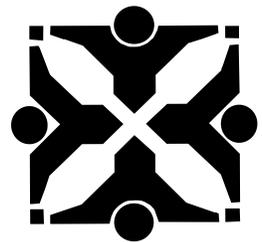


CITY OF COLUMBIA, MISSOURI

**Financial Management
Information Supplement**

For the Fiscal Year
October 1, 2012 - September 30, 2013

Department of Finance
John Blattel, Director



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GENERAL PURPOSE FINANCIAL STATEMENTS

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





CITY OF COLUMBIA, MISSOURI

FINANCE DEPARTMENT
ADMINISTRATION

January 28, 2014

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

This Financial Management Information Supplement (FMIS) is divided into two sections: a Financial Section and a Statistical Section. The information, as presented herein, is unaudited and is not presented in the new governmental reporting model format (GASB 34). The Comprehensive Annual Financial Report for the City of Columbia is audited and prepared with GASB 34 implemented and this FMIS document is intended to supplement or provide additional information. Financial statements in the Financial Section are generally presented for the last two fiscal years for comparative purposes.

FINANCIAL SECTION

This section contains the combined and combining 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.

STATISTICAL SECTION

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

Respectfully submitted,

John Blattel, CPA
Director of Finance

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2013
(WITH COMPARABLE AMOUNTS FOR 2012)

ASSETS	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
Cash and cash equivalents	\$27,117,169	\$10,954,678	\$1,898,877	\$38,429,913
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0
Accounts receivable	146,198	8,379	0	2,024,117
Taxes receivable	4,543,668	3,804,219	0	0
Allowance for uncollectible taxes	(5,888)	(3,577)	0	0
Tax bills receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Grants receivable	496,309	892,920	0	1,600,712
Rehabilitation loans receivable	0	6,861,618	0	0
Accrued interest	63,233	34,652	14,843	85,807
Due from other funds	2,742,986	802,882	0	373,155
Advances to other funds	0	0	0	0
Loans receivable from other funds	0	0	0	0
Inventory	292,482	0	0	0
Prepaid expenses	184,728	19,505	0	0
Other assets – current	0	4,777	0	0
Restricted assets—cash and cash equivalents	0	4,264,319	10,919,581	0
Restricted assets – other	0	0	0	0
Unamortized costs	0	0	0	0
Investments	0	0	0	0
Property, plant and equipment	0	0	0	0
Accumulated depreciation	0	0	0	0
Construction in progress	0	0	0	0
Amount available in Debt Service Funds	0	0	0	0
Amount to be provided for the payment of general long-term debt	0	0	0	0
TOTAL ASSETS	\$35,580,885	\$27,644,372	\$12,833,301	\$42,513,704

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

FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2013
(WITH COMPARABLE AMOUNTS FOR 2012)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust & Agency Funds	General Fixed Assets	General Long-term Debt	2013	2012
\$ 46,155,843	\$14,097,832	\$2,159,428	\$0	\$0	\$140,813,740	\$150,866,604
0	0	4,688,780	0	0	4,688,780	4,831,370
28,798,414	639,200	672	0	0	31,616,980	31,029,460
0	0	0	0	0	8,347,887	8,117,127
0	0	0	0	0	(9,465)	(7,922)
0	0	1,098,792	0	0	1,098,792	1,097,700
0	0	(120,786)	0	0	(120,786)	(71,717)
2,115,963	20,214	0	0	0	5,126,118	2,290,959
0	0	0	0	0	6,861,618	6,708,553
337,484	28,652	319,547	0	0	884,218	840,517
0	0	0	0	0	3,919,023	1,325,719
800,000	0	2,682,879	0	0	3,482,879	3,360,778
2,991,089	0	0	0	0	2,991,089	3,133,220
7,795,319	875,698	0	0	0	8,963,499	8,399,664
39,643	41,248	0	0	0	285,124	110,835
738	0	384,656	0	0	390,171	728,047
105,660,116	0	0	0	0	120,844,016	125,860,234
7,874,386	0	0	0	0	7,874,386	13,920,768
4,701,485	0	0	0	0	4,701,485	5,472,719
0	4,861,492	106,538,615	0	0	111,400,107	101,940,054
889,335,675	8,120,306	11,687	456,122,903	0	1,353,590,571	1,222,068,873
(315,752,545)	(6,116,510)	(11,687)	0	0	(321,880,742)	(300,164,150)
31,563,871	348,508	0	8,986,870	0	40,899,249	103,088,504
0	0	0	0	12,833,301	12,833,301	10,065,860
0	0	0	0	38,515,329	38,515,329	41,231,173
<u>\$812,417,481</u>	<u>\$22,916,640</u>	<u>\$117,752,583</u>	<u>\$465,109,773</u>	<u>\$51,348,630</u>	<u>\$1,588,117,369</u>	<u>\$1,546,244,949</u>

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2013
(WITH COMPARABLE AMOUNTS FOR 2012)

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
LIABILITIES:				
Accounts payable	\$1,904,016	\$367,594	\$0	\$1,680,033
Interest payable	0	0	0	0
Accrued payroll and payroll taxes	2,562,310	55,274	0	13,557
Accrued sales tax	0	0	0	0
Due to other funds	9,537	231,343	0	0
Advances from other funds	0	0	0	329,000
Loans payable to other funds – current maturities	0	0	0	0
Obligations under capital leases – current maturities	0	0	0	0
Deferred revenue	585,563	440,876	0	458,296
Other liabilities – current	841,231	25,847	0	0
Liabilities payable from restricted assets	0	0	0	0
Obligations under capital leases – long-term portion	0	0	0	0
Revenue bonds payable	0	0	0	0
Other liabilities – long-term	0	0	0	0
Loans payable to other funds – long-term	0	0	0	0
Accrued compensated absences	0	0	0	0
Special obligation notes payable	0	0	0	0
Incurred but not reported claims	0	0	0	0
Claims payable	0	0	0	0
Special obligation bonds payable	0	0	0	0
Net pension obligation	0	0	0	0
TOTAL LIABILITIES	5,902,657	1,120,934	0	2,480,886
FUND EQUITY:				
Contributed capital	0	0	0	0
Investment in general fixed assets	0	0	0	0
Fund balances and retained earnings:				
Fund balances:				
Nonspendable	477,210	19,505	0	0
Restricted	0	25,246,187	10,919,581	0
Committed	431,529	1,337,057	1,913,720	1,398,853
Assigned	2,418,592	0	0	38,633,965
Unassigned	26,350,897	(79,311)	0	0
Retained earnings	0	0	0	0
Total fund balances and retained earnings	29,678,228	26,523,438	12,833,301	40,032,818
TOTAL FUND EQUITY AND OTHER CREDITS	29,678,228	26,523,438	12,833,301	40,032,818
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$35,580,885	\$27,644,372	\$12,833,301	\$42,513,704

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2013
(WITH COMPARABLE AMOUNTS FOR 2012)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust & Agency Funds	General Fixed Assets	General Long-term Debt	2013	2012
\$4,178,973	\$962,778	\$8,541	\$0	\$0	\$9,101,935	\$10,061,096
0	\$337	0	0	0	337	662
4,042,624	795,243	0	0	0	7,469,008	6,561,390
414,259	0	0	0	0	414,259	352,615
3,678,143	0	0	0	0	3,919,023	1,325,719
0	0	0	0	0	329,000	342,334
144,951	0	0	0	0	144,951	142,131
23,456	27,715	0	0	0	51,171	49,392
669,864	0	0	0	0	2,154,599	2,420,908
615,249	127,287	2,747,579	0	0	4,357,193	4,411,216
33,112,972	0	0	0	0	33,112,972	33,711,353
174,183	0	0	0	0	174,183	225,354
219,704,023	0	0	0	0	219,704,023	224,534,053
2,509,500	0	0	0	7,051,261	9,560,761	2,949,830
2,846,138	0	0	0	0	2,846,138	2,991,089
0	0	0	0	2,826,510	2,826,510	2,955,689
0	0	0	0	9,215,859	9,215,859	10,225,183
0	927,900	0	0	0	927,900	900,013
0	4,286,689	0	0	0	4,286,689	4,259,972
90,311,039	0	0	0	32,255,000	122,566,039	133,505,422
0	0	0	0	0	0	0
362,425,374	7,127,949	2,756,120	0	51,348,630	433,162,550	441,925,421
100,591,185	1,096,468	0	0	0	101,687,653	101,687,653
0	0	0	465,109,773	0	465,109,773	443,992,202
0	0	1,500,000	0	0	1,996,715	1,916,611
0	0	373,799	0	0	36,539,567	32,536,319
0	0	7,158,119	0	0	12,239,278	11,862,301
0	0	210,857	0	0	41,263,414	41,072,810
0	0	105,753,688	0	0	132,025,274	122,508,809
349,400,922	14,692,223	0	0	0	364,093,145	348,742,823
349,400,922	14,692,223	114,996,463	0	0	588,157,393	558,639,673
449,992,107	15,788,691	114,996,463	465,109,773	0	1,154,954,819	1,104,319,528
\$812,417,481	\$22,916,640	\$117,752,583	\$465,109,773	\$51,348,630	\$1,588,117,369	\$1,546,244,949

CITY OF COLUMBIA, MISSOURI
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013
 (WITH COMPARABLE AMOUNTS FOR 2012)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
REVENUES:				
General property taxes	\$7,228,203	\$3,997,541	\$0	\$0
Sales tax	21,627,785	22,522,762	0	0
Lease revenue	0	0	1,828,913	0
Other local taxes	12,262,325	2,153,251	0	0
Licenses and permits	921,132	0	0	0
Fines	1,970,138	0	0	0
Fees and service charges	2,658,150	1,926,001	0	0
Special assessment charges	0	0	0	0
Intragovernmental revenue	18,429,065	0	0	0
Revenue from other governmental units	4,103,531	2,945,739	0	5,634,706
Investment revenue	(397,290)	(225,825)	(55,315)	(501,439)
Miscellaneous	1,208,861	31,398	0	453,994
TOTAL REVENUES	70,011,900	33,350,867	1,773,598	5,587,261
EXPENDITURES:				
Current:				
Policy development and administration	7,631,047	2,248,559	0	0
Public safety	38,183,019	0	0	0
Transportation	8,352,589	0	2,692,869	0
Health and environment	7,700,128	1,365,933	537,776	0
Personal development	7,099,881	3,892,392	0	0
Miscellaneous nonprogrammed activities	5,006,410	0	0	0
Principal-capital lease payment	76,509	0	0	0
Interest	3,999	0	0	0
Capital outlay	0	0	0	13,585,844
Debt service:				
Redemption of serial bonds	0	0	0	0
Interest	0	0	5,519,224	0
Fiscal agent fees	0	0	2,392,802	0
Miscellaneous	0	0	661	0
TOTAL EXPENDITURES	74,053,582	7,506,884	11,143,332	13,585,844
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,041,682)	25,843,983	(9,369,734)	(7,998,583)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	7,425,739	74,352	6,437,175	8,974,476
Operating transfers to other funds	(3,527,590)	(24,337,371)	0	(197,723)
Miscellaneous	0	0	0	0
Lease Proceeds	0	0	0	0
Lemone Trust note proceeds	0	0	0	0
MTFC Loan Proceeds	0	0	5,700,000	0
Payment to refunded bond escrow agent	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	3,898,149	(24,263,019)	12,137,175	8,776,753
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(143,533)	1,580,964	2,767,441	778,170
FUND BALANCES, BEGINNING OF YEAR	29,821,761	24,942,474	10,065,860	39,254,648
FUND BALANCES, END OF YEAR	\$29,678,228	\$26,523,438	\$12,833,301	\$40,032,818

CITY OF COLUMBIA, MISSOURI
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013
 (WITH COMPARABLE AMOUNTS FOR 2012)

<u>FIDUCIARY FUND TYPE</u>	<u>TOTAL (Memorandum Only)</u>	
<u>Expendable Trust Funds</u>	<u>2013</u>	<u>2012</u>
\$0	\$11,225,744	\$11,014,489
0	44,150,547	42,514,771
0	1,828,913	1,740,808
0	14,415,576	13,938,135
0	921,132	883,815
0	1,970,138	2,184,075
0	4,584,151	3,323,319
0	0	0
0	18,429,065	18,300,367
0	12,683,976	11,205,817
(14,110)	(1,193,979)	1,490,488
<u>653,589</u>	<u>2,347,842</u>	<u>2,392,076</u>
<u>639,479</u>	<u>111,363,105</u>	<u>108,988,160</u>
388,565	10,268,171	10,256,111
0	38,183,019	37,536,268
0	11,045,458	7,653,134
1,699	9,605,536	8,903,687
18,942	11,011,215	10,982,622
0	5,006,410	4,775,185
0	76,509	80,009
0	3,999	498
0	13,585,844	17,408,987
0	0	5,033,945
0	5,519,224	2,391,268
0	2,392,802	661
<u>0</u>	<u>661</u>	<u>0</u>
<u>409,206</u>	<u>106,698,848</u>	<u>105,022,375</u>
<u>230,273</u>	<u>4,664,257</u>	<u>3,965,785</u>
0	22,911,742	23,463,596
(177,305)	(28,239,989)	(26,427,431)
0	0	0
0	0	235,000
0	0	0
0	5,700,000	2,500,000
<u>0</u>	<u>0</u>	<u>0</u>
<u>(177,305)</u>	<u>371,753</u>	<u>(228,835)</u>
52,968	5,036,010	3,736,950
<u>754,439</u>	<u>104,839,182</u>	<u>101,102,232</u>
<u>\$807,407</u>	<u>\$109,875,192</u>	<u>\$104,839,182</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2012

	2013		(Over) Under Budget	2012
	Budget	Actual		Actual
REVENUES:				
General property taxes	\$7,120,862	\$7,228,203	(\$107,341)	\$7,097,767
Sales tax	21,304,311	21,627,785	(323,474)	20,840,696
Other local taxes	11,666,335	12,262,325	(595,990)	11,931,167
Licenses and permits	843,996	921,132	(77,136)	882,974
Fines	2,366,075	1,970,138	395,937	2,184,075
Fees and service charges	2,548,886	2,658,150	(109,264)	1,973,292
Intragovernmental revenue	19,373,027	18,429,065	943,962	18,300,367
Revenue from other governmental units	3,999,546	4,103,531	(103,985)	4,503,591
Investment revenue	744,474	(397,290)	1,141,764	417,452
Miscellaneous revenue	1,360,648	1,208,861	151,787	1,412,146
TOTAL REVENUES	71,328,160	70,011,900	1,316,260	69,543,527
EXPENDITURES:				
Current:				
Policy development and administration	8,393,323	7,631,047	762,276	7,504,315
Public safety	40,908,838	38,183,019	2,725,819	37,536,268
Transportation	9,406,981	8,352,589	1,054,392	7,653,134
Health and environment	0	7,700,128	(7,700,128)	7,455,578
Personal development	0	7,099,881	(7,099,881)	6,814,203
Miscellaneous nonprogrammed activities:				
Principal-capital lease payment	0	76,509	(76,509)	80,009
Interest	81,087	3,999	77,088	498
Other	3,690,549	5,006,410	(1,315,861)	4,775,185
TOTAL EXPENDITURES	62,480,778	74,053,582	(11,572,804)	71,819,190
DEFICIENCY OF REVENUES OVER EXPENDITURES	8,847,382	(4,041,682)	12,889,064	(2,275,663)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	7,463,793	7,425,739	38,054	7,141,169
Operating transfers to other funds	0	(3,527,590)	3,527,590	(3,197,024)
Lease Proceeds	0	0	0	235,000
Appropriation of prior year fund balance	1,691,724	1,691,724	0	2,313,391
TOTAL OTHER FINANCING SOURCES (USES)	9,155,517	5,589,873	3,565,644	6,492,536
AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>\$18,002,899</u>	1,548,191	<u>\$16,454,708</u>	4,216,873
Effect of appropriation of prior year fund balance		(1,691,724)		(2,313,391)
FUND BALANCE, BEGINNING OF PERIOD		29,821,761		27,918,279
FUND BALANCE, END OF PERIOD		<u>\$29,678,228</u>		<u>\$29,821,761</u>

CITY OF COLUMBIA, MISSOURI
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS OR FUND BALANCES

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2013
 (WITH COMPARABLE AMOUNTS FOR 2012)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2013	2012
OPERATING REVENUES:					
Charges for services	\$194,591,366	\$37,213,723	\$0	\$231,805,089	\$224,147,173
Investment revenue	0	0	(37,193)	(37,193)	163,241
TOTAL OPERATING REVENUES	194,591,366	37,213,723	(37,193)	231,767,896	224,310,414
OPERATING EXPENSES:					
Personal services	36,275,957	7,684,846	0	43,960,803	41,726,352
Materials, supplies, and power	85,211,025	7,662,476	0	92,873,501	80,004,727
Travel and training	245,993	73,305	0	319,298	278,843
Intragovernmental	10,147,171	618,189	2,748	10,768,108	10,402,677
Utilities, services, and miscellaneous	19,003,257	19,750,315	49,069	38,802,641	41,705,123
TOTAL OPERATING EXPENSES	150,883,403	35,789,131	51,817	186,724,351	174,117,722
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	43,707,963	1,424,592	(89,010)	45,043,545	50,192,692
PAYMENT-IN-LIEU-OF-TAX	(14,497,510)	0	0	(14,497,510)	(14,170,229)
DEPRECIATION	(22,773,394)	(300,902)	0	(23,074,296)	(22,845,424)
OPERATING INCOME (LOSS)	6,437,059	1,123,690	(89,010)	7,471,739	13,177,039
NONOPERATING REVENUES (EXPENSES):					
Revenue from other governmental units	2,436,134	81,046	0	2,517,180	2,226,360
Loss on disposal of fixed assets/ inventory	(379,090)	(9,661)	0	(388,751)	(335,954)
Investment revenue	(771,695)	(212,411)	0	(984,106)	3,372,638
Miscellaneous revenue	2,385,748	972,866	0	3,358,614	4,796,307
Interest expense	(11,206,024)	(1,660)	0	(11,207,684)	(11,773,430)
Miscellaneous expense	(1,034,728)	0	0	(1,034,728)	(454,761)
TOTAL NONOPERATING REVENUES	(8,569,655)	830,180	0	(7,739,475)	(2,168,840)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(2,132,596)	1,953,870	(89,010)	(267,736)	11,008,199
OPERATING TRANSFERS:					
Operating transfers from other funds	12,797,761	193,710	0	12,991,471	7,677,724
Operating transfers to other funds	(7,108,400)	(554,824)	0	(7,663,224)	(4,713,889)
TOTAL OPERATING TRANSFERS	5,689,361	(361,114)	0	5,328,247	2,963,835
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	3,556,765	1,592,756	(89,010)	5,060,511	13,972,034
Capital contributions	10,200,801	0	0	10,200,801	4,232,060
NET INCOME (LOSS)	13,757,566	1,592,756	(89,010)	15,261,312	18,204,094
AMORTIZATION OF CONTRIBUTED CAPITAL	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS OR FUND BALANCES	13,757,566	1,592,756	(89,010)	15,261,312	18,204,094
RETAINED EARNINGS OR FUND BALANCES, BEGINNING OF PERIOD	335,643,356	13,099,467	8,597,129	357,339,952	339,135,858
Equity transfers from other funds	0	0	0	0	0
Equity transfers to other funds	0	0	0	0	0
RETAINED EARNINGS OR FUND BALANCES, END OF PERIOD	\$349,400,922	\$14,692,223	\$8,508,119	\$372,601,264	\$357,339,952

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2013
(WITH COMPARABLE AMOUNTS FOR 2012)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:					
Operating income (loss)	\$6,437,059	\$1,123,690	(\$89,010)	\$7,471,739	\$13,177,039
Adjustments to reconcile operating income (loss)					
To net cash provided by (used in) operating activities:					
Depreciation	\$22,773,394	300,902	0	23,074,296	22,845,424
Adjustment to operating income (loss) for investment activity	0	0	37,193	37,193	(163,241)
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	(744,973)	(12,779)	0	(757,752)	(2,136,835)
Decrease (increase) in due from other funds	0	0	0	0	0
Decrease (increase) in advances to other funds	0	0	(122,101)	(122,101)	(773,180)
Decrease (increase) in loans receivable from other funds	142,131	0	0	142,131	139,404
Decrease (increase) in inventory	(558,228)	(77,432)	0	(635,660)	31,120
Decrease (increase) in prepaid expense	(23,952)	1,342	0	(22,610)	28,791
Decrease (increase) in other assets	250	0	0	250	(250)
Increase (decrease) in accounts payable	(1,820,475)	278,207	0	(1,542,268)	914,168
Increase (decrease) in accrued payroll	490,100	126,679	0	616,779	353,705
Increase (decrease) in accrued sales tax	61,644	0	0	61,644	(12,671)
Increase (decrease) in due to other funds	2,352,989	0	(565)	2,352,424	(714,928)
Increase (decrease) in loans payable to other funds	2,820	0	0	2,820	2,727
Increase (decrease) in net pension obligation	1,782,991	0	0	1,782,991	676,002
Increase (decrease) in other liabilities	(4,740,127)	29,010	116	(4,711,001)	(1,901,423)
Increase (decrease) in claims payable	0	54,604	0	54,604	(124,458)
Unrealized gain (loss) on cash equivalents	2,385,748	(439,248)	0	1,946,500	2,687,827
Other non-operating revenue	0	972,866	0	972,866	1,969,704
Net cash provided by (used in) operating activities	28,541,371	2,357,841	(174,367)	30,724,845	36,998,925
ACTIVITIES:					
Operating transfers in	12,797,761	193,710	0	12,991,471	7,677,724
Operating transfers out	(7,108,400)	(554,824)	0	(7,663,224)	(4,713,889)
Operating grants	414,712	87,034	0	501,746	2,238,814
Equity transfer	0	0	0	0	0
Net cash provided by noncapital financing activities	6,104,073	(274,080)	0	5,829,993	5,202,649
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
ACTIVITIES:					
Proceeds from bonds and loans	52,671,303	0	0	52,671,303	69,228,702
Debt service – interest payment	(13,035,878)	(1,985)	0	(13,037,863)	(12,017,217)
Debt service – principal and advance refunding payments	(56,797,989)	(26,741)	0	(56,824,730)	(38,112,499)
Acquisition and construction of capital assets	(36,345,375)	(935,522)	0	(37,280,897)	(40,101,503)
Decrease in construction contracts	(10,084,025)	0	0	(10,084,025)	(12,248,801)
Fiscal agent fees paid	(263,494)	0	0	(263,494)	(766,212)
Capital contributions received	6,741,487	0	0	6,741,487	4,009,209
Proceeds from advances from other funds	135,435	0	0	135,435	1,023,180
Other	0	0	0	0	0
Net cash used for capital and related financing activities	(56,978,536)	(964,248)	0	(57,942,784)	(28,985,141)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest received	3,956,779	220,170	(16,200)	4,160,749	5,526,692
Purchase of investments	0	(712)	0	(712)	(598)
Sale of investments	0	0	0	0	0
Purchase of tax bills	0	0	(21,687)	(21,687)	(426,732)
Sale of tax bills	0	0	69,664	69,664	106,844
Net cash provided by investing activities	3,956,779	219,458	31,777	4,208,014	5,206,206
Net increase in cash and cash equivalents	(18,376,313)	1,338,971	(142,590)	(17,179,932)	18,422,639
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	174,484,905	12,758,861	4,831,370	192,075,136	173,652,497
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$156,108,592	\$14,097,832	\$4,688,780	\$174,895,204	\$192,075,136

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2013
(WITH COMPARABLE AMOUNTS FOR 2012)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2013	2012
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:					
Cash and cash equivalents	\$46,155,843	\$14,097,832	\$4,688,780	\$64,942,455	\$73,483,237
Restricted assets – cash and cash equivalents	109,952,749	0	0	109,952,749	118,591,899
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$156,108,592</u>	<u>\$14,097,832</u>	<u>\$4,688,780</u>	<u>\$174,895,204</u>	<u>\$192,075,136</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:					
Contributed sewer lines	\$3,610,259	\$0	\$0	\$3,610,259	\$592,257
Construction contracts payable	8,083,215	0	0	8,083,215	10,084,025
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$11,693,474</u>	<u>\$0</u>	<u>\$0</u>	<u>\$11,693,474</u>	<u>\$10,676,282</u>

CITY OF COLUMBIA, MISSOURI
PENSION AND OTHER POSTEMPLOYMENT TRUST FUNDS

STATEMENT OF CHANGES IN PLAN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013
 (WITH COMPARABLE AMOUNTS FOR 2012)

	<u>Firefighters' Retirement Fund</u>	<u>Police Retirement Fund</u>	<u>OPEB</u>	<u>TOTAL</u>	
	<u>2013</u>	<u>2013</u>	<u>2013</u>	<u>2013</u>	<u>2012</u>
ADDITIONS:					
Contributions:					
Employer	\$4,382,296	\$3,243,455	\$494,760	\$8,120,511	\$7,840,296
Employee	1,183,337	299,803	0	1,483,140	1,510,537
Total contributions	<u>5,565,633</u>	<u>3,543,258</u>	<u>494,760</u>	<u>9,603,651</u>	<u>9,350,833</u>
Net investment income:					
Net appreciation (depreciation) in fair value of investments	3,249,692	1,886,756	73,184	5,209,632	3,993,060
Interest and dividends	2,822,096	1,940,879	207,578	4,970,553	7,928,828
Net investment income	<u>6,071,788</u>	<u>3,827,635</u>	<u>280,762</u>	<u>10,180,185</u>	<u>11,921,888</u>
Total additions	<u>11,637,421</u>	<u>7,370,893</u>	<u>775,522</u>	<u>19,783,836</u>	<u>21,272,721</u>
DEDUCTIONS:					
Pension benefits	5,691,468	3,934,001	0	9,625,469	8,879,487
Refund of employee's contributions	0	21,332	0	21,332	86,933
Total	<u>5,691,468</u>	<u>3,955,333</u>	<u>0</u>	<u>9,646,801</u>	<u>8,966,420</u>
Operating expenses:					
Travel	1,470	1,012	0	2,482	836
Intragovernmental	29,785	20,485	0	50,270	56,568
Utilities, services and miscellaneous	432,375	297,363	134,147	863,885	924,803
Total operating expenses	<u>463,630</u>	<u>318,860</u>	<u>134,147</u>	<u>916,637</u>	<u>982,207</u>
Total deductions	<u>6,155,098</u>	<u>4,274,193</u>	<u>134,147</u>	<u>10,563,438</u>	<u>9,948,627</u>
Net increase (decrease) in plan net assets	5,482,323	3,096,700	641,375	9,220,398	11,324,094
Net assets held in trust for pension benefits:					
Beginning of year	<u>55,394,354</u>	<u>38,911,003</u>	<u>2,155,182</u>	<u>96,460,539</u>	<u>85,136,445</u>
End of year	<u>\$60,876,677</u>	<u>\$42,007,703</u>	<u>\$2,796,557</u>	<u>\$105,680,937</u>	<u>\$96,460,539</u>

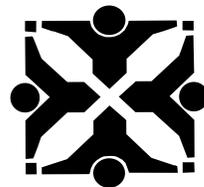
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



CITY OF COLUMBIA, MISSOURI

SUPPLEMENTARY INFORMATION



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

LAGERS

Actuarial valuation date	(a) Actuarial value of assets	(b) Entry age actuarial accrued liability	(b-a) Unfunded accrued liability (UAL)	(a/b) Funded ratio	[c] Annual covered payroll	[(b-a)/c] UAL as a percentage of covered payroll
2/28/2011	\$ 88,083,222	122,049,477	33,966,255	72%	41,883,728	81%
2/29/2012	90,666,624	120,989,156	30,322,532	75%	41,769,820	73%
2/28/2013	92,150,072	121,286,412	29,136,340	76%	42,934,371	68%

Note: The above assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with the February 28, 2012 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

OPEB

Actuarial valuation date	Actuarial value of assets	Projected-unit credit actuarial accrued liability	Unfunded accrued liability (UAL)	Funded ratio	Annual covered payroll	UAL as a percentage of covered payroll
9/30/2009	\$ 864,000	4,633,000	3,769,000	19%	55,172,868	6.8%
10/1/2010	1,236,000	4,817,000	3,581,000	26%	55,586,129	6.4%
10/1/2012	2,155,000	2,095,000	60,000	103%	57,823,146	-0.1%

Police Retirement Plan

Actuarial valuation date	Actuarial value of assets	Entry age actuarial accrued liability	Unfunded accrued liability (UAL)	Funded ratio	Annual covered payroll	UAL as a percentage of covered payroll
9/30/2007	\$ 33,792,282	50,267,213	16,474,931	67%	7,912,481	208%
9/30/2008	35,143,685	53,963,403	18,819,718	65%	8,198,959	230%
9/30/2009	35,759,187	57,118,412	21,359,225	63%	8,285,768	258%
9/30/2010	36,987,824	66,426,426	29,438,602	56%	8,549,787	344%
9/30/2011	36,776,070	69,262,789	32,486,719	53%	8,475,940	383%
9/30/2012	38,862,427	71,627,366	32,764,939	54%	8,279,852	396%

Firefighters' Retirement Plan

Actuarial valuation date	Actuarial value of assets	Entry age actuarial accrued liability	Unfunded accrued liability (UAL)	Funded ratio	Annual covered payroll	UAL as a percentage of covered payroll
9/30/2007	\$ 49,976,390	75,827,181	25,850,791	66%	6,719,424	385%
9/30/2008	51,502,482	80,817,591	29,315,109	64%	6,996,192	419%
9/30/2009	52,295,939	85,635,565	33,339,626	61%	7,216,527	462%
9/30/2010	54,288,533	97,740,285	43,451,752	56%	7,251,272	599%
9/30/2011	53,951,012	101,338,847	47,387,835	53%	7,170,923	661%
9/30/2012	57,179,657	106,871,984	49,692,327	54%	7,209,301	689%

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

Note: The significant assumptions for the OPEB, Lagers, Police Retirement and Firefighters' plan are as follows:

	Police Plan	Fire Plan	LAGERS	OPEB
Actuarial cost method	entry age normal	entry age normal	entry age normal	projected unit credit
Amortization method	level % of pay-closed	level % of pay-closed	level % of pay-open	level dollar, open
Remaining amortization period	27 years	27 years	23 years for general, 20 years for utility	10 years
Asset valuation method	smooth 4 year market	smooth 4 year market	smooth 5 year market	market value
Actuarial assumptions:				
Investment rate of return	7.5%	7.5%	7.25%	8%
Projected salary increases *	0% -13%	0% -13%	0% - 6.0%	4%
* Includes inflation at	3.5%	3.5%	3.5%	-
Benefit increases	2% annually until attained age of 62; 2.2% thereafter	2% annually	6% maximum annually based on consumer price index	-
Healthcare cost trend rate	-	-	-	10% initially and 5% ultimate

Schedule of Employer Contributions

Police Retirement Plan

Year ended September 30	Annual required contributions	Percent contributed	Net pension obligation
2008	\$ 2,520,373	100%	-
2009	2,549,967	100%	-
2010	2,693,152	100%	-
2011	3,033,164	100%	-
2012	3,153,367	100%	-
2013	3,243,455	100%	-

Firefighters' Retirement Plan

Year ended September 30	Annual required contributions	Percent contributed	Net pension obligation
2008	\$ 2,853,109	100%	-
2009	3,098,617	100%	-
2010	3,330,409	100%	-
2011	3,598,321	100%	-
2012	3,995,869	100%	-
2013	4,382,296	100%	-

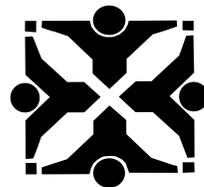
OPEB

Year ended September 30	Annual required contributions	Percent contributed	Net OPEB obligation (asset)
2011	\$ 693,540	81.73%	-
2012	706,338	100.00%	(204)
2013	84,272	99.98%	(190)

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GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE BALANCE SHEETS
SEPTEMBER 30, 2013 AND 2012

ASSETS	2013	2012
Cash and cash equivalents	\$27,117,169	\$27,118,580
Restricted Cash for Telecommunication Gross Receipt Settlement	0	0
Accounts receivable	146,198	333,970
Taxes receivable	4,543,668	4,432,703
Allowance for uncollectible taxes	(5,888)	(5,017)
Grants receivable	496,309	403,396
Accrued interest	63,233	51,901
Due from other funds	2,742,986	1,325,719
Prepaid expenses	184,728	48,595
Inventory	292,482	364,307
TOTAL ASSETS	\$35,580,885	\$34,074,154
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$1,904,016	\$800,490
Accrued payroll and payroll taxes	2,562,310	2,290,406
Due to other funds	9,537	0
Deferred revenue	585,563	359,826
Other liabilities	841,231	801,671
TOTAL LIABILITIES	5,902,657	4,252,393
FUND BALANCE:		
Non Spendable	477,210	412,902
Restricted	0	0
Committed	431,529	911,186
Assigned	2,418,592	2,541,869
Unassigned	26,350,897	25,955,804
TOTAL FUND BALANCE	29,678,228	29,821,761
TOTAL LIABILITIES AND FUND BALANCE	\$35,580,885	\$34,074,154

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012**

	2013	2012
REVENUES:		
General property taxes	\$7,228,203	\$7,097,767
Sales tax	21,627,785	20,840,696
Other local taxes	12,262,325	11,931,167
Licenses and permits	921,132	882,974
Fines	1,970,138	2,184,075
Fees and service charges	2,658,150	1,973,292
Intragovernmental revenue	18,429,065	18,300,367
Revenue from other governmental units	4,103,531	4,503,591
Investment revenue	(397,290)	417,452
Miscellaneous	1,208,861	1,412,146
TOTAL REVENUES	70,011,900	69,543,527
EXPENDITURES:		
Current:		
Policy development and administration	7,631,047	7,504,315
Public safety	38,183,019	37,536,268
Transportation	8,352,589	7,653,134
Health and environment	7,700,128	7,455,578
Personal development	7,099,881	6,814,203
Miscellaneous nonprogrammed activities	5,006,410	4,775,185
Debt Service		
Principal	76,509	80,009
Interest	3,999	498
TOTAL EXPENDITURES	74,053,582	71,819,190
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,041,682)	(2,275,663)
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	7,425,739	7,141,169
Operating transfers to other funds	(3,527,590)	(3,197,024)
Lease proceeds	0	235,000
TOTAL OTHER FINANCING SOURCES (USES)	3,898,149	4,179,145
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(143,533)	1,903,482
FUND BALANCE, BEGINNING OF YEAR	29,821,761	27,918,279
FUND BALANCE, END OF YEAR	\$29,678,228	\$29,821,761

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2012

	2013		2012	
	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>	<u>Actual</u>
GENERAL PROPERTY TAXES:				
Real property	\$5,889,612	\$5,794,563	\$95,049	\$5,774,130
Individual personal property	1,033,620	1,247,241	(213,621)	1,122,353
Railroad and utility	141,303	135,266	6,037	138,533
Financial institutions	18,530	14,188	4,342	18,168
Total	<u>7,083,065</u>	<u>7,191,258</u>	<u>(108,193)</u>	<u>7,053,184</u>
Penalties and interest	<u>37,797</u>	<u>36,945</u>	<u>852</u>	<u>44,583</u>
Total General Property Taxes	<u>7,120,862</u>	<u>7,228,203</u>	<u>(107,341)</u>	<u>7,097,767</u>
SALES TAX	<u>21,304,311</u>	<u>21,627,785</u>	<u>(323,474)</u>	<u>20,840,696</u>
OTHER LOCAL TAXES:				
Gasoline tax	2,269,794	2,737,913	(468,119)	2,717,154
Cigarette tax	649,976	610,294	39,682	602,577
Motor vehicle tax	959,153	1,152,624	(193,471)	1,082,395
Utilities tax:				
Telephone	3,681,588	3,753,165	(71,577)	3,760,160
Natural gas	2,800,000	2,689,605	110,395	2,400,690
CATV franchise	282,752	276,110	6,642	282,772
Electric	1,023,072	1,042,614	(19,542)	1,085,419
Total Other Local Taxes	<u>11,666,335</u>	<u>12,262,325</u>	<u>(595,990)</u>	<u>11,931,167</u>
LICENSES AND PERMITS:				
Business licenses	660,021	721,804	(61,783)	692,077
Alcoholic beverages	151,000	162,757	(11,757)	154,762
Animal licenses	32,975	36,571	(3,596)	36,135
Total Licenses and Permits	<u>843,996</u>	<u>921,132</u>	<u>(77,136)</u>	<u>882,974</u>
FINES:				
Corporation court fines	1,225,375	1,125,528	99,847	1,148,589
Uniform ticket fines	230,000	191,900	38,100	210,386
Meter fines	900,000	641,610	258,390	812,300
Alarm violations	10,700	11,100	(400)	12,800
Total Fines	<u>2,366,075</u>	<u>1,970,138</u>	<u>395,937</u>	<u>2,184,075</u>
FEES AND SERVICE CHARGES:				
Construction inspection	1,270,028	1,500,266	(230,238)	709,135
Street maintenance	150,000	31,832	118,168	216,852
Right of way	16,560	44,058	(27,498)	16,560
Animal control fees	24,650	10,439	14,211	17,608
Health fees	808,498	782,422	26,076	738,382
Miscellaneous	279,150	289,133	(9,983)	274,755
Total Fees and Service Charges	<u>2,548,886</u>	<u>2,658,150</u>	<u>(109,264)</u>	<u>1,973,292</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2012

	2013		(Over) Under Budget	2012
	Budget	Actual		Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$12,257,152	\$11,200,097	\$1,057,055	\$10,970,770
Water	3,184,320	3,297,413	(113,093)	3,199,459
Total	15,441,472	14,497,510	943,962	14,170,229
General and Administrative Charges	3,931,555	3,931,555	0	4,130,138
Total Intragovernmental Revenue	19,373,027	18,429,065	943,962	18,300,367
REVENUE FROM OTHER GOVERNMENTAL UNITS:				
Federal Grants:				
D.O.T. Mass Transit	0	0	0	0
Non-Motorized Grant	0	62,545	(62,545)	237,086
Fire	191,955	194,296	(2,341)	2,636
Total	191,955	256,841	(64,886)	239,722
State Grants:				
Disaster Preparedness	45,000	160,463	(115,463)	140,864
Missouri Department of Transportation – Highway	167,000	114,408	52,592	179,412
Emergency Shelter	0	0	0	142,334
Health, General	736,112	758,913	(22,801)	611,592
Health-Women-Infants and Children	439,671	469,253	(29,582)	413,660
Joint Communications	0	19,806	(19,806)	107,186
Police Department	269,093	332,301	(63,208)	370,735
Historic Preservation	0	0	0	12,000
Cultural Affairs	0	21,118	(21,118)	31,137
Parks and Recreation	7,655	5,000	2,655	12,010
Homelessness Prevention Grant	0	0	0	48,327
TRIM Grant	10,000	0	10,000	10,000
Youth at Risk	0	0	0	0
Safe Routes to School	0	34,515	(34,515)	31,660
Total	1,674,531	1,915,777	(241,246)	2,110,917
Boone County:				
Health Department	906,587	1,048,284	(141,697)	888,026
Disaster Preparedness	50,000	0	50,000	46,006
Joint Communications	990,488	682,173	308,315	1,009,934
Animal Control	166,462	171,171	(4,709)	199,224
Social Services	19,523	29,285	(9,762)	9,762
Total	2,133,060	1,930,913	202,147	2,152,952
Total Revenue From Other Governmental Units	3,999,546	4,103,531	(103,985)	4,503,591
INVESTMENT REVENUE	744,474	(397,290)	1,141,764	417,452

