

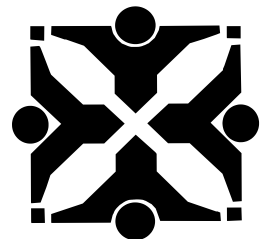
CITY OF COLUMBIA, MISSOURI

Interim Financial Report

Presented on Non-GAAP Basis

October 1, 2016 - March 31, 2017

Department of Finance
Michele Nix, CPA
Director of Finance



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CITY OF COLUMBIA, MISSOURI

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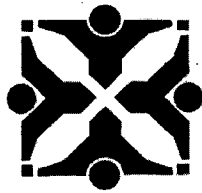
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CITY OF COLUMBIA, MISSOURI

FINANCE DEPARTMENT ADMINISTRATION

October 4, 2017

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

This Financial Management Information Supplement (FMIS) is presented with account balances as of March 31, 2017 and with revenues and expenditures for the six month period ending March 31, 2017. The FMIS is not audited, and additionally it is not presented in the governmental reporting model format. The intent of this report is to provide supplemental financial information in an easy to understand format for all funds of the city.

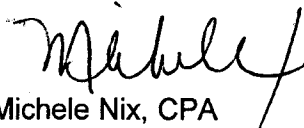
While the city's annual financial report is audited, and is prepared in accordance with generally accepted accounting principles, it provides information at a higher level than the FMIS. It also contains certain accounting entries for receivables, payables, revenues and expenditures that are not included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

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

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

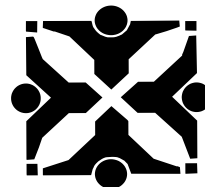
The Proprietary fund types include ten Enterprise Funds and eight Internal Service Funds. The Fiduciary fund types include the Police and Firefighters' Retirement Fund (Pension), Other Postemployment Benefits Fund, Expendable Trust Funds, a Nonexpendable Trust Fund and Agency Funds. Two account groups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

Respectfully submitted,


Michele Nix, CPA
Director of Finance

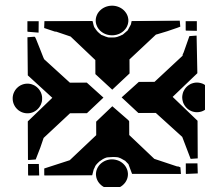
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE BALANCE SHEETS
March 31, 2017 and 2016**

ASSETS	2017	2016
Cash and cash equivalents	\$36,957,786	\$33,523,599
Accounts receivable	690,914	190,356
Taxes receivable	3,461,516	3,320,581
Allowance for uncollectible taxes	(58,456)	(44,734)
Grants receivable	53,479	41,677
Accrued interest	61,091	61,973
Due from other funds	1,838,931	2,269,145
Inventory	329,996	321,422
Prepaid Expenses		
Other assets		
TOTAL ASSETS	\$43,335,257	\$39,684,019
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$92,366	\$792,199
Accrued payroll and payroll taxes	0	0
Due to other funds	0	0
Unearned revenue	49,160	2,921
Other liabilities	2,460,691	1,917,365
TOTAL LIABILITIES	2,602,217	2,712,485
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	67,800	85,500
FUND BALANCE:		
Non Spendable	329,996	321,422
Restricted		
Committed	711,722	3,662,308
Assigned	1,575,977	1,305,609
Unassigned	38,047,545	31,596,695
TOTAL FUND BALANCE	40,665,240	36,886,034
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$43,335,257	\$39,684,019

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
REVENUES:		
General property taxes	\$8,001,099	\$7,733,124
Sales tax	10,501,825	10,448,076
Other local taxes	5,548,128	5,965,761
Licenses and permits	115,096	91,070
Fines	782,187	938,370
Fees and service charges	1,411,181	1,438,482
Intragovernmental revenue	9,891,816	9,378,672
Revenue from other governmental units	1,692,322	2,301,267
Investment revenue	(160,893)	387,728
Miscellaneous	<u>713,147</u>	<u>639,201</u>
TOTAL REVENUES	<u>38,495,908</u>	<u>39,321,751</u>
EXPENDITURES:		
Current:		
Policy development and administration	4,330,936	5,098,550
Public safety	19,691,854	19,849,118
Transportation	3,499,427	3,039,153
Health and environment	5,018,785	4,354,956
Personal development	3,633,051	3,628,844
Miscellaneous nonprogrammed activities	<u>174,610</u>	<u>192,469</u>
TOTAL EXPENDITURES	<u>36,348,663</u>	<u>36,163,090</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,147,245</u>	<u>3,158,661</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	4,540,566	4,437,398
Operating transfers to other funds	(934,631)	(1,214,191)
Contributions from other funds	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,605,935</u>	<u>3,223,207</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	5,753,180	6,381,868
FUND BALANCE, BEGINNING OF YEAR	<u>34,912,060</u>	<u>30,504,166</u>
FUND BALANCE, END OF YEAR	<u><u>\$40,665,240</u></u>	<u><u>\$36,886,034</u></u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2016

	2017		2016
	Budget	Actual	(Over) Under Budget
			Actual
GENERAL PROPERTY TAXES:			
Real property	\$6,615,500	\$6,654,929	(\$39,429)
Individual personal property	1,335,198	1,283,149	52,049
Railroad and utility	29,147	24,114	5,033
Financial institutions	12,451	23,639	(11,188)
Total	7,992,296	7,985,831	6,465
Penalties and interest	36,000	15,268	20,732
Total General Property Taxes	8,028,296	8,001,099	27,197
SALES TAX	23,231,346	10,501,825	12,729,521
OTHER LOCAL TAXES:			
Gasoline tax	2,983,251	1,227,788	1,755,463
Cigarette tax	538,000	258,131	279,869
Motor vehicle tax	1,427,887	550,698	877,189
Utilities tax:			
Telephone	3,096,852	1,573,958	1,522,894
Natural gas	2,933,886	1,304,197	1,629,689
CATV franchise	280,000	40,824	239,176
Electric	1,102,041	592,532	509,509
Total Other Local Taxes	12,361,917	5,548,128	6,813,789
LICENSES AND PERMITS:			
Business licenses	809,171	77,826	731,345
Alcoholic beverages	204,300	16,731	187,569
Animal licenses	38,600	20,539	18,061
Total Licenses and Permits	1,052,071	115,096	936,975
FINES:			
Corporation court fines	515,500	243,470	272,030
Uniform ticket fines	220,000	106,215	113,785
Meter fines	985,000	426,502	558,498
Alarm violations	10,900	6,000	4,900
Total Fines	1,731,400	782,187	949,213
FEES AND SERVICE CHARGES:			
Construction inspection	1,591,308	1,011,701	579,607
Street maintenance	0	0	0
Right of way	85,000	24,336	60,664
Animal control fees	14,000	5,926	8,074
Health fees	694,850	254,848	440,002
Miscellaneous	142,100	114,370	27,730
Total Fees and Service Charges	2,527,258	1,411,181	1,116,077

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2016

	2017		2016
	Budget	Actual	(Over) Under Budget
			Actual
INTRAGOVERNMENTAL REVENUE:			
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):			
Electric	\$12,267,327	\$5,746,583	\$6,520,744
Water	3,483,268	1,770,858	1,712,410
Total	15,750,595	7,517,441	8,233,154
General and Administrative Charges	4,748,750	2,374,375	2,374,375
Total Intragovernmental Revenue	20,499,345	9,891,816	10,607,529
REVENUE FROM OTHER			
GOVERNMENTAL UNITS:			
Federal and State Grants:			
Joint Communications	0	0	0
Non-Motorized Grant	0	0	0
Fire	0	0	60,527
Disaster Preparedness	0	0	0
Missouri Department of Transportation –			
Highway	200,968	91,063	109,905
Emergency Shelter	0	0	0
Health, General	951,230	640,403	310,827
Health-Women-Infants and Children	475,384	189,248	286,136
Youth at Risk	0	0	0
Police Department	490,619	44,133	446,486
Cultural Affairs	12,000	0	12,000
Parks and Recreation	19,500	0	19,500
Sustainability Grant	47,126	31,000	16,126
TRIM Grant	0	0	0
Historic Preservation Grant	12,000	0	12,000
Total	2,208,827	995,847	1,212,980
Boone County:			
Health Department	1,555,710	531,117	1,024,593
Disaster Preparedness	0	0	0
Joint Communications	286,179	57,812	228,367
Animal Control	237,855	107,546	130,309
Social Services	0	0	0
Total	2,079,744	696,475	1,383,269
Total Revenue From Other Governmental Units	4,288,571	1,692,322	2,596,249
INVESTMENT REVENUE	569,042	(160,893)	729,935
			387,728

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2016

	2017		2016
	Budget	Actual	(Over) Under Budget Actual
MISCELLANEOUS REVENUE:			
Property sales	\$10,500	\$26,782	(\$16,282)
Photocopies	0	0	0
Other	871,139	686,365	184,774
Total Miscellaneous Revenue	881,639	713,147	168,492
TOTAL REVENUES	75,170,885	38,495,908	36,674,977
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS:			
TransLoad Fund	0	0	0
Water	1,179	589	590
Electric	119,545	59,773	59,772
Public Transportation	1,530	765	765
Solid Waste	211,375	105,688	105,687
Fleet	2,295	1,148	1,147
Transportation Sales Tax Fund	5,968,577	2,984,288	2,984,289
Capital Projects Fund	462,365	351,000	111,365
Sewer	0	0	0
Storm Water	103,788	51,894	51,894
Parking	23,565	11,782	11,783
Convention & Visitors Bureau	164,320	82,160	82,160
Community Development	48,308	6,835	41,473
Contributions Fund	30,640	30,640	0
Utility Accounts & Billing	20,593	20,593	0
Park Sales Tax	1,666,820	833,411	833,409
Total operating transfers from other funds	8,824,900	4,540,566	4,284,334
Contributions From Other Funds	0	0	0
APPROPRIATION OF PRIOR YEAR FUND BALANCE	500,000	250,000	250,000
APPROPRIATION OF CULTURAL AFFAIRS	0	0	0
TOTAL OTHER FINANCING SOURCES	9,324,900	4,790,566	4,534,334
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$84,495,785	\$43,286,474	\$41,209,311
			\$44,083,774

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2016

	2017		2016	
	Budget	Actual	(Over) Under Budget	Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$53,567	\$27,864	\$25,703	\$26,750
Materials and supplies	40,126	6,800	33,326	4,616
Travel and training	71,629	18,095	53,534	21,989
Intragovernmental	50,563	25,281	25,282	22,785
Utilities, services, and miscellaneous	95,427	34,127	61,300	34,187
Total City Council	<u>311,312</u>	<u>112,167</u>	<u>199,145</u>	<u>110,327</u>
City Clerk:				
Personal services	268,236	114,035	154,201	118,416
Materials and supplies	22,309	616	21,693	754
Travel and training	11,319	20	11,299	225
Intragovernmental	26,715	13,357	13,358	12,837
Utilities, services, and miscellaneous	26,918	1,014	25,904	699
Total City Clerk	<u>355,497</u>	<u>129,042</u>	<u>226,455</u>	<u>132,931</u>
City Manager:				
Personal services	973,078	450,567	522,511	534,877
Materials and supplies	26,156	8,182	17,974	12,969
Travel and training	39,010	6,796	32,214	6,952
Intragovernmental	250,995	125,497	125,498	95,882
Utilities, services, and miscellaneous	682,006	68,163	613,843	49,849
Capital additions	0	0	0	0
Total City Manager	<u>1,971,245</u>	<u>659,205</u>	<u>1,312,040</u>	<u>700,529</u>
Office of Sustainability				
Personal services	383,171	165,530	217,641	534,877
Materials and supplies	26,931	443	26,488	12,969
Travel and training	4,500	3,008	1,492	6,952
Intragovernmental	5,068	2,534	2,534	95,882
Utilities, services, and miscellaneous	21,302	2,921	18,381	49,849
Capital additions	0	0	0	0
Total City Manager	<u>440,972</u>	<u>174,436</u>	<u>266,536</u>	<u>700,529</u>
Election:				
Utilities, services, and miscellaneous	118,660	18,286	100,374	311,299
Total General Government	<u>3,197,686</u>	<u>1,093,136</u>	<u>2,104,550</u>	<u>1,955,615</u>
Financial Services:				
Personal services	3,336,717	1,501,594	1,835,123	1,491,000
Materials and supplies	114,941	49,190	65,751	62,179
Travel and training	80,344	7,931	72,413	7,472
Intragovernmental	571,618	285,809	285,809	242,876
Utilities, services, and miscellaneous	436,534	229,018	207,516	208,523
Capital additions	39,007	31,365	7,642	8,264
Total Financial Services	<u>4,579,161</u>	<u>2,104,907</u>	<u>2,474,254</u>	<u>2,020,314</u>
Human Resources:				
Personal services	699,631	321,879	377,752	304,496
Materials and supplies	22,440	8,409	14,031	11,835
Travel and training	21,284	5,378	15,906	6,077
Intragovernmental	233,801	116,900	116,901	101,229
Utilities, services, and miscellaneous	328,185	75,183	253,002	98,093
Total Human Resources	<u>1,305,341</u>	<u>527,749</u>	<u>777,592</u>	<u>521,730</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2016

	2017		(Over) Under	2016
	Budget	Actual	Budget	Actual
City Counselor:				
Personal services	\$994,516	\$402,932	591,584	\$390,203
Materials and supplies	66,387	6,434	59,953	12,619
Travel and training	49,919	1,390	48,529	3,263
Intragovernmental	112,078	56,039	56,039	52,976
Utilities, services, and miscellaneous	198,108	42,735	155,373	40,781
Capital additions	0	0	0	0
Total City Counselor	<u>1,421,008</u>	<u>509,530</u>	<u>911,478</u>	<u>499,842</u>
Public Works Administration:				
Personal services	128,649	48,929	79,720	504,842
Materials and supplies	12,510	2,242	10,268	25,466
Travel and training	8,787	1,893	6,894	4,722
Intragovernmental	77,311	38,655	38,656	204,166
Utilities, services, and miscellaneous	14,260	3,895	10,365	42,078
Capital additions	0	0	0	20,304
Total Public Works Administration	<u>241,517</u>	<u>95,614</u>	<u>145,903</u>	<u>801,578</u>
Total Policy Development and Administration	<u>10,744,713</u>	<u>4,330,936</u>	<u>6,413,777</u>	<u>5,799,079</u>
PUBLIC SAFETY:				
Police:				
Personal services	17,429,327	7,813,011	9,616,316	7,560,041
Materials and supplies	1,488,962	645,407	843,555	531,897
Travel and training	223,555	67,394	156,161	127,402
Intragovernmental	2,170,862	1,085,606	1,085,256	946,611
Utilities, services, and miscellaneous	1,087,793	460,122	627,671	524,991
Capital additions	467,238	129,032	338,206	618,820
Total Police	<u>22,867,737</u>	<u>10,200,572</u>	<u>12,667,165</u>	<u>10,309,762</u>
City Prosecutor:				
Personal services	491,788	200,836	290,952	208,883
Materials and supplies	10,500	2,844	7,656	2,346
Travel and training	4,720	0	4,720	2,015
Intragovernmental	99,739	49,870	49,869	45,523
Utilities, services, and miscellaneous	24,929	13,001	11,928	12,409
Capital additions	0	0	0	0
Total City Prosecutor	<u>631,676</u>	<u>266,551</u>	<u>365,125</u>	<u>271,176</u>
Fire:				
Personal services	14,915,890	7,155,939	7,759,951	6,860,976
Materials and supplies	862,167	308,277	553,890	300,198
Travel and training	54,763	14,114	40,649	13,472
Intragovernmental	1,409,416	703,558	705,858	634,562
Utilities, services, and miscellaneous	552,205	236,225	315,980	240,220
Capital additions	72,734	0	72,734	0
Total Fire	<u>17,867,175</u>	<u>8,418,113</u>	<u>9,449,062</u>	<u>8,049,428</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2016

	2017		(Over) Under	2016
	Budget	Actual	Budget	Actual
Animal Control:				
Personal services	\$416,313	\$193,996	\$222,317	\$167,006
Materials and supplies	19,854	6,465	13,389	9,161
Travel and training	2,852	410	2,442	0
Intragovernmental	93,976	46,988	46,988	44,123
Utilities, services, and miscellaneous	179,200	97,284	81,916	82,742
Capital additions	0	0	0	0
Total Animal Control	<u>712,195</u>	<u>345,143</u>	<u>367,052</u>	<u>303,032</u>
Municipal Court:				
Personal services	663,123	326,106	337,017	296,654
Materials and supplies	100,569	9,217	91,352	15,186
Travel and training	22,025	85	21,940	5,490
Intragovernmental	183,048	91,524	91,524	83,088
Utilities, services, and miscellaneous	77,600	16,146	61,454	26,113
Capital additions	6,871	0	6,871	0
Total Municipal Court	<u>1,053,236</u>	<u>443,078</u>	<u>610,158</u>	<u>426,531</u>
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Joint Communications:				
Personal services	0	0	0	0
Materials and supplies	640	76	564	867
Travel and training	0	0	0	9,045
Intragovernmental	1,154	577	577	105,345
Utilities, services, and miscellaneous	174,805	17,744	157,061	27,542
Capital additions	0	0	0	346,390
Total Joint Communications	<u>176,599</u>	<u>18,397</u>	<u>158,202</u>	<u>489,189</u>
Total Public Safety	<u>43,308,618</u>	<u>19,691,854</u>	<u>23,616,764</u>	<u>19,849,118</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	3,082,556	1,420,670	1,661,886	824,926
Materials and supplies	2,752,863	613,800	2,139,063	668,716
Travel and training	29,346	7,796	21,550	318
Intragovernmental	785,421	392,695	392,726	190,802
Utilities, services, and miscellaneous	3,415,553	507,527	2,908,026	449,631
Capital additions	831,135	0	831,135	240,935
Total Streets and Sidewalks	<u>10,896,874</u>	<u>2,942,488</u>	<u>7,954,386</u>	<u>2,375,328</u>
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 SIX MONTHS ENDED MARCH 31, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2016

	2017		2016	
	Budget	Actual	(Over) Under Budget	Actual
Traffic:				
Personal services	\$696,868	\$323,914	\$372,954	\$338,887
Materials and supplies	599,575	168,898	430,677	155,968
Travel and training	2,820	2,803	17	2,257
Intragovernmental	55,625	27,815	27,810	24,226
Utilities, services, and miscellaneous	39,207	14,202	25,005	15,730
Capital additions	20,323	19,307	1,016	126,757
Total Traffic	<u>1,414,418</u>	<u>556,939</u>	<u>857,479</u>	<u>663,825</u>
Total Transportation	<u>12,311,292</u>	<u>3,499,427</u>	<u>8,811,865</u>	<u>3,039,153</u>
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,666,274	1,654,246	2,012,028	1,486,177
Materials and supplies	456,220	133,551	322,669	194,892
Travel and training	93,128	16,432	76,696	12,113
Intragovernmental	688,102	344,663	343,439	316,756
Utilities, services, and miscellaneous	928,512	218,092	710,420	238,738
Capital additions	0	0	0	7,195
Total Health Services	<u>5,832,236</u>	<u>2,366,984</u>	<u>3,465,252</u>	<u>2,255,871</u>
Planning:				
Personal services	3,022,561	1,424,831	1,597,730	1,268,871
Materials and supplies	172,219	38,665	133,554	52,029
Travel and training	41,329	14,250	27,079	23,984
Intragovernmental	606,559	303,251	303,308	236,605
Utilities, services, and miscellaneous	1,105,173	612,109	493,064	153,014
Capital additions	9,110	0	9,110	39,224
Total Planning	<u>4,956,951</u>	<u>2,393,106</u>	<u>2,563,845</u>	<u>1,773,727</u>
Department of Economic Development:				
Personal services	379,236	169,800	209,436	194,703
Materials and supplies	1,630	1,400	230	0
Intragovernmental	50,989	25,495	25,494	24,155
Utilities, services, and miscellaneous	62,480	62,000	480	106,500
Total Department of Economic Development	<u>494,335</u>	<u>258,695</u>	<u>235,640</u>	<u>325,358</u>
Total Health and Environment	<u>11,283,522</u>	<u>5,018,785</u>	<u>6,264,737</u>	<u>4,354,956</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2017
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2016

	2017		(Over) Under Budget	2016
	Budget	Actual		Actual
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,671,337	\$1,529,393	\$2,141,944	\$1,430,346
Materials and supplies	873,173	327,538	545,635	319,006
Travel and training	16,772	13,077	3,695	10,859
Intragovernmental	552,051	276,025	276,026	252,208
Utilities, services, and miscellaneous	577,785	248,479	329,306	265,018
Capital additions	82,040	82,040	0	150,074
Total Parks and Recreation	<u>5,773,158</u>	<u>2,476,552</u>	<u>3,296,606</u>	<u>2,427,511</u>
Cultural Affairs:				
Personal services	225,947	110,954	114,993	109,007
Materials and supplies	24,298	12,003	12,295	3,940
Travel and training	10,000	2,898	7,102	3,417
Intragovernmental	5,496	2,748	2,748	2,596
Utilities, services, and miscellaneous	311,095	217,823	93,272	175,364
Total Cultural Affairs	<u>576,836</u>	<u>346,426</u>	<u>230,410</u>	<u>294,324</u>
Office of Community Services:				
Personal services	587,722	257,702	330,020	248,501
Materials and supplies	76,383	19,712	56,671	33,959
Travel and training	5,827	4,063	1,764	1,885
Intragovernmental	71,777	35,888	35,889	33,182
Utilities, services, and miscellaneous	70,039	25,181	44,858	23,979
Total Office of Community Services	<u>811,748</u>	<u>342,546</u>	<u>469,202</u>	<u>341,506</u>
Social Assistance:				
Utilities services, and miscellaneous	1,210,474	467,527	742,947	565,503
Total Social Assistance	<u>1,210,474</u>	<u>467,527</u>	<u>742,947</u>	<u>565,503</u>
Total Personal Development	<u>8,372,216</u>	<u>3,633,051</u>	<u>4,739,165</u>	<u>3,628,844</u>
Miscellaneous Nonprogrammed Activities:				
Intragovernmental	263,144	131,572	131,572	0
Capital lease payment	0	0	0	0
Other	922,118	43,038	879,080	192,469
Total Miscellaneous Nonprogrammed Activities:	<u>1,185,262</u>	<u>174,610</u>	<u>1,010,652</u>	<u>192,469</u>
TOTAL EXPENDITURES	<u>87,205,623</u>	<u>36,348,663</u>	<u>50,856,960</u>	<u>36,863,619</u>
OPERATING TRANSFERS TO OTHER FUNDS:				
2006 SO Bonds	0	0	0	148,188
2008B S.O. Bonds	0	0	0	485,048
2016 S.So. Bonds	707,352	353,676	353,676	0
Recreation Services Fund	1,161,910	580,955	580,955	580,955
Storm Water Utility Fund	0	0	0	0
Capital Projects Fund	0	0	0	0
Special Business District	0	0	0	0
Convention & Visitors Bureau	0	0	0	0
Contributions Fund	6,855	0	6,855	0
Sustainability Fund	0	0	0	0
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>1,876,117</u>	<u>934,631</u>	<u>941,486</u>	<u>1,214,191</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u><u>\$89,081,740</u></u>	<u><u>\$37,283,294</u></u>	<u><u>\$51,798,446</u></u>	<u><u>\$38,077,810</u></u>

SPECIAL REVENUE FUNDS

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

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

Mid MO Solid Waste Management District Fund - to account for the operations of the MMSWMD funded by a state collected landfill fee. Operations are administered by the City per council approved agreement with the District.

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

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

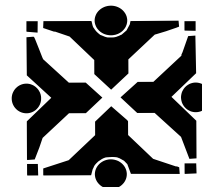
Community Development Grant Fund - to account for all federal monies received by the City and disbursed on Community Development Grant projects.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2017 and 2016

ASSETS	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2017	2016	2017	2016	2017	2016
Cash and cash equivalents	\$0	\$0	\$6,825	\$9,174	\$4,146,936	\$3,734,940
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	12,167	0
Due from other funds	0	0	0	0	0	0
Taxes receivable	0	0	0	0	977,268	993,908
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	92,248	107,202	0	19,242	0	0
Rehabilitation loans receivable	0	0	0	0	0	0
Accrued interest	(133)	0	9	17	6,457	6,747
Other assets	0	0	0	0	0	0
TOTAL ASSETS	\$92,115	\$107,202	\$6,834	\$28,433	\$5,142,828	\$4,735,595
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$2,130	\$0	\$232	\$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	92,254	105,072	0	0	86,066	0
Obligations under capital leases -- current maturities	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	92,254	107,202	0	232	86,066	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	0	0	6,834	28,201	5,056,762	4,735,595
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	(139)	0	0	0	0	0
TOTAL FUND BALANCE	(139)	0	6,834	28,201	5,056,762	4,735,595
TOTAL LIABILITIES AND FUND BALANCE	\$92,115	\$107,202	\$6,834	\$28,433	\$5,142,828	\$4,735,595

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2017 and 2016

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2017	2016	2017	2016	2017	2016
\$580,121	\$454,001	\$0	\$8,590	\$456,614	\$899,169
0	0	0	0	7,042,278	6,688,291
3,088,228	2,445,206	0	0	0	0
0	(360)	0	0	957	0
0	800,000	0	0	0	0
0	0	0	0	84,362	85,486
0	0	0	0	0	0
0	0	0	276,274	0	0
0	0	7,470,699	6,906,849	0	0
5,656	5,190	(273)	0	11,863	13,567
0	0	53,632	53,632	0	0
<u>\$3,674,005</u>	<u>\$3,704,037</u>	<u>\$7,524,058</u>	<u>\$7,245,345</u>	<u>\$7,596,074</u>	<u>\$7,686,513</u>
\$0	\$37,452	\$0	\$24,384	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	246,380	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
47,506	25,000	847	847	0	0
<u>47,506</u>	<u>62,452</u>	<u>247,227</u>	<u>25,231</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
3,626,499	3,641,585	7,276,831	7,220,114	7,042,478	6,688,291
0	0	0	0	553,596	998,222
0	0	0	0	0	0
0	0	0	0	0	0
<u>3,626,499</u>	<u>3,641,585</u>	<u>7,276,831</u>	<u>7,220,114</u>	<u>7,596,074</u>	<u>7,686,513</u>
<u>\$3,674,005</u>	<u>\$3,704,037</u>	<u>\$7,524,058</u>	<u>\$7,245,345</u>	<u>\$7,596,074</u>	<u>\$7,686,513</u>

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

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2017 and 2016**

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2017	2016	2017	2016	2017	2016	2017	2016
Cash and cash equivalents	\$4,336,687	\$540,850	\$1,312,798	\$229,880	\$131,267	\$172,385	\$10,971,248	\$6,048,989
Cash restricted for development charges	0	0	0	0	0	0	7,042,278	6,688,291
Cash restricted for hotel/motel tax	0	0	0	0	0	0	3,088,228	2,445,206
Accounts receivable	6,084	0	6,084	0	0	0	25,292	(360)
Due from other funds	0	0	0	0	0	0	0	800,000
Taxes receivable	488,584	496,912	488,583	496,909	0	0	2,038,797	2,073,215
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0	92,248	402,718
Rehabilitation loans receivable	0	0	0	0	0	0	7,470,699	6,906,849
Accrued interest	7,217	984	2,265	754	275	400	33,336	27,659
Other assets	0	0	0	0	0	0	53,632	53,632
TOTAL ASSETS	<u>\$4,838,572</u>	<u>\$1,038,746</u>	<u>\$1,809,730</u>	<u>\$727,543</u>	<u>\$131,542</u>	<u>\$172,785</u>	<u>\$30,815,758</u>	<u>\$25,446,199</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	0	64,198
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	424,700	105,072
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	48,353	25,847
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>473,053</u>	<u>195,117</u>
FUND BALANCE:								
Non Spendable	0	0	0	0	0	0	0	0
Restricted	4,838,572	1,038,746	1,809,730	727,543	131,542	172,785	29,789,248	24,252,860
Committed	0	0	0	0	0	0	553,596	998,222
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	(139)	0
TOTAL FUND BALANCE	<u>4,838,572</u>	<u>1,038,746</u>	<u>1,809,730</u>	<u>727,543</u>	<u>131,542</u>	<u>172,785</u>	<u>\$30,342,705</u>	<u>\$25,251,082</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$4,838,572</u>	<u>\$1,038,746</u>	<u>\$1,809,730</u>	<u>\$727,543</u>	<u>\$131,542</u>	<u>\$172,785</u>	<u>\$30,815,758</u>	<u>\$25,446,199</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

	Non Motorized Grant Fund		Mid MO Solid Waste District Fund		Transportation Sales Tax Fund	
	2017	2016	2017	2016	2017	2016
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	5,220,863	5,206,188
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	97,160	255,383	19,513	38,642	0	0
Investment revenue	(139)	0	179	238	(15,323)	41,294
Miscellaneous	0	0	0	0	(2,891)	(3,889)
TOTAL REVENUES	97,021	255,383	19,692	38,880	5,202,649	5,243,593
EXPENDITURES:						
Current:						
Policy development and administration	63,638	91,921	0	0	0	0
Health and environment	0	0	63,840	58,950	0	0
Transportation	0	0	0	0	0	0
Personal development	28,610	34,989	0	0	12,003	6,087
TOTAL EXPENDITURES	92,248	126,910	63,840	58,950	12,003	6,087
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,773	128,473	(44,148)	(20,070)	5,190,646	5,237,506
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	46,698	48,271	0	0
Operating transfers to other funds	0	0	0	0	(5,380,999)	(6,056,593)
Restructuring of financing	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	46,698	48,271	(5,380,999)	(6,056,593)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	4,773	128,473	2,550	28,201	(190,353)	(819,087)
FUND BALANCE, BEGINNING OF PERIOD	(4,912)	(128,473)	4,284	0	5,247,115	5,554,682
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	(\$139)	\$0	\$6,834	\$28,201	\$5,056,762	\$4,735,595

