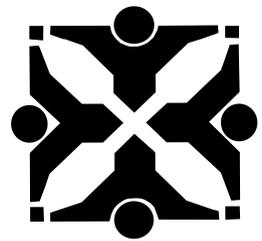


CITY OF COLUMBIA, MISSOURI

Interim Financial Report
Presented on Non-GAAP Basis

October 1, 2013 - March 31, 2014

Department of Finance
John Blattel, CPA
Director of Finance



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

	<u>Exhibit Number</u>	<u>Page Number</u>
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES		
General Fund		
Comparative Balance Sheet	B-1	5
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-2	7
Detail Schedule of Revenues and Other Financing Sources - Budget and Actual	B-3	8 - 10
Detail Schedule of Expenditures and Other Financing Uses - Budget and Actual	B-4	12 - 16
Special Revenue Funds		
Comparative Combining Balance Sheet	C-1	20 - 23
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance	C-2	24 - 27
Comparative Detail Schedule of Revenues and Expenditures	C-3	28 - 32
Debt Service Funds		
Comparative Combining Balance Sheet	D-1	36 - 37
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance	D-2	38 - 39
Capital Projects Fund		
Comparative Balance Sheet	E-1	43
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	E-2	44
Schedule of Appropriations, Expenditures and Encumbrances	E-3	45 - 47

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

	<u>Exhibit Number</u>	<u>Page Number</u>
Enterprise Funds		
Comparative Combining Balance Sheet	F-1	52 - 59
Comparative Combining Statement of Revenues, Expenses and Changes in Retained Earning	F-2	60 - 63
Comparative Combining Statement of Cash Flows	F-3	64 - 70
 <u>Water and Electric Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses - Electric Utility	F-4	72 - 73
Comparative Detail Schedule of Operating Revenues and Expenses - Water Utility	F-5	74 - 75
 <u>Sanitary Sewer Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-6	76
 <u>Regional Airport Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-7	77
 <u>Public Transportation Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-8	78
 <u>Solid Waste Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-9	79
 <u>Parking Facilities Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-10	80
 <u>Recreation Services Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-11	81
 <u>Railroad Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-12	82
 <u>Storm Water Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-13	83
 <u>Transload Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-14	84
Enterprise Funds Capital Projects Schedule	F-15	86 - 87

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

	<u>Table Number</u>	<u>Page Number</u>
Internal Service Funds		
Comparative Combining Balance Sheet	G-1	92 - 94
Comparative Combining Statement of Revenues, Expenses and Changes in Retained Earnings	G-2	96 - 98
Comparative Combining Statement of Cash Flows	G-3	100 - 102
Trust Funds		
Comparative Combining Balance Sheet	H-1	106 - 107
Comparative Statement of Plan Net Assets - Pension Trust Funds	H-2	109
Comparative Statement of Revenues, Expenses and Changes in Fund Balance - Nonexpendable Trust Fund	H-3	111
Comparative Statement of Cash Flows - Nonexpendable Trust Fund	H-4	112
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Expendable Trust Funds	H-5	113
Comparative Detail Schedule of Revenues and Expenditures - Expendable Trust Funds	H-6	114 - 115
General Fixed Assets Account Group		
Comparative Schedule of General Fixed Assets - By Source	I-1	119
Schedule of General Fixed Assets - By Function and Activity	I-2	120
Schedule of Changes in General Fixed Assets - By Function and Activity	I-3	121
General Long-Term Debt Account Group		
Comparative Schedule of General Long-Term Debt	J-1	125
Comparative Schedule of Changes in General Long-Term Debt	J-2	127
SUPPORTING SCHEDULE		
Schedule of Marketable Securities and Investments	Table 13	130 - 133

THIS SHEET INTENTIONALLY LEFT BLANK



CITY OF COLUMBIA, MISSOURI

FINANCE DEPARTMENT
ADMINISTRATION

May 1, 2014

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, 2014 and with revenues and expenditures for the six month period ending March 31, 2014. 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 and a Nonexpendable Trust Fund. Two account groups are also included: General Fixed Assets and General Long-Term Debt.

Respectfully submitted,

John Blattel, CPA
Director of Finance

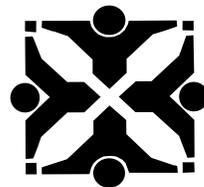
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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, 2014 and 2013**

ASSETS	2014	2013
Cash and cash equivalents	\$31,075,642	\$29,710,436
Accounts receivable	231,159	523,962
Taxes receivable	3,267,521	3,106,260
Allowance for uncollectible taxes	(41,604)	(39,561)
Grants receivable	37,298	36,432
Accrued interest	62,273	55,596
Due from other funds	1,921,808	1,456,405
Inventory	291,155	368,257
Prepaid Expenses	0	0
Other assets	0	0
TOTAL ASSETS	\$36,845,252	\$35,217,787
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$1,235,098	\$494,510
Accrued payroll and payroll taxes	0	0
Due to other funds	0	0
Unearned revenue	108,170	71,848
Other liabilities	1,096,094	629,014
TOTAL LIABILITIES	2,439,362	1,195,372
FUND BALANCE:		
Non Spendable	291,155	368,257
Restricted	0	0
Committed	618,935	924,506
Assigned	1,703,234	1,262,630
Unassigned	31,792,566	31,467,022
TOTAL FUND BALANCE	34,405,890	34,022,415
TOTAL LIABILITIES AND FUND BALANCE	\$36,845,252	\$35,217,787

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
REVENUES:		
General property taxes	\$7,241,491	\$7,109,881
Sales tax	9,185,737	9,374,468
Other local taxes	6,806,418	6,217,703
Licenses and permits	82,956	78,496
Fines	915,279	942,959
Fees and service charges	1,260,940	1,258,352
Intragovernmental revenue	9,170,482	8,829,754
Revenue from other governmental units	2,221,876	2,121,811
Investment revenue	187,660	16,314
Miscellaneous	<u>680,277</u>	<u>738,773</u>
TOTAL REVENUES	<u>37,753,116</u>	<u>36,688,511</u>
EXPENDITURES:		
Current:		
Policy development and administration	3,747,816	3,769,670
Public safety	18,458,152	17,973,498
Transportation	3,748,766	3,288,377
Health and environment	3,465,632	3,517,831
Personal development	3,193,621	3,328,201
Miscellaneous nonprogrammed activities	<u>2,805,063</u>	<u>2,946,873</u>
TOTAL EXPENDITURES	<u>35,419,050</u>	<u>34,824,450</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,334,066</u>	<u>1,864,061</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	4,447,974	3,714,493
Operating transfers to other funds	(2,288,170)	(1,377,900)
Contributions from other funds	<u>233,792</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,393,596</u>	<u>2,336,593</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	4,727,662	4,200,654
FUND BALANCE, BEGINNING OF YEAR	<u>29,678,228</u>	<u>29,821,761</u>
FUND BALANCE, END OF YEAR	<u>\$34,405,890</u>	<u>\$34,022,415</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, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2013

	2014		(Over) Under Budget	2013
	Budget	Actual		Actual
GENERAL PROPERTY TAXES:				
Real property	\$5,852,508	\$5,988,101	(\$135,593)	\$5,794,563
Individual personal property	1,284,505	1,186,194	98,311	1,150,320
Railroad and utility	135,266	31,613	103,653	135,266
Financial institutions	14,188	20,823	(6,635)	14,188
Total	7,286,467	7,226,731	59,736	7,094,337
Penalties and interest	39,544	14,760	24,784	15,544
Total General Property Taxes	7,326,011	7,241,491	84,520	7,109,881
SALES TAX	21,895,235	9,185,737	12,709,498	9,374,468
OTHER LOCAL TAXES:				
Gasoline tax	2,786,676	1,373,844	1,412,832	1,107,080
Cigarette tax	607,251	288,669	318,582	310,852
Motor vehicle tax	1,180,660	588,136	592,524	546,774
Utilities tax:				
Telephone	3,900,000	1,813,159	2,086,841	1,897,935
Natural gas	2,700,000	2,040,942	659,058	1,719,259
CATV franchise	219,008	137,332	81,676	132,083
Electric	1,085,750	564,336	521,414	503,720
Total Other Local Taxes	12,479,345	6,806,418	5,672,927	6,217,703
LICENSES AND PERMITS:				
Business licenses	725,953	57,753	668,200	55,235
Alcoholic beverages	153,947	10,898	143,049	10,026
Animal licenses	34,888	14,305	20,583	13,235
Total Licenses and Permits	914,788	82,956	831,832	78,496
FINES:				
Corporation court fines	1,118,303	513,237	605,066	592,527
Uniform ticket fines	247,721	79,153	168,568	86,810
Meter fines	900,000	318,889	581,111	256,422
Alarm violations	13,800	4,000	9,800	7,200
Total Fines	2,279,824	915,279	1,364,545	942,959
FEES AND SERVICE CHARGES:				
Construction inspection	1,512,912	765,877	747,035	750,288
Street maintenance	71,000	9,571	61,429	31,832
Right of way	16,550	17,212	(662)	15,960
Animal control fees	12,150	6,961	5,189	4,984
Health fees	776,170	301,496	474,674	291,820
Miscellaneous	301,765	159,823	141,942	163,468
Total Fees and Service Charges	2,690,547	1,260,940	1,429,607	1,258,352

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2013

	2014		(Over) Under Budget	2013
	Budget	Actual		Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$11,570,905	\$5,631,288	\$5,939,617	\$5,349,155
Water	3,215,513	1,566,886	1,648,627	1,514,821
Total	14,786,418	7,198,174	7,588,244	6,863,976
General and Administrative Charges	3,944,618	1,972,308	1,972,310	1,965,778
Total Intragovernmental Revenue	18,731,036	9,170,482	9,560,554	8,829,754
REVENUE FROM OTHER				
GOVERNMENTAL UNITS:				
Federal and State Grants:				
Joint Communications	0	0	0	19,806
Non-Motorized Grant	0	0	0	49,550
Fire	274,210	80,422	193,788	5,000
Disaster Preparedness	0	0	0	160,463
Missouri Department of Transportation –				
Highway	166,950	147,725	19,225	73,391
Emergency Shelter	0	0	0	0
Health, General	782,604	569,175	213,429	289,983
Health-Women-Infants and Children	459,671	167,850	291,821	210,934
Youth at Risk	0	0	0	0
Police Department	97,396	77,622	19,774	147,956
Cultural Affairs	21,731	0	21,731	17,886
Parks and Recreation	34,655	0	34,655	0
Human Services Grants	0	0	0	0
TRIM Grant	10,000	0	10,000	0
Safe Routes to School	0	0	0	27,051
Total	1,847,217	1,042,794	804,423	1,002,020
Boone County:				
Health Department	1,048,284	629,956	418,328	766,359
Disaster Preparedness	0	0	0	(12,700)
Joint Communications	1,456,887	416,773	1,040,114	220,101
Animal Control	184,616	132,353	52,263	126,508
Social Services	0	0	0	19,523
Total	2,689,787	1,179,082	1,510,705	1,119,791
Total Revenue From Other Governmental Units	4,537,004	2,221,876	2,315,128	2,121,811
INVESTMENT REVENUE	617,000	187,660	429,340	16,314

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2013

	2014		(Over) Under Budget	2013
	Budget	Actual		Actual
MISCELLANEOUS REVENUE:				
Property sales	\$44,750	\$44,875	(\$125)	\$9,429
Photocopies	0	196	(196)	3,381
Other	<u>908,327</u>	<u>635,206</u>	<u>273,121</u>	<u>725,963</u>
Total Miscellaneous Revenue	<u>953,077</u>	<u>680,277</u>	<u>272,800</u>	<u>738,773</u>
TOTAL REVENUES	<u>72,423,867</u>	<u>37,753,116</u>	<u>34,670,751</u>	<u>36,688,511</u>
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
TransLoad Fund	3,358	1,679	1,679	0
Water	884	442	442	0
Electric	2,990	1,495	1,495	0
Public Transportation	1,345	672	673	0
Solid Waste	104,457	52,227	52,230	0
Fleet	1,721	861	860	0
Transportation Sales Tax Fund	5,827,430	2,913,715	2,913,715	2,863,715
Capital Projects Fund	568,656	568,656	0	73,331
Convention & Visitors Bureau	50,000	50,000	0	25,000
Community Development	51,992	24,904	27,088	0
Contributions Fund	25,409	25,409	0	27,173
Utility Accounts & Billing	14,693	14,693	0	14,523
Park Sales Tax	1,586,439	793,221	793,218	710,751
			<u>0</u>	
Total operating transfers from other funds	<u>8,239,374</u>	<u>4,447,974</u>	<u>3,791,400</u>	<u>3,714,493</u>
Contributions From Other Funds	<u>0</u>	<u>233,792</u>	<u>(233,792)</u>	<u>0</u>
APPROPRIATION OF PRIOR YEAR FUND BALANCE	1,017,900	508,950	508,950	840,188
APPROPRIATION OF CULTURAL AFFAIRS	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,674</u>
TOTAL OTHER FINANCING SOURCES	<u>9,257,274</u>	<u>5,190,716</u>	<u>4,066,558</u>	<u>4,560,355</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u><u>\$81,681,141</u></u>	<u><u>\$42,943,832</u></u>	<u><u>\$38,737,309</u></u>	<u><u>\$41,248,866</u></u>

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2013

	2014		(Over) Under Budget	2013
	Budget	Actual		Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$24,900	\$679	\$24,221	\$746
Materials and supplies	39,766	7,009	32,757	9,996
Travel and training	45,920	13,817	32,103	13,343
Intragovernmental	0	0	0	0
Utilities, services, and miscellaneous	311,287	88,232	223,055	37,516
Total City Council	<u>421,873</u>	<u>109,737</u>	<u>312,136</u>	<u>61,601</u>
City Clerk:				
Personal services	243,260	96,194	147,066	91,323
Materials and supplies	13,861	125	13,736	115
Travel and training	11,319	330	10,989	309
Intragovernmental	213	107	106	114
Utilities, services, and miscellaneous	20,658	1,762	18,896	2,168
Total City Clerk	<u>289,311</u>	<u>98,518</u>	<u>190,793</u>	<u>94,029</u>
City Manager:				
Personal services	1,056,050	464,058	591,992	450,271
Materials and supplies	15,983	6,182	9,801	6,993
Travel and training	14,006	7,031	6,975	7,165
Intragovernmental	1,294	669	625	507
Utilities, services, and miscellaneous	62,493	30,477	32,016	35,224
Capital additions	0	0	0	0
Total City Manager	<u>1,149,826</u>	<u>508,417</u>	<u>641,409</u>	<u>500,160</u>
Election:				
Utilities, services, and miscellaneous	118,660	126,663	(8,003)	76,884
Total General Government	<u>1,979,670</u>	<u>843,335</u>	<u>1,136,335</u>	<u>732,674</u>
Financial Services:				
Personal services	2,973,857	1,289,498	1,684,359	1,288,874
Materials and supplies	111,317	39,948	71,369	35,875
Travel and training	56,156	5,306	50,850	5,829
Intragovernmental	4,566	2,283	2,283	2,448
Utilities, services, and miscellaneous	274,501	180,661	93,840	275,037
Capital additions	0	0	0	0
Total Financial Services	<u>3,420,397</u>	<u>1,517,696</u>	<u>1,902,701</u>	<u>1,608,063</u>
Human Resources:				
Personal services	632,865	289,357	343,508	295,551
Materials and supplies	28,444	12,202	16,242	11,552
Travel and training	22,407	2,727	19,680	3,176
Intragovernmental	686	343	343	405
Utilities, services, and miscellaneous	242,906	76,275	166,631	142,020
Total Human Resources	<u>927,308</u>	<u>380,904</u>	<u>546,404</u>	<u>452,704</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, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2013

	2014		(Over) Under Budget	2013
	Budget	Actual		Actual
City Counselor:				
Personal services	\$762,337	\$333,995	428,342	\$312,425
Materials and supplies	21,397	6,048	15,349	5,506
Travel and training	19,421	1,707	17,714	356
Intragovernmental	962	481	481	335
Utilities, services, and miscellaneous	56,981	16,929	40,052	16,257
Capital additions	0	0	0	0
Total City Counselor	<u>861,098</u>	<u>359,160</u>	<u>501,938</u>	<u>334,879</u>
Public Works Administration:				
Personal services	1,206,122	557,963	648,159	528,115
Materials and supplies	78,000	21,336	56,664	35,748
Travel and training	24,485	7,517	16,968	5,032
Intragovernmental	42,433	21,217	21,216	8,981
Utilities, services, and miscellaneous	74,727	38,688	36,039	42,244
Capital additions	39,000	0	39,000	21,230
Total Public Works Administration	<u>1,464,767</u>	<u>646,721</u>	<u>818,046</u>	<u>641,350</u>
Total Policy Development and Administration	<u>8,653,240</u>	<u>3,747,816</u>	<u>4,905,424</u>	<u>3,769,670</u>
PUBLIC SAFETY:				
Police:				
Personal services	16,170,461	7,040,404	9,130,057	7,118,287
Materials and supplies	1,570,406	693,836	876,570	551,776
Travel and training	212,722	123,395	89,327	73,735
Intragovernmental	938,087	469,044	469,043	488,765
Utilities, services, and miscellaneous	940,013	508,655	431,358	434,699
Capital additions	706,067	264,917	441,150	0
Total Police	<u>20,537,756</u>	<u>9,100,251</u>	<u>11,437,505</u>	<u>8,667,262</u>
City Prosecutor:				
Personal services	528,617	198,555	330,062	235,528
Materials and supplies	11,343	4,820	6,523	1,267
Travel and training	2,914	0	2,914	0
Intragovernmental	901	450	451	492
Utilities, services, and miscellaneous	22,903	8,079	14,824	6,308
Capital additions	0	0	0	0
Total City Prosecutor	<u>566,678</u>	<u>211,904</u>	<u>354,774</u>	<u>243,595</u>
Fire:				
Personal services	13,963,717	6,415,386	7,548,331	6,176,435
Materials and supplies	826,197	252,293	573,904	320,884
Travel and training	24,943	7,626	17,317	4,217
Intragovernmental	593,408	297,375	296,033	317,234
Utilities, services, and miscellaneous	493,582	206,517	287,065	223,043
Capital additions	207,065	0	207,065	0
Total Fire	<u>16,108,912</u>	<u>7,179,197</u>	<u>8,929,715</u>	<u>7,041,813</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, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2013

	2014		(Over) Under Budget	2013
	Budget	Actual		Actual
Animal Control:				
Personal services	\$389,278	\$167,001	\$222,277	\$139,654
Materials and supplies	35,984	9,566	26,418	8,713
Travel and training	3,152	1,682	1,470	0
Intragovernmental	14,805	7,403	7,402	5,801
Utilities, services, and miscellaneous	176,304	1,815	174,489	79,050
Capital additions	25,000	96,742	(71,742)	0
Total Animal Control	644,523	284,209	360,314	233,218
Municipal Court:				
Personal services	726,490	311,322	415,168	336,755
Materials and supplies	45,588	7,141	38,447	16,420
Travel and training	7,000	41	6,959	2,000
Intragovernmental	764	382	382	425
Utilities, services, and miscellaneous	134,641	21,119	113,522	45,634
Capital additions	21,083	6,143	14,940	3,115
Total Municipal Court	935,566	346,148	589,418	404,349
Emergency Management:				
Personal services	0	0	0	410
Materials and supplies	0	0	0	135
Travel and training	0	0	0	0
Intragovernmental	0	0	0	647
Utilities, services, and miscellaneous	46,946	19,284	27,662	16,097
Capital additions	0	0	0	0
Total Emergency Management	46,946	19,284	27,662	17,289
Joint Communications:				
Personal services	1,045,106	816,958	228,148	957,467
Materials and supplies	72,656	34,852	37,804	11,109
Travel and training	35,800	24,565	11,235	9,005
Intragovernmental	149,747	74,874	74,873	2,801
Utilities, services, and miscellaneous	716,457	361,308	355,149	356,900
Capital additions	4,602	4,602	0	28,690
Total Joint Communications	2,024,368	1,317,159	707,209	1,365,972
Total Public Safety	40,864,749	18,458,152	22,406,597	17,973,498
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	2,027,706	997,429	1,030,277	1,010,971
Materials and supplies	2,518,003	738,434	1,779,569	603,114
Travel and training	4,393	401	3,992	329
Intragovernmental	230,810	115,442	115,368	109,639
Utilities, services, and miscellaneous	1,960,090	354,460	1,605,630	397,520
Capital additions	1,214,681	632,653	582,028	381,593
Total Streets and Sidewalks	7,955,683	2,838,819	5,116,864	2,503,166
Street Lighting:				
Utilities, services, and miscellaneous	807,000	393,818	413,182	391,270

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2013

	2014		(Over) Under Budget	2013
	Budget	Actual		Actual
Traffic:				
Personal services	\$630,282	\$265,941	\$364,341	\$253,832
Materials and supplies	330,240	129,072	201,168	111,282
Travel and training	2,820	667	2,153	1,720
Intragovernmental	26,050	16,038	10,012	11,603
Utilities, services, and miscellaneous	193,281	16,681	176,600	15,504
Capital additions	98,850	87,730	11,120	0
Total Traffic	1,281,523	516,129	765,394	393,941
Total Transportation	10,044,206	3,748,766	6,295,440	3,288,377
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,329,104	1,448,220	1,880,884	1,489,592
Materials and supplies	493,804	111,455	382,349	146,967
Travel and training	68,855	17,147	51,708	10,282
Intragovernmental	20,943	10,722	10,221	5,884
Utilities, services, and miscellaneous	794,915	232,169	562,746	287,735
Capital additions	1,100	0	1,100	0
Total Health Services	4,708,721	1,819,713	2,889,008	1,940,460
Planning:				
Personal services	2,693,140	1,169,803	1,523,337	1,122,065
Materials and supplies	189,665	50,933	138,732	67,852
Travel and training	49,029	9,137	39,892	10,759
Intragovernmental	52,898	26,462	26,436	22,406
Utilities, services, and miscellaneous	567,344	115,308	452,036	97,903
Capital additions	26,219	23,827	2,392	0
Total Planning	3,578,295	1,395,470	2,182,825	1,320,985
Department of Economic Development:				
Personal services	409,811	199,243	210,568	203,652
Materials and supplies	381	0	381	0
Intragovernmental	412	206	206	1,734
Utilities, services, and miscellaneous	51,000	51,000	0	51,000
Total Department of Economic Development	461,604	250,449	211,155	256,386
Total Health and Environment	8,748,620	3,465,632	5,282,988	3,517,831

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2013

	2014		(Over) Under Budget	2013
	Budget	Actual		Actual
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,632,280	\$1,355,348	\$2,276,932	\$1,460,962
Materials and supplies	886,028	321,557	564,471	274,103
Travel and training	20,285	17,471	2,814	11,686
Intragovernmental	281,488	140,744	140,744	131,644
Utilities, services, and miscellaneous	565,459	269,920	295,539	218,577
Capital additions	410,339	49,098	361,241	91,434
Total Parks and Recreation	5,795,879	2,154,138	3,641,741	2,188,406
Cultural Affairs:				
Personal services	235,571	99,775	135,796	88,954
Materials and supplies	20,770	5,786	14,984	3,798
Travel and training	3,600	1,592	2,008	2,482
Intragovernmental	216	108	108	107
Utilities, services, and miscellaneous	173,157	134,736	38,421	102,589
Total Cultural Affairs	433,314	241,997	191,317	197,930
Office of Community Services:				
Personal services	473,919	182,871	291,048	208,802
Materials and supplies	89,150	26,467	62,683	41,858
Travel and training	7,561	409	7,152	4,460
Intragovernmental	856	428	428	372
Utilities, services, and miscellaneous	72,126	21,510	50,616	80,684
Total Office of Community Services	643,612	231,685	411,927	336,176
Social Assistance:				
Utilities services, and miscellaneous	1,189,736	565,801	623,935	605,689
Total Social Assistance	1,189,736	565,801	623,935	605,689
Total Personal Development	8,062,541	3,193,621	4,868,920	3,328,201
Miscellaneous Nonprogrammed Activities:				
Intragovernmental	3,768,389	1,884,194	1,884,195	1,845,274
Capital lease payment	81,087	80,507	580	80,507
Other	1,664,149	840,362	823,787	1,021,092
Total Miscellaneous Nonprogrammed Activities:	5,513,625	2,805,063	2,708,562	2,946,873
TOTAL EXPENDITURES	81,886,981	35,419,050	46,467,931	34,824,450
OPERATING TRANSFERS TO OTHER FUNDS:				
2006 SO Bonds	294,750	147,375	147,375	148,750
2008B S.O. Bonds	961,046	480,523	480,523	477,667
Recreation Services Fund	1,156,910	578,455	578,455	578,455
Public Transportation Fund	0	0	0	0
Storm Water Utility Fund	0	0	0	0
Capital Projects Fund	1,081,817	1,081,817	0	114,360
Special Business District	0	0	0	0
Convention & Visitors Bureau	0	0	0	2,500
Contributions Fund	0	0	0	0
Sustainability Fund	0	0	0	56,168
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	3,494,523	2,288,170	1,206,353	1,377,900
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$85,381,504	\$37,707,220	\$47,674,284	\$36,202,350

SPECIAL REVENUE FUNDS

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

Library Debt Fund - to account for the monies reserved for debt service of the Daniel Boone Regional Library.

Library Operating Fund - to account for the receipts from the general property taxes for the Daniel Boone Regional Library and disbursements to the Daniel Boone Regional Library.

Library Building Fund - to account for monies reserved for maintenance and repairs of the Daniel Boone Regional Library Building.

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

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

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

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

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

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

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

Tiger Hotel TIF Fund - to account for receipts from the Tiger Hotel tax incremental financing district fund.

Capital Improvement Sales Tax Fund - to account for the 1/4 cent sales tax approved by voters in 2005 to be collected until December 2015 for funding of capital improvement projects.

