479,671	323,393	156,278
Safe Routes to School			0
Youth at Risk			0
Police Department	179,734	122,192	57,542
Cultural Affairs	12,567	11,310	1,257
Parks and Recreation	13,295	0	13,295
TRIM Grant			0
Human Services Grants			0
Historic Preservation			0
Total	1,928,040	1,503,195	424,845
Boone County:			
Health Department	1,591,079	1,288,533	302,546
Disaster Preparedness			0
Joint Communications	1,104,449	581,326	523,123
Animal Control	228,063	211,116	16,947
Social Services			0
Total	2,923,591	2,080,975	842,616
Total Revenue From Other Governmental Units	4,851,631	3,584,170	1,267,461
<b>INVESTMENT REVENUE</b>	661,584	670,879	(9,295)

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

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

	<b>2016</b>		<b>2015</b>
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
			<b>Actual</b>
MISCELLANEOUS REVENUE:			
Property sales	\$22,500	\$204,756	(\$182,256)
Photocopies			0
Other	939,724	847,840	91,884
			840,310
Total Miscellaneous Revenue	962,224	1,052,596	(90,372)
			936,415
TOTAL REVENUES	76,408,929	56,755,897	19,653,032
			56,414,077
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS:			
Sewer	42,597	42,501	96
Parkling	23,565	17,674	5,891
Fleet	2,295	1,721	574
Solid Waste	112,295	77,284	35,011
Public Transportation	1,530	1,148	382
TransLoad	4,477	3,358	1,119
Convention & Visitors Bureau	137,057	137,057	0
Special Road District Fund			0
GIS			0
Transportation Sales Tax Fund	5,968,577	4,411,883	1,556,694
Capital Projects Fund	355,376	355,376	0
Community Development Grant Fund	51,000	29,961	21,039
Information Services			0
Water	1,179	884	295
Electric	10,609	7,957	2,652
Utility Accounts & Billing	14,699	14,699	0
Park Sales Tax	1,666,820	1,250,114	416,706
Contributions Fund	26,867	26,866	1
			41,001
Total operating transfers from other funds	8,418,943	6,378,483	2,040,460
			6,306,071
Contributions from other funds	0	0	0
			0
APPROPRIATION OF PRIOR YEAR FUND BALANCE	649,249	486,937	162,312
APPROPRIATION OF CULTURAL AFFAIRS	0	0	0
			0
TOTAL OTHER FINANCING SOURCES	9,068,192	6,865,420	2,202,772
			6,992,068
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$85,477,121</u>	<u>\$63,621,317</u>	<u>\$21,855,804</u>
			<u>\$63,406,145</u>

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**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

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

	<b>2016</b>		<b>2015</b>
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
			<b>Actual</b>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>			
General Government:			
City Council:			
Personal services	\$53,567	\$40,341	\$13,226
Materials and supplies	41,179	10,220	30,959
Travel and training	78,509	26,826	51,683
Intragovernmental	45,571	34,178	11,393
Utilities, services, and miscellaneous	81,811	38,207	43,604
Total City Council	<u>300,637</u>	<u>149,772</u>	<u>150,865</u>
City Clerk:			
Personal services	269,897	182,640	87,257
Materials and supplies	22,309	946	21,363
Travel and training	11,319	225	11,094
Intragovernmental	25,674	19,256	6,418
Utilities, services, and miscellaneous	26,918	2,065	24,853
Total City Clerk	<u>356,117</u>	<u>205,132</u>	<u>150,985</u>
City Manager:			
Personal services	1,271,505	849,844	421,661
Materials and supplies	36,073	17,472	18,601
Travel and training	47,027	9,956	37,071
Intragovernmental	191,763	143,822	47,941
Utilities, services, and miscellaneous	171,972	104,911	67,061
Capital additions	9,403		9,403
Total City Manager	<u>1,727,743</u>	<u>1,126,005</u>	<u>601,738</u>
Election:			
Utilities, services, and miscellaneous	118,660	182,647	(63,987)
Total General Government	<u>2,503,157</u>	<u>1,663,556</u>	<u>839,601</u>
Financial Services:			
Personal services	3,462,015	2,342,976	1,119,039
Materials and supplies	162,034	84,776	77,258
Travel and training	104,980	13,507	91,473
Intragovernmental	485,452	364,239	121,213
Utilities, services, and miscellaneous	429,614	262,333	167,281
Capital additions	67,000	8,264	58,736
Total Financial Services	<u>4,711,095</u>	<u>3,076,095</u>	<u>1,635,000</u>
Human Resources:			
Personal services	691,621	472,911	218,710
Materials and supplies	25,866	14,252	11,614
Travel and training	22,210	6,738	15,472
Intragovernmental	202,458	151,844	50,614
Utilities, services, and miscellaneous	326,030	138,794	187,236
Total Human Resources	<u>1,268,185</u>	<u>784,539</u>	<u>483,646</u>
Total Human Resources	<u>1,268,185</u>	<u>784,539</u>	<u>483,646</u>
Total Human Resources			<u>724,870</u>



**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

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

	<b>2016</b>		<b>2015</b>
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
			<b>Actual</b>
City Counselor:			
Personal services	\$970,190	\$620,642	349,548
Materials and supplies	75,402	16,488	58,914
Travel and training	51,727	6,853	44,874
Intragovernmental	105,952	79,464	26,488
Utilities, services, and miscellaneous	191,977	59,915	132,062
Capital additions	0	0	0
Total City Counselor	<u>1,395,248</u>	<u>783,362</u>	<u>611,886</u>
			<u>867,051</u>
Public Works Administration:			
Personal services	1,418,707	785,261	633,446
Materials and supplies	71,382	35,547	35,835
Travel and training	38,753	13,918	24,835
Intragovernmental	408,333	306,250	102,083
Utilities, services, and miscellaneous	83,653	53,337	30,316
Capital additions	60,304	20,304	40,000
Total Public Works Administration	<u>2,081,132</u>	<u>1,214,617</u>	<u>866,515</u>
			<u>1,253,000</u>
Total Policy Development and Administration	<u>11,958,817</u>	<u>7,522,169</u>	<u>4,436,648</u>
			<u>7,241,827</u>
PUBLIC SAFETY:			
Police:			
Personal services	17,416,112	11,849,232	5,566,880
Materials and supplies	1,401,025	722,625	678,400
Travel and training	265,805	166,643	99,162
Intragovernmental	1,893,198	1,419,905	473,293
Utilities, services, and miscellaneous	1,156,455	707,644	448,811
Capital additions	849,666	648,998	200,668
Total Police	<u>22,982,261</u>	<u>15,515,047</u>	<u>7,467,214</u>
			<u>15,013,913</u>
City Prosecutor:			
Personal services	556,610	320,326	236,284
Materials and supplies	10,475	3,756	6,719
Travel and training	8,955	7,250	1,705
Intragovernmental	91,047	68,285	22,762
Utilities, services, and miscellaneous	24,817	15,558	9,259
Capital additions	0	0	0
Total City Prosecutor	<u>691,904</u>	<u>415,175</u>	<u>276,729</u>
			<u>390,112</u>
Fire:			
Personal services	14,871,013	10,814,393	4,056,620
Materials and supplies	893,507	393,257	500,250
Travel and training	54,763	21,244	33,519
Intragovernmental	1,270,904	952,243	318,661
Utilities, services, and miscellaneous	538,769	339,214	199,555
Capital additions	124,773	0	124,773
Total Fire	<u>17,753,729</u>	<u>12,520,351</u>	<u>5,233,378</u>
			<u>12,969,741</u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

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

	2016			2015
	Budget	Actual	(Over) Under Budget	Actual
Animal Control:				
Personal services	\$394,162	\$272,670	\$121,492	\$261,025
Materials and supplies	26,587	13,297	13,290	11,984
Travel and training	3,152	0	3,152	556
Intragovernmental	88,246	66,184	22,062	33,979
Utilities, services, and miscellaneous	188,278	137,124	51,154	125,044
Capital additions	22,000	0	22,000	0
Total Animal Control	722,425	489,275	233,150	432,588
Municipal Court:				
Personal services	707,517	464,359	243,158	484,785
Materials and supplies	99,442	21,483	77,959	26,121
Travel and training	27,000	10,435	16,565	5,933
Intragovernmental	166,176	124,632	41,544	112,099
Utilities, services, and miscellaneous	77,358	47,498	29,860	22,846
Capital additions	6,871	0	6,871	0
Total Municipal Court	1,084,364	668,407	415,957	651,784
Emergency Management:				
Personal services	0	0	0	0
Materials and supplies	0	0	0	0
Travel and training	0	0	0	0
Intragovernmental	0	0	0	0
Utilities, services, and miscellaneous	0	0	0	0
Capital additions	0	0	0	0
Total Emergency Management	0	0	0	0
Joint Communications:				
Personal services	0	0	0	519,675
Materials and supplies	14,460	945	13,515	6,243
Travel and training	21,600	9,330	12,270	12,606
Intragovernmental	210,690	158,017	52,673	144,952
Utilities, services, and miscellaneous	898,739	395,207	503,532	400,250
Capital additions	0	0	0	0
Total Joint Communications	1,145,489	563,499	581,990	1,083,726
Total Public Safety	44,380,172	30,171,754	14,208,418	30,541,864
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	2,139,681	1,345,250	794,431	1,314,034
Materials and supplies	2,580,159	952,443	1,627,716	1,225,589
Travel and training	18,393	538	17,855	3,384
Intragovernmental	381,634	286,203	95,431	258,817
Utilities, services, and miscellaneous	2,535,586	881,645	1,653,941	1,004,809
Capital additions	1,410,249	397,541	1,012,708	660,972
Total Streets and Sidewalks	9,065,702	3,863,620	5,202,082	4,467,605
Street Lighting:				
Utilities, services, and miscellaneous	0	0	0	0

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

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

	<b>2016</b>		<b>2015</b>	
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>	<b>Actual</b>
Traffic:				
Personal services	\$719,285	\$516,843	\$202,442	\$437,562
Materials and supplies	474,888	207,922	266,966	240,466
Travel and training	3,820	3,457	363	3,516
Intragovernmental	48,453	36,340	12,113	35,605
Utilities, services, and miscellaneous	83,806	21,385	62,421	38,357
Capital additions	149,375	126,757	22,618	19,842
Total Traffic	<u>1,479,627</u>	<u>912,704</u>	<u>566,923</u>	<u>775,348</u>
Total Transportation	<u>10,545,329</u>	<u>4,776,324</u>	<u>5,769,005</u>	<u>5,242,953</u>
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,559,698	2,357,241	1,202,457	2,329,777
Materials and supplies	508,840	274,893	233,947	211,777
Travel and training	94,810	27,787	67,023	39,097
Intragovernmental	633,512	475,134	158,378	477,554
Utilities, services, and miscellaneous	919,069	355,901	563,168	317,163
Capital additions	7,195	7,195	0	0
Total Health Services	<u>5,723,124</u>	<u>3,498,151</u>	<u>2,224,973</u>	<u>3,375,368</u>
Planning:				
Personal services	3,085,825	2,003,806	1,082,019	2,025,853
Materials and supplies	196,611	72,252	124,359	88,426
Travel and training	50,929	28,861	22,068	24,806
Intragovernmental	473,262	354,907	118,355	281,189
Utilities, services, and miscellaneous	1,241,723	266,232	975,491	193,940
Capital additions	67,946	58,836	9,110	20,009
Total Planning	<u>5,116,296</u>	<u>2,784,894</u>	<u>2,331,402</u>	<u>2,634,223</u>
Department of Economic Development:				
Personal services	449,538	299,712	149,826	299,081
Materials and supplies			0	0
Travel and training			0	0
Intragovernmental	48,311	36,233	12,078	27,509
Utilities, services, and miscellaneous	109,262	106,725	2,537	46,000
Total Department of Economic Development	<u>607,111</u>	<u>442,670</u>	<u>164,441</u>	<u>372,590</u>
Total Health and Environment	<u>11,446,531</u>	<u>6,725,715</u>	<u>4,720,816</u>	<u>6,382,181</u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

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

	<b>2016</b>		<b>2015</b>
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget</b>
			<b>Actual</b>
<b>PERSONAL DEVELOPMENT:</b>			
Parks and Recreation:			
Personal services	\$3,690,102	\$2,389,419	\$1,300,683
Materials and supplies	879,881	507,310	372,571
Travel and training	20,567	15,725	4,842
Intragovernmental	504,415	378,311	126,104
Utilities, services, and miscellaneous	685,911	425,618	260,293
Capital additions	269,753	150,074	119,679
Total Parks and Recreation	<u>6,050,629</u>	<u>3,866,457</u>	<u>2,184,172</u>
Cultural Affairs:			
Personal services	243,097	172,695	70,402
Materials and supplies	15,690	4,869	10,821
Travel and training	10,000	5,980	4,020
Intragovernmental	5,192	3,894	1,298
Utilities, services, and miscellaneous	303,170	226,515	76,655
Total Cultural Affairs	<u>577,149</u>	<u>413,953</u>	<u>163,196</u>
Office of Community Services:			
Personal services	626,768	397,205	229,563
Materials and supplies	75,992	50,727	25,265
Travel and training	5,970	4,945	1,025
Intragovernmental	66,364	49,773	16,591
Utilities, services, and miscellaneous	83,535	38,617	44,918
Total Office of Community Services	<u>858,629</u>	<u>541,267</u>	<u>317,362</u>
Social Assistance:			
Utilities services, and miscellaneous	1,195,460	595,092	600,368
Total Social Assistance	<u>1,195,460</u>	<u>595,092</u>	<u>600,368</u>
Total Personal Development	<u>8,681,867</u>	<u>5,416,769</u>	<u>3,265,098</u>
Miscellaneous Nonprogrammed Activities:			
Other	1,221,360	277,949	943,411
Total Miscellaneous Nonprogrammed Activities	<u>1,221,360</u>	<u>277,949</u>	<u>943,411</u>
Debt Service:			
Principal-capital lease payment	0	0	0
Total Debt Service	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>88,234,076</u>	<u>54,890,680</u>	<u>33,343,396</u>
<b>OPERATING TRANSFERS TO OTHER FUNDS:</b>			
2006 SO Bonds	297,250	148,188	149,062
2008B S.O. Bonds	968,059	727,572	240,487
Airport			0
Recreation Services Fund	1,161,910	871,433	290,477
Public Transportation Fund			0
Convention & Visitors Bureau			0
Capital Projects Fund			0
Storm Water Utility Fund			0
Special Business District			0
Contributions			0
Water			0
Electric			0
Fleet			0
Sanitary Sewer			0
Sustainability Fund			0
Parking			0
Transfer to Employee Benefit			0
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>2,427,219</u>	<u>1,747,193</u>	<u>680,026</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$90,661,295</u>	<u>\$56,637,873</u>	<u>\$34,023,422</u>
			<u>\$57,351,511</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.

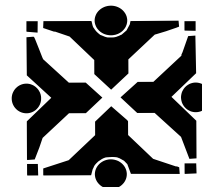
**Community Development Grant Fund** - to account for all federal monies received by the City and disbursed on Community Development Grant projects.

**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  
June 30, 2016 and 2015**

<b>ASSETS</b>	<b>Non Motorized Grant Fund</b>		<b>Mid MO Solid Waste District Fund</b>		<b>Transportation Sales Tax Fund</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$3,720,800	\$3,590,627
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	1,062,384	1,151,630
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	141,145	154,783	0	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0
Accrued interest	0	0	(6)	0	7,231	7,356
Other assets	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$141,145</b>	<b>\$154,783</b>	<b>(\$6)</b>	<b>\$0</b>	<b>\$4,790,415</b>	<b>\$4,749,613</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES:</b>						
Accounts payable	\$5,702	\$289	\$1,110	\$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	135,443	154,494	5,390	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
<b>TOTAL LIABILITIES</b>	<b>141,145</b>	<b>154,783</b>	<b>6,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE:</b>						
Non Spendable	0	0	0	0	0	0
Restricted	0	0	0	0	4,790,415	4,749,613
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	(6,506)	0	0	0
<b>TOTAL FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>(6,506)</b>	<b>0</b>	<b>4,790,415</b>	<b>4,749,613</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$141,145</b>	<b>\$154,783</b>	<b>(\$6)</b>	<b>\$0</b>	<b>\$4,790,415</b>	<b>\$4,749,613</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2016 and 2015

Office of Sustainability Fund		Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2016	2015	2016	2015	2016	2015	2016	2015
\$0	\$0	\$554,809	\$498,059	\$0	\$254,793	\$678,533	\$1,271,196
0	0	0	0	0	0	7,129,455	5,603,020
0	0	2,610,900	2,099,469	0	0	0	0
0	0	0	0	0	0	0	0
0	0	800,000	800,000	0	0	0	0
0	0	0	0	0	0	89,833	96,727
0	0	0	0	0	0	0	0
0	0	0	0	716,549	351,356	0	0
0	0	0	0	7,222,614	6,774,249	0	0
0	0	6,135	5,271	0	0	15,111	13,983
0	0	0	0	53,632	32,593	0	0
<u>\$0</u>	<u>\$0</u>	<u>\$3,971,844</u>	<u>\$3,402,799</u>	<u>\$7,992,795</u>	<u>\$7,412,991</u>	<u>\$7,912,932</u>	<u>\$6,984,926</u>
\$0	\$0	\$63,867	\$56,623	\$15,150	\$38,953	\$0	\$0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	695,595	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>0</u>	<u>0</u>	<u>88,867</u>	<u>81,623</u>	<u>711,592</u>	<u>39,800</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0
0	0	3,882,977	3,321,176	7,281,203	7,373,191	7,129,455	5,603,020
0	0	0	0	0	0	783,477	1,381,906
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>3,882,977</u>	<u>3,321,176</u>	<u>7,281,203</u>	<u>7,373,191</u>	<u>7,912,932</u>	<u>6,984,926</u>
<u>\$0</u>	<u>\$0</u>	<u>\$3,971,844</u>	<u>\$3,402,799</u>	<u>\$7,992,795</u>	<u>\$7,412,991</u>	<u>\$7,912,932</u>	<u>\$6,984,926</u>



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

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 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	\$813,913	\$1,814,480	\$758,358	\$1,047,552	\$379,788	\$327,593	\$6,906,201	\$8,804,300
Cash restricted for development charges	0	0	0	0	0	0	7,129,455	5,603,020
Cash restricted for hotel/motel tax	0	0	0	0	0	0	2,610,900	2,099,469
Accounts receivable	0	0	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0	800,000	800,000
Taxes receivable	531,189	575,815	531,189	575,809	0	0	2,214,595	2,399,981
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0	857,694	506,139
Rehabilitation loans receivable	0	0	0	0	0	0	7,222,614	6,774,249
Accrued interest	1,414	3,627	1,741	2,441	816	738	32,442	33,416
Other assets	0	0	0	0	0	0	53,632	32,593
<b>TOTAL ASSETS</b>	<b><u>\$1,346,516</u></b>	<b><u>\$2,393,922</u></b>	<b><u>\$1,291,288</u></b>	<b><u>\$1,625,802</u></b>	<b><u>\$380,604</u></b>	<b><u>\$328,331</u></b>	<b><u>\$27,827,533</u></b>	<b><u>\$27,053,167</u></b>
<b>LIABILITIES AND FUND BALANCE</b>								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	85,829	95,865
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	836,428	154,494
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
<b>TOTAL LIABILITIES</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>948,104</u></b>	<b><u>276,206</u></b>
FUND BALANCE:								
Non Spendable	0	0	0	0	0	0	0	0
Restricted	1,346,516	2,393,922	1,291,288	1,625,802	380,604	328,331	26,102,458	25,395,055
Committed	0	0	0	0	0	0	783,477	1,381,906
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	(6,506)	0
<b>TOTAL FUND BALANCE</b>	<b><u>1,346,516</u></b>	<b><u>2,393,922</u></b>	<b><u>1,291,288</u></b>	<b><u>1,625,802</u></b>	<b><u>380,604</u></b>	<b><u>328,331</u></b>	<b><u>\$26,879,429</u></b>	<b><u>\$26,776,961</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$1,346,516</u></b>	<b><u>\$2,393,922</u></b>	<b><u>\$1,291,288</u></b>	<b><u>\$1,625,802</u></b>	<b><u>\$380,604</u></b>	<b><u>\$328,331</u></b>	<b><u>\$27,827,533</u></b>	<b><u>\$27,053,167</u></b>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015**

	<b>Non Motorized Grant Fund</b>		<b>Mid MO Solid Waste District Fund</b>		<b>Transportation Sales Tax Fund</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
<b>REVENUES:</b>						
General property taxes	\$0	\$0	\$38,642	\$0	\$0	\$0
Sales tax	0	0	0	0	8,181,846	7,861,272
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	353,240	255,507	0	0	0	0
Investment revenue	0	0	198	0	72,332	62,560
Miscellaneous	0	0	0	0	(5,125)	0
<b>TOTAL REVENUES</b>	<b>353,240</b>	<b>255,507</b>	<b>38,840</b>	<b>0</b>	<b>8,249,053</b>	<b>7,923,832</b>
<b>EXPENDITURES:</b>						
Current:						
Policy development and administration	165,114	180,125	0	0	0	0
Health and environment	0	0	93,617	0	0	0
Transportation	0	0	0	0	9,130	0
Personal development	59,653	69,216	0	0	0	7,073
<b>TOTAL EXPENDITURES</b>	<b>224,767</b>	<b>249,341</b>	<b>93,617</b>	<b>0</b>	<b>9,130</b>	<b>7,073</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>128,473</b>	<b>6,166</b>	<b>(54,777)</b>	<b>0</b>	<b>8,239,923</b>	<b>7,916,759</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers from other funds	0	0	48,271	0	0	0
Operating transfers to other funds	0	0	0	0	(9,004,190)	(7,793,015)
Restructuring of financing	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>48,271</b>	<b>0</b>	<b>(9,004,190)</b>	<b>(7,793,015)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>128,473</b>	<b>6,166</b>	<b>(6,506)</b>	<b>0</b>	<b>(764,267)</b>	<b>123,744</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>	<b>(128,473)</b>	<b>(6,166)</b>	<b>0</b>	<b>0</b>	<b>5,554,682</b>	<b>4,625,869</b>
Equity transfers to other funds	0	0	0	0	0	0
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$6,506)</b>	<b>\$0</b>	<b>\$4,790,415</b>	<b>\$4,749,613</b>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015**

<b>Office of Sustainability Fund</b>		<b>Convention and Tourism Fund</b>		<b>Community Development Grant Fund</b>		<b>Public Improvement Fund</b>	
<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	699,131	673,079
0	0	1,680,867	1,566,844	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	1,256,600	906,165
0	0	31,567	42,133	1,241,025	869,091	0	0
0	0	57,215	46,734	8,514	11,838	146,522	118,919
0	0	14,724	14,360	1,000	20,150	(467)	0
0	0	1,784,373	1,670,071	1,250,539	901,079	2,101,786	1,698,163
0	0	1,515,610	1,251,711	0	0	41,259	42,669
0	0	0	0	839,577	768,107	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	1,515,610	1,251,711	839,577	768,107	41,259	42,669
0	0	268,763	418,360	410,962	132,972	2,060,527	1,655,494
0	0	0	4,000	0	0	0	20,000
0	0	(215,557)	(395,196)	(159,416)	(100,984)	(1,551,724)	(630,984)
0	0	0	0	0	0	0	0
0	0	(215,557)	(391,196)	(159,416)	(100,984)	(1,551,724)	(610,984)
0	0	53,206	27,164	251,546	31,988	508,803	1,044,510
0	0	3,829,771	3,294,012	7,029,657	7,341,203	7,404,129	5,940,416
0	0	0	0	0	0	0	0
<u>\$0</u>	<u>\$0</u>	<u>\$3,882,977</u>	<u>\$3,321,176</u>	<u>\$7,281,203</u>	<u>\$7,373,191</u>	<u>\$7,912,932</u>	<u>\$6,984,926</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015**

	<b>Capital Improvement Sales Tax Fund</b>		<b>Park Sales Tax Fund</b>		<b>Stadium TDD's Fund</b>		<b>Total</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
<b>REVENUES:</b>								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$38,642	\$0
Sales tax	4,090,811	3,930,509	4,090,463	3,930,765	0	0	17,062,251	16,395,625
Other local taxes	0	0	0	0	0	0	1,680,867	1,566,844
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0	1,256,600	906,165
Revenue from other governmental units	0	0	0	0	674,082	723,577	2,299,914	1,890,308
Investment revenue	16,157	39,628	1,566	17,424	7,880	5,554	310,384	302,657
Miscellaneous	(2,563)	0	(2,563)	0	0	0	5,006	34,510
<b>TOTAL REVENUES</b>	<b>4,104,405</b>	<b>3,970,137</b>	<b>4,089,466</b>	<b>3,948,189</b>	<b>681,962</b>	<b>729,131</b>	<b>22,653,664</b>	<b>21,096,109</b>
<b>EXPENDITURES:</b>								
Current:								
Policy development and administration	0	0	0	0	0	0	1,721,983	1,474,505
Health and environment	0	0	0	0	0	0	933,194	768,107
Transportation	0	0	0	0	0	0	9,130	0
Personal development	9,088	7,100	15,799	14,839	0	0	84,540	98,228
<b>TOTAL EXPENDITURES</b>	<b>9,088</b>	<b>7,100</b>	<b>15,799</b>	<b>14,839</b>	<b>0</b>	<b>0</b>	<b>2,748,847</b>	<b>2,340,840</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>4,095,317</b>	<b>3,963,037</b>	<b>4,073,667</b>	<b>3,933,350</b>	<b>681,962</b>	<b>729,131</b>	<b>19,904,817</b>	<b>18,755,269</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Operating transfers from other funds	0	0	0	0	0	0	48,271	24,000
Operating transfers to other funds	(5,466,116)	(4,453,035)	(4,928,011)	(3,754,783)	(491,738)	(491,738)	(21,816,752)	(17,619,735)
Restructuring of financing	0	0	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(5,466,116)</b>	<b>(4,453,035)</b>	<b>(4,928,011)</b>	<b>(3,754,783)</b>	<b>(491,738)</b>	<b>(491,738)</b>	<b>(21,768,481)</b>	<b>(17,595,735)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(1,370,799)</b>	<b>(489,998)</b>	<b>(854,344)</b>	<b>178,567</b>	<b>190,224</b>	<b>237,393</b>	<b>(1,863,664)</b>	<b>1,159,534</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>	<b>2,717,315</b>	<b>2,883,920</b>	<b>2,145,632</b>	<b>1,447,235</b>	<b>190,380</b>	<b>90,938</b>	<b>28,743,093</b>	<b>25,617,427</b>
Equity transfers to other funds	0	0	0	0	0	0	0	0
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$1,346,516</b>	<b>\$2,393,922</b>	<b>\$1,291,288</b>	<b>\$1,625,802</b>	<b>\$380,604</b>	<b>\$328,331</b>	<b>\$26,879,429</b>	<b>\$26,776,961</b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

<b>NON MOTORIZED GRANT FUND</b>	<b>2016</b>	<b>2015</b>
REVENUES:		
Revenue from other governmental units – Federal	\$353,240	\$255,507
Investment revenue		0
<b>TOTAL REVENUES</b>	<b>353,240</b>	<b>255,507</b>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	139,816	151,301
Materials and supplies	2,141	937
Travel and training	0	100
Intragovernmental	0	0
Utilities, services and miscellaneous	23,157	27,787
<b>Total</b>	<b>165,114</b>	<b>180,125</b>
Personal Development:		
Personal services	47,743	58,376
Materials and supplies	10,369	10,840
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	1,541	0
<b>Total</b>	<b>59,653</b>	<b>69,216</b>
<b>TOTAL EXPENDITURES</b>	<b>224,767</b>	<b>249,341</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$128,473</b>	<b>\$6,166</b>
 <b>MID MO SOLID WASTE DISTRICT FUND</b>		
REVENUES:		
Revenue from other governmental units-State	\$38,642	\$0
Investment revenue	198	0
Miscellaneous revenue	0	0
<b>TOTAL REVENUES</b>	<b>38,840</b>	<b>0</b>
EXPENDITURES:		
Current:		
Health and Environment:		
Personal services	78,409	0
Materials and supplies	2,548	0
Travel and training	335	
Intragovernmental	11,151	
Utilities, services and miscellaneous	1,174	
<b>TOTAL EXPENDITURES</b>	<b>93,617</b>	<b>0</b>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	<b>(\$54,777)</b>	<b>\$0</b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

<b>TRANSPORTATION SALES TAX FUND</b>	<b>2016</b>	<b>2015</b>
REVENUES:		
Sales tax	\$8,181,846	\$7,861,272
Investment revenue	72,332	62,560
Miscellaneous revenue	(5,125)	0
<b>TOTAL REVENUES</b>	<b>8,249,053</b>	<b>7,923,832</b>
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	9,130	0
Total	9,130	0
Personal Development:		
Intragovernmental		7,073
Total	0	7,073
<b>TOTAL EXPENDITURES</b>	<b>9,130</b>	<b>7,073</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$8,239,923</b>	<b>\$7,916,759</b>
 <b>CONVENTION AND TOURISM FUND</b>		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$1,680,867	\$1,566,844
Revenue from other governmental units – State	31,567	42,133
Investment revenue	57,215	46,734
Miscellaneous	14,724	14,360
<b>TOTAL REVENUES</b>	<b>1,784,373</b>	<b>1,670,071</b>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	409,664	382,921
Materials and supplies	13,961	13,290
Travel and training	22,816	23,068
Intragovernmental	91,739	93,899
Utilities, services and miscellaneous	977,430	738,533
Interest expense	0	0
Capital outlay	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,515,610</b>	<b>1,251,711</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$268,763</b>	<b>\$418,360</b>
 <b>COMMUNITY DEVELOPMENT GRANT FUND</b>		
REVENUES:		
Revenue from federal government	\$1,241,025	\$869,091
Investment revenue	8,514	11,838
Miscellaneous revenue	1,000	20,150
<b>TOTAL REVENUES</b>	<b>1,250,539</b>	<b>901,079</b>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	158,099	134,178
Materials and supplies	5,488	6,700
Travel and training	1,975	3,146
Intragovernmental	0	244
Utilities, services, and miscellaneous	674,015	623,839
Capital outlay	0	0
<b>TOTAL EXPENDITURES</b>	<b>839,577</b>	<b>768,107</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$410,962</b>	<b>\$132,972</b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