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2017	2016	2017	2016	2017	2016
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	448,983	446,685
1,136,892	924,091	0	0	0	0
0	0	0	0	0	0
0	0	0	0	687,606	815,436
28,659	4,515	223,762	800,750	0	0
(13,693)	31,346	6,091	5,714	(28,405)	82,582
8,240	10,699	14,300	1,000	(248)	(331)
<u>1,160,098</u>	<u>970,651</u>	<u>244,153</u>	<u>807,464</u>	<u>1,107,936</u>	<u>1,344,372</u>
871,466	943,280	0	0	66,445	27,506
0	0	293,771	585,422	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>871,466</u>	<u>943,280</u>	<u>293,771</u>	<u>585,422</u>	<u>66,445</u>	<u>27,506</u>
<u>288,632</u>	<u>27,371</u>	<u>(49,618)</u>	<u>222,042</u>	<u>1,041,491</u>	<u>1,316,866</u>
0	0	0	0	0	0
(1,131,660)	(215,557)	(18,419)	(31,585)	(1,549,645)	(1,034,482)
0	0	0	0	0	0
<u>(1,131,660)</u>	<u>(215,557)</u>	<u>(18,419)</u>	<u>(31,585)</u>	<u>(1,549,645)</u>	<u>(1,034,482)</u>
(843,028)	(188,186)	(68,037)	190,457	(508,154)	282,384
4,469,527	3,829,771	7,344,868	7,029,657	8,104,228	7,404,129
0	0	0	0	0	0
<u>\$3,626,499</u>	<u>\$3,641,585</u>	<u>\$7,276,831</u>	<u>\$7,220,114</u>	<u>\$7,596,074</u>	<u>\$7,686,513</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
	2017	2016	2017	2016	2017	2016	2017	2016
REVENUES:								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	2,610,297	2,603,024	2,610,290	2,602,686	0	0	10,890,433	10,858,583
Other local taxes	0	0	0	0	0	0	1,136,892	924,091
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0	687,606	815,436
Revenue from other governmental units	0	0	0	0	374,093	469,794	743,187	1,569,084
Investment revenue	(21,196)	9,398	(5,224)	(6,297)	(1,594)	4,349	(79,304)	168,624
Miscellaneous	(1,445)	(1,944)	(1,445)	(1,944)	0	0	16,511	3,591
TOTAL REVENUES	2,587,656	2,610,478	2,603,621	2,594,445	372,499	474,143	13,395,325	14,339,409
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	0	0	1,001,549	1,062,707
Health and environment	0	0	0	0	0	0	357,611	644,372
Transportation	0	0	0	0	0	0	0	0
Personal development	11,787	6,059	19,431	10,533	0	0	71,831	57,668
TOTAL EXPENDITURES	11,787	6,059	19,431	10,533	0	0	1,430,991	1,764,747
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,575,869	2,604,419	2,584,190	2,583,912	372,499	474,143	11,964,334	12,574,662
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	0	0	0	0	46,698	48,271
Operating transfers to other funds	(2,048,255)	(4,282,988)	(2,764,520)	(4,002,001)	(491,738)	(491,738)	(13,385,236)	(16,114,944)
Restructuring of financing	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(2,048,255)	(4,282,988)	(2,764,520)	(4,002,001)	(491,738)	(491,738)	(13,338,538)	(16,066,673)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	527,614	(1,678,569)	(180,330)	(1,418,089)	(119,239)	(17,595)	(1,374,204)	(3,492,011)
FUND BALANCE, BEGINNING OF PERIOD	4,310,958	2,717,315	1,990,060	2,145,632	250,781	190,380	31,716,909	28,743,093
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$4,838,572	\$1,038,746	\$1,809,730	\$727,543	\$131,542	\$172,785	\$30,342,705	\$25,251,082

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

**COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

NON MOTORIZED GRANT FUND	2017	2016
REVENUES:		
Revenue from other governmental units – Federal	\$97,160	\$255,383
Investment revenue	(139)	0
TOTAL REVENUES	97,021	255,383
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	57,677	75,109
Materials and supplies	2,118	1,562
Travel and training	50	0
Intragovernmental	0	0
Utilities, services and miscellaneous	3,793	15,250
Total	63,638	91,921
Personal Development:		
Personal services	21,588	28,539
Materials and supplies	6,558	6,450
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	464	0
Total	28,610	34,989
TOTAL EXPENDITURES	92,248	126,910
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$4,773	\$128,473
MID MO SOLID WASTE DISTRICT FUND		
REVENUES:		
Revenue from other governmental units – State	\$19,513	\$38,642
Investment revenue	179	238
Miscellaneous revenue	0	0
TOTAL REVENUES	19,692	38,880
EXPENDITURES:		
Current:		
Health and Environment:		
Personal services	46,342	49,856
Materials and supplies	2,747	911
Intragovernmental	14,020	7,434
Utilities, services and miscellaneous	731	749
TOTAL EXPENDITURES	63,840	58,950
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$44,148)	(\$20,070)

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

TRANSPORTATION SALES TAX FUND	2017	2016
REVENUES:		
Sales tax	\$5,220,863	\$5,206,188
Investment revenue	(15,323)	41,294
Miscellaneous revenue	(2,891)	(3,889)
TOTAL REVENUES	<u>5,202,649</u>	<u>5,243,593</u>
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	0	0
Total	<u>0</u>	<u>0</u>
Personal Development:		
Intragovernmental	12,003	6,087
Total	<u>12,003</u>	<u>6,087</u>
TOTAL EXPENDITURES	<u>12,003</u>	<u>6,087</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$5,190,646</u></u>	<u><u>\$5,237,506</u></u>
 CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$1,136,892	\$924,091
Revenue from other governmental units – State	28,659	4,515
Investment revenue	(13,693)	31,346
Miscellaneous	8,240	10,699
TOTAL REVENUES	<u>1,160,098</u>	<u>970,651</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	297,424	257,345
Materials and supplies	26,086	7,306
Travel and training	47,552	15,963
Intragovernmental	69,019	61,160
Utilities, services and miscellaneous	431,385	601,506
Interest expense	0	0
Capital outlay	0	0
TOTAL EXPENDITURES	<u>871,466</u>	<u>943,280</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$288,632</u></u>	<u><u>\$27,371</u></u>
 COMMUNITY DEVELOPMENT GRANT FUND		
REVENUES:		
Revenue from federal government	\$223,762	\$800,750
Investment revenue	6,091	5,714
Miscellaneous revenue	14,300	1,000
TOTAL REVENUES	<u>244,153</u>	<u>807,464</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	119,019	96,329
Materials and supplies	1,034	3,887
Travel and training	2,901	1,863
Intragovernmental	0	0
Utilities, services, and miscellaneous	170,817	483,343
Capital outlay	0	0
TOTAL EXPENDITURES	<u>293,771</u>	<u>585,422</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$49,618)</u></u>	<u><u>\$222,042</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

PUBLIC IMPROVEMENT FUND	2017	2016
REVENUES:		
Sales tax	\$448,983	\$446,685
Development charges	687,606	815,436
Investment revenue	(28,405)	82,582
Miscellaneous revenue	(248)	(331)
TOTAL REVENUES	<u>1,107,936</u>	<u>1,344,372</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	66,445	27,506
Utilities, services, and miscellaneous	0	0
Interest expense	0	0
TOTAL EXPENDITURES	<u>66,445</u>	<u>27,506</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$1,041,491</u>	<u>\$1,316,866</u>
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$2,610,297	\$2,603,024
Investment revenue	(21,196)	9,398
Miscellaneous revenue	(1,445)	(1,944)
TOTAL REVENUES	<u>2,587,656</u>	<u>2,610,478</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	11,787	6,059
TOTAL EXPENDITURES	<u>11,787</u>	<u>6,059</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$2,575,869</u>	<u>\$2,604,419</u>
PARK SALES TAX FUND		
Revenues:		
Sales tax	\$2,610,290	\$2,602,686
Investment revenue	(5,224)	(6,297)
Miscellaneous revenue	(1,445)	(1,944)
TOTAL REVENUES	<u>2,603,621</u>	<u>2,594,445</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	19,431	10,533
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	<u>19,431</u>	<u>10,533</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$2,584,190</u>	<u>\$2,583,912</u>
STADIUM TDD'S FUND		
Revenues:		
Revenue from other governmental units - TDD's	\$374,093	\$469,794
Investment revenue	(1,594)	4,349
TOTAL REVENUES	<u>372,499</u>	<u>474,143</u>
Expenditures:		
Current:		
Transportation:		
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$372,499</u>	<u>\$474,143</u>

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DEBT SERVICE FUNDS

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

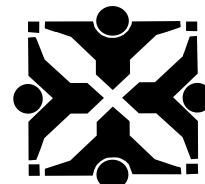
2006B Special Obligation Revenue Refunding and Improvement Bonds - to accumulate monies for payment of Series 2006B \$25,615,000 5% Special Obligation Bonds with semi-annual installments of principal plus interest until maturity in 2016. Financing is to be provided by the Capital Improvement Sales Tax.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS

March 31, 2017 and 2016

ASSETS	2006B Special Obligation Bonds		2008B Special Obligation Bonds		2016 Special Obligation Bonds	
	Debt Service Fund		Debt Service Fund		Debt Service Fund	
	2017	2016	2017	2016	2017	2016
Cash and cash equivalents	\$0	\$46,232		\$293,621	\$514,570	\$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	0	4,862	0	4,528	949	0
Restricted assets:						
Cash and cash equivalents	0	2,561,500	0	2,194,500	0	0
TOTAL ASSETS	\$0	\$2,612,594	\$0	\$2,492,649	\$515,519	\$0
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Total Liabilities	0	0	0	0	0	0
FUND BALANCE:						
Nonspendable	0	0	0	0	0	0
Restricted	0	2,561,500	0	2,194,500	0	0
Committed	0	51,094	0	298,149	515,519	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
Total fund balance	0	2,612,594	0	2,492,649	515,519	0
TOTAL LIABILITIES AND FUND BALANCE	\$0	\$2,612,594	\$0	\$2,492,649	\$515,519	\$0

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2017 and 2016

Lemone Trust Note		MTFC Loan		Total	
Debt Service Fund		Debt Service Fund			
2017	2016	2017	2016	2017	2016
\$1,956	\$7,598	\$730,324	\$24,932	\$1,246,850	\$372,383
1,344,663	0	17,049	0	1,361,712	0
0	0	0	0	0	0
0	0	0	0	0	0
54	26	1,169	42	2,172	9,458
	1,620,665	0	96,233	0	6,472,898
<u>\$1,346,673</u>	<u>\$1,628,289</u>	<u>\$748,542</u>	<u>\$121,207</u>	<u>\$2,610,734</u>	<u>\$6,854,739</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,344,663	1,620,665	17,049	96,233	1,361,712	6,472,898
2,010	7,624	731,493	24,974	1,249,022	381,841
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,346,673</u>	<u>1,628,289</u>	<u>748,542</u>	<u>121,207</u>	<u>2,610,734</u>	<u>6,854,739</u>
<u>\$1,346,673</u>	<u>\$1,628,289</u>	<u>\$748,542</u>	<u>\$121,207</u>	<u>\$2,610,734</u>	<u>\$6,854,739</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

	2006B Special Obligation Bonds Debt Service Fund		2008B Special Obligation Bonds Debt Service Fund		2016 Special Obligation Bonds Debt Service Fund	
	2017	2016	2017	2016	2017	2016
REVENUES:						
General Property Taxes:						
Real estate	\$0	\$0	\$0	\$0	\$0	\$0
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	0	8,236	0	36,781	(2,249)	0
TOTAL REVENUES	0	8,236	0	36,781	(2,249)	0
EXPENDITURES:						
Health and Environment	0	0	0	0		
Debt Service:						
Redemption of serial bonds	0	3,095,000	0	1,245,000	1,215,000	0
Interest	0	77,375	0	462,359	285,550	0
Fiscal agent fees	0	225	0	0	0	0
TOTAL EXPENDITURES	0	3,172,600	0	1,707,359	1,500,550	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(3,164,364)	0	(1,670,578)	(1,502,799)	0
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	2,064,938	0	1,070,315	886,976	0
Operating transfers to other funds	0	0	0	0		
Note Proceeds	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	2,064,938	0	1,070,315	886,976	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	0	(1,099,426)	0	(600,263)	(615,823)	0
FUND BALANCE, BEGINNING OF PERIOD	0	3,712,020	0	3,092,912	1,131,342	0
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$0	\$2,612,594	\$0	\$2,492,649	\$515,519	\$0

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

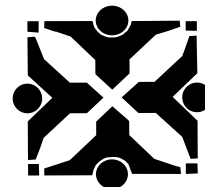
Lemone Trust Note		MTFC Loan		Total	
Debt Service Fund		Debt Service Fund			
2017	2016	2017	2016	2017	2016
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
1,101	1,205	(2,353)	256	(3,501)	46,478
1,101	1,205	(2,353)	256	(3,501)	46,478
0	0	0	0	0	0
132,259	125,508	397,970	382,379	1,745,229	4,847,887
31,898	38,648	93,768	109,359	411,216	687,741
0	0	0	0	0	225
164,157	164,156	491,738	491,738	2,156,445	5,535,853
(163,056)	(162,951)	(494,091)	(491,482)	(2,159,946)	(5,489,375)
30,143	36,983	491,738	491,738	1,408,857	3,663,974
0	0	0	0	0	0
0	0	0	0	0	0
30,143	36,983	491,738	491,738	1,408,857	3,663,974
(132,913)	(125,968)	(2,353)	256	(751,089)	(1,825,401)
1,479,586	1,754,257	750,895	120,951	3,361,823	8,680,140
0	0	0	0	0	0
<u>\$1,346,673</u>	<u>\$1,628,289</u>	<u>\$748,542</u>	<u>\$121,207</u>	<u>\$2,610,734</u>	<u>\$6,854,739</u>

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CITY OF COLUMBIA, MISSOURI

CAPITAL PROJECTS FUND

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



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

**COMPARATIVE BALANCE SHEETS
MARCH 31, 2017 AND 2016**

ASSETS	2017	2016
Cash and cash equivalents	\$35,959,684	\$41,501,608
Accounts receivable	136,211	127,114
Accrued interest	59,399	74,448
Due from other funds	<u>0</u>	<u>366,500</u>
TOTAL ASSETS	<u>\$36,155,294</u>	<u>\$42,069,670</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$27,362	\$1,319,734
Deferred Inflows	\$244,018	\$0
Accrued payroll and payroll taxes	0	0
Advances from other funds	<u>329,000</u>	<u>329,000</u>
Total liabilities	<u>600,380</u>	<u>1,648,734</u>
FUND BALANCE:		
Non Spendable	0	0
Restricted	0	0
Committed	1,583,564	964,258
Assigned	33,971,350	39,456,678
Unassigned	<u>0</u>	<u>0</u>
Total fund balance	<u>35,554,914</u>	<u>40,420,936</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$36,155,294</u>	<u>\$42,069,670</u>

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

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	0	500,000
State	0	366,483
Federal	(154,016)	702,178
Investment revenue	(18,766)	462,704
Auction Revenues	75,000	
Miscellaneous revenue	58,616	273,284
	<u> </u>	<u> </u>
TOTAL REVENUES	(39,166)	2,304,649
EXPENDITURES:		
Capital outlay:		
Policy development and administration	710,655	912,992
Public safety	799,173	1,066,656
Transportation	2,524,774	3,706,452
Health and environment	0	0
Personal development	2,124,413	1,221,801
	<u> </u>	<u> </u>
TOTAL EXPENDITURES	6,159,015	6,907,901
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(6,198,181)</u>	<u>(4,603,252)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	6,223,605	6,283,548
Operating transfers to other funds	(392,566)	(355,376)
Proceeds of certificates of participation		
	<u> </u>	<u> </u>
TOTAL OTHER FINANCING SOURCES (USES)	5,831,039	5,928,172
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(367,142)	1,324,920
FUND BALANCE, BEGINNING OF PERIOD	35,922,056	39,096,016
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
	<u> </u>	<u> </u>
FUND BALANCE, END OF PERIOD	<u>\$35,554,914</u>	<u>\$40,420,936</u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2017**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Pub Bldgs Major Maint/Ren (00021)	1,188,539	718,251	0	718,251	0	470,288
Satellite Loc SW Columbia (00077)	155,000	0	0	0	0	155,000
Mun Building Expansion (00099)	24,666,419	24,471,593	0	24,471,593	0	194,826
Blind Boone Home (00123)	803,575	802,901	0	802,901	0	674
Downtown Special Projects (00140)	536,261	314,708	0	314,708	0	221,553
Land Grissum Expansion (00369)	21,000	21,000	0	21,000	0	0
Ent Resource Grp Software (00476)	9,100,519	7,060,012	681,322	7,741,334	0	1,359,185
Disaster Recovery Facil (00538)	300,000	0	0	0	0	300,000
Site: New Day/Room @ Inn (00543)	126,741	83,267	23,488	106,755	19,986	0
Disabilities Comm Project (00544)	2,000	2,000	0	2,000	0	0
Walton Bldg Cap Improv (00587)	443,802	344,033	2,853	346,886	0	96,916
Proximity Locks (00599)	450,000	0	0	0	0	450,000
Ent Resource Grp-Payroll (00614)	50,000	22,653	2,992	25,645	0	24,355
Grissum Bldg Renovations (00659)	827,690	0	0	0	0	827,690
CID Gateway (00680)	20,000	0	0	0	0	20,000
Contingency (40138)	1,303,296	53,878	0	53,878	0	1,249,418
Prelim Project Studies (40140)	117,158	11,600	0	11,600	0	105,558
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	40,112,000	33,905,896	710,655	34,616,551	19,986	5,475,463
PUBLIC SAFETY:						
Fire Apparatus Equipment (00195)	447,956	381,903	33,215	415,118	0	32,838
P & F Priority Dispatch (00425)	130,000	125,839	0	125,839	0	4,161
Records Manangement System (00498)	1,750,000	833,115	19,463	852,578	653,081	244,341
CPD Training Center Renov (00566)	6,516	0	0	0	0	6,516
Property Room Upgrade (00567)	70,377	70,376	0	70,376	0	1
Replace Front Line Pumper (00582)	757,189	757,189	0	757,189	0	0
Downtown Police Bldg Ren (00609)	794,960	42,794	69,480	112,274	25,730	656,956
Replace 2001 Quint (00628)	517,428	0	260,806	260,806	256,622	0
Replace 2001 Quint (00629)	900,000	0	408,095	408,095	401,548	90,357
Training Academy Repairs (00630)	500,000	0	0	0	0	500,000
Major Fire Stn Repairs (00640)	1,098,000	0	616	616	171,390	925,994
Muni Serv Ctr North-PH I (00641)	1,669,000	487,039	7,498	494,537	1,027,075	147,388
Replace 2001 Ladder Truck (00692)	1,332,572	0	0	0	0	1,332,572
Fire Station Sites (40173)	1,007,000	942,650	0	942,650	0	64,350
TOTAL PUBLIC SAFETY	10,980,998	3,640,905	799,173	4,440,078	2,535,446	4,005,474
TRANSPORTATION:						
Adopt A Spot (00100)	97,500	91,324	0	91,324	0	6,176
Eighth St Plan Ave of Col (00126)	3,067,353	2,209,721	164,484	2,374,205	179,182	513,966
Annual Sidewalk Maint. (00148)	392,500	304,155	0	304,155	0	88,345
Scott: Rollins/Brookview (00149)	15,177,704	15,172,770	0	15,172,770	0	4,934
Downtown Sidewalks Improv (00171)	217,283	117,108	0	117,108	0	100,175
Traffic Island Old 63-Stat (00213)	1,960,323	225,903	13,120	239,023	1,561,235	160,065
Annual Brick St Renov (00234)	266,390	205,317	0	205,317	0	61,073
Ann Curb & Gutter Restor (00235)	100,000	9,318	6,800	16,118	0	83,882
Gans Rd @ 63 Interchange (00237)	3,489,047	2,943,174	0	2,943,174	0	545,873
Non-Motorized Trans Grant (00271)	2,937,387	0	0	0	0	2,937,387
Scott - Vawter to KK III (00274)	12,518,524	10,101,312	940,512	11,041,824	209,304	1,267,396
Burnham/Rollins/Prov Int (00290)	4,083,606	803,093	806,095	1,609,188	23,190	2,451,228
Stadium TDD Projects (00317)	5,398,274	4,133,523	0	4,133,523	0	1,264,751
Scott Vawter To MKT Ph II (00319)	6,244,729	6,235,486	491	6,235,977	0	8,752
GNM SW 763 Bs Lp/Big Bear (00322)	711,441	711,440	0	711,440	0	1
GNM SW Bway-Fairv/Stad (00324)	295,302	295,301	0	295,301	0	1
GNM SW Fairview Bway/High (00326)	47,082	47,082	0	47,082	0	0
GNM SW Manor-Bway/Rollins (00329)	52,483	52,482	0	52,482	0	1
GNM Prov Smiley-Blue Ridge (00399)	388,296	388,295	0	388,295	0	1
Brn Stn Rd - Starke/Rt B (00409)	320	0	0	0	0	320
Peachtree Drive Signal (00439)	0	0	0	0	0	0
GNM Sidewalk Segments (00453)	216	0	0	0	0	216
Prov Rd SW Blue Ridge TDD (00485)	7,318	14,635	0	14,635	0	(7,317)
Short St Traf Mitigation (00493)	460,000	274,254	0	274,254	0	185,746
Garth SW Leslie/Parkade (00495)	170,758	170,758	0	170,758	0	0
Nifong & Bethel Sidewalk (00501)	135,707	43,495	74	43,569	0	92,138
GNM Bike Blvd MKT/Bs Loop (00521)	460,000	59,210	1,139	60,349	6,319	393,332
Vandiver Dr & Paris Rd (00522)	100,000	1,992	389	2,381	0	97,619
GNM Manor Dr Sidewalk (00526)	438,600	321,253	39,206	360,459	0	78,141
GNM Forum Ped Brdg/Hinskn (00527)	1,938,499	1,607,087	31,394	1,638,481	0	300,018
Rustic Rd Bridge Replcmnt (00531)	78,610	78,610	0	78,610	0	0
College Ave Crosswalks (00536)	961,480	896,181	0	896,181	0	65,299
GNM Bike Blvd Wabash/Hom (00546)	277,663	277,663	0	277,663	0	0

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2017**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Carter Lane Sidewalk (00548)	340,197	17,720	676	18,396	0	321,801
Audible ADA Crosswalk (00551)	40,000	0	0	0	0	40,000
Sgnl Imp @ Grn Meadows Rd (00552)	80,000	7,876	1,031	8,907	4,875	66,218
Bdwy & Dorsey Ped Sig (00553)	30,000	0	0	0	0	30,000
Ridgemont Bridge Repair (00568)	81,500	19,070	0	19,070	0	62,430
GNM Clark Lane West (00570)	302,625	258,391	1,794	260,185	0	42,440
Keene St Pavement Improv (00573)	585,465	446,345	47	446,392	0	139,073
Broadway Pavement Improv (00578)	896,794	641,891	379	642,270	0	254,524
Ave of the Columns Ph II (00580)	95	0	0	0	0	95
College & Bdwy Ped Signal (00581)	94,690	74,689	0	74,689	0	20,001
Greenbriar-HDR (00583)	65,676	34,886	0	34,886	0	30,790
Hominy Trl Ph 2-HDR Amend (00586)	52,690	50,409	659	51,068	1,621	1
ADA Curb Ramp Install (00600)	575,000	324,519	217,631	542,150	11,226	21,624
Worley Intersection Imprv (00601)	187,960	174,153	0	174,153	0	13,807
N Garth (Worley to Sexton) (00602)	164,913	164,204	1,073	165,277	0	(364)
Elleta Blvd Sidewalk (00604)	55,600	31,043	328	31,371	0	24,229
Downtown On-St Access Pkg (00607)	58,623	58,623	0	58,623	0	0
Southampton Dr-Providence (00608)	435,000	430,865	0	430,865	0	4,135
Green Meadows Cir Sidewalk (00611)	96,625	77,038	449	77,487	0	19,138
Discovery Drive South (00612)	770,000	97,291	3,073	100,364	0	669,636
College Pk Traff Calming (00615)	30,998	0	0	0	0	30,998
North Village Land Purch (00616)	200,000	0	0	0	0	200,000
Rock Quarry Rd Corridor (00617)	9,760	9,760	0	9,760	0	0
Fairview/Chapel Hill Int (00618)	130,000	52,049	0	52,049	0	77,951
Old Fire St 7 Sidewalk (00621)	21,624	21,623	0	21,623	0	1
Old Mill Ck/Vawter Int Im (00631)	140,000	0	0	0	0	140,000
Disc Pkwy:Gans-New Haven (00633)	540,000	0	0	0	30,000	510,000
Forum & Green Meadows Int (00634)	745,000	56,588	14,988	71,576	58,920	614,504
Worley/Clinkscales Int Im (00636)	20,000	17,229	432	17,661	0	2,339
9th & Elm Ped Scramble (00637)	150,000	43,363	677	44,040	0	105,960
Providence Road Sidewalk (00639)	108,000	98,272	277	98,549	0	9,451
Ballenger-Ria to Mex Grvl (00642)	490,000	6,821	30,911	37,732	0	452,268
Nifong-Prov to Forum 4 Ln (00643)	3,170,000	1,935	147,836	149,771	768,834	2,251,395
Sinclair-Nifong Int Imp (00644)	640,000	27,515	29,140	56,655	67,883	515,462
Vandiver & Parker Roundabout (00645)	67,500	0	6,964	6,964	0	60,536
Annual Traffic Calming (00646)	63,000	0	0	0	0	63,000
Annual Street Recon (00647)	240,000	0	0	0	0	240,000
Bridge Assessments (00648)	30,000	85	0	85	0	29,915
Waco-Rt N Inter Impr (00650)	20,000	16,681	25,313	41,994	0	(21,994)
Cty Hs II Hydrlic Assessment (00651)	15,900	1,124	71	1,195	14,705	0
Forum -Green Meadows-Nifong (00653)	50,000	6,386	9,831	16,217	0	33,783
Rice Rd Traffic Calming (00655)	64,000	267	2,877	3,144	0	60,856
Heritage Meadows Trl Calm (00656)	0	0	0	0	0	0
I70 Dr & Keene Roundabout (00658)	50,000	15,173	0	15,173	0	34,827
Oakland Gravel Sidewalk (00660)	25,000	308	1,198	1,506	0	23,494
Urban Forestry Master Pln (00677)	80,000	0	0	0	64,575	15,425
Paris Road Resurfacing (00682)	370,000	0	18,193	18,193	0	351,807
W Ctrl Neighborhood Traffic Calming (00683)	62,000	0	605	605	35,000	26,395
Chapel Hill Sidewalk Scott Blvd (00684)	156,519	0	39	39	5,000	151,480
Lynn Oak Sexton Sidewalk (00685)	15,000	0	39	39	4,667	10,294
Stewart Rd Traffic Calming (00687)	15,000	0	4,539	4,539	0	10,461
Annual Streets (40158)	147,933	0	0	0	0	147,933
Traffic Safety (40159)	408,451	264,292	0	264,292	0	144,159
JT County/State/City Prjct (40161)	897,338	15,500	0	15,500	0	881,838
Annual Sidewalks (40162)	212,368	200,523	0	200,523	0	11,845
Street Landscaping (40163)	340,276	286,000	0	286,000	0	54,276
TOTAL TRANSPORTATION	77,113,515	51,842,449	2,524,774	54,367,223	3,046,536	19,699,756
PERSONAL DEVELOPMENT:						
MKT Pkwy Improv & Bridge (00034)	682,004	682,004	0	682,004	0	0
Annual P&R Maj Maint/Prog (00056)	805	0	0	0	0	805
Stephen's Lake (00095)	2,863,633	2,863,632	0	2,863,632	0	1
Park Roads & Parking (00242)	1,837,177	1,650,357	109,996	1,760,353	61	76,763
City/School Park Improv (00249)	290,015	231,519	0	231,519	50,000	8,496
Hominy Trl Step/Wood Phi (00282)	1,813,647	1,813,646	0	1,813,646	0	1
S Regional Park Planning (00350)	544,860	44,860	32,266	77,126	395,734	72,000
GNM Hominy Woodridg/Clark (00362)	1,498,603	1,405,101	81,760	1,486,861	4,739	7,003
Paquin Park Improv PH III (00447)	40,051	40,051	0	40,051	0	0
Capen/Grindstone Trl Imp (00457)	118,000	2,507	0	2,507	0	115,493
Scotts Branch PH II (00461)	200,535	50,535	0	50,535	0	150,000
Grindstone Trl GNA to Con (00472)	1,610,000	1,605,682	2,043	1,607,725	2,263	12
Parks: ADA Compliance (00484)	632,274	521,443	16,604	538,047	0	94,227
2010 PST Land Acquisition (00486)	1,363,780	780,544	465	781,009	0	582,771
2010 PST Land Neigh Parks (00510)	502,329	5,908	0	5,908	0	496,421

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2017**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Jay Dix Park Improvements (00516)	147,128	135,418	2,581	137,999	0	9,129
Nat Area Open Space Plan (00517)	200,000	150,000	0	150,000	0	50,000
S Reg Park Gans Phil PH I (00518)	2,170,397	1,342,059	104,641	1,446,700	19,192	704,505
Waters-Moss Park PH I (00519)	608,176	607,276	900	608,176	0	0
Hinkson/Capen Bridge Impr (00520)	210,000	210,000	0	210,000	0	0
City School Gymnasiums (00545)	299,985	299,984	0	299,984	0	1
Albert-Oakland:Pickleball (00554)	103,933	103,932	0	103,932	0	1
Amer Leg:Archery Rng Imp (00555)	35,000	33,964	1,035	34,999	0	1
Norma Suth Park Dev: PH I (00559)	400,000	249,727	2,198	251,925	914	147,161
Strawn Rd Pk Dev:Phase I (00560)	160,095	157,576	0	157,576	0	2,519
2010 Annual Trail Program (00561)	365,000	171,741	37,578	209,319	30,559	125,122
GNM Cnty House Tri Ph II (00569)	47	47	0	47	0	0
GNM Shepard to Rollins Tr (00572)	212,320	129,648	14,672	144,320	59,800	8,200
Woodridge Plygrnd/Tri Imp (00584)	213,000	212,999	0	212,999	0	1
Rock Brg Park Walkway Imp (00589)	9,673	9,673	0	9,673	0	0
Barberry Neigh Park Dev (00591)	125,000	125,000	0	125,000	0	0
Cosmo-Bethel Tennis Lt Imp (00592)	167,037	0	0	0	0	167,037
Downtown Optimist Pk Imp (00593)	50,007	0	0	0	0	50,007
Nifong Pk:Rpl Maplewood Roof (00594)	24,454	24,454	0	24,454	0	0
Parkade Park Imp (00595)	30,000	0	0	0	0	30,000
Shepard Park Playground Rpl (00596)	36,470	0	0	0	0	36,470
Smithton Playground Surf Repl (00597)	26,463	0	0	0	0	26,463
MKT Tri:Bldg/Restroom Imp (00598)	100,000	99,999	0	99,999	0	1
Kim Scholl Memorial Bench (00619)	7,654	6,775	0	6,775	0	879
Nifong Park Improvements (00622)	405,800	309,563	39,506	349,069	2,783	53,948
Rock Quarry Pk:Light Impr (00623)	11,746	11,746	0	11,746	0	0
Sports Field House (00624)	2,130,000	0	0	0	0	2,130,000
Cosmo:Irrigation Improv (00625)	90,000	85,266	4,734	90,000	0	0
Douglas:Shltr,Plgnd, Skate (00626)	225,000	6,007	169,546	175,553	8,200	41,247
Fairview:Tennis Court Res (00627)	30,000	0	0	0	0	30,000
Cliff Drive Park Impr (00635)	5,892	5,891	0	5,891	0	1
Maplewood Home-Rehab (00638)	176,600	111,914	28,114	140,028	0	36,572
Mckee St Park Improvement (00652)	75,000	11,043	63,956	74,999	0	1
Atkins:Baseball Complex (00654)	653,254	536,575	116,535	653,110	0	144
ADA Compliance Phase II (00663)	25,000	0	0	0	0	25,000
Amer Legion Pk Shelter RR Playgrd (00664)	100,000	0	337	337	7,650	92,013
Cosmo Rec Area Athletic Field Lights (00665)	200,000	0	0	0	0	200,000
Cosmo Rec Area Bocce Courts (00666)	25,000	0	0	0	0	25,000
Indian Hills Park Improvements (00667)	100,000	0	1,391	1,391	3,854	94,755
Norma Sutherland Smith Pk Ph II (00669)	225,000	0	24,723	24,723	44,190	156,087
Twin Lakes Rec Area Bathhouse Rnv (00670)	25,000	0	0	0	0	25,000
Valleyview Park Improvements (00671)	60,000	0	0	0	0	60,000
Waters House Renovations (00672)	51,405	0	15,981	15,981	1,330	34,094
Annual Trails (00673)	100,000	0	0	0	0	100,000
MKT Bridge Replacements (00674)	380,000	0	0	0	54	379,946
MKT Trailhead Improvement (00675)	15,000	11,625	3,052	14,677	0	323
Albert Oakland Park Improvements (00676)	101,636	0	1,299	1,299	45,981	54,356
Flat Branch Extension (00679)	1,100,000	7,880	1,095,255	1,103,135	0	(3,135)
Atkins Black Field Improv (00681)	150,000	19,464	116,945	136,409	9,460	4,131
Downtown Improvements (40074)	117,654	58,472	0	58,472	0	59,182
Greenbelt (40113)	907,111	580,026	36,300	616,326	0	290,785
TOTAL PERSONAL DEVELOPMENT	27,185,650	17,523,533	2,124,413	19,647,946	686,764	6,850,940
TOTAL CAPITAL PROJECTS	\$155,392,163	\$106,912,783	\$6,159,015	\$113,071,798	\$6,288,732	\$36,031,633