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

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



THIS PAGE INTENTIONALLY LEFT BLANK

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2014 and 2013

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2014	2013	2014	2013	2014	2013
Cash and cash equivalents	\$1,477,286	\$1,529,334	\$4,356,839	\$4,366,312	\$111,338	\$112,526
Cash restricted for development charges	0	0	0	0	0	0
Cash restricted for hotel/motel tax	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0
Taxes receivable	84,835	56,537	114,228	75,496	0	0
Allowance for uncollectible taxes	(9,925)	(9,264)	(13,316)	(12,378)	0	0
Grants receivable	0	0	0	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0
Accrued interest	3,021	2,904	8,634	8,139	243	228
Other assets	0	0	0	0	0	0
TOTAL ASSETS	\$1,555,217	\$1,579,511	\$4,466,385	\$4,437,569	\$111,581	\$112,754
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0
Obligations under capital leases – current maturities	0	0	0	0	0	0
Deferred revenue	28,000	23,500	37,500	31,500	0	0
Other liabilities	0	0	0	390,780	0	0
TOTAL LIABILITIES	28,000	23,500	37,500	422,280	0	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	1,527,217	1,556,011	4,428,885	4,015,289	111,581	112,754
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	1,527,217	1,556,011	4,428,885	4,015,289	111,581	112,754
TOTAL LIABILITIES AND FUND BALANCE	\$1,555,217	\$1,579,511	\$4,466,385	\$4,437,569	\$111,581	\$112,754

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2014 and 2013

Non Motorized Grant Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund		Office of Sustainability Fund	
2014	2013	2014	2013	2014	2013	2014	2013
\$0	\$0	\$2,467	\$2,495	\$1,897,318	\$908,998	\$0	\$257,201
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	803,030	895,210	0	0
0	0	0	0	0	0	0	0
234,755	130,494	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	(232)	5	5	3,874	1,853	0	481
0	0	0	0	0	0	0	0
<u>\$234,755</u>	<u>\$130,262</u>	<u>\$2,472</u>	<u>\$2,500</u>	<u>\$2,704,222</u>	<u>\$1,806,061</u>	<u>\$0</u>	<u>\$257,682</u>
\$2,379	\$0	\$0	\$0	\$0	\$0	\$0	\$38
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
232,376	129,216	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>234,755</u>	<u>129,216</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>38</u>
0	0	0	0	0	0	0	0
0	1,046	2,472	2,500	2,704,222	1,806,061	0	257,644
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>1,046</u>	<u>2,472</u>	<u>2,500</u>	<u>2,704,222</u>	<u>1,806,061</u>	<u>0</u>	<u>257,644</u>
<u>\$234,755</u>	<u>\$130,262</u>	<u>\$2,472</u>	<u>\$2,500</u>	<u>\$2,704,222</u>	<u>\$1,806,061</u>	<u>\$0</u>	<u>\$257,682</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2014 and 2013

ASSETS	Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Tiger Hotel TIF Fund	
	2014	2013	2014	2013	2014	2013	2014	2013
Cash and cash equivalents	\$274,770	\$337,496	\$0	\$0	\$985,502	\$883,281	\$53,459	\$8,224
Cash restricted for development charges	0	0	0	0	3,669,939	2,232,527	0	0
Cash restricted for hotel/motel tax	1,517,253	1,180,750	0	0	0	0	0	0
Accounts receivable	0	1,047	0	0	0	0	1,169	0
Due from other funds	800,000	0	0	0	0	0	0	0
Taxes receivable	0	0	0	0	70,977	77,228	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0	0	0
Rehabilitation loans receivable	0	0	6,988,088	6,885,258	0	0	0	0
Accrued interest	3,677	2,832	0	0	9,256	5,855	102	15
Other assets	0	0	4,777	265,704	0	0	0	0
TOTAL ASSETS	\$2,595,700	\$1,522,125	\$6,992,865	\$7,150,962	\$4,735,674	\$3,198,891	\$54,730	\$8,239
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Accounts payable	\$53,196	\$87,345	\$5,167	\$28,689	\$0	\$0	\$0	\$0
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	70,349	86,070	0	0	0	0
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	25,000	25,000	847	847	0	0	0	0
TOTAL LIABILITIES	78,196	112,345	76,363	115,606	0	0	0	0
FUND BALANCE:								
Non Spendable	0	0	0	0	0	0	0	0
Restricted	2,517,504	1,409,780	6,916,502	7,035,356	3,669,939	2,232,527	54,730	8,239
Committed	0	0	0	0	1,065,735	966,364	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
TOTAL FUND BALANCE	2,517,504	1,409,780	6,916,502	7,035,356	4,735,674	3,198,891	54,730	8,239
TOTAL LIABILITIES AND FUND BALANCE	\$2,595,700	\$1,522,125	\$6,992,865	\$7,150,962	\$4,735,674	\$3,198,891	\$54,730	\$8,239

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2014 and 2013

Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
2014	2013	2014	2013	2014	2013	2014	2013
\$1,432,131	\$1,220,297	\$445,806	\$632,424	\$0	\$960,836	\$11,036,916	\$11,219,424
0	0	0	0	0	0	3,669,939	2,232,527
0	0	0	0	0	0	1,517,253	1,180,750
0	0	0	0	0	0	1,169	1,047
0	0	0	0	0	0	800,000	0
401,466	447,536	401,448	447,524	0	0	1,875,984	1,999,531
0	0	0	0	0	0	(23,241)	(21,642)
0	0	0	0	0	0	234,755	130,494
0	0	0	0	0	0	6,988,088	6,885,258
2,763	2,190	1,244	1,503	(339)	1,801	32,480	27,574
0	0	0	0	0	0	4,777	265,704
<u>\$1,836,360</u>	<u>\$1,670,023</u>	<u>\$848,498</u>	<u>\$1,081,451</u>	<u>(\$339)</u>	<u>\$962,637</u>	<u>\$26,138,120</u>	<u>\$23,920,667</u>
\$0	\$0	\$0	\$0	\$0	\$0	60,742	116,072
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	350,294	0	653,019	215,286
0	0	0	0	0	0	0	0
0	0	0	0	0	0	65,500	55,000
0	0	0	0	0	0	25,847	416,627
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>350,294</u>	<u>0</u>	<u>805,108</u>	<u>802,985</u>
0	0	0	0	0	0	0	0
1,836,360	1,670,023	848,498	1,081,451	0	962,637	24,617,910	22,151,318
0	0	0	0	0	0	1,065,735	966,364
0	0	0	0	0	0	0	0
0	0	0	0	(350,633)	0	(350,633)	0
<u>1,836,360</u>	<u>1,670,023</u>	<u>848,498</u>	<u>1,081,451</u>	<u>(350,633)</u>	<u>962,637</u>	<u>\$25,333,012</u>	<u>\$23,117,682</u>
<u>\$1,836,360</u>	<u>\$1,670,023</u>	<u>\$848,498</u>	<u>\$1,081,451</u>	<u>(\$339)</u>	<u>\$962,637</u>	<u>\$26,138,120</u>	<u>\$23,920,667</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, 2014 AND 2013

	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2014	2013	2014	2013	2014	2013
REVENUES:						
General property taxes	\$1,657,012	\$1,641,506	\$2,353,714	\$2,315,834	\$0	\$0
Sales tax	0	0	0	0	0	0
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	0	0	0	0	0	0
Investment revenue	19,159	4,119	30,915	0	677	194
Miscellaneous	0	0	0	0	0	0
TOTAL REVENUES	1,676,171	1,645,625	2,384,629	2,315,834	677	194
EXPENDITURES:						
Current:						
Policy development and administration	0	0	0	0	0	0
Health and environment	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Personal development	1,524,075	1,494,875	807,154	998,373	0	0
TOTAL EXPENDITURES	1,524,075	1,494,875	807,154	998,373	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	152,096	150,750	1,577,475	1,317,461	677	194
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	0	0	0	0
Operating transfers to other funds	0	0	0	0	0	0
Restructuring of financing	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	152,096	150,750	1,577,475	1,317,461	677	194
FUND BALANCE, BEGINNING OF PERIOD	1,375,121	1,405,261	2,851,410	2,697,828	110,904	112,560
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$1,527,217	\$1,556,011	\$4,428,885	\$4,015,289	\$111,581	\$112,754

**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, 2014 AND 2013**

Non Motorized Grant Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund		Office of Sustainability Fund	
2014	2013	2014	2013	2014	2013	2014	2013
\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
0	0	0	0	4,512,420	4,653,292	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
254,866	146,638	0	0	0	0	0	59,052
0	1,046	16	5	8,686	0	0	188
0	0	0	0	0	0	0	0
<u>254,866</u>	<u>147,684</u>	<u>16</u>	<u>6</u>	<u>4,521,106</u>	<u>4,653,292</u>	<u>0</u>	<u>59,240</u>
137,370	130,976	0	0	0	0	0	70,078
0	0	0	0	0	0	0	0
0	0	0	0	0	250	0	0
38,185	15,662	0	0	5,473	0	0	0
<u>175,555</u>	<u>146,638</u>	<u>0</u>	<u>0</u>	<u>5,473</u>	<u>250</u>	<u>0</u>	<u>70,078</u>
79,311	1,046	16	6	4,515,633	4,653,042	0	(10,838)
0	0	0	0	0	0	0	56,168
0	0	0	0	(4,687,536)	(5,178,110)	(233,792)	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,687,536)</u>	<u>(5,178,110)</u>	<u>(233,792)</u>	<u>56,168</u>
79,311	1,046	16	6	(171,903)	(525,068)	(233,792)	45,330
(79,311)	0	2,456	2,494	2,876,125	2,331,129	233,792	212,314
0	0	0	0	0	0	0	0
<u>\$0</u>	<u>\$1,046</u>	<u>\$2,472</u>	<u>\$2,500</u>	<u>\$2,704,222</u>	<u>\$1,806,061</u>	<u>\$0</u>	<u>\$257,644</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, 2014 AND 2013**

	Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Tiger Hotel TIF Fund	
	2014	2013	2014	2013	2014	2013	2014	2013
REVENUES:								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$31,235	\$0
Sales tax	0	0	0	0	392,717	400,785	0	0
Other local taxes	801,442	753,442	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	788,072	1,276,661	0	0
Revenue from other governmental units	27,381	38,929	269,875	223,761	0	0	0	0
Investment revenue	9,852	2,185	6,529	6,866	22,705	0	375	1
Miscellaneous	12,543	9,974	30,000	0	0	0	4,157	515
TOTAL REVENUES	851,218	804,530	306,404	230,627	1,203,494	1,677,446	35,767	516
EXPENDITURES:								
Current:								
Policy development and administration	961,977	823,770	0	0	53,620	17,462	0	0
Health and environment	0	0	427,389	466,203	0	0	0	0
Transportation	0	0	0	0	0	0	0	0
Personal development	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	961,977	823,770	427,389	466,203	53,620	17,462	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(110,759)	(19,240)	(120,985)	(235,576)	1,149,874	1,659,984	35,767	516
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	2,500	0	0	0	418,012	0	0
Operating transfers to other funds	(69,220)	(831,700)	(47,488)	(168,519)	(399,332)	(2,102,552)	0	0
Restructuring of financing	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(69,220)	(829,200)	(47,488)	(168,519)	(399,332)	(1,684,540)	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(179,979)	(848,440)	(168,473)	(404,095)	750,542	(24,556)	35,767	516
FUND BALANCE, BEGINNING OF PERIOD	2,697,483	2,258,220	7,084,975	7,439,451	3,985,132	3,223,447	18,963	7,723
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	<u>\$2,517,504</u>	<u>\$1,409,780</u>	<u>\$6,916,502</u>	<u>\$7,035,356</u>	<u>\$4,735,674</u>	<u>\$3,198,891</u>	<u>\$54,730</u>	<u>\$8,239</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, 2014 AND 2013

Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
2014	2013	2014	2013	2014	2013	2014	2013
\$0	\$0	\$0	\$0	\$0	\$0	\$4,041,961	\$3,957,341
2,256,085	2,326,468	2,256,018	2,326,438	0	0	9,417,240	9,706,983
0	0	0	0	0	0	801,442	753,442
0	0	0	0	0	0	0	0
0	0	0	0	0	0	788,072	1,276,661
0	0	0	0	407,660	452,156	959,782	920,536
232	3,469	3,311	457	7,563	6,181	110,020	24,711
0	0	0	0	0	0	46,700	10,489
<u>2,256,317</u>	<u>2,329,937</u>	<u>2,259,329</u>	<u>2,326,895</u>	<u>415,223</u>	<u>458,337</u>	<u>16,165,217</u>	<u>16,650,163</u>
0	0	0	0	0	0	1,152,967	1,042,286
0	0	0	0	0	0	427,389	466,203
0	0	0	0	1,289,534	0	1,289,534	250
5,526	0	22,057	406	0	0	2,402,470	2,509,316
<u>5,526</u>	<u>0</u>	<u>22,057</u>	<u>406</u>	<u>1,289,534</u>	<u>0</u>	<u>5,272,360</u>	<u>4,018,055</u>
<u>2,250,791</u>	<u>2,329,937</u>	<u>2,237,272</u>	<u>2,326,489</u>	<u>(874,311)</u>	<u>458,337</u>	<u>10,892,857</u>	<u>12,632,108</u>
0	0	0	0	0	0	0	476,680
(2,973,850)	(3,125,003)	(2,688,589)	(2,544,220)	(983,476)	(983,476)	(12,083,283)	(14,933,580)
0	0	0	0	0	0	0	0
<u>(2,973,850)</u>	<u>(3,125,003)</u>	<u>(2,688,589)</u>	<u>(2,544,220)</u>	<u>(983,476)</u>	<u>(983,476)</u>	<u>(12,083,283)</u>	<u>(14,456,900)</u>
(723,059)	(795,066)	(451,317)	(217,731)	(1,857,787)	(525,139)	(1,190,426)	(1,824,792)
2,559,419	2,465,089	1,299,815	1,299,182	1,507,154	1,487,776	26,523,438	24,942,474
0	0	0	0	0	0	0	0
<u>\$1,836,360</u>	<u>\$1,670,023</u>	<u>\$848,498</u>	<u>\$1,081,451</u>	<u>(\$350,633)</u>	<u>\$962,637</u>	<u>\$25,333,012</u>	<u>\$23,117,682</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
LIBRARY DEBT FUND		
REVENUES:		
General Property Taxes:		
Real property	\$1,375,111	\$1,310,225
Individual personal property	263,878	256,249
Railroad and utility	14,851	71,637
Financial institutions	0	0
Penalties and interest	<u>3,172</u>	<u>3,395</u>
Total General Property Taxes	1,657,012	1,641,506
Investment revenue	<u>19,159</u>	<u>4,119</u>
TOTAL REVENUES	<u>1,676,171</u>	<u>1,645,625</u>
EXPENDITURES:		
Current:		
Personal development:		
Utilities, services, and miscellaneous	<u>1,524,075</u>	<u>1,494,875</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$152,096</u>	<u>\$150,750</u>
LIBRARY OPERATING FUND		
REVENUES:		
General Property Taxes:		
Real property	\$1,947,104	\$1,854,088
Individual personal property	356,290	344,052
Railroad and utility	20,052	96,185
Financial institutions	25,882	16,906
Penalties and interest	<u>4,386</u>	<u>4,603</u>
Total General Property Taxes	2,353,714	2,315,834
Investment revenue	<u>30,915</u>	<u>0</u>
TOTAL REVENUES	<u>2,384,629</u>	<u>2,315,834</u>
EXPENDITURES:		
Current:		
Personal development:		
Intragovernmental	805	578
Utilities, services, and miscellaneous	806,349	993,911
Interest Expense	<u>0</u>	<u>3,884</u>
TOTAL EXPENDITURES	<u>807,154</u>	<u>998,373</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$1,577,475</u>	<u>\$1,317,461</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

LIBRARY BUILDING FUND	2014	2013
REVENUES:		
General Property Taxes:		
Individual personal property	\$0	\$0
Penalties and interest	0	0
Total General Property Taxes	0	0
Investment revenue	677	194
TOTAL REVENUES	677	194
EXPENDITURES:		
Current:		
Personal development:		
Utilities, services, and miscellaneous	0	0
EXCESS OF REVENUES OVER EXPENDITURES	\$677	\$194
 NON MOTORIZED GRANT FUND		
REVENUES:		
Revenue from other governmental units – Federal	\$254,866	\$146,638
Investment revenue	0	1,046
TOTAL REVENUES	254,866	147,684
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	125,381	104,157
Materials and supplies	2,153	26,619
Travel and training	150	0
Intragovernmental	0	0
Utilities, services and miscellaneous	9,686	200
Total	137,370	130,976
Personal Development:		
Personal services	34,489	14,656
Materials and supplies	3,696	1,006
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	0
Total	38,185	15,662
TOTAL EXPENDITURES	175,555	146,638
EXCESS OF REVENUES OVER EXPENDITURES	\$79,311	\$1,046

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

COLUMBIA SPECIAL BUSINESS DISTRICT FUND	2014	2013
REVENUES:		
General Property Taxes:		
Real property	\$0	\$1
Railroad and utility	0	0
Financial institutions tax	0	0
Penalties and interest	0	0
	<u>0</u>	<u>0</u>
Total General Property Taxes	0	1
Licenses and permits:		
Business licenses	0	0
Investment revenue	16	5
Miscellaneous	0	0
	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>16</u>	<u>6</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Utilities, services, and miscellaneous	0	0
	<u>0</u>	<u>0</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>\$16</u>	<u>\$6</u>
TRANSPORTATION SALES TAX FUND		
REVENUES:		
Sales tax	\$4,512,420	\$4,653,292
Investment revenue	8,686	0
	<u>4,521,106</u>	<u>4,653,292</u>
TOTAL REVENUES	<u>4,521,106</u>	<u>4,653,292</u>
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	0	250
	<u>0</u>	<u>250</u>
Total	0	250
	<u>0</u>	<u>250</u>
Personal Development:		
Intragovernmental	5,473	0
	<u>5,473</u>	<u>0</u>
Total	5,473	0
	<u>5,473</u>	<u>0</u>
TOTAL EXPENDITURES	<u>5,473</u>	<u>250</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$4,515,633</u>	<u>\$4,653,042</u>
OFFICE OF SUSTAINABILITY FUND		
REVENUES:		
Other local taxes:		
Revenue from other governmental units – Federal	\$0	\$59,052
Investment revenue	0	188
Miscellaneous	0	0
	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>0</u>	<u>59,240</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	0	28,184
Materials and supplies	0	39
Travel and training	0	221
Intragovernmental	0	7,801
Utilities, services and miscellaneous	0	33,833
Interest expense	0	0
Capital outlay	0	0
	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>0</u>	<u>70,078</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$0</u>	<u>(\$10,838)</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

CONVENTION AND TOURISM FUND		
	<u>2014</u>	<u>2013</u>
REVENUES:		
Other local taxes:		
Gross receipts tax	\$801,442	\$753,442
Revenue from other governmental units – State	27,381	38,929
Investment revenue	9,852	2,185
Miscellaneous	<u>12,543</u>	<u>9,974</u>
TOTAL REVENUES	<u>851,218</u>	<u>804,530</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	257,985	233,242
Materials and supplies	8,905	21,140
Travel and training	5,073	8,613
Intragovernmental	56,887	58,202
Utilities, services and miscellaneous	633,127	502,573
Interest expense	0	0
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>961,977</u>	<u>823,770</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u><u>(\$110,759)</u></u>	<u><u>(\$19,240)</u></u>
COMMUNITY DEVELOPMENT GRANT FUND		
REVENUES:		
Revenue from federal government	\$269,875	\$223,761
Investment revenue	6,529	6,866
Miscellaneous revenue	<u>30,000</u>	<u>0</u>
TOTAL REVENUES	<u>306,404</u>	<u>230,627</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	85,195	99,953
Materials and supplies	2,347	2,648
Travel and training	114	(135)
Intragovernmental	0	0
Utilities, services, and miscellaneous	339,733	363,737
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>427,389</u>	<u>466,203</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$120,985)</u></u>	<u><u>(\$235,576)</u></u>
PUBLIC IMPROVEMENT FUND		
REVENUES:		
Sales tax	\$392,717	\$400,785
Development charges	788,072	1,276,661
Investment revenue	<u>22,705</u>	<u>0</u>
TOTAL REVENUES	<u>1,203,494</u>	<u>1,677,446</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	53,620	16,364
Utilities, services, and miscellaneous	0	0
Interest expense	<u>0</u>	<u>1,098</u>
TOTAL EXPENDITURES	<u>53,620</u>	<u>17,462</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$1,149,874</u></u>	<u><u>\$1,659,984</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

TIGER HOTEL TIF FUND

REVENUES:	<u>2014</u>	<u>2013</u>
General Property Taxes		
Real Property	\$31,235	
Sales tax	\$0	\$0
Revenue from other governmental units - County	0	0
Miscellaneous revenue	4,157	515
Investment revenue	375	1
	<u>35,767</u>	<u>516</u>
TOTAL REVENUES	35,767	516
EXPENDITURES:		
Policy development and administration:		
Utilities, services, and miscellaneous	0	0
	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	0	0
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$35,767</u>	<u>\$516</u>

CAPITAL IMPROVEMENT SALES TAX FUND

Revenues:		
Sales tax	\$2,256,085	\$2,326,468
Investment revenue	232	3,469
	<u>2,256,317</u>	<u>2,329,937</u>
TOTAL REVENUES	2,256,317	2,329,937
Expenditures:		
Current:		
Personal development:		
Intragovernmental	5,526	0
	<u>5,526</u>	<u>0</u>
TOTAL EXPENDITURES	5,526	0
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$2,250,791</u>	<u>\$2,329,937</u>

PARK SALES TAX FUND

Revenues:		
Sales tax	\$2,256,018	\$2,326,438
Investment revenue	3,311	457
	<u>2,259,329</u>	<u>2,326,895</u>
TOTAL REVENUES	2,259,329	2,326,895
Expenditures:		
Current:		
Personal development:		
Intragovernmental	22,057	406
Utilities, services, and miscellaneous	0	0
	<u>22,057</u>	<u>406</u>
TOTAL EXPENDITURES	22,057	406
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$2,237,272</u>	<u>\$2,326,489</u>

STADIUM TDD'S FUND

Revenues:		
Revenue from other governmental units - TDD's	\$407,660	\$452,156
Investment revenue	7,563	6,181
	<u>415,223</u>	<u>458,337</u>
TOTAL REVENUES	415,223	458,337
Expenditures:		
Current:		
Transportation:		
Utilities, services, and miscellaneous	1,289,534	0
	<u>1,289,534</u>	<u>0</u>
TOTAL EXPENDITURES	1,289,534	0
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(\$874,311)</u>	<u>\$458,337</u>

DEBT SERVICE FUNDS

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

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

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

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

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



THIS PAGE INTENTIONALLY LEFT BLANK

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2014 and 2013

ASSETS	2006B Special Obligation Bonds		2008B Special Obligation Bonds	
	Debt Service Fund		Debt Service Fund	
	2014	2013	2014	2013
Cash and cash equivalents	\$0	\$190,149	\$177,054	\$232,144
Cash with fiscal agents	0	0	0	0
Taxes receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Accrued interest	5,096	5,135	4,831	4,546
Restricted assets:				
Cash and cash equivalents	<u>2,561,500</u>	<u>2,561,500</u>	<u>2,194,500</u>	<u>2,194,500</u>
TOTAL ASSETS	<u>\$2,566,596</u>	<u>\$2,756,784</u>	<u>\$2,376,385</u>	<u>\$2,431,190</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Accounts payable	\$0	\$0	\$0	\$0
Due to other funds	86,301	0	0	0
Deferred revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>86,301</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE:				
Nonspendable	0	0	0	0
Restricted	2,561,500	2,561,500	2,194,500	2,194,500
Committed	0	195,284	181,885	236,690
Assigned	0	0	0	0
Unassigned	<u>(81,205)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total fund balance	<u>2,480,295</u>	<u>2,756,784</u>	<u>2,376,385</u>	<u>2,431,190</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$2,566,596</u>	<u>\$2,756,784</u>	<u>\$2,376,385</u>	<u>\$2,431,190</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2014 and 2013

ASSETS	Lemone Trust Note		MTFC Loan		Total	
	Debt Service Fund		Debt Service Fund		2014	2013
	2014	2013	2014	2013		
Cash and cash equivalents	\$16,546	\$25,424	\$508,510	\$495,280	\$702,110	\$942,997
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	49	51	994	911	10,970	10,643
Restricted assets:						
Cash and cash equivalents	2,121,179	2,302,192	4,043,615	6,700,000	10,920,794	13,758,192
TOTAL ASSETS	\$2,137,774	\$2,327,667	\$4,553,119	\$7,196,191	\$11,633,874	\$14,711,832
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0	86,301	0
Deferred revenue	0	0	0	0	0	0
Total Liabilities	0	0	0	0	86,301	0
FUND BALANCE:						
Nonspendable	0	0	0	0	0	0
Restricted	2,121,179	2,302,192	4,043,615	6,700,000	10,920,794	13,758,192
Committed	16,595	25,475	509,504	496,191	707,984	953,640
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	(81,205)	0
Total fund balance	2,137,774	2,327,667	4,553,119	7,196,191	11,547,573	14,711,832
TOTAL LIABILITIES AND FUND BALANCE	\$2,137,774	\$2,327,667	\$4,553,119	\$7,196,191	\$11,633,874	\$14,711,832

**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, 2014 AND 2013

	2006B Special Obligation Bonds		2008B Special Obligation Bonds	
	Debt Service Fund		Debt Service Fund	
	2014	2013	2014	2013
REVENUES:				
General Property Taxes:				
Real estate	\$0	\$0	\$0	\$0
Interest and penalties	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total General Property Taxes	0	0	0	0
Lease revenue	0	0	0	0
Investment revenue	<u>3,041</u>	<u>12,056</u>	<u>19,811</u>	<u>11,155</u>
TOTAL REVENUES	<u>3,041</u>	<u>12,056</u>	<u>19,811</u>	<u>11,155</u>
EXPENDITURES:				
Health and Environment	0	0	0	0
Debt Service:				
Redemption of serial bonds	2,830,000	2,705,000	1,145,000	1,100,000
Interest	222,125	289,750	503,309	522,559
Fiscal agent fees	<u>200</u>	<u>200</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>3,052,325</u>	<u>2,994,950</u>	<u>1,648,309</u>	<u>1,622,559</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,049,284)</u>	<u>(2,982,894)</u>	<u>(1,628,498)</u>	<u>(1,611,404)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	1,941,965	2,095,001	1,065,790	1,062,935
Operating transfers to other funds	0	0	0	0
Note Proceeds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,941,965</u>	<u>2,095,001</u>	<u>1,065,790</u>	<u>1,062,935</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(1,107,319)	(887,893)	(562,708)	(548,469)
FUND BALANCE, BEGINNING OF PERIOD	3,587,614	3,644,677	2,939,093	2,979,659
Equity transfers to other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u>\$2,480,295</u>	<u>\$2,756,784</u>	<u>\$2,376,385</u>	<u>\$2,431,190</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, 2014 AND 2013

Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
2014	2013	2014	2013	2014	2013
\$0	\$0	\$0	\$0	\$0	\$0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,631</u>	<u>2,232</u>	<u>5,452</u>	<u>(2,958)</u>	<u>29,935</u>	<u>22,485</u>
<u>1,631</u>	<u>2,232</u>	<u>5,452</u>	<u>(2,958)</u>	<u>29,935</u>	<u>22,485</u>
0	0	0	0	0	0
113,023	107,256	354,669	359,332	4,442,692	4,271,588
51,132	56,901	137,069	132,406	913,635	1,001,616
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>200</u>	<u>200</u>
<u>164,155</u>	<u>164,157</u>	<u>491,738</u>	<u>491,738</u>	<u>5,356,527</u>	<u>5,273,404</u>
<u>(162,524)</u>	<u>(161,925)</u>	<u>(486,286)</u>	<u>(494,696)</u>	<u>(5,326,592)</u>	<u>(5,250,919)</u>
49,633	55,479	983,476	983,476	4,040,864	4,196,891
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>5,700,000</u>	<u>0</u>	<u>5,700,000</u>
<u>49,633</u>	<u>55,479</u>	<u>983,476</u>	<u>6,683,476</u>	<u>4,040,864</u>	<u>9,896,891</u>
(112,891)	(106,446)	497,190	6,188,780	(1,285,728)	4,645,972
2,250,665	2,434,113	4,055,929	1,007,411	12,833,301	10,065,860
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$2,137,774</u>	<u>\$2,327,667</u>	<u>\$4,553,119</u>	<u>\$7,196,191</u>	<u>\$11,547,573</u>	<u>\$14,711,832</u>