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2012

	2013		(Over) Under Budget	2012
	Budget	Actual		Actual
MISCELLANEOUS REVENUE:				
Property sales	\$71,700	\$51,368	\$20,332	\$203,972
Photocopies	0	3,547	(3,547)	14,489
REDI	62,590	44,917	17,673	63,431
Other	<u>1,226,358</u>	<u>1,109,029</u>	<u>117,329</u>	<u>1,130,254</u>
Total Miscellaneous Revenue	<u>1,360,648</u>	<u>1,208,861</u>	<u>151,787</u>	<u>1,412,146</u>
TOTAL REVENUES	<u>71,328,160</u>	<u>70,011,900</u>	<u>1,316,260</u>	<u>69,543,527</u>
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Public Improvement Fund	0	0	0	0
1/4 Cent Tax	0	0	0	0
Convention Visitors Bureau	50,000	50,000	0	0
Community Development	47,980	8,691	39,289	0
Information Services	21,000	21,000	0	0
Special Business District Fund	0	0	0	7,500
Public Transportation	0	0	0	0
Transportation Sales Tax Fund	5,727,430	5,727,430	0	5,527,430
Capital Projects Fund	133,661	133,723	(62)	290,760
Employee Benefit Fund	0	0	0	24,899
GIS	0	0	0	4,488
Utility Accounts & Billing	14,523	14,523	0	12,783
Park Sales Tax	1,421,499	1,421,499	0	1,253,912
Contributions Fund	<u>47,700</u>	<u>48,873</u>	<u>(1,173)</u>	<u>19,397</u>
Total operating transfers from other funds	<u>7,463,793</u>	<u>7,425,739</u>	<u>38,054</u>	<u>7,141,169</u>
Lease proceeds	<u>0</u>	<u>0</u>	<u>0</u>	<u>235,000</u>
APPROPRIATION OF PRIOR YEAR FUND BALANCE	<u>1,680,376</u>	<u>1,680,376</u>	<u>0</u>	<u>2,301,168</u>
Appropriation of Cultural Affairs	<u>11,348</u>	<u>11,348</u>	<u>0</u>	<u>12,223</u>
TOTAL OTHER FINANCING SOURCES	<u>9,155,517</u>	<u>9,117,463</u>	<u>38,054</u>	<u>9,689,560</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u><u>\$80,483,677</u></u>	<u><u>\$79,129,363</u></u>	<u><u>\$1,354,314</u></u>	<u><u>\$79,233,087</u></u>

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2012

	2013		(Over) Under Budget	2012
	Budget	Actual		Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$5,515	\$908	\$4,607	\$635
Materials and supplies	39,766	18,828	20,938	14,438
Travel and training	47,720	17,461	30,259	8,931
Intragovernmental	0	0	0	0
Utilities, services, and miscellaneous	100,630	78,859	21,771	69,189
Total City Council	193,631	116,056	77,575	93,193
City Clerk:				
Personal services	201,277	195,925	5,352	181,810
Materials and supplies	13,861	786	13,075	576
Travel and training	11,319	309	11,010	0
Intragovernmental	228	228	0	213
Utilities, services, and miscellaneous	20,976	3,199	17,777	3,658
Total City Clerk	247,661	200,447	47,214	186,257
City Manager:				
Personal services	995,506	971,140	24,366	733,470
Materials and supplies	13,879	13,879	0	7,060
Travel and training	20,773	18,739	2,034	6,936
Intragovernmental	1,014	1,014	0	1,355
Utilities, services, and miscellaneous	77,960	52,378	25,582	48,570
Capital additions	0	0	0	0
Total City Manager	1,109,132	1,057,150	51,982	797,391
Election:				
Utilities, services, and miscellaneous	118,660	73,455	45,205	11,255
Total General Government	1,669,084	1,447,108	221,976	1,088,096
Financial Services:				
Personal services	2,824,343	2,695,199	129,144	2,700,613
Materials and supplies	117,599	90,827	26,772	76,269
Travel and training	55,192	10,728	44,464	15,543
Intragovernmental	4,896	4,896	0	4,521
Utilities, services, and miscellaneous	399,005	399,005	0	345,053
Capital additions	0	0	0	0
Total Financial Services	3,401,035	3,200,655	200,380	3,141,999
Human Resources:				
Personal services	630,945	616,745	14,200	622,466
Materials and supplies	43,530	22,013	21,517	26,529
Travel and training	17,407	5,611	11,796	4,316
Intragovernmental	810	810	0	839
Utilities, services, and miscellaneous	335,785	249,323	86,462	160,430
Total Human Resources	1,028,477	894,502	133,975	814,580
City Counselor:				
Personal services	729,691	668,263	61,428	479,023
Materials and supplies	21,771	15,433	6,338	11,039
Travel and training	21,328	4,966	16,362	3,497
Intragovernmental	670	670	0	663
Utilities, services, and miscellaneous	53,515	39,139	14,376	34,241
Total City Counselor	826,975	728,471	98,504	528,463

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2012

	2013		(Over) Under Budget	2012
	Budget	Actual		Actual
Public Works Administration:				
Personal services	1,234,325	1,177,867	56,458	1,585,948
Materials and supplies	98,040	68,061	29,979	66,189
Travel and training	11,185	7,732	3,453	4,323
Intragovernmental	17,961	17,961	0	33,436
Utilities, services, and miscellaneous	85,011	67,460	17,551	180,129
Capital additions	21,230	21,230	0	61,152
Total Public Works Administration	<u>1,467,752</u>	<u>1,360,311</u>	<u>107,441</u>	<u>1,931,177</u>
Total Policy Development and Administration	<u>8,393,323</u>	<u>7,631,047</u>	<u>762,276</u>	<u>7,504,315</u>
PUBLIC SAFETY:				
Police:				
Personal services	16,063,639	15,313,501	750,138	15,600,875
Materials and supplies	1,502,592	1,194,455	308,137	987,359
Travel and training	208,499	174,915	33,584	169,661
Intragovernmental	976,979	976,979	0	832,915
Utilities, services, and miscellaneous	892,656	755,619	137,037	862,757
Capital additions	592,057	268,019	324,038	47,875
Total Police	<u>20,236,422</u>	<u>18,683,488</u>	<u>1,552,934</u>	<u>18,501,442</u>
City Prosecutor:				
Personal services	534,228	479,503	54,725	539,240
Materials and supplies	7,740	3,056	4,684	5,811
Travel and training	2,914	1,656	1,258	1,207
Intragovernmental	985	985	0	946
Utilities, services, and miscellaneous	23,909	12,628	11,281	13,882
Capital additions	0	0	0	0
Total City Prosecutor	<u>569,776</u>	<u>497,828</u>	<u>71,948</u>	<u>561,086</u>
Fire:				
Personal services	13,392,029	13,189,193	202,836	12,855,133
Materials and supplies	847,462	614,724	232,738	589,427
Travel and training	29,322	13,908	15,414	3,788
Intragovernmental	638,455	638,455	0	591,073
Utilities, services, and miscellaneous	502,846	434,951	67,895	392,307
Capital additions	105,500	38,435	67,065	52,617
Total Fire	<u>15,515,614</u>	<u>14,929,666</u>	<u>585,948</u>	<u>14,484,345</u>
Animal Control:				
Personal services	\$340,672	\$306,601	\$34,071	\$313,461
Materials and supplies	35,163	23,375	11,788	24,375
Travel and training	2,627	0	2,627	1,918
Intragovernmental	11,601	11,601	0	11,231
Utilities, services, and miscellaneous	172,121	150,331	21,790	149,010
Capital additions	0	0	0	0
Total Animal Control	<u>562,184</u>	<u>491,908</u>	<u>70,276</u>	<u>499,995</u>
Municipal Court:				
Personal services	717,052	710,156	6,896	688,235
Materials and supplies	64,314	41,801	22,513	46,089
Travel and training	9,500	8,651	849	6,380
Intragovernmental	851	851	0	818
Utilities, services, and miscellaneous	141,202	93,667	47,535	91,804
Capital additions	21,885	0	21,885	0
Total Municipal Court	<u>954,804</u>	<u>855,126</u>	<u>99,678</u>	<u>833,326</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2012

	2013		(Over) Under Budget	2012
	Budget	Actual		Actual
Emergency Management:				
Personal services	92,458	0	92,458	70,545
Materials and supplies	10,650	82	10,568	11,298
Travel and training	5,975	0	5,975	1,957
Intragovernmental	1,293	1,293	0	1,085
Utilities, services, and miscellaneous	115,938	115,938	0	68,715
Capital additions	0	0	0	0
Total Emergency Management	226,314	117,313	109,001	153,600
Joint Communications:				
Personal services	2,048,566	1,989,742	58,824	1,896,099
Materials and supplies	73,197	70,843	2,354	68,225
Travel and training	39,291	17,901	21,390	19,512
Intragovernmental	8,553	8,553	0	5,716
Utilities, services, and miscellaneous	631,924	483,733	148,191	503,202
Capital additions	42,193	36,918	5,275	9,720
Total Joint Communications	2,843,724	2,607,690	236,034	2,502,474
Total Public Safety	40,908,838	38,183,019	2,725,819	37,536,268
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	2,132,304	2,062,097	70,207	1,853,910
Materials and supplies	2,041,623	2,034,105	7,518	1,456,536
Travel and training	4,393	444	3,949	1,407
Intragovernmental	219,259	219,259	0	169,417
Utilities, services, and miscellaneous	1,917,830	1,662,749	255,081	2,031,754
Capital additions	1,093,918	624,144	469,774	372,450
Total Streets and Sidewalks	7,409,327	6,602,798	806,529	5,885,474
Street Lighting:				
Utilities, services, and miscellaneous	819,105	806,589	12,516	780,587
Traffic:				
Personal services	\$595,351	\$562,931	\$32,420	\$550,897
Materials and supplies	389,234	315,731	73,503	233,330
Travel and training	2,820	1,720	1,100	2,469
Intragovernmental	29,200	29,200	0	24,013
Utilities, services, and miscellaneous	58,944	33,620	25,324	176,364
Capital additions	103,000	0	103,000	0
Total Traffic	1,178,549	943,202	235,347	987,073
Total Transportation	9,406,981	8,352,589	1,054,392	7,653,134
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,500,780	3,146,697	354,083	3,101,973
Materials and supplies	598,740	394,131	204,609	411,964
Travel and training	57,961	27,354	30,607	31,531
Intragovernmental	11,768	11,768	0	10,800
Utilities, services, and miscellaneous	1,078,608	627,520	451,088	619,441
Capital additions	33,720	32,620	1,100	10,917
Total Health Services	5,281,577	4,240,090	1,041,487	4,186,626

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2012

	2013		(Over) Under Budget	2012
	Budget	Actual		Actual
Planning:				
Personal services	2,507,372	2,399,313	108,059	2,423,726
Materials and supplies	192,506	139,725	52,781	120,448
Travel and training	40,427	28,591	11,836	25,572
Intragovernmental	44,811	44,811	0	51,729
Utilities, services, and miscellaneous	415,175	195,448		
Capital additions	204,833	197,881	6,952	199,145
Total Planning	<u>3,405,124</u>	<u>3,005,769</u>	<u>399,355</u>	<u>2,820,620</u>
Department of Economic Development:				
Personal services	414,371	402,801	11,570	414,869
Travel and training	381	0	381	0
Intragovernmental	468	468	0	3,463
Utilities, services, and miscellaneous	51,000	51,000	0	30,000
Total Department of Economic Development	<u>466,220</u>	<u>454,269</u>	<u>11,951</u>	<u>448,332</u>
Protective Inspection:				
Personal services	0	0	0	0
Materials and supplies	0	0	0	0
Travel and training	0	0	0	0
Intragovernmental	0	0	0	0
Utilities, services, and miscellaneous	0	0	0	0
Capital additions	0	0	0	0
Total Protective Inspection	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Neighborhood Services:				
Personal services	\$0	\$0	\$0	0
Materials and supplies	0	0	0	0
Travel and training	0	0	0	0
Intragovernmental	0	0	0	0
Utilities, services, and miscellaneous	0	0	0	0
Capital additions	0	0	0	0
Total Neighborhood Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Health and Environment	<u>9,152,921</u>	<u>7,700,128</u>	<u>1,452,793</u>	<u>7,455,578</u>
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,553,590	\$3,415,656	\$137,934	\$3,314,317
Materials and supplies	789,696	789,696	0	716,813
Travel and training	19,985	12,345	7,640	11,390
Intragovernmental	263,288	263,288	0	234,205
Utilities, services, and miscellaneous	523,952	502,634	21,318	381,166
Capital additions	452,934	262,809	190,125	210,778
Total Parks and Recreation	<u>5,603,445</u>	<u>5,246,428</u>	<u>357,017</u>	<u>4,868,669</u>
Cultural Affairs:				
Personal services	194,771	180,331	14,440	168,665
Materials and supplies	20,364	15,271	5,093	13,957
Travel and training	4,550	4,360	190	455
Intragovernmental	213	213	0	220
Utilities, services, and miscellaneous	162,694	133,228	29,466	140,831
Total Cultural Affairs	<u>382,592</u>	<u>333,403</u>	<u>49,189</u>	<u>324,128</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2012

	2013		(Over) Under Budget	2012
	Budget	Actual		Actual
Office of Community Services:				
Personal services	451,712	422,968	28,744	400,106
Materials and supplies	71,229	66,436	4,793	72,668
Travel and training	7,068	5,490	1,578	1,686
Intragovernmental	744	744	0	1,607
Utilities, services, and miscellaneous	130,184	111,584	18,600	82,310
Total Office of Community Services	660,937	607,222	53,715	558,377
Social Assistance:				
Utilities services, and miscellaneous	1,209,479	912,828	296,651	1,063,029
Total Social Assistance	1,209,479	912,828	296,651	1,063,029
Total Personal Development	7,856,453	7,099,881	756,572	6,814,203
Miscellaneous Nonprogrammed Activities:				
Intragovernmental	3,690,549	3,690,549	0	0
Other	1,475,519	1,315,861	159,658	4,775,185
Total Miscellaneous Nonprogrammed Activities	5,166,068	5,006,410	159,658	4,775,185
Debt Service:				
Principal-capital lease payment	81,087	76,509	4,578	80,009
Interest	0	3,999	(3,999)	498
Total Debt Service	81,087	80,508	579	80,507
TOTAL EXPENDITURES	80,965,671	74,053,582	6,912,089	71,819,190
OPERATING TRANSFERS TO OTHER FUNDS:				
2006 SO Bonds	297,500	297,500	0	294,625
2008B SO Bonds	955,334	955,334	0	953,134
Public Communications Fund	0	0	0	0
Recreation Services Fund	1,156,910	1,156,910	0	1,356,910
Public Transportation	0	0	0	28,666
Fleet	8,134	8,134	0	0
Storm Water Utility Fund	0	0	0	150,000
Capital Projects Fund	997,956	997,956	0	0
Special Business District	0	0	0	17,500
Sanitary Sewer	0	0	0	100,000
Parking	5,000	5,000	0	0
Contributions Fund	818	0	818	0
Airport Fund	45,588	45,588	0	196,189
Sustainability Fund	56,168	56,168	0	100,000
Convention & Visitors Bureau	5,000	5,000	0	0
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	3,528,408	3,527,590	818	3,197,024
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$84,494,079</u>	<u>\$77,581,172</u>	<u>\$6,912,907</u>	<u>\$75,016,214</u>

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.

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



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2013 AND 2012

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2013	2012	2013	2012	2013	2012
Cash and cash equivalents	\$1,368,617	\$1,399,250	\$3,056,827	\$3,078,780	\$110,633	\$112,326
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	32,908	28,039	43,974	36,975	0	0
Allowance for uncollectible taxes	(1,558)	(1,266)	(2,019)	(1,639)	0	0
Grants receivable	0	0	0	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0
Allowance for uncollectible loans	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Other assets	0	0	0	0	0	0
Accrued interest	3,154	2,738	7,016	5,992	271	234
TOTAL ASSETS	\$1,403,121	\$1,428,761	\$3,105,798	\$3,120,108	\$110,904	\$112,560
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$216,888	\$390,780	\$0	\$0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0
Deferred revenue	28,000	23,500	37,500	31,500	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	28,000	23,500	254,388	422,280	0	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	1,375,121	1,405,261	2,851,410	2,697,828	110,904	112,560
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	1,375,121	1,405,261	2,851,410	2,697,828	110,904	112,560
TOTAL LIABILITIES AND FUND BALANCE	\$1,403,121	\$1,428,761	\$3,105,798	\$3,120,108	\$110,904	\$112,560

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2013 AND 2012

Non Motorized Grant Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund		Office of Sustainability Fund	
2013	2012	2013	2012	2013	2012	2013	2012
\$0	\$0	\$2,450	\$2,488	\$1,217,687	\$735,817	\$236,905	\$207,975
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	200	0
2,882	0	0	0	0	0	0	0
0	0	0	0	1,655,617	1,593,781	0	0
0	0	0	0	0	0	0	0
122,947	0	0	0	0	0	0	22,213
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	6	6	2,821	1,531	539	398
<u>\$125,829</u>	<u>\$0</u>	<u>\$2,456</u>	<u>\$2,494</u>	<u>\$2,876,125</u>	<u>\$2,331,129</u>	<u>\$237,644</u>	<u>\$230,586</u>
\$11,724	\$0	\$0	\$0	\$0	\$0	\$482	\$15,437
17,900	0	0	0	0	0	3,370	2,835
96,205	0	0	0	0	0	0	0
79,311	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>205,140</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,852</u>	<u>18,272</u>
0	0	0	0	0	0	0	0
0	0	2,456	2,494	2,876,125	2,331,129	0	212,314
0	0	0	0	0	0	233,792	0
0	0	0	0	0	0	0	0
(79,311)	0	0	0	0	0	0	0
<u>(79,311)</u>	<u>0</u>	<u>2,456</u>	<u>2,494</u>	<u>2,876,125</u>	<u>2,331,129</u>	<u>233,792</u>	<u>212,314</u>
<u>\$125,829</u>	<u>\$0</u>	<u>\$2,456</u>	<u>\$2,494</u>	<u>\$2,876,125</u>	<u>\$2,331,129</u>	<u>\$237,644</u>	<u>\$230,586</u>

CITY OF COLUMBIA, MISSOURI
SPECIAL REVENUE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2013 AND 2012

ASSETS	Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Tiger Hotel TIF Fund	
	2013	2012	2013	2012	2013	2012	2013	2012
Cash and cash equivalents	\$373,232	\$1,089,246	\$0	\$187,530	\$955,314	\$741,875	\$10,760	\$4,550
Cash restricted for development charges	0	0	0	0	2,881,867	2,340,242	0	0
Cash restricted for hotel/motel tax	1,382,452	1,044,926	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	8,179	3,165
Due from other funds	800,000	0	0	0	0	0	0	0
Taxes receivable	196,541	222,498	0	0	139,341	135,422	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Grants receivable	40,990	0	728,983	335,001	0	0	0	0
Rehabilitation loans receivable	0	0	7,321,199	7,239,223	0	0	0	0
Allowance for uncollectible loans	0	0	(459,581)	(530,670)	0	0	0	0
Prepaid expenses	19,505	3,709	0	0	0	0	0	0
Other assets	0	0	4,777	265,704	0	0	0	0
Accrued interest	3,914	4,061	0	0	8,610	5,908	24	8
TOTAL ASSETS	<u>\$2,816,634</u>	<u>\$2,364,440</u>	<u>\$7,595,378</u>	<u>\$7,496,788</u>	<u>\$3,985,132</u>	<u>\$3,223,447</u>	<u>\$18,963</u>	<u>\$7,723</u>
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Accounts payable	\$61,481	\$70,128	\$77,019	\$19,229	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	25,397	23,092	8,607	9,034	0	0	0	0
Due to other funds	0	0	135,138	0	0	0	0	0
Deferred revenue	7,273	0	288,792	28,227	0	0	0	0
Other liabilities	25,000	13,000	847	847	0	0	0	0
TOTAL LIABILITIES	<u>119,151</u>	<u>106,220</u>	<u>510,403</u>	<u>57,337</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE:								
Non Spendable	19,505	3,709	0	0	0	0	0	0
Restricted	2,677,978	2,254,511	7,084,975	7,439,451	2,881,867	2,340,242	18,963	7,723
Committed	0	0	0	0	1,103,265	883,205	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
TOTAL FUND BALANCE	<u>2,697,483</u>	<u>2,258,220</u>	<u>7,084,975</u>	<u>7,439,451</u>	<u>3,985,132</u>	<u>3,223,447</u>	<u>18,963</u>	<u>7,723</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$2,816,634</u>	<u>\$2,364,440</u>	<u>\$7,595,378</u>	<u>\$7,496,788</u>	<u>\$3,985,132</u>	<u>\$3,223,447</u>	<u>\$18,963</u>	<u>\$7,723</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2013 AND 2012

Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
2013	2012	2013	2012	2013	2012	2013	2012
\$1,727,871	\$1,664,984	\$470,629	\$501,026	\$1,423,753	\$1,411,173	\$10,954,678	\$11,137,020
0	0	0	0	0	0	2,881,867	2,340,242
0	0	0	0	0	0	1,382,452	1,044,926
0	0	0	0	0	0	8,379	3,165
0	0	0	0	0	0	802,882	0
827,809	796,891	827,782	796,891	80,247	73,927	3,804,219	3,684,424
0	0	0	0	0	0	(3,577)	(2,905)
0	0	0	0	0	0	892,920	357,214
0	0	0	0	0	0	7,321,199	7,239,223
0	0	0	0	0	0	(459,581)	(530,670)
0	0	0	0	0	0	19,505	3,709
0	0	0	0	0	0	4,777	265,704
3,739	3,214	1,404	1,265	3,154	2,676	34,652	28,031
<u>\$2,559,419</u>	<u>\$2,465,089</u>	<u>\$1,299,815</u>	<u>\$1,299,182</u>	<u>\$1,507,154</u>	<u>\$1,487,776</u>	<u>\$27,644,372</u>	<u>\$25,570,083</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$367,594	\$495,574
0	0	0	0	0	0	55,274	34,961
0	0	0	0	0	0	231,343	0
0	0	0	0	0	0	440,876	83,227
0	0	0	0	0	0	25,847	13,847
0	0	0	0	0	0	1,120,934	627,609
	0	0	0	0	0	19,505	3,709
2,559,419	2,465,089	1,299,815	1,299,182	1,507,154	1,487,776	25,246,187	24,055,560
0	0	0	0	0	0	1,337,057	883,205
0	0	0	0	0	0	0	0
0	0	0	0	0	0	(79,311)	0
<u>2,559,419</u>	<u>2,465,089</u>	<u>1,299,815</u>	<u>1,299,182</u>	<u>1,507,154</u>	<u>1,487,776</u>	<u>26,523,438</u>	<u>24,942,474</u>
<u>\$2,559,419</u>	<u>\$2,465,089</u>	<u>\$1,299,815</u>	<u>\$1,299,182</u>	<u>\$1,507,154</u>	<u>\$1,487,776</u>	<u>27,644,372</u>	<u>25,570,083</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012**

	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2013	2012	2013	2012	2013	2012
REVENUES:						
General property taxes	\$1,658,684	\$1,634,620	\$2,338,857	\$2,280,427	\$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	(14,874)	29,928	(33,296)	63,507	(1,656)	1,951
Miscellaneous	0	0	0	0	0	0
TOTAL REVENUES	1,643,810	1,664,548	2,305,561	2,343,934	(1,656)	1,951
EXPENDITURES:						
Current:						
Policy development and administration	0	0	0	0	0	0
Health and environment	0	0	0	0	0	0
Personal development	1,673,950	1,667,906	2,151,979	2,491,170	0	0
TOTAL EXPENDITURES	1,673,950	1,667,906	2,151,979	2,491,170	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(30,140)	(3,358)	153,582	(147,236)	(1,656)	1,951
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
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	(30,140)	(3,358)	153,582	(147,236)	(1,656)	1,951
FUND BALANCE, BEGINNING OF PERIOD	1,405,261	1,408,619	2,697,828	2,845,064	112,560	110,609
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$1,375,121	\$1,405,261	\$2,851,410	\$2,697,828	\$110,904	\$112,560

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

COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

Non Motorized Grant Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund		Office of Sustainability Fund	
2013	2012	2013	2012	2013	2012	2013	2012
\$0	\$0	\$0	\$1,675	\$0	\$0	\$0	\$0
0	0	0	0	10,800,210	10,393,186	0	0
0	0	0	0	0	0	0	0
0	0	0	841	0	0	0	0
0	0	0	0	0	0	0	0
299,819	0	0	0	0	0	133,730	489,526
0	0	(38)	418	(25,970)	9,084	(3,130)	2,008
0	0	0	0	0	0	0	0
<u>299,819</u>	<u>0</u>	<u>(38)</u>	<u>2,934</u>	<u>10,774,240</u>	<u>10,402,270</u>	<u>130,600</u>	<u>491,534</u>
313,479	0	0	35,000	0	0	178,474	469,747
0	0	0	0	0	0	0	0
65,651	0	0	0	0	0	0	0
<u>379,130</u>	<u>0</u>	<u>0</u>	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>178,474</u>	<u>469,747</u>
<u>(79,311)</u>	<u>0</u>	<u>(38)</u>	<u>(32,066)</u>	<u>10,774,240</u>	<u>10,402,270</u>	<u>(47,874)</u>	<u>21,787</u>
0	0	0	17,500	0	201,184	69,352	100,000
0	0	0	(7,500)	(10,229,244)	(10,143,520)	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>(10,229,244)</u>	<u>(9,942,336)</u>	<u>69,352</u>	<u>100,000</u>
(79,311)	0	(38)	(22,066)	544,996	459,934	21,478	121,787
0	0	2,494	24,560	2,331,129	1,871,195	212,314	90,527
0	0	0	0	0	0	0	0
<u>(\$79,311)</u>	<u>\$0</u>	<u>\$2,456</u>	<u>\$2,494</u>	<u>\$2,876,125</u>	<u>\$2,331,129</u>	<u>\$233,792</u>	<u>\$212,314</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012**

	Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Tiger Hotel TIF Fund	
	2013	2012	2013	2012	2013	2012	2013	2012
REVENUES:								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	924,650	890,999	0	0
Other local taxes	2,153,251	2,006,968	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	1,926,001	1,350,027	0	0
Revenue from other governmental units	90,435	21,209	1,396,420	1,293,436	0	0	0	0
Investment revenue	(29,296)	27,496	13,492	14,375	(71,541)	27,897	(207)	0
Miscellaneous	19,951	21,104	0	39	0	0	11,447	7,765
TOTAL REVENUES	2,234,341	2,076,777	1,409,912	1,307,850	2,779,110	2,268,923	11,240	7,765
EXPENDITURES:								
Current:								
Policy development and administration	1,723,878	1,639,171	0	0	32,728	96,976	0	42
Health and environment	0	0	1,365,933	806,705	0	0	0	0
Personal development	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	1,723,878	1,639,171	1,365,933	806,705	32,728	96,976	0	42
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	510,463	437,606	43,979	501,145	2,746,382	2,171,947	11,240	7,723
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	5,000	0	0	0	0	0	0	0
Operating transfers to other funds	(76,200)	(43,470)	(398,455)	(276,404)	(1,984,697)	(526,415)	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(71,200)	(43,470)	(398,455)	(276,404)	(1,984,697)	(526,415)	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	439,263	394,136	(354,476)	224,741	761,685	1,645,532	11,240	7,723
FUND BALANCE, BEG OF PERIOD	2,258,220	1,864,084	7,439,451	7,214,710	3,223,447	1,577,915	7,723	0
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$2,697,483	\$2,258,220	\$7,084,975	\$7,439,451	\$3,985,132	\$3,223,447	\$18,963	\$7,723

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012**

Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
2013	2012	2013	2012	2013	2012	2013	2012
\$0	\$0	\$0	\$0	\$0	\$0	\$3,997,541	\$3,916,722
5,399,873	5,196,536	5,398,029	5,193,354	0	0	22,522,762	21,674,075
0	0	0	0	0	0	2,153,251	2,006,968
0	0	0	0	0	0	0	841
0	0	0	0	0	0	1,926,001	1,350,027
0	0	0	0	1,025,335	1,096,445	2,945,739	2,900,616
(28,668)	20,647	(8,160)	4,566	(22,481)	15,338	(225,825)	217,215
0	0	0	0	0	0	31,398	28,908
<u>5,371,205</u>	<u>5,217,183</u>	<u>5,389,869</u>	<u>5,197,920</u>	<u>1,002,854</u>	<u>1,111,783</u>	<u>33,350,867</u>	<u>32,095,372</u>
0	0	0	0	0	0	2,248,559	2,240,936
0	0	0	0	0	0	1,365,933	806,705
0	0	812	945	0	0	3,892,392	4,160,021
<u>0</u>	<u>0</u>	<u>812</u>	<u>945</u>	<u>0</u>	<u>0</u>	<u>7,506,884</u>	<u>7,207,662</u>
<u>5,371,205</u>	<u>5,217,183</u>	<u>5,389,057</u>	<u>5,196,975</u>	<u>1,002,854</u>	<u>1,111,783</u>	<u>25,843,983</u>	<u>24,887,710</u>
0	0	0	0	0	0	74,352	318,684
(5,276,875)	(5,124,238)	(5,388,424)	(4,731,257)	(983,476)	(491,739)	(24,337,371)	(21,344,543)
<u>(5,276,875)</u>	<u>(5,124,238)</u>	<u>(5,388,424)</u>	<u>(4,731,257)</u>	<u>(983,476)</u>	<u>(491,739)</u>	<u>(24,263,019)</u>	<u>(21,025,859)</u>
94,330	92,945	633	465,718	19,378	620,044	1,580,964	3,861,851
2,465,089	2,372,144	1,299,182	833,464	1,487,776	867,732	24,942,474	21,080,623
0	0	0	0	0	0	0	0
<u>\$2,559,419</u>	<u>\$2,465,089</u>	<u>\$1,299,815</u>	<u>\$1,299,182</u>	<u>\$1,507,154</u>	<u>\$1,487,776</u>	<u>\$26,523,438</u>	<u>\$24,942,474</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	LIBRARY DEBT FUND	<u>2013</u>	<u>2012</u>
REVENUES:			
General Property Taxes:			
Real property		\$1,310,225	\$1,296,455
Individual personal property		267,526	255,425
Railroad and utility		71,637	72,998
Financial institutions		0	0
Penalties and interest		9,296	9,742
		<u>1,658,684</u>	<u>1,634,620</u>
Total General Property Taxes			
Investment revenue		<u>(14,874)</u>	<u>29,928</u>
TOTAL REVENUES		<u>1,643,810</u>	<u>1,664,548</u>
EXPENDITURES:			
Current:			
Personal development:			
Utilities, services, and miscellaneous		<u>1,673,950</u>	<u>1,667,906</u>
EXCESS OF REVENUES OVER EXPENDITURES		<u>(\$30,140)</u>	<u>(\$3,358)</u>
LIBRARY OPERATING FUND			
REVENUES:			
General Property Taxes:			
Real property		\$1,854,088	\$1,811,131
Individual personal property		359,243	336,639
Railroad and utility		96,185	96,390
Financial institutions		16,906	21,707
Penalties and interest		12,435	14,560
		<u>2,338,857</u>	<u>2,280,427</u>
Total General Property Taxes			
Investment revenue		<u>(33,296)</u>	<u>63,507</u>
TOTAL REVENUES		<u>2,305,561</u>	<u>2,343,934</u>
EXPENDITURES:			
Current:			
Personal development:			
Intragovernmental		1,155	1,592
Utilities, services, and miscellaneous		<u>2,150,824</u>	<u>2,489,578</u>
TOTAL EXPENDITURES		<u>2,151,979</u>	<u>2,491,170</u>
EXCESS OF REVENUES OVER EXPENDITURES		<u>\$153,582</u>	<u>(\$147,236)</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

LIBRARY BUILDING FUND	2013	2012
REVENUES:		
General Property Taxes:		
Individual personal property	\$0	\$0
Penalties and interest	0	0
Total General Property Taxes	0	0
Investment revenue	(1,656)	1,951
TOTAL REVENUES	(1,656)	1,951
EXPENDITURES:		
Current:		
Personal development:		
Utilities, services, and miscellaneous	0	0
EXCESS OF REVENUES OVER EXPENDITURES	<u>(\$1,656)</u>	<u>\$1,951</u>
NON MOTORIZED GRANT FUND		
REVENUES:		
Revenue from other governmental units – County	\$299,819	\$0
Investment revenue	0	0
TOTAL REVENUES	<u>\$299,819</u>	<u>\$0</u>
EXPENDITURES:		
Current:		
Policy Development & Admin		
Personal services	263,578	0
Materials and supplies	30,669	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	19,232	0
Capital outlay	0	0
	<u>313,479</u>	<u>0</u>
Personal Development		
Personal services	56,825	0
Materials and supplies	8,763	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	63	0
Capital outlay	0	0
	<u>65,651</u>	<u>0</u>
TOTAL EXPENDITURES	<u>379,130</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(\$79,311)</u>	<u>\$0</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

COLUMBIA SPECIAL BUSINESS DISTRICT FUND	2013	2012
REVENUES:		
General Property Taxes:		
Real property	\$0	\$1,347
Railroad and utility	0	0
Financial institutions tax	0	0
Penalties and interest	0	328
Total General Property Taxes	0	1,675
Licenses and permits:		
Business licenses	0	841
Investment revenue	(38)	418
TOTAL REVENUES	(38)	2,934
EXPENDITURES:		
Current:		
Policy development and administration:		
Utilities, services, and miscellaneous	0	35,000
EXCESS OF REVENUES OVER EXPENDITURES	<u>(\$38)</u>	<u>(\$32,066)</u>
TRANSPORTATION SALES TAX FUND		
REVENUES:		
Sales tax	\$10,800,210	\$10,393,186
Revenue from other governmental units - County	0	0
Investment revenue	(25,970)	9,084
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$10,774,240</u>	<u>\$10,402,270</u>
OFFICE OF SUSTAINABILITY FUND		
REVENUES:		
Other local taxes:		
Revenue from other governmental units – Federal	\$133,730	\$489,526
Investment revenue	(3,130)	2,008
Miscellaneous	0	0
TOTAL REVENUES	130,600	491,534
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	69,185	87,659
Materials and supplies	49,534	542
Travel and training	1,381	994
Intragovernmental	15,601	5,706
Utilities, services and miscellaneous	42,773	353,816
Interest expense	0	0
Capital outlay	0	21,030
TOTAL EXPENDITURES	178,474	469,747
EXCESS OF REVENUES OVER EXPENDITURES	<u>(\$47,874)</u>	<u>\$21,787</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	CONVENTION AND TOURISM FUND	2013	2012
REVENUES:			
Other local taxes:			
Gross receipts tax		\$2,153,251	\$2,006,968
Revenue from other governmental units – State		90,435	21,209
Investment revenue		(29,296)	27,496
Miscellaneous		19,951	21,104
TOTAL REVENUES		<u>2,234,341</u>	<u>2,076,777</u>
EXPENDITURES:			
Current:			
Policy development and administration:			
Personal services		504,225	518,080
Materials and supplies		48,388	22,128
Travel and training		10,467	9,826
Intragovernmental		116,404	116,187
Utilities, services and miscellaneous		1,044,394	972,950
Interest expense		0	0
Capital outlay		0	0
TOTAL EXPENDITURES		<u>1,723,878</u>	<u>1,639,171</u>
EXCESS OF REVENUES OVER EXPENDITURES		<u>\$510,463</u>	<u>\$437,606</u>
	COMMUNITY DEVELOPMENT GRANT FUND		
REVENUES:			
Revenue from federal government		\$1,396,420	\$1,293,436
Investment revenue		13,492	14,375
Miscellaneous revenue		0	39
TOTAL REVENUES		<u>1,409,912</u>	<u>1,307,850</u>
EXPENDITURES:			
Current:			
Health and environment:			
Personal services		211,706	232,925
Materials and supplies		5,238	3,970
Travel and training		285	2,000
Intragovernmental		0	0
Utilities, services, and miscellaneous		1,148,704	567,810
Capital outlay		0	0
TOTAL EXPENDITURES		<u>1,365,933</u>	<u>806,705</u>
EXCESS OF REVENUES OVER EXPENDITURES		<u>\$43,979</u>	<u>\$501,145</u>
	PUBLIC IMPROVEMENT FUND		
REVENUES:			
Sales tax		\$924,650	\$890,999
Development charges		1,926,001	1,350,027
Investment revenue		(71,541)	27,897
TOTAL REVENUES		<u>2,779,110</u>	<u>2,268,923</u>
EXPENDITURES:			
Policy development and administration:			
Intragovernmental		32,728	96,979
Utilities, services and miscellaneous		0	(3)
TOTAL EXPENDITURES		<u>32,728</u>	<u>96,976</u>
EXCESS OF REVENUES OVER EXPENDITURES		<u>\$2,746,382</u>	<u>\$2,171,947</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

TIGER HOTEL TIF FUND	2013	2012
REVENUES:		
Sales tax	\$0	\$0
Revenue from other governmental units - County	0	0
Miscellaneous Revenue	11,447	7,765
Investment revenue	(207)	0
TOTAL REVENUES	11,240	7,765
EXPENDITURES:		
Policy development and administration:		
Utilities, services and miscellaneous		42
TOTAL EXPENDITURES	0	42
EXCESS OF REVENUES OVER EXPENDITURES	\$11,240	\$7,723
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$5,399,873	\$5,196,536
Investment revenue	(28,668)	20,647
TOTAL REVENUES	\$5,371,205	\$5,217,183
PARK SALES TAX FUND		
Revenues:		
Sales tax	\$5,398,029	\$5,193,354
Investment revenue	(8,160)	4,566
TOTAL REVENUES	5,389,869	5,197,920
Expenditures:		
Current:		
Personal development:		
Intragovernmental	812	945
Interest expense	0	0
TOTAL EXPENDITURES	812	945
EXCESS OF REVENUES OVER EXPENDITURES	\$5,389,057	\$5,196,975
STADIUM TDD'S FUND		
Revenues:		
Revenue from other governmental units – TDD's	\$1,025,335	\$1,096,445
Investment revenue	(22,481)	15,338
TOTAL REVENUES	1,002,854	1,111,783

DEBT SERVICE FUNDS

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

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2013 AND 2012

ASSETS	2006B Special Obligation Bonds		2008B Special Obligation Bonds	
	Debt Service Fund		Debt Service Fund	
	2013	2012	2013	2012
Cash and cash equivalents	\$1,018,182	\$1,076,421	\$738,023	\$779,481
Cash with fiscal agents	0	0	0	0
Taxes receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Due from other funds	0	0	0	0
Accrued interest	7,932	6,756	6,570	5,678
Restricted assets:				
Cash and cash equivalents	2,561,500	2,561,500	2,194,500	2,194,500
			0	
TOTAL ASSETS	<u>\$3,587,614</u>	<u>\$3,644,677</u>	<u>\$2,939,093</u>	<u>\$2,979,659</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Accounts payable	\$0	\$0	\$0	\$0
Bonds payable	0	0	0	0
Interest payable	0	0	0	0
Deferred revenue	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE:				
Non Spendable	0	0	0	0
Restricted	2,561,500	2,561,500	2,194,500	2,194,500
Committed	1,026,114	1,083,177	744,593	785,159
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total fund balance	<u>3,587,614</u>	<u>3,644,677</u>	<u>2,939,093</u>	<u>2,979,659</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$3,587,614</u>	<u>\$3,644,677</u>	<u>\$2,939,093</u>	<u>\$2,979,659</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2013 AND 2012