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ENTERPRISE FUNDS

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

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

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

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

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

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

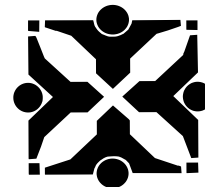
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2017 and 2016

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2017	2016	2017	2016	2017	2016
CURRENT ASSETS:						
Cash and cash equivalents	\$26,386,972	\$21,233,850	\$ 3,165,908	\$ 6,869,453	\$ 608,020	\$ 409,020
Accounts receivable	21,075,534	17,954,411	1,820,166	1,398,347	129,696	68,994
Grants receivable	0	0	0	0	0	39,325
Accrued interest	149,571	192,905	173,145	178,099	5,848	1,867
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0
Loans receivable from other funds	74,942	151,845	0	0	0	0
Inventory	6,016,285	6,979,810	15,596	11,590	0	0
Other assets	0	0	5	0	1,050	0
Total Current Assets	53,703,304	46,512,821	5,174,820	8,457,489	744,614	519,206
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	7,360,207	7,099,756	8,907,955	5,477,754	0	0
Revenue bond construction account	32,807,346	41,943,681	14,292,194	16,755,981	0	0
Cash and marketable securities restricted for capital projects	24,184,188	22,967,279	6,725,739	7,939,803	3,117,304	0
Replacement and renewal fund account	1,500,000	1,500,000	53,500	53,500	0	0
Operation and maintenance account	0	0	953,615	936,580	0	0
Bond/rent reserve account	13,872,869	13,872,869	2,851,945	2,851,945	0	0
Contingency account	0	0	200,000	200,000	0	1,239,284
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	79,724,610	87,383,585	33,984,948	34,215,563	3,117,304	1,239,284
Other:						
Customer security and escrow deposits	4,941,818	4,103,673	1,246,279	1,039,311	0	0
Grants receivable	0	0	0	0	1,305,970	2,732,810
Net pension asset	0	155,510	0	861,864	0	188,423
Total Restricted Assets – Other	4,941,818	4,259,183	1,246,279	1,901,175	1,305,970	2,921,233
Total Restricted Assets	84,666,428	91,642,768	35,231,227	36,116,738	4,423,274	4,160,517
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	389,043	2,590,698	0	0	0	0
Total Other Assets	389,043	2,590,698	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	508,147,128	480,347,467	293,938,093	282,628,404	45,167,225	37,883,371
Accumulated depreciation	(236,273,889)	(221,418,925)	(74,314,021)	(69,703,131)	(16,330,209)	(15,342,006)
Net Plant in Service	271,873,239	258,928,542	219,624,072	212,925,273	28,837,016	22,541,365
Construction in progress	6,267,444	21,929,639	8,301,064	8,906,193	1,696,876	5,892,999
Net Fixed Assets	278,140,683	280,858,181	227,925,136	221,831,466	30,533,892	28,434,364
TOTAL ASSETS	416,899,458	421,604,468	268,331,183	266,405,693	35,701,780	33,114,087
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pensions	\$10,815,194	\$4,151,229	\$2,346,089	906,830	\$506,301	198,251
Loss on refunding of debt	9,151,104	\$9,750,680	26,291	60,527	\$0	0
Total deferred outflows of resources	19,966,298	13,901,909	2,372,380	967,357	506,301	198,251
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$436,865,756	\$435,506,377	\$270,703,563	\$267,373,050	\$36,208,081	\$33,312,338

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2017 and 2016

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2017	2016	2017	2016	2017	2016
\$ (1,877,868)	\$ 779,320	\$ 6,975,610	\$ 6,821,571	\$ 2,186,716	\$ 2,071,341
388,359	328,492	1,622,399	1,782,978	121,342	70,772
2,252,086	1,129,309	61,248	13,550	0	0
870	4,170	24,243	26,249	46,923	37,698
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	603,339	561,225	0	0
74,366	74,495	600	0	0	0
<u>837,813</u>	<u>2,315,786</u>	<u>9,287,439</u>	<u>9,205,573</u>	<u>2,354,981</u>	<u>2,179,811</u>
0	0	73,373	70,672	164,219	163,119
0	0	0	0	0	0
1,967,670	1,570,429	4,697,117	7,004,951	1,624,005	1,359,270
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	1,692,594	1,692,595
0	0	0	0	0	0
0	0	2,690,137	0	0	0
<u>1,967,670</u>	<u>1,570,429</u>	<u>7,460,627</u>	<u>7,075,623</u>	<u>3,480,818</u>	<u>3,214,984</u>
0	0	696,735	658,266	0	0
22,016	3,618	0	0	0	0
0	543,571	0	1,102,609	0	99,350
<u>22,016</u>	<u>547,189</u>	<u>696,735</u>	<u>1,760,875</u>	<u>0</u>	<u>99,350</u>
<u>1,989,686</u>	<u>2,117,618</u>	<u>8,157,362</u>	<u>8,836,498</u>	<u>3,480,818</u>	<u>3,314,334</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
21,886,770	17,928,382	41,769,526	40,394,423	46,453,415	46,301,392
(9,697,033)	(8,694,740)	(26,581,197)	(25,230,193)	(13,143,521)	(12,136,615)
12,189,737	9,233,642	15,188,329	15,164,230	33,309,894	34,164,777
39,399	34,499	3,274,460	1,051,142	28,530	128,321
<u>12,229,136</u>	<u>9,268,141</u>	<u>18,462,789</u>	<u>16,215,372</u>	<u>33,338,424</u>	<u>34,293,098</u>
<u>15,056,635</u>	<u>13,701,545</u>	<u>35,907,590</u>	<u>34,257,443</u>	<u>39,174,223</u>	<u>39,787,243</u>
\$1,410,314	571,923	\$2,966,409	1,160,120	\$256,544	104,532
\$0	0	52,784	22,872	95,320	1,567
<u>1,410,314</u>	<u>571,923</u>	<u>3,019,193</u>	<u>1,182,992</u>	<u>351,864</u>	<u>106,099</u>
<u>\$16,466,949</u>	<u>\$14,273,468</u>	<u>\$38,926,783</u>	<u>\$35,440,435</u>	<u>\$39,526,087</u>	<u>\$39,893,342</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2017 and 2016**

ASSETS	Recreational Services Fund		Railroad Fund	
	2017	2016	2017	2016
CURRENT ASSETS:				
Cash and cash equivalents	\$ 1,874,018	\$1,763,730	\$ 233,172	\$ 135,514
Accounts receivable	4,745	39	101,428	109,594
Grants receivable	0	0	0	0
Accrued interest	2,759	3,134	629	790
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	27,133	147,916	181,842
Other assets	1,876	0	0	0
Total Current Assets	1,910,531	1,794,036	483,145	427,740
RESTRICTED ASSETS:				
Cash and Cash Equivalents:				
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0
Revenue bond construction account	0	0	0	0
Cash and marketable securities restricted for Capital Projects	143,539	465,631	149,217	310,918
Replacement and renewal fund account	0	0	0	0
Operation and maintenance account	0	0	0	0
Bond/rent reserve account	0	0	0	0
Contingency account	0	0	0	0
Closure and postclosure reserve	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	143,539	465,631	149,217	310,918
Other:				
Customer security and escrow deposits	0	0	0	0
Grants receivable	0	0	0	0
Net pension asset	0	359,093		
Total Restricted Assets – Other	0	359,093	0	0
Total Restricted Assets	143,539	824,724	149,217	310,918
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0
Total Other Assets	0	0	0	0
FIXED ASSETS:				
Property, plant and equipment	23,393,473	22,664,833	14,088,147	13,714,738
Accumulated depreciation	(11,161,362)	(10,455,577)	(6,675,253)	(6,158,021)
Net Plant in Service	12,232,111	12,209,256	7,412,894	7,556,717
Construction in progress	33,373	396,159	19,892	242,157
Net Fixed Assets	12,265,484	12,605,415	7,432,786	7,798,874
TOTAL ASSETS	14,319,554	15,224,175	8,065,148	8,537,532
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pensions	\$905,098	377,822		
Loss on refunding of debt	\$0	0	0	0
Total deferred outflows of resources	905,098	377,822	0	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$15,224,652	\$15,601,997	\$8,065,148	\$8,537,532

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2017 and 2016**

Storm Water Utility Fund		Transload Fund		TOTAL	
2017	2016	2017	2016	2017	2016
\$ 757,899	\$ 858,762	\$ 457,018	\$ 65,704	\$ 40,767,465	\$ 41,008,265
159,171	88,555	53,061	81,786	25,475,901	21,883,968
0	0	0	0	2,313,334	1,182,184
5,262	5,645	724	115	409,974	450,672
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	74,942	151,845
0	0	0	0	6,810,269	7,761,600
0	0	0	7,567	77,897	82,062
<u>922,332</u>	<u>952,962</u>	<u>510,803</u>	<u>155,172</u>	<u>75,929,782</u>	<u>72,520,596</u>
0	0	0	0	16,505,754	12,811,301
0	0	0	0	47,099,540	58,699,662
2,502,333	2,272,191	0	0	45,111,112	43,890,472
0	0	0	0	1,553,500	1,553,500
0	0	0	0	953,615	936,580
0	0	0	0	18,417,408	18,417,409
0	0	0	0	200,000	1,439,284
0	0	0	0	2,690,137	0
<u>2,502,333</u>	<u>2,272,191</u>	<u>0</u>	<u>0</u>	<u>132,531,066</u>	<u>137,748,208</u>
0	0	0	0	6,884,832	5,801,250
0	0	0	0	1,327,986	2,736,428
0	87,931	0	31,144	0	3,429,495
<u>0</u>	<u>87,931</u>	<u>0</u>	<u>31,144</u>	<u>8,212,818</u>	<u>11,967,173</u>
<u>2,502,333</u>	<u>2,360,122</u>	<u>0</u>	<u>31,144</u>	<u>140,743,884</u>	<u>149,715,381</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	389,043	2,590,698
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>389,043</u>	<u>2,590,698</u>
14,211,555	13,654,907	0	3,600,584	1,009,055,332	959,118,501
(7,349,844)	(6,795,005)	0	(422,610)	(401,526,329)	(376,356,823)
6,861,711	6,859,902	0	3,177,974	607,529,003	582,761,678
386,842	268,671	0	0	20,047,880	38,849,780
7,248,553	7,128,573	0	3,177,974	627,576,883	621,611,458
<u>10,673,218</u>	<u>10,441,657</u>	<u>510,803</u>	<u>3,364,290</u>	<u>844,639,592</u>	<u>846,438,133</u>
\$228,310	92,516			19,434,259	7,563,223
\$0	0	81,442	32,769	9,406,941	9,868,415
<u>228,310</u>	<u>92,516</u>	<u>81,442</u>	<u>32,769</u>	<u>28,841,200</u>	<u>17,431,638</u>
<u>\$10,901,528</u>	<u>\$10,534,173</u>	<u>\$592,245</u>	<u>\$3,397,059</u>	<u>\$873,480,792</u>	<u>\$863,869,771</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2017 and 2016**

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2017	2016	2017	2016	2017	2016
CURRENT LIABILITIES:						
Accounts payable	\$1,191,598	\$3,527,154	\$ -	\$ 514,591	\$ 1,571	\$ 328,692
Accrued payroll and payroll taxes	1,314,636	1,120,122	249,361	255,883	90,520	88,369
Accrued sales taxes	244,502	298,364	0	0	109	204
Due to other funds	1,182,504	1,185,836	0	0	0	1,904,584
Loans payable to other funds – current maturities	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	25,155	25,155
Unearned revenue	0	0	0	0	205	205
Other liabilities	603,315	726,290	11,828	12,923	6,144	6,447
Total Current Liabilities	4,536,555	6,857,766	261,189	783,397	123,704	2,353,656
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	119,046	1,240,518	447,815	326,922	58,686	52,775
Accrued interest	3,393,590	3,530,640	1,032,912	1,074,152	0	0
Revenue bonds payable – current maturities	5,341,750	5,690,000	5,123,400	5,016,000	0	0
Special obligation bonds payable	1,405,000	1,370,000	540,000	510,000	0	0
Customer security and escrow deposits	4,941,818	4,103,673	1,249,021	1,039,312	0	0
Advances from other funds	0	0	0	0	0	0
Total Current Liabilities (Payable from Restricted Assets)	15,201,204	15,934,831	8,393,148	7,966,386	58,686	52,775
LONG-TERM LIABILITIES:						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	101,672	112,270
Revenue bonds payable	145,511,795	151,102,659	85,739,412	90,921,972	0	0
Other long-term liabilities	0	0	0	0	35,000	0
Net Pension Liability	6,768,803		788,235	0	170,106	0
Special obligation bonds payable	60,207,653	61,769,191	4,382,931	4,645,000	0	0
Total Long-Term Liabilities	212,488,251	212,871,850	90,910,578	95,566,972	306,778	112,270
Total Liabilities	232,226,010	235,664,447	99,564,915	104,316,755	489,168	2,518,701
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	131,254	146,759	0	350,245	0	0
Inflows related to pension	1,585,865	141,914	464,865	238,587	97,359	52,160
Total deferred inflows of resources	1,717,119	288,673	464,865	588,832	97,359	52,160
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	0	0	0	0	0	0
County contributions	0	0	0	0	0	0
State contributions	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0
Total Contributed Capital	0	0	0	0	0	0
RETAINED EARNINGS	202,922,627	199,553,257	170,673,783	162,467,463	35,621,554	30,741,477
Total Fund Equity	202,922,627	199,553,257	170,673,783	162,467,463	35,621,554	30,741,477
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	\$436,865,756	\$435,506,377	\$270,703,563	\$267,373,050	\$36,208,081	\$33,312,338

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2017 and 2016

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2017	2016	2017	2016	2017	2016
\$ 25,026	\$ 23,807	\$ 1,879	\$ 540,567	\$ 2,286	\$ 25,132
89,438	75,584	264,454	275,246	14,541	25,546
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
326,839	47,254	0	0	0	0
77,035	77,035	0	0	793,285	895,784
(138)	4,850	4,704	107,520	15,205	15,242
<u>518,200</u>	<u>228,530</u>	<u>271,037</u>	<u>923,333</u>	<u>825,317</u>	<u>961,704</u>
0	882	133,508	84,392	480,855	485,742
0	0	8,273	8,580	78,650	79,481
0	0	0	0	0	0
0	0	370,000	365,000	910,000	505,000
0	0	703,341	658,266	0	0
0	0	2,380,842	2,695,687	747,096	875,381
<u>0</u>	<u>882</u>	<u>3,595,964</u>	<u>3,811,925</u>	<u>2,216,601</u>	<u>1,945,604</u>
0	0	0	0	0	0
4,184,105	579,402	0	0	0	0
0	0	0	0	0	0
0	0	3,067,080	0	0	0
473,835	0	996,649	0	86,193	0
0	0	1,674,065	2,027,991	19,332,630	20,547,900
<u>4,657,940</u>	<u>579,402</u>	<u>5,737,794</u>	<u>2,027,991</u>	<u>19,418,823</u>	<u>20,547,900</u>
<u>5,176,140</u>	<u>808,814</u>	<u>9,604,795</u>	<u>6,763,249</u>	<u>22,460,741</u>	<u>23,455,208</u>
0	0	0	0	0	0
271,196	150,475	193,483	305,231	49,332	27,503
<u>271,196</u>	<u>150,475</u>	<u>193,483</u>	<u>305,231</u>	<u>49,332</u>	<u>27,503</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>11,019,613</u>	<u>13,314,179</u>	<u>29,128,505</u>	<u>28,371,955</u>	<u>17,016,014</u>	<u>16,410,631</u>
<u>11,019,613</u>	<u>13,314,179</u>	<u>29,128,505</u>	<u>28,371,955</u>	<u>17,016,014</u>	<u>16,410,631</u>
<u>\$16,466,949</u>	<u>\$14,273,468</u>	<u>\$38,926,783</u>	<u>\$35,440,435</u>	<u>\$39,526,087</u>	<u>\$39,893,342</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2017 and 2016**

LIABILITIES AND FUND EQUITY	Recreation Services Fund		Railroad Fund	
	2017	2016	2017	2016
CURRENT LIABILITIES:				
Accounts payable	\$ (5,256)	\$ 132,222	\$ 385	\$ 9,534
Accrued payroll and payroll taxes	199,492	175,729	14,312	15,546
Accrued sales taxes	0	0	0	0
Due to other funds	0	0	0	0
Loans payable to other funds –				
current maturities	0	0	65,700	72,169
Obligations under capital leases	0	0	0	0
Unearned revenue	34,817	35,416	0	0
Other liabilities	0	250	3,150	3,150
Total Current Liabilities	229,053	343,617	83,547	100,399
CURRENT LIABILITIES (Payable from Restricted Assets):				
Construction contracts payable	6,172	30,580	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	49,059	145,899	0	0
Total Current Liabilities (Payable from Restricted Assets)	55,231	176,479	0	0
LONG-TERM LIABILITIES:				
Loans payable to other funds	0	0	398,284	463,984
Obligations under capital leases	0	0	0	0
Revenue bonds payable	0	0	0	0
Other long-term liabilities	0	0	0	0
Net Pension Liabilities	304,093	0		
Special obligation bonds payable	0	0	0	0
Total Long-Term Liabilities	304,093	0	398,284	463,984
Total Liabilities	588,377	520,096	481,831	564,383
DEFERRED INFLOWS OF RESOURCES				
Deferred Gain on Bond Refunding	0			
Inflows related to pension	174,046	99,406		
Total deferred inflows of resources	174,046	99,406	0	0
CONTRIBUTED CAPITAL (Net):				
Municipal contributions	0	0	0	0
County contributions	0	0	0	0
State contributions	0	0	0	0
Federal contributions	0	0	0	0
Private contributions	0	0	0	0
Total Contributed Capital	0	0	0	0
RETAINED EARNINGS	14,462,229	14,982,495	7,583,317	7,973,149
Total Fund Equity	14,462,229	14,982,495	7,583,317	7,973,149
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY	<u>\$15,224,652</u>	<u>\$15,601,997</u>	<u>\$8,065,148</u>	<u>\$8,537,532</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2017 and 2016**

Storm Water Utility Fund		Transload Fund		TOTAL	
2017	2016	2017	2016	2017	2016
\$ -	\$ 30,331	\$ -	\$ 2,100	\$ 1,217,489	\$ 5,134,130
29,934	34,456	7,464	7,222	2,274,152	2,073,703
0	0	0	0	244,611	298,568
0	0	0	0	1,182,504	3,090,420
0	0	0	79,676	65,700	151,845
0	0	0	0	351,994	72,409
0	0	0	0	905,342	1,008,440
5,052	5,052	28,347	0	677,607	881,724
<u>34,986</u>	<u>69,839</u>	<u>35,811</u>	<u>88,998</u>	<u>6,919,399</u>	<u>12,711,239</u>
6,380	12,709	0	0	1,252,462	2,234,520
0	0	0	0	4,513,425	4,692,853
0	0	0	0	10,465,150	10,706,000
0	0	0	0	3,225,000	2,750,000
0	0	0	0	6,894,180	5,801,251
0	0	0	0	3,176,997	3,716,967
<u>6,380</u>	<u>12,709</u>	<u>0</u>	<u>0</u>	<u>29,527,214</u>	<u>29,901,591</u>
0	0	0	2,126,714	398,284	2,590,698
0	0	0	0	4,285,777	691,672
0	0	0	0	231,251,207	242,024,631
0	0	0	0	3,102,080	0
76,707	0	0	0	9,664,621	0
0	0	0	0	85,597,279	88,990,082
<u>76,707</u>	<u>0</u>	<u>0</u>	<u>2,126,714</u>	<u>334,299,248</u>	<u>334,297,083</u>
<u>118,073</u>	<u>82,548</u>	<u>35,811</u>	<u>2,215,712</u>	<u>370,745,861</u>	<u>376,909,913</u>
43,903	24,341	15,661	8,622	131,254	497,004
<u>43,903</u>	<u>24,341</u>	<u>15,661</u>	<u>8,622</u>	<u>2,895,710</u>	<u>1,048,239</u>
				<u>3,026,964</u>	<u>1,545,243</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>10,739,552</u>	<u>10,427,284</u>	<u>540,773</u>	<u>1,172,725</u>	<u>499,707,967</u>	<u>485,414,615</u>
<u>10,739,552</u>	<u>10,427,284</u>	<u>540,773</u>	<u>1,172,725</u>	<u>499,707,967</u>	<u>485,414,615</u>
<u>\$10,901,528</u>	<u>\$10,534,173</u>	<u>\$592,245</u>	<u>\$3,397,059</u>	<u>\$873,480,792</u>	<u>\$863,869,771</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2017	2016	2017	2016	2017	2016
OPERATING REVENUES:						
Charges for services	\$71,039,842	\$69,917,847	\$11,591,700	\$10,496,052	\$387,566	\$334,785
OPERATING EXPENSES:						
Personal services	9,418,794	8,509,528	2,228,274	2,059,140	601,191	556,473
Materials, supplies, and power	32,455,679	35,514,315	576,151	471,875	87,383	111,935
Travel and training	116,521	182,790	3,100	2,909	9,530	7,585
Intragovernmental	3,994,066	3,181,854	879,592	851,099	199,892	177,384
Utilities, services, and miscellaneous	4,819,129	5,160,686	1,509,997	1,423,615	376,006	394,803
TOTAL OPERATING EXPENSES	50,804,189	52,549,173	5,197,114	4,808,638	1,274,002	1,248,180
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	20,235,653	17,368,674	6,394,586	5,687,414	(886,436)	(913,395)
Payment-in-lieu-of-tax	(7,517,441)	(7,174,938)	0	0	0	0
Depreciation	(7,806,229)	(7,486,755)	(2,617,812)	(2,559,667)	(507,939)	(424,391)
OPERATING INCOME (LOSS)	4,911,983	2,706,981	3,776,774	3,127,747	(1,394,375)	(1,337,786)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	(237,739)	1,279,979	82,441	667,545	(16,936)	548
Revenue from other governmental units	0	0	0	0	1,177,297	153,879
Miscellaneous revenue	1,293,567	854,904	65,059	318,385	15,193	6,183
Interest expense	(3,952,482)	(4,099,532)	(1,322,161)	(1,393,647)	(2,089)	(2,533)
Loss on disposal of fixed assets	(1,570,700)	(80,601)	(44,862)	(17,899)	0	0
Miscellaneous expense	(1,193)	(4,172)	(157,486)	(253,647)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(4,468,547)	(2,049,422)	(1,377,009)	(679,263)	1,173,465	158,077
INCOME (LOSS) BEFORE OPERATING TRANSFERS	443,436	657,559	2,399,765	2,448,484	(220,910)	(1,179,709)
OPERATING TRANSFERS:						
Operating transfers from other funds	3,143,236	0	0	27,923	1,020,105	1,587,327
Operating transfers to other funds	(2,611,790)	(546,261)	(24,962)	(126,668)	0	0
TOTAL OPERATING TRANSFERS	531,446	(546,261)	(24,962)	(98,745)	1,020,105	1,587,327
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	974,882	111,298	2,374,803	2,349,739	799,195	407,618
Capital contribution	0	750	0	0	0	44,699
NET INCOME (LOSS)	974,882	112,048	2,374,803	2,349,739	799,195	452,317
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	974,882	112,048	2,374,803	2,349,739	799,195	452,317
RETAINED EARNINGS, BEGINNING OF PERIOD AS RESTATED	201,947,745	199,441,209	168,298,980	160,117,724	34,822,359	30,289,160
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	\$202,922,627	\$199,553,257	\$170,673,783	\$162,467,463	\$35,621,554	\$30,741,477

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2017	2016	2017	2016	2017	2016
<u>\$1,071,147</u>	<u>\$1,151,128</u>	<u>\$ 9,892,371</u>	<u>\$ 9,467,953</u>	<u>\$ 2,479,198</u>	<u>\$ 2,214,721</u>
1,899,081	1,651,422	2,775,442	2,492,032	274,624	216,286
727,744	635,031	1,666,723	1,697,445	552,514	63,423
1,641	3,166	1,576	100	6,058	1,878
583,558	525,942	1,197,689	1,172,850	112,279	96,262
<u>340,051</u>	<u>402,010</u>	<u>1,004,843</u>	<u>1,070,563</u>	<u>218,573</u>	<u>173,817</u>
<u>3,552,075</u>	<u>3,217,571</u>	<u>6,646,273</u>	<u>6,432,990</u>	<u>1,164,048</u>	<u>551,666</u>
(2,480,928)	(2,066,443)	3,246,098	3,034,963	1,315,150	1,663,055
0	0	0	0	0	0
<u>(581,961)</u>	<u>(485,270)</u>	<u>(1,003,172)</u>	<u>(977,494)</u>	<u>(504,293)</u>	<u>(501,219)</u>
<u>(3,062,889)</u>	<u>(2,551,713)</u>	<u>2,242,926</u>	<u>2,057,469</u>	<u>810,857</u>	<u>1,161,836</u>
(302)	28,653	(49,980)	146,413	99,669	185,043
0	1,129,309	6,449	0	0	0
(31,818)	20,414	302,183	137,571	442	422
(30,888)	(2,407)	(56,622)	(71,932)	(477,829)	(493,453)
0	0	(2,947)	(312,194)	0	(660)
<u>38,472</u>	<u>(774)</u>	<u>0</u>	<u>(22,369)</u>	<u>(477)</u>	<u>(31,012)</u>
<u>(24,536)</u>	<u>1,175,195</u>	<u>199,083</u>	<u>(122,511)</u>	<u>(378,195)</u>	<u>(339,660)</u>
<u>(3,087,425)</u>	<u>(1,376,518)</u>	<u>2,442,009</u>	<u>1,934,958</u>	<u>432,662</u>	<u>822,176</u>
1,598,644	1,745,144	0	0	0	0
<u>(3,865)</u>	<u>(765)</u>	<u>(177,070)</u>	<u>(131,008)</u>	<u>(147,781)</u>	<u>(148,028)</u>
<u>1,594,779</u>	<u>1,744,379</u>	<u>(177,070)</u>	<u>(131,008)</u>	<u>(147,781)</u>	<u>(148,028)</u>
(1,492,646)	367,861	2,264,939	1,803,950	284,881	674,148
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(1,492,646)	367,861	2,264,939	1,803,950	284,881	674,148
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(1,492,646)	367,861	2,264,939	1,803,950	284,881	674,148
12,512,259	12,946,318	26,863,566	26,568,005	16,731,133	15,736,483
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>\$11,019,613</u>	<u>\$13,314,179</u>	<u>\$29,128,505</u>	<u>\$28,371,955</u>	<u>\$17,016,014</u>	<u>\$16,410,631</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

	Recreation Services Fund		Railroad Fund	
	2017	2016	2017	2016
OPERATING REVENUES:				
Charges for services	\$ 1,777,325	\$ 1,583,920	\$ 221,782	\$ 171,735
OPERATING EXPENSES:				
Personal services	1,471,790	1,324,993	127,528	121,115
Materials, supplies, and power	379,289	361,435	21,320	16,931
Travel and training	4,659	5,617	0	0
Intragovernmental	360,365	382,529	29,044	42,945
Utilities, services, and miscellaneous	456,532	412,999	60,073	63,312
TOTAL OPERATING EXPENSES	2,672,635	2,487,573	237,965	244,303
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(895,310)	(903,653)	(16,183)	(72,568)
Payment-in-lieu-of-tax	0	0	0	0
Depreciation	(359,936)	(342,475)	(225,328)	(230,531)
OPERATING INCOME (LOSS)	(1,255,246)	(1,246,128)	(241,511)	(303,099)
NONOPERATING REVENUES (EXPENSES):				
Investment revenue	(6,332)	18,754	(1,546)	4,430
Revenue from other governmental units	7,328	6,470	0	0
Miscellaneous revenue	(3,992)	8,295	0	1,230
Interest expense	(678)	(1,521)	(8,927)	(10,287)
Loss on disposal of fixed assets	0	0	0	0
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(3,674)	31,998	(10,473)	(4,627)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,258,920)	(1,214,130)	(251,984)	(307,726)
OPERATING TRANSFERS:				
Operating transfers from other funds	1,211,985	1,150,492	153,612	75,000
Operating transfers to other funds	0	(50,002)	0	0
TOTAL OPERATING TRANSFERS	1,211,985	1,100,490	153,612	75,000
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(46,935)	(113,640)	(98,372)	(232,726)
Capital contribution	0	0	0	0
NET INCOME (LOSS)	(46,935)	(113,640)	(98,372)	(232,726)
Amortization of contributed capital	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(46,935)	(113,640)	(98,372)	(232,726)
RETAINED EARNINGS, BEGINNING OF PERIOD AS RESTATED	14,509,164	15,096,135	7,681,689	8,205,875
Equity transfer from other funds	0	0	0	0
Equity transfer to other funds	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	\$14,462,229	\$14,982,495	\$7,583,317	\$7,973,149