<b>PUBLIC IMPROVEMENT FUND</b>	<b>2016</b>	<b>2015</b>
REVENUES:		
Sales tax	\$699,131	\$673,079
Development charges	1,256,600	906,165
Investment revenue	146,522	118,919
Miscellaneous revenue	(467)	0
TOTAL REVENUES	<u>2,101,786</u>	<u>1,698,163</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	41,259	42,669
Utilities, services, and miscellaneous		0
Interest expense		0
TOTAL EXPENDITURES	<u>41,259</u>	<u>42,669</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$2,060,527</u></u>	<u><u>\$1,655,494</u></u>
<b>CAPITAL IMPROVEMENT SALES TAX FUND</b>		
Revenues:		
Sales tax	\$4,090,811	\$3,930,509
Investment revenue	16,157	39,628
Miscellaneous revenue	(2,563)	0
TOTAL REVENUES	<u>4,104,405</u>	<u>3,970,137</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	9,088	7,100
TOTAL EXPENDITURES	<u>9,088</u>	<u>7,100</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$4,095,317</u></u>	<u><u>\$3,963,037</u></u>
<b>PARK SALES TAX FUND</b>		
Revenues:		
Sales tax	\$4,090,463	\$3,930,765
Investment revenue	1,566	17,424
Miscellaneous revenue	(2,562)	0
TOTAL REVENUES	<u>4,089,467</u>	<u>3,948,189</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	15,799	14,839
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	<u>15,799</u>	<u>14,839</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$4,073,668</u></u>	<u><u>\$3,933,350</u></u>
<b>STADIUM TDD'S FUND</b>		
Revenues:		
Revenue from other governmental units - TDD's	\$674,082	\$723,577
Investment revenue	7,880	5,554
TOTAL REVENUES	<u>681,962</u>	<u>729,131</u>
Expenditures:		
Current:		
Transportation:		
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$681,962</u></u>	<u><u>\$729,131</u></u>



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## DEBT SERVICE FUNDS

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

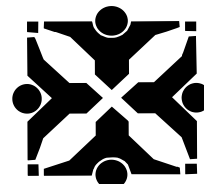
**2006B Special Obligation Revenue Refunding and Improvement Bonds** - to accumulate monies for payment of Series 2006B \$25,615,000 5% Special Obligation Bonds with semi-annual installments of principal plus interest until maturity in 2016. Financing is to be provided by the Capital Improvement Sales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

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

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

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

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



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

**COMPARATIVE COMBINING BALANCE SHEETS**  
June 30, 2016 and 2015

	<b>2006B Special Obligation Bonds Debt Service Fund</b>		<b>2008B Special Obligation Bonds Debt Service Fund</b>		<b>2016B Special Obligation Bonds Debt Service Fund</b>	
<b>ASSETS</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
Cash and cash equivalents	\$68,158	\$390,142	\$852,347	\$789,044	\$387,588	\$0
Cash with fiscal agents	0	0	0	0	0	0
Taxes receivable	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0
Accrued interest	5,449	6,107	5,917	6,083	604	0
Restricted assets:						
Cash and cash equivalents	2,561,500	2,561,500	2,194,500	2,194,500	0	0
<b>TOTAL ASSETS</b>	<b>\$2,635,107</b>	<b>\$2,957,749</b>	<b>\$3,052,764</b>	<b>\$2,989,627</b>	<b>\$388,192</b>	<b>\$0</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES:</b>						
Accounts payable	\$0	\$77,600	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	385,000	0
Total Liabilities	0	77,600	0	0	385,000	0
<b>FUND BALANCE:</b>						
Nonspendable	0	0	0	0	0	0
Restricted	2,561,500	2,561,500	2,194,500	2,194,500	0	0
Committed	73,607	318,649	858,264	795,127	3,192	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
Total fund balance	2,635,107	2,880,149	3,052,764	2,989,627	3,192	0
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$2,635,107</b>	<b>\$2,957,749</b>	<b>\$3,052,764</b>	<b>\$2,989,627</b>	<b>\$388,192</b>	<b>\$0</b>

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

**COMPARATIVE COMBINING BALANCE SHEETS**  
June 30, 2016 and 2015

<b>Lemone Trust Note Debt Service Fund</b>		<b>MTFC Loan Debt Service Fund</b>		<b>Total</b>	
<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
\$112,774	\$111,721	\$25,122	\$22,836	\$1,445,989	\$1,313,743
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
229	232	46	46	12,245	12,468
0					
1,453,101	1,641,913	96,233	964,937	6,305,334	7,362,850
<u>\$1,566,104</u>	<u>\$1,753,866</u>	<u>\$121,401</u>	<u>\$987,819</u>	<u>\$7,763,568</u>	<u>\$8,689,061</u>
\$0	\$0	\$0	\$0	\$0	\$77,600
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	385,000	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>385,000</u>	<u>77,600</u>
0	0	0	0	0	0
1,453,101	1,641,913	96,233	964,937	6,305,334	7,362,850
113,003	111,953	25,168	22,882	1,073,234	1,248,611
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,566,104</u>	<u>1,753,866</u>	<u>121,401</u>	<u>987,819</u>	<u>7,378,568</u>	<u>8,611,461</u>
<u>\$1,566,104</u>	<u>\$1,753,866</u>	<u>\$121,401</u>	<u>\$987,819</u>	<u>\$7,763,568</u>	<u>\$8,689,061</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015**

	<b>2006B Special Obligation Bonds Debt Service Fund</b>		<b>2008B Special Obligation Bonds Debt Service Fund</b>		<b>2016B Special Obligation Bonds Debt Service Fund</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
<b>REVENUES:</b>						
General Property Taxes:						
Real estate	\$0	\$0	\$0	\$0	\$0	\$0
Interest and penalties	0	0	0	0	0	0
Total General Property Taxes	0	0	0	0	0	0
Lease revenue	0	0	0	0	0	0
Investment revenue	30,749	59,489	62,003	71,539	3,192	0
<b>TOTAL REVENUES</b>	<b>30,749</b>	<b>59,489</b>	<b>62,003</b>	<b>71,539</b>	<b>3,192</b>	<b>0</b>
<b>EXPENDITURES:</b>						
Health and Environment						
Debt Service:						
Redemption of serial bonds	3,095,000	2,960,000	1,245,000	1,195,000	0	0
Interest	77,375	228,750	462,359	483,272	0	0
Fiscal agent fees	225	450	265	265	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,172,600</b>	<b>3,189,200</b>	<b>1,707,624</b>	<b>1,678,537</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(3,141,851)</b>	<b>(3,129,711)</b>	<b>(1,645,621)</b>	<b>(1,606,998)</b>	<b>3,192</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers from other funds	2,064,938	2,391,563	1,605,473	1,605,473	0	0
Operating transfers to other funds	0	0	0	0	0	0
Note Proceeds	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,064,938</b>	<b>2,391,563</b>	<b>1,605,473</b>	<b>1,605,473</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<b>(1,076,913)</b>	<b>(738,148)</b>	<b>(40,148)</b>	<b>(1,525)</b>	<b>3,192</b>	<b>0</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>	<b>3,712,020</b>	<b>3,618,297</b>	<b>3,092,912</b>	<b>2,991,152</b>	<b>0</b>	<b>0</b>
Equity transfers to other funds	0	0	0	0	0	0
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$2,635,107</b>	<b>\$2,880,149</b>	<b>\$3,052,764</b>	<b>\$2,989,627</b>	<b>\$3,192</b>	<b>\$0</b>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

<b>Lemone Trust Note</b>		<b>MTFC Loan</b>		<b>Total</b>	
<b>Debt Service Fund</b>		<b>Debt Service Fund</b>			
<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,607	3,192	450	435	99,001	134,655
2,607	3,192	450	435	99,001	134,655
189,506	179,834	382,379	368,550	4,911,885	4,703,384
56,728	66,400	109,359	123,188	705,821	901,610
0	0	0	0	490	715
246,234	246,234	491,738	491,738	5,618,196	5,605,709
(243,627)	(243,042)	(491,288)	(491,303)	(5,519,195)	(5,471,054)
55,474	65,209	491,738	491,738	4,217,623	4,553,983
0	0	0	0	0	0
0	0	0	0	0	0
55,474	65,209	491,738	491,738	4,217,623	4,553,983
(188,153)	(177,833)	450	435	(1,301,572)	(917,071)
1,754,257	1,931,699	120,951	987,384	8,680,140	9,528,532
0	0	0	0	0	0
<u>\$1,566,104</u>	<u>\$1,753,866</u>	<u>\$121,401</u>	<u>\$987,819</u>	<u>\$7,378,568</u>	<u>\$8,611,461</u>

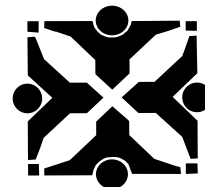
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CITY OF COLUMBIA, MISSOURI

## **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  
June 30, 2016 and 2015

<b>ASSETS</b>	<b>2016</b>	<b>2015</b>
Cash and cash equivalents	\$38,334,844	\$39,440,660
Accounts receivable	0	0
Accrued interest	75,024	80,865
Due from other funds	<u>366,500</u>	<u>366,500</u>
<b>TOTAL ASSETS</b>	<b><u>\$38,776,368</u></b>	<b><u>\$39,888,025</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$3,229,005	\$887,791
Accrued payroll and payroll taxes	0	0
Advances from other funds	<u>329,000</u>	<u>329,000</u>
Total liabilities	<u>3,558,005</u>	<u>1,216,791</u>
<b>FUND BALANCE:</b>		
Nonspendable	0	0
Restricted	0	0
Committed	1,036,442	926,019
Assigned	34,181,921	37,745,215
Unassigned	<u>0</u>	<u>0</u>
Total fund balance	<u>35,218,363</u>	<u>38,671,234</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$38,776,368</u></b>	<b><u>\$39,888,025</u></b>

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

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 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	8,053
State	366,483	40,000
Federal	744,288	1,255,413
Investment revenue	778,618	805,126
Miscellaneous revenue	273,999	102,820
	<u>2,663,388</u>	<u>2,211,412</u>
TOTAL REVENUES	<u>2,663,388</u>	<u>2,211,412</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	1,533,477	1,127,254
Public safety	1,500,650	457,379
Transportation	8,074,566	2,885,250
Health and environment	0	0
Personal development	3,306,289	3,089,433
	<u>14,414,982</u>	<u>7,559,316</u>
TOTAL EXPENDITURES	<u>14,414,982</u>	<u>7,559,316</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(11,751,594)</u>	<u>(5,347,904)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	8,276,317	5,110,464
Operating transfers to other funds	(402,376)	(399,155)
Proceeds of certificates of participation	0	0
	<u>7,873,941</u>	<u>4,711,309</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>7,873,941</u>	<u>4,711,309</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(3,877,653)	(636,595)
FUND BALANCE, BEGINNING OF PERIOD	39,096,016	39,307,829
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u>\$35,218,363</u>	<u>\$38,671,234</u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE NINE MONTHS ENDED JUNE 30, 2016**

	<b>Appropriations</b>	<b>Prior Year's Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>						
Preliminary Project Studies (40-140)	117,158	4,600	0	4,600	0	112,558
Contingency (40-138)	1,153,296	53,878	0	53,878	0	1,099,418
Pub Bldgs Major Maint/Ren (C00021)	1,113,539	718,251	0	718,251	0	395,288
Satellite Loc. SW Columbia (C00077)	155,000	0	0	0	0	155,000
Municipal Building Expansion (C00099)	24,222,429	24,222,099	0	24,222,099	0	330
Blind Boone Home (C00123)	800,875	771,672	26,002	797,674	(1,152)	4,353
Downtown Special Projects (C00140)	536,261	314,708	0	314,708	0	221,553
Land Grissum Expansion (C00369)	39,532	21,000	0	21,000	0	18,532
Enterprise Resource Grp Software (C00476)	8,798,944	3,824,563	1,273,990	5,098,553	1,977,292	1,723,099
Site: New Day Room @ Inn (C00543)	126,741	82,847	320	83,167	0	43,574
Walton Bldg Cap Improv (C00587)	413,802	125,329	218,444	343,773	4,820	65,209
Proximity Locks (C00599)	300,000	0	0	0	0	300,000
Ent Resource Grp-Payroll (C00614)	50,000	2,840	14,721	17,561	0	32,439
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>37,827,577</b>	<b>30,141,787</b>	<b>1,533,477</b>	<b>31,675,264</b>	<b>1,980,960</b>	<b>4,171,353</b>
<b>PUBLIC SAFETY:</b>						
Fire Station Sites (40-173)	1,007,000	942,650	0	942,650	0	64,350
Fire Apparatus Equipment (C00195)	356,506	309,063	0	309,063	0	47,443
P & F Priority Dispatch (C00425)	130,000	125,839	0	125,839	0	4,161
Records Management System (C00498)	1,750,000	323,997	256,368	580,365	699,358	470,277
CPD Training Center Renov (C00566)	6,516	0	0	0	0	6,516
Property Room Upgrade (C00567)	70,377	70,376	0	70,376	0	1
Replace Fornt Line Pumper (C00582)	758,749	0	757,189	757,189	0	1,560
Downtown Police Bldg Ren (C00609)	794,960	0	54	54	0	794,906
Replace 2001 Quint (C00629)	900,000	0	0	0	0	900,000
Training Academy Repairs (C00630)	500,000	0	0	0	0	500,000
Major Fire Stn Repairs (C00640)	1,098,000	0	0	0	0	1,098,000
Muni Serv Ctr North-PH I (C00641)	969,000	0	487,039	487,039	0	481,961
<b>TOTAL PUBLIC SAFETY</b>	<b>8,341,108</b>	<b>1,771,925</b>	<b>1,500,650</b>	<b>3,272,575</b>	<b>699,358</b>	<b>4,369,175</b>
<b>TRANSPORTATION:</b>						
Annual Street Program (40-158)	176,766	0	0	0	0	176,766
Traffic Safety (40-159)	269,882	94,723	0	94,723	0	175,159
Jt. Cnty/State/City Projects (40-161)	2,406,365	15,500	0	15,500	0	2,390,865
Annual Sidewalks (40-162)	247,368	523	0	523	0	246,845
Street Landscaping (40-163)	54,276	0	0	0	0	54,276
Adopt a Spot (C00100)	97,500	91,324	(170)	91,154	0	6,346
Eighth St. Plan - Ave of the Col. (C00126)	2,767,353	1,052,343	274,311	1,326,654	1,027,043	413,656
Annual Sidewalk Maint. (C00148)	392,500	304,155	0	304,155	0	88,345
Scott Blvd. (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/Stadium (C00213)	1,479,095	121,299	98,272	219,571	581	1,258,943
Annual Brick Street Renovation (C00234)	266,390	118,171	87,146	205,317	0	61,073
Annual Curb & Gutter Restoration (C00235)	100,000	0	9,318	9,318	0	90,682
Gans Rd @ 63 Interchange (C00237)	3,489,047	2,943,174	0	2,943,174	0	545,873
Scott - Vawter School to KK (C00274)	11,735,178	2,574,605	4,772,842	7,347,447	2,883,455	1,504,276
Burnham/Rollins/Prov Intersection (C00290)	2,668,694	451,106	88,987	540,093	62,779	2,065,822
Stadium TDD Projects (C00317)	4,741,411	3,426,660	0	3,426,660	0	1,314,751
Scott - Vawter to MKT (C00319)	6,244,729	6,234,839	277	6,235,116	0	9,613
GNM SW 763 Bs Lp/Bog Bear (C00322)	711,441	581,506	129,934	711,440	0	1
GNM SW Bway-Fairview/Stadium (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
Brown Station Rd - Starke/Rt B (C00409)	320	0	0	0	0	320
GNM Sidewalk Segments (C00453)	216	261,524	(261,314)	210	0	6
Prov Rd Sidewalk - Blue Ridge TDD (C00485)	7,318	14,635	0	14,635	0	-7,317
Short St Traffic Mitigation (C00493)	460,000	274,254	0	274,254	6,542	179,204
Garth Sidewalk Leslie/Parkade (C00495)	294,880	170,660	0	170,660	0	124,220
Nifong & Bethel Sidewalk (C00501)	135,707	7,318	34,681	41,999	580	93,128
GNM Bike Blvd MKT/BS Loop (C00521)	460,000	44,512	12,495	57,007	9,669	393,324
Vandiver Dr & Paris Rd (C00522)	100,000	1,982	0	1,982	0	98,018
GNM Manor Dr Sidewalk (C00526)	438,600	27,713	292,967	320,680	24,595	93,325
GNM Forum Ped Brdg/Hinksn (C00527)	1,873,499	285,230	988,537	1,273,767	328,057	271,675
Rustic Rd Bridge Replcmnt (C00531)	78,610	78,209	401	78,610	0	0
College Ave Crosswalks (C00536)	933,875	863,256	15,699	878,955	0	54,920
GNM Bike Blvd Wabash/ Horn (C00546)	295,000	269,133	8,530	277,663	0	17,337

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE NINE MONTHS ENDED JUNE 30, 2016**

	<b>Appropriations</b>	<b>Prior Year's Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
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
Keene St Pavement Improv (C00573)	467,000	444,717	1,562	446,279	0	20,721
Broadway Pavement Improv (C00578)	648,639	96,679	262,764	359,443	(94,405)	383,601
Ave of the Columns Ph II (C00580)	95	0	0	0	0	95
College & Bdwy Ped Signal (C00581)	74,690	72,764	1,925	74,689	0	1
Greenbriar-HDR (C00583)	40,000	34,886	0	34,886	0	5,114
Hominy Trl Ph 2-HDR Amend (C00586)	52,690	49,507	902	50,409	2,281	0
ADA Curb Ramp Install (C00600)	375,000	73,038	246,971	320,009	38,850	16,141
Worley Intersection Imprv (C00601)	187,960	28,368	1,991	30,359	138,034	19,567
N Garth (Worley to Sexton) (C00602)	164,913	49,604	111,815	161,419	2,093	1,401
Elleta Blvd Sidewalk (C00604)	55,600	4,981	26,062	31,043	439	24,118
Downtown On-St Access Pkg (C00607)	61,000	407	58,216	58,623	0	2,377
Southampton Dr-Providence (C00608)	435,000	2,626	428,239	430,865	0	4,135
Green Meadows Cir Sidewalk (C00611)	101,625	12,296	63,342	75,638	1,971	24,016
Discovery Drive South (C00612)	770,000	77,482	5,085	82,567	0	687,433
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	44,279	51,491	0	78,509
Old Fire Stn 7 Sidewalk (C00621)	21,624	21,589	34	21,623	0	1
Disc Pkwy-Gans-New Haven (C00633)	540,000	0	0	0	0	540,000
Forum & Green Meadows Int (C00634)	245,000	733	42,394	43,127	78,120	123,753
Worley/Clinkscales Int Imp (C00636)	20,000	981	10,267	11,248	0	8,752
9th & Elm Ped Scramble (C00637)	150,000	63	38,856	38,919	3,875	107,206
Providence Road Sidewalk (C00639)	108,000	10,880	10,036	20,916	71,080	16,004
Ballenger-Ria to Mexico Gravel (C00642)	490,000	0	0	0	0	490,000
Nifong-Prov to Forum 4 Lane (C00643)	1,700,000	0	1,220	1,220	0	1,698,780
Sinclair-Old Mill Ck-Nifong (C00644)	490,000	0	1,200	1,200	123,000	365,800
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	85	85	0	29,915
Waco-Rt B Inter Improv (C00650)	20,000	0	6,548	6,548	0	13,452
Cty Hs II Hydrlic Assess (C00651)	15,900	0	1,124	1,124	14,776	0
Forum-Green Meadows-Nifong (C00653)	50,000	0	6,282	6,282	0	43,718
Rice Rd Traffic Calming (C00655)	64,000	0	5	5	0	63,995
Heritage Meadows Trf Calmig (C00656)	12,000	0	0	0	0	12,000
I70 Drive & Keene Roundabout (C00658)	50,000	0	2,953	2,953	0	47,047
Urban Forestry Mast Plan (C00677)	80,000	0	0	0	0	0
<b>TOTAL TRANSPORTATION</b>	<b>67,634,904</b>	<b>37,264,539</b>	<b>8,074,566</b>	<b>45,339,105</b>	<b>4,724,700</b>	<b>17,491,099</b>
<b>PERSONAL DEVELOPMENT:</b>						
Downtown improvements (40-74)	117,654	58,472	14,490	72,962	0	44,692
Greenbelt (40-113)	907,111	551,119	22,231	573,350	0	333,761
MKT Pkwy Improv & Bridge (C00034)	682,004	672,882	9,122	682,004	0	0
Annual P & R Major Maint/Prog (C00056)	805	0	0	0	0	805
Stephen's Lake (C00095)	2,866,133	2,862,752	3,282	2,866,034	0	99
Park Roads & Parking (C00242)	1,687,177	1,398,536	223,428	1,621,964	35,905	29,308
City/School Park Improvements (C00249)	265,000	204,688	5,366	210,054	4,811	50,135
Hominy Trail Stephens/Wood. PH I (C00282)	1,813,647	1,592,363	220,675	1,813,038	0	609
S Regional Park Planning (C00350)	544,860	44,860	0	44,860	0	500,000
GNM Hominy Woodridge/Clark (C00362)	1,455,459	269,810	799,735	1,069,545	376,275	9,639
Paquin Park Improv PH III (C00447)	40,051	38,051	2,000	40,051	0	0
Capen/Grindstone Trl Improv (C00457)	118,000	87	2,420	2,507	0	115,493
Scott's Branch PH II (C00461)	200,535	49,457	1,078	50,535	0	150,000
Grindstone Trail GNA to Con (C00472)	1,610,000	1,569,860	31,836	1,601,696	0	8,304
Parks ADA Compliance (C00484)	632,274	419,371	82,883	502,254	0	130,020
2010 PST Land Acquisition (C00486)	1,363,780	89,030	689,594	778,624	0	585,156
2010 Pst Land Neigh Parks (C00510)	502,329	2,348	500	2,848	0	499,481
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	37,500	137,500	12,500	50,000
S Reg Park Gans Phil Ph I (C00518)	2,170,397	1,144,622	155,228	1,299,850	25,988	844,559
Waters-Moss Park Ph I (C00519)	609,581	600,006	7,020	607,026	2,250	305
Hinkson/Capen Bridge Impr (C00520)	210,000	204,000	6,000	210,000	0	0
City School Gymnasiums (C00545)	300,000	74	0	74	0	299,926
Albert-Oakland: Pickelball (C00554)	105,569	103,932	0	103,932	1,637	0
Amer Leg:Archery Rng Imp (C00555)	35,000	0	20,650	20,650	0	14,350

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE NINE MONTHS ENDED JUNE 30, 2016**

	<b>Appropriations</b>	<b>Prior Year's Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
Norma Suth Park Dev : PH I (C00559)	250,000	74,837	145,538	220,375	0	29,625
Strawn Rd Pk Dev : Phase I (C00560)	158,157	121,917	35,659	157,576	0	581
2010 Annual Trail Program (C00561)	365,000	92,320	75,024	167,344	0	197,656
GNM Cnty House Trl Ph II (C00569)	295,000	47	0	47	0	294,953
GNM Clark Lane West (C00570)	302,625	215,489	15,687	231,176	7,766	63,683
GNM Shepard to Rollins Tr (C00572)	210,870	49,800	12,667	62,467	140,203	8,200
Woodridge Plygrnd/Trl Imp (C00584)	213,000	6,960	205,799	212,759	0	241
Rock Brg Park Walkway Imp (C00589)	9,673	9,673	0	9,673	0	0
Barberry Neigh Park Dev (C00591)	125,000	53,455	71,545	125,000	0	0
Nifong Pk: Rpl Maplewood Roof (C00594)	24,454	20,450	4,004	24,454	0	0
Mkt Trl:Bldg/Restroom Imp (C00598)	100,000	49,448	50,551	99,999	0	1
Kim Scholl Memorial Bench (C00619)	7,654	3,388	3,387	6,775	0	879
Nifong Park Improvements (C00622)	380,800	0	54,013	54,013	151,323	175,464
Rock Quarry Pk: Light Improv (C00623)	15,000	0	9,898	9,898	0	5,102
Cosmo: Irrigation Improv (C00625)	90,000	0	84,048	84,048	0	5,952
Douglas: Shelter, Plgnd, Skate (C00626)	225,000	0	2,904	2,904	1,250	220,846
Fairview: Tennis Court Res (C00627)	30,000	0	0	0	0	30,000
Cliff Drive Park Improv (C00635)	5,892	4,028	1,863	5,891	0	1
Maplewood Home-Rehab (C00638)	176,600	0	16,131	16,131	6,334	154,135
Mckee St Park Improvement (C00652)	75,000	0	0	0	0	75,000
Atkins: Baseball Complex (C00654)	575,000	0	172,227	172,227	398,075	4,698
MKT Trailhead Improvement (C00675)	15,000	0	10,306	10,306	0	4,694
<b>TOTAL PERSONAL DEVELOPMENT</b>	<b>22,234,219</b>	<b>12,813,550</b>	<b>3,306,289</b>	<b>16,119,839</b>	<b>1,164,317</b>	<b>4,950,063</b>
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$136,037,808</b>	<b>\$81,991,801</b>	<b>\$14,414,982</b>	<b>\$96,406,783</b>	<b>\$8,569,335</b>	<b>\$30,981,690</b>

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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.

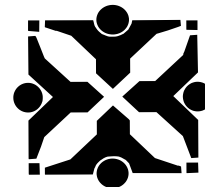
**Parking Facilities Fund** - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

**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  
June 30, 2016 and 2015

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2016	2015	2016	2015	2016	2015
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$22,420,567	\$11,447,903	\$ 7,451,870	\$ 6,359,018	\$ 404,363	\$ 670,998
Accounts receivable	19,523,904	20,141,883	1,636,785	1,732,460	64,467	37,018
Grants receivable	0	0	0	0	0	0
Accrued interest	210,543	154,935	132,500	138,647	9,054	9,411
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	152,525	149,831	0	0	0	0
Inventory	6,550,319	7,154,570	15,708	0	0	0
Other assets	0	0	0	0	0	0
<b>Total Current Assets</b>	<b>48,857,858</b>	<b>40,177,322</b>	<b>9,236,863</b>	<b>8,230,125</b>	<b>477,884</b>	<b>717,427</b>
<b>RESTRICTED ASSETS:</b>						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	7,433,519	7,081,701	8,070,858	6,013,188	0	0
Revenue bond construction account	39,159,776	17,528,014	15,408,764	17,668,813	0	0
Cash and marketable securities restricted for capital projects	21,707,570	22,334,644	7,682,520	9,029,798	2,889,969	2,223,499
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	1,242,763	1,217,417
Closure and postclosure reserve	0	0	0	0	0	0
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>83,673,734</b>	<b>61,286,812</b>	<b>35,204,167</b>	<b>37,338,458</b>	<b>4,132,732</b>	<b>3,440,916</b>
Other:						
Customer security and escrow deposits	4,045,578	3,579,908	1,058,144	716,418	0	0
Grants receivable	0	0	0	0	0	0
Net pension asset	155,510	0	861,864	0	188,423	0
<b>Total Restricted Assets – Other</b>	<b>4,201,088</b>	<b>3,579,908</b>	<b>1,920,008</b>	<b>716,418</b>	<b>188,423</b>	<b>0</b>
<b>Total Restricted Assets</b>	<b>87,874,822</b>	<b>64,866,720</b>	<b>37,124,175</b>	<b>38,054,876</b>	<b>4,321,155</b>	<b>3,440,916</b>
<b>OTHER ASSETS:</b>						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	2,572,316	2,645,165	0	0	0	0
<b>Total Other Assets</b>	<b>2,572,316</b>	<b>2,645,165</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FIXED ASSETS:</b>						
Property, plant, and equipment	485,643,826	472,880,483	282,794,130	278,006,784	37,883,371	37,008,172
Accumulated depreciation	(224,763,526)	(210,856,089)	(70,982,210)	(65,898,939)	(15,554,427)	(14,708,771)
<b>Net Plant in Service</b>	<b>260,880,300</b>	<b>262,024,394</b>	<b>211,811,920</b>	<b>212,107,845</b>	<b>22,328,944</b>	<b>22,299,401</b>
Construction in progress	20,497,712	15,826,106	10,477,822	6,878,450	7,255,764	1,427,789
<b>Net Fixed Assets</b>	<b>281,378,012</b>	<b>277,850,500</b>	<b>222,289,742</b>	<b>218,986,295</b>	<b>29,584,708</b>	<b>23,727,190</b>
<b>TOTAL ASSETS</b>	<b>420,683,008</b>	<b>385,539,707</b>	<b>268,650,780</b>	<b>265,271,296</b>	<b>34,383,747</b>	<b>27,885,533</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Outflows related to pensions	\$4,151,229	\$0	906,830	0	198,251	0
Loss on refunding of debt	9,600,786	10,998,503	51,968	86,204	0	0
Total deferred outflows of resources	13,752,015	10,998,503	958,798	86,204	198,251	0
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$434,435,023</b>	<b>\$396,538,210</b>	<b>\$269,609,578</b>	<b>\$265,357,500</b>	<b>\$34,581,998</b>	<b>\$27,885,533</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2016 and 2015

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2016	2015	2016	2015	2016	2015
\$ 222,653	\$ 29,710	\$ 7,996,831	\$ 6,814,671	\$ 1,934,039	\$ 1,013,732
271,745	48,854	1,422,811	1,817,018	86,871	56,737
1,689,064	1,716,149	13,550	5,299	0	0
3,694	1,058	30,051	25,506	94,667	94,574
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	428,208	213,766	0	0
74,357	100,600	0	0	0	0
<u>2,261,513</u>	<u>1,896,371</u>	<u>9,891,451</u>	<u>8,876,260</u>	<u>2,115,577</u>	<u>1,165,043</u>
0	0	180,865	404,307	659,053	800,563
0	0	0	0	0	0
1,673,168	444,900	6,632,094	3,841,012	1,324,095	1,128,053
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	456,930	1,692,594	2,363,692
0	0	0	0	0	0
0	0	0	376,942	0	0
<u>1,673,168</u>	<u>444,900</u>	<u>6,812,959</u>	<u>5,079,191</u>	<u>3,675,742</u>	<u>4,292,308</u>
0	0	641,500	586,815	0	0
3,617	913,662	0	0	0	0
543,571	0	1,102,609	0	99,350	0
<u>547,188</u>	<u>913,662</u>	<u>1,744,109</u>	<u>586,815</u>	<u>99,350</u>	<u>0</u>
<u>2,220,356</u>	<u>1,358,562</u>	<u>8,557,068</u>	<u>5,666,006</u>	<u>3,775,092</u>	<u>4,292,308</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
17,872,382	17,256,038	40,480,748	38,756,827	46,301,392	46,260,091
(8,907,128)	(7,977,006)	(25,748,429)	(24,059,165)	(12,387,763)	(11,391,263)
8,965,254	9,279,032	14,732,319	14,697,662	33,913,629	34,868,828
50,356	32,676	1,452,477	364,758	154,603	0
<u>9,015,610</u>	<u>9,311,708</u>	<u>16,184,796</u>	<u>15,062,420</u>	<u>34,068,232</u>	<u>34,868,828</u>
<u>13,497,479</u>	<u>12,566,641</u>	<u>34,633,315</u>	<u>29,604,686</u>	<u>39,958,901</u>	<u>40,326,179</u>
571,923	0	1,160,120	0	104,532	0
0	0	20,623	32,670	3,910	39,665
571,923	0	1,180,743	32,670	108,442	39,665
<u>\$14,069,402</u>	<u>\$12,566,641</u>	<u>\$35,814,058</u>	<u>\$29,637,356</u>	<u>\$40,067,343</u>	<u>\$40,365,844</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2016 and 2015**