Lemone Trust Note		MTFC Loan		Total	
Debt Service Fund		Debt Service Fund			
2013	2012	2013	2012	2013	2012
\$130,422	\$133,350	\$12,250	\$7,381	\$1,898,877	\$1,996,633
93,680	60,036	0	0	93,680	60,036
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
277	245	64	30	14,843	12,709
<u>2,026,286</u>	<u>2,240,482</u>	<u>4,043,615</u>	<u>1,000,000</u>	<u>10,825,901</u>	<u>7,996,482</u>
<u>\$2,250,665</u>	<u>\$2,434,113</u>	<u>\$4,055,929</u>	<u>\$1,007,411</u>	<u>\$12,833,301</u>	<u>\$10,065,860</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
2,119,966	2,300,518	4,043,615	1,000,000	10,919,581	8,056,518
130,699	133,595	12,314	7,411	1,913,720	2,009,342
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>2,250,665</u>	<u>2,434,113</u>	<u>4,055,929</u>	<u>1,007,411</u>	<u>12,833,301</u>	<u>10,065,860</u>
<u>\$2,250,665</u>	<u>\$2,434,113</u>	<u>\$4,055,929</u>	<u>\$1,007,411</u>	<u>\$12,833,301</u>	<u>\$10,065,860</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	2006B Special Obligation Bonds		2008B Special Obligation Bonds	
	Debt Service Fund		Debt Service Fund	
	2013	2012	2013	2012
REVENUES:				
General Property Taxes:				
Real estate	\$0	\$0	\$0	\$0
Personal property	0	0	0	0
Railroad and utility	0	0	0	0
Financial institutions	0	0	0	0
Interest and penalties	0	0	0	0
Total General Property Taxes	0	0	0	0
Lease revenue	0	0	0	0
Investment revenue	(56,663)	46,849	(40,305)	48,676
TOTAL REVENUES	(56,663)	46,849	(40,305)	48,676
EXPENDITURES:				
Health and Environment	0	0	0	0
Transportation	0	0	0	0
Debt Service:				
Redemption of serial bonds	2,705,000	2,580,000	1,100,000	1,060,000
Interest	511,875	644,000	1,025,869	1,063,669
Fiscal agent fees	400	400	261	261
Miscellaneous	0	0	0	0
TOTAL EXPENDITURES	3,217,275	3,224,400	2,126,130	2,123,930
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,273,938)	(3,177,551)	(2,166,435)	(2,075,254)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	3,216,875	3,224,000	2,125,869	2,123,669
Operating transfers to other funds	0	0	0	0
Miscellaneous	0	0	0	0
Proceeds of 2008B S.O. Bonds	0	0	0	0
Premium on 2008B S.O. Bonds	0	0	0	0
Lemone Trust note proceeds	0	0	0	0
MTFC Loan Proceeds	0	0	0	0
Payment to refunded bond escrow agent	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	3,216,875	3,224,000	2,125,869	2,123,669
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(57,063)	46,449	(40,566)	48,415
FUND BALANCE, BEGINNING OF PERIOD	3,644,677	3,598,228	2,979,659	2,931,244
FUND BALANCE, END OF PERIOD	\$3,587,614	\$3,644,677	\$2,939,093	\$2,979,659

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CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS
SEPTEMBER 30, 2013 AND 2012

ASSETS	2013	2012
Cash and cash equivalents	\$38,429,913	\$39,421,158
Accounts receivable	2,024,117	2,011,627
Grants receivable	1,600,712	1,409,606
Accrued interest	85,807	74,755
Due from other funds	373,155	0
TOTAL ASSETS	<u>\$42,513,704</u>	<u>\$42,917,146</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$1,680,033	\$2,064,473
Accrued payroll and payroll taxes	13,557	14,935
Advances from other funds	329,000	342,334
Deferred revenue	458,296	1,240,756
Total liabilities	<u>2,480,886</u>	<u>3,662,498</u>
FUND BALANCE:		
Non Spendable	0	0
Restricted	0	0
Committed	1,398,853	961,439
Assigned	38,633,965	38,293,209
Unassigned	0	0
Total fund balance	<u>40,032,818</u>	<u>39,254,648</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$42,513,704</u>	<u>\$42,917,146</u>

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

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	2013	2012
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	2,083,417	1,982,379
State	31,528	172,906
Federal	3,519,761	1,646,325
Investment revenue	(501,439)	730,210
Miscellaneous revenue	453,994	367,402
	<u>5,587,261</u>	<u>4,899,222</u>
TOTAL REVENUES		
EXPENDITURES:		
Capital outlay:		
Policy development and administration	68,366	291,782
Public safety	1,344,525	2,228,592
Transportation	7,980,203	11,279,620
Health and environment	0	0
Personal development	4,192,750	3,608,993
	<u>13,585,844</u>	<u>17,408,987</u>
TOTAL EXPENDITURES		
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(7,998,583)</u>	<u>(12,509,765)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	8,974,476	10,042,287
Operating transfers to other funds	(197,723)	(334,687)
Proceeds of certificates of participation	0	0
	<u>8,776,753</u>	<u>9,707,600</u>
TOTAL OTHER FINANCING SOURCES (USES)		
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>778,170</u>	<u>(2,802,165)</u>
FUND BALANCE, BEGINNING OF PERIOD	39,254,648	42,056,813
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u>\$40,032,818</u>	<u>\$39,254,648</u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Preliminary Project Studies (40140)	117,158	4,600	0	4,600	0	112,558
Contingency (40138)	851,806	53,878	0	53,878	0	797,928
Pub Bldgs Major Maint/Ren (C00021)	963,539	696,353	14,998	711,351	0	252,188
Satellite Loc. SW Columbia (C00077)	155,000	0	0	0	0	155,000
Municipal Building Expansion (C00099)	24,222,429	24,183,282	38,766	24,222,048	0	381
Blind Boone Home (C00123)	800,875	447,151	0	447,151	0	353,724
Downtown Special Projects (C00140)	496,261	314,708	0	314,708	11,255	170,298
% for Art City Hall (C00252)	297,752	236,620	15,196	251,816	5,000	40,936
Broadway Streetscape (C00308)	246,321	246,915	(594)	246,321	0	0
Land Grissum Expansion (C00369)	39,532	21,000	0	21,000	0	18,532
Enterprise Resource Grp Software (C00476)	5,508,736	35,994	0	35,994	0	5,472,742
Site: New Day/Room @ Inn (C00543)	126,741	0	0	0	0	126,741
Disabilities Comm Project (C00544)	40,000	0	0	0	0	40,000
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	33,866,150	26,240,501	68,366	26,308,867	16,255	7,541,028
PUBLIC SAFETY:						
Fire Station Sites (40173)	1,007,000	942,650	0	942,650	0	64,350
Fire Apparatus Equipment (C00195)	530,601	309,063	0	309,063	0	221,538
P & F Priority Dispatch (C00425)	130,000	118,292	0	118,292	11,708	0
Fire Stn 4-5-6 Sprinklers (C00437)	135,000	0	130,376	130,376	0	4,624
Radio System Enhancement (C00449)	1,838,550	1,645,625	192,005	1,837,630	920	0
Outdoor Warning Sirens (C00464)	20,000	0	0	0	0	20,000
Siren Upgrade (C00497)	246,306	0	246,306	246,306	0	0
Records Management System (C00498)	1,000,000	63,550	0	63,550	63,800	872,650
Repl 1678 1994 Pumper (C00528)	827,000	0	740,142	740,142	0	86,858
Repl 2001 Pumper (C00529)	868,000	0	750	750	740,892	126,358
Inform Reptng Upgrade (C00530)	36,436	0	34,946	34,946	0	1,490
TOTAL PUBLIC SAFETY	6,638,893	3,079,180	1,344,525	4,423,705	817,320	1,397,868
TRANSPORTATION:						
Annual Street Program (40158)	1,325,227	0	0	0	0	1,325,227
Traffic Safety (40159)	204,201	94,723	0	94,723	0	109,478
Jt. County/City Projects (40161)	1,699,865	15,500	0	15,500	0	1,684,365
Annual Sidewalks (40162)	495,595	523	0	523	0	495,072
Street Landscaping (40163)	320,276	0	0	0	0	320,276
Adopt a Spot (C00100)	97,500	91,324	0	91,324	0	6,176
Eighth St. Plan - Ave of the Col. (C00126)	1,247,448	373,655	545,966	919,621	0	327,827
Annual Sidewalk Maint. (C00148)	317,500	162,551	64,733	227,284	0	90,216
Scott Blvd. (C00149)	16,147,622	15,111,659	81	15,111,740	0	1,035,882
Downtown Sidewalks Improv (C00171)	839,970	113,358	0	113,358	0	726,612
Traffic Island Old 63/Stadium (C00213)	462,050	9,647	5,068	14,715	0	447,335
Annual Brick Street Renovation (C00234)	271,390	118,171	0	118,171	0	153,219
Annual Curb & Gutter Restoration (C00235)	100,000	0	0	0	0	100,000
Clark Lane - PP to St Charles (C00236)	9,998,169	8,588,073	1,217,412	9,805,485	62,786	129,898
Gans Rd @ 63 Interchange (C00237)	4,964,545	2,941,975	0	2,941,975	0	2,022,570
Scott - Vawter School to KK (C00274)	2,159,710	220,505	183,053	403,558	115,773	1,640,379
Burnham/Rollins/Prov Intersection (C00290)	2,302,211	63,341	21,271	84,612	0	2,217,599
I-70 Interchange PH I (C00312)	725,000	696,134	10,699	706,833	0	18,167
Stadium TDD Projects (C00317)	10,441,411	2,213,315	1,970,731	4,184,046	107,995	6,149,370
Scott - Vawter to MKT (C00319)	5,918,781	556,661	315,094	871,755	0	5,047,026
Rolling Hills Old Hawthorn/Richland (C00320)	4,100,000	3,602,956	258,449	3,861,405	31,326	207,269
Bus Loop Sidewalks Jackson/Jeff (C00321)	187,609	85,345	102,263	187,608	0	1
GNM Sidewalks 763 Bs Loop/Big Bear (C00322)	616,004	588,161	(6,655)	581,506	20,592	13,906
GNM Sidewalks Old 63 Grindstone S (C00331)	1,213,633	269,583	854,924	1,124,507	6,753	82,373
GNM Sidewalks Prov - Wilkes/Tex (C00332)	538,544	73,211	95,657	168,868	363,925	5,751
GNM Providence Bikeway (C00372)	177,472	177,467	5	177,472	0	0
GNM Katy Place Connection (C00373)	307,240	44,585	170,016	214,601	133,373	22,266
GNM Wilson-Forum-Katy Conn (C00374)	112,499	52,511	0	52,511	0	59,988
GNM Stadium/MKT (C00375)	140,852	123,655	2,525	126,180	0	14,672
GNM Garth Extension (C00376)	545,694	539,733	5,960	545,693	0	1
Broadway: Garth to West (C00396)	174,422	122,922	0	122,922	0	51,500
Brown Station Rd - Starke/Rt B (C00409)	320	0	0	0	0	320
Fairview Rd Sidewalks (C00411)	500,000	43,394	217,735	261,129	8,397	230,474
GNM Prov & Bus Loop Intersection (C00429)	673,280	250,130	324,902	575,032	1,544	96,704
GNM Prov & Gr Meadows Intersection (C00430)	436,596	436,595	0	436,595	0	1
GNM Downtown Hub Prv/Flatbranch (C00431)	255,372	1,631	230,770	232,401	0	22,971
Rolling Hills WW/New Haven (C00433)	1,202,760	1,005,146	197,613	1,202,759	0	1
Waco Rd (C00435)	575,000	0	0	0	0	575,000

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Maguire-Warren Extension (C00436)	541,983	1,680	0	1,680	0	540,303
Peachtree Drive (C00439)	0	7,318	(7,318)	0	0	0
Texas Ave Sidewalks Garth/Providence (C00440)	130,000	13,887	39,948	53,835	0	76,165
GNM Sidewalk Segments (C00453)	246,231	205,693	23,495	229,188	17,042	1
Broadway Sidewalk 8th-9th (C00455)	144,301	121,442	0	121,442	0	22,859
East Side Sidewalk PH III (C00465)	308,339	273,371	34,968	308,339	0	0
Turn Lanes Forum @ MKT (C00479)	292,000	1,172	289,624	290,796	0	1,204
Prov Rd Sidewalk - Blue Ridge TDD (C00485)	7,318	7,317	7,317	14,634	0	(7,316)
Prairie Lane Connection (C00492)	332,000	0	24,523	24,523	0	307,477
Short St Traffic Mitigation (C00493)	460,000	3,615	154,477	158,092	0	301,908
Garth Sidewalk Leslie/Parkade (C00495)	294,880	0	10,231	10,231	0	284,649
Salt Brine Improvement (C00499)	60,000	0	16,164	16,164	0	43,836
Salt Storage Auger (C00500)	150,000	0	138,240	138,240	0	11,760
Nifong & Bethel Sidewalk (C00501)	135,707	0	7,318	7,318	0	128,389
Bourn Ave Traffic Calming (C00504)	15,000	0	0	0	0	15,000
Fairview & Ash Signal (C00507)	80,000	51	0	51	0	79,949
Worley St Sidewalk PH II (C00509)	70,000	0	40,555	40,555	1,519	27,926
GNM Bike Blvd Mkt/Bs Loop (C00521)	460,000	0	0	0	0	460,000
Vandiver Dr & Paris Rd (C00522)	100,000	0	0	0	0	100,000
Downtown Ramps/SW 2013 (C00523)	458,714	0	330,505	330,505	0	128,209
GNM Ashland Rd SW/Intersection (C00524)	51,200	0	0	0	0	51,200
GNM Fairview Rd Sidewalk (C00525)	30,580	0	0	0	0	30,580
GNM Manor Dr Sidewalk (C00526)	87,720	0	0	0	0	87,720
GNM Forum Ped Brdg/Hinksn (C00527)	216,200	0	12,726	12,726	202,318	1,156
Rustic Rd Bridge Replacmnt (C00531)	100,000	0	5,323	5,323	0	94,677
Delmar Cobble Sidewalk (C00532)	40,000	0	34,084	34,084	118	5,798
College Ave Crosswalks (C00536)	823,875	0	6,288	6,288	147,887	669,700
Trops Sidewalk (C00547)	19,920	0	0	0	19,920	0
Carter Lane Sidewalk (C00548)	50,000	0	10,256	10,256	0	39,744
10th/Rogers Crosswk Flash (C00550)	15,000	0	10,790	10,790	0	4,210
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
Ridgemont Bridge Repair (C00568)	13,400	0	0	0	13,400	0
Clark Ln Non-Mtrzd Access (C00571)	0	0	2,417	2,417	0	(2,417)
TOTAL TRANSPORTATION	77,713,136	39,423,686	7,980,203	47,403,889	1,254,668	29,054,579
PERSONAL DEVELOPMENT:						
Downtown improvements (40074)	117,654	55,998	0	55,998	0	61,656
Greenbelt (40113)	907,111	511,319	9,800	521,119	2,267	383,725
Park Acquis. Neighborhood Parks (40145)	2,005,453	1,120,754	866,084	1,986,838	0	18,615
MKT Pkway Improv & Bridge (C00034)	682,004	629,359	6,071	635,430	0	46,574
Annual P & R Major Maint/Prog (C00056)	40,805	0	0	0	0	40,805
Stephen's Lake (C00095)	2,787,611	2,724,170	53,437	2,777,607	0	10,004
Bonnie View Nature Sanctuary (C00114)	360,000	249,044	82,842	331,886	0	28,114
Park Roads & Parking (C00242)	1,237,177	1,086,901	94,926	1,181,827	36,940	18,410
City/School Park Improvements (C00249)	190,000	134,202	297	134,499	55,366	135
Phillips Development PH I (C00279)	455,113	426,369	1,700	428,069	0	27,044
Hominy Trail Stephens/Wood. PH I (C00282)	1,820,000	916,730	558,422	1,475,152	13,220	331,628
S Regional Park Planning (C00350)	62,665	36,210	2,943	39,153	0	23,512
GNM County House Trail PH I (C00355)	980,700	980,699	0	980,699	0	1
GNM Hinkson Trail to Rockbridge (C00358)	1,231,503	1,112,241	100,440	1,212,681	7,661	11,161
GNM Hinkdon to MU Rec Trail (C00359)	845,575	179,329	604,986	784,315	27,173	34,087
GNM MKT Connectors/Improv (C00360)	0	314	(314)	0	0	0
GNM Hominy Woodridge/Clark (C00362)	295,211	212,186	48,641	260,827	16,838	17,546
Brown Station Park Improv (C00414)	58,000	50,695	292	50,987	0	7,013
Walkway Repair (C00421)	20,352	11,325	0	11,325	0	9,027
Scott's Branch PH I (C00422)	780,000	410,090	322,422	732,512	2,444	45,044
Fitness/Exercise Stn Repl (C00444)	60,388	36,932	23,456	60,388	0	0
Paquin Park Improv PH III (C00447)	30,000	26,186	3,814	30,000	0	0
Capen/Grindstone Trl Improv (C00457)	118,000	0	0	0	0	118,000
3M Urban Eco Restoration (C00460)	142,895	90,613	18,782	109,395	0	33,500
Scott's Branch PH II (C00461)	200,000	0	525	525	0	199,475
Again St Park Improv (C00469)	48,600	40,481	7,965	48,446	0	154
Maplewood Barn/Parking (C00470)	412,692	408,662	4,030	412,692	0	0
Grindstone Trail GNA to Con (C00472)	1,570,000	39,202	57,134	96,336	154,004	1,319,660
Atkins Concession/Lights (C00473)	849,989	844,541	5,448	849,989	0	0
Hindman Discovery Garden (C00474)	81,388	80,792	320	81,112	0	276
Parks Comprehensive Master Plan (C00481)	39,981	17,809	10,768	28,577	0	11,404
Parks ADA Compliance (C00484)	309,060	45,222	194,914	240,136	7,250	61,674
2010 PST Land Acquisition (C00486)	478,780	85,510	0	85,510	0	393,270
Cosmo New Restroom (C00488)	160,000	0	121,209	121,209	0	38,791
Lions-Stephens Fitness Trl Improv (C00489)	45,000	0	45,000	45,000	0	0

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Twin Lakes Park/Aquatic Impr (C00491)	287,364	93	287,260	287,353	0	11
Douglass Park Security (C00505)	30,000	324	22,744	23,068	0	6,932
2010 PST Land Neigh Parks (C00510)	125,000	0	0	0	0	125,000
Albert/Oakland Ath Field Renov (C00511)	150,300	47	150,223	150,270	0	30
Albert/Oakland New Restroom (C00512)	124,700	47	106,915	106,962	0	17,738
Armory Locker/Act/Mtg/Imp (C00513)	75,000	0	75,000	75,000	0	0
Cosmo Playground Renov (C00514)	268,000	0	1,173	1,173	0	266,827
Flat Branch Sprayground Rep (C00515)	24,839	0	24,336	24,336	0	503
Jay Dix Park Improvements (C00516)	125,000	0	74,143	74,143	47,574	3,283
Nat Area Open Space Plan (C00517)	40,000	0	35,000	35,000	0	5,000
S Regional Park Gans Philips PH I (C00518)	650,000	11,183	48,920	60,103	11,483	578,414
Waters-Moss Park PH I (C00519)	450,000	0	8,315	8,315	0	441,685
Hinkson/Capen Bridge Impr (C00520)	100,000	0	0	0	0	100,000
Douglas HS Infrastructure (C00535)	43,700	0	33,366	33,366	0	10,334
Cosmo-Bethel Tennis Resur (C00540)	60,926	0	60,913	60,913	0	13
Albert-Oakland Tennis Res (C00541)	18,093	0	18,088	18,088	0	5
City School Gymnasiums (C00545)	300,000	0	0	0	0	300,000
TOTAL PERSONAL DEVELOPMENT	<u>22,296,629</u>	<u>12,575,579</u>	<u>4,192,750</u>	<u>16,768,329</u>	<u>382,220</u>	<u>5,146,080</u>
TOTAL CAPITAL PROJECTS	<u>\$140,514,808</u>	<u>\$81,318,946</u>	<u>\$13,585,844</u>	<u>\$94,904,790</u>	<u>\$2,470,463</u>	<u>\$43,139,555</u>

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ENTERPRISE FUNDS

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

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

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

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

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

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

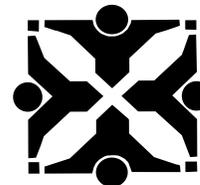
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of City parking lots, municipal garages, and parking meters.

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2013 AND 2012

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2013	2012	2013	2012	2013	2012
CURRENT ASSETS:						
Cash and cash equivalents	\$28,176,899	\$38,624,482	\$ 7,279,170	\$ 5,788,837	\$ 649,944	\$ 651,607
Accounts receivable	23,552,155	23,794,832	1,912,389	1,836,272	81,749	77,908
Grants receivable	0	4,504	0	0	20,140	15,405
Accrued interest	202,372	199,794	50,726	38,624	13,838	6,751
Due from other funds	0	0	0	0	0	0
Advances to other funds	800,000	800,000	0	0	0	0
Loans receivable from other funds	144,951	142,131	0	0	0	0
Inventory	7,414,147	6,947,949	0	0	0	0
Prepaid expenses	29,476	5,366	201	0	345	700
Other assets	0	0	0	0	0	0
Total Current Assets	60,320,000	70,519,058	9,242,486	7,663,733	766,016	752,371
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	9,492,844	8,644,464	4,164,404	1,559,117	0	0
Revenue bond construction account	28,000,088	32,676,906	3,355,025	7,181,661	0	0
Cash and marketable securities restricted for capital projects	16,154,196	13,536,167	6,671,944	4,046,607	2,527,888	2,951,346
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	18,602,545	2,243,300	2,258,800	0	0
Contingency and revenue guarantee account	0	0	200,000	200,000	3,053,209	0
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	68,810,619	74,960,082	17,583,307	16,098,423	5,581,097	2,951,346
Other:						
Customer security and escrow deposits	3,202,889	3,085,637	548,237	543,850	0	0
Grants receivable	0	0	2,510,843	8,525,562	834,335	1,052,540
Total Restricted Assets – Other	3,202,889	3,085,637	3,059,080	9,069,412	834,335	1,052,540
Total Restricted Assets	72,013,508	78,045,719	20,642,387	25,167,835	6,415,432	4,003,886
OTHER ASSETS:						
Unamortized costs	3,194,642	3,820,765	951,132	1,056,602	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	2,846,138	2,991,089	0	0	0	0
Total Other Assets	6,040,780	6,811,854	951,132	1,056,602	0	0
FIXED ASSETS:						
Property, plant, and equipment	439,888,331	428,719,809	274,563,612	199,602,688	36,837,453	28,118,371
Accumulated depreciation	(186,131,853)	(172,373,190)	(58,523,786)	(55,224,647)	(13,177,009)	(12,478,542)
Net Plant in Service	253,756,478	256,346,619	216,039,826	144,378,041	23,660,444	15,639,829
Construction in progress	15,790,364	10,672,119	3,925,829	64,937,156	480	1,970,644
Net Fixed Assets	269,546,842	267,018,738	219,965,655	209,315,197	23,660,924	17,610,473
TOTAL ASSETS	\$407,921,130	\$422,395,369	\$250,801,660	\$243,203,367	\$30,842,372	\$22,366,730

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2013 AND 2012

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2013	2012	2013	2012	2013	2012	2013	2012
\$ -	\$ 812,878	\$ 6,468,800	\$ 6,035,284	\$ 165,105	\$ 442,304	\$ 1,940,844	\$ 2,159,187
240,683	218,889	2,287,982	1,867,439	98,140	47,051	22,116	7,227
2,059,912	13,286	35,911	61,346	0	0	0	0
527	2,636	24,648	19,478	34,771	49,698	4,419	3,820
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	120,032	96,997	0	0	36,479	29,587
0	0	0	250	0	0	9,372	9,625
138	138	0	0	0	0	600	600
<u>2,301,260</u>	<u>1,047,827</u>	<u>8,937,373</u>	<u>8,080,794</u>	<u>298,016</u>	<u>539,053</u>	<u>2,013,830</u>	<u>2,210,046</u>
0	0	479,760	436,560	741,002	728,897	0	0
0	0	322,867	370,680	0	6,559,500	0	0
1,228,008	577,761	2,024,505	1,444,524	3,544,118	4,974,864	555,912	358,714
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	456,930	456,930	2,363,692	2,363,692	0	0
0	0	0	0	0	0	0	0
0	0	689,789	893,669	0	0	0	0
<u>1,228,008</u>	<u>577,761</u>	<u>3,973,851</u>	<u>3,602,363</u>	<u>6,648,812</u>	<u>14,626,953</u>	<u>555,912</u>	<u>358,714</u>
0	0	541,507	543,864	0	0	0	0
236,575	166,958	0	0	0	0	0	0
<u>236,575</u>	<u>166,958</u>	<u>541,507</u>	<u>543,864</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,464,583</u>	<u>744,719</u>	<u>4,515,358</u>	<u>4,146,227</u>	<u>6,648,812</u>	<u>14,626,953</u>	<u>555,912</u>	<u>358,714</u>
0	0	54,616	63,293	501,095	532,059	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>54,616</u>	<u>63,293</u>	<u>501,095</u>	<u>532,059</u>	<u>0</u>	<u>0</u>
15,186,133	15,312,351	36,072,145	35,737,769	34,227,185	33,499,325	22,328,882	21,851,065
(6,675,204)	(5,988,904)	(21,825,198)	(21,237,812)	(9,739,443)	(9,014,344)	(8,785,754)	(8,230,904)
8,510,929	9,323,447	14,246,947	14,499,957	24,487,742	24,484,981	13,543,128	13,620,161
310,572	24,236	278,808	156,709	10,981,921	2,883,760	0	252,676
<u>8,821,501</u>	<u>9,347,683</u>	<u>14,525,755</u>	<u>14,656,666</u>	<u>35,469,663</u>	<u>27,368,741</u>	<u>13,543,128</u>	<u>13,872,837</u>
<u>\$12,587,344</u>	<u>\$11,140,229</u>	<u>\$28,033,102</u>	<u>\$26,946,980</u>	<u>\$42,917,586</u>	<u>\$43,066,806</u>	<u>\$16,112,870</u>	<u>\$16,441,597</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2013 AND 2012

ASSETS	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2013	2012	2013	2012	2013	2012	2013	2012
CURRENT ASSETS:								
Cash and cash equivalents	\$ 160,510	\$ 311,543	\$ 1,314,571	\$ 1,066,884	\$ -	\$ -	\$ 46,155,843	\$ 55,893,006
Accounts receivable	110,859	56,092	184,824	147,731	307,517	0	28,798,414	28,053,441
Grants receivable	0	0	0	0	0	0	2,115,963	94,541
Accrued interest	882	1,017	5,301	4,013	0	0	337,484	325,831
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	800,000	800,000
Loans receivable from other funds	0	0	0	0	0	0	144,951	142,131
Inventory	224,661	162,558	0	0	0	0	7,795,319	7,237,091
Prepaid expenses	0	0	249	0	0	0	39,643	15,941
Other assets	0	0	0	0	0	0	738	738
Total Current Assets	496,912	531,210	1,504,945	1,218,628	307,517	0	86,188,355	92,562,720
RESTRICTED ASSETS:								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	0	0	14,878,010	11,369,038
Revenue bond construction account	0	0	0	0	0	0	31,677,980	46,788,747
Cash and marketable securities restricted for Capital Projects	244,114	215,804	1,034,396	1,027,102	0	0	33,985,081	29,132,889
Replacement and renewal fund account	0	0	0	0	0	0	1,553,500	1,553,500
Operation and maintenance account	0	0	0	0	0	0	895,134	798,738
Bond/rent reserve account	0	0	0	0	0	0	18,727,413	23,681,967
Contingency and revenue guarantee acct.	0	0	0	0	0	0	3,253,209	200,000
Closure and postclosure reserve	0	0	0	0	0	0	689,789	893,669
Total Restricted Assets – Cash and Cash Equivalents	244,114	215,804	1,034,396	1,027,102	0	0	105,660,116	114,418,548
Other:								
Customer security and escrow deposits	0	0	0	0	0	0	4,292,633	4,173,351
Grants receivable	0	2,357	0	0	0	0	3,581,753	9,747,417
Total Restricted Assets – Other	0	2,357	0	0	0	0	7,874,386	13,920,768
Total Restricted Assets	244,114	218,161	1,034,396	1,027,102	0	0	113,534,502	128,339,316
OTHER ASSETS:								
Unamortized costs	0	0	0	0	0	0	4,701,485	5,472,719
Investments	0	0	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	0	0	2,846,138	2,991,089
Total Other Assets	0	0	0	0	0	0	7,547,623	8,463,808
FIXED ASSETS:								
Property, plant and equipment	13,454,496	16,757,259	13,117,105	12,941,170	3,660,333	0	889,335,675	792,539,807
Accumulated depreciation	(5,014,749)	(4,673,592)	(5,577,992)	(5,081,676)	(301,557)	0	(315,752,545)	(294,303,611)
Net Plant in Service	8,439,747	12,083,667	7,539,113	7,859,494	3,358,776	0	573,583,130	498,236,196
Construction in progress	3,181	973	272,716	139,211	0	0	31,563,871	81,037,484
Net Fixed Assets	8,442,928	12,084,640	7,811,829	7,998,705	3,358,776	0	605,147,001	579,273,680
TOTAL ASSETS	\$9,183,954	\$12,834,011	\$10,351,170	\$10,244,435	\$3,666,293	\$0	\$812,417,481	\$808,639,524

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2013 AND 2012

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2013	2012	2013	2012	2013	2012
CURRENT LIABILITIES:						
Accounts payable	\$2,963,352	\$5,146,330	\$ 268,861	\$ 379,344	\$ 55,417	\$ 35,683
Accrued payroll and payroll taxes	2,078,988	1,815,549	502,700	453,729	134,806	122,647
Accrued sales taxes	414,259	352,615	0	0	0	0
Due to other funds	1,470,904	1,325,154	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	501,513	384,074	12,923	1,223	1,153	7,459
Total Current Liabilities	7,429,016	9,023,722	784,484	834,296	1,381,332	188,440
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	1,197,300	1,161,202	4,282,207	6,543,602	552,583	1,026,895
Accrued interest	3,447,060	4,245,848	813,574	848,561	0	0
Revenue bonds payable – current maturities	5,365,000	5,145,000	4,320,600	3,016,500	0	0
Special obligation bonds payable	1,300,000	900,000	520,000	505,000	0	0
Customer security and escrow deposits	3,202,889	3,085,637	548,237	543,850	0	0
Advances from other funds	0	0	65,000	65,000	0	0
Total Current Liabilities (Payable from Restricted Assets)	14,512,249	14,537,687	10,549,618	11,522,513	552,583	1,026,895
LONG-TERM LIABILITIES:						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	174,183	197,639
Revenue bonds payable	135,252,441	140,679,435	84,451,582	83,854,618	0	0
Other long-term liabilities	0	0	0	0	1,819,711	0
Special obligation bonds payable	55,299,260	60,210,860	7,058,744	7,583,763	0	0
Total Long-Term Liabilities	190,551,701	200,890,295	91,510,326	91,438,381	1,993,894	197,639
Total Liabilities	212,492,966	224,451,704	102,844,428	103,795,190	3,927,809	1,412,974
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	189,314,775	191,830,276	73,308,092	64,759,037	16,695,794	10,734,987
Total Fund Equity	195,428,164	197,943,665	147,957,232	139,408,177	26,914,563	20,953,756
TOTAL LIABILITIES AND FUND EQUITY	\$407,921,130	\$422,395,369	\$250,801,660	\$243,203,367	\$30,842,372	\$22,366,730

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2013 AND 2012

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2013	2012	2013	2012	2013	2012	2013	2012
\$ 31,300	\$ 37,251	\$ 302,783	\$ 192,701	\$ 31,222	\$ 27,432	\$ 103,640	\$ 78,088
247,219	219,578	573,775	504,732	42,741	36,245	366,218	339,180
0	0	0	0	0	0	0	0
1,026,815	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
87,833	75,005	18,000	18,000	527,670	598,365	36,361	45,729
6,322	2,403	82,526	79,391	3,110	17,884	250	250
<u>1,399,489</u>	<u>334,237</u>	<u>977,084</u>	<u>794,824</u>	<u>604,743</u>	<u>679,926</u>	<u>506,469</u>	<u>463,247</u>
133,038	100	149,008	175,511	1,735,052	1,153,209	6,122	5,443
0	0	26,426	29,893	100,585	104,731	0	0
0	0	0	0	0	0	0	0
0	0	680,000	655,000	1,010,000	985,000	0	0
0	0	541,507	543,864	0	0	0	0
0	0	752,429	846,324	1,186,450	1,307,120	350,000	0
<u>133,038</u>	<u>100</u>	<u>2,149,370</u>	<u>2,250,592</u>	<u>4,032,087</u>	<u>3,550,060</u>	<u>356,122</u>	<u>5,443</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	689,789	893,669	0	0	0	0
0	0	4,206,451	4,892,208	23,746,584	24,758,591	0	0
0	0	4,896,240	5,785,877	23,746,584	24,758,591	0	0
<u>1,532,527</u>	<u>334,337</u>	<u>8,022,694</u>	<u>8,831,293</u>	<u>28,383,414</u>	<u>28,988,577</u>	<u>862,591</u>	<u>468,690</u>
1,066,037	1,066,037	2,594	2,594	28,965	28,965	2,464,612	2,464,612
0	0	0	0	0	0	0	0
0	0	0	0	0	0	206,763	206,763
1,400,072	1,400,072	0	0	58,846	58,846	103,865	103,865
0	0	0	0	348	348	4,458	4,458
2,466,109	2,466,109	2,594	2,594	88,159	88,159	2,779,698	2,779,698
<u>8,588,708</u>	<u>8,339,783</u>	<u>20,007,814</u>	<u>18,113,093</u>	<u>14,446,013</u>	<u>13,990,070</u>	<u>12,470,581</u>	<u>13,193,209</u>
11,054,817	10,805,892	20,010,408	18,115,687	14,534,172	14,078,229	15,250,279	15,972,907
<u>\$12,587,344</u>	<u>\$11,140,229</u>	<u>\$28,033,102</u>	<u>\$26,946,980</u>	<u>\$42,917,586</u>	<u>\$43,066,806</u>	<u>\$16,112,870</u>	<u>\$16,441,597</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2013 AND 2012

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2013	2012	2013	2012	2013	2012	2013	2012
CURRENT LIABILITIES:								
Accounts payable	\$ 71,203	\$ 22,487	\$ 50,940	\$ 80,132	\$ 300,255	\$ -	\$ 4,178,973	\$ 5,999,448
Accrued payroll and payroll taxes	30,117	25,994	50,167	34,870	15,893	0	4,042,624	3,552,524
Accrued sales taxes	0	0	0	0	0	0	414,259	352,615
Due to other funds	0	0	0	0	13,924	0	3,678,143	1,325,154
Loans payable to other funds – current maturities	65,671	142,131	0	0	79,280	0	144,951	142,131
Obligations under capital leases	0	0	0	0	0	0	23,456	22,651
Unearned revenue	0	0	0	0	0	0	669,864	737,099
Other liabilities	2,400	2,400	5,052	5,052	0	0	615,249	500,136
Total Current Liabilities	169,391	193,012	106,159	120,054	409,352	0	13,767,519	12,631,758
CURRENT LIABILITIES (Payable from Restricted Assets):								
Construction contracts payable	0	0	27,905	18,063	0	0	8,083,215	10,084,025
Accrued interest	0	0	0	0	0	0	4,387,645	5,229,033
Revenue bonds payable – current maturities	0	0	0	0	0	0	9,685,600	8,161,500
Special obligation bonds payable	0	0	0	0	0	0	3,510,000	3,045,000
Customer security and escrow deposits	0	0	0	0	0	0	4,292,633	4,173,351
Advances from other funds	800,000	800,000	0	0	0	0	3,153,879	3,018,444
Total Current Liabilities (Payable from Restricted Assets)	800,000	800,000	27,905	18,063	0	0	33,112,972	33,711,353
LONG-TERM LIABILITIES:								
Loans payable to other funds	639,748	2,991,089	0	0	2,206,390	0	2,846,138	2,991,089
Obligations under capital leases	0	0	0	0	0	0	174,183	197,639
Revenue bonds payable	0	0	0	0	0	0	219,704,023	224,534,053
Other long-term liabilities	0	0	0	0	0	0	2,509,500	893,669
Special obligation bonds payable	0	0	0	0	0	0	90,311,039	97,445,422
Total Long-Term Liabilities	639,748	2,991,089	0	0	2,206,390	0	315,544,883	326,061,872
Total Liabilities	1,609,139	3,984,101	134,064	138,117	2,615,742	0	362,425,374	372,404,983
CONTRIBUTED CAPITAL (Net):								
Municipal contributions	470,497	470,497	453,913	453,913	0	0	8,152,491	8,152,491
County contributions	18,973	18,973	0	0	0	0	313,668	313,668
State contributions	1,473,323	1,473,323	377,113	377,113	0	0	14,590,489	14,590,489
Federal contributions	937,988	937,988	523,791	523,791	0	0	51,564,350	51,564,350
Private contributions	15,400	15,400	2,329	2,329	0	0	25,970,187	25,970,187
Total Contributed Capital	2,916,181	2,916,181	1,357,146	1,357,146	0	0	100,591,185	100,591,185
RETAINED EARNINGS	4,658,634	5,933,729	8,859,960	8,749,172	1,050,551	0	349,400,922	335,643,356
Total Fund Equity	7,574,815	8,849,910	10,217,106	10,106,318	1,050,551	0	449,992,107	436,234,541
TOTAL LIABILITIES AND FUND EQUITY	\$9,183,954	\$12,834,011	\$10,351,170	\$10,244,435	\$3,666,293	\$0	\$812,417,481	\$808,639,524

