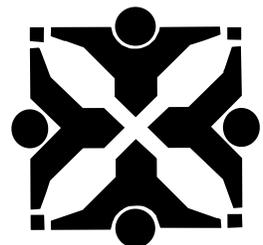


CITY OF COLUMBIA, MISSOURI

## **Interim Financial Report**

October 1, 2011 - June 30, 2012

Department of Finance  
John Blattel, Director



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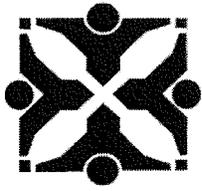
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## CITY OF COLUMBIA, MISSOURI

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FINANCE DEPARTMENT  
ADMINISTRATION

August 9, 2012

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

This Financial Management Information Supplement (FMIS) is presented with account balances as of June 30, 2012 and with revenues and expenditures for the nine month period ending June 30, 2012. The FMIS is not audited, and additionally it is not presented in the governmental reporting model format. The intent of this report is to provide supplemental financial information in an easy to understand format for all funds of the city.

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

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

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

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

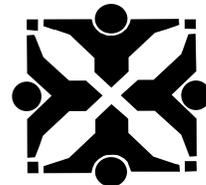
Respectfully submitted,

A handwritten signature in black ink that reads "John Blattel".

John Blattel  
Director of Finance

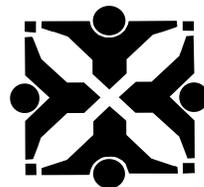
# **SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES**

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



## **GENERAL FUND**

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



**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

COMPARATIVE BALANCE SHEETS  
June 30, 2012 and 2011

<b>ASSETS</b>	<b>2012</b>	<b>2011</b>
Cash and cash equivalents	\$26,621,730	\$25,959,646
Accounts receivable	10,234	40,960
Taxes receivable	2,928,614	2,206,599
Allowance for uncollectible taxes	(38,784)	(33,759)
Grants receivable	0	0
Accrued interest	63,484	38,739
Due from other funds	1,355,640	1,117,734
Other assets	393,810	377,263
<b>TOTAL ASSETS</b>	<b>\$31,334,728</b>	<b>\$29,707,182</b>
<b>LIABILITIES AND FUND BALANCE</b>		
LIABILITIES:		
Accounts payable	\$763,049	\$438,625
Accrued payroll and payroll taxes	0	0
Due to other funds	0	0
Unearned revenue	501,634	88,351
Other liabilities	717,812	695,055
<b>TOTAL LIABILITIES</b>	<b>1,982,495</b>	<b>1,222,031</b>
FUND BALANCE:		
Nonspendable	383,810	377,263
Restricted	0	0
Committed	0	0
Assigned	1,199,580	1,994,292
Unassigned	27,768,843	26,113,596
<b>TOTAL FUND BALANCE</b>	<b>29,352,233</b>	<b>28,485,151</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$31,334,728</b>	<b>\$29,707,182</b>