ASSETS	Recreational Services Fund		Railroad Fund	
	2016	2015	2016	2015
<b>CURRENT ASSETS:</b>				
Cash and cash equivalents	\$ 1,918,200	\$1,622,590	\$ 135,127	\$ 215,200
Accounts receivable	75	0	93,658	114,959
Grants receivable	0	0	0	0
Accrued interest	3,661	3,755	825	1,496
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	27,339	183,024	159,681
Other assets	0	0	0	0
<b>Total Current Assets</b>	<b>1,949,069</b>	<b>1,653,684</b>	<b>412,634</b>	<b>491,336</b>
<b>RESTRICTED ASSETS:</b>				
Cash and Cash Equivalents:				
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0
Revenue bond construction account	0	0	0	0
Cash and marketable securities restricted for Capital Projects	463,552	702,872	296,793	514,605
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
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>463,552</b>	<b>702,872</b>	<b>296,793</b>	<b>514,605</b>
Other:				
Customer security and escrow deposits	0	0	0	0
Grants receivable	0	0	0	0
Net pension asset	359,093	0	0	0
<b>Total Restricted Assets – Other</b>	<b>359,093</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Restricted Assets</b>	<b>822,645</b>	<b>702,872</b>	<b>296,793</b>	<b>514,605</b>
<b>OTHER ASSETS:</b>				
Unamortized costs	0	0	0	0
Investments	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0
<b>Total Other Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FIXED ASSETS:</b>				
Property, plant and equipment	22,708,971	22,596,394	13,714,738	13,714,738
Accumulated depreciation	(10,626,925)	(9,953,468)	(6,273,192)	(5,810,058)
<b>Net Plant in Service</b>	<b>12,082,046</b>	<b>12,642,926</b>	<b>7,441,546</b>	<b>7,904,680</b>
Construction in progress	479,807	115,668	256,820	189,713
<b>Net Fixed Assets</b>	<b>12,561,853</b>	<b>12,758,594</b>	<b>7,698,366</b>	<b>8,094,393</b>
<b>TOTAL ASSETS</b>	<b>15,333,567</b>	<b>15,115,150</b>	<b>8,407,793</b>	<b>9,100,334</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Outflows related to pensions	377,822	0	0	0
Loss on refunding of debt	0	0	0	0
Total deferred outflows of resources	377,822	0	0	0
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$15,711,389</b>	<b>\$15,115,150</b>	<b>\$8,407,793</b>	<b>\$9,100,334</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2016 and 2015

<b>Storm Water Utility Fund</b>		<b>Transload Fund</b>		<b>TOTAL</b>	
<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
\$ 1,046,758	\$ 1,121,578	\$ 101,604	\$ 124,452	\$ 43,632,012	\$ 29,419,852
88,900	18,511	164,466	90,119	23,353,682	24,057,559
0	0	0	0	1,702,614	1,721,448
6,238	5,845	191	243	491,424	435,470
0	0	0	0	0	0
0	0	0	0	0	1,128,200
0	0	0	0	152,525	149,831
0	0	0	0	7,204,392	7,555,356
0	0	7,297	0	81,654	100,600
<u>1,141,896</u>	<u>1,145,934</u>	<u>273,558</u>	<u>214,814</u>	<u>76,618,303</u>	<u>64,568,316</u>
0	0	0	0	16,344,295	14,299,759
0	0	0	0	54,568,540	35,196,827
2,135,104	1,721,218	0	0	44,804,865	41,940,601
0	0	0	0	1,553,500	1,553,500
0	0	0	0	936,580	896,972
0	0	0	0	18,417,408	19,139,262
0	0	0	0	1,442,763	1,417,417
0	0	0	0	0	376,942
<u>2,135,104</u>	<u>1,721,218</u>	<u>0</u>	<u>0</u>	<u>138,067,951</u>	<u>114,821,280</u>
0	0	0	0	5,745,222	4,883,141
0	0	0	0	3,617	913,662
87,931	0	31,144	0	3,429,495	0
<u>87,931</u>	<u>0</u>	<u>31,144</u>	<u>0</u>	<u>9,178,334</u>	<u>5,796,803</u>
<u>2,223,035</u>	<u>1,721,218</u>	<u>31,144</u>	<u>0</u>	<u>147,246,285</u>	<u>120,618,083</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	2,572,316	2,645,165
0	0	0	0	2,572,316	2,645,165
13,671,133	13,581,425	3,600,584	3,600,584	964,671,275	943,661,536
(6,895,935)	(6,453,305)	(439,979)	(370,502)	(382,579,514)	(357,478,566)
6,775,198	7,128,120	3,160,605	3,230,082	582,091,761	586,182,970
388,777	146,977	0	0	41,014,138	24,982,137
<u>7,163,975</u>	<u>7,275,097</u>	<u>3,160,605</u>	<u>3,230,082</u>	<u>623,105,899</u>	<u>611,165,107</u>
<u>10,528,906</u>	<u>10,142,249</u>	<u>3,465,307</u>	<u>3,444,896</u>	<u>849,542,803</u>	<u>798,996,671</u>
92,516	0	32,769	0	7,595,992	0
0	0	0	0	9,677,287	11,157,042
92,516	0	32,769	0	17,273,279	11,157,042
<u>\$10,621,422</u>	<u>\$10,142,249</u>	<u>\$3,498,076</u>	<u>\$3,444,896</u>	<u>\$866,816,082</u>	<u>\$810,153,713</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2016 and 2015

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2016	2015	2016	2015	2016	2015
<b>CURRENT LIABILITIES:</b>						
Accounts payable	\$3,487,243	\$4,160,460	\$ 402,773	\$ 212,728	\$ 277,242	\$ 31,442
Accrued payroll and payroll taxes	1,120,122	1,755,770	255,883	297,859	88,369	89,183
Accrued sales taxes	327,643	343,401	0	0	119	0
Due to other funds	1,260,560	1,254,780	0	0	1,166,500	1,166,500
Loans payable to other funds – current maturities	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	25,155	21,758
Unearned revenue	0	0	0	0	205	205
Other liabilities	632,304	637,216	12,923	12,973	6,540	7,500
<b>Total Current Liabilities</b>	<b>6,827,872</b>	<b>8,151,627</b>	<b>671,579</b>	<b>523,560</b>	<b>1,564,130</b>	<b>1,316,588</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>						
Construction contracts payable	1,288,972	1,360,592	331,769	223,631	147,151	66,718
Accrued interest	2,099,402	1,882,584	1,312,270	1,082,048	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	4,045,578	3,579,908	1,058,144	716,418	0	0
Advances from other funds	0	0	0	0	0	0
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>14,493,952</b>	<b>13,703,084</b>	<b>8,228,183</b>	<b>7,041,942</b>	<b>147,151</b>	<b>66,718</b>
<b>LONG-TERM LIABILITIES:</b>						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	105,954	134,287
Revenue bonds payable	151,040,381	124,663,196	90,904,146	96,286,449	0	0
Other long-term liabilities	0	0	0	0	0	0
Special obligation bonds payable	61,730,056	63,657,641	4,985,806	6,131,014	0	0
<b>Total Long-Term Liabilities</b>	<b>212,770,437</b>	<b>188,320,837</b>	<b>95,889,952</b>	<b>102,417,463</b>	<b>105,954</b>	<b>134,287</b>
<b>Total Liabilities</b>	<b>234,092,261</b>	<b>210,175,548</b>	<b>104,789,714</b>	<b>109,982,965</b>	<b>1,817,235</b>	<b>1,517,593</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Gain on Bond Refunding	139,249	0	0	0	0	0
Inflows related to pension	146,759	0	238,587	0	52,160	0
Total deferred inflows of resources	286,008	0	238,587	0	52,160	0
<b>CONTRIBUTED CAPITAL (Net):</b>						
Municipal contributions	0	0	0	0	0	0
County contributions	0	0	0	0	0	0
State contributions	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0
<b>Total Contributed Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RETAINED EARNINGS</b>	<b>200,056,754</b>	<b>186,362,662</b>	<b>164,581,277</b>	<b>155,374,535</b>	<b>32,712,603</b>	<b>26,367,940</b>
<b>Total Fund Equity</b>	<b>200,056,754</b>	<b>186,362,662</b>	<b>164,581,277</b>	<b>155,374,535</b>	<b>32,712,603</b>	<b>26,367,940</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY</b>	<b>\$434,435,023</b>	<b>\$396,538,210</b>	<b>\$269,609,578</b>	<b>\$265,357,500</b>	<b>\$34,581,998</b>	<b>\$27,885,533</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2016 and 2015

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2016	2015	2016	2015	2016	2015
\$ 30,240	\$ 12,793	\$ 582,935	\$ 210,934	\$ 31,437	\$ 60,475
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
47,371	0	0	0	0	0
77,035	80,480	0	0	657,906	579,241
4,777	4,737	34,436	104,588	15,977	13,975
<u>235,007</u>	<u>192,904</u>	<u>892,617</u>	<u>627,498</u>	<u>730,866</u>	<u>675,367</u>
0	0	39,218	30,515	479,748	479,748
0	0	17,276	45,519	310,892	341,846
0	0	0	0	0	0
0	0	365,000	730,000	505,000	1,090,000
0	0	641,500	586,815	0	0
0	0	2,617,720	580,410	843,519	970,133
<u>0</u>	<u>0</u>	<u>3,680,714</u>	<u>1,973,259</u>	<u>2,139,159</u>	<u>2,881,727</u>
0	0	0	0	0	0
566,441	0	0	0	0	0
0	0	0	0	0	0
0	0	0	376,942	0	0
0	0	2,024,709	2,799,045	20,547,887	21,642,737
<u>566,441</u>	<u>0</u>	<u>2,024,709</u>	<u>3,175,987</u>	<u>20,547,887</u>	<u>21,642,737</u>
<u>801,448</u>	<u>192,904</u>	<u>6,598,040</u>	<u>5,776,744</u>	<u>23,417,912</u>	<u>25,199,831</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>13,117,479</u>	<u>12,373,737</u>	<u>28,910,787</u>	<u>23,860,612</u>	<u>16,621,928</u>	<u>15,166,013</u>
<u>13,117,479</u>	<u>12,373,737</u>	<u>28,910,787</u>	<u>23,860,612</u>	<u>16,621,928</u>	<u>15,166,013</u>
<u>\$14,069,402</u>	<u>\$12,566,641</u>	<u>\$35,814,058</u>	<u>\$29,637,356</u>	<u>\$40,067,343</u>	<u>\$40,365,844</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2016 and 2015

LIABILITIES AND FUND EQUITY	Recreation Services Fund		Railroad Fund	
	2016	2015	2016	2015
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$ 247,861	\$ 92,682	\$ 12,383	\$ 130,250
Accrued payroll and payroll taxes	175,729	194,260	16,015	25,725
Accrued sales taxes	0	0	0	0
Due to other funds	0	0	0	0
Loans payable to other funds – current maturities	0	0	72,849	70,154
Obligations under capital leases	0	0	0	0
Unearned revenue	32,835	28,288	0	0
Other liabilities	250	270	3,150	2,400
<b>Total Current Liabilities</b>	<b>456,675</b>	<b>315,500</b>	<b>104,397</b>	<b>228,529</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>				
Construction contracts payable	4,784	8,661	0	0
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	121,848	217,426	0	1,128,200
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>126,632</b>	<b>226,087</b>	<b>0</b>	<b>1,128,200</b>
<b>LONG-TERM LIABILITIES:</b>				
Loans payable to other funds	0	0	445,602	518,450
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
<b>Total Long-Term Liabilities</b>	<b>0</b>	<b>0</b>	<b>445,602</b>	<b>518,450</b>
<b>Total Liabilities</b>	<b>583,307</b>	<b>541,587</b>	<b>549,999</b>	<b>1,875,179</b>
Deferred Gain on Bond Refunding	0	0	0	0
Inflows related to pension	99,406	0	0	0
Total deferred inflows of resources	99,406	0	0	0
<b>CONTRIBUTED CAPITAL (Net):</b>				
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
<b>Total Contributed Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RETAINED EARNINGS</b>	<b>15,028,676</b>	<b>14,573,563</b>	<b>7,857,794</b>	<b>7,225,155</b>
<b>Total Fund Equity</b>	<b>15,028,676</b>	<b>14,573,563</b>	<b>7,857,794</b>	<b>7,225,155</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$15,711,389</b>	<b>\$15,115,150</b>	<b>\$8,407,793</b>	<b>\$9,100,334</b>



**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2016 and 2015

Storm Water Utility Fund		Transload Fund		TOTAL	
2016	2015	2016	2015	2016	2015
\$ 31,931	\$ 49,427	\$ 5,576	\$ 30,782	\$ 5,109,621	\$ 4,991,973
34,456	29,875	7,222	8,451	2,074,172	2,829,669
0	0	0	0	327,762	343,401
0	0	0	0	2,427,060	2,421,280
0	0	79,676	79,676	152,525	149,830
0	0	0	0	72,526	21,758
0	0	0	0	767,981	688,214
5,052	5,052	0	0	715,409	788,711
<u>71,439</u>	<u>84,354</u>	<u>92,474</u>	<u>118,909</u>	<u>11,647,056</u>	<u>12,234,836</u>
7,232	3,015	0	0	2,298,874	2,172,880
0	0	0	0	3,739,840	3,351,997
0	0	0	0	10,706,000	10,164,845
0	0	0	0	2,750,000	3,555,000
0	0	0	0	5,745,222	4,883,141
0	0	0	0	3,583,087	2,896,169
<u>7,232</u>	<u>3,015</u>	<u>0</u>	<u>0</u>	<u>28,823,023</u>	<u>27,024,032</u>
0	0	2,126,714	2,126,714	2,572,316	2,645,164
0	0	0	0	672,395	134,287
0	0	0	0	241,944,527	220,949,645
0	0	0	0	0	376,942
0	0	0	0	89,288,458	94,230,437
<u>0</u>	<u>0</u>	<u>2,126,714</u>	<u>2,126,714</u>	<u>334,477,696</u>	<u>318,336,475</u>
<u>78,671</u>	<u>87,369</u>	<u>2,219,188</u>	<u>2,245,623</u>	<u>374,947,775</u>	<u>357,595,343</u>
0	0	0	0	139,249	0
24,341	0	8,622	0	1,053,084	0
<u>24,341</u>	<u>0</u>	<u>8,622</u>	<u>0</u>	<u>1,192,333</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>10,518,410</u>	<u>10,054,880</u>	<u>1,270,266</u>	<u>1,199,273</u>	<u>490,675,974</u>	<u>452,558,370</u>
<u>10,518,410</u>	<u>10,054,880</u>	<u>1,270,266</u>	<u>1,199,273</u>	<u>490,675,974</u>	<u>452,558,370</u>
<u>\$10,621,422</u>	<u>\$10,142,249</u>	<u>\$3,498,076</u>	<u>\$3,444,896</u>	<u>\$866,816,082</u>	<u>\$810,153,713</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015**

	<b>Water and Electric Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>		<b>Regional Airport Fund</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
<b>OPERATING REVENUES:</b>						
Charges for services	\$105,431,055	\$101,370,970	\$16,498,206	\$15,367,651	\$481,149	\$459,604
<b>OPERATING EXPENSES:</b>						
Personal services	13,502,763	13,901,796	3,177,573	3,315,303	875,166	798,722
Materials, supplies, and power	52,479,146	54,989,427	738,635	671,846	136,266	131,730
Travel and training	311,158	228,362	3,869	5,263	11,075	17,281
Intragovernmental	4,772,782	4,111,402	1,276,649	1,210,715	266,074	223,901
Utilities, services, and miscellaneous	7,881,954	7,421,555	1,971,542	1,268,562	637,620	592,214
<b>TOTAL OPERATING EXPENSES</b>	<b>78,947,803</b>	<b>80,652,542</b>	<b>7,168,268</b>	<b>6,471,689</b>	<b>1,926,201</b>	<b>1,763,848</b>
<b>OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION</b>	<b>26,483,252</b>	<b>20,718,428</b>	<b>9,329,938</b>	<b>8,895,962</b>	<b>(1,445,052)</b>	<b>(1,304,244)</b>
Payment-in-lieu-of-tax	(10,655,834)	(10,581,818)	0	0	0	0
Depreciation	(11,255,784)	(11,096,756)	(3,838,746)	(3,781,327)	(636,813)	(622,179)
<b>OPERATING INCOME (LOSS)</b>	<b>4,571,634</b>	<b>(960,146)</b>	<b>5,491,192</b>	<b>5,114,635</b>	<b>(2,081,865)</b>	<b>(1,926,423)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>						
Investment revenue	2,213,247	1,760,295	1,109,733	781,886	38,459	119,943
Revenue from other governmental units	0	11,400	0	0	163,538	39,325
Miscellaneous revenue	1,474,666	1,203,257	318,791	35,502	6,909	7,738
Interest expense	(6,149,299)	(5,339,584)	(2,056,108)	(1,910,871)	(3,717)	(98,168)
Loss on disposal of fixed assets	(723,853)	(56,805)	(17,899)	(13,938)	0	0
Miscellaneous expense	(4,649)	(2,989)	(254,177)	(455,610)	0	0
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>(3,189,888)</b>	<b>(2,424,426)</b>	<b>(899,660)</b>	<b>(1,563,031)</b>	<b>205,189</b>	<b>68,838</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>1,381,746</b>	<b>(3,384,572)</b>	<b>4,591,532</b>	<b>3,551,604</b>	<b>(1,876,676)</b>	<b>(1,857,585)</b>
<b>OPERATING TRANSFERS:</b>						
Operating transfers from other funds	0	3,552	27,923	0	2,380,995	1,404,207
Operating transfers to other funds	(766,951)	(597,370)	(155,902)	(87,639)	0	0
<b>TOTAL OPERATING TRANSFERS</b>	<b>(766,951)</b>	<b>(593,818)</b>	<b>(127,979)</b>	<b>(87,639)</b>	<b>2,380,995</b>	<b>1,404,207</b>
<b>NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION</b>	<b>614,795</b>	<b>(3,978,390)</b>	<b>4,463,553</b>	<b>3,463,965</b>	<b>504,319</b>	<b>(453,378)</b>
Capital contribution	750	0	0	14,747	1,919,124	240,310
<b>NET INCOME (LOSS)</b>	<b>615,545</b>	<b>(3,978,390)</b>	<b>4,463,553</b>	<b>3,478,712</b>	<b>2,423,443</b>	<b>(213,068)</b>
Amortization of contributed capital	0	0	0	0	0	0
<b>NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS</b>	<b>615,545</b>	<b>(3,978,390)</b>	<b>4,463,553</b>	<b>3,478,712</b>	<b>2,423,443</b>	<b>(213,068)</b>
<b>RETAINED EARNINGS, BEGINNING OF PERIOD</b>	<b>199,441,209</b>	<b>190,341,052</b>	<b>160,117,724</b>	<b>151,895,823</b>	<b>30,289,160</b>	<b>26,581,008</b>
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0
<b>RETAINED EARNINGS, END OF PERIOD</b>	<b>\$200,056,754</b>	<b>\$186,362,662</b>	<b>\$164,581,277</b>	<b>\$155,374,535</b>	<b>\$32,712,603</b>	<b>\$26,367,940</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

<b>Public Transportation Fund</b>		<b>Solid Waste Utility Fund</b>		<b>Parking Facilities Fund</b>	
<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
<u>\$1,536,435</u>	<u>\$1,600,069</u>	<u>\$ 14,049,276</u>	<u>\$ 13,290,550</u>	<u>\$3,181,971</u>	<u>3,120,938</u>
2,577,269	2,585,968	3,981,667	4,011,620	350,257	322,434
933,622	1,185,966	2,599,610	2,689,373	94,734	99,758
3,166	4,841	2,030	1,251	2,363	2,707
788,938	701,651	1,758,171	1,554,339	144,099	175,770
<u>608,765</u>	<u>547,937</u>	<u>1,743,454</u>	<u>1,330,178</u>	<u>259,133</u>	<u>217,949</u>
<u>4,911,760</u>	<u>5,026,363</u>	<u>10,084,932</u>	<u>9,586,761</u>	<u>850,586</u>	<u>818,618</u>
(3,375,325)	(3,426,294)	3,964,344	3,703,789	2,331,385	2,302,320
0	0	0	0	0	0
<u>(727,058)</u>	<u>(644,952)</u>	<u>(1,456,051)</u>	<u>(1,380,593)</u>	<u>(752,368)</u>	<u>(748,675)</u>
<u>(4,102,383)</u>	<u>(4,071,246)</u>	<u>2,508,293</u>	<u>2,323,196</u>	<u>1,579,017</u>	<u>1,553,645</u>
44,031	39,074	273,639	216,519	288,304	291,790
1,707,090	1,749,355	0	38,426	0	0
24,011	29,956	151,087	207,184	416	2,035
(3,813)	0	(95,917)	(102,021)	(726,292)	(779,116)
(26,600)	(5,477)	(312,194)	(337,208)	(660)	(3,405)
<u>(1,042)</u>	<u>(623)</u>	<u>(22,581)</u>	<u>(266)</u>	<u>(33,297)</u>	<u>(29,356)</u>
<u>1,743,677</u>	<u>1,812,285</u>	<u>(5,966)</u>	<u>22,634</u>	<u>(471,529)</u>	<u>(518,052)</u>
<u>(2,358,706)</u>	<u>(2,258,961)</u>	<u>2,502,327</u>	<u>2,345,830</u>	<u>1,107,488</u>	<u>1,035,593</u>
2,531,015	2,176,152	0	0	0	0
<u>(1,148)</u>	<u>(893)</u>	<u>(159,545)</u>	<u>(91,011)</u>	<u>(222,043)</u>	<u>(218,115)</u>
<u>2,529,867</u>	<u>2,175,259</u>	<u>(159,545)</u>	<u>(91,011)</u>	<u>(222,043)</u>	<u>(218,115)</u>
171,161	(83,702)	2,342,782	2,254,819	885,445	817,478
0	913,662	0	0	0	0
171,161	829,960	2,342,782	2,254,819	885,445	817,478
0	0	0	0	0	0
171,161	829,960	2,342,782	2,254,819	885,445	817,478
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>\$13,117,479</u>	<u>\$12,373,737</u>	<u>\$28,910,787</u>	<u>\$23,860,612</u>	<u>\$16,621,928</u>	<u>\$15,166,013</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNING:  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015**

	<b>Recreation Services Fund</b>		<b>Railroad Fund</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
OPERATING REVENUES:				
Charges for services	\$ 3,046,087	\$ 2,828,788	\$256,244	\$326,311
OPERATING EXPENSES:				
Personal services	2,277,992	2,235,814	187,417	180,047
Materials, supplies, and power	752,000	739,959	24,979	41,274
Travel and training	5,942	6,003	0	0
Intragovernmental	573,794	527,154	64,417	67,931
Utilities, services, and miscellaneous	732,051	672,426	90,938	78,983
TOTAL OPERATING EXPENSES	4,341,779	4,181,356	367,751	368,235
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(1,295,692)	(1,352,568)	(111,507)	(41,924)
Payment-in-lieu-of-tax	0	0	0	0
Depreciation	(513,824)	(509,723)	(345,703)	(352,940)
OPERATING INCOME (LOSS)	(1,809,516)	(1,862,291)	(457,210)	(394,864)
NONOPERATING REVENUES (EXPENSES):				
Investment revenue	34,298	32,254	7,920	16,046
Revenue from other governmental units	6,470	0	0	0
Miscellaneous revenue	16,894	39,259	4,140	975
Interest expense	(2,124)	(3,369)	(15,431)	(17,394)
Loss on disposal of fixed assets	0	0	0	0
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	55,538	68,144	(3,371)	(373)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,753,978)	(1,794,147)	(460,581)	(395,237)
OPERATING TRANSFERS:				
Operating transfers from other funds	1,716,520	1,734,545	112,500	208,164
Operating transfers to other funds	(30,001)	0	0	0
TOTAL OPERATING TRANSFERS	1,686,519	1,734,545	112,500	208,164
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(67,459)	(59,602)	(348,081)	(187,073)
Capital contribution	0	0	0	0
NET INCOME (LOSS)	(67,459)	(59,602)	(348,081)	(187,073)
Amortization of contributed capital	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(67,459)	(59,602)	(348,081)	(187,073)
RETAINED EARNINGS, BEGINNING OF PERIOD	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	<u>\$15,028,676</u>	<u>\$14,573,563</u>	<u>\$7,857,794</u>	<u>\$7,225,155</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015**

<b>Storm Water Utility Fund</b>		<b>Transload Utility Fund</b>		<b>TOTAL</b>	
<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
<u>\$ 1,155,718</u>	<u>\$ 939,998</u>	<u>\$ 159,596</u>	<u>\$ 293,058</u>	<u>\$ 145,795,737</u>	<u>\$ 139,597,937</u>
300,128	323,823	78,877	137,032	27,309,109	27,812,559
110,749	113,594	3,897	8,762	57,873,638	60,671,689
2,899	200	0	0	342,502	265,908
165,450	146,928	33,088	22,460	9,843,462	8,742,251
52,308	230,544	71,319	221,175	14,049,084	12,581,523
<u>631,534</u>	<u>815,089</u>	<u>187,181</u>	<u>389,429</u>	<u>109,417,795</u>	<u>110,073,930</u>
524,184	124,909	(27,585)	(96,371)	36,377,942	29,524,007
0	0	0	0	(10,655,834)	(10,581,818)
<u>(378,960)</u>	<u>(385,112)</u>	<u>(52,107)</u>	<u>(52,320)</u>	<u>(19,957,414)</u>	<u>(19,574,577)</u>
<u>145,224</u>	<u>(260,203)</u>	<u>(79,692)</u>	<u>(148,691)</u>	<u>5,764,694</u>	<u>(632,388)</u>
60,282	51,082	1,397	2,185	4,071,310	3,311,074
0	43,271	0	0	1,877,098	1,881,777
12,150	3,319	0	14,210	2,009,064	1,543,435
0	0	(8,274)	(8,274)	(9,060,975)	(8,258,797)
(15,977)	0	0	0	(1,097,183)	(416,833)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(13,695)</u>	<u>(315,746)</u>	<u>(502,539)</u>
<u>56,455</u>	<u>97,672</u>	<u>(6,877)</u>	<u>(5,574)</u>	<u>(2,516,432)</u>	<u>(2,441,883)</u>
<u>201,679</u>	<u>(162,531)</u>	<u>(86,569)</u>	<u>(154,265)</u>	<u>3,248,262</u>	<u>(3,074,271)</u>
47,000	29,000	156,488	93,750	6,972,441	5,649,370
<u>(77,185)</u>	<u>(45,790)</u>	<u>(3,358)</u>	<u>(2,617)</u>	<u>(1,416,133)</u>	<u>(1,043,435)</u>
<u>(30,185)</u>	<u>(16,790)</u>	<u>153,130</u>	<u>91,133</u>	<u>5,556,308</u>	<u>4,605,935</u>
171,494	(179,321)	66,561	(63,132)	8,804,570	1,531,664
0	0	0	0	1,919,874	1,168,719
171,494	(179,321)	66,561	(63,132)	10,724,444	2,700,383
0	0	0	0	0	0
171,494	(179,321)	66,561	(63,132)	10,724,444	2,700,383
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>\$10,518,410</u>	<u>\$10,054,880</u>	<u>\$1,270,266</u>	<u>\$1,199,273</u>	<u>490,675,974</u>	<u>452,558,370</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

	<b>Water and Electric Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>		<b>Regional Airport Fund</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$4,571,634	(\$960,146)	\$ 5,491,192	\$ 5,114,635	\$ (2,081,865)	\$ (1,926,423)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	11,255,784	11,096,756	3,838,746	3,781,327	636,813	622,179
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	2,659,711	1,271,790	210,723	207,483	34,411	26,632
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	53,106	51,142	0	0	0	0
Increase (decrease) in accounts payable	(471,323)	(113,432)	212,247	(44,654)	131,799	(52,837)
Increase (decrease) in accrued payroll	(1,021,542)	(523,173)	(264,039)	(254,162)	(59,780)	(58,285)
Decrease (increase) in inventory	721,138	540,455	(11,991)	0	914	0
Decrease (increase) in other assets	10,267	11,859	239	20,175	0	0
Increase (decrease) in accrued sales tax	(134,245)	(119,653)	0	0	119	0
Increase (decrease) in due to other funds	(380,044)	(346,766)	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	409,355	276,770	223,946	149,662	(412)	(1,820,675)
Unrealized gain (loss) on cash equivalents	619,430	467,008	225,903	(15,471)	2,887	36,357
Other nonoperating revenue (expense)	1,474,666	1,203,257	318,791	35,502	6,909	7,738
Net cash provided by (used for) operating activities	<u>19,767,937</u>	<u>12,855,867</u>	<u>10,245,757</u>	<u>8,994,497</u>	<u>(1,328,205)</u>	<u>(3,165,314)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	0	3,552	27,923	0	2,380,995	1,404,207
Operating transfers out	(766,951)	(597,370)	(155,902)	(87,639)	0	0
Operating grants	0	11,400	0	0	163,538	55,670
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(766,951)</u>	<u>(582,418)</u>	<u>(127,979)</u>	<u>(87,639)</u>	<u>2,544,533</u>	<u>1,459,877</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Proceeds from bonds, loans, and capital leases	0	14,397,758	(390,941)	19,203,296	0	0
Debt service – interest payments	(6,980,499)	(6,574,510)	(1,943,562)	(1,624,011)	(3,717)	(98,168)
Debt service – principal and advance refunding payments	(6,834,239)	(20,420,772)	(3,991,583)	(862,513)	(18,784)	(18,138)
Acquisition and construction of capital assets	(12,205,911)	(14,876,204)	(3,468,694)	(1,314,277)	(3,237,291)	(480,518)
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	(4,649)	(2,989)	(254,177)	(455,610)	0	0
Capital contributions	750	0	0	14,747	4,823,281	698,805
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>(27,918,377)</u>	<u>(28,916,198)</u>	<u>(11,560,324)</u>	<u>13,217,127</u>	<u>(1,204,700)</u>	<u>6,282</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>						
Interest received	1,555,493	1,307,008	817,308	698,766	33,871	86,035
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>1,555,493</u>	<u>1,307,008</u>	<u>817,308</u>	<u>698,766</u>	<u>33,871</u>	<u>86,035</u>
Net increase (decrease) in cash and cash equivalents	(7,361,898)	(15,335,741)	(625,238)	22,822,751	45,499	(1,613,120)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<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>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u><u>\$110,139,879</u></u>	<u><u>\$76,314,623</u></u>	<u><u>\$43,714,181</u></u>	<u><u>\$44,413,894</u></u>	<u><u>\$4,537,095</u></u>	<u><u>\$4,111,914</u></u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