THIS PAGE INTENTIONALLY LEFT BLANK

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, 2014 and 2013

ASSETS	2014	2013
Cash and cash equivalents	\$41,806,087	\$39,546,519
Accounts receivable	10,000	17,805
Accrued interest	82,613	72,885
Due from other funds	<u>366,500</u>	<u>0</u>
TOTAL ASSETS	<u>\$42,265,200</u>	<u>\$39,637,209</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$290,203	\$620,570
Accrued payroll and payroll taxes	0	0
Advances from other funds	<u>329,000</u>	<u>329,000</u>
Total liabilities	<u>619,203</u>	<u>949,570</u>
FUND BALANCE:		
Nonspendable	0	0
Restricted	0	2,495,788
Committed	1,642,659	1,165,671
Assigned	40,003,338	35,026,180
Unassigned	<u>0</u>	<u>0</u>
Total fund balance	<u>41,645,997</u>	<u>38,687,639</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$42,265,200</u>	<u>\$39,637,209</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, 2014 AND 2013**

	2014	2013
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	0	0
State	0	31,528
Federal	426,157	1,331,460
Investment revenue	215,218	65,874
Miscellaneous revenue	155,197	377,846
	<u>796,572</u>	<u>1,806,708</u>
TOTAL REVENUES	796,572	1,806,708
EXPENDITURES:		
Capital outlay:		
Policy development and administration	1,583,742	33,785
Public safety	776,812	468,722
Transportation	613,363	3,392,868
Health and environment	0	0
Personal development	717,655	2,420,090
	<u>3,691,572</u>	<u>6,315,465</u>
TOTAL EXPENDITURES	3,691,572	6,315,465
DEFICIENCY OF REVENUES OVER EXPENDITURES	(2,895,000)	(4,508,757)
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	5,076,835	4,443,579
Operating transfers to other funds	(568,656)	(501,831)
Proceeds of certificates of participation	0	0
	<u>4,508,179</u>	<u>3,941,748</u>
TOTAL OTHER FINANCING SOURCES (USES)	4,508,179	3,941,748
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	1,613,179	(567,009)
FUND BALANCE, BEGINNING OF PERIOD	40,032,818	39,254,648
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	\$41,645,997	\$38,687,639

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2014

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Pub Bldgs Major Maint/Ren (C00021)	963,539	711,351	6,900	718,251	0	245,288
Satellite Loc SW Columbia (C00077)	155,000	0	0	0	0	155,000
Mun Building Expansion (C00099)	24,277,429	24,277,048	6	24,277,054	0	375
Blind Boone Home (C00123)	800,875	447,151	0	447,151	3,500	350,224
Downtown Special Projects (C00140)	516,261	314,708	24,175	338,883	100,880	76,498
% for Art City Hall (C00252)	297,752	251,817	5,390	257,207	0	40,545
Land Grissum Expansion (C00369)	39,532	21,000	0	21,000	0	18,532
Ent Resource Grp Software (C00476)	7,479,784	35,994	1,547,271	1,583,265	4,290,715	1,605,804
Site: New Day/Room @ Inn (C00543)	126,741	0	0	0	0	126,741
Disabilities Comm Project (C00544)	42,000	2,000	0	2,000	0	40,000
Contingency (C40138)	953,296	53,878	0	53,878	0	899,418
Prelim Project Studies (C40140)	117,158	4,600	0	4,600	0	112,558
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	35,769,367	26,119,547	1,583,742	27,703,289	4,395,095	3,670,983
PUBLIC SAFETY:						
Fire Apparatus Equipment (C00195)	531,525	309,063	0	309,063	0	222,462
Repl 1678 1994 Pumper (C00528)	744,635	740,142	4,492	744,634	0	1
Repl 2001 Pumper (C00529)	745,385	750	744,634	745,384	0	1
Repl 2002 Pumper (C00564)	912,000	0	0	0	0	912,000
Repl Foam Truck (C00565)	538,981	0	0	0	0	538,981
Fire Station Sites (C40173)	1,007,000	942,650	0	942,650	0	64,350
Records Manangement System (C00498)	1,750,000	63,550	0	63,550	63,800	1,622,650
CPD Training Center Renov (C00566)	75,000	0	3,418	3,418	3,582	68,000
Property Room Upgrade (C00567)	65,000	0	24,268	24,268	40,732	0
P & F Priority Dispatch (C00425)	130,000	118,292	0	118,292	11,707	1
Radio System Enhancement (C00449)	1,838,550	1,837,630	0	1,837,630	920	0
Outdoor Warning Sirens (C00464)	30,000	0	0	0	0	30,000
TOTAL PUBLIC SAFETY	8,368,076	4,012,077	776,812	4,788,889	120,741	3,458,446
TRANSPORTATION:						
Adopt A Spot (C00100)	97,500	91,324	0	91,324	0	6,176
Eighth St Plan Ave of Col (C00126)	1,547,448	919,621	15,303	934,924	181,607	430,917
Annual Sidewalk Maint. (C00148)	342,500	227,284	2,243	229,527	0	112,973
Scott: Rollins/Brookview (C00149)	15,177,704	15,111,740	37,363	15,149,103	0	28,601
Downtown Sidewalks Improv (C00171)	504,015	113,358	0	113,358	0	390,657
Traffic Island Old 63-Statd (C00213)	762,050	14,715	0	14,715	0	747,335
Annual Brick St Renov (C00234)	271,390	118,171	0	118,171	0	153,219
Ann Curb & Gutter Restor (C00235)	100,000	0	0	0	0	100,000
Clark LN - PP to St Chas (C00236)	9,998,169	9,805,485	1,588	9,807,073	61,526	129,570
Gans Rd @ 63 Interchange (C00237)	4,964,545	2,941,974	0	2,941,974	0	2,022,571
Scott - Vawter to KK III (C00274)	5,798,305	403,558	59,840	463,398	77,767	5,257,140
Burnham/Rollins/Prov Int (C00290)	2,302,211	84,613	48,497	133,110	328,275	1,840,826
Stadium TDD Projects (C00317)	4,741,411	4,184,046	-872,079	3,311,967	0	1,429,444
Scott Vawter To MKT Ph II (C00319)	6,404,879	871,755	388,773	1,260,528	4,746,720	397,631
GNM SW Old 63 Grindstne S (C00331)	1,213,633	1,124,507	18,087	1,142,594	6,150	64,889
GNM SW Prov Bus Loop/Vand (C00332)	538,544	168,868	279,272	448,140	84,991	5,413
GNM Katy Place Connection (C00373)	370,240	214,601	111,968	326,569	21,755	21,916
GNM Wilson-Forum-Katy Con (C00374)	0	0	-52,511	-52,511	0	0
Broadway: Garth to West (C00396)	174,422	122,922	0	122,922	0	51,500
Brn Stn Rd - Starke/Rt B (C00409)	320	0	0	0	0	320
Fairview Rd Sidewalks (C00411)	500,000	261,129	84	261,213	8,396	230,391
GNM Prov & Bs Lp Intersec (C00429)	673,280	575,032	0	575,032	0	98,248
GNM Downtown Hub Prv/Flat (C00431)	255,372	232,401	0	232,401	0	22,971
Waco Rd (C00435)	575,000	0	0	0	0	575,000
Maguire-Warren Extension (C00436)	1,680	1,680	0	1,680	0	0
Texas Ave SW Garth/Prov (C00440)	140,000	53,835	20,556	74,391	62,911	2,698
GNM Sidewalk Segements (C00453)	246,231	229,188	12,926	242,114	4,116	1
Broadway Sidewalk 8th-9th (C00455)	144,301	121,442	0	121,442	0	22,859
Prov Rd SW Blue Ridge TDD (C00485)	7,318	14,635	0	14,635	0	(7,317)
Prairie Lane Connection (C00492)	332,000	24,523	197,101	221,624	42,679	67,697
Short St Traf Mitigation (C00493)	460,000	158,092	0	158,092	0	301,908
Garth SW Leslie/Parkade (C00495)	294,880	10,231	17,022	27,253	0	267,627
Salt Brine Improvement (C00499)	60,000	16,164	0	16,164	0	43,836
Salt Storage Auger (C00500)	150,000	138,240	10,600	148,840	0	1,160
Nifong & Bethel Sidewalk (C00501)	135,707	7,318	0	7,318	0	128,389
Bourn Ave Traffic Calming (C00504)	15,000	0	0	0	0	15,000
Fairview & Ash Signal (C00507)	135,000	51	12,587	12,638	116,047	6,315
Worley St Sidewalk PH II (C00509)	70,000	40,555	21,724	62,279	1,519	6,202

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2014

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
GNM Bike Blvd MKT/Bs Loop (C00521)	460,000	0	56	56	0	459,944
Vandiver Dr & Paris Rd (C00522)	100,000	0	0	0	0	100,000
Downtown Ramps/SW 2013 (C00523)	458,714	330,505	0	330,505	0	128,209
GNM Ashland Rd SW/Intsctn (C00524)	51,200	0	63	63	0	51,137
GNM Fairview Rd Sidewalk (C00525)	152,900	0	5,440	5,440	0	147,460
GNM Manor Dr Sidewalk (C00526)	438,600	0	0	0	0	438,600
GNM Forum Ped Brdg/Hinksn (C00527)	328,699	12,726	113,438	126,164	141,391	61,144
Rustic Rd Bridge Replcmnt (C00531)	100,000	5,323	4,373	9,696	0	90,304
College Ave Crosswalks (C00536)	823,875	6,289	64,969	71,258	84,819	667,798
Downtown Ramps/SW 2014 (C00539)	89,000	0	0	0	0	89,000
GNM Bike Blvd Wabash/Hom (C00546)	250,000	0	354	354	0	249,646
Trops Sidewalk (C00547)	19,920	0	19,920	19,920	0	0
Carter Lane Sidewalk (C00548)	50,000	10,256	4,751	15,007	0	34,993
Trinity Place & Allen St (C00549)	10,000	0	0	0	0	10,000
10th/Rogers Crosswalk Flash (C00550)	12,820	10,790	2,030	12,820	0	0
Audible ADA Crosswalk (C00551)	40,000	0	0	0	0	40,000
Sgnl Imp @ Grn Meadows Rd (C00552)	80,000	0	0	0	0	80,000
Bdwy & Dorsey Ped Sig (C00553)	30,000	0	0	0	0	30,000
Ridgmont Bridge Repair (C00568)	114,000	0	12,048	12,048	1,352	100,600
Clark Ln Non-Mtrzd Access (C00571)	540,303	2,417	34,432	36,849	1,045	502,409
Keene St Pavement Improv (C00573)	287,000	0	0	0	0	287,000
Lifestyles Sidewalk Repl (C00574)	20,955	0	20,545	20,545	0	410
Broadway Pavement Improv (C00578)	347,000	0	0	0	0	347,000
Ave of the Columns Ph II (C00580)	365,000	0	0	0	0	365,000
Annual Streets (C40158)	1,243,998	0	0	0	0	1,243,998
Traffic Safety (C40159)	271,382	94,723	0	94,723	0	176,659
JT County/State/City Prjct (C40161)	2,149,865	15,500	0	15,500	0	2,134,365
Annual Sidewalks (C40162)	634,611	523	0	523	0	634,088
Street Landscaping (C40163)	245,276	0	0	0	0	245,276
TOTAL TRANSPORTATION	69,220,173	38,892,110	613,363	39,505,473	5,973,066	23,689,123
PERSONAL DEVELOPMENT:						
MKT Pkwy Improv & Bridge (C00034)	682,004	635,430	312	635,742	0	46,262
Annual P&R Maj Maint/Prog (C00056)	20,805	0	0	0	0	20,805
Stephen's Lake (C00095)	2,810,361	2,777,608	27,301	2,804,909	1,527	3,925
Park Roads & Parking (C00242)	1,387,177	1,181,827	49,242	1,231,069	0	156,108
City/School Park Improv (C00249)	215,000	134,499	0	134,499	80,366	135
Phillips Development PH I (C00279)	455,113	428,069	0	428,069	20,000	7,044
Hominy Trl Step/Wood Phi (C00282)	1,820,000	1,475,151	0	1,475,151	11,150	333,699
S Regional Park Planning (C00350)	62,665	39,154	0	39,154	4,250	19,261
GNM County House Trl PH I (C00355)	980,700	980,699	0	980,699	0	1
GNM Hink Trl Tto Rock Bridg (C00358)	1,231,503	1,212,681	2,896	1,215,577	4,765	11,161
GNM Hink To MU Rec Trail (C00359)	845,575	784,315	4,102	788,417	23,071	34,087
GNM Hominy Woodridg/Clark (C00362)	295,211	260,827	7,934	268,761	8,904	17,546
Walkway Repair (C00421)	20,352	11,326	0	11,326	0	9,026
Scott's Branch PH I (C00422)	780,000	732,512	16,578	749,090	2,444	28,466
Paquin Park Improv PH III (C00447)	30,000	30,000	0	30,000	0	0
Capen/Grindstone Trl Imp (C00457)	118,000	0	0	0	0	118,000
3M Urban Eco Restoration (C00460)	145,395	109,395	12,211	121,606	340	23,449
Scotts Branch PH II (C00461)	200,000	525	4,572	5,097	0	194,903
Maplewook Barn/Parking (C00470)	422,692	412,692	9,999	422,691	0	1
Grindstone Trl GNA to Con (C00472)	1,570,000	96,336	50,706	147,042	103,298	1,319,660
Parks Comp Master Plan (C00481)	39,981	28,578	6,583	35,161	0	4,820
Parks: ADA Compliance (C00484)	409,060	240,136	45,159	285,295	19,860	103,905
2010 PST Land Acquisition (C00486)	678,780	85,510	0	85,510	0	593,270
Cosmo New Restroom (C00488)	160,000	121,209	25,253	146,462	1,486	12,052
Douglass Park Security (C00505)	30,000	23,069	0	23,069	6,187	744
2010 PST Land Neigh Parks (C00510)	250,000	0	0	0	0	250,000
Alb-Oakland NewRestroom (C00512)	124,735	106,962	7,363	114,325	0	10,410
Cosmo Playground Renov (C00514)	518,000	1,173	39,469	40,642	10,404	466,954
Jay Dix Park Improvements (C00516)	135,128	74,143	48,669	122,812	0	12,316
Nat Area Open Space Plan (C00517)	90,000	35,000	0	35,000	0	55,000
S Reg Park Gans Phil PH I (C00518)	1,152,636	60,103	57,819	117,922	5,670	1,029,044
Waters-Moss Park PH I (C00519)	515,000	8,314	293,539	301,853	20,929	192,218
Hinkson/Capen Bridge Impr (C00520)	200,000	0	449	449	6,000	193,551
Douglas HS Infrastructure (C00535)	36,133	33,366	2,767	36,133	0	0
Cosmo Roller Rink Resurface (C00542)	35,000	0	91	91	0	34,909
City School Gymnasiums (C00545)	300,000	0	0	0	0	300,000
Albert-Oakland:Pickleball (C00554)	80,000	0	2,008	2,008	0	77,992
Amer Leg:Archery Rng Imp (C00555)	20,000	0	0	0	0	20,000
Douglas:Skatepark, Fitness (C00556)	108,557	0	1,536	1,536	19,710	87,311
Fairview:Ren Shltr/New PI (C00557)	175,000	0	54	54	0	174,946

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2014**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Hickman Tennis Const (C00558)	150,000	0	0	0	0	150,000
Norma Suth Park Dev: PH I (C00559)	250,000	0	0	0	0	250,000
Strawn Rd Pk Dev:Phase I C00560)	125,000	0	56	56	0	124,944
2010 Annual Trail Program (C00561)	125,000	0	8	8	0	124,992
Bear Cr Restroom-Garth (C00562)	100,000	0	0	0	0	100,000
Hinkson-Grindstone Restrm (C00563)	115,000	0	0	0	0	115,000
Downtown Improvements (C40074)	117,654	55,997	0	55,997	0	61,657
Greenbelt (C40113)	907,111	521,119	453	521,572	2,267	383,272
Park AcquisS - Neighborhood (C40145)	2,005,453	1,986,839	526	1,987,365	0	18,088
TOTAL PERSONAL DEVELOPMENT	23,045,781	14,684,564	717,655	15,402,219	352,628	7,290,934
TOTAL CAPITAL PROJECTS	\$136,403,397	\$83,708,298	\$3,691,572	\$87,399,870	\$10,841,530	\$38,109,486

THIS PAGE INTENTIONALLY LEFT BLANK

ENTERPRISE FUNDS

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

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

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

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

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

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

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

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

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

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

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



THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2014 and 2013

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2014	2013	2014	2013	2014	2013
CURRENT ASSETS:						
Cash and cash equivalents	\$15,364,601	\$27,366,907	\$ 6,888,003	\$ 4,071,862	\$ 510,364	\$ 700,469
Accounts receivable	18,865,473	19,188,024	1,884,989	1,892,733	29,308	66,049
Grants receivable	0	0	0	0	29,200	29,200
Accrued interest	180,883	179,280	151,015	148,003	12,353	11,810
Due from other funds	0	0	0	0	0	0
Advances to other funds	1,128,200	800,000	0	0	0	0
Loans receivable from other funds	146,211	143,344	0	0	0	0
Inventory	7,140,170	8,225,703	0	0	0	0
Other assets	0	0	0	0	0	0
Total Current Assets	<u>42,825,538</u>	<u>55,903,258</u>	<u>8,924,007</u>	<u>6,112,598</u>	<u>581,225</u>	<u>807,528</u>
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	6,711,411	6,577,798	3,581,291	1,805,451	0	0
Revenue bond construction account	26,115,245	29,879,667	2,442,397	6,689,728	0	0
Cash and marketable securities restricted for capital projects	29,353,698	19,913,337	7,305,157	8,046,045	2,627,981	2,684,840
Replacement and renewal fund account	1,500,000	1,500,000	53,500	53,500	0	0
Operation and maintenance account	0	0	895,134	798,738	0	0
Bond/rent reserve account	13,663,491	13,663,491	2,243,300	2,258,800	0	0
Contingency account	0	0	200,000	200,000	3,083,539	3,027,791
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	<u>77,343,845</u>	<u>71,534,293</u>	<u>16,720,779</u>	<u>19,852,262</u>	<u>5,711,520</u>	<u>5,712,631</u>
Other:						
Customer security and escrow deposits	3,400,953	3,268,460	580,177	571,521	0	0
Grants receivable	0	0	2,510,843	2,560,248	57,660	293,106
Total Restricted Assets – Other	<u>3,400,953</u>	<u>3,268,460</u>	<u>3,091,020</u>	<u>3,131,769</u>	<u>57,660</u>	<u>293,106</u>
Total Restricted Assets	<u>80,744,798</u>	<u>74,802,753</u>	<u>19,811,799</u>	<u>22,984,031</u>	<u>5,769,180</u>	<u>6,005,737</u>
OTHER ASSETS:						
Unamortized costs	3,107,981	3,281,303	920,387	1,021,294	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	2,812,043	2,958,254	0	0	0	0
Total Other Assets	<u>5,920,024</u>	<u>6,239,557</u>	<u>920,387</u>	<u>1,021,294</u>	<u>0</u>	<u>0</u>
FIXED ASSETS:						
Property, plant, and equipment	448,248,921	433,183,810	273,308,961	199,493,644	36,895,665	28,145,871
Accumulated depreciation	(193,150,612)	(179,109,505)	(59,935,343)	(56,669,272)	(13,650,825)	(12,816,514)
Net Plant in Service	<u>255,098,309</u>	<u>254,074,305</u>	<u>213,373,618</u>	<u>142,824,372</u>	<u>23,244,840</u>	<u>15,329,357</u>
Construction in progress	<u>13,553,028</u>	<u>13,304,137</u>	<u>4,424,660</u>	<u>71,201,484</u>	<u>142,420</u>	<u>5,119,516</u>
Net Fixed Assets	<u>268,651,337</u>	<u>267,378,442</u>	<u>217,798,278</u>	<u>214,025,856</u>	<u>23,387,260</u>	<u>20,448,873</u>
TOTAL ASSETS	<u><u>\$398,141,697</u></u>	<u><u>\$404,324,010</u></u>	<u><u>\$247,454,471</u></u>	<u><u>\$244,143,779</u></u>	<u><u>\$29,737,665</u></u>	<u><u>\$27,262,138</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2014 and 2013

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2014	2013	2014	2013	2014	2013
\$ 449,314	\$ -	\$ 7,201,309	\$ 5,811,624	\$ 471,006	\$ 832,671
234,511	135,524	1,816,740	1,764,836	138,508	63,307
1,181,386	917,192	34,023	41,904	0	0
2,840	1,582	22,453	19,274	37,417	40,755
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	240,946	472,470	0	0
138	138	0	0	0	0
<u>1,868,189</u>	<u>1,054,436</u>	<u>9,315,471</u>	<u>8,110,108</u>	<u>646,931</u>	<u>936,733</u>
0	0	169,863	139,760	237,479	236,002
0	0	0	0	0	2,280,387
987,344	910,539	2,084,995	2,453,999	1,419,622	4,913,022
0	0	0	0	0	0
0	0	0	0	0	0
0	0	456,930	456,930	2,363,692	2,363,692
0	0	0	0	0	0
0	0	689,789	893,669	0	0
<u>987,344</u>	<u>910,539</u>	<u>3,401,577</u>	<u>3,944,358</u>	<u>4,020,793</u>	<u>9,793,103</u>
0	0	569,148	569,488	0	0
271,926	166,958	0	0	0	0
<u>271,926</u>	<u>166,958</u>	<u>569,148</u>	<u>569,488</u>	<u>0</u>	<u>0</u>
<u>1,259,270</u>	<u>1,077,497</u>	<u>3,970,725</u>	<u>4,513,846</u>	<u>4,020,793</u>	<u>9,793,103</u>
0	0	50,278	58,955	485,612	516,577
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>50,278</u>	<u>58,955</u>	<u>485,612</u>	<u>516,577</u>
15,152,383	15,219,883	36,238,994	36,363,606	46,081,828	33,526,510
(7,008,819)	(6,338,503)	(22,487,990)	(21,805,368)	(10,190,477)	(9,385,991)
8,143,564	8,881,380	13,751,004	14,558,238	35,891,351	24,140,519
654,774	24,236	726,142	307,237	95,909	7,128,831
<u>8,798,338</u>	<u>8,905,616</u>	<u>14,477,146</u>	<u>14,865,475</u>	<u>35,987,260</u>	<u>31,269,350</u>
<u>\$11,925,797</u>	<u>\$11,037,549</u>	<u>\$27,813,620</u>	<u>\$27,548,384</u>	<u>\$41,140,596</u>	<u>\$42,515,763</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2014 and 2013

ASSETS	Recreational Services Fund		Railroad Fund	
	2014	2013	2014	2013
CURRENT ASSETS:				
Cash and cash equivalents	\$ 1,542,171	\$2,016,738	\$ 58,646	\$ 11,106
Accounts receivable	225	3,773	97,765	35,910
Grants receivable	0	0	0	0
Accrued interest	3,383	3,513	1,285	616
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	36,479	29,587	178,757	219,080
Other assets	600	600	0	0
Total Current Assets	1,582,858	2,054,211	336,453	266,712
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	652,194	381,779	601,877	322,064
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	652,194	381,779	601,877	322,064
Other:				
Customer security and escrow deposits	0	0	0	0
Grants receivable	0	0	0	0
Total Restricted Assets – Other	0	0	0	0
Total Restricted Assets	652,194	381,779	601,877	322,064
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0
Total Other Assets	0	0	0	0
FIXED ASSETS:				
Property, plant and equipment	22,399,528	21,909,950	13,431,793	13,244,719
Accumulated depreciation	(9,107,454)	(8,507,623)	(5,223,482)	(4,728,480)
Net Plant in Service	13,292,074	13,402,327	8,208,311	8,516,239
Construction in progress	8,777	401,096	67,014	84,882
Net Fixed Assets	13,300,851	13,803,423	8,275,325	8,601,121
TOTAL ASSETS	\$15,535,903	\$16,239,413	\$9,213,655	\$9,189,897

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2014 and 2013

Storm Water Utility Fund		Transload Fund		TOTAL	
2014	2013	2014	2013	2014	2013
\$ 1,382,285	\$ 1,069,603	\$ 137,451	\$ 1,814	\$ 34,005,150	\$ 41,882,794
191,039	109,339	91,951	126,961	23,350,509	23,386,456
0	0	0	0	1,244,609	988,296
5,135	4,341	242	4	417,006	409,178
0	0	0	0	0	0
0	0	0	0	1,128,200	800,000
0	0	0	0	146,211	143,344
0	0	0	0	7,596,352	8,946,840
0	0	0	0	738	738
<u>1,578,459</u>	<u>1,183,283</u>	<u>229,644</u>	<u>128,779</u>	<u>67,888,775</u>	<u>76,557,646</u>
0	0	0	0	10,700,044	8,759,011
0	0	0	0	28,557,642	38,849,782
1,192,303	1,257,545	0	0	46,225,171	40,883,170
0	0	0	0	1,553,500	1,553,500
0	0	0	0	895,134	798,738
0	0	0	0	18,727,413	18,742,913
0	0	0	0	3,283,539	3,227,791
0	0	0	0	689,789	893,669
<u>1,192,303</u>	<u>1,257,545</u>	<u>0</u>	<u>0</u>	<u>110,632,232</u>	<u>113,708,574</u>
0	0	0	0	4,550,278	4,409,469
0	0	0	0	2,840,429	3,020,312
0	0	0	0	7,390,707	7,429,781
<u>1,192,303</u>	<u>1,257,545</u>	<u>0</u>	<u>0</u>	<u>118,022,939</u>	<u>121,138,355</u>
0	0	0	0	4,564,258	4,878,129
0	0	0	0	0	0
0	0	0	0	2,812,043	2,958,254
0	0	0	0	7,376,301	7,836,383
13,117,105	12,941,170	3,646,634	3,660,333	908,521,812	797,689,496
(5,828,120)	(5,333,122)	(321,280)	(266,819)	(326,904,402)	(304,961,197)
7,288,985	7,608,048	3,325,354	3,393,514	581,617,410	492,728,299
306,520	284,125	0	0	19,979,244	97,855,544
<u>7,595,505</u>	<u>7,892,173</u>	<u>3,325,354</u>	<u>3,393,514</u>	<u>601,596,654</u>	<u>590,583,843</u>
<u>\$10,366,267</u>	<u>\$10,333,001</u>	<u>\$3,554,998</u>	<u>\$3,522,293</u>	<u>\$794,884,669</u>	<u>\$796,116,227</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2014 and 2013