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**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
REVENUES:		
General property taxes	\$6,975,165	\$6,741,606
Sales tax	14,302,116	13,626,600
Other local taxes	8,906,227	7,995,992
Licenses and permits	680,403	685,394
Fines	1,702,909	1,513,447
Fees and service charges	1,463,298	1,431,588
Intragovernmental revenue	12,813,836	12,313,524
Revenue from other governmental units	2,915,000	3,215,268
Investment revenue	610,032	505,986
Miscellaneous	1,136,756	1,046,093
TOTAL REVENUES	<u>51,505,742</u>	<u>49,075,498</u>
EXPENDITURES:		
Current:		
Policy development and administration	5,345,681	6,752,243
Public safety	27,811,581	27,337,395
Transportation	5,871,460	6,272,596
Health and environment	5,461,891	5,898,838
Personal development	4,755,229	4,181,924
Miscellaneous nonprogrammed activities	3,825,869	580,530
Debt Service:		
Principal	80,507	0
Interest	0	0
TOTAL EXPENDITURES	<u>53,152,218</u>	<u>51,023,526</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(1,646,476)</u>	<u>(1,948,028)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	5,155,764	6,112,029
Operating transfers to other funds	(2,310,334)	(2,283,768)
Lease proceeds	235,000	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,080,430</u>	<u>3,828,261</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	1,433,954	1,880,233
FUND BALANCE, BEGINNING OF YEAR	<u>27,918,279</u>	<u>26,604,918</u>
FUND BALANCE, END OF YEAR	<u><u>\$29,352,233</u></u>	<u><u>\$28,485,151</u></u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE NINE MONTHS ENDED JUNE 30, 2012  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	<b>2012</b>		<b>(Over) Under Budget</b>	<b>2011</b>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
<b>GENERAL PROPERTY TAXES:</b>				
Real property	\$5,610,416	\$5,774,130	(\$163,714)	\$5,701,504
Individual personal property	1,086,966	1,013,354	73,612	972,150
Railroad and utility	139,750	138,533	1,217	30,885
Financial institutions	10,200	18,168	(7,968)	11,486
Total	6,847,332	6,944,185	(96,853)	6,716,025
Penalties and interest	51,871	30,980	20,891	25,581
Total General Property Taxes	6,899,203	6,975,165	(75,962)	6,741,606
<b>SALES TAX</b>	19,937,241	14,302,116	5,635,125	13,626,600
<b>OTHER LOCAL TAXES:</b>				
Gasoline tax	2,343,740	1,784,698	559,042	1,337,484
Cigarette tax	612,800	459,064	153,736	395,374
Motor vehicle tax	840,000	789,555	50,445	574,049
Utilities tax:				
Telephone	3,600,000	2,804,788	795,212	2,685,593
Natural gas	3,150,000	2,091,945	1,058,055	2,397,798
CATV franchise	275,970	212,260	63,710	146,395
Electric	890,000	763,917	126,083	459,299
Total Other Local Taxes	11,712,510	8,906,227	2,806,283	7,995,992
<b>LICENSES AND PERMITS:</b>				
Business licenses	627,800	517,258	110,542	515,404
Alcoholic beverages	142,300	140,355	1,945	141,977
Animal licenses	35,100	22,790	12,310	28,013
Total Licenses and Permits	805,200	680,403	124,797	685,394
<b>FINES:</b>				
Corporation court fines	1,766,000	874,184	891,816	1,043,979
Uniform ticket fines	150,000	161,825	(11,825)	116,916
Meter fines	550,000	659,400	(109,400)	342,452
Alarm violations	16,500	7,500	9,000	10,100
Total Fines	2,482,500	1,702,909	779,591	1,513,447
<b>FEES AND SERVICE CHARGES:</b>				
Construction inspection	679,470	527,253	152,217	482,060
Street maintenance	150,000	142,407	7,593	98,557
Right of way	16,560	16,260	300	16,260
Animal control fees	26,450	14,689	11,761	24,545
Health fees	729,650	547,690	181,960	556,263
Miscellaneous	334,505	214,999	119,506	253,903
Total Fees and Service Charges	1,936,635	1,463,298	473,337	1,431,588