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2013	2012	2013	2012	2013	2012
OPERATING REVENUES:						
Charges for services	\$145,158,216	\$143,300,497	\$19,465,358	\$17,173,614	\$555,715	\$642,170
OPERATING EXPENSES:						
Personal services	17,683,212	16,900,564	4,297,452	4,269,354	1,044,365	958,842
Materials, supplies, and power	77,338,569	65,334,383	712,241	718,133	189,417	167,151
Travel and training	205,917	192,922	9,824	15,694	11,820	14,049
Intragovernmental	4,584,566	4,188,348	1,429,382	1,456,517	228,877	229,924
Utilities, services, and miscellaneous	11,375,054	13,422,215	2,302,042	2,686,257	368,192	443,285
TOTAL OPERATING EXPENSES	111,187,318	100,038,432	8,750,941	9,145,955	1,842,671	1,813,251
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	33,970,898	43,262,065	10,714,417	8,027,659	(1,286,956)	(1,171,081)
Payment-in-lieu-of-tax	(14,497,510)	(14,170,229)	0	0	0	0
Depreciation	(14,074,857)	(13,942,019)	(3,394,659)	(3,233,811)	(693,737)	(679,402)
OPERATING INCOME (LOSS)	5,398,531	15,149,817	7,319,758	4,793,848	(1,980,693)	(1,850,483)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	(891,394)	1,809,660	207,098	800,366	(82,825)	27,177
Revenue from other governmental units	89,395	219,339	0	0	62,270	156,512
Miscellaneous revenue	1,921,585	1,965,260	26,148	435,804	17,476	14,597
Interest expense	(8,338,802)	(8,776,992)	(1,697,631)	(1,723,130)	(7,349)	(8,127)
Loss on disposal of fixed assets	(79,613)	(26,649)	(7,090)	(232,392)	(5,159)	0
Miscellaneous expense	(670,727)	(210,018)	(307,001)	(135,173)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(7,969,556)	(5,019,400)	(1,778,476)	(854,525)	(15,587)	190,159
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(2,571,025)	10,130,417	5,541,282	3,939,323	(1,996,280)	(1,660,324)
OPERATING TRANSFERS:						
Operating transfers from other funds	0	0	0	100,000	1,994,198	3,300,462
Operating transfers to other funds	(821,774)	(2,262,324)	(116,693)	(116,555)	0	(125,215)
TOTAL OPERATING TRANSFERS	(821,774)	(2,262,324)	(116,693)	(16,555)	1,994,198	3,175,247
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(3,392,799)	7,868,093	5,424,589	3,922,768	(2,082)	1,514,923
Capital contribution	877,298	141,672	3,124,466	717,299	5,962,889	1,254,533
NET INCOME (LOSS)	(2,515,501)	8,009,765	8,549,055	4,640,067	5,960,807	2,769,456
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(2,515,501)	8,009,765	8,549,055	4,640,067	5,960,807	2,769,456
RETAINED EARNINGS, BEGINNING OF PERIOD	191,830,276	183,820,511	64,759,037	60,118,970	10,734,987	7,965,531
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	<u>\$189,314,775</u>	<u>\$191,830,276</u>	<u>\$73,308,092</u>	<u>\$64,759,037</u>	<u>\$16,695,794</u>	<u>\$10,734,987</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2013	2012	2013	2012	2013	2012	2013	2012
<u>\$2,080,065</u>	<u>\$1,873,872</u>	<u>\$ 16,913,062</u>	<u>\$ 16,788,811</u>	<u>\$2,977,159</u>	<u>2,688,403</u>	<u>\$ 4,429,863</u>	<u>\$ 4,373,766</u>
3,040,968	2,826,526	5,447,918	5,279,743	473,769	413,597	3,514,414	3,482,678
1,469,645	1,475,285	4,017,754	3,972,604	223,539	82,435	1,019,827	990,093
2,853	6,617	5,904	10,694	398	0	5,357	4,325
856,331	894,677	1,908,105	1,964,554	167,192	152,417	716,514	677,500
542,900	564,529	1,878,667	2,100,531	216,087	262,388	1,217,511	1,156,886
<u>5,912,697</u>	<u>5,767,634</u>	<u>13,258,348</u>	<u>13,328,126</u>	<u>1,080,985</u>	<u>910,837</u>	<u>6,473,623</u>	<u>6,311,482</u>
(3,832,632)	(3,893,762)	3,654,714	3,460,685	1,896,174	1,777,566	(2,043,760)	(1,937,716)
0	0	0	0	0	0	0	0
<u>(782,721)</u>	<u>(769,966)</u>	<u>(1,450,307)</u>	<u>(1,564,768)</u>	<u>(703,113)</u>	<u>(687,041)</u>	<u>(641,449)</u>	<u>(632,575)</u>
<u>(4,615,353)</u>	<u>(4,663,728)</u>	<u>2,204,407</u>	<u>1,895,917</u>	<u>1,193,061</u>	<u>1,090,525</u>	<u>(2,685,209)</u>	<u>(2,570,291)</u>
8,324	28,016	(167,562)	126,452	224,526	369,398	(29,556)	29,070
2,050,092	1,586,935	105,366	139,645	0	0	0	0
65,823	50,297	197,970	53,905	8,916	150,534	73,786	29,201
0	0	(186,490)	(255,572)	(935,792)	(973,885)	0	(1,901)
(42,796)	(49,114)	(234,608)	(19,935)	(2,049)	(2,090)	(7,083)	0
<u>(1,689)</u>	<u>(1,519)</u>	<u>(8,947)</u>	<u>(9,331)</u>	<u>(42,499)</u>	<u>(56,771)</u>	<u>(3,865)</u>	<u>(41,949)</u>
<u>2,079,754</u>	<u>1,614,615</u>	<u>(294,271)</u>	<u>35,164</u>	<u>(746,898)</u>	<u>(512,814)</u>	<u>33,282</u>	<u>14,421</u>
<u>(2,535,599)</u>	<u>(3,049,113)</u>	<u>1,910,136</u>	<u>1,931,081</u>	<u>446,163</u>	<u>577,711</u>	<u>(2,651,927)</u>	<u>(2,555,870)</u>
2,546,571	1,727,320	0	0	12,000	0	2,281,586	2,256,015
<u>(552)</u>	<u>(75,969)</u>	<u>(15,415)</u>	<u>(11,101)</u>	<u>(2,220)</u>	<u>(202,220)</u>	<u>(352,287)</u>	<u>0</u>
<u>2,546,019</u>	<u>1,651,351</u>	<u>(15,415)</u>	<u>(11,101)</u>	<u>9,780</u>	<u>(202,220)</u>	<u>1,929,299</u>	<u>2,256,015</u>
10,420	(1,397,762)	1,894,721	1,919,980	455,943	375,491	(722,628)	(299,855)
<u>238,505</u>	<u>2,118,556</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
248,925	720,794	1,894,721	1,919,980	455,943	375,491	(722,628)	(299,855)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
248,925	720,794	1,894,721	1,919,980	455,943	375,491	(722,628)	(299,855)
8,339,783	7,618,989	18,113,093	16,193,113	13,990,070	13,614,579	13,193,209	13,493,064
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$8,588,708</u>	<u>\$8,339,783</u>	<u>\$20,007,814</u>	<u>\$18,113,093</u>	<u>\$14,446,013</u>	<u>\$13,990,070</u>	<u>\$12,470,581</u>	<u>\$13,193,209</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2013	2012	2013	2012	2013	2012	2013	2012
OPERATING REVENUES:								
Charges for services	\$ 696,640	\$ 738,185	\$ 1,349,435	\$ 1,310,722	\$ 965,853	\$ -	\$ 194,591,366	\$ 188,890,040
OPERATING EXPENSES:								
Personal services	234,718	215,822	353,153	342,571	185,988	0	36,275,957	34,689,697
Materials, supplies, and power	91,186	103,340	140,585	180,283	8,262	0	85,211,025	73,023,707
Travel and training	1,754	2,630	2,118	4,799	48	0	245,993	251,730
Intragovernmental	82,019	77,280	173,753	155,412	432	0	10,147,171	9,796,629
Utilities, services, and miscellaneous	121,504	147,201	100,531	58,993	880,769	0	19,003,257	20,842,285
TOTAL OPERATING EXPENSES	531,181	546,273	770,140	742,058	1,075,499	0	150,883,403	138,604,048
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	165,459	191,912	579,295	568,664	(109,646)	0	43,707,963	50,285,992
Payment-in-lieu-of-tax	0	0	0	0	0	0	(14,497,510)	(14,170,229)
Depreciation	(461,528)	(539,507)	(501,547)	(507,878)	(69,476)	0	(22,773,394)	(22,556,967)
OPERATING INCOME (LOSS)	(296,069)	(347,595)	77,748	60,786	(179,122)	0	6,437,059	13,558,796
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	(5,467)	10,573	(35,215)	24,420	376	0	(771,695)	3,225,132
Revenue from other governmental units	0	0	129,011	61,082	0	0	2,436,134	2,163,513
Miscellaneous revenue	16,229	120,758	989	6,247	56,826	0	2,385,748	2,826,603
Interest expense	(28,137)	(32,917)	0	0	(11,823)	0	(11,206,024)	(11,772,524)
Loss on disposal of fixed assets	0	0	(692)	(2,800)	0	0	(379,090)	(332,980)
Miscellaneous expense	0	0	0	0	0	0	(1,034,728)	(454,761)
TOTAL NONOPERATING REVENUES (EXPENSES)	(17,375)	98,414	94,093	88,949	45,379	0	(8,569,655)	(4,345,017)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(313,444)	(249,181)	171,841	149,735	(133,743)	0	(2,132,596)	9,213,779
OPERATING TRANSFERS:								
Operating transfers from other funds	2,414,556	50,000	0	150,000	3,548,850	0	12,797,761	7,583,797
Operating transfers to other funds	(3,373,850)	0	(61,053)	(61,053)	(2,364,556)	0	(7,108,400)	(2,854,437)
TOTAL OPERATING TRANSFERS	(959,294)	50,000	(61,053)	88,947	1,184,294	0	5,689,361	4,729,360
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(1,272,738)	(199,181)	110,788	238,682	1,050,551	0	3,556,765	13,943,139
Capital contribution	(2,357)	0	0	0	0	0	10,200,801	4,232,060
NET INCOME (LOSS)	(1,275,095)	(199,181)	110,788	238,682	1,050,551	0	13,757,566	18,175,199
Amortization of contributed capital	0	0	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(1,275,095)	(199,181)	110,788	238,682	1,050,551	0	13,757,566	18,175,199
RETAINED EARNINGS, BEGINNING OF PERIOD	5,933,729	6,132,910	8,749,172	8,510,490	0	0	335,643,356	317,468,157
Equity transfer from other funds	0	0	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	\$4,658,634	\$5,933,729	\$8,859,960	\$8,749,172	\$1,050,551	\$0	349,400,922	335,643,356

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2013	2012	2013	2012	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$5,398,531	\$15,149,817	\$ 7,319,758	\$ 4,793,848	\$ (1,980,693)	\$ (1,850,483)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	14,074,857	13,942,019	3,394,659	3,233,811	693,737	679,402
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	242,677	(1,845,746)	(76,117)	(199,522)	(3,841)	7,149
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	142,131	139,404	0	0	0	0
Increase (decrease) in accounts payable	(2,182,978)	800,947	(110,483)	216,537	19,734	(16,643)
Increase (decrease) in accrued payroll	263,439	135,531	48,971	57,199	12,159	3,836
Decrease (increase) in inventory	(466,198)	20,788	0	0	0	0
Decrease (increase) in prepaid expenses	(24,110)	5,804	(201)	0	355	(700)
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accrued sales tax	61,644	(12,671)	0	0	0	0
Increase (decrease) in due to other funds	145,750	(715,493)	0	0	1,166,500	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	234,691	80,689	16,087	24,294	1,813,405	(184)
Unrealized gain (loss) on cash equivalents	(3,002,694)	(1,283,013)	(753,426)	(233,571)	(215,148)	(40,610)
Other nonoperating revenue (expense)	1,921,585	1,965,260	26,148	435,804	17,476	14,597
Net cash provided by (used for) operating activities	<u>16,809,325</u>	<u>28,383,336</u>	<u>9,865,396</u>	<u>8,328,400</u>	<u>1,523,684</u>	<u>(1,203,636)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	100,000	1,994,198	3,300,462
Operating transfers out	(821,774)	(2,262,324)	(116,693)	(116,555)	0	(125,215)
Operating grants	93,899	216,001	0	0	57,535	198,508
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(727,875)</u>	<u>(2,046,323)</u>	<u>(116,693)</u>	<u>(16,555)</u>	<u>2,051,733</u>	<u>3,373,755</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	41,869,754	26,669,171	10,801,549	30,912,263	0	0
Debt service – interest payments	(9,137,590)	(8,682,144)	(2,548,598)	(2,060,820)	(7,349)	(8,127)
Debt service – principal and advance refunding payments	(51,588,348)	(32,264,281)	(3,402,039)	(1,989,078)	(22,651)	(21,873)
Acquisition and construction of capital assets	(14,607,976)	(11,131,070)	(6,214,805)	(21,229,747)	(6,196,764)	(424,561)
Decrease in construction contracts	(1,161,202)	(924,842)	(6,543,602)	(8,610,410)	(1,026,895)	(388,545)
Fiscal agent fees payments	(44,604)	(107,101)	(201,531)	(324,680)	0	0
Capital contributions	0	0	391,505	266,714	6,181,094	618,526
Proceeds from advances from other funds	0	0	0	(95,000)	0	0
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(34,669,966)</u>	<u>(26,440,267)</u>	<u>(7,717,521)</u>	<u>(3,130,758)</u>	<u>(1,072,565)</u>	<u>(224,580)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	2,108,722	3,070,228	948,422	1,022,008	125,236	64,052
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>2,108,722</u>	<u>3,070,228</u>	<u>948,422</u>	<u>1,022,008</u>	<u>125,236</u>	<u>64,052</u>
Net increase (decrease) in cash and cash equivalents	(16,479,794)	2,966,974	2,979,604	6,203,095	2,628,088	2,009,591
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>116,670,201</u>	<u>113,703,227</u>	<u>22,431,110</u>	<u>16,228,015</u>	<u>3,602,953</u>	<u>1,593,362</u>
CASH AND CASH EQUIVALENTS AT END 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>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2013	2012	2013	2012	2013	2012	2013	2012
\$ (4,615,353)	\$ (4,663,728)	\$ 2,204,407	\$ 1,895,917	\$ 1,193,061	\$ 1,090,525	\$ (2,685,209)	\$ (2,570,291)
782,721	769,966	1,450,307	1,564,768	703,113	687,041	641,449	632,575
(21,794)	(57,081)	(420,543)	(1,237)	(51,089)	(26,814)	(14,889)	2,793
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(5,951)	5,467	110,082	(169,047)	3,790	(26,737)	25,552	(3,500)
27,641	33,979	69,043	63,122	6,496	3,883	27,038	32,520
0	0	(23,035)	38,518	0	0	(6,892)	(8,824)
0	0	0	0	0	0	253	(4)
0	0	250	(250)	0	0	0	0
0	0	0	0	0	0	0	0
1,026,815	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
16,747	54,985	(203,102)	(7,896)	(85,469)	494,926	(9,368)	31,230
(6,471)	(18,847)	(374,559)	(123,805)	(227,359)	(173,211)	(67,365)	(24,713)
65,823	50,297	197,970	53,905	8,916	150,534	73,786	29,201
(2,729,822)	(3,824,962)	3,010,820	3,313,995	1,551,459	2,200,147	(2,015,645)	(1,879,013)
2,546,571	1,727,320	0	0	12,000	0	2,281,586	2,256,015
(552)	(75,969)	(15,415)	(11,101)	(2,220)	(202,220)	(352,287)	0
3,466	1,573,649	130,801	130,501	0	0	0	0
0	0	0	0	0	0	0	0
2,549,485	3,225,000	115,386	119,400	9,780	(202,220)	1,929,299	2,256,015
0	0	0	2,670,672	0	8,976,596	0	0
0	0	(195,714)	(275,473)	(1,106,667)	(955,591)	0	(1,901)
0	0	(655,000)	(3,251,251)	(985,000)	(415,405)	0	0
(166,297)	(2,659,892)	(1,404,996)	(1,021,720)	(6,906,310)	(2,613,562)	(312,701)	(312,302)
(100)	(1,124,281)	(175,511)	(1,118,317)	(1,153,209)	(80,516)	(5,443)	0
(1,689)	(1,519)	(270)	4,535	(11,535)	(295,498)	(3,865)	(41,949)
168,888	2,851,023	0	272,946	0	0	0	0
0	0	(93,895)	(90,823)	(120,670)	1,307,120	350,000	(98,117)
0	0	0	0	0	0	0	0
802	(934,669)	(2,525,386)	(2,809,431)	(10,283,391)	5,923,144	27,991	(454,269)
16,904	49,560	201,827	247,665	466,812	525,580	37,210	53,657
0	0	0	0	0	0	0	0
16,904	49,560	201,827	247,665	466,812	525,580	37,210	53,657
(162,631)	(1,485,071)	802,647	871,629	(8,255,340)	8,446,651	(21,145)	(23,610)
1,390,639	2,875,710	10,181,511	9,309,882	15,069,257	6,622,606	2,517,901	2,541,511
<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>\$2,496,756</u>	<u>\$2,517,901</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2013	2012	2013	2012	2013	2012	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:								
Operating income (loss)	\$ (296,069)	\$ (347,595)	\$ 77,748	\$ 60,786	\$ (179,122)	\$ -	\$ 6,437,059	\$ 13,558,796
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	461,528	539,507	501,547	507,878	69,476	0	22,773,394	22,556,967
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	(54,767)	(7,307)	(37,093)	(41,576)	(307,517)	0	(744,973)	(2,169,341)
Decrease (increase) in due from other funds	0	0	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	0	0	0	0	0	0	142,131	139,404
Increase (decrease) in accounts payable	48,716	(13,512)	(29,192)	68,887	300,255	0	(1,820,475)	862,399
Increase (decrease) in accrued payroll	4,123	4,391	15,297	(14,583)	15,893	0	490,100	319,878
Decrease (increase) in inventory	(62,103)	(13,422)	0	0	0	0	(558,228)	37,060
Decrease (increase) in prepaid expenses	0	0	(249)	0	0	0	(23,952)	5,100
Decrease (increase) in other assets	0	0	0	0	0	0	250	(250)
Increase (decrease) in accrued sales tax	0	0	0	0	0	0	61,644	(12,671)
Increase (decrease) in due to other funds	0	0	0	0	13,924	0	2,352,989	(715,493)
Increase (decrease) in loans payable to other funds	(76,460)	2,727	0	0	79,280	0	2,820	2,727
Increase (decrease) in other liabilities	0	0	0	(2,042)	0	0	1,782,991	676,002
Unrealized gain (loss) on cash equivalents	(13,673)	(6,613)	(79,896)	(24,941)	464	0	(4,740,127)	(1,929,324)
Other nonoperating revenue (expense)	16,229	120,758	989	6,247	56,826	0	2,385,748	2,826,603
Net cash provided by (used for) operating activities	27,524	278,934	449,151	560,656	49,479	0	28,541,371	36,157,857
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	2,414,556	50,000	0	150,000	3,548,850	0	12,797,761	7,583,797
Operating transfers out	(3,373,850)	0	(61,053)	(61,053)	(2,364,556)	0	(7,108,400)	(2,854,437)
Operating grants	0	0	129,011	61,082	0	0	414,712	2,179,741
Equity transfer	0	0	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	(959,294)	50,000	67,958	150,029	1,184,294	0	6,104,073	6,909,101
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:								
Proceeds from bonds, loans, and capital leases	0	0	0	0	0	0	52,671,303	69,228,702
Debt service – interest payments	(28,137)	(32,917)	0	0	(11,823)	0	(13,035,878)	(12,016,973)
Debt service – principal and advance refunding payments	(2,351,341)	(142,131)	0	0	2,206,390	0	(56,797,989)	(38,084,019)
Acquisition and construction of capital assets	3,180,184	(282,911)	(287,458)	(103,245)	(3,428,252)	0	(36,345,375)	(39,779,010)
Decrease in construction contracts	0	0	(18,063)	(1,890)	0	0	(10,084,025)	(12,248,801)
Fiscal agent fees payments	0	0	0	0	0	0	(263,494)	(766,212)
Capital contributions	0	0	0	0	0	0	6,741,487	4,009,209
Proceeds from advances from other funds	0	0	0	0	0	0	135,435	1,023,180
Other	0	0	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	800,706	(457,959)	(305,521)	(105,135)	(1,233,685)	0	(56,978,536)	(28,633,924)
CASH FLOWS FROM INVESTING ACTIVITIES –								
Interest received	8,341	17,192	43,393	47,947	(88)	0	3,956,779	5,097,889
Bond investments sold	0	0	0	0	0	0	0	0
Net cash provided by (used for) investing activities	8,341	17,192	43,393	47,947	(88)	0	3,956,779	5,097,889
Net increase (decrease) in cash and cash equivalents	(122,723)	(111,833)	254,981	653,497	0	0	(18,376,313)	19,530,923
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD								
	527,347	639,180	2,093,986	1,440,489	0	0	174,484,905	154,953,982
CASH AND CASH EQUIVALENTS AT END OF PERIOD								
	<u>\$404,624</u>	<u>\$527,347</u>	<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>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2013	2012	2013	2012	2013	2012
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$28,176,899	\$38,624,482	\$7,279,170	\$5,788,837	\$649,944	\$651,607
Restricted assets – cash and cash equivalents	<u>72,013,508</u>	<u>78,045,719</u>	<u>18,131,544</u>	<u>16,642,273</u>	<u>5,581,097</u>	<u>2,951,346</u>
CASH AND CASH EQUIVALENTS AT END 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>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	\$877,298	\$141,672	\$2,732,961	\$450,585	\$0	\$0
Construction contracts payable	<u>1,197,300</u>	<u>1,161,202</u>	<u>4,282,207</u>	<u>6,543,602</u>	<u>552,583</u>	<u>1,026,895</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$2,074,598</u>	<u>\$1,302,874</u>	<u>\$7,015,168</u>	<u>\$6,994,187</u>	<u>\$552,583</u>	<u>\$1,026,895</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2013	2012	2013	2012	2013	2012	2013	2012
\$0	\$812,878	\$6,468,800	\$6,035,284	\$165,105	\$442,304	\$1,940,844	\$2,159,187
<u>1,228,008</u>	<u>577,761</u>	<u>4,515,358</u>	<u>4,146,227</u>	<u>6,648,812</u>	<u>14,626,953</u>	<u>555,912</u>	<u>358,714</u>
<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>\$2,496,756</u>	<u>\$2,517,901</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>133,038</u>	<u>100</u>	<u>149,008</u>	<u>175,511</u>	<u>1,735,052</u>	<u>1,153,209</u>	<u>6,122</u>	<u>5,443</u>
<u>\$133,038</u>	<u>\$100</u>	<u>\$149,008</u>	<u>\$175,511</u>	<u>\$1,735,052</u>	<u>\$1,153,209</u>	<u>\$6,122</u>	<u>\$5,443</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2013	2012	2013	2012	2013	2012	2013	2012
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$160,510	\$311,543	\$1,314,571	\$1,066,884	\$0	\$0	\$46,155,843	\$55,893,006
Restricted assets – cash and cash equivalents	244,114	215,804	1,034,396	1,027,102	0	0	109,952,749	118,591,899
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$404,624</u>	<u>\$527,347</u>	<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>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed electric, water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$3,610,259	\$592,257
Construction contracts payable	0	0	27,905	18,063	0	0	8,083,215	10,084,025
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$0</u>	<u>\$0</u>	<u>\$27,905</u>	<u>\$18,063</u>	<u>\$0</u>	<u>\$0</u>	<u>\$11,693,474</u>	<u>\$10,676,282</u>

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

ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Residential sales	\$47,060,942	\$47,303,944
Commercial and industrial sales	57,388,836	56,579,501
Intragovernmental sales	1,289,376	1,200,868
Street lighting and traffic signs	521,752	520,293
Sales to public authorities	8,431,125	8,576,399
Sales for resale	4,102,189	1,928,953
Miscellaneous	<u>2,860,262</u>	<u>3,045,427</u>
TOTAL OPERATING REVENUES	<u>121,654,482</u>	<u>119,155,385</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	499,331	551,615
Steam expenses	611,383	641,791
Electrical expenses	2,369,963	2,319,399
Miscellaneous steam power expenses	623,995	553,743
Fuel – coal	2,563,660	3,660,933
Fuel – gas and biomass	<u>1,746,128</u>	<u>583,111</u>
Total Operations	<u>8,414,460</u>	<u>8,310,592</u>
Maintenance		
Supervision and engineering	883,828	898,201
Maintenance of structures	690	2,473
Maintenance of boiler plants	1,373,619	1,995,181
Maintenance of electrical plant	456,435	434,652
Maintenance – other	<u>138,341</u>	<u>120,902</u>
Total Maintenance	<u>2,852,913</u>	<u>3,451,409</u>
Other:		
Purchased power	66,432,883	55,716,489
Fuel	1,733,380	548,414
Transportation and other production	<u>465</u>	<u>24,425</u>
Total Other	<u>68,166,728</u>	<u>56,289,328</u>
Total Production	<u>79,434,101</u>	<u>68,051,329</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	692,995	635,554
Load dispatching	1,354,938	1,158,296
Station	1,046,037	969,500
Overhead line	983,511	852,504
Underground line	765,867	809,418
Street lighting and signal system	834	5,553
Meter services	680,282	710,571
Customer installation	109,206	71,144
Miscellaneous distribution	771,084	849,139
Transportation	538,873	493,135
Storeroom	278,422	1,138,065
Rents	20,150	20,587
Transmission of electricity	<u>218,062</u>	<u>164,309</u>
Total Operations	<u>7,460,261</u>	<u>7,877,775</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 YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
Maintenance:		
Supervision and engineering	\$689	\$0
Maintenance of structures	415,473	381,326
Maintenance of station equipment	169,715	378,681
Maintenance of overhead lines	2,826,263	2,642,005
Maintenance of underground lines	672,534	623,126
Maintenance of line transformer	16,045	23,744
Maintenance of street lights and signal system	353,179	379,903
Maintenance of meters	7,549	6,541
Maintenance of miscellaneous distribution plant	17,675	53,106
Total Maintenance	<u>4,479,122</u>	<u>4,488,432</u>
Total Transmission and Distribution	<u>11,939,383</u>	<u>12,366,207</u>
Accounting and Collection:		
Meter reading	310,412	336,631
Customer records and collection	2,459,234	2,139,774
Uncollectible accounts	375,180	392,977
Total Accounting and Collection	<u>3,144,826</u>	<u>2,869,382</u>
Administrative and General:		
Salaries	738,648	742,658
Property insurance	584,228	592,073
Office supplies and expense	182,830	189,693
Communication services	2,152	2,022
Maintenance of communication equipment	45,478	66,137
Outside services employed	155,243	173,404
Miscellaneous general expense	3,500	6,795
Merchandise/jobbing and contract work	470,225	155,281
Demonstrating and selling	108,496	249,671
Rents	375	7,037
Energy conservation	2,158,374	2,220,070
Total Administrative and General	<u>4,449,549</u>	<u>4,404,841</u>
TOTAL OPERATING EXPENSES	<u>98,967,859</u>	<u>87,691,759</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$22,686,623</u>	<u>\$31,463,626</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Residential sales	\$14,501,617	\$18,440,605
Commercial and industrial sales	7,737,335	5,056,935
Miscellaneous	<u>1,264,782</u>	<u>647,572</u>
TOTAL OPERATING REVENUES	<u>23,503,734</u>	<u>24,145,112</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	169,723	89,942
Operating labor and expense	18,490	9,094
Purchase of water for resale	3,434	5,468
Maintenance of wells	25,959	5,606
Miscellaneous	<u>140,669</u>	<u>392,341</u>
Total Source of Supply	<u>358,275</u>	<u>502,451</u>
Power and Pumping		
Supervision and engineering	137,874	91,735
Operating labor and expense	829,695	777,261
Maintenance of structures and improvements	292,163	270,771
Maintenance of pumping equipment	372,953	304,591
Power purchased	1,341,364	1,350,266
Miscellaneous	<u>27,537</u>	<u>28,781</u>
Total Power and Pumping	<u>3,001,586</u>	<u>2,823,405</u>
Purification:		
Supplies and expense	579,280	695,080
Labor	44,195	127,773
Chemicals	780,592	823,567
Maintenance of purification equipment	<u>84,797</u>	<u>68,990</u>
Total Purification	<u>1,488,864</u>	<u>1,715,410</u>
Total Production	<u>4,848,725</u>	<u>5,041,266</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	727,221	780,353
Maps and records	120,949	119,354
Transmission and distributions lines	150,757	251,593
Meter	<u>194,963</u>	<u>163,531</u>
Total Operations	<u>1,193,890</u>	<u>1,314,831</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
Maintenance:		
Supervision and engineering	\$999	\$1,240
Maintenance of structures and improvements	9,502	28,511
Maintenance of transmission/distribution lines	1,915,454	1,829,178
Maintenance of distribution reservoirs	11,667	7,537
Maintenance of services	924,492	763,192
Maintenance of meters	295,312	380,692
Maintenance of hydrants	81,463	120,076
Maintenance of miscellaneous plants	85,776	63,078
Total Maintenance	<u>3,324,665</u>	<u>3,193,504</u>
Other:		
Stores	166,050	181,944
Transportation	328,738	329,649
Total Other	<u>494,788</u>	<u>511,593</u>
Total Transmission and Distribution	<u>5,013,343</u>	<u>5,019,928</u>
Accounting and Collection:		
Meter reading	197,784	206,977
Billing and accounting	1,279,803	1,225,573
Uncollectible accounts	95,044	104,083
Total Accounting and Collection	<u>1,572,631</u>	<u>1,536,633</u>
Administrative and General:		
General office salaries	227,003	220,835
Insurance	373,553	386,789
Special service	52,293	7,976
Office supplies and expense	65,167	56,757
Rent	0	0
Miscellaneous	0	0
Energy conservation	66,744	76,489
Merchandise/jobbing and contract work	0	0
Total Administrative and General	<u>784,760</u>	<u>748,846</u>
TOTAL OPERATING EXPENSES	<u>12,219,459</u>	<u>12,346,673</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$11,284,275</u>	<u>\$11,798,439</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$ 19,465,358</u>	<u>\$ 17,173,614</u>
OPERATING EXPENSES:		
Administration:		
Personal services	1,050,455	1,009,114
Materials and supplies	36,051	24,716
Travel and training	5,350	4,022
Intragovernmental	1,080,161	1,116,780
Utilities, services, and miscellaneous	<u>158,254</u>	<u>161,018</u>
Total Administration	<u>2,330,271</u>	<u>2,315,650</u>
Treatment Plant:		
Personal services	2,113,038	2,106,037
Materials and supplies	403,408	440,779
Travel and training	3,134	5,942
Intragovernmental	170,743	162,119
Utilities, services and miscellaneous	<u>1,135,980</u>	<u>1,194,253</u>
Total Treatment Plant	<u>3,826,303</u>	<u>3,909,130</u>
Pump Stations:		
Personal services	145,067	135,744
Materials and supplies	26,131	27,050
Travel and training	160	310
Intragovernmental	5,526	4,924
Utilities, services, and miscellaneous	<u>486,416</u>	<u>451,068</u>
Total Pump Stations	<u>663,300</u>	<u>619,096</u>
Maintenance:		
Personal services	988,892	1,018,459
Materials and supplies	246,651	225,588
Travel and training	1,180	5,420
Intragovernmental	172,952	172,694
Utilities, services, and miscellaneous	<u>521,392</u>	<u>879,918</u>
Total Maintenance	<u>1,931,067</u>	<u>2,302,079</u>
TOTAL OPERATING EXPENSES	<u>8,750,941</u>	<u>9,145,955</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$10,714,417</u>	<u>\$8,027,659</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 119,152	\$ 131,665
Rentals	169,100	194,289
Landing fees	58,458	78,491
Law enforcement fees	20,722	54,487
Passenger facility charges	<u>188,283</u>	<u>183,238</u>
TOTAL OPERATING REVENUES	<u>555,715</u>	<u>642,170</u>
OPERATING EXPENSES:		
Administration:		
Personal services	224,357	171,423
Materials and supplies	11,785	7,115
Travel and training	1,396	3,220
Intragovernmental	186,194	190,389
Utilities, services, and miscellaneous	<u>143,797</u>	<u>215,280</u>
Total Administration	<u>567,529</u>	<u>587,427</u>
Airfield Areas:		
Personal services	232,844	230,003
Materials and supplies	81,595	69,054
Travel and training	0	0
Intragovernmental	17,024	15,461
Utilities, services, and miscellaneous	<u>65,357</u>	<u>64,468</u>
Total Airfield Areas	<u>396,820</u>	<u>378,986</u>
Terminal Areas:		
Personal services	48,985	39,844
Materials and supplies	35,086	23,731
Intragovernmental	459	747
Utilities, services, and miscellaneous	<u>122,544</u>	<u>137,659</u>
Total Terminal Areas	<u>207,074</u>	<u>201,981</u>
Public Safety:		
Personal services	527,545	514,469
Materials and supplies	23,557	45,145
Travel and training	10,424	10,829
Intragovernmental	16,585	15,561
Utilities, services, and miscellaneous	<u>14,556</u>	<u>13,416</u>
Total Public Safety	<u>592,667</u>	<u>599,420</u>
Snow Removal:		
Personal services	10,634	3,103
Materials and supplies	37,394	22,106
Intragovernmental	8,615	7,766
Utilities, services, and miscellaneous	<u>21,938</u>	<u>12,462</u>
Total Snow Removal	<u>78,581</u>	<u>45,437</u>
TOTAL OPERATING EXPENSES	<u>1,842,671</u>	<u>1,813,251</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$1,286,956)</u>	<u>(\$1,171,081)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	2013	2012
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 555,482	\$ 423,097
School passes	55,334	98,425
Specials	189,418	160,383
University of Missouri Shuttle reimbursement	1,024,960	984,497
Paratransit	173,276	196,271
FastCAT	81,595	11,199
TOTAL OPERATING REVENUES	2,080,065	1,873,872
OPERATING EXPENSES:		
General Operations:		
Personal services	1,443,415	1,498,854
Materials and supplies	910,633	979,983
Travel and training	2,714	1,354
Intragovernmental	632,079	668,419
Utilities, services, and miscellaneous	361,664	356,737
Total General Operations	3,350,505	3,505,347
University of Missouri Shuttle Service:		
Personal services	575,560	534,028
Materials and supplies	214,289	245,373
Travel and training	0	5,263
Intragovernmental	39,419	36,465
Utilities, services, and miscellaneous	55,026	89,672
Total University of Missouri Shuttle Service	884,294	910,801
Paratransit:		
Personal services	815,106	767,254
Materials and supplies	246,570	231,617
Travel and training	139	0
Intragovernmental	184,833	189,793
Utilities, services, and miscellaneous	110,730	113,814
Total Paratransit	1,357,378	1,302,478
FastCAT:		
Personal services	206,887	26,390
Materials and supplies	98,153	18,312
Utilities, services and miscellaneous	15,480	4,306
Total FastCAT	320,520	49,008
TOTAL OPERATING EXPENSES	5,912,697	5,767,634
OPERATING LOSS BEFORE DEPRECIATION	(\$3,832,632)	(\$3,893,762)

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 13,103,864	\$ 13,108,114
Landfill fees	2,627,121	2,401,091
Bag sales	112,882	72,573
Mosquito control	13,640	26,380
Miscellaneous	<u>1,055,555</u>	<u>1,180,653</u>
TOTAL OPERATING REVENUES	<u>16,913,062</u>	<u>16,788,811</u>
OPERATING EXPENSES:		
Administration:		
Personal services	670,585	563,196
Materials and supplies	20,248	22,114
Travel and training	1,880	3,206
Intragovernmental	1,044,460	1,170,648
Utilities, services, and miscellaneous	<u>136,909</u>	<u>137,426</u>
Total Administration	<u>1,874,082</u>	<u>1,896,590</u>
Commercial:		
Personal services	1,341,114	1,408,962
Materials and supplies	1,218,222	1,212,889
Travel and training	585	0
Intragovernmental,	305,427	312,086
Utilities, services, and miscellaneous	<u>539,128</u>	<u>535,473</u>
Total Commercial	<u>3,404,476</u>	<u>3,469,410</u>
Residential:		
Personal services	949,352	889,418
Materials and supplies	1,077,930	1,013,036
Travel and training	250	554
Intragovernmental	177,194	167,931
Utilities, services, and miscellaneous	<u>292,648</u>	<u>255,166</u>
Total Residential	<u>2,497,374</u>	<u>2,326,105</u>
Landfill:		
Personal services	986,154	932,494
Materials and supplies	831,740	836,330
Travel and training	1,489	5,258
Intragovernmental	85,274	81,781
Utilities, services, and miscellaneous	<u>594,273</u>	<u>813,114</u>
Total Landfill	<u>2,498,930</u>	<u>2,668,977</u>
Recycling:		
Personal services	1,500,713	1,485,673
Materials and supplies	869,614	888,235
Travel and training	1,700	1,676
Intragovernmental	295,750	232,108
Utilities, services, and miscellaneous	<u>315,709</u>	<u>359,352</u>
Total Recycling	<u>2,983,486</u>	<u>2,967,044</u>
TOTAL OPERATING EXPENSES	<u>13,258,348</u>	<u>13,328,126</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$3,654,714</u></u>	<u><u>\$3,460,685</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,421,225	\$ 1,330,065
Garages	1,136,484	927,999
Reserved lots	305,996	352,213
Other	<u>113,454</u>	<u>78,126</u>
 TOTAL OPERATING REVENUES	 <u>2,977,159</u>	 <u>2,688,403</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	473,769	413,597
Materials and supplies	223,539	82,435
Travel and training	398	0
Intragovernmental	167,192	152,417
Utilities, services, and miscellaneous	<u>216,087</u>	<u>262,388</u>
 TOTAL OPERATING EXPENSES	 <u>1,080,985</u>	 <u>910,837</u>
 OPERATING INCOME BEFORE DEPRECIATION	 <u>\$1,896,174</u>	 <u>\$1,777,566</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	2013	2012
OPERATING REVENUES:		
Fees and admissions	\$ 3,021,816	\$ 2,965,148
Facility user charges	125,761	122,772
Youth capital improvement fees	72,283	71,861
Golf course improvement fees	124,675	139,040
Miscellaneous	1,085,328	1,074,945
TOTAL OPERATING REVENUES	4,429,863	4,373,766
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,808,215	1,806,162
Materials and supplies	407,972	409,093
Travel and training	3,221	1,882
Intragovernmental	492,836	484,630
Utilities, services, and miscellaneous	447,268	377,810
Total Recreation Services	3,159,512	3,079,577
Maintenance:		
Personal services	621,086	580,667
Materials and supplies	382,741	358,092
Travel and training	790	802
Intragovernmental	60,697	62,209
Utilities, services, and miscellaneous	477,157	469,713
Total Maintenance	1,542,471	1,471,483
Activity and Recreation Center:		
Personal services	1,085,113	1,095,849
Materials and supplies	229,114	222,908
Travel and training	1,346	1,641
Intragovernmental	162,981	130,661
Utilities, services, and miscellaneous	293,086	309,363
Total Activity and Recreation Center	1,771,640	1,760,422
TOTAL OPERATING EXPENSES	6,473,623	6,311,482
OPERATING LOSS BEFORE DEPRECIATION	(\$2,043,760)	(\$1,937,716)

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Switching fees	\$ 610,117	\$ 536,133
Miscellaneous	86,523	202,052
TOTAL OPERATING REVENUES	<u>696,640</u>	<u>738,185</u>
OPERATING EXPENSES:		
Administration:		
Personal services	46	0
Materials and supplies	1,501	(715)
Travel and training	0	0
Intragovernmental	60,319	52,770
Utilities, services, and miscellaneous	38,917	39,718
Total Administration	<u>100,783</u>	<u>91,773</u>
Transportation:		
Personal services	71,635	72,792
Materials and supplies	51,000	65,074
Travel and training	1,754	2,630
Intragovernmental	15,746	20,186
Utilities, services, and miscellaneous	43,028	61,888
Total Transportation	<u>183,163</u>	<u>222,570</u>
Maintenance of Way:		
Personal services	163,037	143,030
Materials and supplies	38,685	38,981
Intragovernmental	5,954	4,324
Utilities, services, and miscellaneous	39,559	45,595
Total Maintenance of Way	<u>247,235</u>	<u>231,930</u>
TOTAL OPERATING EXPENSES	<u>531,181</u>	<u>546,273</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$165,459</u>	<u>\$191,912</u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012**