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2014	2013	2014	2013	2014	2013
CURRENT LIABILITIES:						
Accounts payable	\$4,617,563	\$4,724,080	\$ 57,821	\$ 164,171	\$ 18,425	\$ 24,231
Accrued payroll and payroll taxes	1,740,739	1,736,879	275,414	258,848	82,581	82,258
Accrued sales taxes	299,687	251,740	0	0	0	0
Due to other funds	1,182,488	1,159,890	0	0	1,166,500	0
Loans payable to other funds – current maturities	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	23,456	22,651
Unearned revenue	0	0	0	0	0	0
Other liabilities	767,781	418,016	12,923	1,223	1,556	25,646
Total Current Liabilities	8,608,258	8,290,605	346,158	424,242	1,292,518	154,786
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	791,902	807,041	2,761,816	3,006,829	34,098	341,978
Accrued interest	3,331,460	3,448,727	800,587	865,646	0	0
Revenue bonds payable – current maturities	5,695,000	5,365,000	4,076,000	2,691,500	0	0
Special obligation bonds payable	1,315,000	1,300,000	380,000	365,000	0	0
Customer security and escrow deposits	3,400,953	3,268,460	580,177	571,521	0	0
Advances from other funds	0	0	65,000	65,000	0	0
Total Current Liabilities (Payable from Restricted Assets)	14,534,315	14,189,228	8,663,580	7,565,496	34,098	341,978
LONG-TERM LIABILITIES:						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	162,557	183,913
Revenue bonds payable	129,526,444	135,283,438	81,906,746	86,878,833	0	0
Other long-term liabilities	0	0	0	0	1,819,711	1,833,500
Special obligation bonds payable	54,673,357	55,610,164	6,675,881	7,215,900	0	0
Total Long-Term Liabilities	184,199,801	190,893,602	88,582,627	94,094,733	1,982,268	2,017,413
Total Liabilities	207,342,374	213,373,435	97,592,365	102,084,471	3,308,884	2,514,177
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	350,222	350,222	761,225	761,225	2,554,426	2,554,426
County contributions	81,442	81,442	74,125	74,125	139,128	139,128
State contributions	554,356	554,356	11,942,523	11,942,523	36,411	36,411
Federal contributions	3,023,767	3,023,767	38,028,968	38,028,968	7,487,053	7,487,053
Private contributions	2,103,602	2,103,602	23,842,299	23,842,299	1,751	1,751
Total Contributed Capital	6,113,389	6,113,389	74,649,140	74,649,140	10,218,769	10,218,769
RETAINED EARNINGS	184,685,934	184,837,186	75,212,966	67,410,168	16,210,012	14,529,192
Total Fund Equity	190,799,323	190,950,575	149,862,106	142,059,308	26,428,781	24,747,961
TOTAL LIABILITIES AND FUND EQUITY	\$398,141,697	\$404,324,010	\$247,454,471	\$244,143,779	\$29,737,665	\$27,262,138

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2014 and 2013

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2014	2013	2014	2013	2014	2013
\$ 7,609	\$ 7,480	\$ 166,233	\$ 540,571	\$ 14,769	\$ 29,434
88,346	80,548	301,877	264,606	17,881	17,718
0	0	0	0	0	0
0	81,229	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	738,317	816,256
4,850	32	79,573	82,473	80,442	5,363
<u>100,805</u>	<u>169,289</u>	<u>547,683</u>	<u>887,650</u>	<u>851,409</u>	<u>868,771</u>
0	0	77,850	136,097	515,106	1,028,128
0	0	22,641	26,426	95,982	100,585
0	0	0	0	0	0
0	0	700,000	680,000	1,050,000	1,015,000
0	0	569,148	569,488	0	0
0	0	704,298	799,767	1,125,319	1,247,049
<u>0</u>	<u>0</u>	<u>2,073,937</u>	<u>2,211,778</u>	<u>2,786,407</u>	<u>3,390,762</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	689,789	893,669	0	0
0	0	3,503,572	4,209,330	22,695,580	23,742,587
<u>0</u>	<u>0</u>	<u>4,193,361</u>	<u>5,102,999</u>	<u>22,695,580</u>	<u>23,742,587</u>
<u>100,805</u>	<u>169,289</u>	<u>6,814,981</u>	<u>8,202,427</u>	<u>26,333,396</u>	<u>28,002,120</u>
1,066,037	1,066,037	2,594	2,594	28,965	28,965
0	0	0	0	0	0
0	0	0	0	0	0
1,400,072	1,400,072	0	0	58,846	58,846
0	0	0	0	348	348
2,466,109	2,466,109	2,594	2,594	88,159	88,159
<u>9,358,883</u>	<u>8,402,151</u>	<u>20,996,045</u>	<u>19,343,363</u>	<u>14,719,041</u>	<u>14,425,484</u>
<u>11,824,992</u>	<u>10,868,260</u>	<u>20,998,639</u>	<u>19,345,957</u>	<u>14,807,200</u>	<u>14,513,643</u>
<u>\$11,925,797</u>	<u>\$11,037,549</u>	<u>\$27,813,620</u>	<u>\$27,548,384</u>	<u>\$41,140,596</u>	<u>\$42,515,763</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2014 and 2013

LIABILITIES AND FUND EQUITY	Recreation Services Fund		Railroad Fund	
	2014	2013	2014	2013
CURRENT LIABILITIES:				
Accounts payable	\$ 84,011	\$ 137,809	\$ 3,326	\$ 18,370
Accrued payroll and payroll taxes	186,467	189,715	25,075	24,260
Accrued sales taxes	0	0	0	0
Due to other funds	0	0	0	0
Loans payable to other funds – current maturities	0	0	66,931	64,458
Obligations under capital leases	0	0	0	0
Unearned revenue	25,453	20,514	0	0
Other liabilities	250	250	2,400	2,400
Total Current Liabilities	296,181	348,288	97,732	109,488
CURRENT LIABILITIES (Payable from Restricted Assets):				
Construction contracts payable	350	21,619	2,175	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	334,573	0	1,128,200	800,000
Total Current Liabilities (Payable from Restricted Assets)	334,923	21,619	1,130,375	800,000
LONG-TERM LIABILITIES:				
Loans payable to other funds	0	0	605,652	672,583
Obligations under capital leases	0	0	0	0
Revenue bonds payable	0	0	0	0
Other long-term liabilities	0	0	0	0
Special obligation bonds payable	0	0	0	0
Total Long-Term Liabilities	0	0	605,652	672,583
Total Liabilities	631,104	369,907	1,833,759	1,582,071
CONTRIBUTED CAPITAL (Net):				
Municipal contributions	2,464,612	2,464,612	470,497	470,497
County contributions	0	0	18,973	18,973
State contributions	206,763	206,763	1,473,324	1,473,323
Federal contributions	103,865	103,865	937,988	937,988
Private contributions	4,458	4,458	15,400	15,400
Total Contributed Capital	2,779,698	2,779,698	2,916,182	2,916,181
RETAINED EARNINGS	12,125,101	13,089,808	4,463,714	4,691,645
Total Fund Equity	14,904,799	15,869,506	7,379,896	7,607,826
TOTAL LIABILITIES AND FUND EQUITY	\$15,535,903	\$16,239,413	\$9,213,655	\$9,189,897

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2014 and 2013

Storm Water Utility Fund		Transload Fund		TOTAL	
2014	2013	2014	2013	2014	2013
\$ 15,930	\$ 11,657	\$ 35,078	\$ 36,047	\$ 5,020,765	\$ 5,693,850
32,804	27,826	6,059	0	2,757,243	2,682,658
0	0	0	0	299,687	251,740
0	0	0	0	2,348,988	1,241,119
0	0	79,280	78,886	146,211	143,344
0	0	0	0	23,456	22,651
0	0	0	0	763,770	836,770
5,052	5,052	0	0	954,827	540,455
<u>53,786</u>	<u>44,535</u>	<u>120,417</u>	<u>114,933</u>	<u>12,314,947</u>	<u>11,412,587</u>
21,457	0	0	0	4,204,754	5,341,692
0	0	0	0	4,250,670	4,441,384
0	0	0	0	9,771,000	8,056,500
0	0	0	0	3,445,000	3,360,000
0	0	0	0	4,550,278	4,409,469
0	0	0	0	3,357,390	2,911,816
<u>21,457</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>29,579,092</u>	<u>28,520,861</u>
0	0	2,206,390	2,285,670	2,812,042	2,958,253
0	0	0	0	162,557	183,913
0	0	0	0	211,433,190	222,162,271
0	0	0	0	2,509,500	2,727,169
0	0	0	0	87,548,390	90,777,981
<u>0</u>	<u>0</u>	<u>2,206,390</u>	<u>2,285,670</u>	<u>304,465,679</u>	<u>318,809,587</u>
<u>75,243</u>	<u>44,535</u>	<u>2,326,807</u>	<u>2,400,603</u>	<u>346,359,718</u>	<u>358,743,035</u>
453,913	453,913	0	0	8,152,491	8,152,491
0	0	0	0	313,668	313,668
377,113	377,113	0	0	14,590,490	14,590,489
523,791	523,791	0	0	51,564,350	51,564,350
2,329	2,329	0	0	25,970,187	25,970,187
<u>1,357,146</u>	<u>1,357,146</u>	<u>0</u>	<u>0</u>	<u>100,591,186</u>	<u>100,591,185</u>
<u>8,933,878</u>	<u>8,931,320</u>	<u>1,228,191</u>	<u>1,121,690</u>	<u>347,933,765</u>	<u>336,782,007</u>
<u>10,291,024</u>	<u>10,288,466</u>	<u>1,228,191</u>	<u>1,121,690</u>	<u>448,524,951</u>	<u>437,373,192</u>
<u>\$10,366,267</u>	<u>\$10,333,001</u>	<u>\$3,554,998</u>	<u>\$3,522,293</u>	<u>\$794,884,669</u>	<u>\$796,116,227</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, 2014 AND 2013

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2014	2013	2014	2013	2014	2013
OPERATING REVENUES:						
Charges for services	\$71,629,004	\$66,067,601	\$9,472,673	\$9,190,404	\$255,697	\$287,138
OPERATING EXPENSES:						
Personal services	8,779,432	8,959,654	2,004,238	2,032,065	491,603	482,626
Materials, supplies, and power	42,097,858	38,899,766	491,225	307,785	155,466	116,345
Travel and training	87,831	83,988	2,904	3,867	4,316	2,388
Intragovernmental	2,681,914	2,292,284	753,351	714,694	158,933	114,439
Utilities, services, and miscellaneous	4,771,545	5,140,128	821,209	1,120,332	325,793	147,776
TOTAL OPERATING EXPENSES	58,418,580	55,375,820	4,072,927	4,178,743	1,136,111	863,574
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	13,210,424	10,691,781	5,399,746	5,011,661	(880,414)	(576,436)
Payment-in-lieu-of-tax	(7,198,174)	(6,863,976)	0	0	0	0
Depreciation	(7,122,696)	(6,997,958)	(2,494,344)	(1,622,317)	(446,611)	(337,971)
OPERATING INCOME (LOSS)	(1,110,446)	(3,170,153)	2,905,402	3,389,344	(1,327,025)	(914,407)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	602,941	303,898	388,551	278,709	34,848	10,332
Revenue from other governmental units	0	64,395	0	0	39,260	33,600
Miscellaneous revenue	951,149	1,015,335	581,860	9,082	10,258	8,333
Interest expense	(4,002,413)	(4,212,455)	(1,211,415)	(1,260,013)	(3,374)	(3,774)
Loss on disposal of fixed assets	(164,575)	(74,774)	(370,835)	(2,033)	0	0
Miscellaneous expense	(87,533)	(550,674)	(211,754)	(82,438)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(2,700,431)	(3,454,275)	(823,593)	(1,056,693)	80,992	48,491
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(3,810,877)	(6,624,428)	2,081,809	2,332,651	(1,246,033)	(865,916)
OPERATING TRANSFERS:						
Operating transfers from other funds	0	0	0	0	773,045	2,204,292
Operating transfers to other funds	(817,964)	(368,662)	(176,935)	(58,278)	(25,229)	0
TOTAL OPERATING TRANSFERS	(817,964)	(368,662)	(176,935)	(58,278)	747,816	2,204,292
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(4,628,841)	(6,993,090)	1,904,874	2,274,373	(498,217)	1,338,376
Capital contribution	0	0	0	376,758	0	2,455,829
NET INCOME (LOSS)	(4,628,841)	(6,993,090)	1,904,874	2,651,131	(498,217)	3,794,205
Amortization of contributed capital	0	0	0	0	12,435	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(4,628,841)	(6,993,090)	1,904,874	2,651,131	(485,782)	3,794,205
RETAINED EARNINGS, BEGINNING OF PERIOD	189,314,775	191,830,276	73,308,092	64,759,037	16,695,794	10,734,987
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	\$184,685,934	\$184,837,186	\$75,212,966	\$67,410,168	\$16,210,012	\$14,529,192

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2014	2013	2014	2013	2014	2013
\$1,424,158	\$1,182,798	\$ 8,205,721	\$ 8,015,581	\$ 2,015,496	\$ 1,660,868
1,490,482	1,451,007	2,389,599	2,514,563	231,489	224,560
713,089	732,067	2,014,099	1,793,348	87,325	58,036
508	707	1,125	514	0	149
459,335	428,176	1,016,710	953,825	98,304	82,946
268,325	263,329	823,880	927,819	151,342	115,618
2,931,739	2,875,286	6,245,413	6,190,069	568,460	481,309
(1,507,581)	(1,692,488)	1,960,308	1,825,512	1,447,036	1,179,559
0	0	0	0	0	0
(355,130)	(425,770)	(829,536)	(619,353)	(451,035)	(349,662)
(1,862,711)	(2,118,258)	1,130,772	1,206,159	996,001	829,897
13,917	3,289	58,789	14,627	152,499	167,647
1,199,630	917,192	41,482	55,582	0	0
24,434	23,717	44,531	72,455	256	7,942
0	0	(84,809)	(97,102)	(540,444)	(554,934)
(12,234)	(29,296)	(810)	(11,563)	(150,000)	(2,049)
(661)	(559)	(4,397)	(4,338)	(24,485)	(18,979)
1,225,086	914,343	54,786	29,661	(562,174)	(400,373)
(637,625)	(1,203,915)	1,185,558	1,235,820	433,827	429,524
1,136,546	1,266,283	0	0	0	7,000
(672)	0	(197,327)	(5,550)	(160,799)	(1,110)
1,135,874	1,266,283	(197,327)	(5,550)	(160,799)	5,890
498,249	62,368	988,231	1,230,270	273,028	435,414
0	0	0	0	0	0
498,249	62,368	988,231	1,230,270	273,028	435,414
271,926	0	0	0	0	0
770,175	62,368	988,231	1,230,270	273,028	435,414
8,588,708	8,339,783	20,007,814	18,113,093	14,446,013	13,990,070
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$9,358,883</u>	<u>\$8,402,151</u>	<u>\$20,996,045</u>	<u>\$19,343,363</u>	<u>\$14,719,041</u>	<u>\$14,425,484</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, 2014 AND 2013**

	Recreation Services Fund		Railroad Fund	
	2014	2013	2014	2013
OPERATING REVENUES:				
Charges for services	<u>\$ 1,550,677</u>	<u>\$ 1,645,557</u>	<u>\$ 260,390</u>	<u>\$252,758</u>
OPERATING EXPENSES:				
Personal services	1,398,388	1,400,321	114,320	117,242
Materials, supplies, and power	421,464	382,727	36,982	51,695
Travel and training	5,305	4,267	165	47
Intragovernmental	345,245	358,258	43,354	41,009
Utilities, services, and miscellaneous	<u>489,170</u>	<u>462,732</u>	<u>84,511</u>	<u>68,102</u>
TOTAL OPERATING EXPENSES	<u>2,659,572</u>	<u>2,608,305</u>	<u>279,332</u>	<u>278,095</u>
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(1,108,895)	(962,748)	(18,942)	(25,337)
Payment-in-lieu-of-tax	0	0	0	0
Depreciation	<u>(333,378)</u>	<u>(318,565)</u>	<u>(234,422)</u>	<u>(229,489)</u>
OPERATING INCOME (LOSS)	<u>(1,442,273)</u>	<u>(1,281,313)</u>	<u>(253,364)</u>	<u>(254,826)</u>
NONOPERATING REVENUES (EXPENSES):				
Investment revenue	10,062	3,060	2,213	1,988
Revenue from other governmental units	0	0	0	0
Miscellaneous revenue	10,531	18,134	0	11,474
Interest expense	(3,051)	0	(12,856)	(14,069)
Loss on disposal of fixed assets	(1,298)	(2,111)	0	0
Miscellaneous expense	<u>3,865</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>20,109</u>	<u>19,083</u>	<u>(10,643)</u>	<u>(607)</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(1,422,164)</u>	<u>(1,262,230)</u>	<u>(264,007)</u>	<u>(255,433)</u>
OPERATING TRANSFERS:				
Operating transfers from other funds	1,125,763	1,150,077	75,000	2,389,556
Operating transfers to other funds	<u>(49,079)</u>	<u>8,752</u>	<u>(5,913)</u>	<u>(3,373,850)</u>
TOTAL OPERATING TRANSFERS	<u>1,076,684</u>	<u>1,158,829</u>	<u>69,087</u>	<u>(984,294)</u>
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(345,480)	(103,401)	(194,920)	(1,239,727)
Capital contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,357)</u>
NET INCOME (LOSS)	(345,480)	(103,401)	(194,920)	(1,242,084)
Amortization of contributed capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(345,480)	(103,401)	(194,920)	(1,242,084)
RETAINED EARNINGS, BEGINNING OF PERIOD	12,470,581	13,193,209	4,658,634	5,933,729
Equity transfer from other funds	0	0	0	0
Equity transfer to other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
RETAINED EARNINGS, END OF PERIOD	<u>\$12,125,101</u>	<u>\$13,089,808</u>	<u>\$4,463,714</u>	<u>\$4,691,645</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, 2014 AND 2013

Storm Water Utility Fund		Transload Fund		TOTAL	
2014	2013	2014	2013	2014	2013
\$ 684,056	\$ 706,724	\$ 581,981	\$ 339,365	\$ 96,079,853	\$ 89,348,794
144,580	151,048	81,622	84,148	17,125,753	17,417,234
52,558	53,991	7,937	2,453	46,078,003	42,398,213
2,075	1,533	181	48	104,410	97,508
102,024	86,876	14,456	216	5,673,626	5,072,723
36,447	24,223	342,312	242,670	8,114,534	8,512,729
337,684	317,671	446,508	329,535	77,096,326	73,498,407
346,372	389,053	135,473	9,830	18,983,527	15,850,387
0	0	0	0	(7,198,174)	(6,863,976)
(250,128)	(251,446)	(36,258)	(34,738)	(12,553,538)	(11,187,269)
96,244	137,607	99,215	(24,908)	(768,185)	(2,200,858)
13,586	1,523	(1,675)	(101)	1,275,731	784,972
3,381	49,196	0	0	1,283,753	1,119,965
500	24,349	8,289	55,816	1,631,808	1,246,637
0	0	(5,714)	(5,911)	(5,864,076)	(6,148,258)
0	0	0	0	(699,752)	(121,826)
0	0	(3,960)	0	(328,925)	(656,988)
17,467	75,068	(3,060)	49,804	(2,701,461)	(3,775,498)
113,711	212,675	96,155	24,896	(3,469,646)	(5,976,356)
0	0	87,500	3,461,350	3,197,854	10,478,558
(39,793)	(30,527)	(6,015)	(2,364,556)	(1,479,726)	(6,193,781)
(39,793)	(30,527)	81,485	1,096,794	1,718,128	4,284,777
73,918	182,148	177,640	1,121,690	(1,751,518)	(1,691,579)
0	0	0	0	0	2,830,230
73,918	182,148	177,640	1,121,690	(1,751,518)	1,138,651
0	0	0	0	284,361	0
73,918	182,148	177,640	1,121,690	(1,467,157)	1,138,651
8,859,960	8,749,172	1,050,551	0	349,400,922	335,643,356
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$8,933,878</u>	<u>\$8,931,320</u>	<u>\$1,228,191</u>	<u>\$1,121,690</u>	<u>347,933,765</u>	<u>336,782,007</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2014	2013	2014	2013	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	(\$1,110,446)	(\$3,170,153)	\$ 2,905,402	\$ 3,389,344	\$ (1,327,025)	\$ (914,407)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	7,122,696	6,997,958	2,494,344	1,622,317	446,611	337,971
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	4,686,682	4,606,808	27,400	(56,461)	52,441	11,859
Decrease (increase) in due from other funds	(328,200)	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	32,835	31,622	0	0	0	0
Increase (decrease) in accounts payable	1,654,211	(422,250)	(211,040)	(215,173)	(36,992)	(11,452)
Increase (decrease) in accrued payroll	(338,249)	(78,670)	(227,286)	(194,881)	(52,225)	(40,389)
Decrease (increase) in inventory	273,977	(1,277,754)	0	0	0	0
Decrease (increase) in other assets	29,476	5,366	201	0	345	700
Increase (decrease) in accrued sales tax	(114,572)	(100,875)	0	0	0	0
Increase (decrease) in due to other funds	(288,416)	(165,264)	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	464,332	216,765	31,940	27,671	403	1,851,687
Unrealized gain (loss) on cash equivalents	(392,675)	(899,252)	(96,247)	(212,627)	(27,460)	(60,509)
Other nonoperating revenue (expense)	951,149	1,015,335	581,860	9,082	10,258	8,333
Net cash provided by (used for) operating activities	<u>12,642,800</u>	<u>6,759,636</u>	<u>5,506,574</u>	<u>4,369,272</u>	<u>(933,644)</u>	<u>1,183,793</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	773,045	2,204,292
Operating transfers out	(817,964)	(368,662)	(176,935)	(58,278)	(25,229)	0
Operating grants	0	68,899	0	0	30,200	19,805
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(817,964)</u>	<u>(299,763)</u>	<u>(176,935)</u>	<u>(58,278)</u>	<u>778,016</u>	<u>2,224,097</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	41,869,754	0	0	9,927,710	0	0
Debt service – interest payments	(4,118,013)	(5,009,576)	(1,224,402)	(1,240,938)	(3,374)	(3,774)
Debt service – principal and advance refunding payments	(47,876,654)	(9,376,693)	(3,312,299)	(1,773,034)	(11,626)	(13,726)
Acquisition and construction of capital assets	(5,599,864)	(6,625,395)	2,064,014	(3,328,180)	(138,849)	(2,834,393)
Decrease in construction contracts	(1,197,300)	(1,161,202)	(4,282,207)	(6,543,602)	(552,583)	(1,026,895)
Fiscal agent fees payments	(872)	(11,212)	(181,009)	(47,130)	0	0
Capital contributions	0	0	0	376,758	789,110	3,215,263
Proceeds from advances from other funds	0	0	0	0	0	0
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(16,922,949)</u>	<u>(22,184,078)</u>	<u>(6,935,903)</u>	<u>(2,628,416)</u>	<u>82,678</u>	<u>(663,525)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	1,017,105	1,223,664	384,509	381,957	63,793	65,782
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>1,017,105</u>	<u>1,223,664</u>	<u>384,509</u>	<u>381,957</u>	<u>63,793</u>	<u>65,782</u>
Net increase (decrease) in cash and cash equivalents	(4,081,008)	(14,500,541)	(1,221,755)	2,064,535	(9,157)	2,810,147
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>100,190,407</u>	<u>116,670,201</u>	<u>25,410,714</u>	<u>22,431,110</u>	<u>6,231,041</u>	<u>3,602,953</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$96,109,399</u></u>	<u><u>\$102,169,660</u></u>	<u><u>\$24,188,959</u></u>	<u><u>\$24,495,645</u></u>	<u><u>\$6,221,884</u></u>	<u><u>\$6,413,100</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2014	2013	2014	2013	2014	2013
\$ (1,862,711)	\$ (2,118,258)	\$ 1,130,772	\$ 1,206,159	\$ 996,001	\$ 829,897
355,130	425,770	829,536	619,353	451,035	349,662
6,172	83,365	471,242	102,603	(40,368)	(16,256)
0	0	0	0	0	0
0	0	0	0	0	0
(23,691)	(29,771)	(136,550)	347,870	(16,453)	2,002
(158,873)	(139,030)	(271,898)	(240,126)	(24,860)	(18,527)
0	0	(120,914)	(375,473)	0	0
0	0	0	250	0	0
0	0	0	0	0	0
(1,026,815)	81,229	0	0	0	0
0	0	0	0	0	0
(89,305)	(77,376)	6,688	10,706	287,979	205,370
(3,899)	(7,896)	(54,549)	(96,946)	(28,856)	(99,623)
24,434	23,717	44,531	72,455	256	7,942
<u>(2,779,558)</u>	<u>(1,758,250)</u>	<u>1,898,858</u>	<u>1,646,851</u>	<u>1,624,734</u>	<u>1,260,467</u>
1,136,546	1,266,283	0	0	0	7,000
(672)	0	(197,327)	(5,550)	(160,799)	(1,110)
2,078,156	13,286	43,370	75,024	0	0
0	0	0	0	0	0
<u>3,214,030</u>	<u>1,279,569</u>	<u>(153,957)</u>	<u>69,474</u>	<u>(160,799)</u>	<u>5,890</u>
0	0	0	0	0	0
0	0	(88,594)	(100,569)	(545,047)	(559,080)
0	0	(682,879)	(657,878)	(1,011,004)	(986,004)
(344,201)	(12,999)	(703,887)	(703,628)	(603,526)	(3,224,192)
(133,038)	(100)	(149,008)	(175,511)	(1,735,052)	(1,153,209)
(661)	(559)	(59)	0	(9,002)	(3,497)
236,575	0	0	0	0	0
0	0	(48,131)	(46,557)	(61,131)	(60,071)
0	0	0	0	0	0
<u>(241,325)</u>	<u>(13,658)</u>	<u>(1,672,558)</u>	<u>(1,684,143)</u>	<u>(3,964,762)</u>	<u>(5,986,053)</u>
15,503	12,239	115,533	111,777	178,709	276,213
0	0	0	0	0	0
<u>15,503</u>	<u>12,239</u>	<u>115,533</u>	<u>111,777</u>	<u>178,709</u>	<u>276,213</u>
208,650	(480,100)	187,876	143,959	(2,322,118)	(4,443,483)
<u>1,228,008</u>	<u>1,390,639</u>	<u>10,984,158</u>	<u>10,181,511</u>	<u>6,813,917</u>	<u>15,069,257</u>
<u>\$1,436,658</u>	<u>\$910,539</u>	<u>\$11,172,034</u>	<u>\$10,325,470</u>	<u>\$4,491,799</u>	<u>\$10,625,774</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