<b>Public Transportation Fund</b>		<b>Solid Waste Utility Fund</b>		<b>Parking Facilities Fund</b>	
<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
\$ (4,102,383)	\$ (4,071,246)	\$ 2,508,293	\$ 2,323,196	\$ 1,579,017	\$ 1,553,645
727,058	644,952	1,456,051	1,380,593	752,368	748,675
68,588	103,354	733,119	325,957	14,879	(19,413)
0	0	0	0	0	0
0	0	0	0	0	0
(18,757)	(38,747)	(31,182)	(620,453)	(18,146)	14,201
(212,706)	(191,556)	(309,549)	(291,644)	(26,201)	(25,182)
0	0	(278,649)	(15,721)	0	0
1,759	0	0	0	0	1,873
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
65	(43,889)	(73,033)	51,864	283,169	64,505
14,252	16,892	73,683	48,956	28,616	31,290
24,011	29,956	151,087	207,184	416	2,035
<u>(3,498,113)</u>	<u>(3,550,284)</u>	<u>4,229,820</u>	<u>3,409,932</u>	<u>2,614,118</u>	<u>2,371,629</u>
2,531,015	2,176,152	0	0	0	0
(1,148)	(893)	(159,545)	(91,011)	(222,043)	(218,115)
766,055	538,003	20,621	62,087	0	0
0	0	0	0	0	0
<u>3,295,922</u>	<u>2,713,262</u>	<u>(138,924)</u>	<u>(28,924)</u>	<u>(222,043)</u>	<u>(218,115)</u>
0	0	22,117	0	(612,019)	0
(3,813)	0	(138,937)	(83,461)	(616,700)	(534,757)
(34,188)	0	(1,105,879)	(700,000)	(920,523)	(1,050,000)
(43,377)	(1,017,601)	(2,662,442)	(1,524,492)	280,586	426,580
(63)	(124,700)	(295,458)	(62,157)	(482,336)	(481,241)
(1,042)	(623)	(22,581)	(266)	(33,297)	(29,356)
0	120,402	0	0	0	0
0	0	(232,288)	(74,950)	(95,168)	(93,518)
0	0	0	0	0	0
<u>(82,483)</u>	<u>(1,022,522)</u>	<u>(4,435,468)</u>	<u>(2,445,326)</u>	<u>(2,479,457)</u>	<u>(1,762,292)</u>
29,390	25,388	194,841	165,846	193,550	195,457
0	0	0	0	0	0
<u>29,390</u>	<u>25,388</u>	<u>194,841</u>	<u>165,846</u>	<u>193,550</u>	<u>195,457</u>
(255,284)	(1,834,156)	(149,731)	1,101,528	106,168	586,679
<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>\$1,895,821</u>	<u>\$474,610</u>	<u>\$15,451,290</u>	<u>\$12,480,677</u>	<u>\$5,609,781</u>	<u>\$5,306,040</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015**

	<b>Recreation Services Fund</b>		<b>Railroad Fund</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Operating income (loss)	\$ (1,809,516)	\$ (1,862,291)	(\$457,210)	(\$394,864)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	513,824	509,723	345,703	352,940
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	64,120	64,368	10,254	17,791
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	128,612	(30,902)	(2,102)	96,566
Increase (decrease) in accrued payroll	(187,924)	(172,378)	(13,408)	(5,794)
Decrease (increase) in inventory	0	1	(24,402)	(1,152)
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	2,040	1,963
Increase (decrease) in other liabilities	4,626	(1,647)	750	0
Unrealized gain (loss) on cash equivalents	11,202	7,356	2,009	4,819
Other nonoperating revenue (expense)	16,894	39,259	4,140	975
Net cash provided by (used for) operating activities	<u>(1,257,550)</u>	<u>(1,444,943)</u>	<u>(132,226)</u>	<u>73,244</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating transfers in	1,716,520	1,734,545	112,500	208,164
Operating transfers out	(30,001)	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>1,692,989</u>	<u>1,734,545</u>	<u>112,500</u>	<u>208,164</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Proceeds from bonds, loans, and capital leases	0	0	0	0
Debt service – interest payments	(2,124)	(3,369)	(15,431)	(17,394)
Debt service – principal and advance refunding payments	0	0	(55,146)	(53,107)
Acquisition and construction of capital assets	(394,855)	(157,354)	(50,354)	(282,288)
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	(71,840)	(70,596)	0	0
Other	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(502,974)</u>	<u>(231,361)</u>	<u>(131,639)</u>	<u>(352,789)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>				
Interest received	22,578	24,749	6,016	11,325
Bond investments sold	0	0	0	0
Net cash provided by (used for) investing activities	<u>22,578</u>	<u>24,749</u>	<u>6,016</u>	<u>11,325</u>
Net increase (decrease) in cash and cash equivalents	(44,957)	82,990	(145,349)	(60,056)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<u>2,426,709</u>	<u>2,242,472</u>	<u>577,269</u>	<u>789,861</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u><u>\$2,381,752</u></u>	<u><u>\$2,325,462</u></u>	<u><u>\$431,920</u></u>	<u><u>\$729,805</u></u>



**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015**

<b>Storm Water Utility Fund</b>		<b>Transload Utility Fund</b>		<b>TOTAL</b>	
<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
\$ 145,224	\$ (260,203)	\$ (79,692)	\$ (148,691)	\$ 5,764,694	\$ (632,388)
378,960	385,112	52,107	52,320	19,957,414	19,574,577
19,440	88,770	(89,382)	54,378	3,725,863	2,141,110
0	0	0	0	0	0
0	0	0	0	53,106	51,142
17,373	14,342	(1,089)	(44,771)	(52,568)	(820,687)
(24,861)	(21,077)	(7,400)	(10,185)	(2,127,410)	(1,553,436)
0	0	0	0	407,010	523,583
0	0	1,505	8,678	14,382	44,153
0	0	0	0	(134,126)	(119,653)
0	0	0	0	(380,044)	(346,766)
0	0	0	0	2,040	1,963
0	0	0	0	848,466	(1,323,410)
18,552	11,158	409	586	996,943	608,951
12,150	3,319	0	14,210	2,009,064	1,543,435
<u>566,838</u>	<u>221,421</u>	<u>(123,542)</u>	<u>(73,475)</u>	<u>31,084,834</u>	<u>19,692,574</u>
47,000	29,000	156,488	93,750	6,972,441	5,649,370
(77,185)	(45,790)	(3,358)	(2,617)	(1,416,133)	(1,043,435)
0	43,271	0	0	956,684	710,431
0	0	0	0	0	0
<u>(30,185)</u>	<u>26,481</u>	<u>153,130</u>	<u>91,133</u>	<u>6,512,992</u>	<u>5,316,366</u>
0	0	0	0	(980,843)	33,601,054
0	0	(8,274)	(8,274)	(9,713,057)	(8,943,944)
0	0	0	0	(12,960,342)	(23,104,530)
(276,880)	(57,742)	0	(7,001)	(22,059,218)	(19,290,897)
(18,602)	0	0	0	(7,014,707)	(3,947,825)
0	0	0	0	(315,746)	(488,844)
0	0	0	0	4,824,031	833,954
0	0	0	0	(399,296)	(239,064)
0	0	0	0	0	0
<u>(295,482)</u>	<u>(57,742)</u>	<u>(8,274)</u>	<u>(15,275)</u>	<u>(48,619,178)</u>	<u>(21,580,096)</u>
40,229	39,524	924	1,609	2,894,200	2,555,707
0	0	0	0	0	0
<u>40,229</u>	<u>39,524</u>	<u>924</u>	<u>1,609</u>	<u>2,894,200</u>	<u>2,555,707</u>
281,400	229,684	22,238	3,992	(8,127,152)	5,984,551
<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>\$3,181,862</u>	<u>\$2,842,796</u>	<u>\$101,604</u>	<u>\$124,452</u>	<u>\$187,445,185</u>	<u>\$149,124,273</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

	<b>Water and Electric Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>		<b>Regional Airport Fund</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$22,420,567	\$11,447,903	\$7,451,870	\$6,359,018	\$404,363	\$670,998
Restricted assets – cash and cash equivalents	<u>87,719,312</u>	<u>64,866,720</u>	<u>36,262,311</u>	<u>38,054,876</u>	<u>4,132,732</u>	<u>3,440,916</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$110,139,879</u>	<u>\$76,314,623</u>	<u>\$43,714,181</u>	<u>\$44,413,894</u>	<u>\$4,537,095</u>	<u>\$4,111,914</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>1,288,972</u>	<u>1,360,592</u>	<u>0</u>	<u>223,631</u>	<u>1,166,500</u>	<u>66,718</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$1,288,972</u>	<u>\$1,360,592</u>	<u>\$0</u>	<u>\$223,631</u>	<u>\$1,166,500</u>	<u>\$66,718</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund		Railroad Fund	
2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
\$222,653	\$29,710	\$7,996,831	\$6,814,671	\$1,934,039	\$1,013,732	\$1,918,200	\$1,622,590	\$135,127	\$215,200
<u>1,673,168</u>	<u>444,900</u>	<u>7,454,459</u>	<u>5,666,006</u>	<u>3,675,742</u>	<u>4,292,308</u>	<u>463,552</u>	<u>702,872</u>	<u>296,793</u>	<u>514,605</u>
<u>\$1,895,821</u>	<u>\$474,610</u>	<u>\$15,451,290</u>	<u>\$12,480,677</u>	<u>\$5,609,781</u>	<u>\$5,306,040</u>	<u>\$2,381,752</u>	<u>\$2,325,462</u>	<u>\$431,920</u>	<u>\$729,805</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>0</u>	<u>0</u>	<u>0</u>	<u>30,515</u>	<u>0</u>	<u>479,748</u>	<u>0</u>	<u>8,661</u>	<u>0</u>	<u>0</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$30,515</u>	<u>\$0</u>	<u>\$479,748</u>	<u>\$0</u>	<u>\$8,661</u>	<u>\$0</u>	<u>\$0</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

	<b>Storm Water Utility Fund</b>		<b>Transload Utility Fund</b>		<b>TOTAL</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$1,046,758	\$1,121,578	\$101,604	\$124,452	\$43,632,012	\$29,419,852
Restricted assets – cash and cash equivalents	<u>2,135,104</u>	<u>1,721,218</u>	<u>0</u>	<u>0</u>	<u>143,813,173</u>	<u>119,704,421</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$3,181,862</u></u>	<u><u>\$2,842,796</u></u>	<u><u>\$101,604</u></u>	<u><u>\$124,452</u></u>	<u><u>\$187,445,185</u></u>	<u><u>\$149,124,273</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>0</u>	<u>3,015</u>	<u>0</u>	<u>0</u>	<u>2,455,472</u>	<u>2,172,880</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$0</u></u>	<u><u>\$3,015</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,455,472</u></u>	<u><u>\$2,172,880</u></u>

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

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

	<u>2016</u>	<u>2015</u>
<b>OPERATING REVENUES:</b>		
Residential sales	\$35,382,270	\$34,531,017
Commercial and industrial sales	41,091,694	41,214,193
Intragovernmental sales	897,682	867,760
Street lighting and traffic signs	69,272	31,633
Sales to public authorities	7,426,104	6,888,278
Miscellaneous	<u>3,470,879</u>	<u>1,927,948</u>
<b>TOTAL OPERATING REVENUES</b>	<u>88,337,901</u>	<u>85,460,829</u>
<b>OPERATING EXPENSES:</b>		
Production:		
Operations		
Supervision and engineering	131,539	119,077
Steam expenses	325,306	454,685
Electrical expenses	1,567,547	1,518,762
Miscellaneous steam power expenses	381,216	460,894
Fuel – coal	0	1,298,133
Fuel – gas, biomass, and miscanthus grass	<u>964,988</u>	<u>390,839</u>
<b>Total Operations</b>	<u>3,370,596</u>	<u>4,242,390</u>
Maintenance		
Supervision and engineering	327,131	443,961
Maintenance of structures	75	1,477
Maintenance of boiler plants	708,474	1,213,208
Maintenance of electrical plant	246,580	338,207
Maintenance – other	<u>200,966</u>	<u>196,222</u>
<b>Total Maintenance</b>	<u>1,483,226</u>	<u>2,193,075</u>
Other:		
Purchased power	47,770,584	49,595,397
Fuel	28,230	95,786
Transportation	<u>15</u>	<u>65</u>
<b>Total Other</b>	<u>47,798,829</u>	<u>49,691,248</u>
<b>Total Production</b>	<u>52,652,651</u>	<u>56,126,713</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	796,836	711,642
Load dispatching	1,712,372	1,340,708
Station	909,012	844,291
Overhead line	840,770	1,041,595
Underground line	281,856	494,543
Street lighting and signal system	0	0
Meter services	596,667	578,711
Customer installation	68,654	81,052
Miscellaneous distribution	406,878	477,623
Transportation	307,843	326,698
Storeroom	289,912	260,097
Rents	13,463	13,464
Transmission of electricity	<u>71,594</u>	<u>77,498</u>
<b>Total Operations</b>	<u>6,295,857</u>	<u>6,247,922</u>

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

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

	<u>2016</u>	<u>2015</u>
Maintenance:		
Supervision and engineering	\$1,306	\$849
Maintenance of structures	390,601	318,364
Maintenance of station equipment	121,014	152,982
Maintenance of overhead lines	2,336,678	2,068,956
Maintenance of underground lines	403,174	503,698
Maintenance of line transformer	21,320	9,319
Maintenance of street lights and signal system	449,201	358,900
Maintenance of meters	3,663	1,825
Maintenance of miscellaneous distribution plant	6,597	8,966
Total Maintenance	<u>3,733,554</u>	<u>3,423,859</u>
Total Transmission and Distribution	<u>10,029,411</u>	<u>9,671,781</u>
Accounting and Collection:		
Meter reading	274,421	279,424
Customer records and collection	2,747,422	2,213,227
Uncollectible accounts	240,016	239,395
Total Accounting and Collection	<u>3,261,859</u>	<u>2,732,046</u>
Administrative and General:		
Salaries	529,807	602,693
Property insurance	708,430	531,613
Office supplies and expense	121,602	228,806
Communication services	1,463	1,533
Maintenance of communication equipment	11,546	16,957
Outside services employed	84,697	98,639
Miscellaneous general expense	0	0
Merchandise/jobbing and contract work	80,565	118,346
Demonstrating and selling	25,122	35,226
Rents	0	0
Energy conservation	1,608,184	1,712,600
Total Administrative and General	<u>3,171,416</u>	<u>3,346,413</u>
TOTAL OPERATING EXPENSES	<u>69,115,337</u>	<u>71,876,953</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$19,222,564</u>	<u>\$13,583,876</u>

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

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

	<u>2016</u>	<u>2015</u>
<b>OPERATING REVENUES:</b>		
Residential sales	\$11,888,037	\$11,147,914
Commercial and industrial sales	4,057,834	4,026,770
Miscellaneous	<u>1,147,283</u>	<u>735,457</u>
<b>TOTAL OPERATING REVENUES</b>	<u>17,093,154</u>	<u>15,910,141</u>
<b>OPERATING EXPENSES:</b>		
Production:		
Source of supply:		
Operating supervision and engineering	69,893	85,755
Operating labor and expense	1,013	22,182
Purchase of water for resale	14,309	11,548
Maintenance of wells	10,355	11,211
Miscellaneous	<u>52,813</u>	<u>98,389</u>
<b>Total Source of Supply</b>	<u>148,383</u>	<u>229,085</u>
Power and Pumping		
Supervision and engineering	52,858	67,203
Operating labor and expense	692,751	689,096
Maintenance of structures and improvements	111,514	158,131
Maintenance of pumping equipment	584,583	310,706
Power purchased	898,932	859,977
Miscellaneous	<u>5,765</u>	<u>15,445</u>
<b>Total Power and Pumping</b>	<u>2,346,403</u>	<u>2,100,558</u>
Purification:		
Supplies and expense	408,893	32,479
Labor	0	0
Chemicals	574,617	560,900
Maintenance of purification equipment	<u>83,964</u>	<u>57,945</u>
<b>Total Purification</b>	<u>1,067,474</u>	<u>651,324</u>
<b>Total Production</b>	<u>3,562,260</u>	<u>2,980,967</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	531,892	627,420
Maps and records	56,683	78,025
Transmission and distributions lines	126,339	115,730
Meter	<u>141,899</u>	<u>152,632</u>
<b>Total Operations</b>	<u>856,813</u>	<u>973,807</u>



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

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

	<u>2016</u>	<u>2015</u>
Maintenance:		
Supervision and engineering	\$2,612	\$5,235
Maintenance of structures and improvements	27,270	8,377
Maintenance of transmission/distribution lines	1,522,642	1,468,062
Maintenance of distribution reservoirs	4,885	1
Maintenance of services	764,519	603,513
Maintenance of meters	180,751	206,922
Maintenance of hydrants	46,625	83,546
Maintenance of miscellaneous plants	77,549	89,301
Total Maintenance	<u>2,626,853</u>	<u>2,464,957</u>
Other:		
Stores	212,643	115,648
Transportation	237,839	229,038
Total Other	<u>450,482</u>	<u>344,686</u>
Total Transmission and Distribution	<u>3,934,148</u>	<u>3,783,450</u>
Accounting and Collection:		
Meter reading	188,690	149,102
Billing and accounting	1,193,857	1,114,739
Uncollectible accounts	81,250	78,247
Total Accounting and Collection	<u>1,463,797</u>	<u>1,342,088</u>
Administrative and General:		
General office salaries	189,839	175,779
Insurance	334,981	303,330
Special service	181,355	55,743
Office supplies and expense	119,619	71,481
Rent	0	0
Miscellaneous	0	0
Energy conservation	46,467	60,042
Merchandise/jobbing and contract work	0	2,709
Total Administrative and General	<u>872,261</u>	<u>669,084</u>
TOTAL OPERATING EXPENSES	<u>9,832,466</u>	<u>8,775,589</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$7,260,688</u></u>	<u><u>\$7,134,552</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$ 16,498,206</u>	<u>\$ 15,367,651</u>
OPERATING EXPENSES:		
Administration:		
Personal services	773,976	808,154
Materials and supplies	20,150	15,607
Travel and training	2,404	3,783
Intragovernmental	987,816	917,599
Utilities, services, and miscellaneous	<u>203,435</u>	<u>166,595</u>
Total Administration	<u>1,987,781</u>	<u>1,911,738</u>
Treatment Plant:		
Personal services	1,529,523	1,639,523
Materials and supplies	517,274	533,895
Travel and training	1,345	1,320
Intragovernmental	168,828	172,831
Utilities, services and miscellaneous	<u>1,262,093</u>	<u>782,382</u>
Total Treatment Plant	<u>3,479,063</u>	<u>3,129,951</u>
Pump Stations:		
Personal services	101,490	105,853
Materials and supplies	30,622	16,442
Travel and training	0	160
Intragovernmental	4,066	4,282
Utilities, services, and miscellaneous	<u>148,057</u>	<u>237,508</u>
Total Pump Stations	<u>284,235</u>	<u>364,245</u>
Maintenance:		
Personal services	772,584	761,773
Materials and supplies	170,589	105,902
Travel and training	120	0
Intragovernmental	115,939	116,003
Utilities, services, and miscellaneous	<u>357,957</u>	<u>82,077</u>
Total Maintenance	<u>1,417,189</u>	<u>1,065,755</u>
TOTAL OPERATING EXPENSES	<u>7,168,268</u>	<u>6,471,689</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$9,329,938</u></u>	<u><u>\$8,895,962</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 91,302	\$ 102,902
Rentals	138,666	123,538
Landing fees	78,916	63,064
Law enforcement fees	39,198	13,497
Passenger facility charges	102,239	156,603
Miscellaneous	30,828	0
TOTAL OPERATING REVENUES	<u>481,149</u>	<u>459,604</u>
OPERATING EXPENSES:		
Administration:		
Personal services	186,869	174,692
Materials and supplies	4,649	4,876
Travel and training	5,959	5,784
Intragovernmental	213,210	185,731
Utilities, services, and miscellaneous	400,839	379,727
Total Administration	<u>811,526</u>	<u>750,810</u>
Airfield Areas:		
Personal services	184,697	165,762
Materials and supplies	43,856	63,845
Travel and training	0	0
Intragovernmental	14,812	12,599
Utilities, services, and miscellaneous	139,303	92,588
Total Airfield Areas	<u>382,668</u>	<u>334,794</u>
Terminal Areas:		
Personal services	36,249	37,229
Materials and supplies	12,856	12,606
Intragovernmental	7,415	747
Utilities, services, and miscellaneous	63,528	93,830
Total Terminal Areas	<u>120,048</u>	<u>144,412</u>
Public Safety:		
Personal services	393,377	407,219
Materials and supplies	8,823	14,289
Travel and training	5,116	11,497
Intragovernmental	19,843	17,003
Utilities, services, and miscellaneous	8,102	11,389
Total Public Safety	<u>435,261</u>	<u>461,397</u>
Snow Removal:		
Personal services	6,520	13,820
Materials and supplies	40,585	36,114
Intragovernmental	10,794	7,821
Utilities, services, and miscellaneous	22,608	14,680
Total Snow Removal	<u>80,507</u>	<u>72,435</u>
Concessions:		
Personal services	67,454	0
Materials and supplies	25,497	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	3,240	0
Total Concessions	<u>96,191</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>1,926,201</u>	<u>1,763,848</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$1,445,052)</u></u>	<u><u>(\$1,304,244)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 211,678	\$ 152,857
School passes	18,515	173,577
Specials	194,379	142,768
University of Missouri Shuttle reimbursement	998,340	998,340
Paratransit	113,523	132,527
FastCAT	<u>0</u>	<u>0</u>
TOTAL OPERATING REVENUES	<u>1,536,435</u>	<u>1,600,069</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	1,785,288	1,309,643
Materials and supplies	620,092	846,074
Travel and training	3,166	2,907
Intragovernmental	574,416	501,013
Utilities, services, and miscellaneous	<u>438,180</u>	<u>406,929</u>
Total General Operations	<u>3,421,142</u>	<u>3,066,566</u>
University of Missouri Shuttle Service:		
Personal services	289,111	769,481
Materials and supplies	189,365	166,972
Travel and training	0	0
Intragovernmental	50,071	38,882
Utilities, services, and miscellaneous	<u>98,179</u>	<u>58,839</u>
Total University of Missouri Shuttle Service	<u>626,726</u>	<u>1,034,174</u>
Paratransit:		
Personal services	502,870	506,844
Materials and supplies	124,165	172,920
Travel and training	0	1,934
Intragovernmental	164,451	161,756
Utilities, services, and miscellaneous	<u>72,406</u>	<u>82,169</u>
Total Paratransit	<u>863,892</u>	<u>925,623</u>
FastCAT:		
Personal services	0	0
Materials and supplies	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
Total FastCAT	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>4,911,760</u>	<u>5,026,363</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$3,375,325)</u></u>	<u><u>(\$3,426,294)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015**

	<u><b>2016</b></u>	<u><b>2015</b></u>
<b>OPERATING REVENUES:</b>		
Charges for Services:		
Collection charges	\$10,743,449	\$ 10,118,916
Landfill fees	2,371,632	2,190,612
Bag sales	56,119	55,461
Compost sales	9,576	8,469
Miscellaneous	<u>868,500</u>	<u>917,092</u>
<b>TOTAL OPERATING REVENUES</b>	<u><b>14,049,276</b></u>	<u><b>13,290,550</b></u>
<b>OPERATING EXPENSES:</b>		
Administration:		
Personal services	417,240	461,328
Materials and supplies	8,500	7,966
Travel and training	490	415
Intragovernmental	1,083,765	848,123
Utilities, services, and miscellaneous	<u>97,053</u>	<u>106,255</u>
<b>Total Administration</b>	<u><b>1,607,048</b></u>	<u><b>1,424,087</b></u>
Commercial:		
Personal services	933,246	960,306
Materials and supplies	606,017	664,848
Travel and training	0	0
Intragovernmental	168,311	183,003
Utilities, services, and miscellaneous	<u>331,982</u>	<u>265,215</u>
<b>Total Commercial</b>	<u><b>2,039,556</b></u>	<u><b>2,073,372</b></u>
Residential:		
Personal services	714,803	716,309
Materials and supplies	696,345	764,830
Travel and training	0	0
Intragovernmental	196,970	197,423
Utilities, services, and miscellaneous	<u>321,657</u>	<u>214,606</u>
<b>Total Residential</b>	<u><b>1,929,775</b></u>	<u><b>1,893,168</b></u>
Landfill:		
Personal services	717,788	716,196
Materials and supplies	645,436	647,421
Travel and training	965	736
Intragovernmental	80,977	77,300
Utilities, services, and miscellaneous	<u>737,785</u>	<u>547,038</u>
<b>Total Landfill</b>	<u><b>2,182,951</b></u>	<u><b>1,988,691</b></u>
Recycling:		
Personal services	1,198,590	1,157,481
Materials and supplies	643,312	604,308
Travel and training	575	100
Intragovernmental	228,148	248,490
Utilities, services, and miscellaneous	<u>254,977</u>	<u>197,064</u>
<b>Total Recycling</b>	<u><b>2,325,602</b></u>	<u><b>2,207,443</b></u>
<b>TOTAL OPERATING EXPENSES</b>	<u><b>10,084,932</b></u>	<u><b>9,586,761</b></u>
<b>OPERATING INCOME BEFORE DEPRECIATION</b>	<u><b>\$3,964,344</b></u>	<u><b>\$3,703,789</b></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,340,872	\$ 1,235,707
Garages	1,363,084	1,400,176
Reserved lots	322,600	328,516
Other	<u>155,415</u>	<u>156,539</u>
TOTAL OPERATING REVENUES	<u>3,181,971</u>	<u>3,120,938</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	350,257	322,434
Materials and supplies	94,734	99,758
Travel and training	2,363	2,707
Intragovernmental	144,099	175,770
Utilities, services, and miscellaneous	<u>259,133</u>	<u>217,949</u>
TOTAL OPERATING EXPENSES	<u>850,586</u>	<u>818,618</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$2,331,385</u></u>	<u><u>\$2,302,320</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Fees and admissions	\$ 2,163,622	\$ 2,026,498
Facility user charges	84,453	88,453
Youth capital improvement fees	21,879	20,791
Golf course improvement fees	39,455	37,631
Miscellaneous	<u>736,678</u>	<u>655,415</u>
TOTAL OPERATING REVENUES	<u>3,046,087</u>	<u>2,828,788</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,126,885	1,125,605
Materials and supplies	313,162	303,381
Travel and training	2,729	3,610
Intragovernmental	343,598	358,901
Utilities, services, and miscellaneous	<u>188,387</u>	<u>177,650</u>
Total Recreation Services	<u>1,974,761</u>	<u>1,969,147</u>
Maintenance:		
Personal services	435,468	408,305
Materials and supplies	313,382	290,294
Travel and training	1,245	1,307
Intragovernmental	84,511	40,790
Utilities, services, and miscellaneous	<u>325,660</u>	<u>294,914</u>
Total Maintenance	<u>1,160,266</u>	<u>1,035,610</u>
Activity and Recreation Center:		
Personal services	715,639	701,904
Materials and supplies	125,456	146,284
Travel and training	1,968	1,086
Intragovernmental	145,685	127,463
Utilities, services, and miscellaneous	<u>218,004</u>	<u>199,862</u>
Total Activity and Recreation Center	<u>1,206,752</u>	<u>1,176,599</u>
TOTAL OPERATING EXPENSES	<u>4,341,779</u>	<u>4,181,356</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$1,295,692)</u></u>	<u><u>(\$1,352,568)</u></u>

**CITY OF COLUMBIA, MISSOURI  
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Switching fees	\$223,809	\$277,771
Miscellaneous	<u>32,435</u>	<u>48,540</u>
TOTAL OPERATING REVENUES	<u>256,244</u>	<u>326,311</u>
OPERATING EXPENSES:		
Administration:		
Personal services	0	0
Materials and supplies	0	2,432
Travel and training	0	0
Intragovernmental	40,199	40,015
Utilities, services, and miscellaneous	<u>37,739</u>	<u>41,993</u>
Total Administration	<u>77,938</u>	<u>84,440</u>
Transportation:		
Personal services	53,639	54,897
Materials and supplies	12,526	19,405
Travel and training	0	0
Intragovernmental	20,620	24,875
Utilities, services, and miscellaneous	<u>19,996</u>	<u>8,279</u>
Total Transportation	<u>106,781</u>	<u>107,456</u>
Maintenance of Way:		
Personal services	133,778	125,150
Materials and supplies	12,453	19,437
Travel and training	0	0
Intragovernmental	3,598	3,041
Utilities, services, and miscellaneous	<u>33,203</u>	<u>28,711</u>
Total Maintenance of Way	<u>183,032</u>	<u>176,339</u>
TOTAL OPERATING EXPENSES	<u>367,751</u>	<u>368,235</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>(\$111,507)</u></u>	<u><u>(\$41,924)</u></u>



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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 1,155,718</u>	<u>\$ 939,998</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	76,651	84,892
Materials and supplies	20,779	20,128
Travel and training	2,899	200
Intragovernmental	120,525	118,537
Utilities, services, and miscellaneous	<u>30,424</u>	<u>42,454</u>
Total General Operations	<u>251,278</u>	<u>266,211</u>
Field Operations:		
Personal services	223,477	238,931
Materials and supplies	89,970	93,466
Travel and training	0	0
Intragovernmental	44,925	28,391
Utilities, services, and miscellaneous	<u>21,884</u>	<u>188,090</u>
Total Field Operations	<u>380,256</u>	<u>548,878</u>
TOTAL OPERATING EXPENSES	<u>631,534</u>	<u>815,089</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$524,184</u></u>	<u><u>\$124,909</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRANSLOAD UTILITY FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 159,596</u>	<u>\$ 293,058</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	78,877	137,032
Materials and supplies	3,897	8,762
Travel and training	0	0
Intragovernmental	33,088	22,460
Utilities, services, and miscellaneous	<u>71,319</u>	<u>221,175</u>
Total General Operations	<u>187,181</u>	<u>389,429</u>
TOTAL OPERATING EXPENSES	<u>187,181</u>	<u>389,429</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	<u><u>(\$27,585)</u></u>	<u><u>(\$96,371)</u></u>