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 1,349,435</u>	<u>\$ 1,310,722</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	80,313	80,138
Materials and supplies	22,995	7,160
Travel and training	2,028	4,799
Intragovernmental	144,737	140,863
Utilities, services, and miscellaneous	<u>20,625</u>	<u>18,988</u>
Total General Operations	<u>270,698</u>	<u>251,948</u>
Field Operations:		
Personal services	272,840	262,433
Materials and supplies	117,590	173,123
Travel and training	90	0
Intragovernmental	29,016	14,549
Utilities, services, and miscellaneous	<u>79,906</u>	<u>40,005</u>
Total Field Operations	<u>499,442</u>	<u>490,110</u>
TOTAL OPERATING EXPENSES	<u>770,140</u>	<u>742,058</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$579,295</u></u>	<u><u>\$568,664</u></u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 965,853	\$ -
TOTAL OPERATING REVENUES	<u>965,853</u>	<u>0</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	185,988	0
Materials and supplies	8,262	0
Travel and training	48	0
Intragovernmental	432	0
Utilities, services, and miscellaneous	<u>880,769</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>1,075,499</u>	<u>0</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$ (109,646)</u>	<u>\$ -</u>

INTERNAL SERVICE FUNDS

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

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

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

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

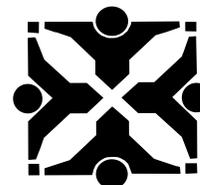
Public Communications Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments and cable television operations.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2013 AND 2012

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2013	2012	2013	2012	2013	2012
CURRENT ASSETS:						
Cash and cash equivalents	\$676,897	\$711,137	\$428,275	\$342,350	\$1,562,588	\$1,412,602
Accounts receivable	0	0	38,121	79,903	5,592	5,592
Grants receivable	0	0	0	0	0	0
Accrued interest	1,518	1,357	988	683	3,499	2,729
Due from other funds	0	0	0	0	0	0
Inventory	15,001	18,925	0	0	0	0
Prepaid expenses	0	454	0	0	31,531	41,176
Other assets	0	0	0	0	0	0
Total Current Assets	693,416	731,873	467,384	422,936	1,603,210	1,462,099
OTHER ASSETS:						
Investments	0	0	0	0	0	0
Total Other Assets	0	0	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	419,086	432,159	32,500	32,500	4,915,540	4,757,069
Accumulated depreciation	(146,354)	(137,819)	(32,500)	(32,500)	(4,459,888)	(4,277,769)
Net Plant in Service	272,732	294,340	0	0	455,652	479,300
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	272,732	294,340	0	0	455,652	479,300
TOTAL ASSETS	\$966,148	\$1,026,213	\$467,384	\$422,936	\$2,058,862	\$1,941,399
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$44,362	\$38,392	\$57,242	\$60,892	\$65,566	\$41,732
Interest payable	0	0	0	0	337	662
Accrued payroll and payroll taxes	71,399	60,576	66,632	53,723	299,552	250,181
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	27,715	26,741
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	115,761	98,968	123,874	114,615	393,170	319,316
LONG-TERM LIABILITIES:						
Obligations under capital leases	0	0	0	0	0	27,715
Claims payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
Total Long-Term Liabilities	0	0	0	0	0	27,715
TOTAL LIABILITIES	115,761	98,968	123,874	114,615	393,170	347,031
FUND EQUITY:						
Contributed capital	380,000	380,000	0	0	434,763	434,763
Retained earnings (deficit)	470,387	547,245	343,510	308,321	1,230,929	1,159,605
TOTAL FUND EQUITY	850,387	927,245	343,510	308,321	1,665,692	1,594,368
LIABILITIES AND FUND EQUITY	\$966,148	\$1,026,213	\$467,384	\$422,936	\$2,058,862	\$1,941,399

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2013 AND 2012

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2013	2012	2013	2012	2013	2012	2013	2012
\$1,259,815	\$1,402,811	\$1,434,305	\$1,511,972	4,552,575	\$3,180,174	\$97,678	\$83,258
143,815	142,025	25,356	16,225	0	0	0	0
0	0	0	0	0	0	20,214	26,202
2,815	2,683	3,219	2,900	7,370	3,655	216	159
0	0	0	0	0	0	0	0
9,013	17,931	851,684	761,410	0	0	0	0
0	0	0	0	0	0	1,750	960
0	0	0	0	0	0	0	0
<u>1,415,458</u>	<u>1,565,450</u>	<u>2,314,564</u>	<u>2,292,507</u>	<u>4,559,945</u>	<u>3,183,829</u>	<u>119,858</u>	<u>110,579</u>
0	0	0	0	4,861,492	4,860,780	0	0
0	0	0	0	4,861,492	4,860,780	0	0
1,016,832	956,368	1,702,998	1,362,978	33,350	33,350	0	0
(706,381)	(653,813)	(738,037)	(713,601)	(33,350)	(33,350)	0	0
310,451	302,555	964,961	649,377	0	0	0	0
0	0	348,508	1,773	0	0	0	0
<u>310,451</u>	<u>302,555</u>	<u>1,313,469</u>	<u>651,150</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,725,909</u>	<u>\$1,868,005</u>	<u>\$3,628,033</u>	<u>\$2,943,657</u>	<u>\$9,421,437</u>	<u>\$8,044,609</u>	<u>\$119,858</u>	<u>\$110,579</u>
\$16,066	\$34,233	\$620,136	\$305,356	\$8,514	\$922	\$3,693	\$4,028
0	0	0	0	0	0	0	0
73,970	67,404	194,159	158,577	27,378	24,946	23,714	23,747
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
46,834	0	0	40	0	0	0	0
<u>136,870</u>	<u>101,637</u>	<u>814,295</u>	<u>463,973</u>	<u>35,892</u>	<u>25,868</u>	<u>27,407</u>	<u>27,775</u>
0	0	0	0	0	0	0	0
0	0	0	0	4,286,689	4,259,972	0	0
0	0	0	0	0	0	0	0
0	0	0	0	4,286,689	4,259,972	0	0
<u>136,870</u>	<u>101,637</u>	<u>814,295</u>	<u>463,973</u>	<u>4,322,581</u>	<u>4,285,840</u>	<u>27,407</u>	<u>27,775</u>
0	0	281,705	281,705	0	0	0	0
1,589,039	1,766,368	2,532,033	2,197,979	5,098,856	3,758,769	92,451	82,804
<u>1,589,039</u>	<u>1,766,368</u>	<u>2,813,738</u>	<u>2,479,684</u>	<u>5,098,856</u>	<u>3,758,769</u>	<u>92,451</u>	<u>82,804</u>
<u>\$1,725,909</u>	<u>\$1,868,005</u>	<u>\$3,628,033</u>	<u>\$2,943,657</u>	<u>\$9,421,437</u>	<u>\$8,044,609</u>	<u>\$119,858</u>	<u>\$110,579</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2013 AND 2012

ASSETS	Employee Benefit Fund		TOTAL	
	2013	2012	2013	2012
CURRENT ASSETS:				
Cash and cash equivalents	\$4,085,699	\$4,114,557	\$14,097,832	\$12,758,861
Accounts receivable	426,316	382,676	639,200	626,421
Grants receivable	0	0	20,214	26,202
Accrued interest	9,027	7,819	28,652	21,985
Due from other funds	0	0	0	0
Inventory	0	0	875,698	798,266
Prepaid expenses	7,967	0	41,248	42,590
Other assets	0	0	0	0
Total Current Assets	<u>4,529,009</u>	<u>4,505,052</u>	<u>15,702,844</u>	<u>14,274,325</u>
OTHER ASSETS:				
Investments	0	0	4,861,492	4,860,780
Total Other Assets	<u>0</u>	<u>0</u>	<u>4,861,492</u>	<u>4,860,780</u>
FIXED ASSETS:				
Property, plant, and equipment	0	0	8,120,306	7,574,424
Accumulated depreciation	0	0	(6,116,510)	(5,848,852)
Net Plant in Service	0	0	2,003,796	1,725,572
Construction in progress	0	0	348,508	1,773
Net Fixed Assets	<u>0</u>	<u>0</u>	<u>2,352,304</u>	<u>1,727,345</u>
TOTAL ASSETS	<u><u>\$4,529,009</u></u>	<u><u>\$4,505,052</u></u>	<u><u>\$22,916,640</u></u>	<u><u>\$20,862,450</u></u>
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$147,199	\$199,016	\$962,778	\$684,571
Interest payable	0	0	337	662
Accrued payroll and payroll taxes	38,439	29,410	795,243	668,564
Due to other funds	0	0	0	0
Advances from other funds	0	0	0	0
Obligations under capital leases				
current maturities	0	0	27,715	26,741
Other liabilities	80,453	98,237	127,287	98,277
Total Current Liabilities	<u>266,091</u>	<u>326,663</u>	<u>1,913,360</u>	<u>1,478,815</u>
LONG-TERM LIABILITIES:				
Obligations under capital leases	0	0	0	27,715
Claims payable	0	0	4,286,689	4,259,972
Incurred but not reported claims	927,900	900,013	927,900	900,013
Total Long-Term Liabilities	<u>927,900</u>	<u>900,013</u>	<u>5,214,589</u>	<u>5,187,700</u>
TOTAL LIABILITIES	<u>1,193,991</u>	<u>1,226,676</u>	<u>7,127,949</u>	<u>6,666,515</u>
FUND EQUITY:				
Contributed capital	0	0	1,096,468	1,096,468
Retained earnings (deficit)	3,335,018	3,278,376	14,692,223	13,099,467
TOTAL FUND EQUITY	<u>3,335,018</u>	<u>3,278,376</u>	<u>15,788,691</u>	<u>14,195,935</u>
LIABILITIES AND FUND EQUITY	<u><u>\$4,529,009</u></u>	<u><u>\$4,505,052</u></u>	<u><u>\$22,916,640</u></u>	<u><u>\$20,862,450</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	<u>Custodial and Maintenance Service Fund</u>		<u>Utility Customer Services Fund</u>		<u>Information Technologies Fund</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:						
Charges for services and other benefits	<u>\$1,547,508</u>	<u>\$1,492,794</u>	<u>\$1,936,701</u>	<u>\$1,708,122</u>	<u>\$4,092,766</u>	<u>\$3,983,822</u>
OPERATING EXPENSES:						
Personal services	759,390	688,227	681,052	642,038	2,431,106	2,313,828
Materials and supplies	226,922	188,054	333,677	314,851	387,969	444,564
Travel and training	7,310	1,631	0	1,817	29,389	8,112
Intragovernmental	61,757	62,441	358,095	358,538	11,594	11,297
Utilities, services, and miscellaneous	<u>471,574</u>	<u>381,051</u>	<u>821,223</u>	<u>772,672</u>	<u>840,982</u>	<u>836,695</u>
TOTAL OPERATING EXPENSES	<u>1,526,953</u>	<u>1,321,404</u>	<u>2,194,047</u>	<u>2,089,916</u>	<u>3,701,040</u>	<u>3,614,496</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	20,555	171,390	(257,346)	(381,794)	391,726	369,326
Depreciation	<u>(19,647)</u>	<u>(17,358)</u>	<u>0</u>	<u>0</u>	<u>(182,118)</u>	<u>(180,121)</u>
OPERATING INCOME (LOSS)	<u>908</u>	<u>154,032</u>	<u>(257,346)</u>	<u>(381,794)</u>	<u>209,608</u>	<u>189,205</u>
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	(9,105)	10,404	(6,896)	6,806	(27,958)	16,862
Miscellaneous revenue	2,946	12	407,465	393,299	5,278	7,574
Interest expense	0	0	0	0	(1,660)	(906)
Loss on disposal of fixed assets	(1,961)	0	0	0	0	(2,974)
Miscellaneous expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(8,120)</u>	<u>10,416</u>	<u>400,569</u>	<u>400,105</u>	<u>(24,340)</u>	<u>20,556</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(7,212)</u>	<u>164,448</u>	<u>143,223</u>	<u>18,311</u>	<u>185,268</u>	<u>209,761</u>
OPERATING TRANSFERS						
operating transfers from other funds	0	0	0	0	80,576	0
operating transfers to other funds	<u>(69,646)</u>	<u>(69,646)</u>	<u>(108,034)</u>	<u>(406,294)</u>	<u>(194,520)</u>	<u>(1,173,520)</u>
TOTAL OPERATING TRANSFERS	<u>(69,646)</u>	<u>(69,646)</u>	<u>(108,034)</u>	<u>(406,294)</u>	<u>(113,944)</u>	<u>(1,173,520)</u>
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(76,858)	94,802	35,189	(387,983)	71,324	(963,759)
Contributed capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET INCOME (LOSS)	(76,858)	94,802	35,189	(387,983)	71,324	(963,759)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	547,245	452,443	308,321	696,304	1,159,605	2,123,364
Equity transfers from other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$470,387</u>	<u>\$547,245</u>	<u>\$343,510</u>	<u>\$308,321</u>	<u>\$1,230,929</u>	<u>\$1,159,605</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2013	2012	2013	2012	2013	2012	2013	2012
\$1,213,570	\$1,277,524	\$8,878,315	\$8,088,141	\$4,837,151	\$4,436,696	\$324,130	\$322,004
748,742	715,072	1,935,106	1,789,772	225,730	195,056	332,502	282,449
203,483	199,849	6,407,329	5,749,497	7,456	5,810	12,515	13,149
6,449	2,395	300	225	9,799	1,421	10,675	9,558
9,001	9,231	172,843	160,568	255	251	3,786	447
<u>285,370</u>	<u>244,770</u>	<u>75,867</u>	<u>62,634</u>	<u>3,179,191</u>	<u>3,255,191</u>	<u>34,031</u>	<u>3,631</u>
<u>1,253,045</u>	<u>1,171,317</u>	<u>8,591,445</u>	<u>7,762,696</u>	<u>3,422,431</u>	<u>3,457,729</u>	<u>393,509</u>	<u>309,234</u>
(39,475)	106,207	286,870	325,445	1,414,720	978,967	(69,379)	12,770
<u>(52,568)</u>	<u>(52,372)</u>	<u>(46,569)</u>	<u>(38,606)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(92,043)</u>	<u>53,835</u>	<u>240,301</u>	<u>286,839</u>	<u>1,414,720</u>	<u>978,967</u>	<u>(69,379)</u>	<u>12,770</u>
0	0	0	0	0	0	81,046	62,847
(15,846)	22,216	(22,879)	18,333	(68,887)	4,348	(2,020)	578
122	52	121,547	118,607	30,099	37,956	0	0
0	0	0	0	0	0	0	0
0	0	(7,700)	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(15,724)</u>	<u>22,268</u>	<u>90,968</u>	<u>136,940</u>	<u>(38,788)</u>	<u>42,304</u>	<u>79,026</u>	<u>63,425</u>
<u>(107,767)</u>	<u>76,103</u>	<u>331,269</u>	<u>423,779</u>	<u>1,375,932</u>	<u>1,021,271</u>	<u>9,647</u>	<u>76,195</u>
50,000	50,000	8,134	0	0	0	0	0
<u>(119,562)</u>	<u>(119,562)</u>	<u>(5,349)</u>	<u>(3,330)</u>	<u>(35,845)</u>	<u>(35,845)</u>	<u>0</u>	<u>(4,488)</u>
<u>(69,562)</u>	<u>(69,562)</u>	<u>2,785</u>	<u>(3,330)</u>	<u>(35,845)</u>	<u>(35,845)</u>	<u>0</u>	<u>(4,488)</u>
(177,329)	6,541	334,054	420,449	1,340,087	985,426	9,647	71,707
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(177,329)	6,541	334,054	420,449	1,340,087	985,426	9,647	71,707
1,766,368	1,759,827	2,197,979	1,777,530	3,758,769	2,773,343	82,804	11,097
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,589,039</u>	<u>\$1,766,368</u>	<u>\$2,532,033</u>	<u>\$2,197,979</u>	<u>\$5,098,856</u>	<u>\$3,758,769</u>	<u>\$92,451</u>	<u>\$82,804</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	Employee Benefit Fund		TOTAL	
	2013	2012	2013	2012
OPERATING REVENUES:				
Charges for services and other benefits	\$14,383,582	\$13,948,030	\$37,213,723	\$35,257,133
OPERATING EXPENSES:				
Personal services	571,218	410,213	7,684,846	7,036,655
Materials and supplies	83,125	65,246	7,662,476	6,981,020
Travel and training	9,383	1,954	73,305	27,113
Intragovernmental	858	436	618,189	603,209
Utilities, services, and miscellaneous	14,042,077	15,292,915	19,750,315	20,849,559
TOTAL OPERATING EXPENSES	14,706,661	15,770,764	35,789,131	35,497,556
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(323,079)	(1,822,734)	1,424,592	(240,423)
Depreciation	0	0	(300,902)	(288,457)
OPERATING INCOME (LOSS)	(323,079)	(1,822,734)	1,123,690	(528,880)
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	81,046	62,847
Investment revenue	(58,820)	67,959	(212,411)	147,506
Miscellaneous revenue	405,409	1,412,204	972,866	1,969,704
Interest expense	0	0	(1,660)	(906)
Loss on disposal of fixed assets	0	0	(9,661)	(2,974)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	346,589	1,480,163	830,180	2,176,177
INCOME (LOSS) BEFORE OPERATING TRANSFERS	23,510	(342,571)	1,953,870	1,647,297
OPERATING TRANSFERS				
operating transfers from other funds	55,000	0	193,710	50,000
operating transfers to other funds	(21,868)	(46,767)	(554,824)	(1,859,452)
TOTAL OPERATING TRANSFERS	33,132	(46,767)	(361,114)	(1,809,452)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	56,642	(389,338)	1,592,756	(162,155)
Contributed capital	0	0	0	0
NET INCOME (LOSS)	56,642	(389,338)	1,592,756	(162,155)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	3,278,376	3,667,714	13,099,467	13,261,622
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$3,335,018	\$3,278,376	14,692,223	13,099,467

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CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2013	2012	2013	2012	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$908	\$154,032	(\$257,346)	(\$381,794)	\$209,608	\$189,205
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	19,647	17,358	0	0	182,118	180,121
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	41,782	34,511	0	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	3,924	(2,931)	0	0	0	3,755
Decrease (increase) in prepaid expenses	454	(168)	0	0	9,645	(25,276)
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accounts payable	5,970	14,378	(3,650)	(6,495)	23,834	4,814
Increase (decrease) in accrued payroll	10,823	7,652	12,909	1,883	49,371	10,523
Increase (decrease) in due to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	0	0	0	0	0	0
Increase (decrease) in claims payable	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	(22,852)	(8,643)	(15,030)	(4,503)	(53,894)	(17,294)
Other nonoperating revenue	2,946	12	407,465	393,299	5,278	7,574
Net cash provided by (used for) operating activities	<u>21,820</u>	<u>181,690</u>	<u>186,130</u>	<u>36,901</u>	<u>425,960</u>	<u>353,422</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	80,576	0
Operating transfers out	(69,646)	(69,646)	(108,034)	(406,294)	(194,520)	(1,173,520)
Operating grant	0	0	0	0	0	1,563
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(69,646)</u>	<u>(69,646)</u>	<u>(108,034)</u>	<u>(406,294)</u>	<u>(113,944)</u>	<u>(1,171,957)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from capital lease	0	0	0	0	0	0
Debt service – interest	0	0	0	0	(1,985)	(244)
Debt service – principal	0	0	0	0	(26,741)	(28,480)
Acquisition and construction of capital assets	0	(20,569)	0	0	(158,470)	(142,852)
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>(20,569)</u>	<u>0</u>	<u>0</u>	<u>(187,196)</u>	<u>(171,576)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	13,586	18,766	7,829	11,905	25,166	35,730
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>13,586</u>	<u>18,766</u>	<u>7,829</u>	<u>11,905</u>	<u>25,166</u>	<u>35,730</u>
Net increase (decrease) in cash and cash equivalents	(34,240)	110,241	85,925	(357,488)	149,986	(954,381)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>711,137</u>	<u>600,896</u>	<u>342,350</u>	<u>699,838</u>	<u>1,412,602</u>	<u>2,366,983</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$676,897</u></u>	<u><u>\$711,137</u></u>	<u><u>\$428,275</u></u>	<u><u>\$342,350</u></u>	<u><u>\$1,562,588</u></u>	<u><u>\$1,412,602</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<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><u>\$676,897</u></u>	<u><u>\$711,137</u></u>	<u><u>\$428,275</u></u>	<u><u>\$342,350</u></u>	<u><u>\$1,562,588</u></u>	<u><u>\$1,412,602</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2013	2012	2013	2012	2013	2012	2013	2012
(\$92,043)	\$53,835	\$240,301	\$286,839	\$1,414,720	\$978,967	(\$69,379)	\$12,770
52,568	52,372	46,569	38,606	0	0	0	0
(1,790)	(1,346)	(9,131)	(9,025)	0	0	0	0
0	0	0	0	0	0	0	0
8,918	(8,386)	(90,274)	1,622	0	0	0	0
0	0	0	0	0	0	(790)	(960)
0	0	0	0	0	0	0	0
(18,167)	22,558	314,780	(1,047)	7,592	(13,249)	(335)	3,126
6,566	(1,823)	35,582	12,722	2,432	4,751	(33)	3,535
0	0	0	0	0	0	0	0
46,834	0	(40)	40	0	0	0	0
0	0	0	0	26,717	(280,775)	0	0
(42,483)	(17,266)	(49,814)	(18,343)	(114,460)	(21,367)	(3,369)	(921)
122	52	121,547	118,607	30,099	37,956	0	0
<u>(39,475)</u>	<u>99,996</u>	<u>609,520</u>	<u>430,021</u>	<u>1,367,100</u>	<u>706,283</u>	<u>(73,906)</u>	<u>17,550</u>
50,000	50,000	8,134	0	0	0	0	0
(119,562)	(119,562)	(5,349)	(3,330)	(35,845)	(35,845)	0	(4,488)
0	0	0	0	0	0	87,034	57,510
0	0	0	0	0	0	0	0
<u>(69,562)</u>	<u>(69,562)</u>	<u>2,785</u>	<u>(3,330)</u>	<u>(35,845)</u>	<u>(35,845)</u>	<u>87,034</u>	<u>53,022</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(60,464)	(9,380)	(716,588)	(149,692)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>(60,464)</u>	<u>(9,380)</u>	<u>(716,588)</u>	<u>(149,692)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
26,505	39,207	26,616	36,006	41,858	24,329	1,292	1,353
0	0	0	0	(712)	(598)	0	0
0	0	0	0	0	0	0	0
<u>26,505</u>	<u>39,207</u>	<u>26,616</u>	<u>36,006</u>	<u>41,146</u>	<u>23,731</u>	<u>1,292</u>	<u>1,353</u>
(142,996)	60,261	(77,667)	313,005	1,372,401	694,169	14,420	71,925
1,402,811	1,342,550	1,511,972	1,198,967	3,180,174	2,486,005	83,258	11,333
<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>
\$1,259,815	\$1,402,811	\$1,434,305	\$1,511,972	\$4,552,575	\$3,180,174	\$97,678	\$83,258
<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>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	Employee Benefit Fund		TOTAL	
	2013	2012	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	(\$323,079)	(\$1,822,734)	\$1,123,690	(\$528,880)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	300,902	288,457
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	(43,640)	8,366	(12,779)	32,506
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(77,432)	(5,940)
Decrease (increase) in prepaid expenses	(7,967)	50,095	1,342	23,691
Decrease (increase) in other assets	0	0	0	0
Increase (decrease) in accounts payable	(51,817)	27,684	278,207	51,769
Increase (decrease) in accrued payroll	9,029	(5,416)	126,679	33,827
Increase (decrease) in due other funds	0	0	0	0
Increase (decrease) in other liabilities	(17,784)	19,094	29,010	19,134
Increase (decrease) in claims payable	27,887	156,317	54,604	(124,458)
Unrealized gain (loss) on cash equivalents	(137,346)	(50,439)	(439,248)	(138,776)
Other nonoperating revenue	405,409	1,412,204	972,866	1,969,704
Net cash provided by (used for) operating activities	<u>(139,308)</u>	<u>(204,829)</u>	<u>2,357,841</u>	<u>1,621,034</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	55,000	0	193,710	50,000
Operating transfers out	(21,868)	(46,767)	(554,824)	(1,859,452)
Operating grant	0	0	87,034	59,073
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>33,132</u>	<u>(46,767)</u>	<u>(274,080)</u>	<u>(1,750,379)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from capital lease	0	0	0	0
Debt service – interest	0	0	(1,985)	(244)
Debt service – principal	0	0	(26,741)	(28,480)
Acquisition and construction of capital assets	0	0	(935,522)	(322,493)
Contributed capital	0	0	0	0
Proceeds from advances from other funds	0	0	0	0
Net cash provided by (used for) capital and related financing act.	<u>0</u>	<u>0</u>	<u>(964,248)</u>	<u>(351,217)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	77,318	118,165	220,170	285,461
Purchase of investments	0	0	(712)	(598)
Sale of investments	0	0	0	0
Net cash provided by (used for) investing activities	<u>77,318</u>	<u>118,165</u>	<u>219,458</u>	<u>284,863</u>
Net increase (decrease) in cash and cash equivalents	(28,858)	(133,431)	1,338,971	(195,699)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>4,114,557</u>	<u>4,247,988</u>	<u>12,758,861</u>	<u>12,954,560</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$4,085,699</u></u>	<u><u>\$4,114,557</u></u>	<u><u>14,097,832</u></u>	<u><u>12,758,861</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	<u>\$4,085,699</u>	<u>\$4,114,557</u>	<u>14,097,832</u>	<u>12,758,861</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$4,085,699</u></u>	<u><u>\$4,114,557</u></u>	<u><u>14,097,832</u></u>	<u><u>12,758,861</u></u>

TRUST FUNDS

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

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

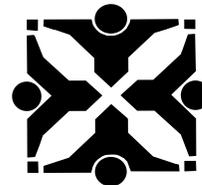
Other Post Employment Benefit Trust Fund - to account for the accumulation of resources for post employment benefits to qualified plan participants.

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

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.



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CITY OF COLUMBIA, MISSOURI
TRUST AND AGENCY FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2013 AND 2012

ASSETS	Pension and Other Postemployment Benefits Trust Funds						Nonexpendable Trust Fund Designated Loan and Special Tax Bill Investment Fund	
	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		2013	2012
	2013	2012	2013	2012	2013	2012		
Cash and cash equivalents	\$437,327	\$923,192	\$299,457	\$637,807	\$455,349	\$101,322	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	4,688,780	4,831,370
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	1,098,792	1,097,700
Allowance for uncollectible taxes	0	0	0	0	0	0	(120,786)	(71,717)
Accrued interest	88,172	79,643	60,376	55,023	1,108	255	167,701	188,694
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,682,879	2,560,778
Other assets	0	0	0	0	0	0	0	0
Investments	61,848,279	56,199,226	42,350,236	38,826,443	2,340,100	2,053,605	0	0
Property, plant, and equipment	6,937	6,913	4,750	4,774	0	0	0	0
Accumulated depreciation	(6,937)	(6,913)	(4,750)	(4,774)	0	0	0	0
TOTAL ASSETS	\$62,373,778	\$57,202,061	\$42,710,069	\$39,519,273	\$2,796,557	\$2,155,182	\$8,517,366	\$8,606,825
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	0	565
Loan Payable	0	0	0	0	0	0	0	0
Other liabilities	1,497,101	1,807,707	702,366	608,270	0	0	9,247	9,131
TOTAL LIABILITIES	1,497,101	1,807,707	702,366	608,270	0	0	9,247	9,696
FUND EQUITY :								
Non Spendable	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	7,008,119	7,097,129
Assigned	0	0	0	0	0	0	0	0
Unassigned	60,876,677	55,394,354	42,007,703	38,911,003	2,796,557	2,155,182	0	0
TOTAL FUND EQUITY	60,876,677	55,394,354	42,007,703	38,911,003	2,796,557	2,155,182	8,508,119	8,597,129
TOTAL LIABILITIES AND FUND EQUITY	\$62,373,778	\$57,202,061	\$42,710,069	\$39,519,273	\$2,796,557	\$2,155,182	\$8,517,366	\$8,606,825

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

COMPARATIVE COMBINING BALANCE SHEETS
September 30, 2013 and 2012

Expendable Trust Funds

ASSETS	Conley Poor Fund		Contributions Fund		REDI Trust Fund		TOTAL	
	2013	2012	2013	2012	2013	2012	2013	2012
Cash and cash equivalents	\$0	\$1,699	\$584,283	\$660,292	\$383,012	\$217,034	\$2,159,428	\$2,541,346
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	4,688,780	4,831,370
Accounts receivable	0	0	672	836	0	0	672	836
Tax bills receivable	0	0	0	0	0	0	1,098,792	1,097,700
Allowance for uncollectible taxes	0	0	0	0	0	0	(120,786)	(71,717)
Accrued interest	0	0	1,328	1,275	862	415	319,547	325,305
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,682,879	2,560,778
Other assets	0	0	0	0	384,656	461,605	384,656	461,605
Investments	0	0	0	0	0	0	106,538,615	97,079,274
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	\$1,699	\$586,283	\$662,403	\$768,530	\$679,054	\$117,752,583	\$108,826,497
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$0	\$1,627	\$430	\$6,914	\$16,110	\$8,541	\$16,540
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	0	565
Loan Payable	0	0	0	0	538,785	572,097	538,785	572,097
Other liabilities	0	0	0	0	80	80	2,208,794	2,425,188
TOTAL LIABILITIES	0	0	1,627	430	545,779	588,287	2,756,120	3,014,390
FUND EQUITY :								
Non Spendable	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	150,000	0	7,158,119	7,097,129
Assigned	0	0	210,857	237,732	0	0	210,857	237,732
Unassigned	0	1,699	0	0	72,751	90,767	105,753,688	96,553,005
TOTAL FUND EQUITY	0	1,699	584,656	661,973	222,751	90,767	114,996,463	105,812,107
TOTAL LIABILITIES AND FUND EQUITY	\$0	\$1,699	\$586,283	\$662,403	\$768,530	\$679,054	\$117,752,583	\$108,826,497

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CITY OF COLUMBIA, MISSOURI
TRUST FUNDS

PENSION TRUST AND AGENCY FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2013	2012	2013	2012	2013	2012	2013	2012
CURRENT ASSETS:								
Cash and cash equivalents	\$437,327	\$923,192	\$299,457	\$637,807	\$455,349	\$101,322	\$1,192,133	\$1,662,321
Receivables:								
Accrued interest	88,172	79,643	60,376	55,023	1,108	255	149,656	134,921
Due from other funds	0	0	0	0	0	0	0	0
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	61,848,279	56,199,226	42,350,236	38,826,443	2,340,100	2,053,605	106,538,615	97,079,274
Total Current Assets	62,373,778	57,202,061	42,710,069	39,519,273	2,796,557	2,155,182	107,880,404	98,876,516
FIXED ASSETS:								
Property, plant, and equipment	6,937	6,913	4,750	4,774	0	0	11,687	11,687
Accumulated depreciation	(6,937)	(6,913)	(4,750)	(4,774)	0	0	(11,687)	(11,687)
Net Fixed Assets	0	0	0	0	0	0	0	0
TOTAL ASSETS	62,373,778	57,202,061	42,710,069	39,519,273	2,796,557	2,155,182	107,880,404	98,876,516
LIABILITIES								
Accounts payable	0	0	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	0	0
Other liabilities	1,497,101	1,807,707	702,366	608,270	0	0	2,199,467	2,415,977
Total Liabilities	1,497,101	1,807,707	702,366	608,270	0	0	2,199,467	2,415,977
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS *	\$60,876,677	\$55,394,354	\$42,007,703	\$38,911,003	\$2,796,557	\$2,155,182	\$105,680,937	\$96,460,539

* A schedule of funding progress for each plan is presented on page 21.

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Investment revenue	<u>(\$37,193)</u>	<u>\$163,241</u>
OPERATING EXPENSES:		
Intragovernmental	2,748	2,839
Utilities, services, and miscellaneous	<u>49,069</u>	<u>13,279</u>
TOTAL OPERATING EXPENSES	<u>51,817</u>	<u>16,118</u>
OPERATING INCOME (LOSS)	<u>(89,010)</u>	<u>147,123</u>
NONOPERATING REVENUES (EXPENSES)		
Miscellaneous Revenue	<u>0</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>0</u>	<u>0</u>
OPERATING TRANSFERS		
Operating transfers from	<u>0</u>	<u>43,927</u>
TOTAL OPERATING TRANSFERS	0	43,927
NET INCOME	(89,010)	191,050
FUND BALANCE, BEGINNING OF PERIOD	<u>8,597,129</u>	<u>8,406,079</u>
FUND BALANCE, END OF PERIOD	<u><u>\$8,508,119</u></u>	<u><u>\$8,597,129</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	Designated Loan and Special Tax Bill Investment Fund	
	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	(\$89,010)	\$147,123
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	37,193	(163,241)
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	0	0
Decrease (increase) in due from other funds	0	0
Decrease (increase) in advances to other funds	(122,101)	(773,180)
Increase (decrease) in due to other funds	(565)	565
Increase (decrease) in other liabilities	116	8,767
Total other non operating revenue	0	0
Net cash provided by (used for) operating activities	(174,367)	(779,966)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Operating transfers in	0	43,927
Net cash provided by (used for) non capital financing activities	0	43,927
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	(16,200)	143,342
Purchase of tax bills	(21,687)	(426,732)
Sale of tax bills	69,664	106,844
Net cash provided by (used for) investing activities	31,777	(176,546)
Net increase (decrease) in cash and cash equivalents	(142,590)	(912,585)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	4,831,370	5,743,955
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$4,688,780	\$4,831,370
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	\$4,688,780	\$4,831,370
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$4,688,780	\$4,831,370

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	Conley Poor Fund		Contributions Fund	
	2013	2012	2013	2012
REVENUES:				
Investment revenue	\$0	\$2,296	(\$7,932)	\$10,379
Revenue from other governmental units	0	0	0	0
Miscellaneous	0	0	126,862	95,978
TOTAL REVENUES	<u>0</u>	<u>2,296</u>	<u>118,930</u>	<u>106,357</u>
EXPENDITURES:				
Current:				
Policy development and administration	0	0	0	0
Health and environment	1,699	143,780	0	0
Personal development	0	0	18,942	8,398
TOTAL EXPENDITURES	<u>1,699</u>	<u>143,780</u>	<u>18,942</u>	<u>8,398</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,699)</u>	<u>(141,484)</u>	<u>99,988</u>	<u>97,959</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	0	0	0	0
Operating transfers to other funds	0	0	(177,305)	(51,177)
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>(177,305)</u>	<u>(51,177)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(1,699)</u>	<u>(141,484)</u>	<u>(77,317)</u>	<u>46,782</u>
FUND BALANCE, BEGINNING OF PERIOD	1,699	143,183	661,973	615,191
Equity transfers to other funds	0	0	0	0
FUND BALANCE, END OF PERIOD	<u>\$0</u>	<u>\$1,699</u>	<u>\$584,656</u>	<u>\$661,973</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

REDI Trust Fund		TOTAL	
2013	2012	2013	2012
(\$6,178)	\$3,812	(\$14,110)	\$16,487
0	0	0	0
<u>526,727</u>	<u>487,642</u>	<u>653,589</u>	<u>583,620</u>
<u>520,549</u>	<u>491,454</u>	<u>639,479</u>	<u>600,107</u>
388,565	510,860	388,565	510,860
0	0	1,699	143,780
<u>0</u>	<u>0</u>	<u>18,942</u>	<u>8,398</u>
<u>388,565</u>	<u>510,860</u>	<u>409,206</u>	<u>663,038</u>
<u>131,984</u>	<u>(19,406)</u>	<u>230,273</u>	<u>(62,931)</u>
0	0	0	0
<u>0</u>	<u>0</u>	<u>(177,305)</u>	<u>(51,177)</u>
<u>0</u>	<u>0</u>	<u>(177,305)</u>	<u>(51,177)</u>
131,984	(19,406)	52,968	(114,108)
90,767	110,173	754,439	868,547
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$222,751</u>	<u>\$90,767</u>	<u>\$807,407</u>	<u>\$754,439</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

CONLEY POOR FUND	2013	2012
REVENUES:		
Investment revenue	\$0	\$2,296
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL REVENUES	\$0	\$2,296
EXPENDITURES:		
Current:		
Health and environment:		
Services and miscellaneous	<u>1,699</u>	<u>143,780</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$1,699)</u></u>	<u><u>(\$141,484)</u></u>
 CONTRIBUTIONS FUND 		
REVENUES:		
Investment revenue	(\$7,932)	\$10,379
Revenue from other governmental units	0	0
Miscellaneous	<u>126,862</u>	<u>95,978</u>
TOTAL REVENUES	<u>118,930</u>	<u>106,357</u>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	3,512	2,340
Travel and training	2,600	0
Intragovernmental	663	3,703
Utilities, services, and miscellaneous	12,167	2,355
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>18,942</u>	<u>8,398</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$99,988</u></u>	<u><u>\$97,959</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

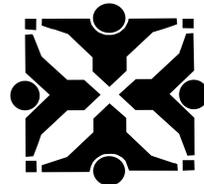
EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

REDI TRUST FUND	<u>2013</u>	<u>2012</u>
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	196,450	195,575
Contributions – City	46,000	30,000
Contributions – County	35,000	35,000
Contributions – University	35,000	15,000
Investment revenue	(6,178)	3,812
Miscellaneous	<u>214,277</u>	<u>212,067</u>
TOTAL REVENUES	<u>520,549</u>	<u>491,454</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	19,984	175,650
Travel and training	85,008	69,832
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	258,330	242,414
Interest Expense	<u>25,243</u>	<u>22,964</u>
TOTAL EXPENDITURES	<u>388,565</u>	<u>510,860</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$131,984</u>	<u>(\$19,406)</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
SEPTEMBER 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
GENERAL FIXED ASSETS:		
Land	44,766,689	\$41,435,699
Buildings	72,997,096	72,993,066
Improvements other than buildings	31,911,552	27,420,763
Infrastructure	270,955,129	245,852,014
Furniture, fixtures, and equipment	35,492,437	34,241,413
Construction in progress	<u>8,986,870</u>	<u>22,049,247</u>
TOTAL GENERAL FIXED ASSETS	<u>\$465,109,773</u>	<u>\$443,992,202</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	140,142,430	\$132,610,703
Special Revenue Funds	25,414,793	25,414,794
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	103,779,898	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>151,988,510</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$465,109,773</u>	<u>\$443,992,202</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
SEPTEMBER 30, 2013

	<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	56,314,024	3,145,204	52,832,197	295,139	41,484
Convention and Tourism	483,577	157,604	305,622	0	20,351
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	6,187,728	17,000	1,583,593	39,817	4,547,318
Fire	26,020,279	1,106,584	11,790,675	919,839	12,203,181
Animal Control	31,479	0	0	0	31,479
Municipal Court	147,494	0	0	0	147,494
Joint Communications	4,973,238	0	9,720	54,645	4,908,873
Civil Defense	503,395	0	0	0	503,395
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	37,863,613	1,123,584	13,383,988	1,014,301	22,341,740
TRANSPORTATION:					
Streets	286,273,864	4,569,966	3,073,574	271,791,700	6,838,624
Traffic	855,803	0	0	0	855,803
TOTAL TRANSPORTATION	287,129,667	4,569,966	3,073,574	271,791,700	7,694,427
HEALTH AND ENVIRONMENT:					
Health Services	314,728	0	0	0	314,728
Community Development	532,174	0	0	73,500	458,674
CDBG	23,033	0	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	869,935	0	0	73,500	796,435
PERSONAL DEVELOPMENT:					
Parks and Recreation	72,817,802	35,770,331	3,401,715	29,644,283	4,001,473
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	72,817,802	35,770,331	3,401,715	29,644,283	4,001,473
Total General Fixed Assets Allocated to Functions	456,122,903	<u>\$44,766,689</u>	<u>\$72,997,096</u>	<u>\$302,866,681</u>	<u>\$35,492,437</u>
CONSTRUCTION IN PROGRESS	8,986,870				
TOTAL GENERAL FIXED ASSETS	<u>\$465,109,773</u>				