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

Storm Water Utility Fund		Transload Fund		TOTAL	
2017	2016	2017	2016	2017	2016
<u>\$ 1,001,060</u>	<u>\$ 767,487</u>	<u>\$ 176,469</u>	<u>\$ 48,387</u>	<u>\$ 99,638,460</u>	<u>\$ 97,276,010</u>
195,259	190,086	6,179	70,449	18,998,162	17,191,524
59,155	70,319	884	2,915	36,526,842	38,945,624
44	2,621	0	0	143,129	206,666
127,437	110,300	0	22,058	7,483,922	6,563,223
<u>52,193</u>	<u>28,723</u>	<u>15,950</u>	<u>46,366</u>	<u>8,853,347</u>	<u>9,176,894</u>
<u>434,088</u>	<u>402,049</u>	<u>23,013</u>	<u>141,788</u>	<u>72,005,402</u>	<u>72,083,931</u>
566,972	365,438	153,456	(93,401)	27,633,058	24,070,084
0	0	0	0	(7,517,441)	(7,174,938)
<u>(265,438)</u>	<u>(252,489)</u>	<u>0</u>	<u>(34,738)</u>	<u>(13,872,108)</u>	<u>(13,295,029)</u>
<u>301,534</u>	<u>112,949</u>	<u>153,456</u>	<u>(128,139)</u>	<u>6,243,509</u>	<u>3,600,117</u>
(12,217)	34,036	(2,121)	588	(145,063)	2,365,989
0	0	0	0	1,191,074	1,289,658
39,728	0	0	0	1,680,362	1,347,404
0	6,775	0	(5,516)	(5,851,676)	(6,074,053)
(6,212)	(11,470)	0	0	(1,624,721)	(422,824)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(120,684)</u>	<u>(311,974)</u>
<u>21,299</u>	<u>29,341</u>	<u>(2,121)</u>	<u>(4,928)</u>	<u>(4,870,708)</u>	<u>(1,805,800)</u>
<u>322,833</u>	<u>142,290</u>	<u>151,335</u>	<u>(133,067)</u>	<u>1,372,801</u>	<u>1,794,317</u>
3,100	0	2,206,390	104,325	9,337,072	4,690,211
<u>(51,894)</u>	<u>(61,922)</u>	<u>(3,143,236)</u>	<u>(2,238)</u>	<u>(6,160,598)</u>	<u>(1,066,892)</u>
<u>(48,794)</u>	<u>(61,922)</u>	<u>(936,846)</u>	<u>102,087</u>	<u>3,176,474</u>	<u>3,623,319</u>
274,039	80,368	(785,511)	(30,980)	4,549,275	5,417,636
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>45,449</u>
274,039	80,368	(785,511)	(30,980)	4,549,275	5,463,085
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
274,039	80,368	(785,511)	(30,980)	4,549,275	5,463,085
10,465,513	10,346,916	1,326,284	1,203,705	495,158,692	479,951,530
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>\$10,739,552</u>	<u>\$10,427,284</u>	<u>\$540,773</u>	<u>\$1,172,725</u>	<u>499,707,967</u>	<u>485,414,615</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2017	2016	2017	2016	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$4,911,983	\$2,706,981	\$ 3,776,774	\$ 3,127,747	\$ (1,394,375)	\$ (1,337,786)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	7,806,229	7,486,755	2,617,812	2,559,667	507,939	424,391
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	3,266,781	4,229,204	(29,556)	449,161	(50,199)	29,884
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	2,243,154	35,404	0	0	0	0
Increase (decrease) in accounts payable	(2,915,852)	(431,412)	(252,035)	324,065	(126,160)	183,249
Increase (decrease) in accrued payroll	(697,506)	(1,021,542)	(148,637)	(264,039)	(48,725)	(59,780)
Decrease (increase) in inventory	296,050	291,647	(8,019)	(7,873)	0	0
Decrease (increase) in other assets	14,273	10,267	0	239	0	914
Increase (decrease) in accrued sales tax	(245,704)	(163,524)	0	0	(67)	204
Increase (decrease) in due to other funds	(847,692)	(454,768)	0	0	0	738,084
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	540,184	561,436	138,493	205,114	35,000	(505)
Unrealized gain (loss) on cash equivalents	(157,286)	220,681	(63,142)	74,033	6,586	73,046
Other nonoperating revenue (expense)	1,293,567	854,904	65,059	318,385	15,193	6,183
Net cash provided by (used for) operating activities	15,508,181	14,326,033	6,096,749	6,786,499	(1,054,808)	57,884
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	3,143,236	0	0	27,923	1,020,105	1,587,327
Operating transfers out	(2,611,791)	(546,261)	(24,962)	(126,668)	0	0
Operating grants	0	0	0	0	1,177,297	114,554
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	531,445	(546,261)	(24,962)	(98,745)	2,197,402	1,701,881
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	0	0	0	(390,941)	0	0
Debt service – interest payments	(4,089,532)	(3,499,494)	(1,384,653)	(1,429,935)	(2,089)	(2,533)
Debt service – principal and advance refunding payments	(6,762,826)	(6,732,826)	(3,974,399)	(4,062,161)	2,089	(12,468)
Acquisition and construction of capital assets	(7,956,449)	(7,469,482)	(2,819,037)	(1,736,186)	(368,850)	(1,968,901)
Decrease in construction contracts	(2,170,814)	(1,893,829)	(1,151,672)	(1,511,367)	(361,632)	(2,768,189)
Fiscal agent fees payments	(1,193)	(4,172)	(157,486)	(253,647)	0	0
Capital contributions	0	750	0	0	0	216,046
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	(20,980,814)	(19,599,053)	(9,487,247)	(9,384,237)	(730,482)	(4,536,045)
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	(57,964)	1,038,612	42,368	481,391	(23,555)	(67,012)
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	(57,964)	1,038,612	42,368	481,391	(23,555)	(67,012)
Net increase (decrease) in cash and cash equivalents	(4,999,152)	(4,780,669)	(3,373,092)	(2,215,092)	388,557	(2,843,292)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	116,052,552	117,501,777	41,770,227	44,339,419	3,336,767	4,491,596
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$111,053,400</u>	<u>\$112,721,108</u>	<u>\$38,397,135</u>	<u>\$42,124,327</u>	<u>\$3,725,324</u>	<u>\$1,648,304</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2017	2016	2017	2016	2017	2016
\$ (3,062,889)	\$ (2,551,713)	\$ 2,242,926	\$ 2,057,469	\$ 810,857	\$ 1,161,836
581,961	485,270	1,003,172	977,494	504,293	501,219
(47,865)	11,841	673,397	372,952	(44,223)	30,978
0	0	0	0	0	0
0	0	0	0	0	0
(26,201)	(25,190)	(817,617)	(73,550)	(37,693)	(24,451)
(134,153)	(212,706)	(186,374)	(309,549)	(17,685)	(26,201)
0	0	(253,539)	(411,666)	0	0
0	1,621	0	0	0	0
0	0	0	0	0	0
(462,600)	0	0	0	0	0
0	0	0	0	0	0
(16,713)	138	44,925	16,817	384,818	520,312
914	7,924	(25,496)	15,176	9,888	6,857
(31,818)	20,414	302,183	137,571	442	422
<u>(3,199,364)</u>	<u>(2,262,401)</u>	<u>2,983,577</u>	<u>2,782,714</u>	<u>1,610,697</u>	<u>2,170,972</u>
1,598,644	1,745,144	0	0	0	0
(3,865)	(765)	(177,070)	(131,008)	(147,781)	(148,028)
7,562	748,029	6,449	20,621	0	0
0	0	0	0	0	0
<u>1,602,341</u>	<u>2,492,408</u>	<u>(170,621)</u>	<u>(110,387)</u>	<u>(147,781)</u>	<u>(148,028)</u>
0	0	0	22,117	0	0
(30,888)	(2,407)	(58,770)	(122,615)	(482,454)	(473,152)
3,910,005	(21,344)	(365,000)	(1,105,879)	(885,000)	(1,672,306)
(4,000,001)	(26,638)	(1,415,236)	(2,169,287)	456,824	312,863
(1,100)	(63)	(635,528)	(295,458)	(481,929)	(482,336)
38,472	(774)	0	(22,369)	(477)	(31,012)
0	(1)	0	0	0	0
0	0	(158,433)	(154,321)	(64,423)	(63,306)
0	0	0	0	0	0
<u>(83,512)</u>	<u>(51,227)</u>	<u>(2,632,967)</u>	<u>(3,847,812)</u>	<u>(1,457,459)</u>	<u>(2,409,249)</u>
56	19,864	(23,917)	129,924	81,681	169,017
0	0	0	0	0	0
<u>56</u>	<u>19,864</u>	<u>(23,917)</u>	<u>129,924</u>	<u>81,681</u>	<u>169,017</u>
(1,680,479)	198,644	156,072	(1,045,561)	87,138	(217,288)
<u>1,770,281</u>	<u>2,151,105</u>	<u>14,976,900</u>	<u>15,601,021</u>	<u>5,580,396</u>	<u>5,503,613</u>
<u>\$89,802</u>	<u>\$2,349,749</u>	<u>\$15,132,972</u>	<u>\$14,555,460</u>	<u>\$5,667,534</u>	<u>\$5,286,325</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

	Recreation Services Fund		Railroad Fund	
	2017	2016	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$ (1,255,246)	\$ (1,246,128)	(\$241,511)	(\$303,099)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	359,936	342,475	225,328	230,531
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	1,504	64,156	(42,563)	(5,682)
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	(68,601)	12,973	(12,151)	(4,951)
Increase (decrease) in accrued payroll	(108,020)	(187,924)	(8,560)	(13,877)
Decrease (increase) in inventory	0	0	0	(23,220)
Decrease (increase) in other assets	0	612	0	0
Increase (decrease) in accrued sales tax	(26)	0	0	0
Increase (decrease) in due to other funds	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	(7,829)	1,360
Increase (decrease) in other liabilities	4,059	7,207	0	750
Unrealized gain (loss) on cash equivalents	2,902	3,917	922	10,369
Other nonoperating revenue (expense)	(3,992)	8,295	0	1,230
Net cash provided by (used for) operating activities	<u>(1,067,484)</u>	<u>(994,417)</u>	<u>(86,364)</u>	<u>(106,589)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	1,211,985	1,150,492	153,612	75,000
Operating transfers out	0	(50,002)	0	0
Operating grants	7,328	6,470	0	0
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>1,219,313</u>	<u>1,106,960</u>	<u>153,612</u>	<u>75,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from bonds, loans, and capital leases	0	0	0	0
Debt service – interest payments	(678)	(1,521)	(8,927)	(10,287)
Debt service – principal and advance refunding payments	0	0	(28,936)	(36,764)
Acquisition and construction of capital assets	(95,940)	(241,272)	(19,891)	(35,690)
Decrease in construction contracts	(30,150)	(34,155)	(852)	(10,708)
Fiscal agent fees payments	0	0	0	0
Capital contributions	0	0	0	0
Proceeds from advances from other funds	(48,632)	(47,789)	0	0
Other	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(175,400)</u>	<u>(324,737)</u>	<u>(58,606)</u>	<u>(93,449)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –				
Interest received	(9,415)	14,846	(2,481)	(5,799)
Bond investments sold	0	0	0	0
Net cash provided by (used for) investing activities	<u>(9,415)</u>	<u>14,846</u>	<u>(2,481)</u>	<u>(5,799)</u>
Net increase (decrease) in cash and cash equivalents	(32,986)	(197,348)	6,161	(130,837)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>2,050,543</u>	<u>2,426,709</u>	<u>376,228</u>	<u>577,269</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$2,017,557</u></u>	<u><u>\$2,229,361</u></u>	<u><u>\$382,389</u></u>	<u><u>\$446,432</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

Storm Water Utility Fund		Transload Fund		TOTAL	
2017	2016	2017	2016	2017	2016
\$ 301,534	\$ 112,949	\$ 153,456	\$ (128,139)	\$ 6,243,509	\$ 3,600,117
265,438	252,489	0	34,738	13,872,108	13,295,029
(27,559)	19,785	101,630	(6,702)	3,801,347	5,195,577
0	0	0	0	0	0
0	0	0	0	2,243,154	35,404
(40,649)	15,773	(1,727)	(4,565)	(4,298,686)	(28,059)
(8,383)	(24,861)	(175)	(7,400)	(1,358,218)	(2,127,879)
0	0	0	0	34,492	(151,112)
0	0	0	1,235	14,273	14,888
0	0	0	0	(245,797)	(163,320)
0	0	0	0	(1,310,292)	283,316
0	0	(79,676)	0	(87,505)	1,360
0	0	0	0	1,130,766	1,311,269
(5,534)	6,857	1,174	1,453	(229,072)	420,313
39,728	0	0	0	1,680,362	1,347,404
<u>524,575</u>	<u>382,992</u>	<u>174,682</u>	<u>(109,380)</u>	<u>21,490,441</u>	<u>23,034,307</u>
3,100	0	2,206,390	104,325	9,337,072	4,690,211
(51,894)	(61,922)	(3,143,236)	(2,238)	(6,160,599)	(1,066,892)
0	0	0	0	1,198,636	889,674
0	0	0	0	0	0
<u>(48,794)</u>	<u>(61,922)</u>	<u>(936,846)</u>	<u>102,087</u>	<u>4,375,109</u>	<u>4,512,993</u>
0	0	0	0	0	(368,824)
0	6,775	0	(5,516)	(6,057,991)	(5,540,685)
0	0	(2,126,714)	0	(10,230,781)	(13,643,748)
(332,106)	(105,023)	3,143,236	0	(13,407,450)	(13,439,616)
(19,554)	(18,602)	0	0	(4,853,231)	(7,014,707)
0	0	0	0	(120,684)	(311,974)
0	0	0	0	0	216,795
0	0	0	0	(271,488)	(265,416)
0	0	0	0	0	0
<u>(351,660)</u>	<u>(116,850)</u>	<u>1,016,522</u>	<u>(5,516)</u>	<u>(34,941,625)</u>	<u>(40,368,175)</u>
(6,766)	26,271	(3,689)	(853)	(3,682)	1,806,261
0	0	0	0	0	0
<u>(6,766)</u>	<u>26,271</u>	<u>(3,689)</u>	<u>(853)</u>	<u>(3,682)</u>	<u>1,806,261</u>
117,355	230,491	250,669	(13,662)	(9,079,757)	(11,014,614)
3,142,877	2,900,462	206,349	79,366	189,263,120	195,572,337
<u>\$3,260,232</u>	<u>\$3,130,953</u>	<u>\$457,018</u>	<u>\$65,704</u>	<u>\$180,183,363</u>	<u>\$184,557,723</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2017	2016	2017	2016	2017	2016
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$26,386,972	\$21,233,850	\$3,165,908	\$6,869,453	\$608,020	\$409,020
Restricted assets – cash and cash equivalents	<u>84,666,428</u>	<u>91,487,258</u>	<u>35,231,227</u>	<u>35,254,874</u>	<u>3,117,304</u>	<u>1,239,284</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$111,053,400</u></u>	<u><u>\$112,721,108</u></u>	<u><u>\$38,397,135</u></u>	<u><u>\$42,124,327</u></u>	<u><u>\$3,725,324</u></u>	<u><u>\$1,648,304</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>119,046</u>	<u>1,240,518</u>	<u>447,815</u>	<u>326,922</u>	<u>58,686</u>	<u>52,775</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$119,046</u></u>	<u><u>\$1,240,518</u></u>	<u><u>\$447,815</u></u>	<u><u>\$326,922</u></u>	<u><u>\$58,686</u></u>	<u><u>\$52,775</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2017	2016	2017	2016	2017	2016	2017	2016
(\$1,877,868)	\$779,320	\$6,975,610	\$6,821,571	\$2,186,716	\$2,071,341	\$ 1,874,018	\$1,763,730
<u>1,967,670</u>	<u>1,570,429</u>	<u>8,157,362</u>	<u>7,733,889</u>	<u>3,480,818</u>	<u>3,214,984</u>	<u>143,539</u>	<u>465,631</u>
<u><u>\$89,802</u></u>	<u><u>\$2,349,749</u></u>	<u><u>\$15,132,972</u></u>	<u><u>\$14,555,460</u></u>	<u><u>\$5,667,534</u></u>	<u><u>\$5,286,325</u></u>	<u><u>\$2,017,557</u></u>	<u><u>\$2,229,361</u></u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>0</u>	<u>882</u>	<u>133,508</u>	<u>84,392</u>	<u>480,855</u>	<u>485,742</u>	<u>6,172</u>	<u>30,580</u>
<u><u>\$0</u></u>	<u><u>\$882</u></u>	<u><u>\$133,508</u></u>	<u><u>\$84,392</u></u>	<u><u>\$480,855</u></u>	<u><u>\$485,742</u></u>	<u><u>\$6,172</u></u>	<u><u>\$30,580</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2017	2016	2017	2016	2017	2016	2017	2016
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$233,172	\$135,514	\$ 757,899	\$ 858,762	\$ 457,018	\$ 65,704	\$ 40,767,465	\$ 41,008,265
Restricted assets – cash and cash equivalents	149,217	310,918	2,502,333	2,272,191	0	0	139,415,898	143,549,458
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$382,389</u>	<u>\$446,432</u>	<u>\$3,260,232</u>	<u>\$3,130,953</u>	<u>\$457,018</u>	<u>\$65,704</u>	<u>\$ 180,183,363</u>	<u>\$ 184,557,723</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$ -	\$ -
Construction contracts payable	0	0	6,380	12,709	0	0	1,252,462	2,234,520
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$0</u>	<u>\$0</u>	<u>\$6,380</u>	<u>\$12,709</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 1,252,462</u>	<u>\$ 2,234,520</u>

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

**ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Residential sales	\$24,231,951	\$23,749,381
Commercial and industrial sales	26,905,450	26,256,741
Intragovernmental sales	671,783	610,685
Street lighting and traffic signs	3,972	46,467
Sales to public authorities	6,991,228	4,865,290
Miscellaneous	<u>1,248,867</u>	<u>2,510,782</u>
TOTAL OPERATING REVENUES	<u>60,053,251</u>	<u>58,039,346</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	438,234	107,018
Steam expenses	319,300	220,562
Electrical expenses	535,754	1,069,982
Miscellaneous steam power expenses	217,738	238,505
Fuel – coal	0	0
Fuel – gas and biomass	<u>92,010</u>	<u>797,797</u>
Total Operations	<u>1,603,036</u>	<u>2,433,864</u>
Maintenance		
Supervision and engineering	143,679	216,295
Maintenance of structures	0	75
Maintenance of boiler plants	70,833	610,684
Maintenance of electrical plant	46,299	173,968
Maintenance – other	<u>45,415</u>	<u>113,285</u>
Total Maintenance	<u>306,226</u>	<u>1,114,307</u>
Other:		
Purchased power	30,229,540	32,239,301
Fuel	102,578	21,628
Transportation	<u>0</u>	<u>11</u>
Total Other	<u>30,332,118</u>	<u>32,260,940</u>
Total Production	<u>32,241,380</u>	<u>35,809,111</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	373,237	556,691
Load dispatching	733,209	1,063,769
Station	466,295	537,457
Overhead line	829,056	546,385
Underground line	92,670	172,753
Street lighting and signal system	2,828	0
Meter services	96,959	389,621
Customer installation	0	40,806
Miscellaneous distribution	755,370	275,140
Transportation	180,531	215,346
Storeroom	4,108	164,387
Rents	0	8,426
Transmission of electricity	<u>72,318</u>	<u>51,781</u>
Total Operations	<u>3,606,581</u>	<u>4,022,562</u>

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

**ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
Maintenance:		
Supervision and engineering	\$0	\$520
Maintenance of structures	112,314	258,742
Maintenance of station equipment	96,012	86,649
Maintenance of overhead lines	1,353,958	1,437,050
Maintenance of underground lines	329,415	231,566
Maintenance of line transformer	4,033	10,231
Maintenance of street lights and signal system	211,607	328,633
Maintenance of meters	182,714	2,237
Maintenance of miscellaneous distribution plant	259,085	4,650
Total Maintenance	<u>2,549,138</u>	<u>2,360,278</u>
Total Transmission and Distribution	<u>6,155,719</u>	<u>6,382,840</u>
Accounting and Collection:		
Meter reading	168,219	169,501
Customer records and collection	2,743,877	1,831,614
Uncollectible accounts	180,571	162,757
Total Accounting and Collection	<u>3,092,667</u>	<u>2,163,872</u>
Administrative and General:		
Salaries	857,165	337,876
Property insurance	576,705	548,456
Office supplies and expense	241,758	77,604
Communication services	0	975
Maintenance of communication equipment	0	6,943
Outside services employed	3,398	71,127
Miscellaneous general expense	0	0
Merchandise/jobbing and contract work	47,197	53,964
Demonstrating and selling	84,178	15,086
Rents	0	0
Energy conservation	726,204	1,019,221
Total Administrative and General	<u>2,536,605</u>	<u>2,131,252</u>
TOTAL OPERATING EXPENSES	<u>44,026,371</u>	<u>46,487,075</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$16,026,880</u>	<u>\$11,552,271</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Residential sales	\$7,555,735	\$8,405,010
Commercial and industrial sales	\$2,938,356	\$2,761,379
Miscellaneous	492,500	712,112
TOTAL OPERATING REVENUES	<u>10,986,591</u>	<u>11,878,501</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	13,079	52,858
Operating labor and expense	0	0
Purchase of water for resale	4,480	9,173
Maintenance of wells	52,448	7,738
Miscellaneous	237	28,055
Total Source of Supply	<u>70,244</u>	<u>97,824</u>
Power and Pumping		
Supervision and engineering	31,243	35,735
Operating labor and expense	346,198	426,213
Maintenance of structures and improvements	0	72,530
Maintenance of pumping equipment	23,637	322,955
Power purchased	2,842	610,391
Miscellaneous	642,514	4,626
Total Power and Pumping	<u>1,046,434</u>	<u>1,472,450</u>
Purification:		
Supplies and expense	58,020	163,606
Labor	98,811	0
Chemicals	275,948	362,355
Maintenance of purification equipment	441,065	67,959
Total Purification	<u>873,844</u>	<u>593,920</u>
Total Production	<u>1,990,522</u>	<u>2,164,194</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	167,595	330,305
Maps and records	259,679	40,794
Transmission and distributions lines	80,622	95,830
Meter	8,415	90,269
Total Operations	<u>516,311</u>	<u>557,198</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
Maintenance:		
Supervision and engineering	\$0	\$2,612
Maintenance of structures and improvements	0	19,096
Maintenance of transmission/distribution lines	1,052,516	987,671
Maintenance of distribution reservoirs	2,681	4,885
Maintenance of services	600,929	462,147
Maintenance of meters	150,441	115,616
Maintenance of hydrants	153,736	20,167
Maintenance of miscellaneous plants	0	46,532
Total Maintenance	<u>1,960,303</u>	<u>1,658,726</u>
Other:		
Stores	2,739	121,201
Transportation	162,919	161,332
Total Other	<u>165,658</u>	<u>282,533</u>
Total Transmission and Distribution	<u>2,642,272</u>	<u>2,498,457</u>
Accounting and Collection:		
Meter reading	151,747	112,179
Billing and accounting	1,079,472	795,904
Uncollectible accounts	54,799	53,238
Total Accounting and Collection	<u>1,286,018</u>	<u>961,321</u>
Administrative and General:		
General office salaries	380,828	115,506
Insurance	197,093	223,320
Special service	3,139	9,077
Office supplies and expense	79,845	57,482
Rent	0	0
Miscellaneous	0	0
Energy conservation	1,660	32,782
Merchandise/jobbing and contract work	0	0
Total Administrative and General	<u>662,565</u>	<u>438,167</u>
TOTAL OPERATING EXPENSES	<u>6,581,377</u>	<u>6,062,139</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$4,405,214</u>	<u>\$5,816,362</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$11,591,700</u>	<u>\$10,496,052</u>
OPERATING EXPENSES:		
Administration:		
Personal services	546,929	504,302
Materials and supplies	21,002	11,296
Travel and training	2,490	2,189
Intragovernmental	662,046	658,544
Utilities, services, and miscellaneous	<u>401,385</u>	<u>98,573</u>
Total Administration	<u>1,633,852</u>	<u>1,274,904</u>
Treatment Plant:		
Personal services	1,063,511	991,824
Materials and supplies	413,761	323,420
Travel and training	450	640
Intragovernmental	109,013	112,552
Utilities, services and miscellaneous	<u>943,875</u>	<u>906,211</u>
Total Treatment Plant	<u>2,530,610</u>	<u>2,334,647</u>
Pump Stations:		
Personal services	71,541	67,851
Materials and supplies	10,265	26,496
Travel and training	160	0
Intragovernmental	3,060	2,711
Utilities, services, and miscellaneous	<u>36,205</u>	<u>129,982</u>
Total Pump Stations	<u>121,231</u>	<u>227,040</u>
Maintenance:		
Personal services	546,293	495,163
Materials and supplies	131,123	110,663
Travel and training	0	80
Intragovernmental	105,473	77,292
Utilities, services, and miscellaneous	<u>128,532</u>	<u>288,849</u>
Total Maintenance	<u>911,421</u>	<u>972,047</u>
TOTAL OPERATING EXPENSES	<u>5,197,114</u>	<u>4,808,638</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$6,394,586</u></u>	<u><u>\$5,687,414</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 54,510	\$ 61,638
Rentals	108,243	85,896
Landing fees	64,274	46,537
Law enforcement fees	42,154	21,317
Passenger facility charges	98,431	102,077
Miscellaneous	19,954	17,320
TOTAL OPERATING REVENUES	<u>387,566</u>	<u>334,785</u>
OPERATING EXPENSES:		
Administration:		
Personal services	107,523	115,978
Materials and supplies	1,539	3,419
Travel and training	5,038	2,719
Intragovernmental	161,423	142,140
Utilities, services, and miscellaneous	249,708	262,438
Total Administration	<u>525,231</u>	<u>526,694</u>
Airfield Areas:		
Personal services	134,563	116,043
Materials and supplies	28,573	31,316
Travel and training	0	0
Intragovernmental	14,022	9,875
Utilities, services, and miscellaneous	45,208	65,096
Total Airfield Areas	<u>222,366</u>	<u>222,330</u>
Terminal Areas:		
Personal services	21,243	23,182
Materials and supplies	10,757	11,715
Intragovernmental	4,542	4,944
Utilities, services, and miscellaneous	60,926	38,955
Total Terminal Areas	<u>97,468</u>	<u>78,796</u>
Public Safety:		
Personal services	295,426	252,623
Materials and supplies	24,740	6,001
Travel and training	4,492	4,866
Intragovernmental	12,367	13,229
Utilities, services, and miscellaneous	9,052	5,712
Total Public Safety	<u>346,077</u>	<u>282,431</u>
Snow Removal:		
Personal services	7,623	6,520
Materials and supplies	14,066	39,653
Intragovernmental	7,538	7,196
Utilities, services, and miscellaneous	9,131	20,243
Total Snow Removal	<u>38,358</u>	<u>73,612</u>
Concessions:		
Personal services	34,813	42,127
Materials and supplies	7,708	19,831
Intragovernmental	0	0
Utilities, services, and miscellaneous	1,981	2,359
Total Concessions	<u>44,502</u>	<u>64,317</u>
TOTAL OPERATING EXPENSES	<u>1,274,002</u>	<u>1,183,863</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$886,436)</u></u>	<u><u>(\$849,078)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 124,658	\$ 159,424
School passes	25,240	18,115
Specials	94,400	137,279
University of Missouri Shuttle reimbursement	748,755	748,755
Paratransit	78,094	87,555
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING REVENUES	<u>1,071,147</u>	<u>1,151,128</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	1,386,602	1,133,360
Materials and supplies	477,509	425,084
Travel and training	1,641	3,166
Intragovernmental	499,691	382,927
Utilities, services, and miscellaneous	<u>253,908</u>	<u>288,024</u>
Total General Operations	<u>2,619,351</u>	<u>2,232,561</u>
University of Missouri Shuttle Service:		
Personal services	214,823	194,317
Materials and supplies	135,808	123,133
Travel and training	0	0
Intragovernmental	49,521	33,381
Utilities, services, and miscellaneous	<u>52,022</u>	<u>62,254</u>
Total University of Missouri Shuttle Service	<u>452,174</u>	<u>413,085</u>
Paratransit:		
Personal services	297,656	323,745
Materials and supplies	114,427	86,814
Travel and training	0	0
Intragovernmental	34,346	109,634
Utilities, services, and miscellaneous	<u>34,121</u>	<u>51,732</u>
Total Paratransit	<u>480,550</u>	<u>571,925</u>
FastCAT:		
Personal services	0	0
Materials and supplies	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>3,552,075</u>	<u>3,217,571</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$2,480,928)</u></u>	<u><u>(\$2,066,443)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 7,550,719	\$ 7,150,373
Landfill fees	1,498,240	1,676,854
Bag sales	2,194	43,939
Compost sales	4,784	7,374
Miscellaneous	<u>836,434</u>	<u>589,413</u>
TOTAL OPERATING REVENUES	<u>9,892,371</u>	<u>9,467,953</u>
OPERATING EXPENSES:		
Administration:		
Personal services	337,715	273,995
Materials and supplies	9,826	4,230
Travel and training	1,272	0
Intragovernmental	711,766	722,510
Utilities, services, and miscellaneous	<u>74,117</u>	<u>67,156</u>
Total Administration	<u>1,134,696</u>	<u>1,067,891</u>
Commercial:		
Personal services	609,824	596,167
Materials and supplies	433,403	348,494
Travel and training	0	0
Intragovernmental	115,632	112,207
Utilities, services, and miscellaneous	<u>157,683</u>	<u>211,523</u>
Total Commercial	<u>1,316,542</u>	<u>1,268,391</u>
Residential:		
Personal services	491,318	432,007
Materials and supplies	443,634	449,050
Travel and training	0	0
Intragovernmental	158,305	131,313
Utilities, services, and miscellaneous	<u>149,393</u>	<u>209,388</u>
Total Residential	<u>1,242,650</u>	<u>1,221,758</u>
Landfill:		
Personal services	481,274	454,668
Materials and supplies	351,998	458,992
Travel and training	180	0
Intragovernmental	58,930	54,261
Utilities, services, and miscellaneous	<u>509,170</u>	<u>397,400</u>
Total Landfill	<u>1,401,552</u>	<u>1,365,321</u>
Recycling:		
Personal services	855,311	735,195
Materials and supplies	427,862	436,679
Travel and training	124	100
Intragovernmental	153,056	152,559
Utilities, services, and miscellaneous	<u>114,480</u>	<u>185,096</u>
Total Recycling	<u>1,550,833</u>	<u>1,509,629</u>
TOTAL OPERATING EXPENSES	<u>6,646,273</u>	<u>6,432,990</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$3,246,098</u></u>	<u><u>\$3,034,963</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,045,051	\$ 844,333
Garages	1,055,159	995,340
Reserved lots	251,533	268,997
Other	<u>127,455</u>	<u>106,051</u>
TOTAL OPERATING REVENUES	<u>2,479,198</u>	<u>2,214,721</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	274,624	216,286
Materials and supplies	552,514	63,423
Intragovernmental	112,279	96,262
Utilities, services, and miscellaneous	<u>218,573</u>	<u>173,817</u>
TOTAL OPERATING EXPENSES	<u>1,157,990</u>	<u>549,788</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$1,321,208</u></u>	<u><u>\$1,664,933</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Fees and admissions	\$ 1,364,583	\$ 1,234,791
Facility user charges	52,045	42,299
Youth capital improvement fees	16,226	15,538
Golf course improvement fees	11,312	15,035
Miscellaneous	<u>333,159</u>	<u>276,257</u>
TOTAL OPERATING REVENUES	<u>1,777,325</u>	<u>1,583,920</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	708,111	638,421
Materials and supplies	127,002	108,800
Travel and training	2,987	3,154
Intragovernmental	200,008	229,065
Utilities, services, and miscellaneous	<u>109,569</u>	<u>107,232</u>
Total Recreation Services	<u>1,147,677</u>	<u>1,086,672</u>
Maintenance:		
Personal services	278,437	239,366
Materials and supplies	154,605	176,875
Travel and training	705	1,245
Intragovernmental	61,347	56,340
Utilities, services, and miscellaneous	<u>202,228</u>	<u>162,139</u>
Total Maintenance	<u>697,322</u>	<u>635,965</u>
Activity and Recreation Center:		
Personal services	485,242	447,206
Materials and supplies	97,682	75,760
Travel and training	967	1,218
Intragovernmental	99,010	97,124
Utilities, services, and miscellaneous	<u>144,735</u>	<u>143,628</u>
Total Activity and Recreation Center	<u>827,636</u>	<u>764,936</u>
TOTAL OPERATING EXPENSES	<u>2,672,635</u>	<u>2,487,573</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$895,310)</u></u>	<u><u>(\$903,653)</u></u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Switching fees	\$ 142,504	\$ 141,618
Miscellaneous	<u>79,278</u>	<u>30,117</u>
TOTAL OPERATING REVENUES	<u>221,782</u>	<u>171,735</u>
OPERATING EXPENSES:		
Administration:		
Personal services	127,528	0
Materials and supplies	21,320	0
Travel and training	0	0
Intragovernmental	29,044	26,799
Utilities, services, and miscellaneous	<u>60,073</u>	<u>37,044</u>
Total Administration	<u>237,965</u>	<u>63,843</u>
Transportation:		
Personal services	0	35,621
Materials and supplies	0	7,533
Travel and training	0	0
Intragovernmental	0	13,747
Utilities, services, and miscellaneous	<u>0</u>	<u>10,351</u>
Total Transportation	<u>0</u>	<u>67,252</u>
Maintenance of Way:		
Personal services	0	85,494
Materials and supplies	0	9,398
Travel and training	0	0
Intragovernmental	0	2,399
Utilities, services, and miscellaneous	<u>0</u>	<u>15,917</u>
Total Maintenance of Way	<u>0</u>	<u>113,208</u>
TOTAL OPERATING EXPENSES	<u>237,965</u>	<u>244,303</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$16,183)</u></u>	<u><u>(\$72,568)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 1,001,060</u>	<u>\$ 767,487</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	24,734	45,883
Materials and supplies	18,247	14,152
Travel and training	44	2,621
Intragovernmental	96,176	80,350
Utilities, services, and miscellaneous	<u>42,640</u>	<u>14,153</u>
Total General Operations	<u>181,841</u>	<u>157,159</u>
Field Operations:		
Personal services	170,525	144,203
Materials and supplies	40,908	56,167
Travel and training	0	0
Intragovernmental	31,261	29,950
Utilities, services, and miscellaneous	<u>9,553</u>	<u>14,570</u>
Total Field Operations	<u>252,247</u>	<u>244,890</u>
TOTAL OPERATING EXPENSES	<u>434,088</u>	<u>402,049</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$566,972</u></u>	<u><u>\$365,438</u></u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 176,469</u>	<u>\$ 48,387</u>
OPERATING EXPENSES:		
General operations:		
Personal services	6,179	70,449
Materials and supplies	884	2,915
Travel and training	0	0
Intragovernmental	0	22,058
Utilities, services, and miscellaneous	<u>15,950</u>	<u>46,366</u>
Total General Operations	<u>23,013</u>	<u>141,788</u>
TOTAL OPERATING EXPENSES	<u>23,013</u>	<u>141,788</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$ 153,456</u></u>	<u><u>\$ (93,401)</u></u>