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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**CAPITAL PROJECTS  
June 30, 2016**

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encum- brances</b>	<b>Unencumbered Appropriations</b>
<b>SEWER:</b>						
Sewer Main Rehab (C43100)	\$ 5,696,507	\$ 5,066,450	\$ -	\$ 5,066,450	\$ -	\$ 630,057
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)	229,216	19,825	-	19,825	-	209,391
WWTP Improvement (C43194)	63,643,991	63,431,016	33,537	63,464,553	43	179,395
PCCE #3 Stewart/Ridge/Med (C43198)	834,030	179,290	2,099	181,389	-	652,641
Hominy Br Outfall Relief (C43210)	3,793,309	3,716,539	41,000	3,757,539	35,770	-
Upper Hinkson Ext PH I (C43213)	7,650,174	594,218	65,761	659,979	11,567	6,978,628
PCCE #8 Thilly Lathrop (C43221)	1,980,970	220,173	16,306	236,479	-	1,744,491
PCCE #15 Anderson Ave (C43223)	623,865	623,864	-	623,864	-	1
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)	268,380	51,064	29,524	80,588	143,506	44,286
PCCE #14 Cliff Dr (C43239)	289,971	260,259	29,712	289,971	-	-
PCCE #16 Bingham/W Ridgel (C43240)	90,057	59,556	12,644	72,200	-	17,857
Spring Valley Rd (C43241)	149,000	5,473	4,218	9,691	-	139,309
N Grindstone Bank Stabil (C43244)	200,000	6,052	17,163	23,215	-	176,785
Upper Merideth Br Stabil (C43245)	500,000	43,030	79,821	122,851	-	377,149
Westwood Ave Relocation (C43246)	321,715	85,092	193,858	278,950	18,500	24,265
Woodrail Sewer Replacement (C43247)	281,049	18,480	428	18,908	-	262,141
PCCE #20 Ridgemont (C43248)	335,851	24,647	2,578	27,225	-	308,626
Flat Branch to Turner Rlf (C43250)	410,000	17,150	71,013	88,163	3,907	317,930
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	8,232	17,785	-	136,215
PCCE #27 Grace Ellen (C43254)	128,000	18,434	3,864	22,298	-	105,702
Henderson Branch SW Ext (C43255)	302,597	11,838	126,420	138,258	164,033	306
FBSR-Stadium to Elm (C43256)	4,352,985	318,811	140,438	459,249	3,897,019	(3,283)
FBSR-Elm to 6th St (C43257)	2,336,000	175,539	120,295	295,834	79,735	1,960,431
FY14 Sewer Main Rehab (C43260)	1,308,701	1,125,356	3,636	1,128,992	-	179,709
SD #171-Crites Lane (C43263)	10,950	-	-	-	-	10,950
WWTP Eng Offices & Parking (C43264)	100,000	82,789	4,622	87,411	-	12,589
PCCE #39 Hubbell Dr (C43500)	171,000	1,317	5,030	6,347	-	164,653
FY15 Sewer Main Rehab (C43501)	2,708,842	56	2,227,134	2,227,190	455,792	25,860
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	6,334	6,362	-	50,845
SD #172-Northland Drive (C43506)	25,000	-	-	-	-	25,000
<b>TOTAL SEWER:</b>	<b>\$ 102,503,893</b>	<b>\$ 76,250,268</b>	<b>\$ 3,245,667</b>	<b>\$ 79,495,935</b>	<b>\$ 4,809,872</b>	<b>\$ 18,198,086</b>
<b>AIRPORT:</b>						
Airport General Improv. (C44008)	\$ 213,180	\$ 12,902	\$ 28,250	\$ 41,152	\$ -	\$ 172,028
Passenger Terminal Upgrade (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	589,150	838,093	1,045,270	39,292
Upgrade Crosswind Runway (C44092)	5,483,936	3,467,794	1,866,553	5,334,347	51,378	98,211
Wildlife Fencing (C44100)	1,664,715	1,663,276	(308)	1,662,968	-	1,747
Taxiway Alpha (C44101)	6,347,450	6,264,208	-	6,264,208	-	83,242
New Airport Terminal (C44111)	1,469,199	-	28,187	28,187	23,813	1,417,199
Terminal Master Plan (C44112)	866,436	184,716	305,829	490,545	375,891	-
13-31 (5500X100) & TW B (C44115)	8,134,920	-	531,249	531,249	186,121	7,417,550
Landside Pvmnt Imp PH II (C44116)	4,169	-	-	-	-	4,169
1,500 ARFF Truck (C44117)	716,625	-	239	239	-	716,386
Taxiway B (C44118)	26,917	-	-	-	-	26,917
ADA Compatible Door/Ramp (C44119)	56,094	-	-	-	-	56,094
<b>TOTAL AIRPORT:</b>	<b>\$ 27,378,073</b>	<b>\$ 12,270,455</b>	<b>\$ 3,354,310</b>	<b>\$ 15,624,765</b>	<b>\$ 1,682,473</b>	<b>\$ 10,070,835</b>
<b>PARKING:</b>						
Short St Garage (C45051)	12,486,574	12,043,695	-	12,043,695	61,979	380,900
Ramp Parking Surface Rpr (C45054)	180,000	3,341	146,762	150,103	-	29,897
6th & Cherry Major Maint (C45057)	30,000	-	-	-	-	30,000
8th & Cherry-Energy Effic (C45058)	300,000	-	4,500	4,500	-	295,500
<b>TOTAL PARKING:</b>	<b>\$ 12,996,574</b>	<b>\$ 12,047,036</b>	<b>\$ 151,262</b>	<b>\$ 12,198,298</b>	<b>\$ 61,979</b>	<b>\$ 736,297</b>
<b>RECREATION SERVICES:</b>						
ARC Improvements (C46071)	\$ 283,469	\$ 187,370	\$ 14,953	\$ 202,323	\$ 73,643	\$ 7,503
LOW New Shltr/Course Imp (C46077)	90,215	10,162	80,053	90,215	-	-
AM Legion E Field Lights (C46079)	130,087	123,180	3,504	126,684	-	3,403

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**CAPITAL PROJECTS  
June 30, 2016**

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encum- brances</b>	<b>Unencumbered Appropriations</b>
Albert-Oakland AOFAC SCS (C46080)	150,000	130,555	19,445	150,000	-	-
Albert-Oakland: AOFAC Roof (C46081)	80,000	-	80,000	80,000	-	-
Aquatic Fac:VBGA Drain RP (C46082)	23,452	-	21,452	21,452	2,000	-
LOW Clubhouse Renovation (C46083)	120,000	-	119,684	119,684	-	316
<b>TOTAL RECREATION SERVICES:</b>	<b>\$ 877,223</b>	<b>\$ 451,267</b>	<b>\$ 339,091</b>	<b>\$ 790,358</b>	<b>\$ 75,643</b>	<b>\$ 11,222</b>
<b>PUBLIC TRANSPORTATION:</b>						
GFI Upgrades (C47018)	\$ 241,567	\$ 220,860	\$ -	\$ 220,860	\$ -	\$ 20,707
Benches & 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
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)	1,436,395	110,000	-	110,000	-	1,326,395
Paratransit Rpl/Bus Shelter (C47055)	50,000	-	-	-	-	50,000
CDBG Bus Shelters (C47057)	20,000	-	-	-	4,900	15,100
Annual Bus Shelters (C47058)	140,000	-	-	-	-	140,000
Wabash Solar Panel Install (C47059)	17,000	-	15,857	15,857	-	1,143
Electrical Serv Upgrade (C47060)	31,080	-	-	-	-	31,080
<b>TOTAL PUBLIC TRANSPORTATION:</b>	<b>\$ 3,930,575</b>	<b>\$ 1,998,924</b>	<b>\$ 43,377</b>	<b>\$ 2,042,301</b>	<b>\$ 10,846</b>	<b>\$ 1,877,428</b>
<b>SOLID WASTE:</b>						
Methane Gas Extract Wells (C48031)	\$ 1,725,947	\$ 1,267,052	\$ 143,416	\$ 1,410,468	\$ 17,057	\$ 298,422
Collection & Admin Reloc (C48048)	5,206,103	312,997	690,819	1,003,816	3,935,781	266,506
Agriturf for Bioreactor (C48050)	289,513	-	-	-	-	289,513
Leachate Handling & Stor (C48051)	556,672	1,615	207	1,822	74,510	480,340
Fire Station #7 Demo (C48053)	140,278	77,954	37,237	115,191	-	25,087
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)	352,155	-	-	-	352,155	-
<b>TOTAL SOLID WASTE:</b>	<b>\$ 8,961,507</b>	<b>\$ 1,868,688</b>	<b>\$ 871,679</b>	<b>\$ 2,740,367</b>	<b>\$ 4,379,503</b>	<b>\$ 1,841,637</b>
<b>STORMWATER:</b>						
Annual Projects (C49017)	\$ 166,965	\$ -	\$ -	\$ -	\$ -	\$ 166,965
Royal Latham-Fallwood (C49090)	22,537	22,537	-	22,537	-	-
Hitt & Elm (C49099)	207,260	12,988	-	12,988	-	194,272
Nifong & Bethel Drainage (C49105)	810,000	89,193	31,864	121,057	-	688,943
Kelly Detention Retrofit (C49108)	51,527	51,527	(156)	51,371	-	156
Forum Nature Area (C49113)	50,000	25,353	-	25,353	-	24,647
9th & Elm Storm Drain Repl (C49121)	193,000	20,024	-	20,024	39	172,937
East Point Lining (C49122)	100,000	86	21,941	22,027	37,880	40,093
Aldeah & Ash Stm Pipe Rhb (C49123)	150,000	-	-	-	-	150,000
E Nifong Culvert Rehab (C49124)	108,500	-	32,124	32,124	43,000	33,376
Hinkson Bacteria Assess (C49126)	15,167	-	15,154	15,154	-	13
Downtown Tree Planter 2015 (C49127)	30,000	-	5,061	5,061	-	24,939
Cam-Hubbart Flow/Sed Stud (C49128)	23,321	-	23,321	23,321	-	-
Manor Drive (C49129)	92,960	323	24,281	24,604	-	68,356
Rollins Rd at Rock Creek (C49130)	400,000	-	20,536	20,536	-	379,464
Sinclair Culv at Mill Creek (C49131)	55,000	-	4,722	4,722	-	50,278
Trimble Rd Storm Lining (C49132)	41,500	-	13,252	13,252	19,845	8,403
<b>TOTAL STORMWATER:</b>	<b>\$ 2,517,737</b>	<b>\$ 222,031</b>	<b>\$ 192,100</b>	<b>\$ 414,131</b>	<b>\$ 100,764</b>	<b>\$ 2,002,842</b>
<b>VEHICLE MAINTENANCE:</b>						
Fuel Tank Upgrade (C72001)	\$ 536,060	\$ 405,320	\$ -	\$ 405,320	\$ -	\$ 130,740
<b>TOTAL VEHICLE MAINTENANCE:</b>	<b>\$ 536,060</b>	<b>\$ 405,320</b>	<b>\$ -</b>	<b>\$ 405,320</b>	<b>\$ -</b>	<b>\$ 130,740</b>
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 159,701,642</b>	<b>\$ 105,513,989</b>	<b>\$ 8,197,486</b>	<b>\$ 113,711,475</b>	<b>\$ 11,121,080</b>	<b>\$ 34,869,087</b>

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## INTERNAL SERVICE FUNDS

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

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

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

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

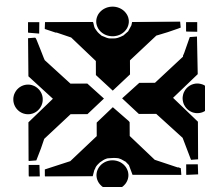
**Public Communications Fund** - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments and cable television operations.

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

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

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

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



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

**COMPARATIVE COMBINING BALANCE SHEETS**  
June 30, 2016 and 2015

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2016	2015	2016	2015	2016	2015
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$998,478	\$818,838	\$1,242,944	\$953,221	\$2,434,389	\$1,846,870
Accounts receivable	0	0	0	1,816	5,592	5,592
Grants receivable	0	0	0	0	0	0
Accrued interest	1,938	1,676	2,401	1,963	4,672	3,830
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	1,019,444	838,747	1,245,345	957,000	2,444,653	1,856,292
<b>RESTRICTED ASSETS:</b>						
Net pension asset	171,916	0	159,874	0	355,044	0
Total Restricted Assets	171,916	0	159,874	0	355,044	0
<b>OTHER ASSETS:</b>						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Total Other Assets	0	0	0	0	0	0
<b>FIXED ASSETS:</b>						
Property, plant, and equipment	438,882	438,882	32,500	32,500	5,670,905	5,115,603
Accumulated depreciation	(189,830)	(174,197)	(32,500)	(32,500)	(5,018,991)	(4,747,605)
Net Plant in Service	249,052	264,685	0	0	651,914	367,998
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	249,052	264,685	0	0	651,914	367,998
<b>TOTAL ASSETS</b>	<u>\$1,440,412</u>	<u>\$1,103,432</u>	<u>\$1,405,219</u>	<u>\$957,000</u>	<u>\$3,451,611</u>	<u>\$2,224,290</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Outflows related to pension	180,884	0	168,212	0	373,564	0
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>1,621,296</u>	<u>1,103,432</u>	<u>1,573,431</u>	<u>957,000</u>	<u>3,825,175</u>	<u>2,224,290</u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>CURRENT LIABILITIES:</b>						
Accounts payable	\$24,604	\$14,297	\$91,418	\$5,020	\$100,465	\$36,559
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	28,696	40,357	40,093	44,099	204,360	188,132
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	16,173	23,890
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	53,300	54,654	131,511	49,119	320,998	248,581
<b>LONG-TERM LIABILITIES:</b>						
Obligations under capital leases	0	0	0	0	0	16,173
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	16,173
<b>TOTAL LIABILITIES</b>	<u>53,300</u>	<u>54,654</u>	<u>131,511</u>	<u>49,119</u>	<u>320,998</u>	<u>264,754</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Infloes related to pension	47,591	0	44,257	0	98,286	0
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u>100,891</u>	<u>54,654</u>	<u>175,768</u>	<u>49,119</u>	<u>419,284</u>	<u>264,754</u>
<b>FUND EQUITY:</b>						
Contributed capital	0	0	0	0	0	0
Retained earnings (deficit)	1,520,405	1,048,778	1,397,663	907,881	3,405,891	1,959,536
<b>TOTAL FUND EQUITY</b>	<u>1,520,405</u>	<u>1,048,778</u>	<u>1,397,663</u>	<u>907,881</u>	<u>3,405,891</u>	<u>1,959,536</u>
<b>LIABILITIES AND FUND EQUITY</b>	<u>\$1,621,296</u>	<u>\$1,103,432</u>	<u>\$1,573,431</u>	<u>\$957,000</u>	<u>\$3,825,175</u>	<u>\$2,224,290</u>

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

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2016 and 2015

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2016	2015	2016	2015	2016	2015	2016	2015
\$1,537,192	\$1,322,002	\$1,232,584	\$765,305	\$9,927,328	\$6,162,158	\$417,106	\$496,917
137,212	0	9,182	7,693	0	0	0	0
0	0	0	0			0	0
3,014	2,743	2,461	1,631	19,020	10,049	791	1,002
0	0	0	0	0	0	0	0
5,279	5,865	868,793	858,203	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,682,697</u>	<u>1,330,610</u>	<u>2,113,020</u>	<u>1,632,832</u>	<u>9,946,348</u>	<u>6,172,207</u>	<u>417,897</u>	<u>497,919</u>
149,492	0	398,958	0	31,144	0	55,125	0
<u>149,492</u>	<u>0</u>	<u>398,958</u>	<u>0</u>	<u>31,144</u>	<u>0</u>	<u>55,125</u>	<u>0</u>
0	0	0	0	0	0	0	0
0	0	0	0	2,602,488	4,862,291	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,602,488</u>	<u>4,862,291</u>	<u>0</u>	<u>0</u>
1,151,731	1,146,324	2,903,752	1,996,622	33,350	33,350	7,790	7,357
(818,590)	(806,829)	(885,161)	(851,941)	(33,350)	(33,350)	(3,029)	0
333,141	339,495	2,018,591	1,144,681	0	0	4,761	7,357
0	0	0	916,291	0	0	0	0
<u>333,141</u>	<u>339,495</u>	<u>2,018,591</u>	<u>2,060,972</u>	<u>0</u>	<u>0</u>	<u>4,761</u>	<u>7,357</u>
<u>\$2,165,330</u>	<u>\$1,670,105</u>	<u>\$4,530,569</u>	<u>\$3,693,804</u>	<u>\$12,579,980</u>	<u>\$11,034,498</u>	<u>\$477,783</u>	<u>\$505,276</u>
157,289	0	419,767	0	32,769		58,001	0
<u>2,322,619</u>	<u>1,670,105</u>	<u>4,950,336</u>	<u>3,693,804</u>	<u>12,612,749</u>	<u>11,034,498</u>	<u>535,784</u>	<u>505,276</u>
\$17,470	\$12,149	\$403,759	\$348,760	(\$961)	\$2,328	\$3,354	\$2,321
0	0	0	0	0	0	0	0
32,694	41,890	116,029	127,356	23,450	20,585	20,443	18,120
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>50,164</u>	<u>54,039</u>	<u>519,788</u>	<u>476,116</u>	<u>22,489</u>	<u>22,913</u>	<u>23,797</u>	<u>20,441</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	6,323,373	5,487,590	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,323,373</u>	<u>5,487,590</u>	<u>0</u>	<u>0</u>
<u>50,164</u>	<u>54,039</u>	<u>519,788</u>	<u>476,116</u>	<u>6,345,862</u>	<u>5,510,503</u>	<u>23,797</u>	<u>20,441</u>
41,383	0	110,442	0	8,622		15,260	
<u>91,547</u>	<u>54,039</u>	<u>630,230</u>	<u>476,116</u>	<u>6,354,484</u>	<u>5,510,503</u>	<u>39,057</u>	<u>20,441</u>
0	0	0	0	0	0	0	0
<u>2,231,072</u>	<u>1,616,066</u>	<u>4,320,106</u>	<u>3,217,688</u>	<u>6,258,265</u>	<u>5,523,995</u>	<u>496,727</u>	<u>484,835</u>
<u>2,231,072</u>	<u>1,616,066</u>	<u>4,320,106</u>	<u>3,217,688</u>	<u>6,258,265</u>	<u>5,523,995</u>	<u>496,727</u>	<u>484,835</u>
<u>\$2,322,619</u>	<u>\$1,670,105</u>	<u>\$4,950,336</u>	<u>\$3,693,804</u>	<u>\$12,612,749</u>	<u>\$11,034,498</u>	<u>\$535,784</u>	<u>\$505,276</u>

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

**COMPARATIVE COMBINING BALANCE SHEETS**  
June 30, 2016 and 2015

ASSETS	Employee Benefit Fund		TOTAL	
	2016	2015	2016	2015
<b>CURRENT ASSETS:</b>				
Cash and cash equivalents	\$3,267,206	\$4,324,035	\$21,057,227	\$16,689,346
Accounts receivable	390,190	369,933	542,176	385,034
Grants receivable			0	0
Accrued interest	6,436	8,795	40,733	31,689
Due from other funds	0	0	0	0
Inventory	0	0	893,100	882,301
Other assets	0	0	0	0
Total Current Assets	<u>3,663,832</u>	<u>4,702,763</u>	<u>22,533,236</u>	<u>17,988,370</u>
<b>RESTRICTED ASSETS:</b>				
Net pension asset	73,189	0	1,394,742	0
Total Restricted Assets	<u>73,189</u>	<u>0</u>	<u>1,394,742</u>	<u>0</u>
<b>OTHER ASSETS:</b>				
Unamortized costs	0	0	0	0
Investments	0	0	2,602,488	4,862,291
Total Other Assets	<u>0</u>	<u>0</u>	<u>2,602,488</u>	<u>4,862,291</u>
<b>FIXED ASSETS:</b>				
Property, plant, and equipment	0	0	10,238,910	8,770,638
Accumulated depreciation	0	0	(6,981,451)	(6,646,422)
Net Plant in Service	0	0	3,257,459	2,124,216
Construction in progress	0	0	0	916,291
Net Fixed Assets	<u>0</u>	<u>0</u>	<u>3,257,459</u>	<u>3,040,507</u>
<b>TOTAL ASSETS</b>	<u><u>\$3,663,832</u></u>	<u><u>\$4,702,763</u></u>	<u><u>\$29,787,925</u></u>	<u><u>\$25,891,168</u></u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Outflows related to pension	77,008		1,467,494	0
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u><u>3,814,029</u></u>	<u><u>4,702,763</u></u>	<u><u>31,255,419</u></u>	<u><u>25,891,168</u></u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$79,078	\$35,068	\$719,187	\$456,502
Interest payable	0	0	0	0
Accrued payroll and payroll taxes	22,731	26,813	488,496	507,352
Due to other funds	0	0	0	0
Advances from other funds	0	0	0	0
Obligations under capital leases			0	0
current maturities	0	0	16,173	23,890
Other liabilities	31,020	49,824	31,020	49,824
Total Current Liabilities	<u>132,829</u>	<u>111,705</u>	<u>1,254,876</u>	<u>1,037,568</u>
<b>LONG-TERM LIABILITIES:</b>				
Obligations under capital leases	0	0	0	16,173
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	<u>1,130,900</u>	<u>891,500</u>	<u>7,454,273</u>	<u>6,395,263</u>
<b>TOTAL LIABILITIES</b>	<u><u>1,263,729</u></u>	<u><u>1,003,205</u></u>	<u><u>8,709,149</u></u>	<u><u>7,432,831</u></u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Infloes related to pension	20,261		386,102	0
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<u><u>1,283,990</u></u>	<u><u>1,003,205</u></u>	<u><u>9,095,251</u></u>	<u><u>7,432,831</u></u>
<b>FUND EQUITY:</b>				
Contributed capital	0	0	0	0
Retained earnings (deficit)	2,530,039	3,699,558	22,160,168	18,458,337
<b>TOTAL FUND EQUITY</b>	<u><u>2,530,039</u></u>	<u><u>3,699,558</u></u>	<u><u>22,160,168</u></u>	<u><u>18,458,337</u></u>
<b>LIABILITIES AND FUND EQUITY</b>	<u><u>\$3,814,029</u></u>	<u><u>\$4,702,763</u></u>	<u><u>\$31,255,419</u></u>	<u><u>\$25,891,168</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

	<b>Custodial and Maintenance Service Fund</b>		<b>Utility Customer Services Fund</b>		<b>Information Technology Fund</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
<b>OPERATING REVENUES:</b>						
Charges for services	\$1,192,597	\$1,213,236	\$2,020,741	\$1,702,630	\$4,657,149	\$3,722,739
<b>OPERATING EXPENSES:</b>						
Personal services	508,013	532,473	634,774	552,586	2,085,187	2,019,024
Materials and supplies	136,363	131,609	45,522	272,690	396,506	234,213
Travel and training	0	7,483	3,513	6,466	53,250	64,390
Intragovernmental	16,787	15,648	267,965	263,110	12,542	9,573
Utilities, services, and miscellaneous	327,861	353,904	976,206	621,545	1,205,022	1,166,387
<b>TOTAL OPERATING EXPENSES</b>	<b>989,024</b>	<b>1,041,117</b>	<b>1,927,980</b>	<b>1,716,397</b>	<b>3,752,507</b>	<b>3,493,587</b>
<b>OPERATING INCOME (LOSS) BEFORE DEPRECIATION</b>	<b>203,573</b>	<b>172,119</b>	<b>92,761</b>	<b>(13,767)</b>	<b>904,642</b>	<b>229,152</b>
Depreciation	(11,725)	(11,576)	0	0	(189,782)	(147,447)
<b>OPERATING INCOME (LOSS)</b>	<b>191,848</b>	<b>160,543</b>	<b>92,761</b>	<b>(13,767)</b>	<b>714,860</b>	<b>81,705</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>						
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	18,623	14,635	22,511	17,416	38,299	36,493
Miscellaneous revenue	89	0	260,635	261,245	4,335	10,293
Interest expense	0	0	0	0	(362)	(687)
Loss on disposal of fixed assets	0	0	0	0	0	0
Miscellaneous expense	0	0	0	0	0	0
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>18,712</b>	<b>14,635</b>	<b>283,146</b>	<b>278,661</b>	<b>42,272</b>	<b>46,099</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>210,560</b>	<b>175,178</b>	<b>375,907</b>	<b>264,894</b>	<b>757,132</b>	<b>127,804</b>
<b>OPERATING TRANSFERS</b>						
operating transfers from other funds	0	0	0	0	0	0
operating transfers to other funds	(52,235)	(52,235)	(84,832)	(84,656)	(230,140)	(180,140)
<b>TOTAL OPERATING TRANSFERS</b>	<b>(52,235)</b>	<b>(52,235)</b>	<b>(84,832)</b>	<b>(84,656)</b>	<b>(230,140)</b>	<b>(180,140)</b>
<b>NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL</b>	<b>158,325</b>	<b>122,943</b>	<b>291,075</b>	<b>180,238</b>	<b>526,992</b>	<b>(52,336)</b>
Contributed capital	0	0	0	0	0	0
<b>NET INCOME (LOSS)</b>	<b>158,325</b>	<b>122,943</b>	<b>291,075</b>	<b>180,238</b>	<b>526,992</b>	<b>(52,336)</b>
<b>RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD</b>	<b>1,362,080</b>	<b>925,835</b>	<b>1,106,588</b>	<b>727,643</b>	<b>2,878,899</b>	<b>2,011,872</b>
Equity transfers from other funds	0	0	0	0	0	0
<b>RETAINED EARNINGS (DEFICIT), END OF PERIOD</b>	<b>\$1,520,405</b>	<b>\$1,048,778</b>	<b>\$1,397,663</b>	<b>\$907,881</b>	<b>\$3,405,891</b>	<b>\$1,959,536</b>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

<b>Public Communications Fund</b>		<b>Fleet Operations Fund</b>		<b>Self Insurance Reserve Fund</b>		<b>GIS Fund</b>	
<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
<u>\$1,299,155</u>	<u>\$959,483</u>	<u>\$5,986,621</u>	<u>\$6,446,213</u>	<u>\$4,319,777</u>	<u>\$3,999,720</u>	<u>\$365,406</u>	<u>\$355,113</u>
809,195	624,388	1,660,337	1,631,831	234,724	170,673	345,806	262,745
156,006	163,118	3,928,194	4,419,978	1,686	7,505	10,941	22,693
6,332	2,705	13,238	21,796	4,382	3,863	14,801	11,391
11,045	16,448	129,527	130,154	246	206	2,822	5,717
<u>110,013</u>	<u>76,888</u>	<u>54,793</u>	<u>53,134</u>	<u>3,029,606</u>	<u>3,250,526</u>	<u>121,630</u>	<u>5,225</u>
<u>1,092,591</u>	<u>883,547</u>	<u>5,786,089</u>	<u>6,256,893</u>	<u>3,270,644</u>	<u>3,432,773</u>	<u>496,000</u>	<u>307,771</u>
206,564	75,936	200,532	189,320	1,049,133	566,947	(130,594)	47,342
<u>(50,022)</u>	<u>(47,063)</u>	<u>(57,807)</u>	<u>(41,019)</u>	<u>0</u>	<u>0</u>	<u>(1,948)</u>	<u>(433)</u>
<u>156,542</u>	<u>28,873</u>	<u>142,725</u>	<u>148,301</u>	<u>1,049,133</u>	<u>566,947</u>	<u>(132,542)</u>	<u>46,909</u>
0	0	0	0	0	0	44,203	30,742
29,380	25,433	22,525	11,992	194,207	82,619	8,373	8,291
362	153	140,742	105,626	49	182	55	398
0	0	0	0	0	0	0	0
(4,700)	0	(9,920)	(14,174)	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>25,042</u>	<u>25,586</u>	<u>153,347</u>	<u>103,444</u>	<u>194,256</u>	<u>82,801</u>	<u>52,631</u>	<u>39,431</u>
<u>181,584</u>	<u>54,459</u>	<u>296,072</u>	<u>251,745</u>	<u>1,243,389</u>	<u>649,748</u>	<u>(79,911)</u>	<u>86,340</u>
37,500	37,500	0	0	0	0	0	0
<u>(89,672)</u>	<u>(89,672)</u>	<u>(4,219)</u>	<u>(3,836)</u>	<u>(26,884)</u>	<u>(26,884)</u>	<u>0</u>	<u>0</u>
<u>(52,172)</u>	<u>(52,172)</u>	<u>(4,219)</u>	<u>(3,836)</u>	<u>(26,884)</u>	<u>(26,884)</u>	<u>0</u>	<u>0</u>
129,412	2,287	291,853	247,909	1,216,505	622,864	(79,911)	86,340
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
129,412	2,287	291,853	247,909	1,216,505	622,864	(79,911)	86,340
2,101,660	1,613,779	4,028,253	2,969,779	5,041,760	4,901,131	576,638	398,495
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$2,231,072</u>	<u>\$1,616,066</u>	<u>\$4,320,106</u>	<u>\$3,217,688</u>	<u>\$6,258,265</u>	<u>\$5,523,995</u>	<u>\$496,727</u>	<u>\$484,835</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

	<b>Employee Benefit Fund</b>		<b>TOTAL</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
OPERATING REVENUES:				
Charges for services	\$9,893,896	\$9,866,465	\$29,735,342	\$28,265,599
OPERATING EXPENSES:				
Personal services	340,417	872,674	6,618,453	6,666,394
Materials and supplies	46,324	39,167	4,721,542	5,290,973
Travel and training	13,951	6,679	109,467	124,773
Intragovernmental	2,049	2,198	442,983	443,054
Utilities, services, and miscellaneous	10,224,801	9,661,779	16,049,932	15,189,388
TOTAL OPERATING EXPENSES	10,627,542	10,582,497	27,942,377	27,714,582
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(733,646)	(716,032)	1,792,965	551,017
Depreciation	0	0	(311,284)	(247,538)
OPERATING INCOME (LOSS)	(733,646)	(716,032)	1,481,681	303,479
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	44,203	30,742
Investment revenue	65,602	94,773	399,520	291,652
Miscellaneous revenue	60,639	27,406	466,906	405,303
Interest expense	0	0	(362)	(687)
Loss on disposal of fixed assets	0	0	(14,620)	(14,174)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	126,241	122,179	895,647	712,836
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(607,405)	(593,853)	2,377,328	1,016,315
OPERATING TRANSFERS				
operating transfers from other funds	0	0	37,500	37,500
operating transfers to other funds	(16,401)	(16,401)	(504,383)	(453,824)
TOTAL OPERATING TRANSFERS	(16,401)	(16,401)	(466,883)	(416,324)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(623,806)	(610,254)	1,910,445	599,991
Contributed capital	0	0	0	0
NET INCOME (LOSS)	(623,806)	(610,254)	1,910,445	599,991
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	3,153,845	4,309,812	20,249,723	17,858,346
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$2,530,039	\$3,699,558	22,160,168	18,458,337