CITY OF COLUMBIA, MISSOURI

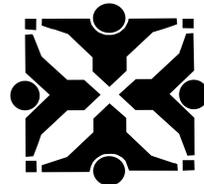
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fixed Assets October 1, 2012	Additions	Deductions	General Fixed Assets September 30, 2013
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	132,308	14,998	0	147,306
Human Resources	6,800	16,467	0	23,267
City Counselor	19,497	0	0	19,497
Public Works Administration	6,227	0	0	6,227
Public Works Engineering	263,101	35,521	16,832	281,790
Public Works Public Buildings	56,294,343	19,681	0	56,314,024
Convention and Tourism	483,577	0	0	483,577
Cultural Affairs	0	10,000	0	10,000
REDI	5,695	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	57,362,051	96,667	16,832	57,441,886
PUBLIC SAFETY:				
Police	5,969,115	268,019	49,406	6,187,728
Fire	25,876,634	168,811	25,166	26,020,279
Animal Control	31,479	0	0	31,479
Municipal Court	147,494	0	0	147,494
Joint Communications	4,781,707	510,174	318,643	4,973,238
Civil Defense	503,395	0	0	503,395
City Prosecutor	0	0	0	0
TOTAL PUBLIC SAFETY	37,309,824	947,004	393,215	37,863,613
TRANSPORTATION:				
Streets	258,536,221	28,129,746	392,103	286,273,864
Traffic	867,103	0	11,300	855,803
TOTAL TRANSPORTATION	259,403,324	28,129,746	403,403	287,129,667
HEALTH AND ENVIRONMENT:				
Health services	282,108	32,620	0	314,728
Community Development	362,421	197,881	28,128	532,174
CDBG	23,033	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	667,562	230,501	28,128	869,935
PERSONAL DEVELOPMENT:				
Parks and Recreation	67,200,191	5,952,894	335,283	72,817,802
Community Services	0	0	0	0
Contributions	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	67,200,191	5,952,894	335,283	72,817,802
CONSTRUCTION IN PROGRESS	22,049,247	13,585,844	26,648,221	8,986,870
TOTAL GENERAL FIXED ASSETS	\$443,992,199	\$48,942,656	\$27,825,082	\$465,109,773

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GENERAL LONG-TERM DEBT ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT
SEPTEMBER 30, 2013 AND 2012

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2013	2012
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	3,587,614	3,644,677
Amount to be provided	5,297,386	7,945,323
Special Obligation Notes 2007A:		
Amount available in Debt Service Funds	0	0
Amount to be provided	0	0
Special Obligation Bonds 2008B		
Amount available in Debt Service Funds	2,939,093	2,979,659
Amount to be provided	20,430,907	21,490,341
Lemone Note		
Amount available in Debt Service Funds	2,250,665	2,434,113
Amount to be provided	6,965,193	7,791,070
MTFC Loan		
Amount available in Debt Service Funds	4,055,929	1,007,411
Amount to be provided	2,995,333	1,048,750
Accrued Compensated Absences:		
Amount to be provided	2,826,510	2,955,689
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$51,348,630</u>	<u>\$51,297,033</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special obligation bonds payable 2006B	8,885,000	11,590,000
Special obligation bonds payable 2008B	23,370,000	24,470,000
Lemone Note	9,215,859	10,225,183
MTFC Loan	7,051,261	2,056,161
Accrued compensated absences	2,826,510	2,955,689
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$51,348,630</u>	<u>\$51,297,033</u>

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CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2013	2012	2013	2012	2013	2012
BALANCE, BEGINNING OF PERIOD	\$10,065,860	\$9,177,970	\$41,231,173	\$44,463,111	\$51,297,033	\$53,641,081
Additions:						
Increase in accrued compensated absences	0	0	0	189,897	0	189,897
Special obligation bonds	0	0	0	0	0	0
Lemone Trust	0	0	0	0	0	0
MTFC Loan	0	2,500,000	5,700,000	0	5,700,000	2,500,000
Total Additions	0	2,500,000	5,700,000	189,897	5,700,000	2,689,897
Deductions:						
Maturities:						
Lemone Trust	0	0	1,009,324	950,106	1,009,324	950,106
Obligations under capital leases	0	0	0	0	0	0
Special obligation bonds	0	0	2,705,000	2,580,000	2,705,000	2,580,000
Special Obligation Notes	0	0	1,100,000	1,060,000	1,100,000	1,060,000
MTFC Loan	0	0	704,900	443,839	704,900	443,839
Decrease in accrued compensated absences	0	0	129,179	0	129,179	0
Total Deductions	0	0	5,648,403	5,033,945	5,648,403	5,033,945
Increase (decrease) in fund balance of Debt Service Funds	2,767,441	(1,612,110)	(2,767,441)	1,612,110	0	0
BALANCE, END OF PERIOD	\$12,833,301	\$10,065,860	\$38,515,329	\$41,231,173	\$51,348,630	\$51,297,033

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STATISTICAL SECTION

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

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

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

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

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

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

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



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Table 1

City of Columbia, Missouri

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

	Fiscal Year			
	2013	2012	2011	2010
Governmental Activities				
Net investment in capital assets	\$ 327,336,088	\$ 314,263,826	\$ 302,588,445	\$ 282,847,173
Restricted for:				
Debt service	12,833,301	10,065,860	9,177,970	8,918,365
Capital projects	40,032,818	39,254,648	40,660,673	41,106,562
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	7,008,119	7,097,129	6,906,079	6,710,867
Other purposes	21,302,056	20,267,861	16,508,073	20,758,215
Unrestricted	42,224,740	41,149,606	39,060,566	38,429,987
Total governmental activities net position	<u>\$ 452,237,122</u>	<u>\$ 433,598,930</u>	<u>\$ 416,401,806</u>	<u>\$ 400,271,169</u>
Business-type activities				
Net investment in capital assets	\$ 326,634,842	\$ 311,717,270	\$ 307,497,810	\$ 310,054,260
Restricted for:				
Debt service	16,074,387	11,181,154	12,411,147	11,165,691
Capital projects	3,581,753	9,745,060	9,279,147	2,988,585
Nonexpendable	-	-	-	-
Other purposes	2,448,634	2,352,238	2,274,042	2,253,899
Unrestricted	101,870,128	102,009,020	87,614,040	75,790,214
Total business-type activities net position	<u>\$ 450,609,744</u>	<u>\$ 437,004,742</u>	<u>\$ 419,076,186</u>	<u>\$ 402,252,649</u>
Primary government				
Net investment in capital assets	\$ 653,970,930	\$ 625,981,096	\$ 610,086,255	\$ 592,901,433
Restricted for:				
Debt service	28,907,688	21,247,014	21,589,117	20,084,056
Capital projects	43,614,571	48,999,708	49,939,820	44,095,147
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	7,008,119	7,097,129	6,906,079	6,710,867
Other purposes	23,750,690	22,620,099	18,782,115	23,012,114
Unrestricted	144,094,868	143,158,626	126,674,606	114,220,201
Total primary government net position	<u>\$ 902,846,866</u>	<u>\$ 870,603,672</u>	<u>\$ 835,477,992</u>	<u>\$ 802,523,818</u>

Table 1, cont.

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

Fiscal Year					
2009	2008	2007	2006	2005	2004
\$ 260,097,787	\$ 244,275,475	\$ 216,858,792	\$ 167,789,506	\$ 116,334,515	\$ 96,703,253
5,778,995	5,503,137	3,076,665	2,882,312	7,736,146	6,328,241
46,490,295	38,560,449	22,792,647	28,414,708	24,911,911	24,523,209
1,500,000	1,500,000	-	-	1,500,000	1,500,000
6,446,329	6,147,453	-	-	-	-
20,157,428	21,108,040	19,624,016	18,609,711	26,054,567	26,052,473
35,215,173	37,860,189	48,580,507	45,762,290	38,228,502	41,022,565
<u>\$ 375,686,007</u>	<u>\$ 354,954,743</u>	<u>\$ 310,932,627</u>	<u>\$ 263,458,527</u>	<u>\$ 214,765,641</u>	<u>\$ 196,129,741</u>
\$ 283,331,995	\$ 276,597,165	\$ 272,485,494	\$ 261,159,491	\$ 222,079,198	\$ 206,726,083
11,478,081	7,851,943	8,112,494	8,436,741	3,860,962	7,068,586
290,464	1,107,426	1,379,024	40,660	138,672	-
-	-	-	-	-	-
2,210,713	2,167,641	2,110,973	2,455,793	1,101,908	1,088,999
85,495,521	86,655,622	74,352,607	59,075,672	87,576,592	81,101,041
<u>\$ 382,806,774</u>	<u>\$ 374,379,797</u>	<u>\$ 358,440,592</u>	<u>\$ 331,168,357</u>	<u>\$ 314,757,332</u>	<u>\$ 295,984,709</u>
\$ 543,429,782	\$ 520,872,640	\$ 489,344,286	\$ 428,948,997	\$ 338,413,713	\$ 303,429,336
17,257,076	13,355,080	11,189,159	11,319,053	11,597,108	13,396,827
46,780,759	39,667,875	24,171,671	28,455,368	25,050,583	24,523,209
1,500,000	1,500,000	-	-	1,500,000	1,500,000
6,446,329	6,147,453	-	-	-	-
22,368,141	23,275,681	21,734,989	21,065,504	27,156,475	27,141,472
120,710,694	124,515,811	122,933,114	104,837,962	125,805,094	122,123,606
<u>\$ 758,492,781</u>	<u>\$ 729,334,540</u>	<u>\$ 669,373,219</u>	<u>\$ 594,626,884</u>	<u>\$ 529,522,973</u>	<u>\$ 492,114,450</u>

Table 2

City of Columbia, Missouri

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

	Fiscal Year					
	2013	2012	2011	2010	2009	2008
Expenses						
Governmental activities:						
Policy development and administration	\$ 21,764,609	\$ 21,918,164	\$ 19,240,568	\$ 18,810,092	\$ 14,427,609	\$ 15,762,421
Public safety	38,674,243	38,674,200	39,177,408	38,075,595	38,011,371	36,142,924
Transportation	15,977,709	12,646,608	12,782,598	12,129,815	11,198,089	10,104,040
Health and environment	9,376,511	8,663,673	10,376,671	9,209,905	8,903,255	8,403,019
Personal development	7,717,775	7,410,779	6,724,219	11,004,972	10,344,600	10,350,937
Miscellaneous nonprogrammed activities	-	-	-	-	-	-
Interest on long-term debt	2,288,306	2,303,076	2,375,909	1,985,817	2,149,871	1,595,972
Total governmental activities expenses	95,799,153	91,616,500	90,677,373	91,216,196	85,034,795	82,359,313
Business-type activities:						
Electric utility	116,439,978	104,978,962	111,974,736	107,836,042	99,694,306	91,847,957
Water Utility	18,107,142	18,085,072	15,850,805	14,559,336	16,021,650	14,517,123
Sanitary Sewer Utility	14,209,805	14,490,560	12,738,819	12,507,201	12,030,951	10,970,073
Regional Airport	2,548,916	2,500,780	2,471,114	2,488,947	2,232,666	2,107,172
Public Transportation	6,739,903	6,588,233	5,974,604	5,547,130	5,382,338	5,069,495
Solid Waste Utility	15,197,074	15,194,469	14,282,699	14,131,288	13,747,082	14,044,574
Parking Facilities	2,764,438	2,630,624	2,358,564	1,748,966	1,295,897	1,432,705
Recreation Services	7,126,020	6,987,907	6,884,213	6,863,924	6,823,710	6,804,775
Railroad	1,020,846	1,118,697	1,085,623	878,449	941,661	980,760
Transload	1,156,798	-	-	-	-	-
Storm Water Utility	1,277,435	1,256,360	1,254,303	1,284,941	1,654,512	1,548,103
Total business-type activities expenses	186,588,355	173,831,664	174,875,480	167,846,224	159,824,773	149,322,737
Total primary government expenses	\$ 282,387,508	\$ 265,448,164	\$ 265,552,853	\$ 259,062,420	\$ 244,859,568	\$ 231,682,050
Program Revenues						
Governmental Activities:						
Charges for services:						
Policy Development and Administration	\$ 12,359,753	\$ 11,966,490	\$ 11,181,841	\$ 12,020,506	\$ 7,931,919	\$ 6,900,361
Public Safety	2,306,281	2,512,573	2,446,392	2,324,632	1,781,033	1,657,240
Transportation	75,890	233,412	191,711	186,584	243,700	252,885
Health and Environment	4,111,601	3,188,325	2,623,846	1,087,198	1,026,327	1,106,543
Operating grants and contributions	5,733,896	6,173,618	6,891,283	8,754,370	7,410,843	7,777,301
Capital grants and contributions	14,054,726	7,082,525	10,716,352	13,187,432	15,608,834	28,476,557
Total governmental activities program revenues	38,642,147	31,156,943	34,051,425	37,560,722	34,002,656	46,170,887
Business-type activities:						
Charges for services:						
Electric utility	121,764,673	119,260,514	127,546,900	120,448,779	110,753,285	106,481,160
Water Utility	23,568,147	24,206,711	20,331,142	17,354,581	15,876,107	15,314,326
Sanitary Sewer Utility	19,512,333	17,219,234	14,523,432	12,275,136	10,654,076	9,312,516
Regional Airport	555,715	642,170	684,631	599,804	481,984	434,980
Public Transportation	2,080,065	1,873,872	1,671,933	1,517,701	1,447,616	1,240,255
Solid Waste Utility	16,959,850	16,834,253	16,635,234	15,045,374	14,074,055	14,120,946
Parking Facilities	2,977,159	2,688,403	2,038,935	1,796,627	1,737,094	1,593,938
Recreation Services	4,429,863	4,373,765	4,136,896	4,079,714	4,120,606	3,848,181
Railroad	696,640	738,186	828,593	824,472	662,749	1,190,026
Transload	965,853	-	-	-	-	-
Storm Water Utility	1,355,150	1,316,160	1,233,891	1,138,804	1,229,374	1,391,760
Operating grants and contributions	2,436,134	2,163,513	1,844,800	1,723,698	2,026,465	1,588,506
Capital grants and contributions	10,200,801	4,232,060	3,176,929	9,376,080	2,476,997	4,366,361
Total business-type activities program revenues	207,502,383	195,548,842	194,653,317	186,180,770	165,540,408	160,882,955
Total primary government program revenues	\$ 246,144,530	\$ 226,705,785	\$ 228,704,742	\$ 223,741,492	\$ 199,543,064	\$ 207,053,842
Net (Expense)/Revenue						
Governmental activities	\$ (57,157,006)	\$ (60,459,557)	\$ (56,625,948)	\$ (53,655,474)	\$ (51,032,139)	\$ (36,188,426)
Business-type activities	20,914,028	21,717,178	19,777,837	18,334,546	5,715,635	11,560,218
Total primary government net expense	\$ (36,242,978)	\$ (38,742,379)	\$ (36,848,111)	\$ (35,320,928)	\$ (45,316,504)	\$ (24,628,208)
General Revenues and Other Changes in Net Position						
Governmental activities:						
Taxes						
Property taxes	\$ 7,228,203	\$ 7,099,442	\$ 7,026,844	\$ 10,849,831	\$ 10,703,734	\$ 10,724,486
Sales tax	44,150,547	42,514,771	40,538,522	38,296,731	37,615,054	38,669,141
Other taxes	15,059,833	14,597,936	14,274,548	14,148,024	13,557,057	13,687,438
Investment revenue	(1,380,683)	1,692,935	2,717,257	4,598,349	6,163,536	6,031,249
Miscellaneous	1,821,115	1,904,434	2,873,628	2,998,383	2,753,039	5,348,082
Transfers	8,916,183	9,847,163	9,275,101	7,349,318	6,110,870	5,750,147
Total governmental activities	75,795,198	77,656,681	76,705,900	78,240,636	76,903,290	80,210,543
Business-type activities						
Investment revenues	(778,591)	3,231,938	4,344,222	6,680,164	6,760,213	6,064,180
Miscellaneous	2,385,748	2,826,603	1,976,579	1,780,483	2,061,999	4,064,955
Transfers	(8,916,183)	(9,847,163)	(9,275,101)	(7,349,318)	(6,110,870)	(5,750,147)
Total business-type activities	(7,309,026)	(3,788,622)	(2,954,300)	1,111,329	2,711,342	4,378,988
Total primary government	\$ 68,486,172	\$ 73,868,059	\$ 73,751,600	\$ 79,351,965	\$ 79,614,632	\$ 84,589,531
Change in Net Position						
Governmental activities	\$ 18,638,192	\$ 17,197,124	\$ 20,079,952	\$ 24,585,162	\$ 25,871,151	\$ 44,022,117
Business-type activities	13,605,002	17,928,556	16,823,537	19,445,875	8,426,977	15,939,206
Total primary government	\$ 32,243,194	\$ 35,125,680	\$ 36,903,489	\$ 44,031,037	\$ 34,298,128	\$ 59,961,323

Table 2, cont.

City of Columbia, Missouri

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

Fiscal Year			
2007	2006	2005	2004
\$ 16,162,970	\$ 14,047,440	\$ 14,712,020	\$ 11,532,002
34,547,514	32,167,354	29,704,634	27,615,723
9,989,096	8,168,999	7,700,932	5,895,028
8,343,812	7,639,076	7,058,136	6,685,175
9,832,710	9,038,976	8,606,844	8,268,102
-	297,304	372,913	468,146
1,189,668	458,311	571,672	608,792
<u>80,065,770</u>	<u>71,817,460</u>	<u>68,727,151</u>	<u>61,072,968</u>
84,599,965	85,180,682	72,115,157	63,246,225
13,783,103	12,708,293	11,440,612	9,958,766
10,475,106	10,200,386	9,297,703	9,216,293
2,064,326	1,915,995	1,812,969	1,808,651
4,501,492	4,125,604	3,562,176	3,252,432
12,505,734	11,480,727	11,805,562	10,692,045
1,362,421	1,664,290	1,756,122	1,745,467
6,433,091	6,359,714	6,230,875	5,844,897
954,111	885,845	866,061	712,513
-	-	-	-
1,445,133	1,325,696	1,287,269	1,048,514
<u>138,124,482</u>	<u>135,847,232</u>	<u>120,174,506</u>	<u>107,525,803</u>
<u>\$ 218,190,252</u>	<u>\$ 207,664,692</u>	<u>\$ 188,901,657</u>	<u>\$ 168,598,771</u>
\$ 6,601,539	\$ 6,045,300	\$ 5,338,128	\$ 4,778,358
1,698,523	1,562,965	1,719,602	1,900,346
428,045	843,248	526,174	472,404
1,270,739	1,548,181	1,384,242	1,262,235
6,019,212	5,423,564	4,587,226	4,758,552
<u>37,822,556</u>	<u>37,383,705</u>	<u>12,785,920</u>	<u>12,215,202</u>
<u>53,840,614</u>	<u>52,806,963</u>	<u>26,341,292</u>	<u>25,387,097</u>
100,857,750	90,700,695	78,523,327	67,983,301
16,071,201	14,859,481	13,822,937	11,407,029
9,071,132	8,873,887	8,647,406	7,970,035
462,054	571,802	588,194	583,835
1,172,095	1,054,996	779,326	713,121
12,966,592	12,583,784	11,338,115	10,906,469
1,562,110	1,657,637	1,641,734	1,675,667
3,952,786	4,049,440	3,905,351	3,620,897
1,042,370	851,388	847,329	621,322
-	-	-	-
1,380,233	1,588,339	1,510,819	1,394,510
1,532,740	1,706,958	919,617	1,261,263
9,643,692	10,546,398	9,203,715	6,600,749
<u>159,714,755</u>	<u>149,044,805</u>	<u>131,727,870</u>	<u>114,738,198</u>
<u>\$ 213,555,369</u>	<u>\$ 201,851,768</u>	<u>\$ 158,069,162</u>	<u>\$ 140,125,295</u>
\$ (26,225,156)	\$ (19,010,497)	\$ (42,385,859)	\$ (35,685,871)
21,590,273	13,197,573	11,553,364	7,212,395
<u>\$ (4,634,883)</u>	<u>\$ (5,812,924)</u>	<u>\$ (30,832,495)</u>	<u>\$ (28,473,476)</u>
\$ 10,301,967	\$ 9,818,770	\$ 9,295,077	\$ 8,601,981
38,745,372	38,290,388	35,593,421	33,549,370
11,157,118	10,995,778	10,389,422	9,930,006
6,518,778	3,944,122	2,554,155	2,151,560
1,994,256	1,579,152	1,557,884	1,320,073
4,981,765	3,075,173	1,631,800	1,002,251
<u>73,699,256</u>	<u>67,703,383</u>	<u>61,021,759</u>	<u>56,555,241</u>
6,689,670	4,283,787	2,980,338	2,497,648
3,974,057	2,004,838	5,870,721	2,159,741
(4,981,765)	(3,075,173)	(1,631,800)	(1,002,251)
5,681,962	3,213,452	7,219,259	3,655,138
<u>\$ 79,381,218</u>	<u>\$ 70,916,835</u>	<u>\$ 68,241,018</u>	<u>\$ 60,210,379</u>
\$ 47,474,100	\$ 48,692,886	\$ 18,635,900	\$ 20,869,370
27,272,235	16,411,025	18,772,623	10,867,533
<u>\$ 74,746,335</u>	<u>\$ 65,103,911</u>	<u>\$ 37,408,523</u>	<u>\$ 31,736,903</u>

Table 3

City of Columbia, Missouri

FUND BALANCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS*(modified accrual basis of accounting)*

Pre-GASB 54

Fiscal Year

	2010	2009	2008	2007
General Fund				
Reserved	\$ 4,509,367	\$ 4,110,859	\$ 4,409,134	\$ 3,765,930
Unreserved	22,095,551	21,548,968	20,339,863	14,926,963
Total general fund	<u>\$ 26,604,918</u>	<u>\$ 25,659,827</u>	<u>\$ 24,748,997</u>	<u>\$ 18,692,893</u>
All Other Governmental Funds				
Reserved	\$ 27,940,414	\$ 42,977,342	\$ 40,512,180	\$ 18,930,218
Unreserved, reported in:				
* Transportation sales tax fund	-	-	-	1,369,559
Capital projects fund	33,059,217	32,708,733	50,413,973	47,825,768
Special revenue funds	14,679,769	15,113,454	15,082,742	12,812,404
Debt service funds	1,604,370	1,022,995	5,503,137	3,076,665
Permanent fund	4,610,758	5,080,931	4,540,140	3,908,163
Total all other governmental funds	<u>\$ 81,894,528</u>	<u>\$ 96,903,455</u>	<u>\$ 116,052,172</u>	<u>\$ 87,922,777</u>

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

Post-GASB 54

Fiscal Year

	2013	2012	2011	2010
General Fund				
Nonspendable	\$ 477,210	\$ 412,902	\$ 421,250	\$ 550,483
Restricted	-	-	-	400,827
Committed	431,529	911,186	737,491	503,067
Assigned	2,418,592	2,541,869	3,099,217	6,391,299
Unassigned	26,350,897	25,955,804	23,660,321	18,759,242
Total general fund	<u>\$ 29,678,228</u>	<u>\$ 29,821,761</u>	<u>\$ 27,918,279</u>	<u>\$ 26,604,918</u>
All Other Governmental Funds				
Nonspendable	\$ 1,519,505	\$ 1,503,709	\$ 1,502,053	\$ 1,503,064
Restricted	32,202,132	28,320,670	25,486,928	32,812,393
Committed	11,657,749	10,951,115	10,755,442	11,531,443
Assigned	38,844,822	38,530,941	39,227,961	36,047,628
Unassigned	(79,311)	-	-	-
Total all other governmental funds	<u>\$ 84,144,897</u>	<u>\$ 79,306,435</u>	<u>\$ 76,972,384</u>	<u>\$ 81,894,528</u>

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

2010 data was restated for GASB 54 comparable presentation.

Table 3, cont.
City of Columbia, Missouri

**FUND BALANCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS**

(modified accrual basis of accounting)

Pre-GASB 54

Fiscal Year

2006	2005	2004
\$ 1,445,303	\$ 1,498,105	\$ 1,756,304
16,760,474	15,494,288	16,383,104
\$ 18,205,777	\$ 16,992,393	\$ 18,139,408
\$ 16,113,195	\$ 15,073,596	\$ 14,114,135
303,100	2,699,560	3,021,117
54,401,219	28,626,104	28,417,588
13,334,316	11,497,187	10,752,236
2,882,312	7,052,554	5,626,190
3,048,736	2,682,062	3,367,961
\$ 90,082,878	\$ 67,631,063	\$ 65,299,227

Table 4

City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS*(modified accrual basis of accounting)*

	Fiscal Year			
	2013	2012	2011	2010
REVENUES				
General property taxes	\$ 7,228,203	\$ 7,099,442	\$ 7,026,844	\$ 10,849,831
Sales tax	44,150,547	42,514,771	40,538,522	38,296,731
Other local taxes	14,415,576	13,938,135	13,614,566	13,504,093
Licenses and permits	921,132	883,815	864,719	835,864
Fines	1,970,138	2,184,075	2,049,392	1,900,869
Fees and service charges	4,584,151	3,323,319	2,916,163	2,214,818
Special assessment taxes	-	-	-	-
Intragovernmental revenue	3,931,555	4,130,138	4,139,602	4,200,389
Revenue from other governmental units	12,683,976	11,205,817	15,717,748	17,624,734
Lease revenue	1,828,913	1,740,808	1,267,667	-
Investment revenue	(1,175,168)	1,552,235	2,447,870	4,258,602
Miscellaneous	1,821,115	1,904,434	2,873,628	2,998,383
Total Revenues	<u>92,360,138</u>	<u>90,476,989</u>	<u>93,456,721</u>	<u>96,684,314</u>
EXPENDITURES				
Current:				
Policy development and administration	9,910,193	9,679,187	11,268,430	12,143,800
Public safety	37,839,647	37,426,056	37,847,252	36,661,665
Transportation	10,421,314	7,280,684	7,821,261	7,775,001
Health and environment	9,373,336	8,748,990	10,411,813	9,170,450
Personal development	6,922,477	6,612,768	5,998,949	10,206,251
Misc. nonprogrammed activities	5,006,410	4,775,185	815,943	921,771
Capital outlay	15,067,900	18,195,526	32,825,543	36,014,773
Debt service:				
Redemption of serial bonds	5,595,733	5,113,954	5,089,434	3,580,000
Interest	2,397,462	2,391,766	2,427,400	2,081,731
Fiscal agent fees	-	661	661	661
Total Expenditures	<u>102,534,472</u>	<u>100,224,777</u>	<u>114,506,686</u>	<u>118,556,103</u>
Excess (Deficiency) of Revenues over Expenditures	(10,174,334)	(9,747,788)	(21,049,965)	(21,871,789)
OTHER FINANCING SOURCES (USES)				
Transfers in	37,409,252	37,677,752	50,570,961	37,063,260
Transfers out	(28,239,989)	(26,427,431)	(40,960,187)	(29,255,307)
Issuance of 2006B S.O. Bonds	-	-	-	-
Issuance of 2007A S.O. Notes	-	-	-	-
Premium on 2006B S.O. Bonds	-	-	-	-
Issuance of 2008B S.O. Bonds	-	-	-	-
Premium on 2008B S.O. Bonds	-	-	-	-
Issuance of Lemone Trust Note	-	-	11,779,723	-
MTFC Note Proceeds	5,700,000	2,500,000	-	-
Capital lease proceeds	-	235,000	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total Other Financing Sources (Uses)	<u>14,869,263</u>	<u>13,985,321</u>	<u>21,390,497</u>	<u>7,807,953</u>
Net Change in Fund Balances	<u>\$ 4,694,929</u>	<u>\$ 4,237,533</u>	<u>\$ 340,532</u>	<u>\$ (14,063,836)</u>
Debt service as a percentage of noncapital expenditures	9.14%	9.15%	9.20%	6.86%

Table 4, cont.

City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

		Fiscal Year					
		2009	2008	2007	2006	2005	2004
\$	10,703,734	\$ 10,511,523	\$ 9,967,339	\$ 9,646,086	\$ 8,585,445	\$ 8,417,968	
	37,615,054	38,669,141	38,745,372	38,290,388	35,593,421	33,549,370	
	13,199,548	13,387,438	10,857,118	10,570,864	9,993,087	9,534,286	
	842,850	835,668	833,247	798,325	766,084	696,271	
	1,457,963	1,367,376	1,387,447	1,286,742	1,423,992	1,586,050	
	1,917,453	2,137,096	2,379,845	3,056,936	2,659,583	2,503,391	
	-	-	81,412	251,548	55,052	45,549	
	4,025,046	3,634,049	3,353,142	3,270,654	3,093,319	3,052,749	
	17,295,161	13,628,052	10,894,018	8,973,614	7,938,879	11,704,084	
	-	-	-	-	-	-	
	5,789,199	5,512,478	5,870,563	3,451,822	2,255,822	1,907,040	
	2,753,039	5,348,082	1,994,256	1,579,152	1,557,884	1,320,073	
	<u>95,599,047</u>	<u>95,030,903</u>	<u>86,363,759</u>	<u>81,176,131</u>	<u>73,922,568</u>	<u>74,316,831</u>	
	12,013,837	11,717,872	10,390,474	9,768,892	9,223,803	8,378,763	
	35,970,659	34,271,625	32,751,068	30,809,809	28,401,357	26,477,538	
	7,092,854	6,339,224	6,880,329	5,932,842	5,893,676	4,314,145	
	8,824,133	8,338,490	8,271,922	7,592,239	7,022,635	6,662,314	
	9,719,922	9,683,200	9,253,029	8,501,244	8,110,722	7,790,423	
	1,238,802	1,145,650	1,200,495	296,909	373,787	465,263	
	42,008,951	17,256,742	24,574,512	13,197,225	12,978,663	8,434,463	
	3,205,000	3,070,000	2,110,000	7,955,000	949,500	885,000	
	2,242,906	1,593,623	1,266,232	393,351	578,002	614,692	
	661	238,954	37,180	237,448	2,750	2,883	
	<u>122,317,725</u>	<u>93,655,380</u>	<u>96,735,241</u>	<u>84,684,959</u>	<u>73,534,895</u>	<u>64,025,484</u>	
	(26,718,678)	1,375,523	(10,371,482)	(3,508,828)	387,673	10,291,347	
	33,106,245	56,874,109	34,906,932	57,996,676	27,133,709	22,826,021	
	(26,939,792)	(51,061,200)	(29,948,435)	(55,396,800)	(26,336,561)	(21,733,770)	
	-	-	-	25,615,000	-	-	
	-	-	3,740,000	-	-	-	
	-	-	-	1,139,950	-	-	
	-	26,795,000	-	-	-	-	
	-	202,067	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	-	-	-	
	-	-	-	(2,180,799)	-	-	
	<u>6,166,453</u>	<u>32,809,976</u>	<u>8,698,497</u>	<u>27,174,027</u>	<u>797,148</u>	<u>1,092,251</u>	
\$	<u>(20,552,225)</u>	<u>\$ 34,185,499</u>	<u>\$ (1,672,985)</u>	<u>\$ 23,665,199</u>	<u>\$ 1,184,821</u>	<u>\$ 11,383,598</u>	
	6.78%	6.42%	4.73%	12.01%	2.53%	2.70%	

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Table 5

City of Columbia, Missouri

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

<u>Fiscal Year Ended</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>State Assessed Value</u>	<u>Total Assessed Value</u>	<u>Estimated Actual Taxable Value</u>	<u>Assessed Value as a Percentage of Actual Value</u>	<u>Total Direct Tax Rate</u>
2004	\$ 891,032,480	\$ 217,649,475	\$ 6,967,420	\$ 1,115,649,375	\$ 4,648,539,062	24.0%	1.04
2005	938,654,305	219,486,364	6,625,558	1,164,766,227	4,853,192,612	24.0%	1.04
2006	1,122,375,072	242,354,182	6,488,268	1,371,217,522	5,713,406,342	24.0%	0.98
2007	1,207,930,492	260,021,334	6,122,350	1,474,074,176	6,141,975,733	24.0%	0.94
2008	1,292,414,862	273,363,667	5,843,391	1,571,621,920	6,548,424,667	24.0%	0.94
2009	1,347,522,235	275,394,049	5,522,897	1,628,439,181	6,785,163,254	24.0%	0.93
2010	1,379,654,147	254,289,515	5,451,561	1,639,395,223	6,830,813,429	24.0%	0.93
2011	1,400,192,298	250,581,100	5,140,761	1,655,914,159	6,899,642,329	24.0%	0.93
2012	1,413,996,612	264,972,925	4,354,717	1,683,324,254	7,013,851,058	24.0%	0.93
2013	1,423,905,462	293,420,631	4,138,118	1,721,464,211	7,172,767,546	24.0%	0.94

Source: Certified Copy of Order, Boone County Court.

Table 6

City of Columbia, Missouri

**PROPERTY TAX RATES AND TAX LEVIES – DIRECT AND OVERLAPPING GOVERNMENTS (a)
LAST TEN FISCAL YEARS**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
CITY TAX RATES:					
General Fund	\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
Library Funds	<u>0.63</u>	<u>0.63</u>	<u>0.57</u>	<u>0.53</u>	<u>0.53</u>
Total City Tax Rate	<u>1.04</u>	<u>1.04</u>	<u>0.98</u>	<u>0.94</u>	<u>0.94</u>
SCHOOL DISTRICT	<u>4.94</u>	<u>4.94</u>	<u>4.69</u>	<u>4.67</u>	<u>4.71</u>
COUNTY TAX RATES:					
County	0.13	0.13	0.12	0.12	0.12
Group Homes (b)	0.12	0.12	0.11	0.11	0.11
Highway	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
Total County Tax Rates (c)	<u>0.30</u>	<u>0.30</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
STATE	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
TOTAL TAX RATIO FOR ALL OVERLAPPING GOVERNMENTS	<u>\$6.31</u>	<u>\$6.31</u>	<u>\$5.98</u>	<u>\$5.92</u>	<u>\$5.96</u>

- (a) All tax rates are presented per \$100 of Assessed Valuation.
- (b) These facilities are operated for handicapped persons, as defined in Section 198.900 RSMo, who are employed at the facility or in the community and/or for persons who are handicapped due to a developmental disability.
- (c) The levy for the County Library District is not included on this table since this levy does not apply within City limits.

Source: Certified Copy of Order, Boone County Court.

City of Columbia, Missouri

PROPERTY TAX RATES AND TAX LEVIES – DIRECT AND OVERLAPPING GOVERNMENTS (a)
 LAST TEN FISCAL YEARS

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
<u>0.52</u>	<u>0.52</u>	<u>0.52</u>	<u>0.52</u>	<u>0.53</u>
<u>0.93</u>	<u>0.93</u>	<u>0.93</u>	<u>0.93</u>	<u>0.94</u>
<u>4.73</u>	<u>4.77</u>	<u>4.85</u>	<u>4.88</u>	<u>5.40</u>
0.12	0.12	0.12	0.12	0.12
0.11	0.11	0.11	0.11	0.11
<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
<u>\$5.97</u>	<u>\$6.01</u>	<u>\$6.09</u>	<u>\$6.12</u>	<u>\$6.65</u>

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Table 7

City of Columbia, Missouri

PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS AGO

Taxpayer	Type of Business	2013			2004		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Union Electric	Utility	\$ 17,688,143	1	1.03%	--		--
Shelter Insurance	Insurance	14,960,458	2	0.87%	\$ 6,452,634	5	0.58%
TKG Biscayne LLC	Property/Developer	9,618,659	3	0.56%	--		--
State Farm Mutual Automobile Ins Company	Insurance	9,313,884	4	0.54%	9,453,054	2	0.85%
3M Company	Manufacturer	8,502,262	5	0.49%	22,982,530	1	2.06%
The Links at Columbia	Property/Developer	6,839,287	6	0.40%	--		--
Boone Hospital Center	Health Services	6,713,024	7	0.39%			
Hubbell Power Systems	Manufacturer	6,466,943	8	0.38%	--		--
Grindstone Plaza Development	Property/Developer	5,736,997	9	0.33%	--		--
Columbia Foods	Manufacturer	5,422,418	10	0.31%	--		--
Columbia Mall	Property/Developer	--		--	8,268,325	3	0.74%
The Kroenke Group	Property/Developer	--		--	6,840,573	4	0.61%
Broadway Crossings II	Property/Developer	--		--	6,137,010	6	0.55%
Columbia Foods	Manufacturer	--		--	6,286,511	7	0.56%
Spicer Axle	Manufacturer	--		--	5,921,217	8	0.53%
The Gates Corporation	Manufacturer	--		--	5,172,480	9	0.46%
Collins and Aikman	Manufacturer	--		--	4,928,154	10	0.44%
		<u>\$ 91,262,075</u>		<u>5.30%</u>	<u>\$ 82,442,488</u>		<u>7.38%</u>

Note: The assessed value is approximately 32% of the estimated actual value of the property.
Information provided by the Boone County Government Center Treasurer's Office

Table 8

City of Columbia, Missouri

GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS
LAST TEN FISCAL YEARS

<u>Fiscal Year Ended</u>	<u>Net Current Tax Levv (a)</u>	<u>Current Tax Collections</u>	<u>Percent Of Levy Collected</u>	<u>Delinquent Tax Collections</u>
2004	\$ 4,576,233 (b)	\$ 4,486,029	98.03%	\$ 44,526
2005	\$ 4,674,699 (b)	\$ 4,596,600	98.33%	\$ 41,817
2006	\$ 5,607,405 (b)	\$ 5,441,065	97.03%	\$ 33,572
2007	\$ 6,064,823 (b)	\$ 5,857,996	96.59%	\$ 79,467
2008	\$ 6,543,022 (b)	\$ 6,357,847	97.17%	\$ 107,581
2009	\$ 6,749,498 (b)	\$ 6,506,350	96.40%	\$ 83,791
2010	\$ 6,783,852 (b)	\$ 6,615,594	97.52%	\$ 114,785
2011	\$ 6,615,690 (b)	\$ 6,425,234	97.12%	\$ 80,029
2012	\$ 6,780,699 (b)	\$ 6,635,787	97.86%	\$ 88,841
2013	\$ 6,862,793 (b)	\$ 6,783,993	98.85%	\$ 66,532

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

(b) Includes deferred property tax revenue.

Table 8, cont.