	Recreation Services Fund		Railroad Fund	
	2014	2013	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$ (1,442,273)	\$ (1,281,313)	(\$253,364)	(\$254,826)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	333,378	318,565	234,422	229,489
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	21,891	3,454	13,094	20,182
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	(19,629)	59,721	(67,877)	(4,117)
Increase (decrease) in accrued payroll	(179,751)	(149,465)	(5,042)	(1,734)
Decrease (increase) in inventory	0	0	45,904	(56,522)
Decrease (increase) in other assets	9,372	9,625	0	0
Increase (decrease) in accrued sales tax	0	0	0	0
Increase (decrease) in due to other funds	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	1,260	(77,673)
Increase (decrease) in other liabilities	(10,908)	(25,215)	0	0
Unrealized gain (loss) on cash equivalents	(6,852)	(17,654)	(2,778)	(3,053)
Other nonoperating revenue (expense)	10,531	18,134	0	11,474
Net cash provided by (used for) operating activities	<u>(1,284,241)</u>	<u>(1,064,148)</u>	<u>(34,381)</u>	<u>(136,780)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	1,125,763	1,150,077	75,000	2,389,556
Operating transfers out	(49,079)	8,752	(5,913)	(3,373,850)
Operating grants	0	0	0	0
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>1,076,684</u>	<u>1,158,829</u>	<u>69,087</u>	<u>(984,294)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from bonds, loans, and capital leases	0	0	0	0
Debt service – interest payments	(3,051)	0	(12,856)	(14,069)
Debt service – principal and advance refunding payments	0	0	(34,096)	(2,318,506)
Acquisition and construction of capital assets	(92,049)	(229,643)	(64,644)	3,254,030
Decrease in construction contracts	(6,122)	(5,443)	0	0
Fiscal agent fees payments	3,865	0	0	0
Capital contributions	0	0	1	0
Proceeds from advances from other funds	(15,427)	0	328,200	0
Other	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(112,784)</u>	<u>(235,086)</u>	<u>216,605</u>	<u>921,455</u>
CASH FLOWS FROM INVESTING ACTIVITIES –				
Interest received	17,950	21,021	4,588	5,442
Bond investments sold	0	0	0	0
Net cash provided by (used for) investing activities	<u>17,950</u>	<u>21,021</u>	<u>4,588</u>	<u>5,442</u>
Net increase (decrease) in cash and cash equivalents	(302,391)	(119,384)	255,899	(194,177)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>2,496,756</u>	<u>2,517,901</u>	<u>404,624</u>	<u>527,347</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$2,194,365</u></u>	<u><u>\$2,398,517</u></u>	<u><u>\$660,523</u></u>	<u><u>\$333,170</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

Storm Water Utility Fund		Transload Fund		TOTAL	
2014	2013	2014	2013	2014	2013
\$ 96,244	\$ 137,607	\$ 99,215	\$ (24,908)	\$ (768,185)	\$ (2,200,858)
250,128	251,446	36,258	34,738	12,553,538	11,187,269
(6,215)	38,392	215,566	(126,961)	5,447,905	4,666,985
0	0	0	0	(328,200)	0
0	0	0	0	32,835	31,622
(35,010)	(68,475)	(265,177)	36,047	841,792	(305,598)
(17,363)	(7,044)	(9,834)	0	(1,285,381)	(869,866)
0	0	0	0	198,967	(1,709,749)
249	0	0	0	39,643	15,941
0	0	0	0	(114,572)	(100,875)
0	0	(13,924)	0	(1,329,155)	(84,035)
0	0	0	78,886	1,260	1,213
0	0	0	0	691,129	2,209,608
(10,713)	(21,874)	(1,849)	(24)	(625,878)	(1,419,458)
500	24,349	8,289	55,816	1,631,808	1,246,637
<u>277,820</u>	<u>354,401</u>	<u>68,544</u>	<u>53,594</u>	<u>16,987,506</u>	<u>12,668,836</u>
0	0	87,500	3,461,350	3,197,854	10,478,558
(39,793)	(30,527)	(6,015)	(2,364,556)	(1,479,726)	(6,193,781)
3,381	49,196	0	0	2,155,107	226,210
0	0	0	0	0	0
<u>(36,412)</u>	<u>18,669</u>	<u>81,485</u>	<u>1,096,794</u>	<u>3,873,235</u>	<u>4,510,987</u>
0	0	0	0	41,869,754	9,927,710
0	0	(5,714)	(5,911)	(6,001,051)	(6,933,917)
0	0	0	2,285,670	(52,928,558)	(12,840,171)
(12,347)	(144,914)	(6,796)	(3,428,252)	(5,502,149)	(17,277,566)
(27,905)	(18,063)	0	0	(8,083,215)	(10,084,025)
0	0	0	0	(187,738)	(62,398)
0	0	0	0	1,025,686	3,592,021
0	0	0	0	203,511	(106,628)
0	0	0	0	0	0
<u>(40,252)</u>	<u>(162,977)</u>	<u>(12,510)</u>	<u>(1,148,493)</u>	<u>(29,603,760)</u>	<u>(33,784,974)</u>
24,465	23,069	(68)	(81)	1,822,087	2,121,083
0	0	0	0	0	0
<u>24,465</u>	<u>23,069</u>	<u>(68)</u>	<u>(81)</u>	<u>1,822,087</u>	<u>2,121,083</u>
225,621	233,162	137,451	1,814	(6,920,932)	(14,484,068)
<u>2,348,967</u>	<u>2,093,986</u>	<u>0</u>	<u>0</u>	<u>156,108,592</u>	<u>174,484,905</u>
<u>\$2,574,588</u>	<u>\$2,327,148</u>	<u>\$137,451</u>	<u>\$1,814</u>	<u>\$149,187,660</u>	<u>\$160,000,837</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

	<u>Water and Electric Utility Fund</u>		<u>Sanitary Sewer Utility Fund</u>		<u>Regional Airport Fund</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$15,364,601	\$27,366,907	\$6,888,003	\$4,071,862	\$510,364	\$700,469
Restricted assets – cash and cash equivalents	<u>80,744,798</u>	<u>74,802,753</u>	<u>17,300,956</u>	<u>20,423,783</u>	<u>5,711,520</u>	<u>5,712,631</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$96,109,399</u></u>	<u><u>\$102,169,660</u></u>	<u><u>\$24,188,959</u></u>	<u><u>\$24,495,645</u></u>	<u><u>\$6,221,884</u></u>	<u><u>\$6,413,100</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>791,902</u>	<u>807,041</u>	<u>2,761,816</u>	<u>3,006,829</u>	<u>34,098</u>	<u>341,978</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$791,902</u></u>	<u><u>\$807,041</u></u>	<u><u>\$2,761,816</u></u>	<u><u>\$3,006,829</u></u>	<u><u>\$34,098</u></u>	<u><u>\$341,978</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2014	2013	2014	2013	2014	2013	2014	2013
\$449,314	\$0	\$7,201,309	\$5,811,624	\$471,006	\$832,671	\$ 1,542,171	\$2,016,738
987,344	910,539	3,970,725	4,513,846	4,020,793	9,793,103	652,194	381,779
<u>\$1,436,658</u>	<u>\$910,539</u>	<u>\$11,172,034</u>	<u>\$10,325,470</u>	<u>\$4,491,799</u>	<u>\$10,625,774</u>	<u>\$2,194,365</u>	<u>\$2,398,517</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	77,850	136,097	515,106	1,028,128	350	21,619
<u>\$0</u>	<u>\$0</u>	<u>\$77,850</u>	<u>\$136,097</u>	<u>\$515,106</u>	<u>\$1,028,128</u>	<u>\$350</u>	<u>\$21,619</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

	<u>Railroad Fund</u>		<u>Storm Water Utility Fund</u>		<u>Transload Fund</u>		<u>TOTAL</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$58,646	\$11,106	\$ 1,382,285	\$ 1,069,603	\$ 137,451	\$ 1,814	\$ 34,005,150	\$ 41,882,794
Restricted assets – cash and cash equivalents	601,877	322,064	1,192,303	1,257,545	0	0	115,182,510	118,118,043
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$660,523</u>	<u>\$333,170</u>	<u>\$2,574,588</u>	<u>\$2,327,148</u>	<u>\$137,451</u>	<u>\$1,814</u>	<u>\$ 149,187,660</u>	<u>\$ 160,000,837</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$ -	\$ -
Construction contracts payable	2,175	0	21,457	0	0	0	4,204,754	5,341,692
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$2,175</u>	<u>\$0</u>	<u>\$21,457</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 4,204,754</u>	<u>\$ 5,341,692</u>

THIS PAGE INTENTIONALLY LEFT BLANK

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

ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Residential sales	\$24,522,536	\$21,627,774
Commercial and industrial sales	26,373,626	25,483,931
Intragovernmental sales	599,660	588,402
Street lighting and traffic signs	262,639	261,849
Sales to public authorities	7,374,908	7,103,266
Miscellaneous	<u>1,741,054</u>	<u>872,643</u>
TOTAL OPERATING REVENUES	<u>60,874,423</u>	<u>55,937,865</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	127,207	354,410
Steam expenses	313,877	302,024
Electrical expenses	1,268,427	1,092,797
Miscellaneous steam power expenses	294,910	272,964
Fuel – coal	1,219,164	1,264,404
Fuel – gas and biomass	<u>971,555</u>	<u>1,177,281</u>
Total Operations	<u>4,195,140</u>	<u>4,463,880</u>
Maintenance		
Supervision and engineering	444,176	427,753
Maintenance of structures	437	452
Maintenance of boiler plants	485,578	746,667
Maintenance of electrical plant	261,692	248,935
Maintenance – other	<u>74,970</u>	<u>49,453</u>
Total Maintenance	<u>1,266,853</u>	<u>1,473,260</u>
Other:		
Purchased power	36,988,950	34,178,731
Fuel	240,305	5,943
Transportation	<u>85</u>	<u>159</u>
Total Other	<u>37,229,340</u>	<u>34,184,833</u>
Total Production	<u>42,691,333</u>	<u>40,121,973</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	341,806	351,062
Load dispatching	747,522	613,428
Station	520,212	492,368
Overhead line	650,097	531,323
Underground line	257,912	386,734
Street lighting and signal system	0	414
Meter services	335,264	340,975
Customer installation	37,714	49,458
Miscellaneous distribution	402,584	470,534
Transportation	239,638	244,559
Storeroom	124,156	151,644
Rents	8,427	8,428
Transmission of electricity	<u>92,913</u>	<u>124,623</u>
Total Operations	<u>3,758,245</u>	<u>3,765,550</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, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
Maintenance:		
Supervision and engineering	\$22	\$68
Maintenance of structures	180,455	177,311
Maintenance of station equipment	149,391	75,251
Maintenance of overhead lines	1,430,361	1,304,154
Maintenance of underground lines	320,663	278,128
Maintenance of line transformer	2,720	9,181
Maintenance of street lights and signal system	181,902	174,762
Maintenance of meters	12,618	4,036
Maintenance of miscellaneous distribution plant	8,958	9,047
Total Maintenance	<u>2,287,090</u>	<u>2,031,938</u>
Total Transmission and Distribution	<u>6,045,335</u>	<u>5,797,488</u>
Accounting and Collection:		
Meter reading	168,177	159,894
Customer records and collection	1,450,194	1,229,617
Uncollectible accounts	168,746	155,131
Total Accounting and Collection	<u>1,787,117</u>	<u>1,544,642</u>
Administrative and General:		
Salaries	358,714	372,422
Property insurance	401,134	358,217
Office supplies and expense	157,970	115,663
Communication services	1,136	1,022
Maintenance of communication equipment	10,188	15,679
Outside services employed	77,795	128,891
Miscellaneous general expense	0	0
Merchandise/jobbing and contract work	49,182	312,965
Demonstrating and selling	14,122	81,149
Rents	0	0
Energy conservation	1,033,753	1,051,551
Total Administrative and General	<u>2,103,994</u>	<u>2,437,559</u>
TOTAL OPERATING EXPENSES	<u>52,627,779</u>	<u>49,901,662</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$8,246,644</u>	<u>\$6,036,203</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, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Residential sales	\$7,561,913	\$5,685,941
Commercial and industrial sales	\$2,694,596	\$4,020,757
Miscellaneous	498,072	423,038
TOTAL OPERATING REVENUES	<u>10,754,581</u>	<u>10,129,736</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	58,152	86,925
Operating labor and expense	0	9,033
Purchase of water for resale	1,832	1,083
Maintenance of wells	1,585	5,496
Miscellaneous	37,116	51,356
Total Source of Supply	<u>98,685</u>	<u>153,893</u>
Power and Pumping		
Supervision and engineering	45,309	67,523
Operating labor and expense	410,194	433,320
Maintenance of structures and improvements	90,055	129,197
Maintenance of pumping equipment	129,956	88,289
Power purchased	604,723	620,331
Miscellaneous	12,790	10,153
Total Power and Pumping	<u>1,293,027</u>	<u>1,348,813</u>
Purification:		
Supplies and expense	22,429	25,651
Labor	0	37,376
Chemicals	397,768	352,992
Maintenance of purification equipment	28,971	30,334
Total Purification	<u>449,168</u>	<u>446,353</u>
Total Production	<u>1,840,880</u>	<u>1,949,059</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	348,411	347,174
Maps and records	47,935	72,773
Transmission and distributions lines	81,753	83,061
Meter	92,042	94,374
Total Operations	<u>570,141</u>	<u>597,382</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, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
Maintenance:		
Supervision and engineering	\$0	\$999
Maintenance of structures and improvements	2,775	3,019
Maintenance of transmission/distribution lines	984,200	869,422
Maintenance of distribution reservoirs	2,425	3,927
Maintenance of services	481,102	437,738
Maintenance of meters	128,240	146,820
Maintenance of hydrants	41,792	38,523
Maintenance of miscellaneous plants	132,581	31,325
Total Maintenance	<u>1,773,115</u>	<u>1,531,773</u>
Other:		
Stores	85,381	79,737
Transportation	201,160	158,669
Total Other	<u>286,541</u>	<u>238,406</u>
Total Transmission and Distribution	<u>2,629,797</u>	<u>2,367,561</u>
Accounting and Collection:		
Meter reading	98,677	97,277
Billing and accounting	763,284	639,901
Uncollectible accounts	52,956	41,811
Total Accounting and Collection	<u>914,917</u>	<u>778,989</u>
Administrative and General:		
General office salaries	107,499	113,862
Insurance	177,929	186,777
Special service	47,010	9,111
Office supplies and expense	35,563	35,744
Rent	0	0
Miscellaneous	0	0
Energy conservation	37,206	33,123
Merchandise/jobbing and contract work	0	0
Total Administrative and General	<u>405,207</u>	<u>378,617</u>
TOTAL OPERATING EXPENSES	<u>5,790,801</u>	<u>5,474,226</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$4,963,780</u>	<u>\$4,655,510</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

	2014	2013
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	\$ 9,472,673	\$ 9,190,404
OPERATING EXPENSES:		
Administration:		
Personal services	484,356	514,572
Materials and supplies	12,929	17,077
Travel and training	2,904	2,008
Intragovernmental	568,114	540,081
Utilities, services, and miscellaneous	88,646	83,621
Total Administration	1,156,949	1,157,359
Treatment Plant:		
Personal services	1,003,902	987,565
Materials and supplies	382,764	151,476
Travel and training	0	1,124
Intragovernmental	106,558	85,371
Utilities, services and miscellaneous	648,331	392,855
Total Treatment Plant	2,141,555	1,618,391
Pump Stations:		
Personal services	67,487	67,039
Materials and supplies	10,464	13,835
Travel and training	0	80
Intragovernmental	1,882	2,763
Utilities, services, and miscellaneous	39,030	386,781
Total Pump Stations	118,863	470,498
Maintenance:		
Personal services	448,493	462,889
Materials and supplies	85,068	125,397
Travel and training	0	655
Intragovernmental	76,797	86,479
Utilities, services, and miscellaneous	45,202	257,075
Total Maintenance	655,560	932,495
TOTAL OPERATING EXPENSES	4,072,927	4,178,743
OPERATING INCOME BEFORE DEPRECIATION	\$5,399,746	\$5,011,661

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 78,994	\$ 55,484
Rentals	55,702	106,930
Landing fees	35,894	33,858
Law enforcement fees	0	10,722
Passenger facility charges	85,107	80,144
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING REVENUES	<u>255,697</u>	<u>287,138</u>
OPERATING EXPENSES:		
Administration:		
Personal services	111,454	101,503
Materials and supplies	5,259	4,601
Travel and training	170	318
Intragovernmental	134,231	93,097
Utilities, services, and miscellaneous	<u>175,432</u>	<u>52,033</u>
Total Administration	<u>426,546</u>	<u>251,552</u>
Airfield Areas:		
Personal services	101,218	110,408
Materials and supplies	29,987	49,217
Travel and training	0	0
Intragovernmental	8,454	8,512
Utilities, services, and miscellaneous	<u>38,825</u>	<u>30,397</u>
Total Airfield Areas	<u>178,484</u>	<u>198,534</u>
Terminal Areas:		
Personal services	22,148	21,262
Materials and supplies	27,837	22,892
Intragovernmental	446	230
Utilities, services, and miscellaneous	<u>75,312</u>	<u>47,084</u>
Total Terminal Areas	<u>125,743</u>	<u>91,468</u>
Public Safety:		
Personal services	238,680	240,676
Materials and supplies	56,200	11,264
Travel and training	4,146	2,070
Intragovernmental	11,625	8,292
Utilities, services, and miscellaneous	<u>14,885</u>	<u>4,559</u>
Total Public Safety	<u>325,536</u>	<u>266,861</u>
Snow Removal:		
Personal services	18,103	8,777
Materials and supplies	36,183	28,371
Intragovernmental	4,177	4,308
Utilities, services, and miscellaneous	<u>21,339</u>	<u>13,703</u>
Total Snow Removal	<u>79,802</u>	<u>55,159</u>
TOTAL OPERATING EXPENSES	<u>1,136,111</u>	<u>863,574</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$880,414)</u>	<u>(\$576,436)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

	2014	2013
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 398,287	\$ 331,437
School passes	35,528	35,960
Specials	92,046	77,281
University of Missouri Shuttle reimbursement	748,755	600,112
Paratransit	86,792	79,914
Miscellaneous	62,750	58,094
TOTAL OPERATING REVENUES	1,424,158	1,182,798
OPERATING EXPENSES:		
General Operations:		
Personal services	807,590	690,151
Materials and supplies	462,404	452,495
Travel and training	508	707
Intragovernmental	334,081	316,049
Utilities, services, and miscellaneous	187,013	175,286
Total General Operations	1,791,596	1,634,688
University of Missouri Shuttle Service:		
Personal services	264,782	280,220
Materials and supplies	98,510	111,180
Travel and training	0	0
Intragovernmental	22,246	19,710
Utilities, services, and miscellaneous	22,235	26,277
Total University of Missouri Shuttle Service	407,773	437,387
Paratransit:		
Personal services	343,085	385,481
Materials and supplies	115,013	119,497
Travel and training	0	0
Intragovernmental	100,551	92,417
Utilities, services, and miscellaneous	51,105	52,937
Total Paratransit	609,754	650,332
FastCAT:		
Personal services	75,025	95,155
Materials and supplies	37,162	48,895
Intragovernmental	2,457	0
Utilities, services, and miscellaneous	7,972	8,829
	122,616	152,879
TOTAL OPERATING EXPENSES	2,931,739	2,875,286
OPERATING LOSS BEFORE DEPRECIATION	(\$1,507,581)	(\$1,692,488)

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 6,498,554	\$ 6,516,224
Landfill fees	1,196,108	1,052,539
Bag sales	52,692	60,113
Compost sales	4,338	5,507
Miscellaneous	454,029	381,198
	<u>8,205,721</u>	<u>8,015,581</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Administration:		
Personal services	284,413	301,476
Materials and supplies	5,527	14,195
Travel and training	935	85
Intragovernmental	564,461	522,240
Utilities, services, and miscellaneous	60,310	57,681
	<u>915,646</u>	<u>895,677</u>
Total Administration		
Commercial:		
Personal services	631,938	631,496
Materials and supplies	505,388	606,710
Travel and training	0	0
Intragovernmental	139,925	152,714
Utilities, services, and miscellaneous	204,280	277,672
	<u>1,481,531</u>	<u>1,668,592</u>
Total Commercial		
Residential:		
Personal services	446,081	440,441
Materials and supplies	490,664	434,660
Travel and training	0	0
Intragovernmental	98,021	88,597
Utilities, services, and miscellaneous	114,293	141,099
	<u>1,149,059</u>	<u>1,104,797</u>
Total Residential		
Landfill:		
Personal services	411,713	438,813
Materials and supplies	546,894	346,321
Travel and training	190	319
Intragovernmental	52,690	42,512
Utilities, services, and miscellaneous	299,702	293,205
	<u>1,311,189</u>	<u>1,121,170</u>
Total Landfill		
Recycling:		
Personal services	615,454	702,337
Materials and supplies	465,626	391,462
Travel and training	0	110
Intragovernmental	161,613	147,762
Utilities, services, and miscellaneous	145,295	158,162
	<u>1,387,988</u>	<u>1,399,833</u>
Total Recycling		
TOTAL OPERATING EXPENSES	<u>6,245,413</u>	<u>6,190,069</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$1,960,308</u>	<u>\$1,825,512</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 741,594	\$ 688,680
Garages	886,673	666,249
Reserved lots	289,384	232,632
Other	<u>97,845</u>	<u>73,307</u>
 TOTAL OPERATING REVENUES	 <u>2,015,496</u>	 <u>1,660,868</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	231,489	224,560
Materials and supplies	87,325	58,036
Intragovernmental	98,304	82,946
Utilities, services, and miscellaneous	<u>151,342</u>	<u>115,618</u>
 TOTAL OPERATING EXPENSES	 <u>568,460</u>	 <u>481,160</u>
 OPERATING INCOME BEFORE DEPRECIATION	 <u><u>\$1,447,036</u></u>	 <u><u>\$1,179,708</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Fees and admissions	\$ 1,202,824	\$ 1,277,589
Facility user charges	52,329	50,578
Youth capital improvement fees	33,758	37,502
Golf course improvement fees	21,951	23,691
Miscellaneous	<u>239,815</u>	<u>256,197</u>
TOTAL OPERATING REVENUES	<u>1,550,677</u>	<u>1,645,557</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	688,735	699,266
Materials and supplies	112,590	108,178
Travel and training	4,388	3,206
Intragovernmental	233,874	246,418
Utilities, services, and miscellaneous	<u>137,575</u>	<u>181,279</u>
Total Recreation Services	<u>1,177,162</u>	<u>1,238,347</u>
Maintenance:		
Personal services	243,282	225,971
Materials and supplies	170,299	149,638
Travel and training	345	385
Intragovernmental	32,547	30,349
Utilities, services, and miscellaneous	<u>189,450</u>	<u>153,079</u>
Total Maintenance	<u>635,923</u>	<u>559,422</u>
Activity and Recreation Center:		
Personal services	466,371	475,084
Materials and supplies	138,575	124,911
Travel and training	572	676
Intragovernmental	78,824	81,491
Utilities, services, and miscellaneous	<u>162,145</u>	<u>128,374</u>
Total Activity and Recreation Center	<u>846,487</u>	<u>810,536</u>
TOTAL OPERATING EXPENSES	<u>2,659,572</u>	<u>2,608,305</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$1,108,895)</u>	<u>(\$962,748)</u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Switching fees	\$ 241,590	\$ 213,990
Miscellaneous	18,800	38,768
TOTAL OPERATING REVENUES	<u>260,390</u>	<u>252,758</u>
OPERATING EXPENSES:		
Administration:		
Personal services	0	47
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	32,175	30,159
Utilities, services, and miscellaneous	42,722	32,725
Total Administration	<u>74,897</u>	<u>62,931</u>
Transportation:		
Personal services	42,957	35,576
Materials and supplies	23,913	26,912
Travel and training	165	47
Intragovernmental	7,837	7,873
Utilities, services, and miscellaneous	21,500	18,748
Total Transportation	<u>96,372</u>	<u>89,156</u>
Maintenance of Way:		
Personal services	71,363	81,619
Materials and supplies	13,069	24,783
Travel and training	0	0
Intragovernmental	3,342	2,977
Utilities, services, and miscellaneous	20,289	16,629
Total Maintenance of Way	<u>108,063</u>	<u>126,008</u>
TOTAL OPERATING EXPENSES	<u>279,332</u>	<u>278,095</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>(\$18,942)</u></u>	<u><u>(\$25,337)</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, 2014 AND 2013

	2014	2013
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 684,056	\$ 706,724
OPERATING EXPENSES:		
General Operations:		
Personal services	36,971	31,239
Materials and supplies	16,059	5,858
Travel and training	2,075	1,533
Intragovernmental	85,710	72,368
Utilities, services, and miscellaneous	16,572	11,836
Total General Operations	157,387	122,834
Field Operations:		
Personal services	107,609	119,809
Materials and supplies	36,499	48,133
Travel and training	0	0
Intragovernmental	16,314	14,508
Utilities, services, and miscellaneous	19,875	12,387
Total Field Operations	180,297	194,837
TOTAL OPERATING EXPENSES	337,684	317,671
OPERATING INCOME BEFORE DEPRECIATION	\$346,372	\$389,053

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 581,981</u>	<u>\$ 339,365</u>
OPERATING EXPENSES:		
General operations:		
Personal services	81,622	84,148
Materials and supplies	7,937	2,453
Travel and training	181	48
Intragovernmental	14,456	216
Utilities, services, and miscellaneous	<u>342,312</u>	<u>242,670</u>
Total General Operations	<u>446,508</u>	<u>329,535</u>
 TOTAL OPERATING EXPENSES	 <u>446,508</u>	 <u>329,535</u>
 OPERATING INCOME BEFORE DEPRECIATION	 <u><u>\$ 135,473</u></u>	 <u><u>\$ 9,830</u></u>