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015**

	<b>Custodial and Maintenance Service Fund</b>		<b>Utility Customer Services Fund</b>		<b>Information Technology Fund</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$191,848	\$160,543	\$92,761	(\$13,767)	\$714,860	\$81,705
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	11,725	11,576	0	0	189,782	147,447
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	6,179	12,285	0	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	0	0	0	0	0	0
Decrease (increase) in prepaid expense	0	0	0	0	32,432	0
Decrease (increase) in other assets	370	584	1,570	1,160	0	35,799
Increase (decrease) in accounts payable	(7,537)	(46,227)	(8,187)	(111,516)	(39,577)	(33,747)
Increase (decrease) in accrued payroll	(38,915)	(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	6,000	3,212	7,328	3,750	13,955	9,954
Other nonoperating revenue	89	0	260,635	261,245	4,335	10,293
<b>Net cash provided by (used for) operating activities</b>	<u>163,580</u>	<u>88,493</u>	<u>316,912</u>	<u>115,641</u>	<u>763,698</u>	<u>112,904</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(52,235)	(52,235)	(84,832)	(84,656)	(230,140)	(180,140)
Operating grants	0	0	0	0	0	0
<b>Net cash provided by (used for) noncapital financing activities</b>	<u>(52,235)</u>	<u>(52,235)</u>	<u>(84,832)</u>	<u>(84,656)</u>	<u>(230,140)</u>	<u>(180,140)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Proceeds from capital lease	0	0	0	0	0	0
Debt service – interest	0	0	0	0	(362)	(687)
Debt service – principal	0	0	0	0	(17,960)	(17,634)
Acquisition and construction of capital assets	0	(19,795)	0	0	(118,124)	(66,983)
Contributed capital	0	0	0	0	0	0
Proceeds from advances from other funds	0	0	0	0	0	0
<b>Net cash provided by (used for) capital and related financing act.</b>	<u>0</u>	<u>(19,795)</u>	<u>0</u>	<u>0</u>	<u>(136,446)</u>	<u>(85,304)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
Interest received	12,107	11,381	14,402	13,567	22,978	26,774
Purchase of investments	0	0	0	0	0	0
Sale of investments	0	0	0	0	0	0
<b>Net cash provided by (used for) investing activities</b>	<u>12,107</u>	<u>11,381</u>	<u>14,402</u>	<u>13,567</u>	<u>22,978</u>	<u>26,774</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	123,452	27,844	246,482	44,552	420,090	(125,766)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<u>875,026</u>	<u>790,994</u>	<u>996,462</u>	<u>908,669</u>	<u>2,014,299</u>	<u>1,972,636</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u><u>\$998,478</u></u>	<u><u>\$818,838</u></u>	<u><u>\$1,242,944</u></u>	<u><u>\$953,221</u></u>	<u><u>\$2,434,389</u></u>	<u><u>\$1,846,870</u></u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>						
Cash and cash equivalents	<u>\$998,478</u>	<u>\$818,838</u>	<u>\$1,242,944</u>	<u>\$953,221</u>	<u>\$2,434,389</u>	<u>\$1,846,870</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u><u>\$998,478</u></u>	<u><u>\$818,838</u></u>	<u><u>\$1,242,944</u></u>	<u><u>\$953,221</u></u>	<u><u>\$2,434,389</u></u>	<u><u>\$1,846,870</u></u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015**

<b>Public Communications Fund</b>		<b>Fleet Operations Fund</b>		<b>Self Insurance Reserve Fund</b>		<b>GIS Fund</b>	
<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
\$156,542	\$28,873	\$142,725	\$148,301	\$1,049,133	\$566,947	(\$132,542)	\$46,909
50,022	47,063	57,807	41,019	0	0	1,948	433
5,919	144,497	22,794	29,878	2,995	0	0	0
0	0	0	0	0	0	0	0
1	0	9,954	57,291	(1,533)	0	0	0
0	0	0	0	(13,556)	0	1,951	0
899	903	46	32	0	950	0	0
(48,052)	(22,628)	(38,202)	(134,094)	1,058	(1,004)	(40,074)	(4,566)
(45,494)	(42,909)	(128,148)	(124,654)	0	(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
8,937	6,481	8,078	2,180	61,334	17,568	2,395	1,561
362	153	140,742	105,626	49	182	55	398
129,136	127,029	215,796	125,579	1,096,486	572,861	(190,853)	30,271
37,500	37,500	0	0	0	0	0	0
(89,672)	(89,672)	(4,219)	(3,836)	(26,884)	(26,884)	0	0
0	2,823	0	0	0	0	74,408	54,596
(52,172)	(49,349)	(4,219)	(3,836)	(26,884)	(26,884)	74,408	54,596
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(72,325)	(129,492)	(34,464)	(166,480)	0	0	(1)	(7,790)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(72,325)	(129,492)	(34,464)	(166,480)	0	0	(1)	(7,790)
19,881	16,209	13,743	9,900	122,312	64,031	6,022	6,549
0	0	0	0	(2,602,488)	(416)	0	0
0	0	0	0	4,862,414	0	0	0
19,881	16,209	13,743	9,900	2,382,238	63,615	6,022	6,549
24,520	(35,603)	190,856	(34,837)	3,451,840	609,592	(110,424)	83,626
1,512,672	1,357,605	1,041,728	800,142	6,475,488	5,552,566	527,530	413,291
<u>\$1,537,192</u>	<u>\$1,322,002</u>	<u>\$1,232,584</u>	<u>\$765,305</u>	<u>\$9,927,328</u>	<u>\$6,162,158</u>	<u>\$417,106</u>	<u>\$496,917</u>
<u>\$1,537,192</u>	<u>\$1,322,002</u>	<u>\$1,232,584</u>	<u>\$765,305</u>	<u>\$9,927,328</u>	<u>\$6,162,158</u>	<u>\$417,106</u>	<u>\$496,917</u>
<u>\$1,537,192</u>	<u>\$1,322,002</u>	<u>\$1,232,584</u>	<u>\$765,305</u>	<u>\$9,927,328</u>	<u>\$6,162,158</u>	<u>\$417,106</u>	<u>\$496,917</u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015**

	<b>Employee Benefit Fund</b>		<b>TOTAL</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Operating income (loss)	(\$733,646)	(\$716,032)	\$1,481,681	\$303,479
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	311,284	247,538
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	(182,526)	19,647	(144,639)	206,307
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	8,422	57,291
Decrease (increase) in prepaid expense	0	0	20,827	0
Decrease (increase) in other assets	7,666	871	10,551	40,299
Increase (decrease) in accounts payable	(98,978)	(100,115)	(279,549)	(453,897)
Increase (decrease) in accrued payroll	(69,876)	(63,405)	(502,482)	(476,365)
Increase (decrease) in due to other funds	(304)	0	(3,298)	(35,404)
Increase (decrease) in other liabilities	(34,320)	(18,597)	(34,320)	(16,704)
Unrealized gain (loss) on cash equivalents	16,697	27,392	124,724	72,098
Other nonoperating revenue	60,639	27,406	466,906	405,303
Net cash provided by (used for) operating activities	(1,034,648)	(822,833)	1,460,107	349,945
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating transfers in	0	0	37,500	37,500
Operating transfers out	(16,401)	(16,401)	(504,383)	(453,824)
Operating grants	0	0	74,408	57,419
Net cash provided by (used for) noncapital financing activities	(16,401)	(16,401)	(392,475)	(358,905)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Proceeds from capital lease	0	0	0	0
Debt service – interest	0	0	(362)	(687)
Debt service – principal	0	0	(17,960)	(17,634)
Acquisition and construction of capital assets	0	0	(224,914)	(390,540)
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	(243,236)	(408,861)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received	49,352	68,964	260,797	217,375
Purchase of investments	0	0	(2,602,488)	(416)
Sale of investments	0	0	4,862,414	0
Net cash provided by (used for) investing activities	49,352	68,964	2,520,723	216,959
Net increase (decrease) in cash and cash equivalents	(1,001,697)	(770,270)	3,345,119	(200,862)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<u>4,268,903</u>	<u>5,094,305</u>	<u>17,712,108</u>	<u>16,890,208</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u><u>\$3,267,206</u></u>	<u><u>\$4,324,035</u></u>	<u><u>21,057,227</u></u>	<u><u>16,689,346</u></u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>				
Cash and cash equivalents	<u>\$3,267,206</u>	<u>\$4,324,035</u>	<u>21,057,227</u>	<u>16,689,346</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u><u>\$3,267,206</u></u>	<u><u>\$4,324,035</u></u>	<u><u>21,057,227</u></u>	<u><u>16,689,346</u></u>

## TRUST AND AGENCY FUNDS

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

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

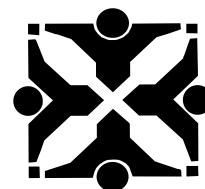
**Other Post Employment Benefit Trust Fund** - to account for the accumulation of resources for post employment benefits to qualified plan participants.

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 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	\$295,013	\$0	\$197,890	\$504,818	\$489,757	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	3,965,483	5,579,845
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	1,084,983	1,080,353
Allowance for uncollectible taxes	0	0	0	0	0	0	(158,754)	(153,595)
Accrued interest	164,032	155,688	108,861	104,433	1,024	1,047	158,921	154,888
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	3,912,087	2,096,970
Other assets	0	0	0	0	0	0	0	0
Investments	71,305,597	69,564,019	47,321,558	46,662,511	2,520,962	2,629,943	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
<b>TOTAL ASSETS</b>	<b>\$71,469,629</b>	<b>\$70,014,720</b>	<b>\$47,430,419</b>	<b>\$46,964,834</b>	<b>\$3,026,804</b>	<b>\$3,120,747</b>	<b>\$8,962,720</b>	<b>\$8,758,461</b>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>LIABILITIES:</b>								
Accounts payable	\$23,955	\$599	\$15,898	\$401	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	0	14,032	0	9,412	0	0	0	0
Due to other funds	916,175	0	608,015	0	0	0	0	0
Other liabilities	619,123	1,605,562	568,978	305,199	0	0	9,130	9,789
<b>TOTAL LIABILITIES</b>	<b>1,559,253</b>	<b>1,620,193</b>	<b>1,192,891</b>	<b>315,012</b>	<b>0</b>	<b>0</b>	<b>9,130</b>	<b>9,789</b>
<b>FUND EQUITY:</b>								
Fund Balance:								
Nonspendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	7,453,590	7,248,672
Assigned	0	0	0	0	0	0	0	0
Unassigned	69,910,376	68,394,527	46,237,528	46,649,822	3,026,804	3,120,747	0	0
<b>TOTAL FUND EQUITY</b>	<b>69,910,376</b>	<b>68,394,527</b>	<b>46,237,528</b>	<b>46,649,822</b>	<b>3,026,804</b>	<b>3,120,747</b>	<b>8,953,590</b>	<b>8,748,672</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$71,469,629</b>	<b>\$70,014,720</b>	<b>\$47,430,419</b>	<b>\$46,964,834</b>	<b>\$3,026,804</b>	<b>\$3,120,747</b>	<b>\$8,962,720</b>	<b>\$8,758,461</b>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS**  
June 30, 2016 and 2015

	Expendable Trust Funds					
	Contributions		REDI Trust		TOTAL	
	Fund		Fund			
ASSETS	2016	2015	2016	2015	2016	2015
Cash and cash equivalents	\$630,920	\$601,898	\$532,481	\$427,287	\$1,668,219	\$2,011,845
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	3,965,483	5,579,845
Accounts receivable	1,554	1,608	0	1,931	1,554	3,539
Tax bills receivable	0	0	0	0	1,084,983	1,080,353
Allowance for uncollectible taxes	0	0	0	0	(158,754)	(153,595)
Accrued interest	1,251	1,259	1,034	879	435,123	418,194
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	3,912,087	2,096,970
Other assets	0	0	179,919	254,369	179,919	254,369
Investments	0	0	0	0	121,148,117	118,856,473
Property, plant, and equipment	0	0	0	0	11,687	11,687
Accumulated depreciation	0	0	0	0	(11,687)	(11,687)
<b>TOTAL ASSETS</b>	<b>\$633,725</b>	<b>\$604,765</b>	<b>\$713,434</b>	<b>\$684,466</b>	<b>\$132,236,731</b>	<b>\$130,147,993</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES:</b>						
Accounts payable	\$2,730	\$1,883	\$5,266	\$9,226	47,849	12,109
Accrued payroll and payroll taxes	0	0	0	0	0	23,444
Due to other funds	0	0	411,752	453,483	1,935,942	453,483
Other liabilities	0	0	80	80	1,197,311	1,920,630
<b>TOTAL LIABILITIES</b>	<b>2,730</b>	<b>1,883</b>	<b>417,098</b>	<b>462,789</b>	<b>3,181,102</b>	<b>2,409,666</b>
<b>FUND EQUITY:</b>						
Fund Balance:						
Nonspendable	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	0	0	0	0
Committed	0	0	0	0	7,453,590	7,248,672
Assigned	630,995	602,882	0	0	630,995	602,882
Unassigned	0	0	296,336	221,677	119,471,044	118,386,773
<b>TOTAL FUND EQUITY</b>	<b>630,995</b>	<b>602,882</b>	<b>296,336</b>	<b>221,677</b>	<b>129,055,629</b>	<b>127,738,327</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$633,725</b>	<b>\$604,765</b>	<b>\$713,434</b>	<b>\$684,466</b>	<b>\$132,236,731</b>	<b>\$130,147,993</b>

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**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

PENSION TRUST FUNDS  
COMPARATIVE STATEMENTS OF PLAN NET ASSETS  
FOR THE NINE MONTHS ENDED JUNE 30, 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	\$295,013	\$0	\$197,890	\$504,818	\$489,757	\$504,818	\$982,660
Receivables:								
Accrued interest	164,032	155,688	108,861	104,433	1,024	1,047	273,917	\$261,168
Other Assets	0	0	0	0	0	0	0	\$0
Investments, at fair value	71,305,597	69,564,019	47,321,558	46,662,511	2,520,962	2,629,943	121,148,117	\$118,856,473
Total Current Assets	71,469,629	70,014,720	47,430,419	46,964,834	3,026,804	3,120,747	118,900,048	116,979,554
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	71,469,629	70,014,720	47,430,419	46,964,834	3,026,804	3,120,747	121,926,852	120,100,301
LIABILITIES								
Accounts payable	23,955	599	15,898	401	0	0	39,853	1,000
Other liabilities	1,535,298	1,619,594	1,176,993	314,611	0	0	2,712,291	1,934,205
Total Liabilities	1,559,253	1,620,193	1,192,891	315,012	0	0	2,752,144	1,935,205
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS	<u>\$69,910,376</u>	<u>\$68,394,527</u>	<u>\$46,237,528</u>	<u>\$46,649,822</u>	<u>\$3,026,804</u>	<u>\$3,120,747</u>	<u>\$119,174,708</u>	<u>\$118,165,096</u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

NONEXPENDABLE TRUST FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

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	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<b><u>2016</u></b>	<b><u>2015</u></b>
OPERATING REVENUES:		
Investment revenue	<u>\$148,119</u>	<u>\$146,662</u>
OPERATING EXPENSES:		
Intragovernmental	1,413	1,392
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>1,413</u>	<u>1,392</u>
NET INCOME	146,706	145,270
FUND BALANCE, BEGINNING OF PERIOD	<u>8,806,884</u>	<u>8,603,402</u>
FUND BALANCE, END OF PERIOD	<u><u>\$8,953,590</u></u>	<u><u>\$8,748,672</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

NONEXPENDABLE TRUST FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<b>2016</b>	<b>2015</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Operating income	\$146,706	\$145,270
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(148,119)	(146,662)
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	399,296	239,063
Increase (decrease) in other liabilities	(1,920)	(167)
Net cash provided by (used for) operating activities	<u>395,963</u>	<u>237,504</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest received	146,303	145,929
Purchase of tax bills	0	0
Sale of tax bills	<u>8,732</u>	<u>20,927</u>
Net cash provided by (used for) investing activities	<u>155,035</u>	<u>166,856</u>
Net increase (decrease) in cash and cash equivalents	550,998	404,360
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>\$3,965,483</u></u>	<u><u>\$5,579,845</u></u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>		
Cash and cash equivalents	<u>\$3,965,483</u>	<u>\$5,579,845</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$3,965,483</u></u>	<u><u>\$5,579,845</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

EXPENDABLE TRUST FUNDS  
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

	<b>Contributions Fund</b>		<b>REDI Trust Fund</b>		<b>TOTAL</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
REVENUES:						
Investment revenue	\$12,616	\$12,271	\$10,452	\$9,157	\$23,068	\$21,428
Miscellaneous	70,098	68,420	404,457	392,864	474,555	461,284
<b>TOTAL REVENUES</b>	<b>82,714</b>	<b>80,691</b>	<b>414,909</b>	<b>402,021</b>	<b>497,623</b>	<b>482,712</b>
EXPENDITURES:						
Current:						
Policy development and administration	0	0	274,413	377,853	274,413	377,853
Health and environment	0	0	0	0	0	0
Personal development	17,120	22,615	0	0	17,120	22,615
<b>TOTAL EXPENDITURES</b>	<b>17,120</b>	<b>22,615</b>	<b>274,413</b>	<b>377,853</b>	<b>291,533</b>	<b>400,468</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	65,594	58,076	140,496	24,168	206,090	82,244
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	0	0	0	0
Operating transfers to other funds	(43,802)	(52,872)	0	0	(43,802)	(52,872)
Loan proceeds	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(43,802)</b>	<b>(52,872)</b>	<b>0</b>	<b>0</b>	<b>(43,802)</b>	<b>(52,872)</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	21,792	5,204	140,496	24,168	162,288	29,372
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
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$630,995</b>	<b>\$602,882</b>	<b>\$296,336</b>	<b>\$221,677</b>	<b>\$927,331</b>	<b>\$824,559</b>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

EXPENDABLE TRUST FUNDS  
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

<b>CONTRIBUTIONS FUND</b>		<b>2016</b>	<b>2015</b>
REVENUES:			
Investment revenue		\$12,616	\$12,271
Miscellaneous		70,098	68,420
<b>TOTAL REVENUES</b>		<b>82,714</b>	<b>80,691</b>
EXPENDITURES:			
Current:			
Personal development:			
Personal services		0	0
Materials and supplies		2,324	1,667
Travel and training		1,998	1,651
Intragovernmental		430	832
Utilities, services, and miscellaneous		12,368	18,465
Capital Outlay		0	0
<b>TOTAL EXPENDITURES</b>		<b>17,120</b>	<b>22,615</b>
Operating transfer from other funds		0	0
Operating transfer to other funds		(43,802)	(52,872)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>\$21,792</b>	<b>\$5,204</b>
<b>REDI TRUST FUND</b>			
REVENUES:			
Contributions – private		\$0	\$0
Contributions – chamber		183,895	167,285
Contributions – City		46,000	46,000
Contributions – County		26,250	26,250
Contributions – University		26,250	26,250
Investment revenue		10,452	9,157
Miscellaneous		122,062	127,079
Redi Revolving Loan		0	0
<b>TOTAL REVENUES</b>		<b>414,909</b>	<b>402,021</b>
EXPENDITURES:			
Current:			
Policy development and administration:			
Materials supplies		11,798	14,194
Travel and training		12,773	97,487
Intragovernmental charges		0	0
Utilities, services, and miscellaneous		249,842	266,172
Capital outlay		0	0
<b>TOTAL EXPENDITURES</b>		<b>274,413</b>	<b>377,853</b>
Operating transfer to other funds		0	0
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>\$140,496</b>	<b>\$24,168</b>

**CITY OF COLUMBIA, MISSOURI  
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES**  
June 30, 2016 and 2015

	<b>Library Debt Fund</b>		<b>Library Operating Fund</b>		<b>Library Building Fund</b>	
<b>ASSETS</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
Cash and cash equivalents	\$1,654,061	\$1,596,552	\$4,174,307	\$3,673,447	\$119,054	\$115,319
Accounts receivable	0	0	0	0	0	0
Taxes receivable, net	13,994	37,079	20,345	50,389	0	0
Accrued interest	3,237	3,313	8,219	7,705	254	259
<b>Total Assets</b>	<b><u>1,671,292</u></b>	<b><u>1,636,944</u></b>	<b><u>4,202,871</u></b>	<b><u>3,731,541</u></b>	<b><u>119,308</u></b>	<b><u>115,578</u></b>
<b>LIABILITIES</b>						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	27,300	27,500	37,300	37,000	0	0
Other liabilities	1,643,992	1,609,444	4,165,571	3,694,541	119,308	115,578
<b>Total Liabilities</b>	<b><u>1,671,292</u></b>	<b><u>1,636,944</u></b>	<b><u>4,202,871</u></b>	<b><u>3,731,541</u></b>	<b><u>119,308</u></b>	<b><u>115,578</u></b>

**CITY OF COLUMBIA, MISSOURI  
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES**  
June 30, 2016 and 2015

<b>Tiger Hotel TIF Fund</b>		<b>Regency TIF Fund</b>		<b>TOTAL</b>	
<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
\$19,733	\$14,151	\$43,707	\$28,196	\$6,010,862	\$5,427,665
89,474	990	64,944	1,715	154,418	2,705
0	0	0	0	34,339	87,468
36	22	80	53	11,826	11,352
<u>109,243</u>	<u>15,163</u>	<u>108,731</u>	<u>29,964</u>	<u>6,211,445</u>	<u>5,529,190</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	64,600	64,500
<u>109,243</u>	<u>15,163</u>	<u>108,731</u>	<u>29,964</u>	<u>6,146,845</u>	<u>5,464,690</u>
<u>109,243</u>	<u>15,163</u>	<u>108,731</u>	<u>29,964</u>	<u>6,211,445</u>	<u>5,529,190</u>

**CITY OF COLUMBIA, MISSOURI  
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
June 30, 2016 and 2015

	<b>Balance July 1</b>		<b>Additions</b>		<b>Deductions</b>		<b>Balance June 30</b>	
	<b>2015</b>	<b>2014</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
<b>LIBRARY DEBT FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$1,596,552	\$1,537,226	\$1,709,984	\$1,785,715	\$1,652,475	\$1,726,389	\$1,654,061	\$1,596,552
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	37,079	34,652	1,646,118	1,760,995	1,669,203	1,758,568	13,994	37,079
Accrued interest	3,313	3,422	32,183	32,657	32,259	32,766	3,237	3,313
Total Assets	<u>1,636,944</u>	<u>1,575,300</u>	<u>3,388,285</u>	<u>3,579,367</u>	<u>3,353,937</u>	<u>3,517,723</u>	<u>1,671,292</u>	<u>1,636,944</u>
<b>LIABILITIES</b>								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	27,500	28,000	0	0	200	500	27,300	27,500
Other liabilities	1,609,444	1,547,300	1,663,448	1,746,204	1,628,900	1,684,060	1,643,992	1,609,444
Total Liabilities	<u>1,636,944</u>	<u>1,575,300</u>	<u>1,663,448</u>	<u>1,746,204</u>	<u>1,629,100</u>	<u>1,684,560</u>	<u>1,671,292</u>	<u>1,636,944</u>
<b>LIBRARY OPERATING FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$3,673,447	\$3,496,257	\$2,675,485	\$2,608,007	\$2,174,625	\$2,430,817	\$4,174,307	\$3,673,447
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	50,389	46,610	2,422,492	2,412,374	2,452,536	2,408,595	20,345	50,389
Accrued interest	7,705	7,855	71,752	68,435	71,238	68,585	8,219	7,705
Total Assets	<u>3,731,541</u>	<u>3,550,722</u>	<u>5,169,729</u>	<u>5,088,816</u>	<u>4,698,399</u>	<u>4,907,997</u>	<u>4,202,871</u>	<u>3,731,541</u>
<b>LIABILITIES</b>								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	37,000	37,500	300	0	0	500	37,300	37,000
Other liabilities	3,694,541	3,513,222	2,598,686	2,515,988	2,127,656	2,334,669	4,165,571	3,694,541
Total Liabilities	<u>3,731,541</u>	<u>3,550,722</u>	<u>2,598,986</u>	<u>2,515,988</u>	<u>2,127,656</u>	<u>2,335,169</u>	<u>4,202,871</u>	<u>3,731,541</u>
<b>LIBRARY BUILDING FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$115,319	\$112,688	\$5,584	\$6,032	\$1,849	\$3,401	\$119,054	\$115,319
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	259	271	2,406	2,491	2,411	2,503	254	259
Total Assets	<u>115,578</u>	<u>112,959</u>	<u>7,990</u>	<u>8,523</u>	<u>4,260</u>	<u>5,904</u>	<u>119,308</u>	<u>115,578</u>
<b>LIABILITIES</b>								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	115,578	112,959	3,730	2,619	0	0	119,308	115,578
Total Liabilities	<u>115,578</u>	<u>112,959</u>	<u>3,730</u>	<u>2,619</u>	<u>0</u>	<u>0</u>	<u>119,308</u>	<u>115,578</u>
<b>TIGER HOTEL TIF FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$14,151	\$65,669	\$114,920	\$188,188	\$109,338	\$239,706	\$19,733	\$14,151
Accounts receivable	990	4,356	221,765	55,425	133,281	58,791	89,474	990
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	22	134	382	895	368	1,007	36	22
Total Assets	<u>15,163</u>	<u>70,159</u>	<u>337,067</u>	<u>244,508</u>	<u>242,987</u>	<u>299,504</u>	<u>109,243</u>	<u>15,163</u>
<b>LIABILITIES</b>								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	15,163	70,159	108,250	0	14,170	54,996	109,243	15,163
Total Liabilities	<u>15,163</u>	<u>70,159</u>	<u>108,250</u>	<u>0</u>	<u>14,170</u>	<u>54,996</u>	<u>109,243</u>	<u>15,163</u>
<b>REGENCY TIF FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$28,196	\$0	\$236,882	\$229,340	\$221,371	\$201,144	\$43,707	\$28,196
Accounts receivable	1,715	0	228,192	97,003	164,963	95,288	64,944	1,715
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	53	0	899	280	872	227	80	53
Total Assets	<u>29,964</u>	<u>0</u>	<u>465,973</u>	<u>326,623</u>	<u>387,206</u>	<u>296,659</u>	<u>108,731</u>	<u>29,964</u>
<b>LIABILITIES</b>								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	29,964	0	105,883	29,964	27,116	0	108,731	29,964
Total Liabilities	<u>29,964</u>	<u>0</u>	<u>105,883</u>	<u>29,964</u>	<u>27,116</u>	<u>0</u>	<u>108,731</u>	<u>29,964</u>



**CITY OF COLUMBIA, MISSOURI  
AGENCY FUNDS**

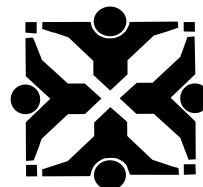
COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES  
June 30, 2016 and 2015

	Balance July 1		Additions		Deductions		Balance June 30	
	2015	2014	2016	2015	2016	2015	2016	2015
<b>TOTAL AGENCY FUNDS</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$5,427,665	\$5,211,840	\$4,742,855	\$4,817,282	\$4,159,658	\$4,601,457	\$6,010,862	\$5,427,665
Accounts receivable	2,705	4,356	449,957	152,428	298,244	154,079	154,418	2,705
Taxes receivable, net	87,468	81,262	4,068,610	4,173,369	4,121,739	4,167,163	34,339	87,468
Accrued interest	11,352	11,682	107,622	104,758	107,148	105,088	11,826	11,352
Total Assets	<u>5,529,190</u>	<u>5,309,140</u>	<u>9,369,044</u>	<u>9,247,837</u>	<u>8,686,789</u>	<u>9,027,787</u>	<u>6,211,445</u>	<u>5,529,190</u>
<b>LIABILITIES</b>								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	64,500	65,500	300	0	200	1,000	64,600	64,500
Other liabilities	5,464,690	5,243,640	4,479,997	4,294,775	3,797,842	4,073,725	6,146,845	5,464,690
Total Liabilities	<u>5,529,190</u>	<u>5,309,140</u>	<u>4,480,297</u>	<u>4,294,775</u>	<u>3,798,042</u>	<u>4,074,725</u>	<u>6,211,445</u>	<u>5,529,190</u>

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# **GENERAL FIXED ASSETS ACCOUNT GROUP**

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



## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE  
June 30, 2016 and 2015

	2016	2015
GENERAL FIXED ASSETS:		
Land	\$46,424,020	\$45,818,756
Buildings	72,988,464	72,981,269
Improvements other than buildings	35,802,853	33,052,545
Infrastructure	293,973,583	288,427,086
Furniture, fixtures, and equipment	39,474,703	36,832,831
Construction in progress	14,918,391	12,830,400
TOTAL GENERAL FIXED ASSETS	<u>\$503,582,014</u>	<u>\$489,942,887</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	141,287,653	140,729,774
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	193,249,093	180,167,845
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$503,582,014</u>	<u>\$489,942,887</u>