City of Columbia, Missouri

GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS
LAST TEN FISCAL YEARS

<u>Total Tax Collections</u>	<u>Total Collections As A Percent Of Net Current Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Outstanding Delinquent As A Percent Net Current Tax Levy</u>
\$ 4,530,555	99.00%	\$ 22,345	0.49%
\$ 4,638,417	99.22%	\$ 23,432	0.50%
\$ 5,474,637	97.63%	\$ 24,809	0.44%
\$ 5,937,463	97.90%	\$ 27,182	0.45%
\$ 6,465,428	98.81%	\$ 29,228	0.45%
\$ 6,590,141	97.64%	\$ 31,012	0.46%
\$ 6,730,379	99.21%	\$ 33,325	0.49%
\$ 6,505,263	98.33%	\$ 33,053	0.50%
\$ 6,724,628	99.17%	\$ 33,168	0.49%
\$ 6,850,525	99.82%	\$ 33,551	0.49%

Table 9

City of Columbia, Missouri

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

<u>RESIDENTIAL SERVICE RATE (per kilowatt hour)</u>	FY	2012-2013	2011-2012
Customer charge	per month	\$8.45	\$7.20
All kWh	¢ per KWH	n/a	n/a
All kWh winter, first 750 kWh summer	¢ per KWH	9.440	9.440
Next 1,250 kWh summer	¢ per KWH	12.7700	12.7700
Electric Heating (October through May) All kWh	¢ per KWH	9.440	9.440
Electric Heating (October through May) Over 750 kWh	¢ per KWH	8.307	8.040
Heat Pump (October through May) All kWh	¢ per KWH	8.450	7.200
Heat Pump (October through May) Over 750 kWh	¢ per KWH	8.0240	7.5680
<u>SMALL GENERAL SERVICE RATE (per kilowatt hour)</u>			
Customer charge (single-phase)	per month	\$8.45	\$7.20
Customer charge (three-phase)	per month	\$10.85	\$9.58
All kWh	¢ per KWH	n/a	n/a
All kWh winter, first 1,500 kWh summer	¢ per KWH	9.440	9.300
Over 1,500 kWh summer	¢ per KWH	12.7700	11.7470
Electric Heating (October through May) kWh in excess of 75% of customer's summer maximum kWh	¢ per KWH	n/a	n/a
Electric Heating (October through May) All kWh	¢ per KWH	9.440	9.300
Electric Heating (October through May) Over 1,500 kWh	¢ per KWH	8.4960	8.3700
Heat pump (October through May) All kWh	¢ per KWH	9.440	9.300
Heat pump (October through May) over 1,500 kWh	¢ per KWH	8.0240	7.9050
Heat pump (October through May) kWh in excess of 50% of customer's summer maximum kWh	¢ per KWH	n/a	n/a
<u>PRIVATE STREET AND OUTDOOR AREA LIGHTING RATE</u>			
100 Watt Mercury Vapor (M.V.)	per month	\$4.00	\$4.00
100 Watt High Pressure Sodium (H.P.S.)	per month	\$4.38	\$4.38
175 Watt M.V.	per month	\$5.04	\$5.04
250 Watt M.V.	per month	\$7.13	\$7.13
250 Watt H.P.S.	per month	\$12.97	\$12.97
310 Watt H.P.S.	per month	n/a	n/a
400 Watt H.P.S.	per month	\$15.57	\$15.57
400 Watt M.V.	per month	\$10.10	\$10.10
700 Watt M.V.	per month	\$20.75	\$20.75
1,000 Watt M.V.	per month	n/a	n/a
100 Watt H.P.S. PTL	per month	\$9.78	\$9.78
175 Watt H.P.S. PTL	per month	\$9.72	\$9.72
<u>SPECIAL OUTDOOR LIGHTING</u>			
Customer Charge	per month	\$50.00	\$50.00
Cost per KWH	¢ per KWH	11.000	11.000
<u>69 KV SERVICE RATE</u>			
Demand charge (All KW of billing demand)	per KW	n/a	n/a
Energy charge (All KWH)	¢ per KWH	n/a	n/a

* The rates shown in this table are those in effect at October 1, 2012. The electric service rates for residential service, small general service, and the energy charge portion for large general service and industrial services are increased or decreased by a fuel adjustment allowance. The fuel adjustment allowance is computed annually based on the energy costs estimate (purchased power and fuel) per kilowatt hour.

Table 9, cont.

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

2010-2011	2009-2010	2008-2009	2007-2008	2006-2007	2005-2006	2004-2005	2003-2004
\$7.20	\$6.95	\$6.56	\$6.25	\$5.80	\$5.50	\$5.00	\$4.50
n/a	6.17						
9.440	9.275	8.750	8.330	7.660	7.156	6.70	n/a
12.7700	12.6370	11.8100	11.2456	9.958	8.587	7.37	n/a
9.440	9.275	8.750	8.330	7.660	7.156	n/a	5.50
8.040	7.350	7.000	6.664	6.128	5.725	5.36	n/a
7.200	6.950	6.560	6.250	5.800	5.500	5.00	5.00
7.5680	6.8880	6.560	6.2475	5.362	5.009	4.69	4.69
\$7.20	\$6.95	\$6.56	\$6.25	\$5.80	\$5.50	\$5.00	\$4.50
\$9.58	\$9.30	\$8.85	\$8.43	\$7.82	\$7.50	\$7.00	\$6.34
n/a	6.19						
9.300	9.036	8.453	8.050	7.726	7.215	6.74	n/a
11.7470	11.7470	10.9890	10.4650	10.0438	8.658	7.414	n/a
n/a	5.64						
9.300	9.036	8.453	n/a	n/a	n/a	n/a	n/a
8.3700	8.1300	8.0300	7.6475	7.3397	6.854	6.403	n/a
9.300	9.036	8.453	n/a	n/a	n/a	n/a	n/a
7.9050	7.6800	6.7630	6.4400	6.5671	6.133	5.729	n/a
n/a	4.50						
\$4.00	\$4.65	\$4.65	\$4.43	\$4.22	\$4.22	\$4.22	\$4.22
\$4.17	\$5.00	\$5.00	\$4.76	\$4.53	\$4.53	\$4.53	\$4.53
\$4.80	\$5.76	\$5.76	\$5.49	\$5.23	\$5.23	\$5.23	\$5.23
\$6.79	\$8.15	\$8.15	\$7.76	\$7.39	\$7.39	\$7.39	\$7.39
\$12.35	\$14.82	\$14.82	\$14.11	\$13.44	\$13.44	\$13.44	\$13.44
n/a	\$16.18	\$16.18	\$15.41	\$14.68	\$14.68	\$14.68	\$14.68
\$14.83	\$17.80	\$17.80	\$16.95	\$16.14	\$16.14	\$16.14	\$16.14
\$9.62	\$11.55	\$11.55	\$11.00	\$10.48	\$10.48	\$10.48	\$10.48
\$20.75	\$21.87	\$21.87	\$20.83	\$19.84	\$19.84	\$19.84	\$19.84
n/a	\$29.27	\$29.27	\$27.88	\$26.55	\$26.55	\$26.55	\$26.55
\$9.31	\$11.18	\$11.18	\$10.65	\$10.14	\$10.14	\$10.14	\$10.14
\$9.26	\$11.11	\$11.11	\$10.58	\$10.08	\$10.08	\$10.08	\$10.08
\$50.00	\$44.80	\$44.80	\$44.80	\$44.80	\$40.00	\$40.00	\$29.53
11.000	10.875	10.875	10.875	10.875	9.71	8.95	8.95
n/a	n/a	n/a	n/a	n/a	\$8.39	\$8.39	\$8.39
n/a	n/a	n/a	n/a	n/a	3.00	3.00	3.00

Table 10

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

	FY 2012 - 2013		FY 2011 - 2012	
	Summer	Nonsummer	Summer	Nonsummer
<u>LARGE GENERAL SERVICE RATE</u>				
Demand charge:				
First 25 KW or less billing demand	\$382.25	\$305.50	\$376.50	\$301.00
Additional KW	per KW \$15.29	\$12.22	\$15.06	\$12.04
Energy charge:				
All KW	¢ per KWH 5.555	4.828	5.50	4.780
<u>INDUSTRIAL SERVICE RATE</u>				
	Summer	Nonsummer	Summer	Nonsummer
Demand charge:				
First 750 KW or less billing demand	\$14,962.50	\$11,970.00	\$14,887.50	\$11,910.00
All additional KW	per KW \$19.95	\$15.96	\$19.85	\$15.88
Energy charge (All KWH)	¢ per KWH 4.456	3.819	4.434	3.800
<u>LARGE GENERAL SERVICE RATE</u>				
	FY 2007 - 2008		FY 2006 - 2007	
	Summer	Nonsummer	Summer	Nonsummer
Demand charge:				
First 25 KW or less billing demand	per KW \$343.50	\$274.75	\$316.50	\$253.25
Additional KW	per KW \$13.74	\$10.99	\$12.66	\$10.13
Energy charge:				
All KW	¢ per KWH 4.97	4.32	4.58	3.98
First 360 KWH per KW of billing demand	¢ per KWH n/a	n/a	n/a	n/a
All additional KWH	¢ per KWH n/a	n/a	n/a	n/a
<u>INDUSTRIAL SERVICE RATE</u>				
	Summer	Nonsummer	Summer	Nonsummer
Demand charge:				
First 750 KW or less billing demand	\$12,195.00	\$9,757.50	\$11,287.50	\$9,030.00
All additional KW	per KW \$16.26	\$13.01	\$15.05	\$12.04
Energy charge (All KWH)	¢ per KWH 3.565	3.10	3.08	2.93

* The rates shown in this table are those in effect at October 1, 2012. The electric service rates for residential service, small general service, and the energy charge portion for large general service and industrial services are increased or decreased by a fuel adjustment allowance. The fuel adjustment allowance is computed annually based on the energy costs estimate (purchased power and fuel) per kilowatt hour.

Table 10, cont.

City of Columbia, Missouri

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

FY 2010 - 2011		FY 2009 - 2010		FY 2008 - 2009	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$376.50	\$301.00	\$369.75	\$295.75	\$360.75	\$288.50
\$15.06	\$12.04	\$14.79	\$11.83	\$14.43	\$11.54
5.50	4.780	5.40	4.697	5.22	4.54
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$14,887.50	\$11,910.00	\$14,595.00	\$11,677.50	\$14,100.00	\$11,280.00
\$19.85	\$15.88	\$19.46	\$15.57	\$18.80	\$15.04
4.434	3.800	4.347	3.728	4.20	3.60
FY 2005 - 2006		FY 2004 - 2005		FY 2003 - 2004	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$292.75	\$234.25	\$270.00	\$216.00	\$175.00	\$140.00
\$11.71	\$9.37	\$10.80	\$8.64	\$7.00	\$5.60
n/a	n/a	n/a	n/a	n/a	n/a
4.04	3.85	3.60	3.60	4.00	4.00
4.04	3.85	3.60	3.60	3.20	3.20
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$10,500.00	\$8,400.00	\$10,500.00	\$8,400.00	\$10,500.00	\$8,400.00
\$14.00	\$11.20	\$14.00	\$11.20	\$14.00	\$11.20
2.66	2.66	2.66	2.66	2.66	2.66

Table 11

City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES
LAST TEN FISCAL YEARS

		2012-2013		2011-2012	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$2.720	\$3.620	\$2.590	\$3.450
Commercial*: All CCF	per 100 CCF	\$2.520	\$3.350	\$2.400	\$3.190
Large Commercial*: All CCF	per 100 CCF	\$2.360	\$3.140	\$2.250	\$2.990
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 100% average for nonsummer use)	per 100 CCF	\$3.810	\$5.070	\$3.630	\$4.830
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Meter Size					
5/8 inch and 3/4 inch		\$7.90	\$10.50	\$7.52	\$10.00
1 inch		\$8.31	\$11.05	\$7.91	\$10.51
1 1/2 inch		\$12.22	\$16.26	\$11.64	\$15.48
2 inch		\$12.81	\$17.04	\$12.20	\$16.23
3 inch		\$21.59	\$28.71	\$20.56	\$27.35
4 inch		\$32.01	\$42.58	\$30.49	\$40.55
6 inch		\$61.55	\$81.86	\$58.62	\$77.97

		2007-2008		2006-2007	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$1.932	\$2.570	\$1.840	\$2.447
Commercial*: All CCF	per 100 CCF	\$1.750	\$2.328	\$1.606	\$2.136
Large Commercial*: All CCF	per 100 CCF	\$1.670	\$2.221	\$1.505	\$2.002
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 100% average for nonsummer use)	per 100 CCF	\$2.705	\$3.598	\$2.576	\$3.426
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Minimum Charge Per Month					
Meter Size					
5/8 inch and 3/4 inch		\$5.40	\$7.18	\$5.40	\$7.18
1 inch		\$5.80	\$7.71	\$5.80	\$7.71
1 1/2 inch		\$8.35	\$11.11	\$8.35	\$11.11
2 inch		\$8.97	\$11.92	\$8.97	\$11.92
3 inch		\$21.96	\$29.20	\$21.96	\$29.20
4 inch		\$33.93	\$45.13	\$33.93	\$45.13
6 inch		\$67.86	\$90.26	\$67.86	\$90.26

Table 11, cont.

City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES
LAST TEN FISCAL YEARS

2010-2011		2009-2010		2008-2009	
Inside City	Outside City	Inside City	Outside City	Inside City	Outside City
Limits	Limits	Limits	Limits	Limits	Limits
\$2.400	\$3.190	\$2.182	\$2.902	\$1.980	\$2.630
\$2.222	\$2.955	\$2.020	\$2.687	\$1.830	\$2.430
\$2.084	\$2.772	\$1.894	\$2.519	\$1.720	\$2.290
\$3.360	\$4.470	\$3.055	\$4.063	\$2.772	\$3.687
Minimum Charge Per Month		Minimum Charge Per Month		Minimum Charge Per Month	
Inside City	Outside City	Inside City	Outside City	Inside City	Outside City
Limits	Limits	Limits	Limits	Limits	Limits
\$6.33	\$8.42	\$5.86	\$7.79	\$5.40	\$7.18
\$6.64	\$8.83	\$6.15	\$8.18	\$5.80	\$7.71
\$8.60	\$11.44	\$7.96	\$10.59	\$7.85	\$10.44
\$9.07	\$12.06	\$8.40	\$11.17	\$8.29	\$11.03
\$19.04	\$25.32	\$17.63	\$23.45	\$17.45	\$23.21
\$28.23	\$37.55	\$26.14	\$34.77	\$25.89	\$34.43
\$54.28	\$72.19	\$50.26	\$66.85	\$47.84	\$63.63

2005-2006		2004-2005		2003-2004	
Inside City	Outside City	Inside City	Outside City	Inside City	Outside City
Limits	Limits	Limits	Limits	Limits	Limits
\$1.628	\$2.165	\$1.533	\$2.040	\$1.458	\$1.939
\$1.487	\$1.978	\$1.410	\$1.880	\$1.356	\$1.804
\$1.368	\$1.819	\$1.295	\$1.720	\$1.177	\$1.565
\$2.279	\$3.031	\$2.146	\$2.854	\$2.041	\$2.714
Minimum Charge Per Month		Minimum Charge Per Month		Minimum Charge Per Month	
Inside City	Outside City	Inside City	Outside City	Inside City	Outside City
Limits	Limits	Limits	Limits	Limits	Limits
\$5.40	\$7.18	\$5.00	\$6.65	\$4.57	\$6.07
\$5.80	\$7.71	\$5.40	\$7.20	\$4.84	\$6.44
\$8.35	\$11.11	\$7.75	\$10.30	\$6.97	\$9.27
\$8.97	\$11.92	\$8.97	\$11.92	\$8.97	\$11.92
\$21.96	\$29.20	\$21.96	\$29.20	\$21.96	\$29.20
\$33.93	\$45.13	\$33.93	\$45.13	\$33.93	\$45.13
\$67.86	\$90.26	\$67.86	\$90.26	\$67.86	\$90.26

Table 12

City of Columbia, Missouri

**SCHEDULE OF SANITARY SEWER SERVICE RATES
LAST TEN FISCAL YEARS**

		<u>2012-2013</u>	<u>2011-2012</u>	<u>2010-2011</u>	<u>2009-2010</u>	<u>2008-2009</u>
Residential: (a)						
Base Charge	per month	\$7.30	\$6.35	\$7.00	\$6.09	\$5.30
All Volume	per 100 cu. ft.	\$2.414	\$2.099	\$1.660	\$1.440	\$1.250
Non-Residential: (a)						
	<u>Meter size</u>	<u>Base Charge per month</u>				
	5/8 inch	\$7.30	\$6.35			
	3/4 inch	\$12.17	\$10.58			
	1 inch	\$24.33	\$21.16			
	1 1/2 inch	\$48.67	\$42.32			
	2 inch	\$77.87	\$67.71			
	3 inch	\$155.73	\$135.42			
	4 inch	\$243.34	\$211.60			
	6 inch	\$1,460.04	\$1,269.60			
	8 inch	\$1,946.72	\$1,692.80			
	10 inch	\$2,676.74	\$2,327.60			
	12 inch	\$3,650.10	\$3,174.00			
All Volume	per 100 cu. ft.	\$2.414	\$2.099			
Residential: (a)						
		<u>2007-2008</u>	<u>2006-2007</u>	<u>2005-2006</u>	<u>2004-2005</u>	<u>2003-2004</u>
Service Charge	per month	\$4.61	\$4.35	\$4.22	\$4.06	\$3.90
All Volume	per 100 cu. ft.	\$1.090	\$1.030	\$1.000	\$0.962	\$0.925

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

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2013

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/13
POOLED CASH:						
U. S. Government and Agency Securities:						
FHLMC E00669 - 31294JW61	02/19/02	2,000,000	05/01/14	6.000%	\$ 40,039	\$ 3,774
FHLMC P60031 - 31288MA82	02/15/05	20,000,000	07/01/14	6.500%	125,461	14,217
FHLB REMIC CL2015A - 3133XAWF0	04/01/05	2,000,000	02/25/15	4.950%	182,903	192,401
FEDER SD 2015 - 3133XCQE6	08/09/05	1,000,000	07/28/15	5.250%	134,289	136,869
FHLB SK 2015 CLASS 1 - 3133XCT60	11/08/05	1,500,000	08/18/15	5.140%	187,431	208,441
FHLMC E00975 GOLD - 31294KCL7	08/26/03	7,000,000	05/01/16	6.000%	115,005	44,340
FHLB SUBORDINATED - 313771AA5	08/07/09	2,000,000	06/13/16	5.625%	2,000,000	2,251,440
FHLMC PL 0100X - 31294KDD4	03/30/05	8,000,000	07/01/16	5.500%	140,068	101,313
FHLMC PL291302 - 31344XNTO	various	58,282,764	04/01/17	7.000%	160,012	116,312
FHLMC REMIC 2474 NE - 31392PZL2	09/16/03	4,180,622	07/15/17	5.000%	84,248	33,941
FHLMC C90211 - 31335HGU1	12/12/02	3,500,000	04/01/18	6.500%	71,154	16,041
FHLMC J07957 - 3128PKZW7	04/16/09	1,500,000	05/01/18	5.000%	246,807	199,852
FNMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	268,584	284,177
FNMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	254,193	230,268
FHLMC C90263 - 31335HIG9	05/17/99	1,000,000	04/01/19	7.000%	39,377	17,653
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	2,313,202
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	146,249	152,152
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	35,364	14,517
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	308,822	354,792
FGG 11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	224,811	252,749
FNMA REMIC 07-B1 - 31396P6D8	06/27/08	2,000,000	12/25/20	5.450%	20,683	16,553
FGJ15115 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	1,811,344	1,776,537
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	1,035,511	931,597
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	42,522	20,317
FHR 11161 - 312906C40	11/30/98	505,000	08/15/21	5.500%	198	6,469
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	53,388	25,190
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,443,346
FHR 3282 YC - 31397F2N1	09/16/11	15,500,000	09/15/21	5.500%	830,485	696,195
FHLMC CTF5 J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	94,844	164,793
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	5,989	9,643
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	1,878,600
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	20,700	7,564
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	208,168	109,715
FHLB STEP UP - 313381H40	12/28/12	2,000,000	12/28/22	1.500%	2,000,000	1,831,640
FHLB STEP UP CALL BOND - 313382UX9	05/08/13	2,000,000	05/08/23	1.250%	2,000,000	1,886,420
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	401,809	363,199
FHLMC C90787 GOLD - 31335HZU6	02/12/04	1,758,744	11/01/23	4.000%	151,889	252,236
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	290,083	289,454
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	1,251,242	1,163,003
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	552,384	487,042
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	190,620	258,755
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	821,118	746,007
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	1,048,655	971,200
FHLMC CTF5 J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	550,925	519,321
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	1,233,069	1,171,617
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	1,224,019	1,151,690
FN 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	1,367,011	1,303,093
FHR 3170 EV - 31396RZF7	09/08/09	3,250,000	02/15/26	5.000%	1,022,577	913,247
FNR 2011-58 KA - 31397UZT9	08/15/11	2,500,000	02/25/26	3.500%	580,369	488,384
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	629,456	635,409
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	3.500%	2,047,404	2,046,027
FHLMC PC GOLD 15 Yr - 3128PWAE2	09/19/11	2,500,000	08/01/26	3.000%	1,803,937	1,777,364
FHR 1883 L - 31337W7D7	05/10/02	2,000,000	09/15/26	7.000%	244,220	195,396
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	372,716	352,684
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,200,000	04/25/27	1.750%	1,817,332	1,738,643
FN 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	517,175	447,620
FNMA ASSN STEP-UP - 3136G0QD6	08/20/13	2,000,000	07/09/27	1.500%	1,987,000	1,988,580
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	1,898,137	1,779,558
FHLB STEP UP - 313380DN4	08/27/12	2,000,000	08/27/27	1.000%	1,997,000	1,945,580
FHLMC REMIC 4129 AP - 3137AVVY7	12/11/12	2,000,000	11/15/27	1.500%	1,898,135	1,799,940
FHLMC CTF5 D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	132,306	159,823
FNMA STEP UP - 3136G1CR8	06/11/13	2,000,000	02/22/28	1.000%	1,981,000	1,894,060
FGC C91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	382,716	337,166
FNMA GTD MTG 257154 - 31371INTK1	03/28/08	2,294,345	03/01/28	4.500%	256,420	314,800
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	2,477,070	2,308,244
FGC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	189,573	215,877
FHLB STEP UP CALL BOND - 313382TD5	04/25/13	2,000,000	04/25/28	2.375%	1,998,000	1,773,580
FNMA STEP UP CALL NOTES - 3136G1MCO	05/28/13	2,000,000	05/22/28	1.000%	2,000,000	1,890,700
FHLB STEP UP CALL BOND - 3133832P5	05/23/13	2,000,000	05/23/28	1.250%	1,995,000	1,777,080
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	36,929	5,102
FHR 3789 JA - 3137ASD27	07/01/11	2,270,000	10/15/28	4.000%	893,528	824,041
FNMA BOND - 31398AQY1	02/17/09	2,000,000	11/13/28	5.380%	2,025,000	2,098,040
FHLMC REMIC 2109 CL PE - 3133TH2C0	05/12/05	2,500,000	12/15/28	6.000%	349,705	304,303
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	1,890,930	1,787,976
FGC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	962,060	893,900
FNR 2006-13 VB - 31394VN48	06/09/09	2,145,000	05/25/30	5.500%	361,673	270,049
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	1,505,935	1,489,347
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	1,372,157	1,369,353
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	1,091,072	1,062,993
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	930,709	893,012
FHR 2600MD - 31393PNE0	04/15/09	1,900,000	06/15/32	5.500%	229,542	137,901
FNR 2003-18 PA - 31392IVZ9	11/18/09	25,750,000	07/25/32	4.000%	954,764	958,359
FHLMC REMIC 2698 CL BA - 31394LPM8	02/24/05	3,000,000	11/15/32	5.000%	16,374	2,202
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	2,991,667	2,820,436
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	411,779	450,660
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	371,424	339,454
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	1,089,778	1,120,667
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	177,226	195,206
FHR 2877 PA - 31395HMH0	12/16/08	1,550,000	07/15/33	5.500%	317,332	312,054
FHLB BOND - 313383R52	07/25/13	2,000,000	07/25/33	4.700%	2,025,000	2,004,640
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	81,593	80,300
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	898,942	835,076
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	578,637	509,534
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	2,272,939	2,404,618
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	827,018	714,443
FNMA PL 77716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	227,202	244,867
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	127,921	132,950
FNMA ARM 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	237,884	286,922
GNR 2004-86 TA - 38374JYF7	04/22/08	3,000,000	07/20/34	4.000%	235,571	252,569

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2013

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/13
FNMA 888283 - 31410F2Q7	05/21/09	3,000,000	08/01/34	5.000%	577,271	526,991
FHR 2881 AE - 3139515C6	03/24/09	5,080,000	08/15/34	5.000%	678,649	634,799
FHR 2963 BK - 313951TLX0	07/01/11	5,000,000	09/15/34	4.000%	570,306	516,477
FHR 2963 BP - 313951TM35	12/19/06	2,160,000	09/15/34	5.000%	189,405	225,305
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	353,566	374,983
FHR 2942 LA - 313951PHQ8	08/13/09	2,250,000	03/15/35	5.000%	421,315	425,355
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	348,908	403,786
FHR 3289 ND - 31397FP48	05/18/09	2,000,000	06/15/35	5.500%	699,914	623,044
FHLMC REMIC 3287 PM - 31397G6P0	08/12/09	2,000,000	10/15/35	6.000%	406,383	292,073
FNR 2005-83 OG - 31394FUH6	02/27/07	2,960,645	10/25/35	5.000%	409,259	475,020
SARM 05-22 1A2 - 863579F52	12/07/05	980,772	12/25/35	5.250%	198,658	141,041
GNMA REMIC 09-93 UN - 38376KALS	10/30/09	3,000,000	02/20/36	5.000%	815,529	694,959
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	780,146	654,642
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	953,865	967,402
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	400,654	377,301
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	275,681	204,378
FNMA POOL 888823 - 31410GPG2	09/14/09	4,325,000	03/01/37	5.500%	556,217	475,187
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	707,286	591,890
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	256,809	198,756
GNMA 2012-07 PH - 38378CQF7	08/28/13	2,000,000	01/20/38	2.750%	1,767,477	1,792,944
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	1,013,931	917,759
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	115,492	218,196
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	138,426	99,872
FHR 3448 AG - 31397TI37	03/19/09	3,100,000	05/15/38	5.000%	670,094	621,842
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	318,506	300,823
FNMA PL AE0484 - 31419ARE9	06/13/11	2,500,000	12/01/38	5.500%	950,124	846,626
GNR 2009-93 PB - 38376KLZ2	08/26/11	4,000,000	12/16/38	3.000%	1,004,026	960,724
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	1,506,348	1,524,447
FHR 3796 LA - 3137ASZA5	07/10/12	2,200,000	06/15/39	2.000%	1,421,997	1,347,532
GNMA 4461M - 36202ESW5	11/18/10	2,050,000	06/20/39	4.500%	396,103	324,322
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	668,115	614,203
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	1,082,228	993,100
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	723,942	703,782
GNMA 2012-27 CL A - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	1,882,599	1,849,584
GNR 2009-58 AC - 38375SD3D8	03/16/11	3,000,000	07/20/39	4.000%	799,111	789,423
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	904,613	878,452
GNR 2012-39 MP - 38378DPL3	09/13/12	2,000,000	08/20/39	2.000%	1,673,524	1,607,800
FHR 3753 PG - 3137A3ME6	07/18/13	4,000,000	09/15/39	2.500%	2,382,276	2,432,373
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	476,350	476,131
FNR 2011-27 JQ - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	1,125,634	1,053,591
GNR 10-117 GD - 38377JZ48	08/06/13	2,429,000	10/20/39	3.000%	1,610,341	1,580,747
FNR 2010-57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	1,087,405	1,025,191
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	1,428,928	1,393,329
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	1,603,284	1,552,716
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	1,926,449	1,888,365
FNR 2012-129 TD - 3136AAEK7	11/30/12	2,000,000	05/25/40	2.000%	1,726,360	1,687,525
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	1,546,170	1,566,719
FNR 2010-87 PJ - 31398TZI3	05/24/11	2,000,000	06/25/40	3.500%	636,189	637,063
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	1,377,482	1,347,170
FHR 4103 DC - 3137AU7H6	09/28/12	2,000,000	09/15/40	2.000%	1,895,619	1,857,122
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	1,778,174	1,876,437
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	831,794	779,479
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	1,068,880	1,075,327
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	529,366	480,785
FNR 2012-129 CL - 3136AADT9	11/30/12	3,000,000	01/25/41	1.750%	2,898,972	2,661,531
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	692,093	603,237
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	1,934,903	1,775,865
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	1,227,001	1,153,731
FHR 4106 EC - 3137ATW57	09/28/12	2,500,000	04/15/41	1.750%	2,376,307	2,259,972
FHR 4040 BC - 3137AQJB5	11/05/12	3,000,000	05/15/41	2.000%	2,256,264	2,154,943
FHR 4091 TG - 3137ATGB2	09/24/12	2,000,000	05/15/41	1.750%	1,885,633	1,797,394
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	1,424,280	1,423,835
FHR 4104 HA - 3137AUCV9	11/08/12	3,443,000	07/15/41	2.000%	3,336,139	3,266,091
FHR 4119 PA - 3137AUVJ5	12/10/12	2,000,000	09/15/41	1.500%	1,901,148	1,794,792
FNR 2012-103 MB - 3136A8YZ7	09/04/12	2,000,000	09/25/41	2.000%	1,908,374	1,781,629
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	1,804,805	1,770,691
FNMA 2012-16 AL - 3136A4QK8	02/29/12	2,332,126	11/25/41	3.000%	2,212,605	2,263,258
FNR 2012-66 PC - 3136A6B45	06/11/12	2,000,000	11/25/41	2.000%	1,762,591	1,707,488
FNR 12-111 EC - 3136A9GM4	03/11/13	3,000,000	12/25/41	2.000%	2,853,695	2,753,463
GNR 2012-97 CP - 38375GYE5	05/16/13	2,100,000	01/20/42	1.500%	1,937,618	1,786,694
GNR 2012-59 NE - 38378ESK0	10/18/12	2,000,000	01/20/42	2.500%	1,440,108	1,357,437
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	1,024,406	934,306
FNR 2012-103 PD - 3136A8ZW3	10/15/12	2,500,000	04/25/42	2.000%	2,285,132	2,205,660
FHR 4077 BA - 3137ASAG9	01/17/13	3,030,000	05/15/42	2.000%	2,581,281	2,512,113
GNR 2013-44 PA - 38378JQU9	08/06/13	2,100,000	05/16/42	2.500%	1,977,538	1,957,001
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	1,925,403	1,829,609
FNR 2013-1 PG - 3136ABB28	03/13/13	3,000,000	06/25/42	2.000%	2,936,311	2,805,550
GNR 2012-149 GH - 38378GX78	02/13/13	3,000,000	07/20/42	1.500%	2,729,173	2,567,378
FNR 2013-2 LC - 3136AB5T6	02/13/13	3,000,000	08/25/42	1.750%	2,920,749	2,801,163
FHR 4181 PE - 3137B0LN2	03/28/13	3,000,000	11/15/42	1.750%	2,873,472	2,717,463
FNR 2013-18 NA - 3136ACVK1	02/28/13	3,000,000	12/25/42	2.000%	2,898,425	2,632,884
FHR 4158 LD - 3137AXUZ4	05/16/13	2,000,000	01/15/43	2.000%	1,857,464	1,821,431
FHR 4219 AE - 3137B2LG3	07/01/13	2,000,000	01/15/43	2.250%	1,943,692	1,947,006
FNR 12-146 QA - 3136ABFP3	01/17/13	2,774,304	01/25/43	1.000%	1,948,881	1,910,520
FNR 2013-29 KE - 3136ADKY4	08/15/13	3,000,000	04/25/43	1.250%	2,625,798	2,585,369
Total U. S. Government and Agency Securities					\$ 198,274,169	\$ 190,444,781
Miscellaneous Securities						
UBS Select Treasury	various	59,225,892	-	-	\$ 59,225,892	\$ 59,225,892
Total Pooled Cash Marketable Securities					\$ 257,500,061	\$ 249,670,673

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2013

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/13
SELF-INSURANCE RESERVE:						
Mutual Funds:						
UBS Select Treasury Preferred Fund	various	4,861,492	—	—	\$ 4,861,492	\$ 4,861,492
Total Mutual Funds					\$ 4,861,492	\$ 4,861,492
Total Self-Insurance Reserve					\$ 4,861,492	\$ 4,861,492
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
BKRREq 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 Oprpr 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:						
Bottling Group LLC - 10138MAF2	04/02/12	600,000	11/15/13	5.000%	\$ 642,984	\$ 603,234
Direct TV Hldgs LLC - 25459HAL9	05/20/13	140,000	10/01/14	4.750%	147,531	145,502
Verizon Communications - 92343VBB9	04/02/12	600,000	11/03/14	1.250%	607,392	603,522
Thermo Fisher Scientific - 883556AU6	04/02/12	460,000	11/20/14	3.250%	490,719	471,734
Ecolab Inc - 278865AJ9	12/08/11	135,000	12/08/14	2.375%	134,919	137,581
JP Morgan Chase - 46625HHR4	various	200,000	06/24/15	3.400%	209,926	208,380
Abbvie Inc 00287YAG4	11/09/12	85,000	11/06/15	1.200%	85,410	85,308
Comcast Corp - 20030NAJ0	02/02/12	60,000	11/15/15	5.850%	69,215	66,206
Home Depot Inc Nts - 437076AP7	04/02/12	400,000	03/01/16	5.400%	463,212	443,708
Quest Diagnostics Inc - 74834LAR1	02/02/12	65,000	04/01/16	3.200%	68,060	67,656
Genl Dynamics Corp - 369550AQ1	04/02/12	600,000	07/15/16	2.250%	623,604	620,970
Morgan Stanley Mtn - 617446HS1	06/03/13	75,000	04/27/17	5.550%	84,160	83,110
Devon Energy Corp - 25179MAM5	02/11/13	70,000	05/15/17	1.875%	70,390	70,156
Goldman Sachs Group - 38144LAB6	various	45,000	09/01/17	6.250%	51,738	51,340
Watson Pharmaceutical - 942683AG8	05/24/13	95,000	10/01/17	1.875%	94,876	94,403
NYSE Euronext Nts - 629491AB7	10/05/12	70,000	10/05/17	2.000%	70,358	70,081
Ecolab Inc - 278865AP5	12/14/12	80,000	12/08/17	1.450%	80,046	78,434
Bear Stearns 073902RU4	11/14/12	125,000	02/01/18	7.250%	155,481	149,719
Health Care Reit Inc - 42217KAZ9	12/06/12	65,000	03/15/18	2.250%	64,884	64,320
Broadcom Corp - 111320AE7	11/10/11	85,000	11/01/18	2.700%	84,995	87,445
Pacificorp B/E - 695114CK2	06/01/12	85,000	01/15/19	5.500%	102,340	99,010
Walmart - 931142CP6	01/29/10	500,000	02/01/19	4.125%	490,762	550,515
Lyondellbasell - 552081AG6	06/21/13	60,000	04/15/19	5.000%	66,438	66,045
Citigroup Inc Nts - 172967EV9	07/03/13	65,000	05/22/19	8.500%	81,940	83,021
ADT Corp Nts - 001011JAF3	07/05/12	110,000	07/15/22	3.500%	111,030	92,994
Broadcom Corp Nts - 111320AF4	08/16/12	60,000	08/15/22	2.500%	59,533	54,738
Oneok Partners LP - 68268NAJ2	various	60,000	10/01/22	3.375%	60,053	55,273
Penske Truck Lsg - 709599AN4	03/05/13	65,000	01/17/23	4.250%	65,660	63,209
Viacom Inc - 92553PAT9	08/19/13	15,000	09/01/23	4.250%	14,956	14,919
Verizon Communications - 92343VBR4	09/18/13	85,000	09/15/23	5.150%	87,150	91,102
Ameriprise Financial - 03076CAF3	09/06/13	55,000	10/15/23	4.000%	54,825	55,644
Amgen - 031162BK5	04/29/13	25,000	11/15/41	5.150%	28,787	24,269
Pacificorp - 695114CN6	various	65,000	02/01/42	4.100%	65,251	59,476
Memorial Sloan B/E - 586054AA6	12/08/11	145,000	07/01/42	5.000%	145,000	145,608
Cox Comm Inc Nts 224044BY2	12/04/12	70,000	12/15/42	4.700%	72,456	56,692
Pacific Gas and Elec - 694308HD2	09/27/13	80,000	06/15/43	4.600%	75,578	75,578
Verizon Communications - 92343VBTO	09/18/13	105,000	09/15/43	6.550%	110,899	118,539
AT&T Inc Note - 00206RBK7	11/09/12	39,000	06/15/45	4.350%	38,200	32,193
Total Corporate Bonds					\$ 6,030,758	\$ 5,941,634
Stock and Mutual Funds:						
Common/Preferred Stock	various	1,440,329	—	—	\$ 46,562,572	\$ 58,269,167
Allianz Series C	various	278,585	—	—	3,466,721	3,627,177
Allianz Series M	various	308,980	—	—	3,224,648	3,318,445
UBS Cash/Money Market Funds	various	5,143,467	—	—	5,143,467	5,143,467
Total Stock and Mutual Funds					\$ 58,397,408	\$ 70,358,256
Miscellaneous Securities:						
Exchange Traded Funds	various	50,564	—	—	\$ 4,811,692	\$ 5,046,287
New York St Dorn - 6499022F9	10/23/12	60,000	03/15/40	5.389%	73,242	64,690
New York City Mun - 64972FL20	10/22/12	50,000	06/15/42	6.011%	67,688	58,165
Total Miscellaneous Securities					\$ 4,952,622	\$ 5,169,142
U. S. Government and Agency Securities:						
FHLB Nts 313373IR4	various	1,100,000	05/28/14	1.375%	\$ 1,123,623	\$ 1,109,020
US Tsy Note 912828TQ3	10/15/12	360,000	09/30/14	0.250%	359,902	360,479
US Tsy Note 912828SK7	03/30/12	190,000	03/15/15	0.375%	189,273	190,452
US Tsy Note - 912828UC2	01/16/13	170,000	12/15/15	0.250%	169,442	169,509
US Tsy Note - 912828UG3	02/07/13	145,000	01/15/16	0.375%	144,983	144,910
Fannie Mae Notes 3135G0BA0	various	1,100,000	04/11/16	2.375%	1,160,034	1,148,059
Fannie Mae Bond 3135G0CM3	various	1,100,000	09/28/16	1.250%	1,100,231	1,115,961
US Tsy Note 912828TW0	various	1,218,000	10/31/17	0.750%	1,221,451	1,201,252
FHLB Bond 3133XM087	various	850,000	11/17/17	5.000%	995,086	979,319
Freddie Mac Bond 3137EADN6	11/26/12	110,000	01/12/18	0.750%	109,371	107,188
US Tsy Note - 912828QB9	03/06/12	280,000	03/31/18	2.875%	307,923	300,146