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CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCAPITAL PROJECTS
MARCH 31, 2017

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
SEWER:						
Sewer Main Rehab (SW100)	\$ 6,391,507	5,066,450	-	5,066,450	-	1,325,057
Sm Trunks 80 Acre Point (SW111)	420,000	-	-	-	-	420,000
Private Common Collector (SW112)	1,093,720	1,865	-	1,865	-	1,091,855
Annual Sewer Improvements (SW183)	1,054,216	19,825	-	19,825	-	1,034,391
SRF WWTP Improvement (SW194)	63,643,991	63,468,826	-	63,468,826	-	175,165
PCCE #3 Stewart/Ridge/Med (SW198)	834,030	182,025	1,010	183,035	-	650,995
Hominy Br Outfall Relief (SW210)	4,001,571	3,861,670	-	3,861,670	-	139,901
Upper Hinkson Ext Ph I (SW213)	9,650,174	660,377	-	660,377	-	8,989,797
N Grindstone Ext Ph III (SW214)	160,000	124,907	-	124,907	-	35,093
PCCE #8 Thilly Lathrop (SW221)	1,980,970	238,118	3,851	241,969	-	1,739,001
Ridgeway Cottages (SW222)	10,000	-	-	-	-	10,000
PCCE #15 Anderson Ave (SW223)	623,865	623,864	-	623,864	-	1
PCCE #17 Wilson/Ross (SW226)	58,461	58,460	-	58,460	-	1
Haystack Acres Pump Stn (SW230)	24,045	24,044	-	24,044	-	1
SD 170 S Bethel Church Rd (SW232)	268,380	218,873	29,767	248,640	-	19,740
PCCE #14 Cliff Dr (SW239)	289,971	289,971	-	289,971	-	-
PCCE #16 Bingham/W Ridgel (SW240)	895,000	73,764	2,668	76,432	-	818,568
PCCE #18 Spring Valley Rd (SW241)	149,000	9,691	-	9,691	-	139,309
N Grindstone Bank Stabil (SW244)	43,215	23,215	-	23,215	-	20,000
Upper Merideth Br Stabil (SW245)	500,000	128,577	7,293	135,870	-	364,130
Westwood Ave Relocation (SW246)	297,450	298,588	-	298,588	-	(1,138)
Woodrail Sewer Replacemnt (SW247)	281,049	19,036	-	19,036	-	262,013
PCCE #20 Ridgemont (SW248)	667,716	32,288	66,558	98,846	294,415	274,455
Flat Branch to Turner Relief (SW250)	710,000	96,574	481,575	578,149	47,330	84,521
Annual Inflow/Infil Program (SW251)	2,466,000	-	-	-	-	2,466,000
Calvert Dr Sewer Reloc (SW252)	220,000	-	-	-	-	220,000
PCCE #24 St. James/St. Joseph (SW253)	154,000	18,430	1,015	19,445	-	134,555
PCCE #27 Grace Ellen (SW254)	128,000	22,590	-	22,590	-	105,410
Henderson Branch SW Ext (SW255)	4,007,597	196,839	6,420	203,259	99,760	3,704,578
FBSR-Stadium to Elm (SW256)	4,626,134	2,714,272	1,678,224	4,392,496	71,005	162,633
FBSR-Elm to 6th St (SW257)	2,336,000	347,936	33,282	381,218	15,435	1,939,347
FBSR-4th St Elm to Rogers (SW258)	0	-	-	-	-	-
FY14 Sewer Main Rehab (SW260)	1,128,992	1,128,992	-	1,128,992	-	-
Lower SW Outfall Rlf Swr (SW261)	0	-	-	-	-	-
SD #171 Crites Lane (SW263)	10,950	-	-	-	-	10,950
WWTP Eng Offices & Parking (SW264)	100,000	87,411	-	87,411	-	12,589
PCCE #39 Hubbell Dr (SW500)	171,000	7,586	776	8,362	-	162,638
FY15 Sewer Main Rehab (SW501)	2,751,996	2,721,518	15,602	2,737,120	-	14,876
PCCE #22 Shannon Place (SW502)	9,000	-	-	-	-	9,000
PCCE #23 Lakeshore-Edgewood (SW503)	0	-	-	-	-	-
PCCE #25 Glenwood/Redbud (SW504)	50,000	-	-	-	-	50,000
Court & Hickory Street (SW505)	57,207	6,361	75	6,436	-	50,771
SD #172-Northland Drive (SW506)	250,000	-	-	-	-	250,000
PCCE #21-Stanford (SW507)	15,000	-	-	-	-	15,000
WWTP Digester Complex Impr (SW508)	450,000	-	-	-	-	450,000
Again St Prop Acq at 1105 (SW509)	190,000	147,627	-	147,627	2,700	39,673
FY17 Sewer Main Rehab (SW510)	2,201,817	-	786,584	786,584	1,213,416	201,817
N Garth Sewer Replacemnt (SW511)	150,000	-	-	-	-	150,000
College Ave Sewer Replacemnt (SW512)	5,000	-	5,614	5,614	-	(614)
Tupelo-Iarch Sewer Replacemnt (SW513)	0	-	-	-	-	-
Columbia Country Club (SW515)	0	-	-	-	-	-
Hwy 63 Connector south of I-70 (SW516)	0	-	-	-	-	-
FY17B Sewer Main & Manhole Rehab (SW517)	0	-	-	-	-	-

TOTAL SEWER	\$ 115,527,024	\$ 82,920,570	\$ 3,120,314	\$ 86,040,884	\$ 1,744,061	\$ 27,742,079
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AIRPORT:

Airport Gen Improvements (AP008)	\$ 251,180	\$ 12,902	\$ -	\$ 12,902	\$ -	\$ 238,278
Passenger Terminal Upgrad (AP066)	433,777	433,777	-	433,777	-	-
Replace Airline Counter (AP087)	38,000	-	1,931	1,931	-	36,069
Realign RT H (AP090)	2,214,717	1,835,270	79,244	1,914,514	30,411	269,792
Upgrade Crosswind Runway (AP092)	5,387,464	5,314,034	-	5,314,034	-	73,430
Wildlife Fencing (AP100)	1,664,715	1,662,968	-	1,662,968	-	1,747
Taxiway Alpha (AP101)	6,347,450	6,264,208	-	6,264,208	-	83,242
New Airport Terminal (AP111)	1,469,199	44,187	22,289	66,476	38,524	1,364,199
Terminal Master Plan (AP112)	866,436	654,269	77,576	731,845	134,591	-
13-31 (5500X100) & TW B (AP115)	18,066,690	654,298	135,937	790,235	11,344,981	5,931,474
Landside Pvmnt Imp Ph II (AP116)	4,169	-	-	-	-	4,169
1500 ARFF Truck (AP117)	716,625	239	-	239	-	716,386
Taxiway B (AP118)	53,834	-	-	-	-	53,834
ADA Compatible Door/Ramp (AP119)	56,094	-	9,300	9,300	3,735	43,059
Taxiway C & Pavement Mgmt (AP122)	384,932	-	3,915	3,915	318,775	62,242
Route H (AP123)	268,962	-	3,550	3,550	264,962	450
COU Parking Lot (AP124)	12,000	-	10,931	10,931	1,069	-

TOTAL AIRPORT:	\$ 38,236,244	\$ 16,876,152	\$ 344,673	\$ 17,220,825	\$ 12,137,048	\$ 8,878,371
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CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCAPITAL PROJECTS
MARCH 31, 2017

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
PARKING:						
Short St Garage (PK051)	\$ 12,486,574	\$ 12,043,695	\$ -	\$ 12,043,695	\$ -	\$ 442,879
Ramp Parking Surface Repair (PK054)	230,000	152,023	5,680	157,703	3,900	68,397
6th & Cherry Major Maint (PK057)	300,000	-	-	-	-	300,000
8th & Cherry-Energy Effic (PK058)	300,000	4,500	18,350	22,850	18,350	258,800
Garages Gate Arm/Pymt System (PK059)	30,000	-	-	-	-	30,000
Auto Payment Plaza Garage (PK060)	0	-	-	-	-	-
TOTAL PARKING:	\$ 13,346,574	\$ 12,200,218	\$ 24,030	\$ 12,224,248	\$ 22,250	\$ 1,100,076
RECREATION SERVICES:						
ARC Improvements (RS071)	\$ 381,501	\$ 295,649	\$ 33,067	\$ 328,716	\$ -	\$ 52,785
LOW New Shelter/Course Imp (RS077)	90,215	90,214	-	90,214	-	1
AM Legion E Field Lights (RS079)	130,086	130,085	-	130,085	-	1
Albert-Oakland AOFAC Scs (RS080)	150,000	150,000	-	150,000	-	-
Albert-Oakland AOFAC Roof (RS081)	80,000	80,000	-	80,000	-	-
Aquatic Fac:VGBA Drain Rp (RS082)	23,452	23,452	-	23,452	-	-
LOW Clubhouse Renovation (RS083)	119,998	119,998	-	119,998	-	-
LOW Driving Range (RS085)	70,000	-	307	307	-	69,693
Cosmo Rainbow Softball Ctr (RS086)	0	-	-	-	-	-
ARC Security System Imp (RS088)	0	-	-	-	-	-
TOTAL RECREATION SERVICES:	\$ 1,045,252	\$ 889,398	\$ 33,374	\$ 922,772	\$ -	\$ 122,480
PUBLIC TRANSPORTATION:						
GFI Upgrades (PT018)	\$ 241,567	\$ 220,860	\$ -	\$ 220,860	\$ -	\$ 20,707
Benches and Shelters (PT029)	76,168	6,671	-	6,671	3,590	65,907
Auto Veh Locator - GPS (PT036)	867,967	669,509	-	669,509	-	198,458
Rpl 4 Paratransit Vans (PT038)	442,151	401,736	-	401,736	-	40,415
Bus Priority Signal System (PT046)	20,000	-	-	-	-	-
Bus Shelter Grant 0124 (PT048)	27,622	27,828	-	27,828	-	(206)
2 Heavy Duty Buses (PT049)	1,022,776	991,576	-	991,576	-	31,200
Annual Transit Projects (PT050)	1,727,824	110,000	-	110,000	-	1,617,824
Paratransit Rpl/Bus Shelter (PT055)	0	-	-	-	-	-
CDBG Bus Shelters (PT057)	120,000	4,900	-	4,900	17,832	97,268
Annual Bus Shelters (PT058)	330,000	-	-	-	-	330,000
Wabash Solar Panel Install (PT059)	17,000	16,957	-	16,957	-	43
Electrical Service Upgrade (PT060)	34,085	30,530	-	30,530	-	3,555
TOTAL PUBLIC TRANSPORTATION:	\$ 4,927,160	\$ 2,480,567	\$ -	\$ 2,480,567	\$ 21,422	\$ 2,405,171
SOLID WASTE:						
Methane Gas Extract Wells (RF031)	1,825,947	1,441,528	997	1,442,525	-	383,422
Collection & Admin Reloc (RF048)	5,206,103	2,035,493	898,916	2,934,409	2,053,117	218,577
Agriturf For Bioreactor (RF050)	289,513	-	-	-	-	289,513
Leachate Handling & Stor (RF051)	556,672	54,346	-	54,346	46,723	455,603
Fire Station #7 Demo (RF053)	116,977	116,977	-	116,977	-	-
MRF Phase I (RF055)	200,000	-	-	-	-	200,000
Nifong Connector Drop Off (RF056)	20,839	20,838	-	20,838	-	1
Landfill Wetlands (RF057)	500,000	-	-	-	-	500,000
Landfill /Compost Strm Comp (RF058)	188,232	188,232	-	188,232	-	-
Landfill Cell 6 (RF059)	352,155	111,673	173,035	284,708	67,447	-
Landfill Fuel Station Pump Add (RF060)	70,000	-	-	-	-	70,000
Landfill Expansion Permitting (RF061)	280,069	-	-	-	-	280,069
TOTAL SOLID WASTE:	\$ 9,606,507	\$ 3,969,087	\$ 1,072,948	\$ 5,042,035	\$ 2,167,287	\$ 2,397,185

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
MARCH 31, 2017**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
STORMWATER:						
Annual Projects (SS017)	\$ 225,965	\$ -	\$ -	\$ -	\$ -	\$ 225,965
Royal Latham-Fallwood (SS090)	22,537	22,537	-	22,537	-	-
Hitt & Elm (SS099)	207,260	12,988	-	12,988	-	194,272
Nifong & Bethel Drainage (SS105)	810,000	121,057	-	121,057	-	688,943
Kelly Detention Retrofit (SS108)	51,527	51,371	96	51,467	-	60
Garth at Oak Tower (SS110)	50,000	-	96	96	9,333	40,571
Forum Nature Area (SS113)	50,000	25,353	7,417	32,770	-	17,230
Annual CAM Projects (SS114)	50,000	-	-	-	-	50,000
9th & Elm Storm Drain Rpl (SS121)	193,000	20,024	-	20,024	-	172,976
East Point Lining (SS122)	59,827	59,827	-	59,827	-	-
Aldeah & Ash Stm Pipe Rhb (SS123)	35,000	-	-	-	-	35,000
E Nifong Culvert Rehab (SS124)	75,124	52,622	(20,498)	32,124	-	43,000
Hinkson Bacteria Assess (SS126)	15,167	15,154	-	15,154	-	13
Downtown Tree Planter 2015 (SS127)	36,000	35,946	-	35,946	-	54
Cam-Hubbart Flow/Sed Stud (SS128)	47,342	23,321	-	23,321	-	24,021
Manor Drive (SS129)	92,960	37,352	823	38,175	-	54,785
Rollins Rd at Rock Creek (SS130)	596,952	23,746	531	24,277	512,812	59,863
Sinclair Culv at Mill Creek (SS131)	55,000	9,583	29,805	39,388	15,845	(233)
Trimble Rd Storm Lining (SS132)	33,097	33,097	-	33,097	-	-
Annual Mitigation Bank Prog (SS133)	50,000	-	-	-	-	50,000
Hickman/6th and 7th (SS134)	35,000	-	-	-	-	35,000
Mill Creek 307 W Ahlanbra (SS136)	50,000	-	4,201	4,201	-	45,799
Worley Street 1104 (SS137)	156,200	400	108,779	109,179	7,000	40,021
TOTAL STORMWATER:	\$ 2,997,958	\$ 544,378	\$ 131,250	\$ 675,628	\$ 544,990	\$ 1,777,340
VEHICLE MAINTENANCE:						
Fleet Fuel & Fac Upgrade (FL001)	\$ 536,060	\$ 405,320	\$ -	\$ 405,320	\$ -	\$ 130,740
P&R Vehicle Maint Facil (FL002)	1,028,437	1,014,490	-	1,014,490	-	13,947
TOTAL VEHICLE MAINTENANCE:	\$ 1,564,497	\$ 1,419,810	\$ 0	\$ 1,419,810	\$ 0	\$ 144,687
TOTAL CAPITAL PROJECTS	\$ 187,251,216	\$ 121,300,180	\$ 4,726,589	\$ 126,026,769	\$ 16,637,058	\$ 44,567,389

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.

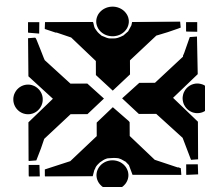
Public Communications Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments and cable television operations.

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
March 31, 2017 and 2016

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2017	2016	2017	2016	2017	2016
CURRENT ASSETS:						
Cash and cash equivalents	\$1,122,459	\$973,651	\$1,388,095	\$1,136,355	\$2,064,832	\$1,910,569
Accounts receivable	0	0	(209,060)	0	6,342	5,592
Grants receivable	0	0	0	0	0	0
Accrued interest	1,989	1,744	2,343	2,040	4,167	3,436
Due from other funds	0	0	0	0	0	0
Inventory	14,205	19,028	0	0	0	0
Other assets	0	0	15	0	19,614	0
Total Current Assets	1,138,653	994,423	1,181,393	1,138,395	2,094,955	1,919,597
RESTRICTED ASSETS:						
Net pension asset	0	171,916	0	159,874	0	355,044
Total Restricted Assets	0	171,916	0	159,874	0	355,044
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Total Other Assets	0	0	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	438,882	438,882	32,500	32,500	5,979,287	5,670,905
Accumulated depreciation	(201,554)	(185,921)	(32,500)	(32,500)	(5,030,850)	(4,959,999)
Net Plant in Service	237,328	252,961	0	0	948,437	710,906
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	237,328	252,961	0	0	948,437	710,906
TOTAL ASSETS	1,375,981	1,419,300	1,181,393	1,298,269	3,043,392	2,985,547
DEFERRED OUTFLOWS OF RESOURCES						
Outflows related to pension	476,982	180,884	494,085	168,212	955,593	373,564
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$1,852,963	\$1,600,184	\$1,675,478	\$1,466,481	\$3,998,985	\$3,359,111
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	(\$340)	\$43,967	\$21,479	\$46,154	\$185	\$103,928
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	30,085	28,697	39,930	40,093	207,657	204,360
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	0	22,187
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	29,745	72,664	61,409	86,247	207,842	330,475
LONG-TERM LIABILITIES:						
Obligations under capital leases	0	0	0	0	0	0
Special obligation bonds payable	0	0	0	0	0	0
Incurred but not reported claims						
Net Pension Liability	160,256	0	166,002	0	321,058	0
Total Long-Term Liabilities	160,256	0	166,002	0	321,058	0
TOTAL LIABILITIES	190,001	72,664	227,411	86,247	528,900	330,475
DEFERRED INFLOWS OF RESOURCES						
Inflows related to pension	91,721	47,591	95,010	44,257	183,756	98,286
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	281,722	120,255	322,421	130,504	712,656	428,761
FUND EQUITY:						
Retained earnings (deficit)	1,571,241	1,479,929	1,353,057	1,335,977	3,286,329	2,930,350
TOTAL FUND EQUITY	1,571,241	1,479,929	1,353,057	1,335,977	3,286,329	2,930,350
LIABILITIES AND FUND EQUITY	\$1,852,963	\$1,600,184	\$1,675,478	\$1,466,481	\$3,998,985	\$3,359,111

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDSCOMPARATIVE COMBINING BALANCE SHEETS
March 31, 2017 and 2016

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2017	2016	2017	2016	2017	2016	2017	2016
\$1,496,164	\$1,491,207	\$767,715	\$1,114,374	\$11,833,371	\$11,932,092	\$388,535	\$449,803
0	141,091	35,936	43,316	0	0	125	0
0	0	0	0	0	0	0	44,203
2,609	2,694	776	2,095	19,602	18,950	709	794
0	0	0	0	0	0	0	0
4,053	5,278	1,737,712	854,312	0	0	0	0
251	0	13	0	0	0	0	0
1,503,077	1,640,270	2,542,152	2,014,097	11,852,973	11,951,042	389,369	494,800
0	149,492	0	398,958	0	31,144	0	55,125
0	149,492	0	398,958	0	31,144	0	55,125
0	0	0	0	0	0	0	0
0	0	0	0	1,298,778	0	0	0
0	0	0	0	1,298,778	0	0	0
1,183,067	1,165,538	2,903,752	2,924,979	33,350	33,350	0	7,790
(871,060)	(813,427)	(937,263)	(883,914)	(33,350)	(33,350)	0	(2,380)
312,007	352,111	1,966,489	2,041,065	0	0	0	5,410
0	0	0	0	0	0	0	0
312,007	352,111	1,966,489	2,041,065	0	0	0	5,410
1,815,084	2,141,873	4,508,641	4,454,120	13,151,751	11,982,186	389,369	555,335
502,229	157,289	1,037,850	419,767	116,735	32,769	169,944	58,001
<u>\$2,317,313</u>	<u>\$2,299,162</u>	<u>\$5,546,491</u>	<u>\$4,873,887</u>	<u>\$13,268,486</u>	<u>\$12,014,955</u>	<u>\$559,313</u>	<u>\$613,336</u>
\$0	\$11,358	(\$7,180)	\$401,032	\$0	\$719	(\$4,729)	\$4,044
0	0	0	0	1,827	0	0	0
49,081	32,695	114,341	116,030	19,799	23,450	33,437	20,443
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
96,576	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
145,657	44,053	107,161	517,062	21,626	24,169	28,708	24,487
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	348,695	0	6,501,876	6,323,373	57,097	0
0	0	348,695	0	39,220	0	57,097	0
0	0	348,695	0	6,541,096	6,323,373	57,097	0
145,657	44,053	455,856	517,062	6,562,722	6,347,542	85,805	24,487
168,738	41,383	199,573	110,442	22,447	8,622	32,679	15,260
314,395	85,436	655,429	627,504	6,585,169	6,356,164	118,484	39,747
2,002,918	2,213,726	4,891,062	4,246,383	6,683,317	5,658,791	440,829	573,589
2,002,918	2,213,726	4,891,062	4,246,383	6,683,317	5,658,791	440,829	573,589
<u>\$2,317,313</u>	<u>\$2,299,162</u>	<u>\$5,546,491</u>	<u>\$4,873,887</u>	<u>\$13,268,486</u>	<u>\$12,014,955</u>	<u>\$559,313</u>	<u>\$613,336</u>

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

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2017 and 2016**

ASSETS	Employee Benefit Fund		TOTAL	
	2017	2016	2017	2016
CURRENT ASSETS:				
Cash and cash equivalents	\$2,218,943	\$3,658,828	\$21,280,114	\$22,666,879
Accounts receivable	401,254	387,210	234,597	577,209
Grants receivable	0	0	0	44,203
Accrued interest	4,873	6,596	37,068	38,349
Due from other funds	0	0	0	0
Inventory	0	0	1,755,970	878,618
Other assets	0	0	19,893	0
Total Current Assets	2,625,070	4,052,634	23,327,642	24,205,258
RESTRICTED ASSETS:				
Net pension asset	0	73,189	0	1,394,742
Total Restricted Assets	0	73,189	0	1,394,742
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	1,298,778	0
Total Other Assets	0	0	1,298,778	0
FIXED ASSETS:				
Property, plant, and equipment	0	0	10,570,838	10,273,944
Accumulated depreciation	0	0	(7,106,577)	(6,911,491)
Net Plant in Service	0	0	3,464,261	3,362,453
Construction in progress	0	0	0	0
Net Fixed Assets	0	0	3,464,261	3,362,453
TOTAL ASSETS	2,625,070	4,125,823	28,090,681	28,962,453
DEFERRED OUTFLOWS OF RESOURCES				
Outflows related to pension	185,689	77,008	3,939,107	1,467,494
TOTAL ASSETS	\$2,810,759	\$4,202,831	\$32,029,788	\$30,429,947
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$0	\$53,618	\$9,415	\$664,820
Interest payable	0	0	1,827	0
Accrued payroll and payroll taxes	20,164	22,731	514,494	488,499
Due to other funds	0	0	0	0
Advances from other funds	0	0	0	0
Obligations under capital leases	0	0	0	0
current maturities	0	0	96,576	22,187
Other liabilities	17,629	47,836	17,629	47,836
Total Current Liabilities	37,793	124,185	639,941	1,223,342
LONG-TERM LIABILITIES:				
Obligations under capital leases	0	0	0	0
Special obligation bonds payable	0	0	0	0
Incurred but not reported claims	1,075,710	1,130,900		
Net Pension Liability	62,387	0	1,154,715	0
Total Long-Term Liabilities	1,138,097	1,130,900	1,154,715	0
TOTAL LIABILITIES	1,175,890	1,255,085	1,794,656	1,223,342
DEFERRED INFLOWS OF RESOURCES				
Infloes related to pension	35,707	20,261	829,631	386,102
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	1,211,597	1,275,346	10,201,873	9,063,717
FUND EQUITY:				
Retained earnings (deficit)	1,599,162	2,927,485	21,827,915	21,366,230
TOTAL FUND EQUITY	1,599,162	2,927,485	21,827,915	21,366,230
LIABILITIES AND FUND EQUITY	\$2,810,759	\$4,202,831	\$32,029,788	\$30,429,947

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2017	2016	2017	2016	2017	2016
OPERATING REVENUES:						
Charges for services	\$892,838	\$795,528	\$1,110,125	\$1,340,973	\$3,277,811	\$3,103,629
OPERATING EXPENSES:						
Personal services	353,516	322,477	421,971	396,751	1,590,951	1,324,505
Materials and supplies	85,521	89,981	16,189	32,509	310,675	340,261
Travel and training	0	0	968	3,513	31,363	42,877
Intragovernmental	23,092	11,192	178,719	178,644	4,505	8,569
Utilities, services, and miscellaneous	214,937	221,833	330,498	622,605	1,274,458	1,040,394
TOTAL OPERATING EXPENSES	677,066	645,483	948,345	1,234,022	3,211,952	2,756,606
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	215,772	150,045	161,780	106,951	65,859	347,023
Depreciation	(7,817)	(7,817)	0	0	(126,538)	(130,790)
OPERATING INCOME (LOSS)	207,955	142,228	161,780	106,951	(60,679)	216,233
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	(5,472)	10,428	(6,357)	12,304	(9,550)	18,277
Miscellaneous revenue	0	16	(14,532)	171,588	4,111	3,969
Interest expense	0	0	0	0	(47)	(268)
Loss on disposal of fixed assets	0	0	0	0	0	0
Miscellaneous expense	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(5,472)	10,444	(20,889)	183,892	(5,486)	21,978
INCOME (LOSS) BEFORE OPERATING TRANSFERS	202,483	152,672	140,891	290,843	(66,165)	238,211
OPERATING TRANSFERS						
operating transfers from other funds	0	0	0	0	41,566	0
operating transfers to other funds	(32,550)	(34,823)	(64,297)	(61,454)	(151,098)	(186,760)
TOTAL OPERATING TRANSFERS	(32,550)	(34,823)	(64,297)	(61,454)	(109,532)	(186,760)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	169,933	117,849	76,594	229,389	(175,697)	51,451
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	169,933	117,849	76,594	229,389	(175,697)	51,451
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	1,401,308	1,362,080	1,276,463	1,106,588	3,462,026	2,878,899
Equity transfers from other funds	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$1,571,241</u>	<u>\$1,479,929</u>	<u>\$1,353,057</u>	<u>\$1,335,977</u>	<u>\$3,286,329</u>	<u>\$2,930,350</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2017	2016	2017	2016	2017	2016	2017	2016
<u>\$1,076,834</u>	<u>\$870,050</u>	<u>\$3,073,637</u>	<u>\$4,089,230</u>	<u>\$3,110,182</u>	<u>\$2,879,851</u>	<u>\$506,296</u>	<u>\$243,599</u>
789,973	492,524	1,071,047	1,073,452	126,628	150,460	433,095	211,151
170,927	117,633	898,149	2,688,646	727	1,442	6,036	7,276
7,515	2,384	0	38	590	2,652	16,084	12,620
10,552	7,364	90,238	86,352	177	164	1,940	1,881
<u>112,998</u>	<u>84,470</u>	<u>39,593</u>	<u>39,581</u>	<u>3,095,475</u>	<u>2,204,817</u>	<u>6,095</u>	<u>61,675</u>
<u>1,091,965</u>	<u>704,375</u>	<u>2,099,027</u>	<u>3,888,069</u>	<u>3,223,597</u>	<u>2,359,535</u>	<u>463,250</u>	<u>294,603</u>
(15,131)	165,675	974,610	201,161	(113,415)	520,316	43,046	(51,004)
<u>(35,709)</u>	<u>(33,260)</u>	<u>(33,541)</u>	<u>(38,324)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,298)</u>
<u>(50,840)</u>	<u>132,415</u>	<u>941,069</u>	<u>162,837</u>	<u>(113,415)</u>	<u>520,316</u>	<u>43,046</u>	<u>(52,302)</u>
0	0	0	0	0	0	0	44,203
(7,044)	16,672	(516)	11,988	(38,750)	114,588	(2,034)	4,995
242	250	18,241	53,045	0	49	1,410	55
0	0	0	0	0	0	0	0
0	(2,490)	0	(6,927)	0	0	(4,111)	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>(6,802)</u>	<u>14,432</u>	<u>17,725</u>	<u>58,106</u>	<u>(38,750)</u>	<u>114,637</u>	<u>(4,735)</u>	<u>49,253</u>
<u>(57,642)</u>	<u>146,847</u>	<u>958,794</u>	<u>220,943</u>	<u>(152,165)</u>	<u>634,953</u>	<u>38,311</u>	<u>(3,049)</u>
25,000	25,000	0	0	0	0	0	0
<u>(118,947)</u>	<u>(59,781)</u>	<u>(311,600)</u>	<u>(2,813)</u>	<u>(22,440)</u>	<u>(17,922)</u>	<u>0</u>	<u>0</u>
<u>(93,947)</u>	<u>(34,781)</u>	<u>(311,600)</u>	<u>(2,813)</u>	<u>(22,440)</u>	<u>(17,922)</u>	<u>0</u>	<u>0</u>
(151,589)	112,066	647,194	218,130	(174,605)	617,031	38,311	(3,049)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(151,589)	112,066	647,194	218,130	(174,605)	617,031	38,311	(3,049)
2,154,507	2,101,660	4,243,868	4,028,253	6,857,922	5,041,760	402,518	576,638
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$2,002,918</u>	<u>\$2,213,726</u>	<u>\$4,891,062</u>	<u>\$4,246,383</u>	<u>\$6,683,317</u>	<u>\$5,658,791</u>	<u>\$440,829</u>	<u>\$573,589</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