## CITY OF COLUMBIA, MISSOURI

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

This is the fixed assets as of September 30, 2015

	<b>TOTAL</b>	<b>Land</b>	<b>Buildings</b>	<b>Improve- ments Other than Buildings</b>	<b>Furniture, Fixtures and Equipment</b>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>					
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	183,470	0	0	0	183,470
Human Resources	23,267	0	0	0	23,267
City Counselor	19,497	0	0	0	19,497
Public Works Administration	34,128	0	0	0	34,128
Public Works Engineering	219,768	0	0	0	219,768
Public Works Public Buildings	56,318,077	3,145,204	52,832,197	295,139	45,537
Convention and Tourism	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
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>57,527,082</b>	<b>3,302,808</b>	<b>53,137,819</b>	<b>392,897</b>	<b>693,558</b>
<b>PUBLIC SAFETY:</b>					
Police	6,877,025	17,000	1,583,593	110,193	5,166,239
Fire	27,972,039	1,106,584	11,790,675	919,839	14,154,941
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
<b>TOTAL PUBLIC SAFETY</b>	<b>40,218,998</b>	<b>1,123,584</b>	<b>13,383,988</b>	<b>1,084,677</b>	<b>24,626,749</b>
<b>TRANSPORTATION:</b>					
Streets	311,408,602	5,457,572	3,073,574	294,849,104	8,028,352
Traffic	1,026,824	0	0	0	1,026,824
<b>TOTAL TRANSPORTATION</b>	<b>312,435,426</b>	<b>5,457,572</b>	<b>3,073,574</b>	<b>294,849,104</b>	<b>9,055,176</b>
<b>HEALTH AND ENVIRONMENT:</b>					
Health Services	321,923	0	7,195	0	314,728
CDBG	23,033	0	0	0	23,033
Community Development	481,789	0	0	73,500	408,289
<b>TOTAL HEALTH AND ENVIRONMENT</b>	<b>826,745</b>	<b>0</b>	<b>7,195</b>	<b>73,500</b>	<b>746,050</b>
<b>PERSONAL DEVELOPMENT:</b>					
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
<b>TOTAL PERSONAL DEVELOPMENT</b>	<b>77,655,372</b>	<b>36,540,056</b>	<b>3,385,888</b>	<b>33,376,258</b>	<b>4,353,170</b>
Total General Fixed Assets	488,663,623	<u>\$46,424,020</u>	<u>\$72,988,464</u>	<u>\$329,776,436</u>	<u>\$39,474,703</u>
Allocated to Functions					
<b>CONSTRUCTION IN PROGRESS</b>	<b>14,918,391</b>				
<b>TOTAL GENERAL FIXED ASSETS</b>	<b><u>\$503,582,014</u></b>				

## CITY OF COLUMBIA, MISSOURI

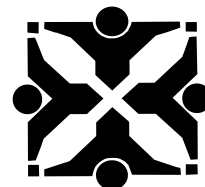
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
FOR THE NINE MONTHS ENDED JUNE 30, 2016

	<b>General Fixed Assets Oct. 1, 2015</b>	<b>Additions</b>	<b>Deductions</b>	<b>General Fixed Assets June 30, 2016</b>
<b>POLICY DEVELOPMENT AND ADMINISTRATION</b>				
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	29,264	0	183,470
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
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>57,511,161</b>	<b>68,638</b>	<b>52,717</b>	<b>57,527,082</b>
<b>PUBLIC SAFETY:</b>				
Police	6,586,557	654,758	364,290	6,877,025
Fire	27,704,368	768,703	501,032	27,972,039
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
<b>TOTAL PUBLIC SAFETY</b>	<b>39,660,859</b>	<b>1,423,461</b>	<b>865,322</b>	<b>40,218,998</b>
<b>TRANSPORTATION:</b>				
Streets	311,017,691	417,845	26,934	311,408,602
Traffic	900,067	126,757	0	1,026,824
<b>TOTAL TRANSPORTATION</b>	<b>311,917,758</b>	<b>544,602</b>	<b>26,934</b>	<b>312,435,426</b>
<b>HEALTH AND ENVIRONMENT:</b>				
Health services	314,728	7,195	0	321,923
CDBG	23,033	0	0	23,033
Community development	458,588	58,836	35,635	481,789
<b>TOTAL HEALTH AND ENVIRONMENT</b>	<b>796,349</b>	<b>66,031</b>	<b>35,635</b>	<b>826,745</b>
<b>PERSONAL DEVELOPMENT:</b>				
Parks and Recreation	77,562,519	179,709	86,856	77,655,372
<b>TOTAL PERSONAL DEVELOPMENT</b>	<b>77,562,519</b>	<b>179,709</b>	<b>86,856</b>	<b>77,655,372</b>
<b>CONSTRUCTION IN PROGRESS</b>	<b>14,918,391</b>	<b>0</b>	<b>0</b>	<b>14,918,391</b>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b><u>\$502,367,037</u></b>	<b><u>\$2,282,441</u></b>	<b><u>\$1,067,464</u></b>	<b><u>\$503,582,014</u></b>

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

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





## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT  
June 30, 2016 and 2015

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2016	2015
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	\$2,635,107	\$2,957,749
Amount to be provided	(2,635,107)	137,251
Special Obligation Bonds 2008B:		
Amount available in Debt Service Funds	3,052,764	2,989,627
Amount to be provided	16,732,236	18,040,373
Special Obligation Bonds 2016B:		
Amount available in Debt Service Funds	388,192	0
Amount to be provided	(388,192)	0
Lemone Note		
Amount available in Debt Service Funds	1,566,104	1,753,866
Amount to be provided	4,547,308	5,545,392
MTFC Loan		
Amount available in Debt Service Funds	121,401	987,819
Amount to be provided	5,091,064	4,980,817
Accrued Compensated Absences:		
Amount to be provided	3,170,962	3,025,937
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$34,281,839</u>	<u>\$40,418,831</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2006B:	0	3,095,000
Special Obligation Bonds 2008B:	19,785,000	21,030,000
Special Obligation Bonds 2016B:	0	0
Lemone Note	6,113,412	7,299,258
MTFC Loan	5,212,465	5,968,636
Accrued compensated absences	3,170,962	3,025,937
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$34,281,839</u>	<u>\$40,418,831</u>

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## CITY OF COLUMBIA, MISSOURI

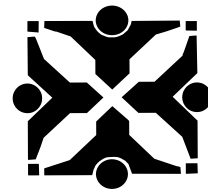
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT  
FOR THE NINE MONTHS ENDED JUNE 30, 2016 AND 2015

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2016	2015	2016	2015	2016	2015
BALANCE, BEGINNING OF PERIOD	\$8,680,140	\$9,528,532	\$31,220,445	\$36,259,891	\$39,900,585	\$45,788,423
Additions:						
Increase in accrued compensated absences	0	0	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	896,367	846,042	896,367	846,042
Special Obligation Bonds 2006B	0	0	3,095,000	2,960,000	3,095,000	2,960,000
Special obligation Bonds 2008B	0	0	1,245,000	1,195,000	1,245,000	1,195,000
Special obligation Bonds 2016B	0	0	0	0	0	0
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	5,618,746	5,369,592	5,618,746	5,369,592
Increase (decrease) in fund balance of Debt Service Funds	(1,301,572)	(917,071)	1,301,572	917,071	0	0
BALANCE, END OF PERIOD	<u>\$7,378,568</u>	<u>\$8,611,461</u>	<u>\$26,903,271</u>	<u>\$31,807,370</u>	<u>\$34,281,839</u>	<u>\$40,418,831</u>

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CITY OF COLUMBIA, MISSOURI

# SUPPORTING SCHEDULE



## City of Columbia, Missouri

## SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

June 30, 2016

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 06/30/16
POOLED CASH:						
U. S. Government and Agency Securities:						
FHLMC PL 0100X - 31294KDD4	03/30/05	8,000,000	07/01/16	5.500%	43,905	53
FHLMC PL 291302 - 31344XNT0	various	58,282,764	04/01/17	7.000%	63,817	12,902
FHLMC C90211 - 31335HGU1	12/12/02	3,500,000	04/01/18	6.500%	60,769	4,606
FHLMC J07957 - 3128PKZW7	04/16/09	1,500,000	05/01/18	5.000%	116,902	60,348
FNMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	69,967	70,790
FNMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	88,981	52,620
FHLMC G0263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	27,979	51,06
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	2,119,391
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	58,450	56,982
FHR 1013Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	23,948	1,914
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	100,969	132,833
FGG 11945 - 3128MIUN8	06/27/08	2,000,000	12/01/20	5.000%	78,145	96,112
FGJ15115 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	887,933	796,615
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	3.500%	478,101	335,813
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	32,233	9,269
FHR 111161	11/30/98	505,000	08/15/21	3.500%		2,826
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	43,847	13,997
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	3.550%	2,244,878	2,478,151
FHLMC CTFS J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%		51,748
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	1,715	4,710
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	2,076,160
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	17,278	3,563
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	138,795	42,747
FNMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	1,931,943	2,028,894
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	220,045	170,309
FHLMC C90787 GOLD - 31335HZU6	02/12/04	1,758,744	11/01/23	4.000%	63,267	173,392
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	149,203	139,058
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	623,294	497,139
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	294,059	217,308
FHLMC CALLABLE - 3134G8ZT9	04/26/16	3,000,000	04/26/24	1.500%	3,000,000	3,001,500
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	66,273	126,236
FHLB CALLABLE - 3130A1RQ3	05/14/14	2,000,000	05/14/24	2.000%	2,000,000	2,057,460
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	446,528	351,049
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	557,284	440,328
FHLMC CTFS J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	557,128	211,470
FHLB BOND STEP UP CALLABLE - 3130A43T7	02/27/15	2,000,000	02/27/25	1.000%	2,000,000	2,002,480
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	618,480	527,102
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	648,026	544,901
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	1,742,265	1,767,005
FHLMC MED TERM NTS STEP - 3134G73G4	11/02/15	3,000,000	10/29/25	2.000%	3,000,000	3,000,720
FN 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	756,564	658,170
FHLB BOND STEP UP CALLABLE - 3130A6Z59	01/29/16	2,500,000	01/29/26	3.500%	2,498,750	2,500,850
FNR 2011-58 KA - 31397UZT9	08/15/11	2,500,000	02/25/26	3.500%	246,603	135,199
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	6.500%	629,386	659,869
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	3.500%	1,693,182	1,717,331
FHLMC PC GOLD 15 Yr - 3128PWEA2	05/10/02	2,500,000	08/01/26	3.000%	1,125,231	1,093,078
FHR 1883 L - 31377WD7	05/10/02	2,000,000	09/15/26	7.000%	156,562	93,156
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	196,587	169,336
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,000,000	04/25/27	1.750%	1,093,439	1,063,922
FN 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	284,035	198,610
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	1,352,859	1,303,919
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.700%	1,322,192	1,306,877
FHLMC CTFS D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	112,099	141,067
FGC C91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	209,296	153,253
FNMA GTD MTG 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	80,621	125,371
FHLMC REMIC 2015-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	1,659,417	1,622,155
FGC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	76,798	96,483
FHLB BOND STEP UP CALLABLE - 3130A7P41	04/28/16	3,000,000	04/28/28	2.000%	3,000,000	3,002,280
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	826,843	862,540
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	35,002	2,648
FHR 4493 VH - 3137BKMA5	09/22/15	3,000,000	09/15/28	3.000%	2,945,327	3,011,997
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	857,361	684,546
FGC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	551,619	464,612
FNMA REMIC 2013-128 CL A - 3136AHNW6	05/23/14	2,000,000	12/25/30	2.500%	1,195,862	1,155,208
FNMA CALLABLE - 3136G3JC0	04/28/16	2,000,000	04/28/31	3.000%	1,998,000	2,000,700
FNMA 0816 - 31417YA2	10/13/11	2,035,707	08/01/31	4.500%	911,189	849,378
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	858,246	828,550
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	655,084	625,620
FHR 2647 A - 31394GBQ6	08/24/11	11,373,000	04/15/32	3.250%	532,730	495,064
FNR 2003-18 PA - 31392JV29	11/18/09	25,750,000	07/25/32	4.000%	535,700	500,535
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	2,117,927	2,072,990
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	132,926	139,491
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	1,561,512	1,579,508
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	171,381	126,685
FNR 2013-35 KL - 3136ADS56	03/15/16	4,000,000	04/25/33	2.000%	2,927,507	2,898,056
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	486,659	484,524
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	97,493	114,663
FHR 2877 PA - 31395HMH0	12/16/08	1,550,000	07/15/33	5.500%	102,519	83,2675
FHLB BOND - 31338RS2	07/25/13	2,000,000	07/25/33	4.700%	2,025,000	2,005,960
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	46,528	42,597
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	545,913	470,557
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	354,052	272,944
FHR 3778 - 3137A4SW3	05/09/11	2,500,000	12/15/33	4.000%	2,057,027	2,283,764
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.000%	484,946	353,647
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	142,173	153,229
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	54,009	53,823
FNMA ARM 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	106,823	150,937
FHR 2881 AE - 31395ISC6	03/24/09	5,080,000	08/15/34	5.000%	325,172	246,546
FHR 2963 BK - 31395TLX0	07/01/11	5,000,000	09/15/34	4.000%	138,338	62,879
FHR 2963 BP - 31395TM35	12/19/06	2,160,000	09/15/34	5.000%	2,795	27,085
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	213,922	227,745
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	240,151	243,428
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	153,277	189,892
FHR 3289 ND - 31397FP48	05/18/09	2,000,000	06/15/35	5.000%	117,537	21,465
SARM 05-22 1A2 - 863579F52	12/07/05	980,772	12/25/35	5.500%	84,822	38,461
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	3.500%	400,999	253,671
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	505,420	488,737
FNMA 888131 - 31410FVY8	07/13/09	3,615,300	02/01/37	5.500%	192,675	156,390
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	129,003	53,046
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.000%	349,363	212,570
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	155,037	90,392
FHR 4385 JA - 3137BDSX5	04/12/16	5,000,000	10/15/37	2.500%	3,397,244	3,378,430
GNMA 2012-07 PH - 38378CQF7	08/28/13	2,000,000	01/20/38	2.750%	888,849	891,914
FHLMC PL G04913 - 3128M6VJ1	04/12/12	5,250,000	03/01/38	5.000%	520,026	397,354
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	68,470	153,394
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	80,043	38,614
FHR 3448 AG - 31397TIJ37	03/19/09	3,100,000	05/15/38	5.000%	340,159	275,001
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	177,960	143,250

## City of Columbia, Missouri

## SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

June 30, 2016

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 06/30/16
GNR 2009-93 PB - 38376KLZ2	08/26/11	4,000,000	12/16/38	3.000%	245,381	173,754
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	885,979	872,542
FHR 3796 LA - 3137ASZAS	07/10/12	2,000,000	06/15/39	2.000%	776,110	754,832
GNMA 4461 M - 36202ESW5	11/18/10	2,050,000	06/20/39	4.500%	199,431	113,503
GNR 10-125 TC - 38377JD83	01/22/14	3,000,000	06/20/39	2.500%	843,708	870,877
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	293,645	220,892
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	539,377	415,278
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	336,192	294,654
GNMA 2012-27 CL A - 38378BQAO	05/01/13	2,000,000	07/16/39	1.614%	1,405,713	1,371,597
GNR 2009-58 AC - 38375DD8S	03/16/11	3,000,000	07/20/39	4.000%	381,226	343,762
GNR 2010-30 BP - 38376XZC0	04/23/14	5,645,000	07/20/39	3.500%	1,643,899	1,571,251
GNMA SIER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	353,988	308,974
FNR 2012-39 MP - 38378BDPL3	09/13/12	2,000,000	08/20/39	2.000%	821,430	777,644
FHR 3753 PG - 31373AM6E	07/18/13	4,000,000	09/15/39	2.500%	1,362,837	1,435,290
GNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	1,314,026	1,269,611
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	184,886	187,396
FNR 2011-27 IQ - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	570,745	467,042
FHR 3795 EB - 3137ASMK7	11/26/14	3,500,000	10/15/39	2.500%	1,418,532	1,423,453
GNR 10-117 GD - 38377JIZ48	08/06/13	2,429,000	10/20/39	3.000%	748,427	749,490
FNR 2015-12 DA - 3136AMJ75	12/16/15	4,700,000	11/25/39	3.500%	1,423,869	1,440,291
FHR 3725 PD - 3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	1,316,135	1,316,710
GNR 2015-57 GA - 38379LLU8	07/22/15	2,050,000	01/20/40	2.500%	1,553,497	1,535,121
FNR 2010-07 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	538,053	451,358
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	656,201	617,994
FNR 12-14 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	1,063,240	1,055,103
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	1,006,273	1,056,047
FNR 2012-129 TD - 3136AAEK7	11/30/12	2,000,000	05/25/40	2.000%	977,175	937,512
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	910,370	891,515
FNR 2010-87 PJ - 31398TZI3	05/24/11	2,000,000	06/25/40	3.500%	283,116	268,392
FNR 2014-19 HA - 3136AJPG5	04/21/14	2,000,000	06/25/40	3.000%	558,464	552,192
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	719,980	677,887
FHR 4103 DC - 3137AU7H6	09/28/12	2,000,000	09/15/40	2.000%	1,288,407	1,284,630
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	799,348	789,401
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	602,307	603,074
GNR 2010-134 YA - 38377LTS7	various	9,200,000	10/20/40	2.500%	2,988,500	3,040,791
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	1,033,300	1,134,308
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	358,373	297,924
FNR 2012-30 HA - 3136A5UE4	12/22/15	5,134,000	12/25/40	2.500%	2,418,305	2,460,917
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	521,050	498,893
FHR 3818 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	529,290	524,771
FNR 2012-129 CL - 3136AADT9	11/30/12	3,000,000	01/25/41	1.750%	2,130,716	2,122,740
FHR 4012 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	103,334	10,828
FNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	1,329,397	1,308,208
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	1,309,872	1,307,260
FNR 2012-21 PA - 3136A55Y3	04/21/15	3,000,000	03/25/41	2.000%	1,694,789	1,698,524
FHR 4036 PE - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	815,669	773,214
FHR 4106 EC - 3137ATW57	09/28/12	2,500,000	04/15/41	1.750%	1,636,145	1,618,129
FNR 2012-66 CA - 3136A5H66	10/10/14	3,792,000	04/25/41	2.000%	1,606,227	1,704,325
FHR 4091 TG - 3137ATGB2	09/24/12	2,000,000	05/15/41	1.750%	1,281,715	1,266,277
FHR 4050 BC - 3137AQJB5	11/05/12	3,000,000	05/15/41	2.000%	1,511,161	1,429,855
FHR 4019 JD - 3137AN382	10/22/15	2,000,000	05/15/41	3.000%	989,284	1,004,633
GNR 2015-88 GC - 38379PP27	07/21/15	2,000,000	05/20/41	3.500%	1,724,551	1,746,335
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	491,461	477,685
FHR 4104 HA - 3137AUCY0	11/08/12	3,443,000	07/15/41	2.000%	2,291,100	2,235,692
FNR 2013-56 GM - 3136AEZ23	04/06/15	3,500,000	08/25/41	2.000%	1,374,582	1,372,062
FNR 2012-14 PA - 3136A4WN5	08/11/15	3,000,000	08/25/41	2.000%	1,600,005	1,631,611
FHR 4119 PA - 3137AUVI5	12/10/12	2,000,000	09/15/41	1.500%	1,287,005	1,252,631
FHR 4050 ND - 3137AQLG1	02/22/16	6,500,000	09/15/41	2.500%	3,134,702	3,170,014
FNR 2012-103 MB - 3136A8Y27	09/04/12	2,000,000	09/25/41	2.000%	3,136,532	3,165,780
FHLMC REMIC 4026 JL - 3137AP2J8	01/16/15	3,300,000	10/15/41	2.250%	1,503,750	1,545,142
FHR 4107 HA - 3137AU46	09/28/12	2,000,000	10/15/41	2.000%	1,201,249	1,184,589
FHR 4209 MA - 3137B1VC3	10/22/15	1,675,000	10/15/41	2.000%	868,118	876,995
FNMA 2012-16 AL - 3136A4QK8	02/29/12	2,332,126	11/25/41	3.000%	2,212,604	2,537,423
FNR 2012-66 PC - 3136A6B45	06/11/12	2,000,000	11/25/41	2.000%	938,041	930,440
FHR 4312 GA - 3137B7PR4	12/11/14	4,073,930	12/15/41	2.500%	1,077,454	1,074,961
GNR 2012-63 UE - 38378EF73	10/30/15	5,000,000	12/20/41	2.000%	1,932,382	1,958,838
FNR 12-111 EC - 3136A9GM4	03/11/13	3,000,000	12/25/41	2.000%	1,990,109	1,944,366
FHR 4000 PJ - 3137ALYC7	04/04/16	5,700,000	01/15/42	2.000%	1,923,105	1,923,011
FHR 4030 BC - 3137APIG6	various	3,300,000	01/15/42	2.000%	3,507,371	3,527,736
GNR 2012-97 CP - 38375GYE5	05/16/13	2,100,000	01/20/42	2.500%	1,322,739	1,287,361
GNR 2012-59 NE - 38378ESK0	10/18/12	2,000,000	01/20/42	2.500%	597,647	541,129
GNR 2015-79 A - 38379L2P0	08/25/15	3,100,000	02/20/42	2.500%	2,656,523	2,720,596
FNR 2012-20 TD - 3136AJR1	05/25/12	2,000,000	02/25/42	4.500%	657,447	559,076
FHLMC REMIC 4034 PK - 3137ANN50	06/19/14	3,000,000	03/15/42	2.250%	937,904	1,004,929
GNMA REMIC 2012-110 KJ - 38375G2Y6	03/18/15	3,500,000	03/20/42	3.000%	1,688,694	1,689,851
FNR 2012-90 DA - 3136A7RE4	05/16/16	5,000,000	03/25/42	1.500%	1,889,146	1,872,456
FNR 2012-103 PD - 3136A8ZW3	10/15/12	2,500,000	04/25/42	2.000%	1,524,764	1,475,775
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	1,534,286	1,570,412
FHR 4077 BA - 3137ASAG9	01/17/13	3,030,000	05/15/42	2.000%	1,308,374	1,241,098
GNR 2013-44 PA - 38378JQU9	08/06/13	2,100,000	05/16/42	2.500%	1,382,194	1,427,271
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	1,294,889	1,280,666
FNR 2013-1 PG - 3136ABB28	03/13/13	3,000,000	06/25/42	2.000%	3,994,432	3,944,064
FNR 2013-37 JA - 3136AC6U0	03/24/15	4,650,000	06/25/42	1.750%	1,640,118	1,646,020
FHLMC REMIC 4129 CL PA - 3137AVZB6	06/23/15	4,650,000	07/15/42	2.500%	2,415,189	2,442,456
GNR 2012-149 GH - 38378GX78	02/13/13	3,000,000	07/20/42	1.500%	1,424,654	1,404,697
FNR 2013-2 LC - 3136AB5T6	02/13/13	3,000,000	08/25/42	1.750%	2,105,356	2,064,290
FHR 4120 DB - 3137AVAK3	11/18/15	5,000,000	10/15/42	1.500%	2,895,353	2,977,082
FHR 4181 PE - 3137BOLN2	03/28/13	3,000,000	11/15/42	1.750%	1,753,173	1,684,897
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	1,844,932	1,857,691
GNMA 2012-149 MD - 38378GL97	06/15/15	3,690,000	12/20/42	2.000%	1,762,179	1,788,665
FNR 2013-18 NA - 3136ACYK1	02/28/13	3,000,000	12/25/42	2.000%	1,824,396	1,798,560
FHR 4158 LD - 3137AXUZ4	05/16/13	2,000,000	01/15/43	2.000%	1,096,061	1,093,630
FHR 4219 AE - 3137B2LG3	07/01/13	2,000,000	01/15/43	2.250%	1,402,822	1,455,481
FNR 12-146 QA - 3136ABFP3	01/17/13	2,774,304	01/25/43	1.000%	760,162	726,306
FNR 2014-46 PG - 3136AKUZ4	09/03/14	2,000,000	01/25/43	3.000%	948,762	910,572
GNR 2013-27 KA - 38378FZQ6	04/26/16	5,000,000	02/20/43	2.250%	1,603,003	1,604,129
GNR 2013-77 GD - 38378PAF5	07/29/15	2,600,000	02/20/43	1.500%	1,682,071	1,728,155
FNR 2013-23 AB - 3136ADAB5	12/30/15	4,000,000	02/25/43	2.000%	1,987,624	2,040,617
FNR 2013-23 AG - 3136ADCM9	05/03/16	5,000,000	02/25/43	1.750%	2,513,351	2,528,154
FHR 4402 PB - 3137BEMD3	04/10/15	2,000,000	03/15/43	2.000%	1,558,223	1,567,498
FNR 2013-29 KE - 3136ADKY4	08/15/13	3,000,000	04/25/43	1.250%	957,965	1,044,764
FNR 2014-33 PE - 3136AKAW3	12/31/14	1,100,000	04/25/43	3.000%	787,110	789,376
FNR 2013-42 KP - 3136AEBP1	09/22/15	4,300,000	05/25/43	1.500%	1,530,592	1,544,805
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	1,562,244	1,555,333
FHR 4314 LE - 3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	1,193,228	1,211,634
FHR 4314 PE - 3137B9CR0	01/08/16	1,800,000	07/15/43	3.000%	1,310,891	1,334,739
FNR 2014-68 GM - 3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	2,103,548	2,119,923
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	1,918,495	1,922,591
FHR 4347 PA - 3137BBTB6	05/10/16	1,912,000	03/15/44	3.500%	1,382,150	1,383,621
FHR 4474 JA - 3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	1,879,657	1,890,468

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 06/30/16
FHR 4434 QD - 3137BGES4	02/22/16	2,250,000	06/15/44	2.000%	1,987,650	1,996,495
FHR 4464 MA - 3137BHNM5	11/12/15	2,650,000	08/15/44	3.000%	2,490,834	2,490,779
FHR 4389 CA - 3137BDNG7	12/10/15	3,000,000	09/15/44	3.000%	2,010,599	2,016,739
FHR 4425 HA - 3137BG4N6	07/16/15	3,000,000	01/15/45	2.000%	2,309,934	2,384,711
FNR 2015-62 M - 3136AFZD7	12/18/15	2,600,000	03/25/45	2.500%	2,351,050	2,401,483
FHR 4572 ND - 3137BNY32	05/02/16	2,000,000	04/15/46	2.000%	1,985,099	1,987,847
Total U. S. Government and Agency Securities					\$ 237,208,574	\$ 234,044,895
Miscellaneous Securities						
UBS Select Treasury	various	72,267,633	-	-	72,267,633	72,267,633
Total Miscellaneous Securities					\$ 72,267,633	\$ 72,267,633
Total Pooled Cash Marketable Securities					\$ 309,476,207	\$ 306,312,528
Self Insurance Securities						
US TSY Note 912828H78	5/24/16	1,300,000	07/31/17	3.670%	\$ 1,301,875	\$ 1,300,429
UBS Deposit Acct		1,302,059	-	-	1,302,059	1,302,059
Total Self Insurance Securities					\$ 2,603,934	\$ 2,602,488