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2013

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Compon Interest Rate	Cost	Fair Value 09/30/13
Freddie Mac Nts 3137EABP3	various	1,100,000	06/13/18	4.875%	1,317,672	1,264,703
Freddie Mac Nts 3137EACA5	various	1,100,000	03/27/19	3.750%	1,245,055	1,210,462
Tsy Note 912828UE5	various	772,000	12/31/19	1.125%	764,066	740,155
US Tsy Note - 912828RR3	various	583,000	11/15/21	2.000%	600,551	569,882
Tsy Infl Prot Note 912828TE0	various	1,449,000	07/15/22	0.125%	1,577,719	1,449,787
US Tsy Note 912828UN8	various	587,000	02/15/23	2.000%	592,544	559,070
US Tsy Note - 912828VB3	various	620,000	05/15/23	1.750%	569,362	574,517
US Tsy Note - 912828VS6	various	710,000	08/15/23	2.500%	699,859	702,786
Tsy Note 912810PZ5	various	340,000	01/15/29	2.500%	525,147	454,683
US Tsy Bond - 912810QY7	various	310,000	11/15/42	2.750%	288,405	256,575
Total U. S. Government and Agency Securities					\$ 15,061,699	\$ 14,608,915
Asset-Backed Securities						
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	68,568	62,832
Amcar 2013-1 D 03064YAF9	03/01/13	60,000	02/08/19	2.090%	60,216	58,459
EART 2013 - 301657AE2	06/19/13	120,000	02/15/19	3.520%	119,091	117,914
CFCAT 2013-1A - 14178VAC2	06/04/13	140,000	03/15/19	3.450%	139,902	139,563
SDART 2013 - 80283HAF9	08/22/13	165,000	01/15/20	3.920%	165,877	166,955
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	118,380	108,512
FNMA PL AO7976 - 3138LY2J5	11/19/12	180,000	06/01/27	3.000%	167,981	162,891
SVOVM 2010-A - 78487YAB9	04/03/13	170,000	07/20/27	4.750%	68,312	67,796
CAI 2012 1 - 12479LAA8	07/02/13	40,000	10/25/27	3.470%	36,269	36,066
CRNN 2013-1A 22710AE7	various	150,000	04/18/28	3.080%	143,836	140,018
ACRE 2010-ART C - 03063NAN7	09/27/13	50,000	01/14/29	6.811%	55,885	57,725
ESA 2013 - 30225ABC6	04/26/13	110,000	12/05/31	2.675%	111,216	108,069
ESA 2013 - 30225ABW2	04/02/13	130,000	12/05/31	4.171%	136,236	130,120
CSFB 2003-17 - 22541QFV9	03/06/13	160,000	06/25/33	5.500%	54,163	53,852
CGRBS 2013 - 125354AG5	08/05/13	140,000	03/15/35	0.000%	127,662	129,140
CSFB 2005-10 225470EX7	01/11/06	500,000	11/25/35	5.500%	474,591	686,592
FNMA PL 745580 - 31403DJZ3	09/27/13	111,000	06/01/36	5.000%	16,784	16,804
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	154,819	138,440
FNMA PL 954859 - 31413TJC7	09/13/12	370,000	11/01/37	6.000%	61,813	54,667
FHLMC PL G08323 - 3128MILD0	09/23/13	55,000	02/01/39	5.000%	10,897	10,833
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	143,734	136,009
FNMA PL AL2629 - 3138EJ4P0	03/21/13	214,000	06/01/39	5.000%	143,288	137,014
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	137,710	123,037
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	203,788	195,907
FNMA PL - 31368HNV1	06/24/13	21,000	05/01/40	4.500%	8,425	8,380
FNMA PL AD8033 - 31418V4T6	08/13/12	898,000	08/01/40	4.000%	425,728	401,985
FNMA PL 890247 - 31410LBQ4	01/14/13	110,000	08/25/40	6.000%	42,532	39,968
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	69,725	68,858
FNMA PL AE0949 - 31419BBT1	02/19/13	36,000	02/01/41	4.000%	21,526	20,958
FNMA PL AH3645 - 3138A5BP6	04/12/12	894,000	02/01/41	4.000%	490,051	468,023
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	325,774	313,742
FNMA PL AII888 - 3138AFC24	10/13/11	996,000	05/01/41	4.500%	490,263	463,578
FNMA PL AII886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	47,556	44,883
FNMA PL AL0789 - 3138EG2X1	10/15/12	22,000	09/01/41	4.000%	17,358	16,485
FNMA PL AL1700 - 3138EH3J9	04/30/13	46,000	09/01/41	4.000%	32,201	31,254
FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	88,404	85,889
FNMA PL AJ4050 - 3138AVQC2	04/23/13	19,000	10/01/41	4.000%	12,028	11,676
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	51,085	50,564
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	52,007	51,453
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	103,910	98,603
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	95,626	92,744
FNMA PL AK9445 - 3138EEP78	03/18/13	50,000	03/01/42	4.000%	36,131	35,329
GNMA PL 005333M - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	90,551	87,616
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	117,723	107,588
FNMA PL AP7488 - 3138MBKA3	10/11/12	808,000	09/01/42	3.500%	769,273	724,706
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	90,858	83,425
FNMA PL AB6609 - 31417DKX0	01/24/13	3,000	10/01/42	3.500%	2,894	2,763
FNMA PL AB7079 - 31417D2M4	11/14/12	533,000	11/01/42	3.000%	541,798	501,626
FNMA PL AR2583 - 3138NY2R5	02/19/13	14,000	02/01/43	3.500%	14,189	13,682
FHLMC PL Q16644 - 3132J7Z4	09/23/13	17,000	03/01/43	3.500%	16,722	17,101
CSCM 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	133,366	128,086
FHLMC PL Q17639 - 3132J8Z0	09/20/13	2,000	04/01/43	3.000%	1,850	1,904
JPMCC 2010 C-1 46634NAR7	various	130,000	06/15/43	5.951%	154,641	146,935
FNMA PL AS0415 - 3138W9N97	09/23/13	48,000	09/01/43	4.000%	49,822	50,321
FNMA PL AU6902 - 3138X6U45	09/23/13	12,000	09/01/43	4.500%	12,797	12,840
FNMA PL AU2933 - 3138X2HK3	09/19/13	9,000	09/01/43	3.500%	8,924	9,158
WFRBS 2011-C-3 - 92935VAQ1	12/02/11	70,000	03/15/44	5.335%	61,223	72,475
JPMCC 2011-C3 C - 46635TAX0	02/25/13	230,000	02/15/45	5.360%	260,583	242,733
COMM 2012 12624KAGI	11/29/12	50,000	08/17/45	4.393%	53,055	50,277
COMME 2012 - 12624QAE3	various	170,000	10/15/45	4.730%	160,003	148,126
COMM 2010 C - 12622DAK0	06/26/13	90,000	07/10/46	6.078%	94,124	92,730
WFRBS 2013 - 92937FAH4	04/02/13	114,000	03/15/48	4.423%	119,188	106,935
SLFMT -M-2 85171YAC3	06/03/13	80,000	12/25/59	3.560%	81,700	77,866
SLFMT -M-3 85171YAD1	06/03/13	100,000	12/25/59	4.440%	102,125	98,088
Total Asset-Backed Securities					\$ 8,268,757	\$ 8,120,568
Total Police and Firefighters' Investments					\$ 92,711,244	\$ 104,198,515
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 357,050,897	\$ 361,070,780

Table 14

City of Columbia, Missouri

**FEDERAL AND STATE GRANTS
SEPTEMBER 30, 2013**

<u>Policy Development and Administration:</u>			
Convention & Tourism Grants	\$	90,435	
Total Policy Development and Administration			\$ 90,435
 <u>Public Safety:</u>			
Police		332,301	
Fire		298,597	
Emergency Management/JCIC		180,269	
Total Public Safety			811,167
 <u>Transportation:</u>			
Planning		195,454	
Safe Routes to School		34,515	
Street Construction		229,344	
Non Motorized Transportation Projects		1,898,713	
Railroad		(2,357)	
Airport		6,025,159	
Public Transportation		2,288,597	
Total Transportation			10,669,425
 <u>Health and Environment:</u>			
Health Department		1,228,167	
CDBG/HOME		1,396,420	
Sustainability Grant		133,730	
Electric Grant-Climate Showcase		89,395	
Sanitary Sewer		376,758	
Solid Waste		105,366	
Total Health and Environment			3,329,836
 <u>Personal Development:</u>			
Trails Grants		389,718	
Non Motorized projects		1,286,589	
3M Urban Eco Restoration		4,988	
Cultural Affairs		21,118	
Parks & Recreation		5,000	
Total Personal Development			1,707,413
 Total Federal and State Grants			 \$ 16,608,276

Table 15

City of Columbia, Missouri

**TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS**

	2004	2005	2006	2007
Agriculture, forestry, fishing	\$4,052,571	\$3,677,457	\$3,825,192	\$3,738,744
Construction	2,785,927	2,921,474	4,503,205	5,309,190
Finance, insurance, real estate	2,143,978	2,399,035	1,215,588	1,129,272
Manufacturing	6,357,584	7,513,710	8,067,509	8,666,956
Public Administration	82,471,609	86,647,012	89,067,751	94,179,969
Retail Trade	1,261,084,363	1,343,899,013	1,468,107,958	1,450,152,602
Services	95,635,007	101,454,350	107,925,297	110,360,822
Transportation, communications, utilities	146,630,149	157,193,072	174,579,217	186,323,011
Unclassified Establishments	<u>127,888,860</u>	<u>129,532,880</u>	<u>127,659,792</u>	<u>129,651,859</u>
	<u>\$1,729,050,048</u>	<u>\$1,835,238,003</u>	<u>\$1,984,951,509</u>	<u>\$1,989,512,425</u>

Source: State of Missouri Department of Revenue

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

City Direct Sales Tax Rates

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

Table 15, cont

City of Columbia, Missouri

**TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS**

2008	2009	2010	2011	2012	2013
\$3,703,581	\$3,627,534	\$3,646,155	\$3,914,307	\$4,332,378	\$4,308,329
6,605,135	6,188,689	8,381,449	10,149,337	12,437,315	13,369,060
1,230,495	1,595,983	1,723,229	1,832,992	4,965,223	4,492,267
9,359,687	8,563,445	8,441,505	8,051,894	8,234,493	8,411,076
95,008,628	88,512,266	82,432,730	85,383,121	85,784,580	84,761,380
1,451,755,745	1,423,349,552	1,443,189,740	1,509,618,784	1,604,375,376	1,642,034,356
116,062,723	109,117,797	111,993,380	118,002,175	121,179,468	121,309,794
197,464,715	200,641,423	208,099,573	215,174,286	192,073,420	196,166,431
<u>117,387,056</u>	<u>100,262,631</u>	<u>121,378,264</u>	<u>134,282,413</u>	<u>150,151,465</u>	<u>192,479,563</u>
<u>\$1,998,577,765</u>	<u>\$1,941,859,320</u>	<u>\$1,989,286,025</u>	<u>\$2,086,409,309</u>	<u>\$2,183,533,718</u>	<u>\$2,267,332,256</u>

City Direct Sales Tax Rates, cont.

1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
<u>0.25%</u>	<u>0.25%</u>	<u>0.25%</u>	<u>0.25%</u>	<u>0.25%</u>	<u>0.25%</u>
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

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Table 16

City of Columbia, Missouri

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Governmental Activities									
Fiscal Year Ended	Certificates of Participation	Capital Lease Obligations	Notes and Loans Payable	Special Obligation Bonds	Special Obligation Notes				
2013	\$ -	\$ 106,198	\$ 7,051,261	\$ 32,656,417	\$ 9,215,859				
2012	-	209,447	2,056,161	36,580,582	10,225,183				
2011	-	-	-	40,339,747	11,175,289				
2010	-	-	-	43,948,910	995,000				
2009	-	-	-	46,693,075	1,950,000				
2008	-	-	-	49,102,240	2,865,000				
2007	-	-	-	24,412,957	3,740,000				
2006	-	-	-	26,629,413	-				
2005	3,040,000	7,000,000	-	-	-				
2004	3,989,500	7,000,000	-	-	-				
Business-Type Activities									
Fiscal Year Ended	Certificates of Participation	Capital Lease Obligations	Special Obligation Bonds	Water & Electric Bonds	Sewer Bonds	Parking Bonds	Total Government	Percentage of Per Capita Personal Income ^a	Per Capita ^a
2013	\$ -	\$ 197,639	\$ 93,821,039	\$ 140,617,441	\$ 88,772,182	\$ -	\$ 372,438,036	n/a %	n/a
2012	-	220,290	100,490,422	145,824,435	86,871,118	-	382,477,638	5.74 %	3,402
2011	-	242,163	93,208,599	151,238,623	56,589,896	-	352,794,317	5.37 %	3,172
2010	-	-	94,857,956	82,023,648	33,207,073	-	255,032,587	4.05 %	2,579
2009	-	-	96,437,311	86,066,307	28,357,275	-	259,503,968	4.31 %	2,664
2008	-	-	84,885,220	73,322,485	19,292,241	-	229,467,186	4.16 %	2,388
2007	-	-	64,705,863	77,104,088	18,684,800	-	188,647,708	3.57 %	1,993
2006	-	-	66,116,207	80,725,692	18,932,695	-	192,404,007	3.78 %	2,064
2005	2,457,114	-	14,399,066	81,327,295	20,089,049	2,633,043	130,945,567	2.69 %	1,426
2004	6,815,151	-	15,207,176	77,325,151	21,215,403	2,729,913	134,282,294	2.96 %	1,495

n/a = information not available for current year

^a See Table 26 for personal income and population data

Table 17

City of Columbia, Missouri

**RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND PER CAPITA
LAST TEN FISCAL YEARS**

Fiscal Year Ended	Gross Bonded Debt	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value ^a	Net Bonded Debt Per Capita ^b
2004	\$ 0	\$ 493,497	\$ 0	0.00 %	\$ 0.00
2005	0	503,611	0	0.00 %	0.00
2006	0	0	0	0.00 %	0.00
2007	0	0	0	0.00 %	0.00
2008	0	0	0	0.00 %	0.00
2009	0	0	0	0.00 %	0.00
2010	0	0	0	0.00 %	0.00
2011	0	0	0	0.00 %	0.00
2012	0	0	0	0.00 %	0.00
2013	0	0	0	0.00 %	0.00

^a See Table 5 for property value data

^bPopulation data can be found in Table 26

Table 18

City of Columbia, Missouri

**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2013**

<u>Jurisdiction</u>	<u>Bond Issues Outstanding</u>	<u>Amount Available Debt Service Funds</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to City of Columbia (a)</u>	<u>Amount Applicable to City of Columbia</u>
City of Columbia	\$0	\$0	\$0	0.0%	\$0
Columbia School District	189,402,000	16,476,184	172,925,816	82.1%	141,940,942
Boone County	4,808,819	395,457	4,413,362	71.6%	3,158,462
Totals	<u>\$194,210,819</u>	<u>\$16,871,641</u>	<u>\$177,339,178</u>		<u>\$145,099,405</u>

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

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

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

Table 19

City of Columbia, Missouri

**LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

Assessed value (2013)				<u><u>\$1,742,835,466</u></u> *
Constitutional debt limit **				\$348,567,093
(20% assessed value)				
Total bonded debt			\$228,073,020	
Less:				
Water and Electric Utility Bonds		\$139,325,000		
Sanitary Sewer Utility Bonds		88,748,020	<u>228,073,020</u>	
Total amount of debt applicable to debt limit				<u>0</u>
Legal debt margin				<u><u>\$348,567,093</u></u>

	Fiscal Year			
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Debt limit	\$231,727,857	\$271,166,022	\$293,218,030	\$312,992,986
Total net debt applicable to limit	\$0	\$0	\$0	\$0
Legal debt margin	\$231,727,857	\$271,366,022	\$293,218,030	\$312,992,986
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

* All tangible property.

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

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

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

City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Fiscal Year					
2008	2009	2010	2011	2012	2013
\$324,507,278	\$328,051,141	\$329,972,141	\$334,950,607	\$342,349,711	\$348,567,093
\$0	\$0	\$0	\$0	\$0	\$0
\$324,507,278	\$328,051,141	\$329,972,141	\$334,950,607	\$342,349,711	\$348,567,093
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 20

City of Columbia, Missouri

WATER AND ELECTRIC UTILITY REVENUE BOND COVERAGE (a)
LAST TEN FISCAL YEARS

Fiscal Year Ended	WATER AND ELECTRIC UTILITY REVENUE / REFUNDING BONDS (c)						Revenue Bond Coverage
	Operating Revenue (d)	Operating Expenses	Net Revenue	Principal	Interest (b)	Total	
2004	\$ 79,237,016	\$ 62,559,631	\$ 16,677,385	\$ 3,685,000	\$ 2,992,679	\$ 6,677,679	2.50
2005	92,127,894	72,052,155	20,075,739	3,870,000	3,449,264	7,319,264	2.74
2006	105,384,237	85,904,487	19,479,750	575,000	3,308,873	3,883,873	5.02
2007	116,758,098	84,055,177	32,702,921	3,595,000	4,332,137	7,927,137	4.13
2008	121,609,839	90,723,595	30,886,244	3,755,000	5,079,238	8,834,238	3.50
2009	132,415,953	99,094,026	33,321,927	3,875,000	6,125,758	10,000,758	3.33
2010	142,829,724	104,960,352	37,869,372	4,020,000	6,206,577	10,226,577	3.70
2011	151,526,817	107,813,998	43,712,819	4,175,000	6,354,157	10,529,157	4.15
2012	147,075,417	100,038,432	47,036,985	5,360,000	8,714,110	14,074,110	3.34
2013	146,188,407	111,187,318	35,001,089	6,545,000	8,501,203	15,046,203	2.33

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

(b) Interest payments made in the fiscal year.

(c) This includes Special Obligation Bonds, Series 2012D and 2012E, which are to be treated as a water and electric utility revenue bond issue.

(d) Includes investment and miscellaneous revenue in fiscal year 2009 and thereafter.

Table 21

City of Columbia, Missouri

SANITARY SEWER UTILITY REVENUE BOND COVERAGE (a)
LAST TEN FISCAL YEARS

Fiscal Year Ended	SANITARY SEWER SYSTEM REVENUE BONDS (d)						Revenue Bond Coverage
	Operating Revenue (c)	Operating Expenses	Net Revenue	Principal	Interest (b)	Total	
2004	\$ 8,708,998	\$ 5,721,756	\$ 2,987,242	\$ 1,040,000	\$ 1,038,747	\$ 2,078,747	1.44
2005	9,378,918	5,750,876	3,628,042	1,245,000	994,648	2,239,648	1.62
2006	9,915,355	6,221,458	3,693,897	1,280,000	1,126,455	2,406,455	1.53
2007	10,313,861	6,395,635	3,918,226	1,590,000	1,281,897	2,871,897	1.36
2008	10,333,579	6,596,832	3,736,747	1,640,000	1,290,111	2,930,111	1.28
2009	11,645,980	7,637,179	4,008,801	1,765,000	1,256,537	3,021,537	1.33
2010	13,536,909	7,576,703	5,960,206	1,805,000	1,520,655	3,325,655	1.79
2011	15,430,156	7,850,327	7,579,829	1,875,000	1,911,364	3,786,364	2.00
2012	17,973,980	9,145,955	8,828,025	1,915,000	2,121,660	4,036,660	2.19
2013	19,672,456	8,750,941	10,921,515	3,521,500	2,562,275	6,083,775	1.80

- (a) Revenue bonds and their related interest are payable solely from the revenues derived from the operation of the enterprise owned by the City. The taxing power of the City is not pledged to secure payment of the bonds and interest.
- (b) Interest payments made during the fiscal year.
- (c) Includes investment revenue in fiscal year 2002 and thereafter.
- (d) This includes Special Obligation Bonds Series 2001A, Special Obligation Bonds Series 2006A, and Special Obligation Refunding Bonds Series 2012B which are to be treated as sewer system revenue bond issues.

Table 22

City of Columbia, Missouri

PARKING REVENUE BOND COVERAGE (a)
LAST TEN FISCAL YEARS

<u>Fiscal Year Ended</u>	<u>Operating Revenue</u>	<u>Operating Expenses</u>	<u>Net Revenue</u>	<u>Principal</u>	<u>Interest (b)</u>	<u>Total</u>	<u>Revenue Bond Coverage</u>
2004 \$	1,675,667	\$ 682,007	\$ 993,660	\$ 95,000	\$ 163,052	\$ 258,052	3.85
2005	1,641,734	710,366	931,368	100,000	158,224	258,224	3.61
2006	1,657,637	710,577	947,060	0	0	0	n/a (c)
2007	1,562,110	695,501	866,609	0	0	0	n/a (c)
2008	1,593,938	886,913	707,025	0	0	0	n/a (c)
2009	1,737,094	731,207	1,005,887	0	0	0	n/a (c)
2010	1,796,627	734,020	1,062,607	0	0	0	n/a (c)
2011	2,038,935	929,364	1,109,571	0	0	0	n/a (c)
2012	2,688,403	910,837	1,777,566	0	0	0	n/a (c)
2013	2,977,159	1,080,985	1,896,174	0	0	0	n/a (c)

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

(b) Interest payments made during the fiscal year.

(c) The 95 Parking Revenue Bonds were refunded with the Special Obligation Bonds, Series 2006A issue.

Table 23

City of Columbia, Missouri

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

Fiscal Year	Commercial Construction (a)		Residential Construction (a)		Bank Deposits (in thousands)	Estimated Property Value
	Number of Permits	Value	Number of Permits	Value		
2004	81	\$ 61,239,547	1,429	\$ 206,711,394	\$ 2,021,000 (b)	4,648,539,062
2005	96	65,891,830	1,329	214,502,676	2,198,000 (b)	4,853,192,612
2006	96	58,918,770	1,897	221,396,606	2,345,000 (b)	5,713,406,342
2007	68	89,104,177	730	126,755,467	2,430,000 (b)	6,141,975,733
2008	58	51,336,697	408	69,590,716	2,487,000 (b)	6,548,424,667
2009	42	90,871,538	355	55,436,649	2,702,000 (b)	6,785,163,254
2010	32	15,776,890	374	69,360,630	2,890,000 (b)	6,830,813,429
2011	33	20,508,272	424	112,250,462	3,005,000 (b)	6,899,642,329
2012	34	64,741,303	411	94,993,740	3,174,000 (b)	7,013,851,058
2013	42	55,728,531	953	214,609,987	3,108,000 (b)	7,172,767,546

(a) Source: City of Columbia Public Works Department.

(b) Source: FDIC Summary of Deposits

Table 24**City of Columbia, Missouri****LARGEST ELECTRIC UTILITY CUSTOMERS
SEPTEMBER 30, 2013**

<u>Customer</u>	<u>Billed kWh</u>	<u>Billed Revenue</u>
Boone Hospital Center	28,487,279	\$ 2,224,927
Columbia Foods	28,066,253	2,093,289
3-M Company	23,813,699	1,636,520
VA Hospital	18,478,425	1,491,236
Quaker Oats	15,585,129	1,268,257
Gates Rubber	15,138,700	1,273,119
PW Eagle	10,673,917	796,282
University of Missouri Hospital and Clinics	10,156,246	801,501
GGP Ltd-Columbia Mall	8,714,221	799,454
Shelter	7,553,376	618,597
	<u>166,667,245</u>	<u>\$ 13,003,182</u>

City of Columbia, Missouri

LARGEST WATER UTILITY CUSTOMERS
SEPTEMBER 30, 2013

<u>Customer</u>	<u>Billed CCF</u>	<u>Billed Revenue</u>
Columbia Foods	416,033	\$ 1,023,809
VA Hospital	58,207	145,387
3M Company	55,509	131,714
Boone Hospital Center	53,692	129,497
University of MO	40,357	103,792
Linen King	30,594	71,301
PW Eagle	24,620	58,263
State Farm	24,373	76,339
Best Men LLC	21,582	52,605
Columbia Ready Mix	17,539	49,458
	<u>742,506</u>	<u>\$ 1,842,165</u>

Table 26

City of Columbia, Missouri

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Estimated Population</u> *	<u>Personal Income</u> ^a	<u>Per Capita Personal Income</u> ^a	<u>Median Age</u>	<u>Unemployment Rate</u>
2012	112,414 ^c	\$6,667,000 ^b	\$39,557 ^b	29.8 ^d	4.7% ^c
2011	111,213	6,567,000	37,350	26.5	5.9%
2010	98,893	6,293,000	35,875	26.5	6.2%
2009	97,403	6,025,000	36,241	28.2	5.1%
2008	96,093	5,521,000	33,604	31.8	4.4%
2007	94,645	5,283,000	32,548	28.1	3.6%
2006	93,219	5,087,000	32,608	29.7	3.3%
2005	91,814	4,865,759	31,959	35.2	3.9%
2004	89,803	4,537,251	30,019	35.2 **	2.5%
2003	88,423	4,230,922	28,197	30.8	2.0%

*Based on updated census population data

**2004 - Sales and Marketing Management Survey included the Jefferson City data with Columbia data.

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

^b Bureau of Economic Analysis preliminary information

^c City of Columbia Annual Budget adopted October 1, 2013

^d US Census American Community Survey (ACS) 1 year estimate 2011

Table 27

City of Columbia, Missouri

PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO

Employer	2013			2004		
	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**
University of Missouri - Columbia	8,581	1	9.24%	13,950	1	16.45%
University Hospital and Clinics	4,438	2	4.78%	5,501	2	6.49%
Columbia Public Schools	2,141	3	2.30%	3,000	3	3.54%
Boone Hospital Center	1,623	4	1.75%	2,039	4	2.40%
US Dept of Veterans Affairs	1,374	5	1.48%	1,000	8	1.18%
City of Columbia	1,354	6	1.46%	1,168	5	1.38%
State Farm	1,168	7	1.26%	952	9	1.12%
Shelter Insurance	1,076	8	1.16%	1,016	6	1.20%
Veterans United Home Loans	937	9	1.01%	n/a	n/a	n/a
MBS Textbook Exchange	919	10	0.99%	1,006	7	1.19%
Columbia Foods	n/a	n/a	n/a	640	10	0.75%

Note: Information from Columbia Regional Economic Development Inc.

**information from the US Bureau of Labor Statistics-2012 annual

Table 28

City of Columbia, Missouri

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Full-time Equivalent Employees as of September 30									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Governmental Activities										
General Administrative										
City Clerk and Elections	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00
City Manager	10.00	7.00	7.00	8.00	9.00	8.00	8.00	7.60	6.60	6.60
Finance (incl. Risk Management)	46.20	47.00	42.25	41.25	41.25	40.25	36.25	38.25	37.25	36.25
Human Resources	8.85	8.85	9.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00
Law	14.75	12.00	12.50	13.50	9.00	10.00	9.00	9.00	9.00	8.00
*Neighborhood Services	-	-	-	-	2.25	2.25	2.25	-	-	-
Convention & Tourism	8.00	8.00	9.00	9.00	9.00	9.00	7.00	7.00	7.00	7.00
Public Safety										
Police	191.00	191.00	192.00	191.00	190.00	186.00	183.00	181.00	178.00	175.00
Fire	141.00	136.00	136.00	140.00	140.00	138.00	135.00	132.00	129.00	128.00
Municipal Court	12.00	12.00	12.00	13.00	9.00	9.00	8.90	8.90	8.90	7.90
Emergency Mgmt & Comm	34.75	34.75	35.75	33.75	32.75	32.75	32.75	32.75	30.75	29.75
Health & Environment										
Health and Human Services	62.25	62.00	62.35	62.35	63.35	61.10	60.75	57.75	58.30	58.55
*Planning (incl. CDBG)	-	-	-	-	12.50	12.50	12.00	12.00	12.00	12.00
*Community Development	39.50	40.00	41.58	34.00	0.00	0.00	0.00	0.00	0.00	0.00
Economic Development	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Cultural Affairs	3.00	3.00	2.75	2.75	2.75	2.75	2.75	3.00	3.00	3.00
Parks & Recreation	46.50	47.50	43.50	43.50	43.50	43.50	42.50	41.50	40.50	40.50
Public Works										
Admin & Engineering	17.51	22.10	23.85	33.15	30.30	28.74	28.74	27.68	26.18	25.68
Non-Motorized Grants	4.95	2.35	1.10	2.00	2.00	2.00	-	-	-	-
Streets & Sidewalks	40.92	40.35	39.35	39.30	40.30	39.50	39.50	39.80	38.80	37.80
Parking Enforcement	4.02	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
*Building and Site Development	-	-	-	-	17.75	16.75	16.75	16.25	16.25	14.75
Custodial & Maintenance	16.43	16.00	16.25	13.25	13.25	10.50	10.50	10.50	10.50	9.00
Fleet Operations	33.51	31.50	31.45	28.40	28.40	25.55	25.90	23.90	23.90	22.90
GIS Fund	4.40	4.50	3.50	-	-	-	-	-	-	-
Employee Benefit	6.15	5.15	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00
Information Technologies	32.00	28.00	27.00	28.00	26.00	25.00	24.00	23.20	22.20	21.70
Public Communications	10.90	8.75	10.75	10.75	11.75	11.75	11.75	10.50	6.00	5.50
Contributions	-	-	-	-	-	-	-	2.00	2.00	2.00
Office of Sustainability	1.00	1.25	1.00	1.00	-	-	-	-	-	-
Business-Type Activities										
Railroad	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	4.00	4.00
Transload	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water & Electric	267.75	259.60	252.60	249.60	246.60	239.60	238.60	228.60	226.10	220.10
Recreation Services	34.25	34.25	34.25	34.25	36.25	36.25	36.25	36.25	35.50	35.50
Public Works										
Public Transportation	40.67	39.20	37.80	37.75	37.75	38.80	34.79	36.10	35.10	32.10
Airport	17.40	17.25	17.20	17.20	17.20	16.20	16.20	16.00	16.00	16.00
Sanitary Sewer	81.39	80.35	76.97	73.10	64.47	61.87	58.87	57.24	56.24	56.24
Parking Facilities	9.29	7.85	7.85	6.80	6.80	5.70	5.70	5.60	5.60	5.60
Solid Waste	93.02	92.90	87.95	85.90	84.73	84.68	83.68	77.25	77.25	77.25
Stormwater Utility	6.49	6.40	6.40	6.40	11.55	12.46	12.46	10.43	10.43	8.93
Utility Customer Services	14.30	14.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Total	1,367.15	1,334.85	1,310.95	1,297.95	1,278.45	1,249.45	1,221.84	1,190.05	1,165.35	1,140.60

Note: Information from City of Columbia Annual Budget adopted October 1, 2013

*Community Development department includes:

- Planning
- Volunteer Services
- Neighborhood Programs
- Building and Site Development
- CDBG

Table 29

City of Columbia, Missouri
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal year									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Police										
Traffic Accidents Investigated	1,288	1,362	1,442	1,810	2,554	3,000	2,869	2,869	2,972	3,149
Traffic Tickets Issued	7,790	7,727	10,662	13,738	11,636	10,500	10,165	10,165	10,089	12,205
Warning Tickets Issued	4,534	5,048	4,006	7,902	11,589	6,800	7,000	6,460	6,448	8,757
Driving While Intoxicated Arrests	297	438	446	485	337	500	600	460	559	581
Fire										
Fire Calls (All Types)	343	579	337	360	331	425	365	423	490	414
Rescue Calls	6,228	7,027	6,642	6,350	6,021	5,700	5,581	5,520	4,997	4,540
Sanitary Sewer Utility										
Average daily flow (millions of gallons)	14.1	12.7	15.4	19.7	15.5	16.4	16.2	13.0	15.8	16.0
Solid Waste Utility										
Tons of waste collected	165,254	161,629	161,573	162,257	146,289	176,000	176,852	192,886	165,228	162,434
Tons of recyclables collected	10,433	10,347	10,388	9,482	9,025	8,976	8,800	8,166	8,410	7,762
Public Transportation										
Total Vehicle Miles-Fixed Route	740,369	736,078	693,548	653,955	640,736	755,870	755,870	495,714	517,732	495,714
Total Vehicle Miles-Paratransit	293,972	274,602	186,311	168,153	167,968	138,922	113,324	162,271	101,991	151,769
Airport										
Number of Enplaned Passengers	43,108	38,319	38,478	32,072	24,843	10,000	9,090	13,673	19,957	17,925
Parking Facilities										
Parking permits issued (surface & structures)	2,089	1,976	2,046	1,427	1,635	1,635	1,635	1,580	1,426	1,466
Metered & hourly spaces	2,483	2,215	2,441	2,170	2,128	2,415	2,415	2,451	2,522	2,522
Other Public Works										
Street Segments Resurfaced/Repaired	165	205	164	523	545	462	450	739	436	555
Number of Permits Issued	2,333	1,997	3,033	5,326	2,528	9,500	8,067	11,831	11,768	4,709
Parks and Recreation										
Number of Athletic Fields Maintained	47	47	46	48	47	48	46	47	47	45
Total Sq feet of Landscape Beds Maintained	625,223	595,562	592,672	518,344	523,000	550,873	489,973	419,872	375,000	369,503
Railroad										
Carloads	1,218	1,226	1,403	1,539	1,217	2,550	2,561	2,402	2,606	2,150
Water										
Fire hydrants installed	80	13	79	75	36	271	187	256	307	185
Services/meters installed	1,010	234	81	279	219	1,227	974	1,158	1,200	1,084
Electric										
New Distribution Transformers Installed	181	59	81	52	86	540	318	510	528	446
Electric Meters Installed	1,396	506	642	432	361	1,833	1,579	1,667	1,504	1,427
Miles of Underground Lines Installed	14.00	7.00	6.65	4.02	8.13	31.40	11.26	28.55	29.61	12.77
Health & Environment										
Birth Certificates issued	8,316	7,548	8,542	8,842	n/a	3,600	3,600	4,121	3,619	3,442
Death Certificates issued	* 10,526	10,585	11,716	10,755	n/a	n/a	n/a	n/a	n/a	n/a
Immunizations	16,796	19,431	22,641	34,990	23,156	16,000	15,673	12,016	14,873	23,128
WIC Visits	30,615	31,169	28,906	30,132	29,744	25,432	21,184	21,184	21,184	24,786
Inspections	11,067	7,347	15,064	19,761	21,320	13,598	16,300	13,166	15,641	15,641

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

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

n/a-information not available

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Table 30

City of Columbia, Missouri

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST EIGHT YEARS*

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

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

*Information for prior years is not readily available

City of Columbia, Missouri

INSURANCE IN FORCE
SEPTEMBER 30, 2013

City of Columbia - Property/Casualty Insurance Program
Policy Period - October 1, 2012 to October 1, 2013

I. Property/Inland Marine/Boiler and Machinery Coverages

- A. Insurance Company – FM Global Insurance Company
- B. Best's Rating is A+ XV and Admitted in Missouri
- C. Policy # – FN001
- D. Annual Premium is \$691,132, plus \$24,600 TRIA Premium - Total Premium is \$715,732
- E. Coverages and Limits:
 - 1. \$550,000,000 Blanket Property Limit excess \$100,000 Retention
 - 2. Earthquake - \$100,000,000 Aggregate Limit excess \$100,000 Retention
 - 3. Flood - \$100,000,000 Aggregate Limit excess \$100,000 Retention (excludes Zones A, B, and V)
 - 4. Debris Removal - \$5,000,000 Limit or 25% of the loss, whichever is greater, excess \$100,000 Retention
 - 5. Licensed Vehicles (Including Mobile Equipment) - \$10,000,000 Limit excess \$100,000 Retention (while on premises)
Flood and earthquake limit is \$5,000,000
 - 6. EDP Equipment and Media - \$10,000,000 Limit excess \$100,000 Retention
 - 7. Extra Expense - \$5,000,000 Limit excess \$100,000 Retention
 - 8. Newly Acquired Property - \$10,000,000 Limit excess \$100,000 Retention
 - 9. Includes Boiler and Machinery Coverages

II. Excess Workers Compensation

- A. Insurance Company-Safety National Casualty Corporation
- B. Best's Rating is A IX and Admitted in Missouri
- C. Policy # - SP4047189
- D. Annual Premium is \$182,802
- E. Statutory Limits
- F. \$500,000 Self-Insured Retention, except \$750,000 SIR for Police, Fire and Electrical Workers
- G. Employers Liability Limit - \$1,000,000

III. Package Liability Program

- A. Insurance Provider - States Risk Retention Group
- B. Administered by Berkley Risk - W.R. Berkley and admitted in Missouri
- C. Policy # - SEL 3017801
- D. Annual Premium is \$202,028
- E. Coverages and Limits:
 - 1. Self-insurance retention of \$500,000 per occurrence
 - 2. \$3,000,000 limit of liability for any one occurrence covered under the policy
 - 3. \$10,000,000 maximum limit of liability for damages for all occurrences covered under this policy
 - 4. Coverages include General Liability, Public Officials Liability, Police Professional Liability, Products/Completed Operations Liability, Employment Practices Liability, Sexual Abuse Liability, Employee Benefits Liability, and Automobile Liability.

IV. Crime Coverages

- A. Insurance Company – Federal Insurance Company (Chubb)
- B. Best's Rating is A++ XV and Admitted in Missouri
- C. Policy # – 8170-2669
- D. Annual Premium is \$10,218
- E. Coverages include:
 - 1. Employee Dishonesty Bond - \$500,000 Limit - \$50,000 Deductible
 - 2. Money and Securities - \$500,000 Limit - \$50,000 Deductible
 - 3. Depositors Forgery - \$500,000 Limit - \$50,000 Deductible
 - 4. Money Orders and Counterfeit Papers - \$500,000 Limit - \$50,000 Deductible
 - 5. Computer Fraud - \$500,000 Limit – \$50,000 Deductible
 - 6. Fund Transfer Fraud - \$500,000 with a \$50,000 Deductible
 - 7. Credit Card Fraud- \$500,000 Limit - \$50,000 Deductible

V. Airport Liability

- A. Insurance Company – Global Aerospace, Inc.
- B. Best's Rating MGU/Pooled Carriers and Admitted in Missouri
- C. Policy # – 14001082
- D. Annual Premium is \$10,000 (includes TRIA)
- E. Coverages include:
 - 1. General Liability - \$10,000,000 Limit Each Occurrence
 - 2. Products/Completed Operations - \$10,000,000 Aggregate Limit
 - 3. Personal and Advertising Injury - \$10,000,000 Aggregate Limit
 - 4. Personal Injury for Discrimination or Humiliation - \$1,000,000 Each Individual/Aggregate
 - 5. Incidental Medical Malpractice - \$10,000,000 Limit Each Occurrence/Aggregate
 - 6. Non-Owned Aircraft Liability - \$10,000,000 Limit Each Occurrence
 - 7. Hangarkeepers Liability - \$10,000,000 Each Aircraft/\$10,000,000 Occurrence
 - 8. Deductible - \$1,000 Each Aircraft

**INSURANCE IN FORCE
SEPTEMBER 30, 2013**

VI. Health Department Professional Liability

- A. Insurance Company – Columbia Casualty Insurance Company (CNA)
- B. Best's Rating is AXV – Non-Admitted in Missouri
- C. Policy # – HMA104002580310
- D. Annual Premium is \$34,000
- E. Limits are \$1,000,000 Each Claim/\$2,000,000 Aggregate
- F. Deductible - \$15,000 Each Claim

VII. Railroad Liability

- A. Insurance Company –Liberty Surplus Insurance Corporation
- B. Best's Rating is A XV and Non-Admitted in Missouri
- C. Policy # – RRHV290905-1
- D. Annual Premium is \$29,000 (No TRIA)
- E. Limits are \$5,000,000 Any One Incident/\$10,000,000 Aggregate
- F. \$25,000 Retention Per Claim
- G. Claims Made Policy

VIII. Railroad Rolling Stock

- A. Insurance Company – Hanover Insurance Company
- B. Best's Rating is A XIV and Admitted in Missouri
- C. Policy # – IHH968366500
- D. Annual Premium is \$2,800 (No TRIA)
- E. Coverages:
 - 1 \$400,000 Limit All Covered Property-Any One Occurrence-\$1,000 Deductible
 - a. SW120 Electromotive Div. GM Corp. 1200 HP Diesel – Electric RR Eng, S#4278-1-COLT
 - b. EMD Model GP-10, 1952 – HP: 1,750: Axles 4

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

City of Columbia, Missouri

**SALARIES OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2013**

<u>Official Title</u>	<u>Salary Range</u>
City Manager	\$117,687 - 194,184
Deputy City Manager	102,336 - 168,854
Public Works Director	88,988 - 146,831
Water and Light Director	88,988 - 146,831
City Counselor	88,988 - 146,831
Finance Director	88,988 - 146,831
Assistant City Manager	88,988 - 146,831
Police Chief	88,988 - 146,831
Director of Public Health and Human Services	88,988 - 146,831
Fire Chief	88,988 - 146,831
Parks and Recreation Director	88,988 - 146,831
Information Technologies Director	88,988 - 146,831
Economic Development Director	88,988 - 146,831
Human Resources Director	88,988 - 146,831
Convention/Visitor's Bureau Director	88,988 - 146,831
City Clerk	88,988 - 146,831
Human Services Manager	54,050 - 83,777
Neighborhood Services Manager	54,050 - 83,777

Note: Information provided by the Human Resources Department