	Employee Benefit Fund		TOTAL	
	2017	2016	2017	2016
OPERATING REVENUES:				
Charges for services	\$7,135,702	\$6,645,613	\$20,183,425	\$19,968,473
OPERATING EXPENSES:				
Personal services	275,244	558,838	5,062,425	4,530,158
Materials and supplies	33,064	42,819	1,521,288	3,320,567
Travel and training	12,481	8,670	69,001	72,754
Intragovernmental	1,475	1,366	310,698	295,532
Utilities, services, and miscellaneous	7,230,946	6,330,121	12,305,000	10,605,496
TOTAL OPERATING EXPENSES	7,553,210	6,941,814	19,268,412	18,824,507
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(417,508)	(296,201)	915,013	1,143,966
Depreciation	0	0	(203,605)	(211,489)
OPERATING INCOME (LOSS)	(417,508)	(296,201)	711,408	932,477
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	0	44,203
Investment revenue	(13,049)	38,620	(82,772)	227,872
Miscellaneous revenue	45,424	42,155	54,896	271,127
Interest expense	0	0	(47)	(268)
Loss on disposal of fixed assets	0	0	(4,111)	(9,417)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	32,375	80,775	(32,034)	533,517
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(385,133)	(215,426)	679,374	1,465,994
OPERATING TRANSFERS				
operating transfers from other funds	0	0	66,566	25,000
operating transfers to other funds	(16,331)	(10,934)	(717,263)	(374,487)
TOTAL OPERATING TRANSFERS	(16,331)	(10,934)	(650,697)	(349,487)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(401,464)	(226,360)	28,677	1,116,507
Contributed capital	0	0	0	0
NET INCOME (LOSS)	(401,464)	(226,360)	28,677	1,116,507
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	2,000,626	3,153,845	21,799,238	20,249,723
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$1,599,162	\$2,927,485	21,827,915	21,366,230

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technology Fund	
	2017	2016	2017	2016	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$207,955	\$142,228	\$161,780	\$106,951	(\$60,679)	\$216,233
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	7,817	7,817	0	0	126,538	130,790
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	0	6,179	1	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	(1)	0	155,216	0	0	32,432
Decrease (increase) in other assets	0	370	0	1,570	0	0
Increase (decrease) in accounts payable	(45,648)	11,826	0	(53,451)	(220,397)	(36,114)
Increase (decrease) in accrued payroll	(21,859)	(38,914)	(81,299)	(43,374)	(97,209)	(152,089)
Increase (decrease) in due to other funds	0	0	(27,938)	0	0	0
Increase (decrease) in other liabilities	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	2,092	2,259	(2,464)	2,591	(4,382)	4,053
Other nonoperating revenue	0	16	(14,532)	171,588	4,111	3,969
Net cash provided by (used for) operating activities	<u>150,356</u>	<u>125,602</u>	<u>190,763</u>	<u>192,054</u>	<u>(252,017)</u>	<u>199,274</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	41,566	0
Operating transfers out	(32,550)	(34,823)	(64,297)	(61,454)	(151,098)	(186,760)
Operating grants	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(32,550)</u>	<u>(34,823)</u>	<u>(64,297)</u>	<u>(61,454)</u>	<u>(109,532)</u>	<u>(186,760)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Debt service – interest	0	0	0	0	(47)	(268)
Debt service – principal	0	0	0	0	(10,132)	(11,946)
Acquisition and construction of capital assets	(1)	(1)	0	0	(480,258)	(118,124)
Contributed capital	0	0	0	0	0	0
Proceeds from advances from other funds	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing act.	<u>(1)</u>	<u>(1)</u>	<u>0</u>	<u>0</u>	<u>(490,437)</u>	<u>(130,338)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	(7,893)	7,847	(4,165)	9,293	(4,565)	14,094
Purchase of investments	0	0	0	0	0	0
Sale of investments	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>(7,893)</u>	<u>7,847</u>	<u>(4,165)</u>	<u>9,293</u>	<u>(4,565)</u>	<u>14,094</u>
Net increase (decrease) in cash and cash equivalents	109,912	98,625	122,301	139,893	(856,551)	(103,730)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>1,012,547</u>	<u>875,026</u>	<u>1,265,794</u>	<u>996,462</u>	<u>2,921,383</u>	<u>2,014,299</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$1,122,459</u></u>	<u><u>\$973,651</u></u>	<u><u>\$1,388,095</u></u>	<u><u>\$1,136,355</u></u>	<u><u>\$2,064,832</u></u>	<u><u>\$1,910,569</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$1,122,459</u>	<u>\$973,651</u>	<u>\$1,388,095</u>	<u>\$1,136,355</u>	<u>\$2,064,832</u>	<u>\$1,910,569</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$1,122,459</u></u>	<u><u>\$973,651</u></u>	<u><u>\$1,388,095</u></u>	<u><u>\$1,136,355</u></u>	<u><u>\$2,064,832</u></u>	<u><u>\$1,910,569</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

Community Relations Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2017	2016	2017	2016	2017	2016	2017	2016
(\$50,840)	\$132,415	\$941,069	\$162,837	(\$113,415)	\$520,316	\$43,046	(\$52,302)
35,709	33,260	33,541	38,324	0	0	0	1,298
138,765	2,040	(23,994)	(11,340)	0	2,995	(125)	0
0	0	0	0	0	0	0	0
(1)	2	(832,705)	24,435	0	0	0	0
(1)	899	0	46	0	1,058	0	1,951
(9,401)	(54,164)	(392,278)	(40,929)	(260)	147	(11,419)	(39,384)
(38,343)	(45,493)	(73,398)	(128,147)	(8,099)	(13,556)	(17,575)	(24,586)
0	0	0	0	0	(2,994)	0	0
0	0	0	0	0	0	0	0
(2,743)	3,287	(815)	2,779	(45,410)	25,676	(745)	866
242	250	18,241	53,045	0	49	1,410	55
73,387	72,496	(330,339)	101,050	(167,184)	533,691	14,592	(112,102)
25,000	25,000	0	0	0	0	0	0
(118,947)	(59,781)	(311,600)	(2,813)	(22,440)	(17,922)	0	0
0	0	0	0	0	0	13,260	30,205
(93,947)	(34,781)	(311,600)	(2,813)	(22,440)	(17,922)	13,260	30,205
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(31,337)	(72,323)	(1)	(34,462)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(31,337)	(72,323)	(1)	(34,462)	0	0	0	0
0	13,143	1,900	8,871	6,247	78,421	(1,415)	4,170
(4,346)	0	0	0	1,989	0	0	0
0	0	0	0	0	4,862,414	0	0
(4,346)	13,143	1,900	8,871	8,236	4,940,835	(1,415)	4,170
(56,243)	(21,465)	(640,040)	72,646	(181,388)	5,456,604	26,437	(77,727)
1,552,407	1,512,672	1,407,755	1,041,728	12,014,759	6,475,488	362,098	527,530
<u>\$1,496,164</u>	<u>\$1,491,207</u>	<u>\$767,715</u>	<u>\$1,114,374</u>	<u>\$11,833,371</u>	<u>\$11,932,092</u>	<u>\$388,535</u>	<u>\$449,803</u>
<u>\$1,496,164</u>	<u>\$1,491,207</u>	<u>\$767,715</u>	<u>\$1,114,374</u>	<u>\$11,833,371</u>	<u>\$11,932,092</u>	<u>\$388,535</u>	<u>\$449,803</u>
<u>\$1,496,164</u>	<u>\$1,491,207</u>	<u>\$767,715</u>	<u>\$1,114,374</u>	<u>\$11,833,371</u>	<u>\$11,932,092</u>	<u>\$388,535</u>	<u>\$449,803</u>

INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

	Employee Benefit Fund		TOTAL	
	2017	2016	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	(\$417,508)	(\$296,201)	\$711,408	\$932,477
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	203,605	211,489
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	0	(179,546)	114,647	(179,672)
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	(48,730)	0	(726,221)	56,869
Decrease (increase) in other assets	0	7,666	(1)	13,560
Increase (decrease) in accounts payable	(201,592)	(124,438)	(880,995)	(336,507)
Increase (decrease) in accrued payroll	0	(69,876)	(337,782)	(516,035)
Increase (decrease) in due to other funds	(30,329)	(304)	(58,267)	(3,298)
Increase (decrease) in other liabilities	(25,656)	(17,504)	(25,656)	(17,504)
Unrealized gain (loss) on cash equivalents	5,123	5,081	(49,344)	46,592
Other nonoperating revenue	45,424	42,155	54,896	271,127
Net cash provided by (used for) operating activities	(673,268)	(632,967)	(993,710)	479,098
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	66,566	25,000
Operating transfers out	(16,331)	(10,934)	(717,263)	(374,487)
Operating grants	0	0	13,260	30,205
Net cash provided by (used for) noncapital financing activities	(16,331)	(10,934)	(637,437)	(319,282)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Debt service – interest	0	0	(47)	(268)
Debt service – principal	0	0	(10,132)	(11,946)
Acquisition and construction of capital assets	0	0	(511,597)	(224,910)
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	(521,776)	(237,124)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	(18,193)	33,826	(28,084)	169,665
Purchase of investments	0	0	(2,357)	0
Sale of investments	0	0	0	4,862,414
Net cash provided by (used for) investing activities	(18,193)	33,826	(30,441)	5,032,079
Net increase (decrease) in cash and cash equivalents	(707,792)	(610,075)	(2,183,364)	4,954,771
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>2,926,735</u>	<u>4,268,903</u>	<u>23,463,478</u>	<u>17,712,108</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$2,218,943</u></u>	<u><u>\$3,658,828</u></u>	<u><u>21,280,114</u></u>	<u><u>22,666,879</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	<u>\$2,218,943</u>	<u>\$3,658,828</u>	<u>21,280,114</u>	<u>22,666,879</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$2,218,943</u></u>	<u><u>\$3,658,828</u></u>	<u><u>21,280,114</u></u>	<u><u>22,666,879</u></u>

TRUST AND AGENCY FUNDS

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

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

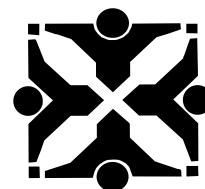
Other Post Employment Benefit Trust Fund - to account for the accumulation of resources for post employment benefits to qualified plan participants.

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

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

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

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



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

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2017 and 2016**

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	
	2017	2016	2017	2016	2017	2016	2017	2016
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$503,480	\$500,585	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	4,418,101	3,766,603
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	1,014,963	1,092,212
Allowance for uncollectible taxes	0	0	0	0	0	0	(142,499)	(158,754)
Accrued interest	182,319	192,898	122,637	128,015	856	936	162,238	157,965
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	3,505,997	4,045,967
Other assets	0	0	0	0	0	0	0	0
Investments	74,250,419	70,719,369	49,944,691	46,932,512	2,721,229	2,520,962	0	0
Property, plant, and equipment	6,987	7,025	4,700	4,662	0	0	0	0
Accumulated depreciation	(6,987)	(7,025)	(4,700)	(4,662)	0	0	0	0
TOTAL ASSETS	\$74,432,738	\$70,912,267	\$50,067,328	\$47,060,527	\$3,225,565	\$3,022,483	\$8,958,800	\$8,903,993
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	0	14,774	0	9,805	0	0	0	0
Due to other funds	138,539	144,354	93,188	95,799	0	0	0	0
Other liabilities	0	0	0	0	0	0	917	9,907
TOTAL LIABILITIES	138,539	159,128	93,188	105,604	0	0	917	9,907
FUND EQUITY:								
Fund Balance:								
Nonspendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	7,457,883	7,394,086
Assigned	0	0	0	0	0	0	0	0
Unassigned	74,294,199	70,753,139	49,974,140	46,954,923	3,225,565	3,022,483	0	0
TOTAL FUND EQUITY	74,294,199	70,753,139	49,974,140	46,954,923	3,225,565	3,022,483	8,957,883	8,894,086
TOTAL LIABILITIES AND FUND EQUITY	\$74,432,738	\$70,912,267	\$50,067,328	\$47,060,527	\$3,225,565	\$3,022,483	\$8,958,800	\$8,903,993

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

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2017 and 2016**

	Expendable Trust Funds					
	Contributions		REDI Trust		TOTAL	
	Fund		Fund			
ASSETS	2017	2016	2017	2016	2017	2016
Cash and cash equivalents	\$631,175	\$634,938	\$468,761	\$504,237	\$1,603,416	\$1,639,760
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	4,418,101	3,766,603
Accounts receivable	1,271	1,540	0	8,750	1,271	10,290
Tax bills receivable	0	0	0	0	1,014,963	1,092,212
Allowance for uncollectible taxes	0	0	0	0	(142,499)	(158,754)
Accrued interest	1,048	1,161	775	902	469,873	481,877
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	3,505,997	4,045,967
Other assets	0	0	124,082	198,532	124,082	198,532
Investments	0	0	0	0	126,916,339	120,172,843
Property, plant, and equipment	0	0	0	0	11,687	11,687
Accumulated depreciation	0	0	0	0	(11,687)	(11,687)
TOTAL ASSETS	\$633,494	\$637,639	\$593,618	\$712,421	\$137,911,543	\$131,249,330
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$0	\$39	\$0	\$1,275	0	1,314
Accrued payroll and payroll taxes	0	0	0	0	0	24,579
Due to other funds	0	0	0	0	231,727	240,153
Other liabilities	0	0	387,404	422,924	388,321	432,831
TOTAL LIABILITIES	0	39	387,404	424,199	620,048	698,877
FUND EQUITY:						
Fund Balance:						
Nonspendable	0	0	0	0	1,500,000	1,500,000
Restricted	410,580	405,504	0	0	410,580	405,504
Committed	0	0	0	0	7,457,883	7,394,086
Assigned	0	0	0	150,000	0	150,000
Unassigned	222,914	232,096	206,214	138,222	127,923,032	121,100,863
TOTAL FUND EQUITY	633,494	637,600	206,214	288,222	137,291,495	130,550,453
TOTAL LIABILITIES AND FUND EQUITY	\$633,494	\$637,639	\$593,618	\$712,421	\$137,911,543	\$131,249,330

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

PENSION TRUST FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2017	2016	2017	2016	2017	2016	2017	2016
CURRENT ASSETS:								
Cash and cash equivalents	\$0	\$0	\$0	\$0	\$503,480	\$500,585	\$503,480	\$500,585
Receivables:								
Accrued interest	182,319	192,898	122,637	128,015	856	936	305,812	321,849
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	74,250,419	70,719,369	49,944,691	46,932,512	2,721,229	2,520,962	126,916,339	120,172,843
Total Current Assets	74,432,738	70,912,267	50,067,328	47,060,527	3,225,565	3,022,483	124,500,066	117,972,794
FIXED ASSETS:								
Property, plant, and equipment	6,987	7,025	4,700	4,662	0	0	11,687	11,687
Accumulated depreciation	(6,987)	(7,025)	(4,700)	(4,662)	0	0	(11,687)	(11,687)
Net Fixed Assets	0	0	0	0	0	0	0	0
TOTAL ASSETS	74,432,738	70,912,267	50,067,328	47,060,527	3,225,565	3,022,483	127,725,631	120,995,277
LIABILITIES								
Accounts payable	0	0	0	0	0	0	0	0
Other liabilities	138,539	159,128	93,188	105,604	0	0	231,727	264,732
Total Liabilities	138,539	159,128	93,188	105,604	0	0	231,727	264,732
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS	<u>\$74,294,199</u>	<u>\$70,753,139</u>	<u>\$49,974,140</u>	<u>\$46,954,923</u>	<u>\$3,225,565</u>	<u>\$3,022,483</u>	<u>\$127,493,904</u>	<u>\$120,730,545</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
Investment revenue	<u>\$20,450</u>	<u>\$88,144</u>
OPERATING EXPENSES:		
Intragovernmental	1,326	942
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>1,326</u>	<u>942</u>
NET INCOME	19,124	87,202
FUND BALANCE, BEGINNING OF PERIOD	<u>8,938,759</u>	<u>8,806,884</u>
FUND BALANCE, END OF PERIOD	<u><u>\$8,957,883</u></u>	<u><u>\$8,894,086</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

	Designated Loan and Special Tax Bill Investment Fund	
	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$19,124	\$87,202
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(20,450)	(\$88,144)
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	271,487	265,416
Increase (decrease) in other liabilities	0	(1,143)
Net cash provided by (used for) operating activities	270,161	263,331
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	20,077	87,284
Purchase of tax bills	0	0
Sale of tax bills	7,949	1,503
Net cash provided by (used for) investing activities	28,026	88,787
Net increase (decrease) in cash and cash equivalents	298,187	352,118
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	4,119,914	3,414,485
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$4,418,101</u>	<u>\$3,766,603</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	<u>\$4,418,101</u>	<u>\$3,766,603</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$4,418,101</u>	<u>\$3,766,603</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

**EXPENDABLE TRUST FUNDS
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

	Contributions Fund		REDI Trust Fund		TOTAL	
	2017	2016	2017	2016	2017	2016
REVENUES:						
Investment revenue	(\$2,412)	\$7,333	(\$2,176)	\$6,121	(\$4,588)	\$13,454
Miscellaneous	47,142	57,607	264,925	313,666	312,067	371,273
TOTAL REVENUES	44,730	64,940	262,749	319,787	307,479	384,727
EXPENDITURES:						
Current:						
Policy development and administration	0	0	142,110	187,405	142,110	187,405
Health and environment	0	0	0	0	0	0
Personal development	1,850	14,033	0	0	1,850	14,033
TOTAL EXPENDITURES	1,850	14,033	142,110	187,405	143,960	201,438
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	42,880	50,907	120,639	132,382	163,519	183,289
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	0	0	0	0
Operating transfers to other funds	(33,070)	(22,510)	0	0	(33,070)	(22,510)
Loan Proceeds	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(33,070)	(22,510)	0	0	(33,070)	(22,510)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	9,810	28,397	120,639	132,382	130,449	160,779
FUND BALANCE, BEGINNING OF PERIOD	623,684	609,203	85,575	155,840	709,259	765,043
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$633,494	\$637,600	\$206,214	\$288,222	\$839,708	\$925,822

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

CONTRIBUTIONS FUND	2017	2016
REVENUES:		
Investment revenue	(\$2,412)	\$7,333
Miscellaneous	47,142	57,607
TOTAL REVENUES	44,730	64,940
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	1,202	1,626
Travel and training	0	238
Intragovernmental	283	287
Utilities, services, and miscellaneous	365	11,882
Capital Outlay	0	0
TOTAL EXPENDITURES	1,850	14,033
Operating transfer from other funds	0	0
Operating transfer to other funds	(33,070)	(22,510)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$9,810	\$28,397
 REDI TRUST FUND		
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	156,250	169,650
Contributions – City	46,000	46,000
Contributions – County	17,500	17,500
Contributions – University	17,500	17,500
Investment revenue	(2,176)	6,121
Miscellaneous	27,675	63,016
TOTAL REVENUES	262,749	319,787
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	22,746	8,093
Travel and training	11,398	5,406
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	107,966	173,906
Capital outlay	0	0
TOTAL EXPENDITURES	142,110	187,405
Operating transfer to other funds	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$120,639	\$132,382

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2017	2016	2017	2016	2017	2016
Cash and cash equivalents	\$1,561,056	\$1,623,531	\$4,051,073	\$4,777,446	\$118,723	\$118,004
Accounts receivable	0	0	0	0	0	0
Taxes receivable, net	51,819	29,078	78,547	42,148	0	0
Accrued interest	2,513	2,936	7,290	8,562	212	232
Total Assets	1,615,388	1,655,545	4,136,910	4,828,156	118,935	118,236
LIABILITIES						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	25,000	27,300	37,800	37,300	0	0
Other liabilities	1,590,388	1,628,245	4,099,110	4,790,856	118,935	118,236
Total Liabilities	1,615,388	1,655,545	4,136,910	4,828,156	118,935	118,236

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

Tiger Hotel TIF Fund		Regency TIF Fund		TOTAL	
2017	2016	2017	2016	2017	2016
\$19,784	\$19,578	\$43,823	\$43,374	\$5,794,459	\$6,581,933
71,098	94,340	30,646	71,660	101,744	166,000
0	0	0	0	130,366	71,226
0	39	0	74	10,015	11,843
<u>90,882</u>	<u>113,957</u>	<u>74,469</u>	<u>115,108</u>	<u>6,036,584</u>	<u>6,831,002</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	62,800	64,600
<u>90,882</u>	<u>113,957</u>	<u>74,469</u>	<u>115,108</u>	<u>5,973,784</u>	<u>6,766,402</u>
<u>90,882</u>	<u>113,957</u>	<u>74,469</u>	<u>115,108</u>	<u>6,036,584</u>	<u>6,831,002</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016**

	Balance April 1		Additions		Deductions		Balance March 31	
	2016	2015	2017	2016	2017	2016	2017	2016
LIBRARY DEBT FUND								
ASSETS								
Cash and cash equivalents	\$1,623,531	\$1,582,790	\$1,613,144	\$1,699,454	\$1,675,619	\$1,658,713	\$1,561,056	\$1,623,531
Accounts receivable	0	0					0	0
Taxes receivable, net	29,078	54,037	1,587,023	1,646,118	1,564,283	1,671,077	51,818	29,078
Accrued interest	2,936	2,796	31,437	31,572	31,859	31,432	2,514	2,936
Total Assets	<u>1,655,545</u>	<u>1,639,623</u>	<u>3,231,604</u>	<u>3,377,144</u>	<u>3,271,761</u>	<u>3,361,222</u>	<u>1,615,388</u>	<u>1,655,545</u>
LIABILITIES								
Accounts payable	\$0	\$0					\$0	\$0
Due to other entities	27,300	27,500			2,300	200	25,000	27,300
Other liabilities	1,628,245	1,612,123	1,596,343	1,645,022	1,634,200	1,628,900	1,590,388	1,628,245
Total Liabilities	<u>1,655,545</u>	<u>1,639,623</u>	<u>1,596,343</u>	<u>1,645,022</u>	<u>1,636,500</u>	<u>1,629,100</u>	<u>1,615,388</u>	<u>1,655,545</u>
LIBRARY OPERATING FUND								
ASSETS								
Cash and cash equivalents	\$4,777,446	\$4,318,172	\$2,599,880	\$2,643,951	\$3,326,253	\$2,184,677	\$4,051,073	\$4,777,446
Accounts receivable	0	0					0	0
Taxes receivable, net	42,148	73,557	2,494,821	2,422,491	2,458,422	2,453,900	78,547	42,148
Accrued interest	8,562	7,555	71,254	68,500	72,526	67,493	7,290	8,562
Total Assets	<u>4,828,156</u>	<u>4,399,284</u>	<u>5,165,955</u>	<u>5,134,942</u>	<u>5,857,201</u>	<u>4,706,070</u>	<u>4,136,910</u>	<u>4,828,156</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$228,183	\$0	\$228,183	\$0	\$0
Due to other entities	37,300	37,000	500	300			37,800	37,300
Other liabilities	4,790,856	4,362,284	2,545,801	2,553,330	3,237,547	2,124,758	4,099,110	4,790,856
Total Liabilities	<u>4,828,156</u>	<u>4,399,284</u>	<u>2,546,301</u>	<u>2,781,813</u>	<u>3,237,547</u>	<u>2,352,941</u>	<u>4,136,910</u>	<u>4,828,156</u>
LIBRARY BUILDING FUND								
ASSETS								
Cash and cash equivalents	\$118,004	\$115,725	\$3,439	\$4,615	\$2,720	\$2,336	\$118,723	\$118,004
Accounts receivable	0	0					0	0
Taxes receivable, net	0	0					0	0
Accrued interest	232	221	2,415	2,357	2,435	2,346	212	232
Total Assets	<u>118,236</u>	<u>115,946</u>	<u>5,854</u>	<u>6,972</u>	<u>5,155</u>	<u>4,682</u>	<u>118,935</u>	<u>118,236</u>
LIABILITIES								
Accounts payable	\$0	\$0					\$0	\$0
Due to other entities	0	0					0	0
Other liabilities	118,236	115,946	699	2,290			118,935	118,236
Total Liabilities	<u>118,236</u>	<u>115,946</u>	<u>699</u>	<u>2,290</u>	<u>0</u>	<u>0</u>	<u>118,935</u>	<u>118,236</u>
TIGER HOTEL TIF FUND								
ASSETS								
Cash and cash equivalents	\$19,578	\$5,639	\$68,473	\$139,459	\$68,267	\$125,520	\$19,784	\$19,578
Accounts receivable	94,340	1,806	5,801	232,289	29,043	139,755	71,098	94,340
Taxes receivable, net	0	0					0	0
Accrued interest	39	8	378	326	417	295	0	39
Total Assets	<u>113,957</u>	<u>7,453</u>	<u>74,652</u>	<u>372,074</u>	<u>97,727</u>	<u>265,570</u>	<u>90,882</u>	<u>113,957</u>
LIABILITIES								
Accounts payable	\$0	\$0					\$0	\$0
Due to other entities	0	0					0	0
Other liabilities	113,957	7,453	6,116	237,055	29,191	130,551	90,882	113,957
Total Liabilities	<u>113,957</u>	<u>7,453</u>	<u>6,116</u>	<u>237,055</u>	<u>29,191</u>	<u>130,551</u>	<u>90,882</u>	<u>113,957</u>
REGENCY TIF FUND								
ASSETS								
Cash and cash equivalents	\$43,374	\$19,493	\$157,351	\$276,808	\$156,902	\$252,927	\$43,823	\$43,374
Accounts receivable	71,660	4,756	6,716	244,910	47,730	178,006	30,646	71,660
Taxes receivable, net	0	0					0	0
Accrued interest	74	33	712	804	786	763	0	74
Total Assets	<u>115,108</u>	<u>24,282</u>	<u>164,779</u>	<u>522,522</u>	<u>205,418</u>	<u>431,696</u>	<u>74,469</u>	<u>115,108</u>
LIABILITIES								
Accounts payable	\$0	\$0					\$0	\$0
Due to other entities	0	0					0	0
Other liabilities	115,108	24,282	163,993	266,661	204,632	175,835	74,469	115,108
Total Liabilities	<u>115,108</u>	<u>24,282</u>	<u>163,993</u>	<u>266,661</u>	<u>204,632</u>	<u>175,835</u>	<u>74,469</u>	<u>115,108</u>

CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS

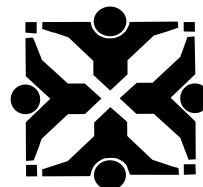
COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

	Balance April 1		Additions		Deductions		Balance March 31	
	2016	2015	2017	2016	2017	2016	2017	2016
TOTAL AGENCY FUNDS								
ASSETS								
Cash and cash equivalents	\$6,581,933	\$6,041,819	\$4,442,287	\$4,764,287	\$5,229,761	\$4,224,173	\$5,794,459	\$6,581,933
Accounts receivable	166,000	6,562	12,517	477,199	76,773	317,761	101,744	166,000
Taxes receivable, net	71,226	127,594	4,081,844	4,068,609	4,022,705	4,124,977	130,365	71,226
Accrued interest	11,843	10,613	106,196	103,559	108,023	102,329	10,016	11,843
Total Assets	<u>6,831,002</u>	<u>6,186,588</u>	<u>8,642,844</u>	<u>9,413,654</u>	<u>9,437,262</u>	<u>8,769,240</u>	<u>6,036,584</u>	<u>6,831,002</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$228,183	\$0	\$228,183	\$0	\$0
Due to other entities	64,600	64,500	500	300	2,300	200	62,800	64,600
Other liabilities	6,766,402	6,122,088	4,312,952	4,704,358	5,105,570	4,060,044	5,973,784	6,766,402
Total Liabilities	<u>6,831,002</u>	<u>6,186,588</u>	<u>4,313,452</u>	<u>4,932,841</u>	<u>5,107,870</u>	<u>4,288,427</u>	<u>6,036,584</u>	<u>6,831,002</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
March 31, 2017 and 2016

	2017	2016
GENERAL FIXED ASSETS:		
Land	\$47,603,489	\$46,424,020
Buildings	73,332,497	72,988,464
Improvements other than buildings	39,600,556	35,802,853
Infrastructure	298,068,861	293,973,583
Furniture, fixtures, and equipment	39,180,255	39,169,168
Construction in progress	25,801,354	14,918,391
TOTAL GENERAL FIXED ASSETS	<u>\$523,587,012</u>	<u>\$503,276,479</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	141,059,468	141,739,307
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	213,482,276	192,491,904
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$523,587,012</u>	<u>\$503,276,479</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
MARCH 31, 2017

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improve- ments Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	\$0	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	0	13,104
City Manager	166,499	0	0	47,758	118,741
Finance	234,884	0	0	66,263	168,621
Human Resources	23,267	0	0	0	23,267
City Counselor	19,497	0	0	0	19,497
Public Works Administration	34,128	0	0	0	34,128
Public Works Engineering	219,768	0	0	0	219,768
Public Works Public Buildings	56,318,077	3,145,204	52,832,197	295,139	45,537
Convention and Tourism	827,610	157,604	649,655	0	20,351
Cultural Affairs	60,000	0	0	50,000	10,000
REDI	5,695	0	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>57,922,529</u>	<u>3,302,808</u>	<u>53,481,852</u>	<u>459,160</u>	<u>678,709</u>
PUBLIC SAFETY:					
Police	7,339,038	501,436	1,583,593	110,193	5,143,816
Fire	27,493,586	1,106,584	11,790,675	919,839	13,676,488
Animal Control	57,384	0	0	0	57,384
Municipal Court	153,637	0	0	0	153,637
Joint Communications	3,893,032	0	9,720	54,645	3,828,667
Civil Defense	1,287,453	0	0	0	1,287,453
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	<u>40,224,130</u>	<u>1,608,020</u>	<u>13,383,988</u>	<u>1,084,677</u>	<u>24,147,445</u>
TRANSPORTATION:					
Streets	315,314,279	5,457,572	3,073,575	298,634,820	8,148,312
Traffic	1,046,131	0	0	0	1,046,131
TOTAL TRANSPORTATION	<u>316,360,410</u>	<u>5,457,572</u>	<u>3,073,575</u>	<u>298,634,820</u>	<u>9,194,443</u>
HEALTH AND ENVIRONMENT:					
Health Services	305,598	0	7,195	0	298,403
CDBG	23,033	0	0	0	23,033
Community Development	472,839	0	0	73,500	399,339
TOTAL HEALTH AND ENVIRONMENT	<u>801,470</u>	<u>0</u>	<u>7,195</u>	<u>73,500</u>	<u>720,775</u>
PERSONAL DEVELOPMENT:					
Parks and Recreation	82,477,119	37,235,089	3,385,887	37,417,260	4,438,883
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	<u>82,477,119</u>	<u>37,235,089</u>	<u>3,385,887</u>	<u>37,417,260</u>	<u>4,438,883</u>
Total General Fixed Assets Allocated to Functions	497,785,658	<u>\$47,603,489</u>	<u>\$73,332,497</u>	<u>\$337,669,417</u>	<u>\$39,180,255</u>
CONSTRUCTION IN PROGRESS	<u>25,801,354</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$523,587,012</u>				