## 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



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June 30, 2016

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 06/30/16
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Genl Dynamics Corp - 369550AQ1	04/02/12	600,000	07/15/16	2.250%	\$ 623,604	\$ 600,264
RR Donnelley & Sons - 257867AV3	various	120,000	08/15/16	8.600%	138,278	120,900
CNH Cptl LLC - 12623EAB7	various	120,000	11/01/16	6.250%	131,700	121,500
Sabine Pass Lng - 785583AF2	various	125,000	11/30/16	7.500%	138,845	127,375
Greif Inc - 397624AE7	various	95,000	02/01/17	6.750%	101,331	96,544
Intl Lease Fin Corp - 459745GG4	various	120,000	03/15/17	8.750%	140,156	125,280
ICAHN Enterprises - 451102BA4	various	120,000	03/15/17	3.500%	120,925	120,516
Centurytel Inc - 156700AL0	various	125,000	04/01/17	6.000%	138,090	128,125
Aircastle Ltd - 00928QAF8	various	120,000	04/15/17	6.750%	134,661	123,600
Frontier Comm Corp - 35906AAF5	various	75,000	04/15/17	8.250%	87,675	77,625
Morgan Stanley Mtn - 617446H51	06/03/13	75,000	04/27/17	5.550%	84,160	77,609
CIT Group - 125581GM4	various	120,000	05/15/17	5.000%	128,756	121,950
Toyota Motor Credit - 892333P6D3	various	775,000	05/22/17	1.750%	783,592	781,053
Centene Corp - 15135BAC5	various	110,000	06/01/17	5.750%	116,669	112,200
Commercial Metals - 201723AH6	various	123,000	07/15/17	6.500%	137,460	126,998
Limited Inc - 532716AM9	various	120,000	07/15/17	6.900%	136,979	127,260
Gulf South Pipeline - 402524AC6	various	50,000	08/15/17	6.300%	53,854	50,625
SPX Flow Inc Note - 78469XAC1	various	120,000	09/01/17	6.875%	136,463	124,950
Watson Pharmaceutical - 942683AG8	05/24/13	95,000	10/01/17	1.875%	94,876	95,474
Whirlpool Corp NTS B/E - 963320AS5	03/09/16	775,000	11/01/17	1.650%	774,589	779,828
Walt Disney Company - 25458PCV6	various	775,000	12/01/17	1.100%	774,808	778,464
DCP Midstream Op-2311VAC1	03/09/16	85,000	12/01/17	2.500%	82,456	83,088
Ecolab Inc - 278865AP5	12/14/12	80,000	12/08/17	1.450%	80,046	80,140
Intel Corp Nts - 458140AL4	various	775,000	12/15/17	1.350%	778,363	779,596
Buckeye Partners - 118230AG6	04/13/16	75,000	01/15/18	6.050%	79,106	79,086
NRG Energy - 629377BN1	various	85,000	01/15/18	7.625%	93,919	91,375
Bear Stearns - 073902RU4	11/14/12	70,000	02/01/18	7.250%	87,069	76,307
Medtronic Inc - 585055BO8	01/26/16	775,000	03/15/18	1.500%	776,659	781,727
Health Care Reit Inc - 42217KAZ9	12/06/12	65,000	03/15/18	2.250%	64,884	65,668
Bank of Amer Nts - 06050TLY6	03/26/15	170,000	03/26/18	1.650%	170,138	171,020
Telefonica Emisiones - 87938WAQ6	07/09/15	200,000	04/27/18	3.192%	206,164	205,356
Comcast Corp - 20030NAW1	various	700,000	05/15/18	5.700%	766,674	760,480
Harsco Corp - 415864AJ6	12/29/14	55,000	05/15/18	5.750%	58,025	51,838
Cisco Systems Inc - 17275RAU6	various	565,000	06/15/18	1.650%	571,896	572,345
GFI Group - 361652AA8	10/20/15	115,000	07/19/18	8.375%	125,431	124,200
Northern Trst Co Nts - 66586GCD7	various	510,000	08/15/18	6.500%	572,001	564,259
CHS Cmnty Health - 12543DAR1	various	90,000	08/15/18	5.125%	92,066	91,294
T-Mobile - 87264AAB1	various	110,000	09/01/18	5.250%	114,237	112,200
Genl Motors Finl - 37045VAD2	various	60,000	10/02/18	3.500%	60,149	61,775
Pepsico Inc - 713448BJ6	06/07/16	250,000	11/01/18	7.900%	289,032	289,150
Tenet Healthcare Corp - 88033GBP4	various	110,000	11/01/18	6.250%	120,300	116,050
Stanley Black & Decker - 854502AB7	03/09/16	775,000	11/17/18	4.250%	783,827	791,849
IAC Interactivecorp - 44919PAF9	03/09/16	61,000	11/30/18	4.875%	62,701	62,296
Ares Capital Corp - 04010LAN3	01/15/15	45,000	11/30/18	4.875%	47,731	47,083
Citigroup Inc - 172967KE0	05/10/16	40,000	12/07/18	2.050%	40,311	40,318
BNP Paribas - 05574LTX6	various	180,000	12/12/18	2.400%	181,673	183,515
Black Hills Corp - 092113AK5	01/13/16	50,000	01/11/19	2.500%	49,938	51,043
Walmart - 931142CP6	various	600,000	02/01/19	4.125%	599,394	648,960
ARC Pptys - 038790AD6	various	120,000	02/06/19	3.000%	116,212	120,150
Unilever Cptl Corp NTS - 904764AK3	various	510,000	02/15/19	4.800%	557,381	558,333
HCA Inc NTS B/E - 404119BM0	various	80,000	03/15/19	3.750%	81,279	82,800
Lyondellbasell - 552081AG6	06/21/13	25,000	04/15/19	5.000%	27,682	27,059
Chevron Corp NTS - 166764BH2	05/16/19	60,000	05/16/19	1.561%	60,056	60,672
Amgen Inc - 031162BU3	various	75,000	05/22/19	2.200%	74,987	76,927
Bank of Amer Corp Nts - 06051GDZ9	10/08/13	40,000	06/01/19	7.625%	49,318	46,297
Home Depot Inc NTS - 737076BE1	06/06/16	555,000	06/15/19	2.000%	567,032	570,573
Teckay Offshore Partners - 87901BAA0	various	80,000	07/30/19	6.000%	76,375	64,000
Gannett Co Inc - 364725BD2	12/23/15	110,000	10/15/19	5.125%	113,850	113,163
Lennar Corp - 526057BU7	various	80,000	11/15/19	4.500%	82,988	83,332
JP Morgan Chase - 46625HKA7	02/05/15	240,000	01/23/20	2.250%	240,730	243,300
PBF Hldg Co - 69318FAB4	various	125,000	02/15/20	8.250%	132,651	129,688
Equinix Inc - 29444UAL0	various	110,000	04/01/20	4.875%	113,308	114,125
Frontier Comm Corp - 35906AAH1	various	40,000	04/15/20	8.500%	39,950	42,450
Dish DBS Corp - 25470XQA8	04/28/16	85,000	05/01/20	5.125%	85,875	86,435
Newstar Finl - 65251FAB1	11/13/15	120,000	05/01/20	7.250%	118,812	111,600
AES Corp Nts - 00130HBN4	various	105,000	06/01/20	8.000%	122,253	122,325
Arcelormittal - 03938LAQ7	05/13/16	25,000	08/05/20	5.750%	24,698	26,250
Kinder Morgan Energy B/E - 494550BE5	various	45,000	09/15/20	5.300%	44,419	48,150
Stifel Fin Corp - 860630AE2	various	25,000	12/01/20	3.500%	24,959	25,340
Stifel Financial - 860630AE2	12/01/15	45,000	12/01/20	3.500%	44,826	45,612
First Horizon Natl - 320517AB1	10/26/15	65,000	12/15/20	3.500%	64,843	65,595
Bk of Amer Corp - 06051GEE5	02/04/15	30,000	01/05/21	5.875%	35,288	34,415
Santander UK Group - 80281LAD7	01/08/16	45,000	01/08/21	3.125%	44,994	45,098
Nustar Logistics - 67059TAD7	04/28/16	15,000	02/01/21	6.750%	14,850	15,150
Petroleos Mexicanos - 71656LBJ9	02/04/16	40,000	02/04/21	6.375%	40,000	43,492
AT&T Inc - 00206RCZ3	03/23/16	65,000	02/15/21	4.600%	70,923	71,129
Aviation Cptl - 05367AAD5	01/15/15	65,000	04/06/21	6.750%	73,653	73,450
GLP CAP L P / GLP Fing - 361841AG4	04/28/16	110,000	04/15/21	4.375%	112,403	113,300
Air Canada NTS - 008911AZ2	05/11/16	25,000	04/15/21	7.750%	26,302	25,937
Intl Lease Fin Corp - 459745GQ2	01/15/15	30,000	04/15/21	4.625%	30,735	30,900
Chevron - 166764BG4	05/16/16	50,000	05/16/21	2.100%	50,000	50,955
Clean Harbors Inc - 184496AL1	03/17/16	15,000	06/01/21	5.125%	15,037	15,347
Scottrade Finance - 81014AAA9	various	55,000	07/11/21	6.125%	59,637	59,176
El Paso Pipeline - 28370TAE9	various	55,000	10/01/21	5.000%	57,048	58,245
Motorola Inc - 620076BB4	03/11/15	115,000	05/15/22	3.750%	115,722	114,949
Crown Castle - 22822RBB5	various	50,000	05/15/22	3.222%	50,070	51,969
Universal Health Svcs - 913903AR1	06/03/16	10,000	08/01/22	4.750%	10,150	10,171
Oneok Partners LP - 68268NAJ2	09/13/12	60,000	10/01/22	3.375%	60,053	58,704
Hertz Corp Nts - 428040CN7	09/28/15	14,000	10/15/22	6.250%	14,367	14,420
E*Trade Finl corp - 269246BL7	03/24/16	50,000	11/15/22	5.375%	53,063	52,750
MPLX LP NTS - 55336VAB6	various	55,000	02/15/23	5.500%	54,413	55,880
MGM Resorts - 552953CC3	various	21,000	03/15/23	6.000%	21,479	22,155
Lender Processing - 52602EAD4	01/15/15	13,000	04/15/23	5.750%	13,781	13,617
Regency Energy - 75886AAG3	various	55,000	04/15/23	5.500%	56,101	55,489
Genl Motors Finl - 37045XKB1	05/09/16	50,000	05/09/23	3.700%	49,872	50,260
Walgreens Boots Alliance - 931427AP3	06/07/16	110,000	06/15/23	3.450%	110,912	112,037
LAM Research Corp - 512807AQ1	06/07/16	60,000	06/15/23	3.450%	60,608	61,967
Diamond 1 Diamond 2 - 25272KAG8	06/01/16	65,000	06/15/23	5.450%	64,972	67,442
Kinder Morgan - 494550BQ8	various	95,000	09/01/23	3.500%	87,086	92,803
Oneok Partners LP - 68268NAL7	04/25/16	45,000	09/15/23	5.000%	44,601	47,380
Sprint Corp - 852071UAF2	01/15/15	26,000	09/15/23	7.875%	26,130	21,255
Kinder Morgan - 49456BAB7	02/04/15	50,000	11/15/23	5.625%	55,109	53,556
CCO Holdings - 1248EPBE2	01/15/15	50,000	01/15/24	5.750%	50,450	52,620
Comcast Corp - 20030NB9J	various	115,000	03/01/24	3.600%	116,821	126,127
HCA - 404119BN8	04/28/16	25,000	03/15/24	5.000%	25,975	25,875
Interpub Group of Cos - 460690BL3	02/19/16	50,000	04/15/24	4.200%	49,728	53,579
Tesoro Logistics - 88160QAM5	05/12/16	15,000	05/04/24	6.375%	15,087	15,712
Enable Midstream Partner - 292480AH3	05/27/16	30,000	05/15/24	3.900%	25,387	26,740

## City of Columbia, Missouri

## SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

June 30, 2016

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 06/30/16
Davita Healthcare - 23918KAQ1	01/15/15	30,000	07/15/24	5.125%	30,600	30,333
Sirius XM Holdings Inc - 82967NAS7	05/03/16	25,000	07/15/24	6.000%	26,500	25,844
Sinclair Television - 829259AR1	04/28/16	25,000	08/01/24	5.625%	25,812	25,562
Bank of Amer Corp - 06051GFH7	01/23/15	45,000	08/26/24	4.200%	46,327	46,517
JP Morgan - 46625HYH7	06/04/15	90,000	09/10/24	3.875%	93,200	93,181
Ally Financial Inc - 02005NAV2	01/15/15	24,000	09/30/24	5.125%	24,564	24,450
Trinity Industries - 896522AH2	10/22/15	50,000	10/01/24	4.550%	47,772	47,198
Dish DBS Corp - 25470XAW5	various	18,000	11/15/24	5.875%	17,719	16,740
United Rentals North - 911365BB9	01/15/15	23,000	11/15/24	5.750%	23,457	23,172
Brixmor Operating Part - 11120VAA1	various	45,000	02/01/25	3.850%	43,827	45,253
HCA Inc - 404119BR9	various	31,000	02/01/25	5.375%	31,225	31,775
Lazard Group LLC - 52107QAG0	11/16/15	40,000	02/13/25	3.750%	37,225	39,763
Phillips 66 Partners LP - 718549AB4	various	60,000	02/15/25	3.605%	51,509	58,960
T-Mobile USA - 87264AAN5	various	38,000	03/01/25	6.375%	38,595	39,710
Hospitality Prop - 44106MAT9	various	90,000	03/15/25	4.500%	93,156	90,477
Medtronic - 585055BS4	02/10/16	35,000	03/15/25	3.500%	36,138	38,155
HCA Inc - 404119BQ1	02/02/16	10,000	04/15/25	5.250%	10,275	10,450
Glencore Fndg - 378272AL2	04/08/15	50,000	04/16/25	4.000%	49,565	44,250
Southern Copper Corp - 84265VAH8	04/21/15	65,000	04/23/25	3.875%	64,973	64,226
Citigroup Inc - 172967JP7	05/11/15	40,000	04/27/25	3.300%	39,071	40,972
Level 3 Fing Inc - 527298BH5	04/29/16	22,000	05/01/25	5.375%	22,660	21,835
Columbia Pipeline Group - 198280AF6	05/25/16	50,000	06/01/25	4.500%	51,760	53,746
Energizer Spincor Inc - 29273AAA4	04/27/16	20,000	06/15/25	5.500%	20,150	19,900
Monsanto Co New - 61166WAE1	06/08/16	75,000	08/15/25	5.500%	86,731	86,919
Biogen Inc Nts - 09062XAF0	09/15/15	85,000	09/15/25	4.050%	85,677	91,498
Ally Financial Inc - 02005NBF6	11/20/15	9,000	11/20/25	5.750%	8,916	9,022
Morgan Stanley - 6174467X1	01/15/15	45,000	11/24/25	5.000%	48,773	49,266
Hawaiian Airlines - 419838AA5	01/15/15	50,000	01/15/26	3.900%	44,899	44,743
Expedia - 30212PAL9	12/08/15	50,000	02/15/26	5.000%	49,767	51,836
Goldman Sachs Group Inc - 38143U8H7	05/10/16	60,000	02/25/26	3.750%	62,254	63,150
CBRE Services - 12505BAD2	08/06/15	50,000	03/01/26	4.875%	49,620	51,119
Citigroup - 172967KJ9	04/12/16	85,000	03/09/26	4.600%	87,646	90,115
Stryker Corp - 863667AN1	06/01/16	35,000	03/15/26	3.500%	36,395	37,131
American Intl Group - 026874DH7	03/22/16	85,000	04/01/26	3.900%	85,511	87,595
Loews Corp - 540424AS7	various	80,000	04/01/26	3.750%	83,946	84,804
Hollyfrontier Corp - 436106AA6	03/22/16	60,000	04/01/26	5.875%	59,568	64,329
Masco Corp - 574599BL9	03/17/16	20,000	04/01/26	4.375%	19,905	20,630
Hanover Ins Group - 410867AE2	04/08/16	50,000	04/15/26	4.500%	49,883	51,618
Amarc Fin USA Inc - 02343UAA3	04/28/16	35,000	04/28/26	3.625%	34,991	35,970
Avalonbay Communities - 05348EAX7	05/16/16	45,000	05/11/26	2.950%	45,324	45,178
Hanesbrands Inc - 410345AL6	05/03/16	14,000	05/15/26	4.875%	14,070	14,050
Chevron Corp B/E - 166764BL3	05/16/16	85,000	05/16/26	2.954%	85,432	87,843
Goodyear Tire & Rubber - 382550BF7	05/13/16	10,000	05/31/26	5.000%	10,000	10,187
Priceline Group Inc - 741503AZ9	06/03/16	45,000	06/01/26	3.600%	45,236	46,476
Aramark Services Inc - 038522AM0	various	20,000	06/01/26	4.750%	20,000	19,600
Under Armour - 904311AA5	06/14/16	100,000	06/15/26	3.250%	100,146	100,969
Voya Finl Inc - 929089AB6	06/13/16	50,000	06/15/26	3.650%	50,070	50,236
Aetna Inc - 0087YAW8	various	55,000	06/15/26	3.200%	54,894	56,585
Mylan NV - 62854AAD6	06/09/16	80,000	06/15/26	3.950%	79,385	80,959
Broadridge Finl Soln - 11133TAC7	06/27/16	40,000	06/15/26	3.400%	39,836	40,432
Sovran Acquisition - 84610WAB1	06/20/16	60,000	07/01/26	3.500%	59,668	60,543
Citigroup Inc - 172967JC6	01/15/15	50,000	11/20/26	4.300%	50,885	51,513
Wells Fargo & Co - 94974BGL8	07/16/15	90,000	07/22/27	4.300%	89,933	97,176
Latam Airlines - 51817TAA0	05/14/15	60,000	11/15/27	4.200%	57,702	53,923
United Airls Pass Thru - 90931MAA4	06/13/16	40,000	07/07/28	3.450%	40,000	41,000
Kilroy Realty - 49427RAK8	01/15/15	55,000	08/15/29	4.250%	57,733	58,181
Genl Elec Cap Corp - 36962GXZ2	12/04/15	65,000	03/15/32	6.750%	86,028	91,224
Comcast Corp New B/E - 20030NBH3	12/23/15	20,000	01/15/33	4.250%	20,228	22,067
AT&T Inc - 00206RCP5	05/04/15	90,000	05/15/35	4.500%	82,872	92,069
Abbvie - 00287YAV1	05/12/16	40,000	05/14/36	4.300%	39,782	40,798
Owens Corning New - 690742AB7	04/05/16	50,000	12/01/36	7.000%	55,903	61,003
Time Warner Cable - 887321AJ7	various	45,000	05/01/37	6.550%	57,407	52,434
Duke Energy - 26442CAH7	various	70,000	02/15/40	5.300%	81,008	89,443
Pacificorp - 695114CN6	various	65,000	02/01/42	4.100%	65,251	71,740
Verizon Communications - 92343VBT0	10/08/14	56,000	09/15/43	6.550%	69,370	75,454
Federal Realty Invs Trust - 313747AV9	03/16/15	50,000	12/01/44	4.500%	52,690	54,595
Lockheed Martin - 539830BD0	02/17/15	80,000	03/01/45	3.800%	77,461	81,808
Medtronic - 585055BU9	05/10/16	30,000	03/15/45	4.625%	34,445	35,277
Sunoco Logistics - 86765BAQ2	05/02/16	10,000	05/15/45	5.350%	8,920	9,909
Goldman Sachs - 38148LAF3	05/19/15	45,000	05/22/45	5.150%	44,707	46,947
Anheuser Busch InBev Fin - 035242AN6	01/25/16	70,000	02/01/46	4.900%	69,836	82,029
Johnson & Johnson - 478160BV5	05/04/16	25,000	03/01/46	3.700%	26,461	28,150
Home Depot Inc - 43707BH4	02/02/16	85,000	04/01/46	4.250%	85,959	97,447
Sysco Corp - 871829BD8	various	85,000	04/01/46	4.500%	87,530	90,672
Markel Corp - 570535AQ7	04/05/16	20,000	04/05/46	5.000%	20,025	21,111
Lowes Cos Inc B/E - 548661DN4	04/20/16	90,000	04/15/46	3.700%	89,919	92,536
Shell Intl Fin B/E - 822582BQ4	05/10/16	50,000	05/10/46	4.000%	49,099	50,995
Kraft Heinz Foods - 50077LAA4	05/24/16	50,000	06/01/46	4.375%	49,842	52,876
Tri-State Generation - 89566EAJ7	05/23/16	50,000	06/01/46	4.250%	49,597	51,648
Aetna Inc - 00817YAX6	06/22/16	65,000	06/15/46	4.375%	66,622	67,502
Voya Finl Inc - 929089AC4	06/13/16	90,000	06/15/46	4.800%	90,457	89,907
Verizon Communications - 92343VCK8	various	55,000	08/21/46	4.862%	57,710	60,120
SBA Tower Trust - 78403DAH3	02/05/15	70,000	10/15/49	3.869%	73,150	71,633
Wells Fargo - 949746RN3	01/15/15	60,000	12/31/49	5.875%	60,169	63,975
New York & Presbyterian - 649322AD6	06/28/16	40,000	08/01/56	4.063%	39,998	42,990
Total Corporate Bonds					\$ 21,072,274	\$ 21,113,809
Stock and Mutual Funds:						
Common Preferred Stock	various	1,759,312	—	—	\$ 58,756,291	\$ 65,000,122
UBS Cash/Money Market Funds	various	4,169,147	—	—	4,169,149	4,169,149
PNC Small Cap Fund Class I - PPCIX	various	199,639	—	—	3,746,775	4,148,156
Total Stock and Mutual Funds					\$ 66,672,215	\$ 73,317,427

## City of Columbia, Missouri

## SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

June 30, 2016

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 06/30/16
U. S. Government and Agency Securities:						
Fannie Mae Bond - 3135GOCM3	various	1,000,000	09/28/16	1.250%	\$ 1,007,057	\$ 1,001,980
FHLMC Nts - 3137EADT3	various	1,000,000	02/22/17	0.875%	1,002,905	1,002,390
US Tsy Note - 912828TS9	10/21/15	70,000	09/30/17	0.625%	70,027	70,066
FHBL Bond 3133XMQ87	various	1,750,000	11/17/17	5.000%	1,976,711	1,854,195
US Tsy Note - 912828R51	various	590,000	05/31/18	0.875%	592,064	593,204
Us Tsy Note - 912828VE7	03/21/16	170,000	05/31/18	1.000%	170,319	171,314
Freddie Mac Nts 3137EABP3	various	1,000,000	06/13/18	4.875%	1,197,639	1,080,790
US Tsy Note - 912828XF2	07/14/15	75,000	06/15/18	1.125%	75,422	75,753
US Tsy Note - 912828K82	various	125,000	08/15/18	1.000%	125,019	126,001
US Tsy Note - 912828A34	10/10/14	445,000	11/30/18	1.250%	441,367	451,346
US Tsy Note - 912828RP5	03/22/16	120,000	03/15/19	1.000%	119,828	121,018
Freddie Mac Nts 3137EACA5	various	1,100,000	03/27/19	3.750%	1,245,055	1,187,648
US Tsy Note - 912828C65	04/04/14	160,000	03/31/19	1.625%	159,188	164,013
US Tsy Note - 912828Q52	various	535,000	04/15/19	0.875%	533,888	537,552
US Tsy Note - 912828SX9	04/18/16	115,000	05/31/19	1.125%	115,737	116,411
US Tsy Note - 912828R85	06/20/16	350,000	06/15/19	0.875%	350,697	351,736
US Tsy Note - 912828TN0	10/10/14	520,000	08/31/19	1.000%	503,953	524,004
US Tsy Note - 912828UB4	10/23/15	220,000	11/30/19	1.000%	217,714	221,434
US Tsy Note - 912828G61	12/15/14	210,000	11/30/19	1.500%	208,991	214,889
TINT Tsy - 912833KY5	09/09/15	190,000	02/15/20	0.000%	178,174	184,095
US Tsy Note - 912828J50	03/04/15	65,000	02/29/20	1.375%	64,345	66,227
US Tsy Note - 912828K58	various	80,000	04/30/20	1.375%	79,177	81,506
US Tsy Note - 912828XH8	07/07/15	60,000	06/30/20	1.625%	59,784	61,702
US Tsy Note - 912828XM7	various	250,000	07/31/20	1.625%	250,096	257,080
US Tsy Note - 912828L32	various	290,000	08/31/20	1.375%	288,339	295,313
US Tsy Note - 912828L65	10/23/15	155,000	09/30/20	1.375%	155,137	157,815
US Tsy Note - 912828P87	03/10/16	60,000	02/28/21	1.125%	59,170	60,422
US Tsy Note - 912828Q37	05/03/16	110,000	03/31/21	1.250%	109,798	111,280
US Tsy Note - 912828Q78	05/13/16	180,000	04/30/21	1.375%	181,512	183,109
US Tsy Note - 912828R77	06/14/16	28,000	05/31/21	1.375%	28,276	28,504
Us Tsy Note - 912828R77	various	420,000	05/31/21	1.375%	422,709	427,564
US Tsy Note - 912828F21	10/14/14	600,000	09/30/21	2.250%	604,781	632,298
US Tsy Note - 912828M49	various	170,000	10/31/22	1.875%	173,506	176,647
US Tsy Note - 912828R69	various	248,000	05/31/23	1.625%	251,214	253,600
US Tsy Note - 912828S35	06/30/16	28,000	06/30/23	1.375%	28,219	28,144
United Mexican States - 91086QBC15	01/14/15	80,000	10/02/23	4.000%	83,880	86,124
US Tsy Note - 912828XB1	various	220,000	05/15/25	2.125%	217,163	232,384
US Tsy Note - 912828R36	various	155,000	05/15/26	1.625%	154,417	156,896
US Tsy Bond - 912828R36	various	185,000	05/15/26	2.500%	182,998	187,263
US Tsy Bond - 912810PW2	01/09/15	290,000	02/15/38	4.375%	392,395	413,410
US Tsy Bond - 912810QB7	03/21/16	200,000	05/15/39	4.250%	260,227	279,532
US Tsy Bond - 912810RD2	various	70,000	11/15/43	3.750%	74,463	92,357
US Tsy Bond - 912810RK6	07/28/15	15,000	02/15/45	2.500%	13,884	15,617
US Tsy Bond - 912810RM2	various	265,000	05/15/45	3.000%	266,989	304,594
US Tsy Bond - 912810RN0	various	125,000	08/15/45	2.875%	124,964	140,361
US Tsy Bond - 912810RP5	various	155,000	11/15/45	3.000%	166,993	178,225
US Tsy Bond - 912810RQ3	05/23/16	10,000	02/15/46	2.500%	9,702	10,413
US Tsy Bond - 912810RQ3	various	36,000	02/15/46	2.500%	37,046	37,486
Total U. S. Government and Agency Securities					\$ 15,032,939	\$ 15,005,712
Asset-Backed Securities						
GMALT 2015 - 38013GAC3	06/17/15	30,000	12/20/18	1.680%	\$ 29,998	\$ 30,210
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	26,122	17,439
GMALT - 36250UAD6	02/25/16	30,000	07/20/19	2.220%	29,999	30,243
AFIN 2015 - 13974LAC2	10/15/15	93,000	03/20/20	1.830%	92,980	93,625
AMOT 2015-3 - 02005AFL7	02/01/16	45,000	05/15/20	1.630%	44,944	45,131
GFORT 2015-1 - 361886AG9	02/01/16	100,000	05/15/20	2.220%	99,500	99,828
AMCAR 2014-4 D 03065JAG9	01/22/15	200,000	11/09/20	3.070%	201,641	202,564
SDART - 80283YAG0	various	415,000	11/16/20	3.100%	417,432	422,914
AMCAR 2015 - 03065LAF6	05/12/15	90,000	01/08/21	2.400%	89,733	91,253
AMCAR 2015 - 03065NAF2	08/11/15	53,000	03/08/21	2.940%	52,999	53,935
Carmx 2015-2 - 143127AE8	01/13/16	33,000	03/15/21	2.150%	32,959	33,230
SDART 2015 - 80284CAG7	06/15/15	130,000	04/15/21	3.240%	130,589	131,957
SDART 2015-3 80284LAG7	01/26/16	175,000	05/17/21	3.510%	175,820	180,406
AMCAR 2015 - 03065LAG4	06/03/15	140,000	06/08/21	3.000%	139,825	141,634
AMCAR 2016-2 - 03066DAF3	04/14/16	25,000	11/08/21	2.870%	24,999	25,495
SDART 16-2 - 80285CAH4	05/11/16	30,000	11/15/21	2.660%	29,993	30,507
AMCAR 16-1 - 03065VAF4	01/21/16	27,000	01/10/22	2.890%	27,000	27,582
FREMF - 30292QAA4	05/14/15	52,000	02/25/22	3.669%	51,777	50,949
SDART 2016-1 C - 80285EAF4	02/17/16	46,000	04/15/22	3.230%	45,992	47,112
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	53,101	37,905
AFIN 2016-1 D - 13975NAG8	03/16/16	185,000	08/21/23	4.030%	185,000	190,522
FNMA 2015 - 3136ANLH8	05/04/15	120,000	12/25/24	2.502%	118,500	123,710
FHLMC STACR - 3137GODT3	05/06/15	125,000	01/25/25	2.587%	127,452	126,013
US AI 2013-1 - 90346WAA1	01/15/15	100,000	05/15/27	3.950%	90,795	91,947
FNMA PL AO7976 - 3138LY2J5	11/19/12	180,000	06/01/27	3.000%	111,507	105,967
FHLMC 2015 - 3137GOET2	06/01/15	140,000	10/25/27	2.032%	140,569	139,866
CRNN 2013 1A - 227170AE7	various	150,000	04/18/28	3.080%	102,586	97,987
CAS 2016-C02 - 30711XBZ6	06/22/16	25,000	09/25/28	2.596%	24,865	24,852
Spirit Airlines - 84858DAA6	08/11/15	46,000	10/01/29	4.100%	46,100	46,690
SRFC - 82652DAAR	various	300,000	06/20/31	2.050%	103,934	104,235
MVWOT 2015 - 55388PAA8	08/13/15	100,000	12/20/32	2.520%	78,329	78,286
FNMA - 31418AWD6	01/26/15	210,000	08/01/33	3.500%	159,426	157,601
BBCRR 2015 - 05490TAC6	08/20/15	113,000	08/10/33	4.216%	116,382	121,322
FHLMC - 3132LMBZ8	11/12/15	79,000	09/01/33	3.500%	63,260	63,411
FNMA - 3138WDK4C	02/10/15	686,393	11/01/34	4.000%	556,142	538,776
FHLMC - 3128P8AR2	03/12/15	104,000	03/01/35	3.500%	97,813	98,075
FHLMC - 3128P8AV3	03/12/15	104,000	03/01/35	3.500%	96,998	97,439
FHLMC - 3128P8A68	04/07/15	24,000	04/01/35	3.500%	23,386	23,401
BBCMS 2015-SRCH B - 05547HAJ0	12/15/15	100,000	08/10/35	4.498%	102,996	109,985
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	71,326	50,040
FNMA PL 954859 - 31413TIC7	09/13/12	370,000	11/01/37	6.000%	36,674	28,508
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	82,463	69,972
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	77,263	59,565
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	113,496	100,498
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	22,934	19,424
FNMA PL AE4350 - 31419EZO5	11/14/11	90,000	10/01/40	4.000%	48,716	48,669
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	159,726	136,751
FNMA PL A11886 - 3138AFY4C	09/13/12	70,000	05/01/41	4.500%	31,169	27,999
FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	51,917	48,721
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	38,894	39,546
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	38,437	40,126
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	53,259	46,485
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	63,542	60,597
FNMA - 3138Y63W2	various	460,000	01/01/42	4.000%	396,463	392,924
GNMA PL 005333C - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	49,268	43,390
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	92,197	87,893

## City of Columbia, Missouri

## SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

June 30, 2016

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 06/30/16
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	68,420	65,397
CSM 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	102,543	106,299
FNMA AB9345 - 31417GL38	11/13/14	425,000	05/01/43	3.000%	331,997	340,628
FNMA AB9558 - 31417GTQ9	10/22/14	425,000	06/01/43	3.000%	344,801	351,300
FHLMC Q20576 - 3132JMT90	11/13/14	425,000	08/01/43	3.000%	339,526	349,934
DBUBS 2011 LC2 - 23305XAJ0	11/05/13	90,000	07/10/44	5.625%	91,048	93,333
FNMA PL BC 5090 - 3140FOUQ5	04/13/16	33,000	10/01/44	4.000%	32,212	32,051
FNMA - 3138WDAM3	10/22/15	241,000	10/01/44	3.500%	224,086	227,238
FNMA PL AS4370 - 3138WD2C4	07/14/15	150,000	02/01/45	4.000%	143,902	146,762
FNMA PL - 3138WD2D2	various	279,000	02/01/45	3.500%	265,928	266,068
JPMBB 2013 - 46639NAN1	06/10/15	69,000	07/15/45	3.272%	71,833	72,835
SEMT - 81746LAD4	various	100,000	07/25/45	3.500%	86,502	86,127
ABMT 2015 - 00842DAE3	09/29/15	100,000	09/25/45	3.500%	86,868	87,020
FNMA PL - 3138EQKP6	12/10/15	55,000	10/01/45	3.500%	55,689	57,199
COMME 2012 - 12624QAE3	various	170,000	10/15/45	4.579%	160,003	162,430
FHLMC - 3132L7MC0	05/31/16	57,000	12/01/45	4.000%	57,453	57,626
FHLMC PL Q41083 - 3132WEFZ0	06/24/16	191,000	01/01/46	3.000%	196,954	198,195
FHLMC PL G08697 - 3128MJX39	03/31/16	95,000	03/01/46	3.000%	95,559	97,338
Taco Bell Funding LLC - 87342RAA2	05/11/16	75,000	05/25/46	3.823%	75,172	75,915
JPMBB 2013 - 46640UAK8	04/15/14	200,000	01/15/47	4.887%	208,109	209,922
PREMF 2012 - 30290FAE2	05/08/15	43,000	01/25/47	4.019%	44,922	44,380
JPMBB 2014 - 46641WBB2	03/18/15	150,000	04/15/47	4.678%	159,375	152,601
CSAIL 2015 - 12635FBA1	08/25/15	145,000	08/15/48	3.507%	114,069	102,840
JPMBB 2015 - 46644FAK7	06/24/15	175,000	10/15/48	4.382%	169,887	157,738
CSAIL 2016-C5 C - 12636LBE9	02/09/16	150,000	11/15/48	4.538%	139,431	151,197
Comm 2016-DC2 C - 12594CBK5	06/29/16	65,000	02/10/49	4.798%	62,844	62,722
Total Asset-Backed Securities					\$ 9,300,320	\$ 9,190,207
Total Police and Firefighters' Investments					\$ 112,077,748	\$ 118,627,155
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 423,934,897	\$ 427,460,645