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
MARCH 31, 2014

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
SEWER:						
Stm WWTP Improvement (C4301J)	\$ 3,000,000	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -	-
STM WWTP Energize MO Comm (C4302J)	628,725	628,725	-	628,725	-	-
Sewer Main Rehab (C43100)	6,121,298	5,066,450	56	5,066,506	-	1,054,792
Sm Trunks 80 Acre Point (C43111)	438,529	-	-	-	-	438,529
Private Common Collector (C43112)	103,235	1,865	-	1,865	-	101,370
Annual Sewer Improvements (C43183)	653,050	19,825	-	19,825	-	633,225
Clear Cr Pump Stn Phase I (C43191)	4,481,566	4,050,021	-	4,050,021	-	431,545
SRF WWTP Improvement (C43194)	63,914,991	63,345,936	(574,258)	62,771,678	738,585	404,728
PCCE #3 Stewart/Ridge/Med (C43198)	659,000	115,542	20,167	135,709	-	523,291
PCCE #6 Country Club Dr (C43203)	224,937	215,688	9,248	224,936	-	1
North Grindstone Ph II (C43205)	1,553,000	1,415,067	26,338	1,441,405	-	111,595
SD #165 Maple Bluff (C43207)	646,000	643,010	8	643,018	-	2,982
Hominy Br Outfall Relief (C43210)	4,451,850	2,833,958	33,141	2,867,099	35,770	1,548,981
Upper Hinkson Ext Ph I (C43213)	518,629	387,353	5,373	392,726	3,515	122,388
N Grindstone Ext Ph III (C43214)	160,000	124,907	-	124,907	-	35,093
PCCE #8 Thilly Lathrop (C43221)	780,000	148,608	2,971	151,579	-	628,421
Ridgeway Cottages (C43222)	10,000	42	-	42	-	9,958
PCCE #15 Anderson Ave (C43223)	628,450	39,843	147,895	187,738	392,507	48,205
PCCE #11 Wilson/High (C43224)	205,000	29,867	1,438	31,305	-	173,695
PCCE #17 Wilson/Ross (C43226)	290,000	55,010	1,334	56,344	-	233,656
PCCE #19 Sunset Lane (C43227)	735,000	67,703	127,930	195,633	473,977	65,390
Haystack Acres Pump Stn (C43230)	570,000	15,250	8,292	23,542	-	546,458
SD 170 S Bethel Church Rd (C43232)	370,380	28,040	6,651	34,691	33	335,656
Valley View Pump Stn (C43233)	267,000	239,021	9,926	248,947	-	18,053
Stadium/l-70 Sewer Reloc (C43236)	180,000	27,138	97	27,235	-	152,765
5310 170 Dr SE (Roth) (C43237)	8,123	6,063	-	6,063	-	2,060
PCCE #12 Maplewood Dr (C43238)	164,550	4,522	2,013	6,535	-	158,015
PCCE #14 Cliff Dr (C43239)	39,750	14,326	5,147	19,473	-	20,277
PCCE #16 Bingham/W Ridgel (C43240)	41,750	29,032	9,680	38,712	-	3,038
PCCE #18 Spring Valley Rd (C43241)	109,000	-	199	199	-	108,801
FY12 Sewer Main Rehab (C43242)	4,567,408	2,087,923	629,483	2,717,406	1,664,831	185,171
Douglass High Sewer Reloc (C43243)	175,000	45	2,419	2,464	68,791	103,745
N Grindstone Bank Stabil (C43244)	200,000	4,601	604	5,205	-	194,795
Upper Merideth Br Stabil (C43245)	50,000	-	710	710	-	49,290
Westwood Ave Relocation (C43246)	195,000	41	7,318	7,359	-	187,641
Woodrail Sewer Replacemnt (C43247)	21,049	-	4,140	4,140	-	16,909
PCCE #20 Ridgemont (C43248)	20,000	-	10,510	10,510	-	9,490
Flat Brant to Turner Relief (C43250)	50,000	-	-	-	-	50,000
TOTAL SEWER	\$ 97,232,270	\$ 84,645,422	\$ 498,830	\$ 85,144,252	\$ 3,378,009	\$ 8,710,009
AIRPORT:						
Airport Gen Improvements (C44008)	\$ 162,695	\$ 12,902	\$ -	\$ 12,902	\$ -	\$ 149,793
Passenger Terminal Upgrad (C44066)	366,855	266,613	49,330	315,943	2,127	48,785
Environmental Assessment (C44070)	399,245	397,667	-	397,667	-	1,578
Replace Airline Counter (C44087)	38,000	-	-	-	-	38,000
Realign RT H (C44090)	149,264	-	-	-	-	149,264
Upgrade Crosswind Runway (C44092)	388,747	-	19,436	19,436	369,289	22
Landside Pavement Improv (C44093)	78,500	54,956	-	54,956	-	23,544
Control Tower Road (C44096)	38,798	-	38,797	38,797	-	1
Wildlife Fencing (C44100)	1,720,809	1,651,369	7,575	1,658,944	12,520	49,345
Taxiway Alpha (C44101)	8,047,450	6,259,051	5,157	6,264,208	542	1,782,700
Land Acquisition Ph I (C44105)	639,000	-	22,061	22,061	-	616,939
Maintenance Shop Expans (C44109)	121,810	480	(416)	64	102,250	19,496
New Airport Terminal (C44111)	944,199	-	-	-	-	944,199
Terminal Master Plan (C44112)	65,000	-	-	-	-	65,000
TOTAL AIRPORT:	\$ 13,160,372	\$ 8,643,038	\$ 141,940	\$ 8,784,978	\$ 486,728	\$ 3,888,666
PARKING:						
5th & Walnut Parking Gar (C45050)	\$ 16,753,115	\$ 16,682,231	\$ 22,402	\$ 16,704,633	\$ 496	\$ 47,986
Short St Garage (C45051)	12,503,688	10,981,921	1,064,606	12,046,527	62,490	394,671
Ramp Parking Surface Repair (C45054)	180,000	-	-	-	0	180,000

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
MARCH 31, 2014**

	Current					
	Appropriations	Prior Years' Expenditures	Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
TOTAL PARKING:	\$ 29,436,803	\$ 27,664,152	\$ 1,087,008	\$ 28,751,160	\$ 62,986	\$ 622,657
RECREATION SERVICES:						
ARC Improvements (C46071)	\$ 187,871	\$ 186,536	\$ 758	\$ 187,294	\$ -	\$ 577
Antimi Field Improvements (C46073)	38,446	22,591	5,925	28,516	2,400	7,530
LAN Golf Clubhouse Renov (C46076)	110,000	107,733	2,031	109,764	-	236
LOW New Shelter/Course Imp (C46077)	120,000	-	-	-	-	120,000
AM Legion E Field Lights (C46079)	130,000	-	63	63	111,500	18,437
TOTAL RECREATION SERVICES:	\$ 586,317	\$ 316,860	\$ 8,777	\$ 325,637	\$ 113,900	\$ 146,780
PUBLIC TRANSPORTATION:						
GFI Upgrades (C47018)	\$ 241,567	\$ 202,910	\$ -	\$ 202,910	\$ -	\$ 38,657
Benches and Shelters (C47029)	76,168	-	-	-	-	76,168
Auto Veh Locator - GPS (C47036)	867,967	303,920	344,202	648,122	116,385	103,460
Rpl 4 Paratransit Vans (C47038)	442,151	-	-	-	401,736	40,415
Bus Shelter Grant 0124 (C47048)	23,428	6,652	-	6,652	-	16,776
2 Heavy Duty Buses (C47049)	972,209	-	-	-	963,456	8,753
Annual Transit Projects (C47050)	795,358	-	-	-	-	795,358
TOTAL PUBLIC TRANSPORTATION:	\$ 3,418,848	\$ 513,482	\$ 344,202	\$ 857,684	\$ 1,481,577	\$ 1,079,587
SOLID WASTE:						
Stm Ldfl Gas Plant Emc (C4801J)	\$ 425,275	\$ 373,081	\$ 21,731	\$ 394,812	\$ -	\$ 30,463
Methane Gas Extract Wells (C48031)	1,525,947	912,124	259,968	1,172,092	11,750	342,105
Landfill Cell 5 (C48042)	3,730,000	3,173,446	111,422	3,284,868	-	445,132
Parkside Mulch Drop-Off (C48045)	99,264	90,979	8,284	99,263	-	1
Collection & Admin Reloc (C48048)	670,000	64,509	45,928	110,437	262,763	296,800
Leachate Handling & Stor (C48051)	621,416	-	-	-	-	621,416
TOTAL SOLID WASTE:	\$ 7,071,902	\$ 4,614,139	\$ 447,333	\$ 5,061,472	\$ 274,513	\$ 1,735,917
STORMWATER:						
Annual Projects (C49017)	\$ 43,623	\$ -	\$ -	\$ -	\$ -	\$ 43,623
Royal Latham-Fallwood (49090)	33,500	22,537	-	22,537	-	10,963
Hitt & Elm (C49099)	112,000	10,131	-	10,131	-	101,869
Grissum Bldg Water Qual (C49102)	254,745	170,166	(1,692)	168,474	48,105	38,166
Nifong & Bethel Drainage (C49105)	820,000	-	-	-	-	820,000
Ash & Hubble (C49106)	155,000	68,540	6,776	75,316	-	79,684
Kelly Detention Retrofit (C49108)	91,333	1,342	185	1,527	-	89,806
Sixth & Elm Storm Drain (C49109)	27,500	-	-	-	-	27,500
Garth @ Oak Tower (C49110)	20,000	-	-	-	-	20,000
Mill Creek Phase 3 (C49111)	10,000	-	-	-	-	10,000
Wilson Ross (C49112)	5,000	-	-	-	-	5,000
Forum Nature Area (C49113)	50,000	-	23,208	23,208	-	26,792
TOTAL STORMWATER:	\$ 1,622,701	\$ 272,716	\$ 28,477	\$ 301,193	\$ 48,105	\$ 1,273,403
VEHICLE MAINTENANCE:						
Fleet Fuel & Fac Upgrade (C72001)	\$ 538,560	\$ 380,754	\$ -	\$ 380,754	\$ 383	\$ 157,423
P&R Vehicle Maint Facil (C72002)	987,000	348,508	440,217	788,725	186,571	11,704
CNG Land (C72003)	350,000	308,563	-	308,563	-	41,437
TOTAL VEHICLE MAINTENANCE:	\$ 1,875,560	\$ 1,037,825	\$ 440,217	\$ 1,478,042	\$ 186,954	\$ 210,564
TOTAL CAPITAL PROJECTS	\$ 154,404,773	\$ 127,707,634	\$ 2,996,784	\$ 130,704,418	\$ 6,032,772	\$ 17,667,583

THIS PAGE INTENTIONALLY LEFT BLANK

INTERNAL SERVICE FUNDS

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

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

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

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

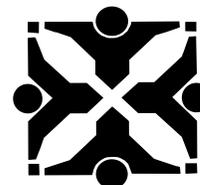
Public Communications Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments and cable television operations.

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

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

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

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



THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2014 and 2013

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2014	2013	2014	2013	2014	2013
CURRENT ASSETS:						
Cash and cash equivalents	\$727,812	\$711,199	\$645,894	\$400,323	\$1,486,625	\$1,233,380
Accounts receivable	0	0	26,212	53,246	5,592	5,599
Grants receivable	0	0	0	0	0	0
Accrued interest	1,446	1,323	1,283	772	2,999	2,324
Due from other funds	0	0	0	0	0	0
Inventory	15,001	18,925	0	0	0	0
Other assets	0	0	0	0	0	0
Total Current Assets	<u>744,259</u>	<u>731,447</u>	<u>673,389</u>	<u>454,341</u>	<u>1,495,216</u>	<u>1,241,303</u>
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Total Other Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FIXED ASSETS:						
Property, plant, and equipment	419,086	419,086	32,500	32,500	5,032,166	4,860,884
Accumulated depreciation	(155,695)	(136,531)	(32,500)	(32,500)	(4,554,316)	(4,364,651)
Net Plant in Service	263,391	282,555	0	0	477,850	496,233
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	<u>263,391</u>	<u>282,555</u>	<u>0</u>	<u>0</u>	<u>477,850</u>	<u>496,233</u>
TOTAL ASSETS	<u>\$1,007,650</u>	<u>\$1,014,002</u>	<u>\$673,389</u>	<u>\$454,341</u>	<u>\$1,973,066</u>	<u>\$1,737,536</u>
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$24,162	\$17,757	\$14,988	\$20,781	\$134,710	\$47,656
Interest payable	0	0	0	0	842	1,654
Accrued payroll and payroll taxes	35,804	29,666	33,508	26,629	172,881	146,168
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	51,062	26,741
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	<u>59,966</u>	<u>47,423</u>	<u>48,496</u>	<u>47,410</u>	<u>359,495</u>	<u>222,219</u>
LONG-TERM LIABILITIES:						
Obligations under capital leases	0	0	0	0	45,965	27,715
Special obligation bonds payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
Total Long-Term Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>45,965</u>	<u>27,715</u>
TOTAL LIABILITIES	<u>59,966</u>	<u>47,423</u>	<u>48,496</u>	<u>47,410</u>	<u>405,460</u>	<u>249,934</u>
FUND EQUITY:						
Contributed capital	380,000	380,000	0	0	434,763	434,763
Retained earnings (deficit)	567,684	586,579	624,893	406,931	1,132,843	1,052,839
TOTAL FUND EQUITY	<u>947,684</u>	<u>966,579</u>	<u>624,893</u>	<u>406,931</u>	<u>1,567,606</u>	<u>1,487,602</u>
LIABILITIES AND FUND EQUITY	<u>\$1,007,650</u>	<u>\$1,014,002</u>	<u>\$673,389</u>	<u>\$454,341</u>	<u>\$1,973,066</u>	<u>\$1,737,536</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2014 and 2013

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2014	2013	2014	2013	2014	2013	2014	2013
\$1,257,351	\$1,317,857	\$722,945	\$1,148,371	\$4,798,875	\$3,267,652	\$246,201	\$70,636
145,582	136,067	55,750	53,451	0	0	0	0
0	0	0	0	0	0	12,366	18,449
2,519	2,456	1,545	2,191	7,074	3,763	472	131
0	0	0	0	0	0	0	0
9,013	17,931	914,526	854,208	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,414,465</u>	<u>1,474,311</u>	<u>1,694,766</u>	<u>2,058,221</u>	<u>4,805,949</u>	<u>3,271,415</u>	<u>259,039</u>	<u>89,216</u>
0	0	0	0	0	0	0	0
0	0	0	0	4,861,631	4,861,248	0	0
0	0	0	0	4,861,631	4,861,248	0	0
1,016,832	984,238	2,114,950	1,741,160	33,350	33,350	0	0
(733,073)	(680,191)	(723,873)	(735,488)	(33,350)	(33,350)	0	0
283,759	304,047	1,391,077	1,005,672	0	0	0	0
0	0	348,508	1,773	0	0	0	0
283,759	304,047	1,739,585	1,007,445	0	0	0	0
<u>\$1,698,224</u>	<u>\$1,778,358</u>	<u>\$3,434,351</u>	<u>\$3,065,666</u>	<u>\$9,667,580</u>	<u>\$8,132,663</u>	<u>\$259,039</u>	<u>\$89,216</u>
\$9,439	\$65,343	\$385,382	\$289,005	\$2,051	\$442	\$225	\$68
0	0	0	0	0	0	0	0
36,478	37,472	97,453	82,757	16,438	16,376	9,346	8,873
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
80,951	0	0	0	0	0	0	0
<u>126,868</u>	<u>102,815</u>	<u>482,835</u>	<u>371,762</u>	<u>18,489</u>	<u>16,818</u>	<u>9,571</u>	<u>8,941</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	4,286,689	4,259,972	0	0
0	0	0	0	4,286,689	4,259,972	0	0
126,868	102,815	482,835	371,762	4,305,178	4,276,790	9,571	8,941
0	0	281,705	281,705	0	0	0	0
1,571,356	1,675,543	2,669,811	2,412,199	5,362,402	3,855,873	249,468	80,275
1,571,356	1,675,543	2,951,516	2,693,904	5,362,402	3,855,873	249,468	80,275
<u>\$1,698,224</u>	<u>\$1,778,358</u>	<u>\$3,434,351</u>	<u>\$3,065,666</u>	<u>\$9,667,580</u>	<u>\$8,132,663</u>	<u>\$259,039</u>	<u>\$89,216</u>

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

**COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2014 and 2013**

ASSETS	Employee Benefit Fund		TOTAL	
	2014	2013	2014	2013
CURRENT ASSETS:				
Cash and cash equivalents	\$4,698,996	\$3,904,645	\$14,584,699	\$12,054,063
Accounts receivable	421,629	406,620	654,765	654,983
Grants receivable	0	0	12,366	18,449
Accrued interest	9,241	7,184	26,579	20,144
Due from other funds	0	0	0	0
Inventory	0	0	938,540	891,064
Other assets	0	0	0	0
Total Current Assets	5,129,866	4,318,449	16,216,949	13,638,703
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	4,861,631	4,861,248
Total Other Assets	0	0	4,861,631	4,861,248
FIXED ASSETS:				
Property, plant, and equipment	0	0	8,648,884	8,071,218
Accumulated depreciation	0	0	(6,232,807)	(5,982,711)
Net Plant in Service	0	0	2,416,077	2,088,507
Construction in progress	0	0	348,508	1,773
Net Fixed Assets	0	0	2,764,585	2,090,280
TOTAL ASSETS	\$5,129,866	\$4,318,449	\$23,843,165	\$20,590,231
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$40,780	\$55,488	\$611,737	\$496,540
Interest payable	0	0	842	1,654
Accrued payroll and payroll taxes	12,487	9,306	414,395	357,247
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	51,062	26,741
Other liabilities	59,991	66,661	140,942	66,661
Total Current Liabilities	113,258	131,455	1,218,978	948,843
LONG-TERM LIABILITIES:				
Obligations under capital leases	0	0	45,965	27,715
Special obligation bonds payable	0	0	0	0
Incurred but not reported claims	927,900	900,013	5,214,589	5,159,985
Total Long-Term Liabilities	927,900	900,013	5,260,554	5,187,700
TOTAL LIABILITIES	1,041,158	1,031,468	6,479,532	6,136,543
FUND EQUITY:				
Contributed capital	0	0	1,096,468	1,096,468
Retained earnings (deficit)	4,088,708	3,286,981	16,267,165	13,357,220
TOTAL FUND EQUITY	4,088,708	3,286,981	17,363,633	14,453,688
LIABILITIES AND FUND EQUITY	\$5,129,866	\$4,318,449	\$23,843,165	\$20,590,231

THIS PAGE INTENTIONALLY LEFT BLANK

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2014	2013	2014	2013	2014	2013
OPERATING REVENUES:						
Charges for services	\$795,529	\$772,563	\$1,241,894	\$953,983	\$2,385,450	\$2,045,877
OPERATING EXPENSES:						
Personal services	318,665	353,947	308,696	307,559	1,221,569	1,125,649
Materials and supplies	76,925	91,477	173,904	156,247	279,296	216,018
Travel and training	2,004	2,640	0	0	10,727	15,322
Intragovernmental	30,490	30,878	175,613	179,048	5,562	5,797
Utilities, services, and miscellaneous	205,551	211,674	418,644	356,220	666,344	616,891
TOTAL OPERATING EXPENSES	633,635	690,616	1,076,857	999,074	2,183,498	1,979,677
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	161,894	81,947	165,037	(45,091)	201,952	66,200
Depreciation	(9,341)	(9,824)	0	0	(94,428)	(86,882)
OPERATING INCOME (LOSS)	152,553	72,123	165,037	(45,091)	107,524	(20,682)
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	3,811	1,049	2,267	385	8,887	1,345
Miscellaneous revenue	0	2,946	196,617	204,594	371	323
Interest expense	0	0	0	0	(606)	(992)
Loss on disposal of fixed assets	0	(1,961)	0	0	0	0
Miscellaneous expense	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	3,811	2,034	198,884	204,979	8,652	676
INCOME (LOSS) BEFORE OPERATING TRANSFERS	156,364	74,157	363,921	159,888	116,176	(20,006)
OPERATING TRANSFERS						
operating transfers from other funds	0	0	0	0	0	0
operating transfers to other funds	(59,067)	(34,823)	(82,538)	(61,278)	(214,262)	(86,760)
TOTAL OPERATING TRANSFERS	(59,067)	(34,823)	(82,538)	(61,278)	(214,262)	(86,760)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	97,297	39,334	281,383	98,610	(98,086)	(106,766)
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	97,297	39,334	281,383	98,610	(98,086)	(106,766)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	470,387	547,245	343,510	308,321	1,230,929	1,159,605
Equity transfers from other funds	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$567,684	\$586,579	\$624,893	\$406,931	\$1,132,843	\$1,052,839

**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, 2014 AND 2013

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2014	2013	2014	2013	2014	2013	2014	2013
\$625,710	\$579,025	\$4,553,576	\$4,360,568	\$2,539,505	\$2,418,576	\$307,657	\$162,065
399,818	346,256	968,606	921,854	105,126	107,093	158,028	160,796
108,908	115,612	3,275,705	3,115,237	3,793	2,461	2,305	4,307
200	327	3,098	300	243	1,210	5,222	4,135
24,717	4,500	98,342	86,436	152	127	3,220	1,893
35,379	144,981	50,974	43,131	2,162,828	2,192,637	2,039	31,640
569,022	611,676	4,396,725	4,166,958	2,272,142	2,303,528	170,814	202,771
56,688	(32,651)	156,851	193,610	267,363	115,048	136,843	(40,706)
(26,693)	(26,378)	(24,024)	(23,364)	0	0	0	0
29,995	(59,029)	132,827	170,246	267,363	115,048	136,843	(40,706)
0	0	0	0	0	0	27,164	38,227
6,805	2,908	3,284	4,394	18,821	(21)	894	(50)
8	77	65,285	44,650	15	0	0	0
0	0	0	0	0	0	0	0
0	0	(5,903)	(3,405)	0	0	0	0
0	0	0	0	0	0	0	0
6,813	2,985	62,666	45,639	18,836	(21)	28,058	38,177
36,808	(56,044)	195,493	215,885	286,199	115,027	164,901	(2,529)
25,000	25,000	0	0	0	0	0	0
(79,491)	(59,781)	(57,715)	(1,665)	(22,653)	(17,923)	(7,884)	0
(54,491)	(34,781)	(57,715)	(1,665)	(22,653)	(17,923)	(7,884)	0
(17,683)	(90,825)	137,778	214,220	263,546	97,104	157,017	(2,529)
0	0	0	0	0	0	0	0
(17,683)	(90,825)	137,778	214,220	263,546	97,104	157,017	(2,529)
1,589,039	1,766,368	2,532,033	2,197,979	5,098,856	3,758,769	92,451	82,804
0	0	0	0	0	0	0	0
<u>\$1,571,356</u>	<u>\$1,675,543</u>	<u>\$2,669,811</u>	<u>\$2,412,199</u>	<u>\$5,362,402</u>	<u>\$3,855,873</u>	<u>\$249,468</u>	<u>\$80,275</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, 2014 AND 2013

	Employee Benefit Fund		TOTAL	
	2014	2013	2014	2013
OPERATING REVENUES:				
Charges for services	\$6,411,914	\$6,089,155	\$18,861,235	\$17,381,812
OPERATING EXPENSES:				
Personal services	391,013	244,892	3,871,521	3,568,046
Materials and supplies	37,460	14,501	3,958,296	3,715,860
Travel and training	2,958	4,903	24,452	28,837
Intragovernmental	232	216	338,328	308,895
Utilities, services, and miscellaneous	5,274,059	5,909,939	8,815,818	9,507,113
TOTAL OPERATING EXPENSES	5,705,722	6,174,451	17,008,415	17,128,751
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	706,192	(85,296)	1,852,820	253,061
Depreciation	0	0	(154,486)	(146,448)
OPERATING INCOME (LOSS)	706,192	(85,296)	1,698,334	106,613
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	27,164	38,227
Investment revenue	23,657	6,925	68,426	16,935
Miscellaneous revenue	43,842	42,910	306,138	295,500
Interest expense	0	0	(606)	(992)
Loss on disposal of fixed assets	0	0	(5,903)	(5,366)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	67,499	49,835	395,219	344,304
INCOME (LOSS) BEFORE OPERATING TRANSFERS	773,691	(35,461)	2,093,553	450,917
OPERATING TRANSFERS				
operating transfers from other funds	0	55,000	25,000	80,000
operating transfers to other funds	(20,001)	(10,934)	(543,611)	(273,164)
TOTAL OPERATING TRANSFERS	(20,001)	44,066	(518,611)	(193,164)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	753,690	8,605	1,574,942	257,753
Contributed capital	0	0	0	0
NET INCOME (LOSS)	753,690	8,605	1,574,942	257,753
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	3,335,018	3,278,376	14,692,223	13,099,467
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$4,088,708	\$3,286,981	16,267,165	13,357,220

THIS PAGE INTENTIONALLY LEFT BLANK

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2014	2013	2014	2013	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$152,553	\$72,123	\$165,037	(\$45,091)	\$107,524	(\$20,682)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	9,341	9,824	0	0	94,428	86,882
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	11,909	26,657	0	(7)
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	0	454	0	0	31,531	41,176
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accounts payable	(20,200)	(20,635)	(42,254)	(40,111)	69,144	5,924
Increase (decrease) in accrued payroll	(35,595)	(30,910)	(33,124)	(27,094)	(126,671)	(104,013)
Increase (decrease) in due to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	(2,989)	(6,649)	(3,097)	(3,884)	(5,453)	(11,681)
Other nonoperating revenue	0	2,946	196,617	204,594	371	323
Net cash provided by (used for) operating activities	<u>103,110</u>	<u>27,153</u>	<u>295,088</u>	<u>115,071</u>	<u>170,874</u>	<u>(2,078)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(59,067)	(34,823)	(82,538)	(61,278)	(214,262)	(86,760)
Operating grants	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(59,067)</u>	<u>(34,823)</u>	<u>(82,538)</u>	<u>(61,278)</u>	<u>(214,262)</u>	<u>(86,760)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Debt service – interest	0	0	0	0	(101)	0
Debt service – principal	0	0	0	0	(1,935)	0
Acquisition and construction of capital assets	0	0	0	0	(45,379)	(103,815)
Contributed capital	0	0	0	0	0	0
Proceeds from advances from other funds	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing act.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(47,415)</u>	<u>(103,815)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	6,872	7,732	5,069	4,180	14,840	13,431
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>6,872</u>	<u>7,732</u>	<u>5,069</u>	<u>4,180</u>	<u>14,840</u>	<u>13,431</u>
Net increase (decrease) in cash and cash equivalents	50,915	62	217,619	57,973	(75,963)	(179,222)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>676,897</u>	<u>711,137</u>	<u>428,275</u>	<u>342,350</u>	<u>1,562,588</u>	<u>1,412,602</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$727,812</u>	<u>\$711,199</u>	<u>\$645,894</u>	<u>\$400,323</u>	<u>\$1,486,625</u>	<u>\$1,233,380</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$727,812</u>	<u>\$711,199</u>	<u>\$645,894</u>	<u>\$400,323</u>	<u>\$1,486,625</u>	<u>\$1,233,380</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$727,812</u>	<u>\$711,199</u>	<u>\$645,894</u>	<u>\$400,323</u>	<u>\$1,486,625</u>	<u>\$1,233,380</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2014	2013	2014	2013	2014	2013	2014	2013
\$29,995	(\$59,029)	\$132,827	\$170,246	\$267,363	\$115,048	\$136,843	(\$40,706)
26,693	26,378	24,024	23,364	0	0	0	0
(1,767)	5,958	(30,394)	(37,226)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(62,842)	(92,798)	0	0	0	0
0	0	0	0	0	0	0	0
(6,627)	31,110	(234,754)	(16,351)	(6,463)	(480)	(3,468)	(3,960)
(37,492)	(29,932)	(96,706)	(75,820)	(10,940)	(8,570)	(14,368)	(14,874)
0	0	0	0	0	0	0	0
34,117	0	0	(40)	0	0	1,750	960
(5,715)	(12,315)	(5,734)	(10,959)	(12,204)	(19,019)	(784)	(668)
8	77	65,285	44,650	15	0	0	0
<u>39,212</u>	<u>(37,753)</u>	<u>(208,294)</u>	<u>5,066</u>	<u>237,771</u>	<u>86,979</u>	<u>119,973</u>	<u>(59,248)</u>
25,000	25,000	0	0	0	0	0	0
(79,491)	(59,781)	(57,715)	(1,665)	(22,653)	(17,923)	(7,884)	0
0	0	0	0	0	0	35,012	45,980
<u>(54,491)</u>	<u>(34,781)</u>	<u>(57,715)</u>	<u>(1,665)</u>	<u>(22,653)</u>	<u>(17,923)</u>	<u>27,128</u>	<u>45,980</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(1)	(27,870)	(456,043)	(383,064)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>(1)</u>	<u>(27,870)</u>	<u>(456,043)</u>	<u>(383,064)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12,816	15,450	10,692	16,062	31,321	18,890	1,422	646
0	0	0	0	(139)	(468)	0	0
0	0	0	0	0	0	0	0
<u>12,816</u>	<u>15,450</u>	<u>10,692</u>	<u>16,062</u>	<u>31,182</u>	<u>18,422</u>	<u>1,422</u>	<u>646</u>
(2,464)	(84,954)	(711,360)	(363,601)	246,300	87,478	148,523	(12,622)
<u>1,259,815</u>	<u>1,402,811</u>	<u>1,434,305</u>	<u>1,511,972</u>	<u>4,552,575</u>	<u>3,180,174</u>	<u>97,678</u>	<u>83,258</u>
<u>\$1,257,351</u>	<u>\$1,317,857</u>	<u>\$722,945</u>	<u>\$1,148,371</u>	<u>\$4,798,875</u>	<u>\$3,267,652</u>	<u>\$246,201</u>	<u>\$70,636</u>
<u>\$1,257,351</u>	<u>\$1,317,857</u>	<u>\$722,945</u>	<u>\$1,148,371</u>	<u>\$4,798,875</u>	<u>\$3,267,652</u>	<u>\$246,201</u>	<u>\$70,636</u>
<u>\$1,257,351</u>	<u>\$1,317,857</u>	<u>\$722,945</u>	<u>\$1,148,371</u>	<u>\$4,798,875</u>	<u>\$3,267,652</u>	<u>\$246,201</u>	<u>\$70,636</u>

INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

	Employee Benefit Fund		TOTAL	
	2014	2013	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$706,192	(\$85,296)	\$1,698,334	\$106,613
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	154,486	146,448
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	4,687	(23,944)	(15,565)	(28,562)
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(31,311)	(51,168)
Decrease (increase) in other assets	7,967	0	7,967	0
Increase (decrease) in accounts payable	(106,419)	(143,528)	(351,041)	(188,031)
Increase (decrease) in accrued payroll	(25,952)	(20,104)	(380,848)	(311,317)
Increase (decrease) in due to other funds	0	0	0	0
Increase (decrease) in other liabilities	(20,462)	(31,576)	15,405	(30,656)
Unrealized gain (loss) on cash equivalents	(19,065)	(36,097)	(55,041)	(101,272)
Other nonoperating revenue	43,842	42,910	306,138	295,500
Net cash provided by (used for) operating activities	590,790	(297,635)	1,348,524	(162,445)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	55,000	25,000	80,000
Operating transfers out	(20,001)	(10,934)	(543,611)	(273,164)
Operating grants	0	0	35,012	45,980
Net cash provided by (used for) noncapital financing activities	(20,001)	44,066	(483,599)	(147,184)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Debt service – interest	0	0	(101)	0
Debt service – principal	0	0	(1,935)	0
Acquisition and construction of capital assets	0	0	(501,423)	(514,749)
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	(503,459)	(514,749)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	42,508	43,657	125,540	120,048
Purchase of investments	0	0	(139)	(468)
Sale of investments	0	0	0	0
Net cash provided by (used for) investing activities	42,508	43,657	125,401	119,580
Net increase (decrease) in cash and cash equivalents	613,297	(209,912)	486,867	(704,798)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	4,085,699	4,114,557	14,097,832	12,758,861
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$4,698,996	\$3,904,645	14,584,699	12,054,063
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	\$4,698,996	\$3,904,645	14,584,699	12,054,063
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$4,698,996	\$3,904,645	14,584,699	12,054,063

TRUST FUNDS

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

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

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

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

Conley Poor Fund - to account for resources for a trust that was established primarily for food and medical payments for indigent persons of Columbia, Missouri.