CITY OF COLUMBIA, MISSOURI

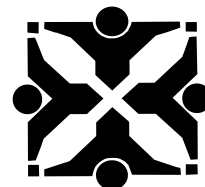
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2017

	General Fixed Assets Oct. 1, 2016	Additions	Deductions	General Fixed Assets March 31, 2017
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	13,104
City Manager	166,499	0	0	166,499
Finance	218,368	55,016	38,500	234,884
Human Resources	23,267	0	0	23,267
City Counselor	19,497	0	0	19,497
Public Works Administration	34,128	0	0	34,128
Public Works Engineering	219,768	0	0	219,768
Public Works Public Buildings	56,318,077	0	0	56,318,077
Convention and Tourism	827,610	0	0	827,610
Cultural Affairs	60,000	0	0	60,000
REDI	5,695	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	57,906,013	55,016	38,500	57,922,529
PUBLIC SAFETY:				
Police	7,289,911	129,032	79,905	7,339,038
Fire	27,999,238	0	505,652	27,493,586
Animal Control	57,384	0	0	57,384
Municipal Court	153,637	0	0	153,637
Joint Communications	3,893,032	0	0	3,893,032
Civil Defense	1,287,453	0	0	1,287,453
City Prosecutor	0	0	0	0
TOTAL PUBLIC SAFETY	40,680,655	129,032	585,557	40,224,130
TRANSPORTATION:				
Streets	315,258,570	55,709	0	315,314,279
Traffic	1,026,824	19,307	0	1,046,131
TOTAL TRANSPORTATION	316,285,394	75,016	0	316,360,410
HEALTH AND ENVIRONMENT:				
Health services	305,598	0	0	305,598
CDBG	23,033	0	0	23,033
Community development	472,839	0	0	472,839
TOTAL HEALTH AND ENVIRONMENT	801,470	0	0	801,470
PERSONAL DEVELOPMENT:				
Parks and Recreation	82,398,237	103,969	25,087	82,477,119
TOTAL PERSONAL DEVELOPMENT	82,398,237	103,969	25,087	82,477,119
CONSTRUCTION IN PROGRESS	25,801,354	0	0	25,801,354
TOTAL GENERAL FIXED ASSETS	<u>\$523,873,123</u>	<u>\$363,033</u>	<u>\$649,144</u>	<u>\$523,587,012</u>

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GENERAL LONG-TERM DEBT ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT
March 31, 2017 and 2016

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2017	2016
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	\$0	\$2,612,594
Amount to be provided	0	(2,612,594)
Special Obligation Bonds2008B:		
Amount available in Debt Service Funds	0	2,492,649
Amount to be provided	0	17,292,351
Special Obligation Bonds2016:		
Amount available in Debt Service Funds	515,519	
Amount to be provided	15,849,481	
Lemone Note		
Amount available in Debt Service Funds	1,346,673	1,628,289
Amount to be provided	3,829,596	4,787,779
MTFC Loan		
Amount available in Debt Service Funds	748,542	121,207
Amount to be provided	3,677,219	5,091,258
Accrued Compensated Absences:		
Amount to be provided	3,799,044	3,170,961
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$29,766,074</u>	<u>\$34,584,494</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2006B:	0	0
Special Obligation Bonds2008B:	0	19,785,000
Special Obligation Bonds2016:	16,365,000	
Lemone Note	5,176,269	6,416,068
MTFC Loan	4,425,761	5,212,465
Accrued compensated absences	3,799,044	3,170,961
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$29,766,074</u>	<u>\$34,584,494</u>

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CITY OF COLUMBIA, MISSOURI

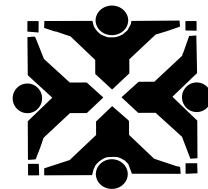
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE SIX MONTHS ENDED MARCH 31, 2017 AND 2016

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2017	2016	2017	2016	2017	2016
BALANCE, BEGINNING OF PERIOD	\$3,361,823	\$8,680,140	\$28,647,372	\$31,220,445	\$32,009,195	\$39,900,585
Additions:						
Increase in accrued compensated absences	0	0	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	630,151	593,712	630,151	593,712
Special Obligation Bonds2006B	0	0	0	3,095,000	0	3,095,000
Special obligation Bonds2008B	0	0	0	1,245,000	0	1,245,000
Special Obligation Bonds2016			1,215,000		1,215,000	
MTFC Loan	0	0	397,970	382,379	397,970	382,379
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	2,243,121	5,316,091	2,243,121	5,316,091
Increase (decrease) in fund balance of Debt Service Funds	(751,089)	(1,825,401)	751,089	1,825,401	0	0
BALANCE, END OF PERIOD	<u>\$2,610,734</u>	<u>\$6,854,739</u>	<u>\$27,155,340</u>	<u>\$27,729,755</u>	<u>\$29,766,074</u>	<u>\$34,584,494</u>

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CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2017

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/17
POOLED CASH:						
U. S. Government and Agency Securities:						
FHLMC PL291302 - 3134XNTO	various	58,282.764	04/01/17	7.000%	50,548	525
FHLMC C90211 - 31335HGU1	12/12/02	3,500.00	04/01/18	6.500%	58,230	1,604
FHLMC J07957 - 3128PKZW7	04/16/09	1,500.00	05/01/18	5.000%	82,827	25,448
FNMA 257428 - 31371N4M4	10/20/08	2,000.00	10/01/18	5.000%	37,284	37,041
FNMA 756831 - 31403SY42	02/18/09	2,077.630	12/01/18	5.000%	64,329	27,272
FHLMC C90263 - 31335HJG9	05/17/99	1,000.00	04/01/19	7.000%	26,390	3,400
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710.00	09/26/19	8.600%	2,290,545	2,001,230
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540.00	07/01/20	5.000%	48,462	46,783
FHR 1013Z - 312904RL1	11/21/02	780.00	10/15/20	9.000%	22,564	481
FHLMC G11813 - 31336WAM1	09/21/07	2,600.00	11/01/20	5.000%	63,318	92,118
FHLMC G11945 - 3128M1BN8	06/27/08	2,000.00	12/01/20	5.000%	52,554	68,430
FHLMC J15115 - 3128PUVG4	10/16/12	3,100.00	04/01/21	3.500%	687,841	575,239
FHLMC J12740 - 3128MBHR1	11/17/11	6,150.00	05/01/21	5.000%	392,350	244,507
FNMA PL 253945 - 31371KBN0	04/29/02	1,200.00	08/01/21	6.500%	30,429	6,949
FHR 11161 - 312906C40	11/30/98	505.00	08/15/21	5.000%	0	2,235
FHR 1125X - 312906XG0	various	950.00	08/15/21	8.250%	41,788	11,611
FFCB BOND - 31331XX64	04/03/03	2,045.00	08/23/21	5.550%	2,244,878	2,343,754
FHLMC J03849 - 3128PEH24	06/22/07	2,000.00	11/01/21	5.000%	0	39,097
FHR 1163 JA - 3129072D9	11/29/99	500.00	11/15/21	7.000%	566	3,407
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000.00	12/10/21	2.000%	2,000,000	1,996,300
FNR 91-162 GA - 31358KF37	02/20/01	493.00	04/15/22	8.250%	16,546	2,756
FHLMC REMIC 1280 CL B - 312909J88	various	78,574.999	04/15/22	6.000%	131,090	33,989
FNMA 995529 - 31416B4N5	various	52,857.005	11/01/22	5.000%	2,457,383	2,443,951
FNMA 2012-123 WG - 3136A9ZB7	11/27/13	2,700.00	11/25/22	2.500%	1,772,571	1,813,857
FNMA 254797 - 31371K7J4	05/20/09	4,000.00	06/01/23	5.000%	187,184	131,679
FHLMC C90787 GOLD - 31335H2U6	02/12/04	1,758.744	11/01/23	4.000%	45,909	141,989
FNMA 255114 - 31371LK32	04/15/04	2,000.00	03/01/24	5.000%	126,307	111,812
GNMA 782603 - 36241K3L0	03/15/12	3,500.00	03/15/24	4.000%	535,278	395,865
FHLMC J09639 - 3128PMV80	various	245,000.00	04/01/24	4.000%	8,268,097	8,237,593
FNMA PL 890112 - 31410K3V4	06/23/11	3,000.00	04/01/24	4.000%	250,087	164,516
FNMA 930852 - 31412PEZ0	03/16/17	21,337.000	04/01/24	4.000%	1,694,067	1,680,677
FHLMC CALLABLE - 3134G8ZT9	04/26/16	3,000.00	04/26/24	1.500%	3,000,000	2,918,520
FNMA 255271 - 31371LQY8	05/20/04	2,000.00	05/01/24	5.000%	45,304	101,301
FHLB CALLABLE - 3130A1RQ3	05/14/14	2,000.00	05/14/24	2.000%	2,000,000	2,004,320
FHLMC 18312 - 3128MMK28	09/19/11	3,000.00	06/01/24	4.000%	379,584	277,105
FHLMC C90844 - 3128MH5D1	12/13/10	7,900.00	08/01/24	4.500%	471,142	340,341
FHLMC CTFS J11270 - 3128PQMT5	12/17/09	2,154.035	11/01/24	4.000%	215,312	162,357
FHLB BOND STEP UP CALLABLE - 3130A4377	02/27/15	2,000.00	02/27/25	1.000%	2,000,000	2,001,080
FHR 3649 BW - 31398V7F7	06/15/12	2,000.00	03/15/25	4.000%	519,053	419,978
GNMA G14052 - 3128MCWM3	12/15/11	3,270.417	04/01/25	4.000%	542,357	428,072
GNMA 784163X - 3622A2TU6	01/23/17	6,000.00	04/15/25	4.000%	4,949,662	4,900,648
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000.00	08/25/25	3.000%	1,621,436	1,582,593
FNMA AL7636 - 3138EQPV6	03/16/17	2,300.00	09/01/25	5.000%	1,395,705	1,386,409
FNMA 890263 - 31410LB84	11/17/11	3,050.00	11/01/25	4.000%	626,442	512,819
FNR 2011-58 KA - 31397UZZ9	08/15/11	2,500.00	02/25/26	3.500%	200,313	87,174
FHR 3840 KT - 3137A0FV7	04/29/11	6,000.00	03/15/26	3.500%	610,147	620,803
FHLMC J15482 - 3128PVCT5	03/16/17	2,000.00	05/01/26	4.000%	1,123,045	1,119,963
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000.00	06/15/26	3.500%	1,590,520	1,552,457
FHLMC J16429 - 3128PWEA2	09/19/11	2,500.00	08/01/26	3.000%	953,800	891,319
FNMA AJ1758 - 3138ASU2	03/16/17	18,955.000	09/01/26	3.500%	4,246,101	4,222,144
FHR 1883 L - 313377VD7	05/10/02	2,000.00	09/15/26	7.000%	138,967	71,995
FHLMC G30307 - 3128CUKU9	05/13/08	12,805.575	01/01/27	6.000%	171,201	137,130
FNMA AL9553 - 3138EJE38	03/16/17	2,500.00	01/01/27	4.500%	2,599,330	2,580,835
FNMA AL9746 - 3138ERZL7	02/16/17	5,000.00	01/01/27	4.500%	5,106,733	5,048,707
FNMA AL9971 - 3138ESCH9	03/16/17	9,189.618	01/01/27	4.500%	5,182,994	5,149,482
FHLMC J131961 - 31307NFA7	04/30/12	2,200.00	03/01/27	3.500%	6,102,203	6,082,781
FNR 2012-43 AC - 3136A5YY6	07/13/09	3,500.00	04/25/27	1.750%	923,829	869,064
FNMA 256751 - 31371NEY7	10/17/12	2,000.00	06/01/27	5.500%	251,461	160,119
FHLMC REMIC 4097 HK - 3137ATKU5	12/11/12	1,443.366	08/15/27	1.750%	1,147,320	1,071,693
FHLMC REMIC 4129 AP - 3137AVYK7	12/12/07	2,000.00	11/15/27	1.500%	1,138,931	1,087,064
FHLMC CTFS D97497 - 3128E4KJ0	various	4,000.00	12/01/27	5.000%	106,061	132,499
FNMA GTD MTG 257154 - 31371NTK1	03/28/08	2,294.345	03/01/28	5.000%	192,022	132,325
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500.00	03/25/28	2.000%	61,776	103,527
FHLMC 91167 - 3128P7JH7	04/29/08	2,000.00	04/01/28	5.000%	1,420,825	1,337,550
FHLB STEP UP CALL BOND - 3130A7P41	04/28/16	3,000.00	04/28/28	2.000%	61,043	77,984
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	1,000.00	05/25/28	1.000%	3,000,000	2,919,810
GNMA 002633M - 36202C4S9	08/24/98	1,000.00	08/20/28	8.000%	672,861	686,686
FNMA AL4189 - 3138ELUP6	02/16/17	7,900.00	10/01/28	3.000%	34,870	2,482
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555.000	01/15/29	4.000%	4,980,523	4,960,944
FNMA AL9742 - 3138ERZG8	03/16/17	4,000.00	07/01/29	4.000%	591,731	406,198
FHLMC 91281 - 3128P7M67	03/12/12	2,685.000	12/21/29	4.500%	4,013,941	4,019,036
FNMA REMIC 2013-128 CL A - 3136AHNW6	05/23/14	2,000.00	12/25/30	3.500%	471,037	369,942
FNMA CALLABLE - 3136G3JC0	04/28/16	2,000.00	04/28/31	2.000%	964,713	898,872
FNMA 0816 - 31417YA2	10/13/11	2,035.707	08/01/31	4.000%	1,998,000	1,946,900
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000.00	10/01/31	4.000%	764,714	673,398
FNMA MA0885 - 31417Y6X0	11/14/11	2,000.00	10/01/31	3.500%	723,322	666,971
FHR 2647 A - 31394GBQ5	08/24/11	11,373.000	04/15/32	3.250%	550,178	503,895
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750.000	07/25/32	4.000%	467,173	409,060
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000.00	01/15/33	2.500%	1,889,615	1,783,059
GNR 2003-70 TE - 38374BG80	12/14/06	923.000	02/20/33	5.000%	82,484	88,197
FHR 4342 DA - 3137BAYE6	08/28/14	2,050.000	03/15/33	2.500%	1,328,218	1,307,964
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500.000	03/25/33	4.000%	140,397	94,558
FNR 2013-35 KL - 3136ADS56	03/15/16	4,000.000	04/25/33	2.000%	2,562,721	2,452,831
FNR 2003-35 UM - 31393BM77	08/11/09	15,000.000	05/25/33	4.500%	405,006	386,063
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000.000	07/01/33	3.295%	80,990	96,987
FHR 2877 PA - 31395HHM0	12/16/08	1,550.000	07/15/33	5.000%	59,574	37,839
FNMA ARM 742243 - 31402YS88	12/23/03	1,000.000	09/01/33	3.816%	39,414	35,330
FHLMC CO1647 - 31292HZL1	12/13/10	5,500.000	10/01/33	4.500%	471,394	382,320
FNMA 190346 - 31368HL35	05/13/10	5,695.000	12/01/33	5.000%	313,261	222,306
FHR 3778 - 3137A45W3	05/09/11	2,500.000	12/15/33	4.000%	1,993,908	2,140,122
FNMA 725206 - 31402CU75	12/13/10	7,800.000	02/01/34	5.000%	434,560	292,608
FNMA PL 777716 - 31404TAR4	04/26/04	2,000.000	04/01/34	3.750%	112,074	121,602
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000.000	05/01/34	4.146%	30,974	31,482
FNMA ARM 779076 - 31404UQ52	06/24/04	2,000.000	05/01/34	3.790%	52,074	92,420
FHR 2881 AE - 313951SC6	03/24/09	5,080.000	08/15/34	5.000%	258,984	172,762
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000.000	03/01/35	4.446%	162,509	158,912
FHR 2942 LA - 31395PHQ8	08/13/09	2,250.000	03/15/35	5.000%	211,633	206,616
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000.000	04/25/35	4.500%	118,289	148,935
SARM 05-22 1A2 - 863579F52	12/07/05	980.772	12/25/35	5.250%	44,770	0
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500.000	07/01/36	5.500%	353,610	198,625
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000.000	11/25/36	4.500%	435,509	403,272
FNMA 888131 - 31410FVY8	07/13/09	3,615.000	02/01/37	5.000%	166,100	124,963
FHR 3283 - 31397EXX8	10/29/09	3,457.300	02/15/37	5.000%	101,914	22,102
FHLMC G03035 - 3128M4V42	05/12/11	5,360.000	07/01/37	5.000%	309,364	165,737
FNMA CL 888707 - 31410GKU6	05/12/09	1,550.000	10/01/37	7.500%	144,106	75,865
FHR 4385 JA - 3137BDSX5	04/12/16	5,000.000	10/15/37	2.500%	2,585,029	2,502,822
GNMA 2012-07 PH - 38378CQF7	08/28/13	2,000.000	01/20/38	2.750%	594,038	585,976

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2017

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/17
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	447,808	312,772
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	25,609	113,249
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	79,237	37,549
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	281,022	204,922
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	156,235	116,872
GNR 2009-93 PB - 38376KLZ2	08/26/11	4,000,000	12/16/38	3.000%	144,007	70,546
FNR 2010-134 DI - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	747,192	721,094
FHR 3796 LA - 3137ASZA5	07/10/12	2,200,000	06/15/39	2.000%	580,188	548,726
GNMA 4461M - 36202ESW5	11/18/10	2,050,000	06/20/39	4.500%	149,751	61,849
GNR 10-125 TC - 38377JD83	01/22/14	3,000,000	06/20/39	2.500%	541,662	558,731
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	212,681	130,593
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	450,345	316,329
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	272,598	223,205
GNMA 2012-27 CL A - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	1,174,857	1,124,390
GNR 2009-58 AC - 38375D3D8	03/16/11	2,000,000	07/20/39	4.000%	320,380	272,688
GNR 2010-30 BP - 38376XZC0	04/23/14	5,645,000	07/20/39	3.500%	1,240,874	1,155,902
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	256,320	206,116
GNR 2012-39 MP - 38378DPL3	09/13/12	2,000,000	08/20/39	2.000%	623,117	572,748
FHR 3753 PG - 3137A3ME6	07/18/13	2,000,000	09/15/39	2.500%	1,036,361	1,089,745
FNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	1,071,692	1,006,828
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	145,100	143,894
FNR 2011-27 IQ - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	388,087	276,297
FHR 3795 EB - 3137A5MK7	11/26/14	3,500,000	10/15/39	2.500%	1,117,586	1,092,837
GNR 10-117 GD - 38377JIZ8	08/06/13	2,429,000	10/20/39	3.000%	568,661	555,877
FHR 3725 PD - 3137A1IUP6	10/17/14	4,100,000	01/15/40	2.500%	1,079,167	1,047,808
GNR 2015-57 GA - 38379LLU8	07/22/15	2,050,000	01/20/40	2.500%	1,026,448	984,185
FNR 2010-57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.000%	452,127	355,607
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	471,409	421,134
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	862,330	839,301
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	788,891	812,494
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	723,223	671,956
FNR 2010-87 PJ - 31398TZI3	05/24/11	2,000,000	06/25/40	3.500%	226,379	205,654
FNR 2014-19 HA - 3136AJPG5	04/21/14	2,000,000	06/25/40	2.000%	437,040	420,608
FNR 2010-100 LA - 31398NUE5	03/12/12	2,600,000	07/25/40	2.500%	612,373	550,441
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	655,866	623,688
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	475,443	461,708
GNR 2010-134 YA - 38377LTS7	various	9,200,000	10/20/40	2.500%	2,396,770	2,354,746
FNR 2010-133 GB - 31398N7B4	07/06/11	9,635,000	10/25/40	2.500%	846,419	917,346
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.000%	291,580	223,297
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	440,536	403,106
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	529,267	495,745
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	101,226	8,479
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	1,170,507	1,117,204
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	1,063,198	1,019,855
FHR 4035 PA - 3137ANQF5	04/30/12	10/10/14	04/15/41	2.750%	662,705	598,121
FNR 2012-46 CA - 3136A5H66	10/10/14	3,792,000	04/25/41	2.000%	1,225,632	1,293,867
FHR 4091 TG - 3137ATGB2	09/24/12	2,000,000	05/15/41	1.750%	1,130,134	1,072,876
FHR 4019 ID - 3137AN3S2	10/22/15	2,000,000	05/15/41	3.000%	815,471	802,355
GNR 2015-88 GC - 38379PP27	07/21/15	2,000,000	05/20/41	2.500%	1,265,765	1,256,035
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	354,542	331,254
FHR 4104 HA - 3137AUCV9	11/08/12	3,443,000	07/15/41	2.000%	2,014,805	1,895,433
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	1,059,825	1,010,082
FHR 4000 PJ - 3137ALYC7	04/04/16	5,700,000	01/15/42	3.000%	1,571,924	1,508,987
GNR 2012-97 CP - 38375GYE5	05/16/13	2,100,000	01/20/42	1.500%	1,175,339	1,114,012
FNR 2012-20 TD - 3136AJR1	05/25/12	2,000,000	02/25/42	4.500%	541,525	428,014
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	1,364,020	1,351,295
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	1,140,506	1,094,302
FNR 2013-37 JA - 3136AC6U0	03/24/15	3,000,000	06/25/42	1.750%	1,298,589	1,277,628
FNR 2013-2 LC - 3136AB5T6	02/13/13	3,000,000	08/25/42	1.750%	1,879,268	1,771,317
GNR 2013-24 PJ - 38378FR51	11/25/13	9,926,000	11/20/42	3.000%	1,484,869	1,437,838
FNR 2013-18 NA - 3136ACYK1	02/28/13	3,000,000	12/25/42	2.000%	1,545,031	1,475,041
FNR 2014-46 PG - 3136AKUZA	09/03/14	2,000,000	01/25/43	3.000%	576,607	526,681
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	1,279,673	1,220,732
FHR 4314 LE - 3137B9G33	01/08/16	1,700,000	07/15/43	3.000%	848,728	827,888
FHR 4314 PE - 3137B9CR0	01/08/16	1,800,000	07/15/43	3.000%	987,068	969,704
FNR 2014-68 GM - 3136ALTE1	12/03/15	2,500,000	10/25/43	3.000%	1,601,568	1,566,285
FHR 4468 GP - 3137BJKL6	08/24/15	2,050,000	11/15/43	3.000%	1,733,887	1,683,466
FHR 4474 JA - 3137BJEJ7	06/23/15	2,000,000	06/15/44	3.000%	1,704,323	1,647,902
FHR 4434 QD - 3137BGES4	02/22/16	2,250,000	06/15/44	2.000%	1,794,752	1,726,929
FHR 4572 ND - 3137B9Y32	05/02/16	2,000,000	04/15/46	2.000%	1,839,018	1,775,923
Total U. S. Government and Agency Securities					\$ 169,528,642	\$ 161,953,690
Miscellaneous Securities						
UBS Select Treasury	various	132,303,505	-	-	132,303,505	132,303,505
Total Miscellaneous Securities					\$ 132,303,505	\$ 132,303,505
Total Pooled Cash Marketable Securities					\$ 301,832,147	\$ 294,257,195
SELF INSURANCE FUND:						
U. S. Government and Agency Securities:						
US Treasury Note-912828TG5	02/08/17	1,300,000	07/31/2017	0.500%	\$ 1,299,238	\$ 1,298,778
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
Gdmrscs Strat	various	11,217	—	—	\$ 116,715	\$ 107,849
AmFds Euro Pacfc	various	5,660	—	—	206,607	250,481
BlkRkEq Divd Inv	various	21,471	—	—	421,407	483,093
FrdAdv New Insights A	various	18,738	—	—	414,798	491,106
JPM SmCap Eq A	various	4,065	—	—	146,289	185,605
Loomis Bd Admn	various	17,313	—	—	246,111	231,532
LrdAbtGr Oppr A	various	8,409	—	—	160,081	194,101
Okmrk Intl H	various	12,877	—	—	233,874	294,101
Prudntl Ttl TrnBd A	various	30,670	—	—	444,716	304,496
JPM EnrgMrk Eq A	various	4,624	—	—	97,561	94,843
Total Mutual Funds					\$ 2,488,159	\$ 2,721,229
Total Post Employment Health Fund					\$ 2,488,159	\$ 2,721,229

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2017

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/17
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Centurytel Inc - 156700AL0	various	125,000	04/01/17	6.000%	\$ 138,090	\$ 125,000
Aircastle Ltd - 00928QAF8	various	120,000	04/15/17	6.750%	134,661	120,144
Morgan Stanley Mtn - 617446H51	06/03/13	75,000	04/27/17	5.550%	84,160	75,199
Toyota Motor Credit - 89233P6D3	various	775,000	05/22/17	1.750%	783,592	775,643
Commercial Metals - 201723AH6	various	123,000	07/15/17	6.500%	137,460	124,230
Watson Pharmaceutical - 942683AG8	05/24/13	95,000	10/01/17	1.875%	94,876	95,089
Whirlpool Corp NTS B/E - 963320AS5	03/09/16	775,000	11/01/17	1.650%	774,589	775,163
DCP Midstream Op-2311VAC1	03/09/16	110,000	12/01/17	2.500%	107,387	109,725
Walt Disney Company - 25458PCV6	various	775,000	12/01/17	1.100%	774,808	773,930
Ecolab Inc - 278865AP5	12/14/12	80,000	12/08/17	1.450%	80,046	79,912
Intel Corp Nts - 458140AL4	various	775,000	12/15/17	1.350%	778,363	775,504
NRG Energy - 629377BN1	various	105,000	01/15/18	7.625%	112,906	108,412
Buckeye Partners - 118230AG6	04/13/16	75,000	01/15/18	6.050%	79,106	77,304
Bear Stearns - 073902RU4	11/14/12	70,000	02/01/18	7.250%	87,069	73,158
CIT Group - 125581GL6	01/10/17	120,000	03/15/18	5.250%	124,850	123,226
Medtronic Inc - 585055BQ8	01/26/16	775,000	03/15/18	1.500%	776,659	775,194
Telefonica Emisiones - 87938WAQ6	07/09/15	200,000	04/27/18	3.162%	206,164	202,600
Comcast Corp - 20030NAW1	various	700,000	05/15/18	5.700%	766,674	732,746
Cisco Systems Inc - 17275RAU6	various	565,000	06/15/18	1.650%	571,896	566,814
GFI Group - 361652AA8	10/20/15	115,000	07/19/18	8.375%	125,431	122,187
Northern Trst Co Nts - 66586GCD7	various	510,000	08/15/18	6.500%	572,001	543,272
Genl Motors Finl - 37045VAD2	various	60,000	10/02/18	3.500%	60,149	61,317
Tenet Healthcare Corp - 88033GBP4	various	110,000	11/01/18	6.250%	120,300	115,432
Stanley Black & Decker - 854502AB7	03/09/16	775,000	11/17/18	4.250%	783,827	783,075
IAC Interactivecorp - 44919PAF9	various	73,000	11/30/18	4.875%	74,889	74,004
BNP Paribas - 05574LTX6	various	180,000	12/12/18	2.400%	181,673	181,051
Black Hills Corp - 092113AK5	01/13/16	50,000	01/11/19	2.500%	49,938	50,247
SLM Corp - 78442FER5	various	110,000	01/15/19	5.500%	113,206	113,960
MGM Resorts Intl - 552953BW0	03/30/17	10,000	02/01/19	8.625%	10,996	10,975
Walmart - 931142CP6	various	600,000	02/01/19	4.125%	599,394	628,290
ARC Pptys - 03879QAD6	various	120,000	02/06/19	3.000%	116,212	120,384
Unilever Cptl Corp NTS - 904764AK3	various	510,000	02/15/19	4.800%	557,380	538,662
HCA Inc NTS B/E - 404119BM0	various	13,000	03/15/19	3.750%	112,359	112,475
Lyondellbasell - 552081AG6	06/21/13	13,000	04/15/19	5.000%	14,395	13,673
Bank of Amer Corp Nts - 06051GDZ9	10/08/13	40,000	06/01/19	7.625%	49,318	44,592
Home Depot Inc NTS - 737076BE1	06/06/16	555,000	06/15/19	2.000%	567,032	559,307
Target Corp - 87612EBB1	various	510,000	06/26/19	2.300%	516,146	516,502
Teejay Offshore Partners - 87901BAA0	various	80,000	07/30/19	6.000%	76,375	71,800
American Honda Fin Nts - 02665WAH4	08/08/16	550,000	08/15/19	2.250%	566,269	554,807
Gannett Co Inc - 364725BD2	12/23/15	110,000	10/15/19	5.125%	113,850	112,612
Amer Movil SAB - 02364WAX3	various	130,000	10/16/19	5.000%	140,957	138,992
Lennar Corp - 526057BU7	various	110,000	11/15/19	4.500%	114,637	113,162
Targa Res Partners - 87612BAR3	various	110,000	11/15/19	4.125%	110,681	111,787
Alibaba Group - 01609WAC6	09/23/16	50,000	11/28/19	2.500%	50,967	50,236
Costco Whsl Corp - 22160KAF2	various	455,000	12/15/19	1.700%	461,592	455,828
Airlease Corp - 00912XAU8	various	60,000	01/15/20	2.125%	59,804	59,547
JP Morgan Chase - 46625HKA7	02/05/15	240,000	01/23/20	2.250%	240,730	240,826
PBF Hldg Co - 69318FAB4	various	125,000	02/15/20	8.250%	132,651	127,500
Equinix Inc - 29444UAL0	various	110,000	04/01/20	4.875%	113,308	112,750
Frontier Comm Corp - 35906AAH1	various	60,000	04/15/20	8.500%	64,950	63,300
FIAT Chrysler - 31562QAC1	various	70,000	04/15/20	4.500%	72,254	71,312
T Mobile USA - 87264AAF2	03/09/17	60,000	04/28/20	6.542%	61,452	61,200
Dish DBS Corp - 25470XQA8	various	110,000	05/01/20	5.125%	111,844	114,675
Newstar Finl - 65251FAB1	11/13/15	115,000	05/01/20	7.250%	113,861	117,012
EMC Corp - 268648AQ5	various	110,000	06/01/20	2.650%	105,650	107,174
AES Corp Nts - 00130HBN4	various	115,000	06/01/20	8.000%	133,815	131,962
ICAHN Enterprises - 451102AX5	08/30/16	120,000	08/01/20	6.000%	117,900	124,200
Arcelormittal - 03938LAQ7	05/13/16	45,000	08/05/20	5.750%	45,548	48,487
AERCAP - 00772BAQ4	12/20/16	65,000	10/30/20	4.625%	68,022	68,693
CNH Intl - 12592BAE4	various	105,000	11/06/20	4.375%	107,150	108,544
Stifel Financial - 860630AE2	12/01/15	45,000	12/01/20	3.500%	44,826	45,878
First Horizon Natl - 320517AB1	10/26/15	65,000	12/15/20	3.500%	64,843	66,788
Bank of Amer Corp - 06051GEE5	02/04/15	30,000	01/05/21	5.875%	35,288	33,498
Santander UK Group - 80281LAD7	01/08/16	45,000	01/08/21	3.125%	44,994	45,191
Nustar Logistics - 67059TAD7	04/28/16	15,000	02/01/21	6.750%	14,850	15,900
Sabine Pass - 785592AE6	various	110,000	02/02/21	5.625%	118,006	118,521
Centene Corp Nts - 15135BAF8	12/02/16	110,000	02/15/21	5.625%	114,244	115,126
AT&T Inc - 00206RCZ3	various	75,000	02/15/21	4.600%	81,569	79,789
Arcelormittal - 03938LAU8	07/13/16	65,000	03/01/21	6.250%	67,949	70,200
Electronic Arts - 285512AC3	02/27/17	50,000	03/01/21	3.700%	51,937	51,898
T Mobile - 87264AAK1	02/17/17	5,000	04/01/21	6.250%	5,188	5,156
Alcoa Inc - 013817AV3	02/13/17	110,000	04/15/21	5.400%	117,610	116,963
GLP CAP L/P / GLP Fing - 361841AG4	04/28/16	110,000	04/15/21	4.375%	112,403	113,025
T Mobile Inc - 87264AAD7	03/06/17	40,000	04/28/21	6.633%	41,700	41,340
JP Morgan Chase - 46623EKG3	08/08/16	85,000	08/15/21	2.295%	85,000	84,118
Mattel Inc - 577081BA9	08/10/16	60,000	08/15/21	2.350%	60,055	58,636
DuPont Fabro Tech - 26613TAE0	various	105,000	09/15/21	5.875%	109,854	109,200
Activision Blizzard - 00507VAG4	03/02/17	85,000	09/15/21	2.300%	83,504	83,224
Sprint Spectrum/Spec 1 - 85208NAA8	10/27/16	175,000	09/20/21	3.360%	177,031	174,563
ADT Corp - 00101JAK2	various	110,000	10/15/21	6.250%	120,487	119,559
Sumitomo Mitsui Finl - 86562MAH3	10/19/16	80,000	10/19/21	2.442%	80,188	79,058
Antero Resources - 03674PAL7	various	60,000	11/01/21	5.375%	61,394	61,625
Genl Motors Finl - 37045XBS4	01/17/17	55,000	01/14/22	3.450%	54,927	55,455
Huntington Bancshares - 446150AK0	08/09/16	75,000	01/14/22	2.300%	74,887	73,094
Lennar Corp - 526057BY9	01/20/17	14,000	01/15/22	4.125%	14,000	14,101
Athene Global Funding - 04685A2B6	01/25/17	55,000	01/25/22	4.000%	54,983	55,931
Suntrust Banks Inc - 867914BM4	12/01/16	55,000	01/27/22	2.700%	54,930	54,787
Tech Data Corp - 878237AG1	01/31/17	80,000	02/15/22	3.700%	80,086	80,278
Enstar Group - 29359UA7	03/10/17	25,000	03/10/22	4.500%	25,000	25,315
Southwestern Energy - 845467AH2	12/27/16	12,000	03/15/22	4.100%	11,340	11,220
Oasis Petroleum - 674215AG3	12/22/16	15,000	03/15/22	6.875%	15,337	15,375
Motorola Inc - 620076BB4	03/11/15	115,000	05/15/22	3.750%	115,722	116,754
Hertz Equipment - 42806LAA9	12/27/16	13,000	06/01/22	7.500%	13,666	13,813
Exelon Corp Nts - 30161NAW1	03/31/17	40,000	06/01/22	2.500%	40,121	40,369
SBA Comm Corp - 783881AT3	12/23/16	19,000	07/15/22	4.875%	19,309	19,285
Park Aerospace Hldg - 70014LAA8	various	12,000	08/15/22	5.250%	12,295	12,480
CA Inc Nts - 12673PAH8	03/17/17	50,000	08/15/22	3.600%	49,955	50,735
Intl Lease Fin Corp - 459745GN9	08/09/16	50,000	08/15/22	5.875%	56,875	55,694
Lin Television - 532776AZA	various	15,000	11/15/22	5.875%	15,324	15,525
Celanese US Holdings - 15089QAD6	various	45,000	11/15/22	4.625%	48,894	47,687
E*Trade Finl Corp - 269246BL7	03/24/16	45,000	11/15/22	5.375%	47,756	47,139
Bank of Amer Corp - 06051GGE3	01/20/17	40,000	01/20/23	3.124%	40,000	40,206
Wells Fargo - 949746SK8	various	85,000	01/24/23	3.069%	85,035	85,517
Wells Fargo & Co - 949746SK8	01/24/17	85,000	01/24/23	3.069%	84,891	85,517
MGM Resorts - 552953CC3	various	21,000	03/15/23	6.000%	21,479	22,680
Chemours Co - 163851AB4	12/22/16	18,000	05/15/23	6.625%	18,135	19,080
Antero Resources - 03674XAF3	12/23/16	14,000	06/01/23	5.625%	14,420	14,315
Diamond 1/Diamond 2 - 25272KAG8	06/01/16	50,000	06/15/23	5.450%	49,978	53,951