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.



THIS PAGE INTENTIONALLY LEFT BLANK

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2014 and 2013

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	
	2014	2013	2014	2013	2014	2013	2014	2013
Cash and cash equivalents	\$321,555	\$947,537	\$220,183	\$654,626	\$473,707	\$593,314		\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	4,915,799	4,986,971
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	1,062,982	1,090,152
Allowance for uncollectible taxes	0	0	0	0	0	0	(120,786)	(71,717)
Accrued interest	87,967	93,208	60,234	64,395	980	1,133	166,974	188,728
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,558,190	2,440,815
Other assets	0	0	0	0	0	0	0	0
Investments	65,899,994	59,339,108	45,124,623	40,995,698	2,340,100	2,110,236	0	0
Property, plant, and equipment	6,937	6,912	4,750	4,775	0	0	0	0
Accumulated depreciation	(6,937)	(6,912)	(4,750)	(4,775)	0	0	0	0
TOTAL ASSETS	\$66,309,516	\$60,379,853	\$45,405,040	\$41,714,719	\$2,814,787	\$2,704,683	\$8,583,159	\$8,634,949
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$1,318	\$3,406	\$902	\$2,353	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	11,864	10,912	8,123	7,539	0	0	0	0
Due to other funds	0	0	0	0	0	0	0	0
Other liabilities	1,888,655	1,939,916	542,334	658,629	0	0	9,299	9,133
TOTAL LIABILITIES	1,901,837	1,954,234	551,359	668,521	0	0	9,299	9,133
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	7,073,860	7,125,816
Assigned	0	0	0	0	0	0	0	0
Unassigned	64,407,679	58,425,619	44,853,681	41,046,198	2,814,787	2,704,683	0	0
TOTAL FUND EQUITY	64,407,679	58,425,619	44,853,681	41,046,198	2,814,787	2,704,683	8,573,860	8,625,816
TOTAL LIABILITIES AND FUND EQUITY	\$66,309,516	\$60,379,853	\$45,405,040	\$41,714,719	\$2,814,787	\$2,704,683	\$8,583,159	\$8,634,949

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2014 and 2013

	Expendable Trust Funds							
	Conley Poor Fund		Contributions Fund		REDI Trust Fund		TOTAL	
	2014	2013	2014	2013	2014	2013	2014	2013
ASSETS								
Cash and cash equivalents	\$0	\$0	\$601,976	\$598,782	\$494,657	\$327,949	\$2,112,078	\$3,122,208
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	4,915,799	4,986,971
Accounts receivable	0	0	610	633	0	0	610	633
Tax bills receivable	0	0	0	0	0	0	1,062,982	1,090,152
Allowance for uncollectible taxes	0	0	0	0	0	0	(120,786)	(71,717)
Accrued interest	0	0	1,216	1,127	976	607	318,347	349,198
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,558,190	2,440,815
Other assets	0	0	0	0	347,431	424,380	347,431	424,380
Investments	0	0	0	0	0	0	113,364,717	102,445,042
Property, plant, and equipment	0	0	0	0	0	0	11,687	11,687
Accumulated depreciation	0	0	0	0	0	0	(11,687)	(11,687)
TOTAL ASSETS	\$0	\$0	\$603,802	\$600,542	\$843,064	\$752,936	\$124,559,368	\$114,787,682
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$0	\$320	\$189	\$8,586	\$14,995	11,126	20,943
Accrued payroll and payroll taxes	0	0	0	0	0	0	19,987	18,451
Due to other funds	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	512,543	564,088	2,952,831	3,171,766
TOTAL LIABILITIES	0	0	320	189	521,129	579,083	2,983,944	3,211,160
FUND EQUITY:								
Fund Balance:								
Nonspendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	373,799	424,241	0	0	373,799	424,241
Committed	0	0	0	0	0	0	7,073,860	7,125,816
Assigned	0	0	0	0	150,000	0	150,000	0
Unassigned	0	0	229,683	176,112	171,935	173,853	112,477,765	102,526,465
TOTAL FUND EQUITY	0	0	603,482	600,353	321,935	173,853	121,575,424	111,576,522
TOTAL LIABILITIES AND FUND EQUITY	\$0	\$0	\$603,802	\$600,542	\$843,064	\$752,936	\$124,559,368	\$114,787,682

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

PENSION TRUST FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2014	2013	2014	2013	2014	2013	2014	2013
CURRENT ASSETS:								
Cash and cash equivalents	\$321,555	\$947,537	\$220,183	\$654,626	\$473,707	\$593,314	\$1,015,445	\$2,195,477
Receivables:								
Accrued interest	87,967	93,208	60,234	64,395	980	1,133	149,181	158,736
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	65,899,994	59,339,108	45,124,623	40,995,698	2,340,100	2,110,236	113,364,717	102,445,042
Total Current Assets	66,309,516	60,379,853	45,405,040	41,714,719	2,814,787	2,704,683	111,714,556	102,094,572
FIXED ASSETS:								
Property, plant, and equipment	6,937	6,912	4,750	4,775	0	0	11,687	11,687
Accumulated depreciation	(6,937)	(6,912)	(4,750)	(4,775)	0	0	(11,687)	(11,687)
Net Fixed Assets	0	0	0	0	0	0	0	0
TOTAL ASSETS	66,309,516	60,379,853	45,405,040	41,714,719	2,814,787	2,704,683	114,529,343	104,799,255
LIABILITIES								
Accounts payable	1,318	3,406	902	2,353	0	0	2,220	5,759
Other liabilities	1,900,519	1,950,828	550,457	666,168	0	0	2,450,976	2,616,996
Total Liabilities	1,901,837	1,954,234	551,359	668,521	0	0	2,453,196	2,622,755
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS	\$64,407,679	\$58,425,619	\$44,853,681	\$41,046,198	\$2,814,787	\$2,704,683	\$112,076,147	\$102,176,500

THIS PAGE INTENTIONALLY LEFT BLANK

**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, 2014 AND 2013

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Investment revenue	<u>\$66,729</u>	<u>\$30,061</u>
OPERATING EXPENSES:		
Intragovernmental	988	1,374
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>988</u>	<u>1,374</u>
NET INCOME	65,741	28,687
FUND BALANCE, BEGINNING OF PERIOD	<u>8,508,119</u>	<u>8,597,129</u>
FUND BALANCE, END OF PERIOD	<u><u>\$8,573,860</u></u>	<u><u>\$8,625,816</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

	Designated Loan and Special Tax Bill Investment Fund	
	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$65,741	\$28,687
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(66,729)	(30,061)
Changes in assets and liabilities:		
Decrease (increase) in loans receivable	0	0
Decrease (increase) in due from other funds	0	(565)
Decrease (increase) in advances to other funds	124,689	119,963
Increase (decrease) in other liabilities	52	2
	123,753	118,026
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	67,456	30,027
Purchase of tax bills	(33,329)	(6,908)
Sale of tax bills	69,139	14,456
	103,266	37,575
Net cash provided by (used for) operating activities		
Net cash provided by (used for) investing activities	103,266	37,575
Net increase (decrease) in cash and cash equivalents	227,019	155,601
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	4,688,780	4,831,370
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$4,915,799	\$4,986,971
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	\$4,915,799	\$4,986,971
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$4,915,799	\$4,986,971

**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, 2014 AND 2013

	Conley Poor Fund		Contributions Fund		REDI Trust Fund		TOTAL	
	2014	2013	2014	2013	2014	2013	2014	2013
REVENUES:								
Investment revenue	\$0	\$0	\$3,391	\$1,025	\$2,893	\$456	\$6,284	\$1,481
Miscellaneous	0	0	78,784	59,586	292,297	315,267	371,081	374,853
TOTAL REVENUES	0	0	82,175	60,611	295,190	315,723	377,365	376,334
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	196,006	232,637	196,006	232,637
Health and environment	0	1,699	0	0	0	0	0	1,699
Personal development	0	0	4,475	12,287	0	0	4,475	12,287
TOTAL EXPENDITURES	0	1,699	4,475	12,287	196,006	232,637	200,481	246,623
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(1,699)	77,700	48,324	99,184	83,086	176,884	129,711
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	0	0	0	0	0	0
Operating transfers to other funds	0	0	(58,874)	(109,944)	0	0	(58,874)	(109,944)
Loan Proceeds	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	(58,874)	(109,944)	0	0	(58,874)	(109,944)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	0	(1,699)	18,826	(61,620)	99,184	83,086	118,010	19,767
FUND BALANCE, BEGINNING OF PERIOD	0	1,699	584,656	661,973	222,751	90,767	807,407	754,439
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	<u>\$0</u>	<u>\$0</u>	<u>\$603,482</u>	<u>\$600,353</u>	<u>\$321,935</u>	<u>\$173,853</u>	<u>\$925,417</u>	<u>\$774,206</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

CONLEY POOR FUND	2014	2013
REVENUES:		
Investment revenue	\$0	\$0
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>0</u>	<u>0</u>
EXPENDITURES:		
Current:		
Health and environment:		
Services and miscellaneous	<u>0</u>	<u>1,699</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$0</u>	<u>(\$1,699)</u>
CONTRIBUTIONS FUND		
REVENUES:		
Investment revenue	\$3,391	\$1,025
Miscellaneous	<u>78,784</u>	<u>59,586</u>
TOTAL REVENUES	<u>82,175</u>	<u>60,611</u>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	965	1,797
Travel and training	0	0
Intragovernmental	1,856	331
Utilities, services, and miscellaneous	1,654	10,159
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>4,475</u>	<u>12,287</u>
Operating transfer from other funds	0	0
Operating transfer to other funds	<u>(58,874)</u>	<u>(109,944)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$18,826</u>	<u>(\$61,620)</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

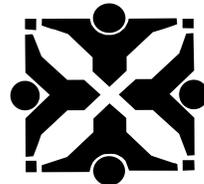
EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

REDI TRUST FUND	2014	2013
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	148,837	177,950
Contributions – City	46,000	46,000
Contributions – County	17,500	17,500
Contributions – University	17,500	17,500
Investment revenue	2,893	456
Miscellaneous	62,460	56,317
	<u>295,190</u>	<u>315,723</u>
TOTAL REVENUES		
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	12,271	8,361
Travel and training	57,680	38,019
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	126,055	186,257
Capital outlay	0	0
	<u>196,006</u>	<u>232,637</u>
TOTAL EXPENDITURES		
Operating transfer to other funds	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$99,184</u></u>	<u><u>\$83,086</u></u>

THIS PAGE INTENTIONALLY LEFT BLANK

GENERAL FIXED ASSETS ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
March 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
GENERAL FIXED ASSETS:		
Land	\$44,766,689	\$42,296,925
Buildings	72,997,096	72,993,066
Improvements other than buildings	31,911,552	27,420,763
Infrastructure	280,607,409	245,852,014
Furniture, fixtures, and equipment	36,213,431	34,553,004
Construction in progress	<u>8,986,870</u>	<u>22,049,247</u>
TOTAL GENERAL FIXED ASSETS	<u>\$475,483,047</u>	<u>\$445,165,019</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	140,863,424	132,922,295
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	103,779,898
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	11,336,168	11,336,168
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	<u>165,574,355</u>	<u>152,849,736</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$475,483,047</u>	<u>\$445,165,019</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
MARCH 31, 2014

	<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	137,399	0	0	47,758	89,641
Finance	147,306	0	0	0	147,306
Human Resources	23,267	0	0	0	23,267
City Counselor	19,497	0	0	0	19,497
Public Works Administration	6,227	0	0	0	6,227
Public Works Engineering	281,790	0	0	0	281,790
Public Works Public Buildings	56,314,023	3,145,204	52,832,197	295,139	41,483
Convention and Tourism	483,578	157,604	305,622	0	20,352
Cultural Affairs	10,000	0	0	0	10,000
REDI	5,695	0	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	57,441,886	3,302,808	53,137,819	342,897	658,362
PUBLIC SAFETY:					
Police	6,269,284	17,000	1,583,593	39,817	4,628,874
Fire	26,020,279	1,106,584	11,790,675	919,839	12,203,181
Animal Control	47,943	0	0	0	47,943
Municipal Court	153,638	0	0	0	153,638
Joint Communications	4,973,236	0	9,719	54,645	4,908,872
Civil Defense	503,396	0	0	0	503,396
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	37,967,776	1,123,584	13,383,987	1,014,301	22,445,904
TRANSPORTATION:					
Streets	296,547,562	4,569,966	3,073,574	281,443,980	7,460,042
Traffic	890,810	0	0	0	890,810
TOTAL TRANSPORTATION	297,438,372	4,569,966	3,073,574	281,443,980	8,350,852
HEALTH AND ENVIRONMENT:					
Health Services	321,861	0	0	0	321,861
CDBG	23,033	0	0	0	23,033
Community Development	556,002	0	0	73,500	482,502
TOTAL HEALTH AND ENVIRONMENT	900,896	0	0	73,500	827,396
PERSONAL DEVELOPMENT:					
Parks and Recreation	72,747,247	35,770,331	3,401,715	29,644,283	3,930,918
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	72,747,247	35,770,331	3,401,715	29,644,283	3,930,918
Total General Fixed Assets Allocated to Functions	466,496,177	<u>\$44,766,689</u>	<u>\$72,997,095</u>	<u>\$312,518,961</u>	<u>\$36,213,432</u>
CONSTRUCTION IN PROGRESS	8,986,870				
TOTAL GENERAL FIXED ASSETS	<u>\$475,483,047</u>				

CITY OF COLUMBIA, MISSOURI

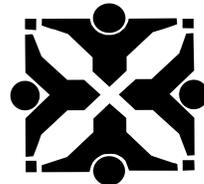
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2014

	General Fixed Assets Oct. 1, 2013	Additions	Deductions	General Fixed Assets March 31, 2014
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	13,104
City Manager	137,399	0	0	137,399
Finance	147,306	0	0	147,306
Human Resources	23,267	0	0	23,267
City Counselor	19,497	0	0	19,497
Public Works Administration	6,227	0	0	6,227
Public Works Engineering	281,790	0	0	281,790
Public Works Public Buildings	56,314,024	0	0	56,314,024
Convention and Tourism	483,577	0	0	483,577
Cultural Affairs	10,000	0	0	10,000
REDI	5,695	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	57,441,886	0	0	57,441,886
PUBLIC SAFETY:				
Police	6,187,728	269,519	187,962	6,269,285
Fire	26,020,279	0	0	26,020,279
Animal Control	31,479	16,464	0	47,943
Municipal Court	147,494	7,174	1,031	153,637
Joint Communications	4,973,238	0	0	4,973,238
Civil Defense	503,395	0	0	503,395
City Prosecutor	0	0	0	0
TOTAL PUBLIC SAFETY	37,863,613	293,157	188,993	37,967,777
TRANSPORTATION:				
Streets	286,273,864	10,284,933	11,235	296,547,562
Traffic	855,803	88,499	53,492	890,810
TOTAL TRANSPORTATION	287,129,667	10,373,432	64,727	297,438,372
HEALTH AND ENVIRONMENT:				
Health services	314,728	49,098	41,965	321,861
CDBG	532,174	0	0	532,174
Community development	23,033	23,827	0	46,860
TOTAL HEALTH AND ENVIRONMENT	869,935	72,925	41,965	900,895
PERSONAL DEVELOPMENT:				
Parks and Recreation	72,817,802	0	70,555	72,747,247
TOTAL PERSONAL DEVELOPMENT	72,817,802	0	70,555	72,747,247
CONSTRUCTION IN PROGRESS	8,986,870	0	0	8,986,870
TOTAL GENERAL FIXED ASSETS	\$465,109,773	\$10,739,514	\$366,240	\$475,483,047

THIS PAGE INTENTIONALLY LEFT BLANK

GENERAL LONG-TERM DEBT ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT
March 31, 2014 and 2013

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2014	2013
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	\$2,566,596	\$2,756,784
Amount to be provided	3,488,404	6,128,216
Special Obligation Bonds 2008B:		
Amount available in Debt Service Funds	2,376,385	2,431,190
Amount to be provided	19,848,615	20,938,810
Lemone Note		
Amount available in Debt Service Funds	2,121,179	2,327,667
Amount to be provided	6,565,624	7,398,414
MTFC Loan		
Amount available in Debt Service Funds	4,553,119	7,196,191
Amount to be provided	2,143,473	200,639
Accrued Compensated Absences:		
Amount to be provided	<u>2,826,510</u>	<u>2,955,689</u>
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$46,489,905</u>	<u>\$52,333,600</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2006B:	6,055,000	8,885,000
Special Obligation Bonds 2008B:	22,225,000	23,370,000
Lemone Note	8,686,803	9,726,081
MTFC Loan	6,696,592	7,396,830
Accrued compensated absences	<u>2,826,510</u>	<u>2,955,689</u>
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$46,489,905</u>	<u>\$52,333,600</u>

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF COLUMBIA, MISSOURI

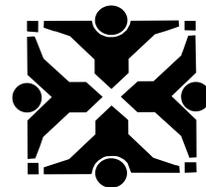
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE SIX MONTHS ENDED MARCH 31, 2014 AND 2013

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2014	2013	2014	2013	2014	2013
BALANCE, BEGINNING OF PERIOD	\$12,833,300	\$10,065,860	\$38,515,329	\$41,231,173	\$51,348,629	\$51,297,033
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	5,700,000	0	5,700,000
Total Additions	0	0	0	5,700,000	0	5,700,000
Deductions:						
Maturities:						
Lemone Trust	0	0	529,055	499,101	529,055	499,101
Special Obligation Bonds2006B	0	0	2,830,000	2,705,000	2,830,000	2,705,000
Special obligation Bonds2008B	0	0	1,145,000	1,100,000	1,145,000	1,100,000
MTFC Loan	0	0	354,669	359,332	354,669	359,332
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	4,858,724	4,663,433	4,858,724	4,663,433
Increase (decrease) in fund balance of Debt Service Funds	(1,285,728)	4,645,972	1,285,728	(4,645,972)	0	0
BALANCE, END OF PERIOD	\$11,547,572	\$14,711,832	\$34,942,333	\$37,621,768	\$46,489,905	\$52,333,600

THIS SHEET INTENTIONALLY LEFT BLANK

CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2014

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/14
POOLED CASH:						
U. S. Government and Agency Securities:						
FHLMC E00669 - 31294JW61	02/19/02	2,000,000	05/01/14	6.000%	\$ 36,850	\$ 544
FHLMC P60031 - 31288MA82	02/15/05	20,000,000	07/01/14	6.500%	113,074	1,701
FHBL REMIC CL 2015A - 31333XAWF0	04/01/05	2,000,000	02/25/15	4.950%	153,588	159,330
FEDER SD 2015 - 3133XCQE6	08/09/05	1,000,000	07/28/15	5.250%	114,771	114,471
FHBL SK 2015 CLASS 1 - 3133XCT60	11/08/05	1,000,000	08/18/15	5.140%	162,003	180,157
FHLMC E00975 GOLD - 31294KCL7	08/26/03	7,000,000	05/01/16	6.000%	102,546	31,082
FHLMC PL 0100X - 31294KDD4	03/30/05	8,000,000	07/01/16	5.500%	108,674	68,896
FHLMC PL291302 - 31344XNTO	various	58,282,764	04/01/17	7.000%	129,776	83,104
FHLMC REMIC 2474 NE - 31392PZL2	09/16/03	4,180,622	07/15/17	7.000%	72,540	21,873
FHLMC C90211 - 31335HGU1	12/12/02	3,500,000	04/01/18	6.500%	69,325	14,185
FHLMC J07957 - 3128PKZW7	04/16/09	1,500,000	05/01/18	5.000%	211,670	162,820
FNMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	218,397	231,225
FNMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	220,391	195,422
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	35,449	13,244
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	2,237,757
FNMA GTD MFG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	137,105	142,720
FHR 1013Z - 31390ARL1	11/21/02	780,000	10/15/20	9.000%	32,138	10,876
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	257,986	301,276
FGG 11945 - 3128MI8N8	06/27/08	2,000,000	12/01/20	5.000%	190,112	216,154
FG11515 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	1,592,922	1,528,797
FG 112740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	903,061	792,411
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	40,089	17,875
FHR 11161 - 312906C40	11/30/98	various	08/15/21	5.500%	50,574	5,574
FHR 1125X - 312906XG0	various	950,000	08/15/21	8.250%	49,341	20,435
FCB BOND - 31331X6G4	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,439,562
FHR 3282 YC - 31397F2N1	09/16/11	15,500,000	09/15/21	5.500%	611,581	467,374
FHLMC CTFS J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	51,674	116,656
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	5,241	8,746
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	1,892,660
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	20,109	6,840
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	194,808	104,667
FNMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	2,026,184	1,981,916
FHBL STEP UP - 31381H40	12/28/12	2,000,000	12/28/22	1.500%	2,000,000	1,865,720
FHBL STEP UP CALL BOND - 313382LUX9	05/08/13	2,000,000	05/08/23	1.500%	2,000,000	1,916,620
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	354,909	313,973
FHLMC C90787 GOLD - 31335HZU6	02/12/04	1,758,744	11/01/23	4.000%	140,939	239,003
FHLMC CALLABLE - 3134G4TM0	01/30/14	2,000,000	01/30/24	2.000%	2,000,000	1,996,900
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	253,172	249,708
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	1,107,815	1,006,958
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	490,266	419,767
FNMA 255271 - 31371LOY8	05/20/04	2,000,000	05/01/24	5.000%	159,530	225,533
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	736,836	656,959
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	905,080	801,264
FHLMC CTFS J11270 - 3128SPQMT5	12/17/09	2,154,035	11/01/24	4.000%	465,656	429,166
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	1,076,970	1,009,706
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	1,092,821	1,013,530
FN 890263 - 31410L884	11/17/11	3,050,000	11/01/25	4.000%	1,092,821	1,156,733
FHR 3170 EV - 31396RZF7	09/08/09	3,250,000	02/15/26	5.000%	1,231,441	1,156,733
FNR 2011-58 KA - 31397LUTZ9	08/15/11	2,500,000	02/25/26	3.500%	459,094	339,746
FHR 3840 KT - 3137A9F6V	04/29/11	2,000,000	05/15/26	3.500%	560,114	464,314
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	3.500%	1,985,506	1,958,889
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	1,674,384	1,632,003
FHR 1883 L - 31337W7D7	05/10/02	2,000,000	09/15/26	7.000%	224,000	170,576
FHLMC GOLD #G30307 - 3128CUK9	05/13/08	2,500,000	01/01/26	6.000%	321,474	301,664
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,000,000	04/25/27	1.750%	1,683,390	1,616,554
FN 256751 - 31371INEV7	07/13/09	3,500,000	06/01/27	5.500%	442,423	370,703
FNMA ASSN STEP UP - 3136G0QD6	08/20/13	2,000,000	07/09/27	1.500%	1,987,000	2,000,620
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	1,804,208	1,693,127
FHBL STEP UP - 313380DN4	08/27/12	2,000,000	08/27/27	1.000%	1,997,000	1,871,240
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	1,816,156	1,732,736
FHLMC CTFS D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	128,797	157,307
FNMA STEP UP - 3136G1CR8	06/11/13	2,000,000	02/22/28	1.000%	1,981,000	1,888,440
FGC C91164 - 3128P7JH7	various	4,000,000	05/01/28	5.000%	187,876	284,704
FNMA GTD MFG 257154 - 31371INTK1	03/28/08	2,294,345	03/01/28	4.500%	331,055	236,788
FNMA REMIC 2015-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	2,379,295	2,267,122
FGC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	150,999	176,348
FHBL STEP UP CALL BOND - 313382TD5	04/25/13	2,000,000	04/25/28	2.375%	1,998,000	1,789,840
FNMA STEP UP CALL NOTES - 3136G1MCO	05/28/13	2,000,000	05/22/28	1.000%	2,000,000	1,910,900
FHBL STEP UP CALL BOND - 3133832P5	05/23/13	2,000,000	05/23/28	1.250%	1,995,000	1,806,800
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	36,312	4,345
FNMA BOND - 31398AQY1	02/17/09	2,000,000	11/13/28	5.380%	2,025,000	2,057,260
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	1,715,642	1,596,116
FGC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	858,814	792,470
FNR 2006-13 VB - 31394VN48	06/09/09	2,145,000	05/25/30	5.500%	118,873	23,666
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	1,391,770	1,354,181
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	1,280,427	1,253,328
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	1,016,495	981,932
FHR 2647 A - 31394GQ05	08/24/11	11,373,000	04/15/32	3.250%	833,278	791,301
FHR 2600MD - 31393PNE0	04/15/09	1,900,000	06/15/32	5.500%	122,806	29,071
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	855,110	841,171
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	2,870,201	2,748,060
GNR 2003-70 TE - 38374BG80	12/14/06	92,233,000	02/20/33	5.500%	342,574	367,904
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	05/25/33	4.000%	312,964	281,397
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.000%	914,828	924,491
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,500,000	07/01/33	3.295%	171,001	188,776
FHR 2877 PA - 31395HM10	12/16/08	1,550,000	07/15/33	5.500%	271,298	261,899
FHBL BOND - 313383R52	07/25/13	2,000,000	07/01/33	4.700%	2,025,000	2,021,820
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	73,080	71,873
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	816,302	748,638
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	516,913	442,545
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	2,235,425	2,355,003
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.000%	727,572	616,080
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	222,837	240,989
FNMA ARM 775566 - 31404QTY7	02/22/05	1,000,000	05/01/34	4.146%	125,643	131,853
FNMA ARM 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	218,152	269,466
GNR 2004-86 TA - 38374UYF7	04/22/08	3,000,000	07/20/34	4.000%	175,870	187,426
FHR 2881 AE - 31395TLC0	03/24/09	5,080,000	08/15/34	5.000%	601,172	538,403
FHR 2963 BK - 31395TLX0	07/01/11	5,000,000	09/15/34	4.000%	451,661	383,516
FHR 2963 BP - 31395TMB5	12/19/06	2,160,000	09/15/34	5.000%	130,621	167,089