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2017

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/17
Walgreens Boots Alliance - 931427AP3	06/07/16	110,000	06/15/23	3.100%	110,912	109,848
AK Steel Corp - 001546AT7	12/22/16	17,000	07/15/23	6.625%	18,679	18,445
Berry Plastics - 085790AY9	01/06/17	25,000	07/15/23	5.125%	25,737	25,625
Sprint Corp - 85207UAF2	01/15/15	10,000	09/15/23	7.875%	10,050	11,075
United Mexican States - 91086QBC15	01/14/15	66,000	10/02/23	4.000%	69,201	67,980
Kinder Morgan - 49456BAB7	02/04/15	50,000	11/15/23	5.625%	55,109	54,876
HCP Inc - 40414LAJ8	02/21/17	55,000	11/15/23	4.250%	56,809	56,836
First Data Corp - 32008DAB2	01/03/17	19,000	01/15/24	5.750%	19,641	19,599
CCO Holdings - 1248EPBE2	01/15/15	28,000	01/15/24	5.750%	28,252	29,120
Isahn Enterprises - 451102BK2	01/18/17	12,000	02/01/24	6.750%	12,000	12,375
UNUM Group - 91529YAK2	01/15/15	25,000	02/01/24	4.000%	25,075	25,486
Apple Inc Nts - 037833CG3	02/09/17	55,000	02/09/24	3.000%	54,976	55,472
Seagate HDD - 81180WAS0	02/09/17	45,000	03/01/24	4.875%	44,550	44,215
Comcast Corp - 20030NB9J	various	115,000	03/01/24	3.600%	116,821	119,039
HCA - 404119BN8	04/28/16	25,000	03/15/24	5.000%	25,975	26,219
Interpup Group of Cos - 460690BL3	02/19/16	50,000	04/15/24	4.200%	49,728	51,586
Tesoro Logistics - 88160QAM5	05/12/16	15,000	05/04/24	6.375%	15,087	16,238
Enable Midstream Partner - 292480AH3	05/27/16	30,000	05/15/24	3.900%	25,387	29,278
CSC Holdings - 126307AH0	12/22/16	16,000	06/01/24	5.250%	15,475	15,940
US Concrete Inc - 90333LAQ5	01/09/17	21,000	06/01/24	6.375%	22,207	21,735
Sirius XM Holdings Inc - 82967NAS7	05/03/16	25,000	07/15/24	6.000%	26,500	26,781
Sinclair Television - 829259AR1	04/28/16	13,000	08/01/24	5.625%	13,423	13,163
Murphy Oil Corp - 626717AH5	02/02/17	9,000	08/15/24	6.875%	9,675	9,540
Novelis Corp - 67000IAA4	12/27/16	14,000	08/15/24	6.250%	14,753	14,595
Tallgrass Energy Ptnr - 87470LAA9	09/01/16	25,000	09/15/24	5.500%	25,000	25,125
Ally Financial Inc - 02005NAV2	01/15/15	15,000	09/30/24	5.125%	15,353	15,431
Trinity Industries - 896522AH2	10/22/15	25,000	10/01/24	4.550%	23,886	24,970
Dish DBS Corp - 25470XAW5	various	11,000	11/15/24	5.875%	10,876	11,553
United Rentals North - 911365BB9	01/15/15	23,000	11/15/24	5.750%	23,457	23,978
T-Mobile USA - 87264AAN5	various	17,000	03/01/25	6.375%	17,333	18,318
Sabine Pass Liquefaction - 785592AM8	01/18/17	50,000	03/01/25	5.625%	54,563	54,207
Albertsons Cos LLC - 013093AC3	08/10/16	20,000	03/15/25	5.750%	20,325	19,400
Hospitality Prop - 44106MAT9	various	70,000	03/15/25	4.500%	72,201	70,264
Wellcare Health Plans - 94946TAC0	03/22/17	15,000	04/01/25	5.250%	15,000	15,350
HCA Inc - 404119BQ1	02/02/16	10,000	04/15/25	5.250%	10,275	10,625
Southern Copper Corp - 84265VAH8	04/21/15	40,000	04/23/25	3.875%	39,984	40,218
ESH Hospitality - 26907YAA2	12/27/16	11,000	05/01/25	5.625%	10,918	11,089
Zayo Group - 989194AL9	various	17,000	05/15/25	6.375%	17,944	18,349
Lennar Corp - 526057BV5	01/06/17	8,000	05/30/25	4.750%	7,900	8,020
SM Energy - 78454LAL4	12/22/16	17,000	06/01/25	5.625%	16,554	16,269
Energizer Spincor Inc - 29273AAA4	04/27/16	20,000	06/15/25	5.500%	20,150	20,400
Post Hlds Inc - 737446AJ3	12/27/16	18,000	07/15/25	8.000%	20,250	20,205
Monsanto Co New - 61166WAE1	06/08/16	75,000	08/15/25	5.500%	86,731	84,553
Hawaiian Airlines - 419838AA5	01/15/15	65,000	01/15/26	3.900%	54,336	54,903
Anheuser Busch InBev Fin - 035242AP1	02/23/17	50,000	02/01/26	3.650%	50,547	50,560
CBRE Services - 12505BAD2	08/06/15	25,000	03/01/26	4.875%	24,810	26,014
HollyFrontier Corp - 436106AA6	03/22/16	30,000	04/01/26	5.875%	30,029	31,852
Loews Corp - 540424AS7	various	80,000	04/01/26	3.750%	83,946	81,903
Hanover Ins Group - 410867AE2	04/08/16	20,000	04/15/26	4.500%	19,953	20,766
Amerc Fin USA Inc - 02343UAA3	04/28/16	35,000	04/28/26	3.625%	34,991	34,668
Goodyear Tire & Rubber - 382550BF7	05/13/16	10,000	05/31/26	5.000%	10,000	10,250
Aramark Services Inc - 038522AN8	various	20,000	06/01/26	4.750%	20,000	20,125
Priceline Group Inc - 741503AZ9	06/03/16	20,000	06/01/26	3.600%	20,105	19,869
Gray Television Inc - 389375AJ5	01/06/17	23,000	07/15/26	5.875%	23,000	23,402
Crown Amers LLC - 22819KAA8	09/15/16	15,000	09/30/26	4.250%	15,075	14,428
Kite Realty Group - 49803XAA1	09/26/16	25,000	10/01/26	4.000%	24,900	23,957
CCL Industries Inc - 124900AB7	09/20/16	25,000	10/01/26	3.250%	24,877	23,927
Flowers Foods - 343498AB7	09/28/16	45,000	10/01/26	3.500%	44,866	43,865
Goldman Sachs - 38145GAH3	various	50,000	11/16/26	3.500%	49,043	48,881
HSBC Holdings - 404280BH1	12/12/16	35,000	11/23/26	4.375%	35,168	35,272
Abbott Labs - 002824BF6	11/22/16	25,000	11/30/26	3.750%	24,814	24,969
Valero Energy Corp - 91914JAA0	12/09/16	30,000	12/15/26	4.375%	30,021	30,275
EPR Properties - 26884UAC3	12/14/16	40,000	12/15/26	4.750%	39,372	40,236
Potash Corp - 73755LAN7	12/08/16	60,000	12/15/26	4.000%	60,320	61,426
Valero Energy - 91914JAA0	01/19/17	85,000	12/15/26	4.375%	86,058	85,779
Penn Natl Gaming - 707569AS8	01/19/17	16,000	01/15/27	5.625%	16,060	15,880
Broadcom Corp - 11134LAG4	01/19/17	25,000	01/15/27	3.875%	24,890	25,132
Broadcom Corp - 11134LAG4	01/19/17	90,000	01/15/27	3.875%	90,468	90,474
Fibria Overseas - 31572UAF3	01/17/17	25,000	01/17/27	5.500%	24,623	25,054
Genl Motors Finl - 37045XBT2	02/03/17	70,000	01/17/27	4.350%	69,468	70,609
Morgan Stanley - 61746BEF9	03/10/17	50,000	01/20/27	3.625%	49,276	49,635
Goldman Sachs Group Inc - 38141GWB6	various	85,000	01/26/27	3.850%	85,072	85,415
Microsoft Corp - 594918BY9	02/06/17	65,000	02/06/27	3.300%	64,769	65,998
Hexcel Corp - 428291AN8	02/16/17	45,000	02/15/27	3.950%	44,777	45,549
Tech Data Corp - 878237AH9	01/31/17	85,000	02/15/27	4.950%	85,201	85,803
AT&T Inc - 00206RDO2	02/09/17	40,000	03/01/27	4.250%	40,137	40,443
Lazard Group - 52107QAH8	11/04/16	75,000	03/01/27	3.625%	74,703	73,135
Humana Inc - 444859BF8	03/16/17	30,000	03/15/27	3.950%	30,071	30,675
Physicians Realty LP - 71951QAA0	03/07/17	30,000	03/15/27	4.300%	29,903	30,040
Mercury Genl Corp - 589400AB6	03/08/17	55,000	03/15/27	4.400%	54,916	54,946
RPM Intl Inc - 749685AV5	03/02/17	15,000	03/15/27	3.750%	14,979	14,992
Enable Midstream - 292480AK6	03/09/17	25,000	03/15/27	4.400%	24,904	24,814
Wyndham Worldwide - 98310WAN8	03/21/17	40,000	04/01/27	4.500%	39,910	40,297
Seagate HDD - 81180WAR2	02/22/17	30,000	06/01/27	4.875%	28,088	28,086
Boardwalk Pipelines - 096630AF5	01/12/17	85,000	07/15/27	4.450%	85,204	85,877
Latam Airlines - 51817TAB8	05/14/15	30,000	11/15/27	4.200%	26,933	27,948
Citigroup Inc - 172967LD1	03/10/17	50,000	01/10/28	3.887%	49,933	50,223
JP Morgan Chase - 46625HRY8	03/01/17	50,000	02/01/28	4.250%	50,970	50,472
Kilroy Realty - 49427RAK8	01/15/15	55,000	08/15/29	4.250%	57,733	55,733
Toronto Dominion Bank - 891160MJ9	09/15/16	50,000	09/15/31	3.625%	49,889	48,962
Westpac Banking Corp - 961214DF7	11/18/16	180,000	11/23/31	4.322%	180,746	181,892
Comcast Corp New B/E - 20030NBH3	12/23/15	20,000	01/15/33	4.250%	20,228	20,591
Anheuser-Busch Inbev - 035242AM8	12/27/16	90,000	02/01/36	4.700%	94,091	95,216
AT&T Inc - 00206RDR0	02/09/17	55,000	03/01/37	5.250%	55,232	56,070
Time Warner Cable - 88732IAJ7	various	45,000	05/01/37	6.550%	57,407	51,601
Vulcan Materials - 929160AG4	various	40,000	11/30/37	7.150%	48,439	50,400
Enbridge Energy Partners - 29250RAP1	various	35,000	04/15/38	7.500%	42,480	41,471
Transatlantic Hldgs - 893521AB0	12/21/16	25,000	11/30/39	8.000%	31,508	33,082
TIAA B/E - 87091BC0	01/11/17	40,000	12/16/39	8.850%	52,887	52,873
Motiva Enterprises - 61980AAD5	12/06/16	65,000	01/15/40	6.850%	76,320	77,871
Pacificorp - 695114CN6	various	65,000	02/01/42	4.100%	65,251	65,201
Kraft Heinz Foods - 50077LAM8	02/07/17	80,000	07/15/45	5.200%	83,742	83,500
Kraft Heinz Foods - 50077LAB2	various	25,000	06/01/46	4.375%	23,237	23,460
Tri-State Generation - 89566EAK4	05/23/16	50,000	06/01/46	4.250%	49,597	47,752
Voya Finl Inc - 929089AC4	06/13/16	90,000	06/15/46	4.800%	90,457	88,954
Molson Coors - 60871RAH3	12/09/16	40,000	07/15/46	4.200%	36,789	37,456
Phillips 66 Partners - 718549AE8	10/14/16	25,000	10/01/46	4.900%	24,826	23,803
Enbridge Inc - 29250NAM7	11/29/16	35,000	12/01/46	5.500%	34,969	37,212
Pacific Gas & Elec - 694308HR1	various	55,000	12/01/46	4.000%	53,933	54,023
Ford Motor Company - 345370CS7	various	90,000	12/08/46	5.291%	90,104	89,793

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2017

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/17
Kroger Co - 501044DG3	01/24/17	85,000	02/01/47	4.450%	84,642	83,359
MPLX - 55336VAL4	02/10/17	30,000	03/01/47	5.200%	29,791	30,188
MPLX - 55336VAL4	02/15/17	85,000	03/01/47	5.200%	85,508	85,533
Telefonica Emisiones - 87938WAU7	03/08/17	45,000	03/08/47	5.213%	45,214	45,552
Verizon Communications - 92343VDV3	03/16/17	25,000	03/16/47	5.500%	24,953	26,204
Verizon Communications - 92343VDV3	03/17/17	65,000	03/16/47	5.500%	65,248	68,130
Southern Calif Edison - 842400GG2	03/27/17	75,000	04/01/47	4.000%	75,414	74,991
Great Plains Energy - 391164AK6	03/09/17	100,000	04/04/47	4.850%	100,124	102,517
United Health Group - 91324PCZ3	03/13/17	15,000	04/15/47	4.250%	14,972	15,315
SBA Tower Trust - 78403DAH3	02/05/15	70,000	10/15/49	3.869%	73,150	69,377
New York & Presbyterian - 649322AD6	06/28/16	40,000	08/01/56	4.063%	39,998	37,511
AT&T Inc - 00206RDT6	02/09/17	30,000	03/01/57	5.700%	29,820	30,992
Guardian Life Ins - 401378AB0	01/11/17	50,000	06/19/64	4.875%	50,849	50,906
Transcanada TR - 89356BAC2	03/02/17	50,000	03/15/77	5.300%	50,000	49,406
Total Corporate Bonds					\$ 22,610,290	\$ 22,449,474
Stock and Mutual Funds:						
Common Preferred Stock	various	1,793,611	—	—	\$ 60,667,783	\$ 72,531,918
UBS Cash/Money Market Funds	various	3,763,306	—	—	3,763,306	3,763,306
PNC Small Cap Fund Class I - PPCIX	various	199,183	—	—	3,740,460	4,652,905
Total Stock and Mutual Funds					\$ 68,171,549	\$ 80,948,129
U. S. Government and Agency Securities:						
US Tsy Note - 912828NA4	01/10/17	150,000	04/30/17	3.125%	151,201	150,274
FHLB Bond 3133XMQR7	various	1,000,000	11/17/17	5.000%	1,096,012	1,024,090
Freddie Mac Nts 3137EABP3	various	1,000,000	06/13/18	4.875%	1,197,639	1,042,919
US Tsy Note - 912828U99	01/10/17	50,000	12/31/18	1.250%	50,033	50,025
US Tsy Note - 912828V56	various	515,000	01/31/19	1.125%	513,873	513,975
Freddie Mac Nts 3137EACA5	various	1,100,000	03/27/19	3.750%	1,245,055	1,151,777
US Tsy Note - 912828Q52	various	535,000	04/15/19	0.875%	533,888	530,656
US Tsy Note - 912828TN0	10/10/14	520,000	08/31/19	1.000%	503,953	515,408
US Tsy Note - 912828U32	various	235,000	11/15/19	1.000%	232,159	232,410
US Tsy Note - 912828G61	12/15/14	210,000	11/30/19	1.500%	208,991	210,353
US Tsy Note - 912828UB4	10/23/15	220,000	11/30/19	1.000%	217,714	217,611
US Tsy Note - 912828V31	01/20/17	90,000	01/15/20	1.375%	89,880	89,789
US Tsy Note - 912828J50	03/04/15	65,000	02/29/20	1.375%	64,345	64,754
US Tsy Note - 912828K58	various	80,000	04/30/20	1.375%	79,177	79,578
US Tsy Note - 912828XH8	07/07/15	60,000	06/30/20	1.625%	59,784	60,049
US Tsy Note - 912828XM7	various	250,000	07/31/20	1.625%	250,096	250,030
US Tsy Note - 912828L32	various	290,000	08/31/20	1.375%	288,339	287,315
US Tsy Note - 912828L65	10/23/15	155,000	09/30/20	1.375%	155,137	153,450
US Tsy Note - 912828L99	11/01/16	40,000	10/31/20	1.375%	40,183	39,562
US Tsy Note - 912828P87	03/10/16	60,000	02/28/21	1.125%	59,170	58,538
US Tsy Note - 912828Q37	05/03/16	110,000	03/31/21	1.250%	109,798	107,732
US Tsy Note - 912828Q78	various	780,000	04/30/21	1.375%	787,918	766,896
US Tsy Note - 912828R77	various	200,000	05/31/21	1.375%	201,380	196,438
US Tsy Note - 912828F21	10/14/14	350,000	09/30/21	1.125%	352,789	353,609
US Tsy Note - 912828V72	various	948,000	01/31/22	1.875%	942,543	945,924
US Tsy Note - 912828W55	03/20/17	139,000	02/28/22	1.875%	138,102	138,701
US Tsy Note - 912828T91	11/21/16	760,000	10/31/23	1.625%	740,564	734,472
US Tsy Note - 912828U57	various	190,000	11/30/23	2.125%	188,786	189,346
US Tsy Note - 912828W48	03/15/17	600,000	02/29/24	2.125%	588,328	596,766
US Tsy Note - 912828A27	various	50,000	08/15/26	1.500%	48,466	46,266
US Tsy Note - 912828U24	various	1,002,000	11/15/26	2.000%	962,466	967,952
US Tsy Note - 912828V98	various	237,000	02/15/27	2.250%	233,395	233,974
US Tsy Bond - 912810PW2	01/09/15	18,000	02/15/38	4.375%	24,356	22,464
US Tsy Bond - 912810QB7	03/21/16	175,000	05/15/39	4.250%	227,698	213,712
US Tsy Bond - 912810RM2	various	185,000	05/15/45	3.000%	186,750	183,923
US Tsy Bond - 912810RQ3	various	70,000	02/15/46	2.500%	73,263	62,738
US Tsy Bond - 912810RS9	various	280,000	05/15/46	2.500%	280,633	250,765
US Tsy Bond - 912810RT7	various	12,000	08/15/46	2.250%	10,247	10,156
US Tsy Bond - 912810RU4	various	75,000	11/15/46	2.875%	72,436	72,770
Total U. S. Government and Agency Securities					\$ 13,206,547	\$ 12,817,167
Asset-Backed Securities						
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	18,809	9,838
GMALT - 36250UAF1	11/08/16	19,000	03/20/20	2.590%	19,333	19,139
AMCAR 2015 - 03065NAF2	08/11/15	53,000	03/08/21	2.940%	52,999	53,334
Carmx 2015-2 - 143127AE8	01/13/16	33,000	03/15/21	2.150%	32,959	33,132
AMCAR 2016-2 - 03066DAF3	04/14/16	25,000	11/08/21	2.870%	24,999	25,274
SDART 2016-2 - 80285CAH4	05/11/16	69,000	11/15/21	2.660%	69,112	69,380
AMCAR 16-1 - 03065VAF4	01/21/16	27,000	01/10/22	2.890%	27,000	27,271
Amcar 2016 - 03065VAG2	07/14/16	180,000	02/08/22	3.590%	185,168	184,064
SDART 2016-1 C - 80285EAF4	02/17/16	46,000	04/15/22	3.230%	45,991	46,561
SDART - 80284TAK1	02/28/17	33,000	05/16/22	2.580%	32,999	32,997
AMCAR 2016 - 03065TAF9	02/08/17	30,000	07/08/22	2.410%	29,887	29,726
AMCAR - 03065FAF9	02/28/17	35,000	08/18/22	2.710%	34,992	35,137
SDART 2016 - 80284RAG4	10/12/16	100,000	09/08/22	2.800%	99,968	99,482
AMCAR 2016 - 03065DAG2	08/11/16	325,000	09/08/22	2.710%	325,525	322,598
Wlake 2017-1 - 96042EAE7	03/16/17	40,000	10/17/22	2.700%	39,998	40,091
EART 2017-1 - 30166JAE5	02/09/17	90,000	12/15/22	3.950%	90,485	90,690
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	42,303	26,508
AFIN 2016-1 D - 13975NAG8	03/16/16	185,000	08/21/23	4.030%	185,000	188,682
Comet 2016-7A - 14041NFJ5	12/12/16	52,000	09/16/24	1.116%	52,051	52,416
FNR 2015 - 3136ANLH8	05/04/15	120,000	12/25/24	2.502%	118,500	115,348
FHLMC STACR - 3137GODT3	05/06/15	165,000	01/25/25	2.583%	58,917	56,375
WFNMT 2016 - 981464FK1	07/27/16	42,000	04/15/25	2.330%	41,993	41,089
US AI 2013-1 - 90346WAA1	01/15/15	100,000	05/15/27	3.950%	87,548	85,852
United 2014-2 - 90932QAA4	12/14/16	25,000	03/03/28	3.750%	23,207	23,190
FNR 2017 - 30711XEK6	01/27/17	100,000	07/25/29	2.065%	98,963	99,440
SRFC - 82652DAAR	various	300,000	06/20/31	2.050%	67,454	69,912
Citi 2016 - 17325CAA3	09/26/16	100,000	09/10/31	2.228%	99,999	98,155
FHLMC - 3128MMVQ3	12/19/16	200,000	11/01/31	2.500%	197,301	195,107
MVWOT 2015 - 55388PAA8	08/13/15	100,000	12/20/32	2.520%	62,335	59,982
BBCR 2015 - 05490TAC6	08/20/15	113,000	08/10/33	4.216%	116,382	112,521
FHLMC - 3128P8AR2	03/12/15	104,000	03/01/35	3.500%	84,427	81,614
FHLMC - 3128P8AV3	03/12/15	104,000	03/01/35	3.500%	84,142	81,696
FHLMC - 3128P8A68	04/07/15	24,000	04/01/35	3.500%	20,902	20,227
BBCMS 2015- SRCH B - 05547HAJ0	12/15/15	100,000	08/10/35	4.498%	102,996	106,553
FHLMC - 3128P8D65	03/31/17	203,000	04/01/37	3.500%	210,517	210,548
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.000%	61,954	38,993
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	5.000%	75,095	58,729
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.000%	67,615	47,982
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	102,633	86,864
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	20,785	16,723

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2017

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/17
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	43,311	41,235
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	131,643	102,773
FNMA PL A11886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	26,932	22,850
FNMA PL A11696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	45,358	40,881
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	34,427	34,038
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	33,974	33,455
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	41,726	34,142
FNMA - 3138Y63W2	various	460,000	01/01/42	4.000%	354,520	337,607
FNMA PL A9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	54,944	50,224
GNMA PL 005333C - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	42,296	35,328
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	82,992	75,068
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	60,584	54,876
SFAVE - 78413MAA6	various	60,000	01/05/43	3.872%	59,123	58,414
FHR 4667 - 3137BWK7	03/31/17	190,000	01/15/43	3.500%	195,225	195,710
CSCM 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	86,286	87,762
FNMA AB9345 - 31417GL38	11/13/14	425,000	05/01/43	3.000%	287,335	281,962
FNMA AB9558 - 31417GTQ9	10/22/14	425,000	06/01/43	3.000%	305,973	297,975
FHLMC Q20576 - 3132JMT90	11/13/14	425,000	08/01/43	3.000%	300,329	296,047
FNMA PL BC 5090 - 3140FOUQ5	04/13/16	33,000	10/01/44	4.000%	25,787	24,626
USBC 2011 - 90268TAS3	03/10/17	140,000	01/10/45	6.063%	136,019	135,619
FNMA PL AS4370 - 3138WD2C4	07/14/15	150,000	02/01/45	4.000%	128,722	125,738
Bamll 2015 - 05526VAG0	02/28/17	100,000	09/27/45	2.791%	88,094	88,094
FHLMC - 3132L7M0C	05/31/16	57,000	12/01/45	4.000%	50,570	49,022
Taco Bell Funding LLC - 87342RAA2	05/11/16	75,000	05/25/46	3.823%	74,797	75,839
FNMA PL BC - 3138WHMS8	11/22/16	66,000	07/01/46	4.500%	65,428	64,078
FHLMC PL - 3132MJY53	01/18/17	26,000	08/01/46	4.500%	24,163	24,141
FREMF 2013 - 30265AAQ7	01/19/17	100,000	08/25/46	3.502%	95,480	95,820
FHLMC PL - 31335AX86	09/14/16	125,000	09/01/46	4.000%	132,009	128,794
FNMA PL - 3138WHZ21	09/29/16	232,000	09/01/46	4.000%	244,758	237,160
GNMA PL - 36179SL54	12/21/16	125,000	09/20/46	3.500%	124,725	123,766
FNMA PL - 3138WJB31	10/31/16	136,000	10/01/46	4.500%	143,025	138,708
FHLMC - 3128MJZB9	12/13/16	370,000	11/01/46	3.000%	367,398	362,352
FHLMC - 31335A553	02/07/17	63,000	02/01/47	4.000%	64,871	64,656
COMM 2014 - 12591VAH4	01/30/17	28,000	04/12/47	4.582%	29,599	29,338
TGIF 17-1A - 87244BAA6	03/06/17	167,000	04/30/47	6.200%	167,000	164,358
COMM 2014 - 12632QBA0	01/27/17	46,000	07/15/47	4.456%	48,224	47,620
JPMBB - 46642EBE5	02/02/17	17,000	08/15/47	4.660%	17,221	16,900
CSAIL 2015 - 12635FBA1	08/25/15	145,000	08/15/48	3.507%	114,069	105,837
JPMBB 2015 - 46644FAK7	06/24/15	175,000	10/15/48	4.382%	169,887	161,469
GSMS 2016 - 36251PAL8	09/30/16	55,000	10/10/49	4.000%	56,349	53,961
CD 2016 CD2 - 12515ABJ8	12/19/16	50,000	11/10/49	4.030%	49,657	49,648
MSBAM 2016 - 61691GAV2	12/21/16	84,000	12/15/49	3.994%	86,515	86,780
JPMCC 2017-JP5 - 46647TAZ1	03/29/17	90,000	03/15/50	4.054%	87,870	87,782
TPMT 2016 - 89172YAA8	07/29/16	100,000	08/25/55	2.250%	82,445	81,784
GNR 2015 - 38379KEK0	03/29/17	90,000	01/16/57	3.177%	88,590	86,051
WFCM 2017 - 95001FBD6	03/14/17	95,000	01/15/60	4.591%	97,849	96,832
Total Asset-Backed Securities					\$ 8,261,342	\$ 7,980,340
Total Police and Firefighters' Investments					\$ 112,249,728	\$ 124,195,110
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 417,869,272	\$ 422,472,312