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2014

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	03/31/14
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	306,845	324,006
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	355,423	354,656
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	304,257	351,902
FHR 3289 ND - 31397FP48	05/18/09	2,000,000	06/15/35	5.500%	410,470	322,918
FHLMC REMIC 3287 PM - 31397G6P0	08/12/09	2,000,000	10/15/35	6.000%	238,358	116,403
SARM 05-22 1A2 - 863579F52	12/07/05	980,772	12/25/35	5.250%	180,397	126,433
GNMA REMIC 09-93 UN - 38376KAL5	10/30/09	3,000,000	02/20/36	5.000%	660,984	526,849
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.000%	656,934	530,170
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	821,201	817,090
FNMA 888131 - 31410FVY8	07/13/09	3,615,300	02/15/37	5.500%	336,465	311,541
FHR 3283 - 31397EXX8	10/29/09	3,457,300	07/01/37	5.000%	556,463	468,194
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	10/01/37	7.500%	225,202	170,234
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	01/20/38	2.750%	1,648,656	1,674,735
GNMA 2012-07 PH - 38378CQF7	08/28/13	2,000,000	03/20/38	5.000%	870,754	769,650
FHLMC PL G04913 - 3128M6Y11	04/12/12	5,250,000	05/01/38	4.500%	1,105,770	212,505
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.460%	116,672	212,595
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/15/38	5.000%	564,003	502,966
FHR 3448 AG - 31397TJ37	03/19/09	3,000,000	09/20/38	6.000%	277,189	252,116
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	12/16/38	3.000%	791,572	738,311
GNR 2009-93 PB - 38376KLZ2	08/26/11	4,000,000	03/25/39	2.250%	1,390,007	1,392,163
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,200,000	06/15/39	2.000%	1,320,724	1,225,558
FHR 3796 LA - 3137ASZAS	07/10/12	2,050,000	06/20/39	4.500%	264,969	264,969
GNMA 4461M - 36202ESW5	11/18/10	3,000,000	06/20/39	2.500%	1,956,035	1,977,833
GNR 10-125 TC - 38377JD83	01/22/14	3,000,000	06/25/39	4.000%	593,138	531,252
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,000,000	06/25/39	4.000%	941,345	846,168
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.000%	623,312	595,777
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	07/16/39	1.614%	1,827,868	1,781,294
GNMA 2012-27 CL A - 38378BQA0	03/16/11	2,000,000	07/20/39	4.000%	679,893	651,405
GNR 2009-58 AC - 38375D3D8	12/16/10	2,350,000	08/16/39	3.000%	761,681	735,368
GNMA SER 2010-04 JC - 38376T2H4	09/13/12	2,000,000	08/20/39	2.000%	1,558,832	1,494,011
GNR 2012-39 MP - 38378DFL3	07/18/13	4,000,000	09/15/39	2.500%	2,241,107	2,272,889
FHR 3753 PG - 3137A3ME6	10/30/09	2,000,000	09/20/39	3.000%	389,748	397,199
GNMA REMIC 09-93 HB - 38376KKX8	07/31/12	2,000,000	09/25/39	4.000%	1,008,151	929,464
FNR 2011-27 JQ - 31397SGM0	08/06/13	2,429,000	10/20/39	3.000%	1,462,398	1,476,440
GNR 10-117 GD - 38377JZ48	02/29/12	2,577,000	02/25/40	3.500%	934,161	862,012
FNR 2010-57 HA - 31398RC94	02/29/12	2,000,000	03/15/40	2.500%	1,292,999	1,265,091
FHR 3997 LN - 3137AMBUE0	12/07/12	1,698,474	03/25/40	1.750%	1,542,274	1,492,083
FNR 12-114 GB - 3136A9LGI	07/26/13	2,350,000	05/20/40	2.500%	1,763,965	1,796,229
GNR 12-94 GA - 38375GQW4	11/30/12	2,000,000	05/25/40	2.000%	1,597,215	1,543,336
FNR 2012-129 TD - 3136AAEK7	05/27/11	2,000,000	06/15/40	4.000%	1,414,090	1,424,682
FHR 3819 - 3137A81E5	05/24/11	2,000,000	06/25/40	3.500%	539,681	531,975
FNR 2010-87 PJ - 31398TZI3	03/12/12	2,600,000	07/25/40	2.500%	1,219,898	1,173,532
FNR 4103 DC - 3137AU7H6	09/28/12	2,000,000	09/15/40	2.000%	1,821,078	1,774,460
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	1,127,041	1,130,467
FNR 2010-133 GP - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	1,640,434	1,720,813
FNR 2010-137 HP - 31398SQY2	05/18/12	2,000,000	10/25/40	3.500%	753,769	692,520
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	920,574	911,592
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	529,353	486,263
FNR 2012-129 CI - 3136AADT9	11/30/12	3,000,000	01/25/41	1.750%	2,800,332	2,581,381
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	677,880	586,612
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	1,851,754	1,710,648
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	1,191,790	1,091,809
FHR 4106 EC - 3137ATW57	09/28/12	2,500,000	04/15/41	1.750%	2,269,264	2,141,312
FHR 4040 BC - 3137AQJB5	11/05/12	3,000,000	05/15/41	2.000%	2,179,089	1,975,504
FHR 4091 TG - 3137ATGB2	09/24/12	2,000,000	05/15/41	1.750%	1,807,028	1,707,069
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	1,239,684	1,219,481
FHR 4104 HA - 3137AUCV9	11/08/12	3,433,000	07/15/41	2.000%	3,207,995	3,113,401
FNR 4119 PA - 3137AUVJ5	12/10/12	2,000,000	09/15/41	1.500%	1,795,649	1,673,567
FNR 2012-103 MR - 3136ASYZ7	09/04/12	2,000,000	09/25/41	2.000%	1,835,642	1,643,472
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	1,697,088	1,648,313
FNMA 2012-16 AL - 3136A4QK8	02/29/12	2,332,126	11/25/41	3.000%	2,212,608	2,223,052
FNR 2012-66 PC - 3136A6B45	06/11/12	3,000,000	12/25/41	2.000%	1,600,244	1,585,031
FNR 12-111 EC - 3136A9GM4	03/11/13	3,000,000	01/20/42	1.500%	2,728,580	2,612,049
GNR 2012-97 CP - 38375GYE5	05/16/13	2,100,000	01/20/42	2.000%	1,824,423	1,674,647
GNR 2012-59 NE - 38378ESK0	10/18/12	2,000,000	01/20/42	2.500%	1,286,760	1,198,629
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	963,073	847,228
FNR 2012-103 PD - 3136A8ZW3	10/15/12	2,500,000	04/25/42	4.000%	2,173,450	2,078,900
FHR 4077 BA - 3137ASAG9	01/17/13	3,030,000	05/15/42	2.000%	2,306,182	2,216,758
GNR 2013-44 PA - 383781QU9	08/06/13	2,100,000	05/16/42	2.500%	1,859,202	1,866,759
FNR 2012-128 QC - 3136A9UJ2	04/25/13	3,000,000	06/25/42	1.750%	1,846,906	1,745,634
FNR 2013-1 PG - 3136ABB28	03/13/13	3,000,000	06/25/42	2.000%	2,819,058	2,662,607
GNR 2012-149 GH - 38378GX78	02/13/13	3,000,000	07/20/42	1.500%	2,546,205	2,383,568
FNR 2013-2 LC - 3136AB5T6	02/13/13	3,000,000	08/25/42	1.750%	2,810,680	2,666,461
FHR 4181 PE - 3137B0LN2	03/28/13	3,000,000	11/15/42	1.750%	2,710,455	2,560,896
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	2,589,011	2,585,075
FNR 2013-18 NA - 3136ACYK1	02/28/13	3,000,000	12/25/42	2.000%	2,788,629	2,590,480
FHR 4158 LD - 3137AXUZ4	05/16/13	2,000,000	01/15/43	2.000%	1,742,918	1,604,979
FHR 4219 AE - 3137B2LG3	07/01/13	2,000,000	01/15/43	2.250%	1,908,863	1,889,200
FNR 12-146 QA - 3136ABFP3	01/17/13	2,774,304	01/25/43	1.000%	1,595,693	1,420,744
FNR 2013-29 KE - 3136ADKY4	08/15/13	3,000,000	04/25/43	1.250%	2,336,293	2,255,602
Total U. S. Government and Agency Securities					\$ 187,715,334	\$ 178,798,591
Miscellaneous Securities						
UBS Bank USA Dep	various	76,338	-	-	76,338	76,338
UBS Select Treasury	various	77,260,319	-	-	77,260,318	77,260,318
Total Miscellaneous Securities					\$ 77,336,656	\$ 77,336,656
Total Pooled Cash Marketable Securities					\$ 265,051,990	\$ 256,135,247

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2014

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/14
SELF-INSURANCE RESERVE:						
Mutual Funds:						
UBS Select Treasury Preferred Fund	various	4,861,631	—	—	\$ 4,861,631	\$ 4,861,631
Total Mutual Funds					\$ 4,861,631	\$ 4,861,631
Total Self-Insurance Reserve					\$ 4,861,631	\$ 4,861,631
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
PIMCO Tl Rtn A	various	36,632	—	—	\$ 407,289	\$ 396,363
AmFds Euro Pacfc	various	5,364	—	—	193,153	241,722
BlkRkEq Divd Inv	various	15,630	—	—	293,727	349,022
FidAdv New Insights A	various	13,819	—	—	286,365	382,657
JPM SmCap Eq A	various	3,075	—	—	105,531	132,361
Loomis Bd Admn	various	14,464	—	—	206,167	216,676
LrdAbtGr Oppr A	various	5,165	—	—	95,048	127,576
Okmrk Intl II	various	11,160	—	—	194,194	289,924
PIMCO All Asst A	various	8,544	—	—	101,247	104,494
JPM EmrgMrk Eq A	various	4,518	—	—	95,379	99,305
Total Mutual Funds					\$ 1,978,100	\$ 2,340,100
Total Post Employment Health Fund					\$ 1,978,100	\$ 2,340,100
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Verizon Communications - 92343VBB9	04/02/12	600,000	11/03/14	1.250%	\$ 607,392	\$ 602,802
Thermo Fisher Scientific - 883556AU6	04/02/12	460,000	11/20/14	3.250%	490,719	467,894
Ecobat Inc - 278865AJ9	12/08/11	135,000	12/08/14	2.375%	134,919	136,689
JP Morgan Chase - 46625HHR4	various	200,000	06/24/15	3.400%	209,927	206,598
Abbie Inc 00287YAG4	11/09/12	85,000	11/06/15	1.200%	85,410	85,725
Comcast Corp - 20030NAJ0	02/02/12	60,000	11/15/15	5.850%	69,215	65,029
Home Depot Inc Nts - 437076AP7	04/02/12	400,000	03/01/16	5.400%	463,212	435,784
Genl Dynamics Corp - 369550AQ1	04/02/12	600,000	07/15/16	2.250%	623,604	619,506
Morgan Stanley Mtn - 617446HS1	06/03/13	75,000	04/27/17	5.550%	84,160	83,666
Quest Diagnostics Inc - 74834LAM2	10/29/13	45,000	07/01/17	6.400%	51,711	51,069
Goldman Sachs Group - 38144LAB6	06/21/13	45,000	09/01/17	6.250%	51,738	51,389
Watson Pharmaceutical - 942683AG8	05/24/13	95,000	10/01/17	8.875%	94,877	94,572
NYSE Euronext Nts - 629491AB7	10/05/12	70,000	10/05/17	2.000%	70,358	71,146
Ecobat Inc - 278865AP5	12/14/12	80,000	12/08/17	1.450%	80,046	78,982
Bear Stearns 073902RU4	11/14/12	125,000	02/01/18	7.250%	155,481	148,800
Health Care Reit Inc - 42217KAZ9	12/06/12	65,000	03/15/18	2.250%	64,884	65,192
Vodafone Group - 92857WAE0	02/28/14	90,000	07/15/18	4.625%	100,434	99,138
Broadcom Corp - 11320AE7	11/10/11	85,000	11/01/18	2.700%	84,995	87,283
BNP Paribas - 05574LTX6	12/11/13	95,000	12/12/18	2.400%	94,973	94,992
Bk of Ny Mellon - 06406HCP2	12/20/13	55,000	01/15/19	2.100%	54,786	54,992
Pacificorp B/E - 695114CK2	06/01/12	85,000	01/31/19	5.500%	102,340	97,452
Goldman Sachs Grp - 38145XAA1	01/28/14	50,000	01/31/19	5.625%	50,005	49,872
Walmart - 931142CP6	01/29/10	500,000	02/01/19	4.125%	490,762	549,100
Lyondellbasell - 552081AG6	06/21/13	60,000	04/15/19	5.000%	66,438	66,808
Citiigroup Inc Nts - 172967EV9	07/03/13	65,000	05/22/19	8.500%	81,940	85,815
Bank of Amer Corp Nts - 06051GDZ9	10/08/13	40,000	06/01/19	7.625%	49,318	49,231
Consumers Energy Co - 210518CS3	12/19/13	85,000	09/15/19	6.700%	104,193	102,931
GAP Inc - 364760AK4	10/16/13	50,000	04/12/21	5.950%	55,281	56,206
Google Inc - 38259PAB8	02/12/14	75,000	05/19/21	3.625%	79,585	79,347
Oneok Partners LP - 68268NAJ2	various	60,000	10/01/22	3.375%	60,053	57,848
Oracle Corp - 683892AP0	01/06/14	40,000	10/15/22	2.500%	37,048	37,624
Eaton Corp - 278062AC8	12/10/13	30,000	11/02/22	2.750%	27,864	28,399
Staples Inc Nts - 855030AM4	various	50,000	01/12/23	4.375%	48,035	48,579
Goldman Sachs Group - 38141GRD8	01/29/14	105,000	01/22/23	3.625%	102,528	103,290
St. Jude Medical Inc - 790849AJ2	01/13/14	60,000	04/15/23	3.250%	57,160	58,192
Verizon Communications - 92343VBB9	09/18/13	30,000	09/15/23	5.150%	30,759	32,830
Ameriprise Financial - 03076CAF3	09/06/13	55,000	10/15/23	4.000%	54,825	56,741
Comcast Corp - 20030NB19	02/21/14	75,000	03/01/24	3.600%	74,924	75,406
Duke Energy - 2644CAH7	01/09/14	50,000	02/15/40	5.300%	55,081	57,193
Glilead Sciences - 375558AS2	02/12/14	45,000	12/01/41	5.650%	51,752	51,547
Pacificorp - 695114CNE6	various	65,000	02/01/42	4.100%	65,251	62,126
Memorial Sloan B/E - 586054AA6	various	145,000	07/01/42	5.000%	145,000	152,782
Apple Inc - 037833AL4	02/11/14	80,000	05/04/43	3.850%	68,682	70,944
Pacific Gas and Elec - 694308HD2	09/27/13	60,000	06/15/43	4.600%	56,684	60,130
JP Morgan Chase - 46625HJM3	11/06/13	50,000	08/16/43	5.625%	51,585	53,762
CME Group Inc - 12572QAF2	10/07/13	55,000	09/15/43	5.300%	57,631	61,542
Comcast Corp - 20030NBK6	02/20/14	75,000	03/01/44	4.750%	74,718	76,127
Genl Elec Co - 369604BH5	03/07/14	60,000	03/11/44	4.500%	59,357	60,931
LYB Intl - 50247VAC3	various	40,000	03/15/44	4.875%	39,372	39,928
Total Corporate Bonds					\$ 5,971,012	\$ 5,980,702
Stock and Mutual Funds:						
Common/Preferred Stock	various	1,444,146	—	—	\$ 48,921,344	\$ 62,600,201
Allianz Series C	various	319,175	—	—	3,976,998	3,900,319
Allianz Series M	various	354,560	—	—	3,712,104	3,772,518
UBS Cash/Money Market Funds	various	6,576,392	—	—	6,576,392	6,576,392
Total Stock and Mutual Funds					\$ 63,186,838	\$ 76,849,430
Miscellaneous Securities:						
Exchange Traded Funds	various	50,812	—	—	\$ 4,839,738	\$ 5,596,434
New York St Dorn - 6499022F9	10/23/12	60,000	03/15/40	5.389%	73,242	68,453
New York City Mun - 64972FL20	10/22/12	50,000	06/15/42	6.011%	67,688	61,354
Total Miscellaneous Securities					\$ 4,980,668	\$ 5,726,241

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2014

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	03/31/14
U. S. Government and Agency Securities:						
FHLB Nts 313373R4	various	1,100,000	05/28/14	1.375%	\$ 1,123,623	\$ 1,102,222
US Tsy Note - 912828CU2	01/16/13	170,000	12/15/15	0.250%	169,442	169,820
US Tsy Note - 912828A67	12/31/13	500,000	12/31/15	0.250%	498,691	499,335
US Tsy Note - 912828UG3	02/07/13	145,000	01/15/16	0.375%	144,983	145,074
Fannie Mae Notes 3135G0BA0	various	1,100,000	04/11/16	2.375%	1,160,034	1,141,624
Fannie Mae Bond 3135G0CM3	various	1,100,000	09/28/16	1.250%	1,100,231	1,115,477
US Tsy Note - 912828A91	02/27/14	316,000	01/15/17	0.750%	316,778	315,532
US Tsy Note 912828TW0	various	1,396,000	10/31/17	0.750%	1,397,307	1,373,427
FHLB Bond 3133XM087	various	850,000	11/17/17	5.000%	995,086	963,917
Freddie Mac Bond 3137EADN6	11/26/12	110,000	01/12/18	0.750%	109,371	107,483
US Tsy Note - 912828QB9	03/06/12	70,000	03/31/18	2.875%	76,981	74,129
US Tsy Note 912828VE7	02/13/14	892,000	05/31/18	1.000%	879,317	875,694
Freddie Mac Nts 3137EABP3	various	1,100,000	06/13/18	4.875%	1,317,672	1,251,591
Freddie Mac Nts 3137EACA5	various	1,100,000	03/27/19	3.750%	1,245,055	1,199,825
Tsy Note 912828UF5	various	884,000	12/31/19	1.125%	871,288	842,284
US Tsy Note - 912828RR3	various	673,000	11/15/21	2.000%	688,038	653,019
Tsy Infl Prot Note 912828TE0	various	1,449,000	07/15/22	0.125%	1,577,719	1,443,567
US Tsy Note 912828UN8	various	70,000	02/15/23	2.000%	71,877	66,571
US Tsy Note - 912828V56	various	1,170,000	08/15/23	2.000%	1,152,761	1,153,269
US Tsy Note - 912828WE6	various	80,000	11/15/23	2.750%	80,909	80,262
US Tsy Note - 912828B66	03/25/14	45,000	02/15/24	2.750%	45,035	45,098
Tsy Infl Prot Note 912810PZ5	various	273,000	01/15/29	2.500%	421,509	361,154
US Tsy Bond - 912810QY7	various	30,000	11/15/42	2.750%	28,547	25,561
Total U. S. Government and Agency Securities					\$ 15,472,254	\$ 15,006,035
Asset-Backed Securities						
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	58,251	51,952
Amarc 2013-1 D 03064YAF9	various	360,000	02/08/19	2.090%	357,900	359,626
EART 2013 - 301657AE2	06/19/13	120,000	02/15/19	3.520%	119,091	120,988
CFCAT 2013-1A - 14178VAC2	06/04/13	140,000	03/15/19	3.450%	139,902	138,498
SDART 2013 - 80283HAF9	08/22/13	165,000	01/15/20	3.920%	165,877	173,898
SDART 2014 - 80283NAG4	03/05/14	200,000	04/15/20	2.910%	203,906	202,858
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	605,033	600,000
FNMA PL AO7976 - 3138LY215	11/19/12	180,000	06/01/27	3.000%	157,455	150,782
SVOVM 2010-A - 78487YAB9	04/03/13	170,000	07/20/27	4.750%	58,709	57,695
CAI 2012 - 12479LAA8	07/02/13	40,000	10/25/27	3.470%	34,269	34,178
CRNN 2013-1A 22717OAE7	04/29/13	150,000	04/18/28	3.080%	136,336	134,328
ESA 2013 - 30225ABC6	04/26/13	110,000	12/05/31	2.675%	111,216	108,970
ESA 2013 - 30225ABW2	04/02/13	130,000	12/05/31	4.171%	136,236	134,670
CSEFB 2005-10 225470EX7	01/11/06	500,000	11/25/35	5.500%	399,550	630,392
FNMA PL 745580 - 31403DJZ3	09/27/13	11,000	06/01/36	5.000%	14,642	14,566
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.000%	123,043	105,647
FNMA PL 954859 - 31413TIC7	09/13/12	370,000	11/01/37	5.000%	54,246	47,328
FHLMC PL G08323 - 3128MILD0	09/23/13	55,000	02/01/39	5.000%	9,555	9,467
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	5.000%	121,555	110,621
FNMA PL AL2629 - 3138EJ4P0	03/21/13	214,000	06/01/39	5.000%	124,501	117,321
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	121,015	106,272
FNMA PL 932639 - 31412REL7	10/25/11	40,000	03/01/40	5.000%	187,831	179,855
FNMA PL - 31368HNV1	06/24/13	21,000	05/01/40	4.500%	7,826	7,738
FNMA PL AD8033 - 31418V4T6	08/13/12	898,000	08/01/40	4.000%	393,188	364,445
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	4.000%	34,262	31,553
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	66,393	64,587
FNMA PL AH1166 - 3138AZJL4	12/23/13	73,000	12/01/40	4.500%	44,397	44,348
FNMA PL AE0949 - 31419BBT1	02/19/13	36,000	02/01/41	4.000%	20,413	19,599
FNMA PL AH3645 - 3138ASBP6	04/12/12	894,000	02/01/41	4.000%	468,642	441,157
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.000%	301,135	287,051
FNMA PL A11888 - 3138AFC24	10/13/11	996,000	05/01/41	4.500%	456,384	426,605
FNMA PL A11886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	45,720	42,869
FNMA PL AL0789 - 3138REG2X1	10/15/12	22,000	09/01/41	4.000%	16,629	15,568
FNMA PL AL1700 - 3138EH3J9	04/30/13	46,000	09/01/41	4.000%	30,440	29,127
FNMA PL A11696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	82,340	78,809
FNMA PL AJ4050 - 3138AVQC2	04/23/13	19,000	10/01/41	4.000%	11,538	11,059
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	48,606	47,467
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	50,028	48,961
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	97,264	91,020
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	87,781	83,733
FNMA PL AK9445 - 3138EEP78	03/18/13	50,000	03/01/42	4.000%	34,486	33,280
GNMA PL 005333M - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	80,335	76,469
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	114,110	102,848
FNMA PL AP7488 - 3138MBKA3	10/11/12	808,000	09/01/42	3.500%	746,479	693,269
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	86,431	78,178
FNMA PL AB6609 - 31417DKX0	01/24/13	3,000	10/01/42	3.500%	2,807	2,643
FNMA PL AP9905 - 3138MEA7	02/18/14	40,000	10/01/42	3.500%	37,631	37,582
FNMA PL MB0221 - 3138MTG76	12/17/13	9,000	01/01/43	4.000%	8,765	8,799
FNMA PL AR2583 - 3138NY2R5	02/19/13	14,000	02/01/43	3.500%	13,699	13,029
FHLMC PL Q16644 - 3132J7ZJ4	09/23/13	17,000	03/01/43	3.500%	16,175	16,379
CSCM 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	129,388	122,052
FNMA PL AT3066 - 3138WQM02	12/17/13	58,000	04/01/43	3.500%	56,261	56,673
FNMA PL AT6306 - 3138WUAG8	12/17/13	53,000	06/01/43	4.000%	53,723	54,017
FNMA PL AU3751 - 3138X3E2I	10/17/13	47,000	08/01/43	4.000%	47,677	47,253
FNMA PL AU6902 - 3138X6U45	09/23/13	12,000	09/01/43	4.000%	11,172	11,068
FNMA PL AS0415 - 3138W9N97	09/23/13	48,000	09/01/43	4.000%	48,394	48,368
FNMA PL AU2933 - 3138X2HK3	09/19/13	9,000	09/01/43	3.500%	8,763	8,883
FNMA PL AS0669 - 3138X4T34	02/18/14	49,000	11/01/43	4.000%	50,885	50,688
FNMA PL MA1750 - 31418A5L8	02/18/14	2,000	12/01/43	5.000%	2,121	2,117
DBUBS 2011 LC2 - 23305XAJ0	11/05/13	2,000	07/10/44	0.000%	91,048	90,287
PMCC 2011-C3 C - 46635TAX0	02/25/13	230,000	02/15/45	5.360%	260,583	249,552
COMME 2012 - 12624QAE3	various	170,000	10/15/45	4.730%	160,003	158,258
COMM 2010 C - 12622DAK0	06/26/13	90,000	07/10/46	6.078%	94,124	97,545
SLFMT -M-2 85171YAC3	06/03/13	80,000	12/25/59	3.560%	81,700	80,709
SLFMT -M-3 85171YAD1	06/03/13	100,000	12/25/59	4.440%	102,125	101,992
Total Asset-Backed Securities					\$ 7,539,990	\$ 7,462,209
Total Police and Firefighters' Investments					\$ 97,150,762	\$ 111,024,617
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 369,042,483	\$ 374,361,595