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE NINE MONTHS ENDED JUNE 30, 2012  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	<b>2012</b>		<b>(Over) Under Budget</b>	<b>2011</b>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
<b>INTRAGOVERNMENTAL REVENUE:</b>				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$11,720,000	\$7,583,145	\$4,136,855	\$7,217,138
Water	2,900,000	2,133,593	766,407	1,991,685
Total	14,620,000	9,716,738	4,903,262	9,208,823
General and Administrative Charges	4,130,138	3,097,098	1,033,040	3,104,701
Total Intragovernmental Revenue	18,750,138	12,813,836	5,936,302	12,313,524
<b>REVENUE FROM OTHER GOVERNMENTAL UNITS:</b>				
Federal and State Grants:				
Joint Communications	155,272	106,328	48,944	840
Non-Motorized Grant	679,732	10,786	668,946	432,895
Fire	2,795	2,636	159	0
Disaster Preparedness	116,000	138,326	(22,326)	67,689
Missouri Department of Transportation – Highway	221,000	73,995	147,005	73,465
Emergency Shelter	142,334	142,334	0	14,346
Health, General	949,929	496,243	453,686	614,731
Health-Women-Infants and Children	410,274	277,451	132,823	283,275
Safe Routes to School	0	31,660	(31,660)	
Youth at Risk	0	0	0	14,938
Police Department	281,754	165,747	116,007	242,297
Cultural Affairs	31,137	27,948	3,189	29,344
Parks and Recreation	12,100	6,000	6,100	30,023
TRIM Grant	10,000	0	10,000	0
Human Services Grants	0	48,327	(48,327)	0
Historic Preservation	12,000	0	12,000	0
Total	3,024,327	1,527,781	1,496,546	1,803,843
Boone County:				
Health Department	925,000	626,715	298,285	656,191
Disaster Preparedness	88,199	26,857	61,342	40,149
Joint Communications	922,815	567,389	355,426	622,500
Animal Control	165,643	156,496	9,147	82,823
Social Services	19,523	9,762	9,761	9,762
Total	2,121,180	1,387,219	733,961	1,411,425
Total Revenue From Other Governmental Units	5,145,507	2,915,000	2,230,507	3,215,268
<b>INVESTMENT REVENUE</b>	<b>689,500</b>	<b>610,032</b>	<b>79,468</b>	<b>505,986</b>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE NINE MONTHS ENDED JUNE 30, 2012  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	<b>2012</b>		<b>(Over) Under Budget</b>	<b>2011</b>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
<b>MISCELLANEOUS REVENUE:</b>				
Property sales	\$22,000	\$149,228	(\$127,228)	\$174,284
Photocopies	9,000	11,812	(2,812)	8,729
Other	1,300,922	975,716	325,206	863,080
Total Miscellaneous Revenue	<u>1,331,922</u>	<u>1,136,756</u>	<u>195,166</u>	<u>1,046,093</u>
<b>TOTAL REVENUES</b>	<u>69,690,356</u>	<u>51,505,742</u>	<u>18,184,614</u>	<u>49,075,498</u>
<b>OTHER FINANCING SOURCES:</b>				
<b>OPERATING TRANSFERS FROM OTHER FUNDS:</b>				
Public Improvement Fund	0	0	0	84,733
GO Bond Debt Service	0	0	0	0
1/4 Cent Tax	0	0	0	0
Sewer	0	0	0	124,539
Convention & Visitors Bureau	0	0	0	0
Special Road District Fund	0	0	0	85,069
Special Business District Fund	7,500	5,625	1,875	5,625
Transportation Sales Tax Fund	5,527,430	4,145,573	1,381,857	4,652,944
Capital Projects Fund	40,400	40,400	0	284,561
Community Development Grant Fund	0	0	0	0
Water	0	0	0	0
Electric	0	0	0	0
Utility Accounts & Billing	12,783	12,783	0	12,777
Park Sales Tax	1,253,912	940,436	313,476	791,604
Contributions Fund	10,947	10,947	0	70,177
Total operating transfers from other funds	<u>6,852,972</u>	<u>5,155,764</u>	<u>1,697,208</u>	<u>6,112,029</u>
Lease proceeds	<u>243,259</u>	<u>235,000</u>	<u>0</u>	<u>0</u>
<b>APPROPRIATION OF PRIOR YEAR FUND BALANCE</b>	<u>2,301,168</u>	<u>1,725,876</u>	<u>575,292</u>	<u>2,156,874</u>
<b>APPROPRIATION OF CULTURAL AFFAIRS</b>	<u>12,223</u>	<u>9,167</u>	<u>3,056</u>	<u>9,167</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>9,409,622</u>	<u>7,125,807</u>	<u>2,275,556</u>	<u>8,278,070</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u><u>\$79,099,978</u></u>	<u><u>\$58,631,549</u></u>	<u><u>\$20,460,170</u></u>	<u><u>\$57,353,568</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 NINE MONTHS ENDED JUNE 30, 2012  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	2012		(Over) Under Budget	2011
	Budget	Actual		Actual
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>				
General Government:				
City Council:				
Personal services	\$10,415	\$611	\$9,804	\$654
Materials and supplies	38,984	9,452	29,532	12,156
Travel and training	29,883	7,740	22,143	8,353
Intragovernmental	0	0	0	33,518
Utilities, services, and miscellaneous	102,207	51,398	50,809	50,901
Total City Council	<u>181,489</u>	<u>69,201</u>	<u>112,288</u>	<u>105,582</u>
City Clerk:				
Personal services	184,581	132,630	51,951	111,671
Materials and supplies	3,361	502	2,859	145
Travel and training	1,319	0	1,319	15
Intragovernmental	213	160	53	28,028
Utilities, services, and miscellaneous	9,961	2,660	7,301	2,750
Total City Clerk	<u>199,435</u>	<u>135,952</u>	<u>63,483</u>	<u>142,609</u>
City Manager:				
Personal services	764,307	533,431	230,876	527,702
Materials and supplies	12,500	5,543	6,957	5,502
Travel and training	6,750	5,583	1,167	8,982
Intragovernmental	1,355	1,016	339	77,879
Utilities, services, and miscellaneous	60,882	36,758	24,124	70,415
Capital additions	0	0	0	0
Total City Manager	<u>845,794</u>	<u>582,331</u>	<u>263,463</u>	<u>690,480</u>
Election:				
Utilities, services, and miscellaneous	125,000	11,255	113,745	143,135
Total General Government	<u>1,351,718</u>	<u>798,739</u>	<u>552,979</u>	<u>1,081,806</u>
Financial Services:				
Personal services	2,811,655	1,950,239	861,416	1,784,024
Materials and supplies	100,504	54,834	45,670	66,544
Travel and training	17,516	13,764	3,752	5,980
Intragovernmental	4,521	3,391	1,130	379,746
Utilities, services, and miscellaneous	245,338	189,841	55,497	197,100
Capital additions	0	0	0	3,323
Total Financial Services	<u>3,179,534</u>	<u>2,212,069</u>	<u>967,465</u>	<u>2,436,717</u>
Human Resources:				
Personal services	649,766	454,985	194,781	440,532
Materials and supplies	31,440	19,645	11,795	19,741
Travel and training	11,407	1,875	9,532	2,523
Intragovernmental	789	642	147	90,820
Utilities, services, and miscellaneous	219,103	108,881	110,222	263,289
Total Human Resources	<u>912,505</u>	<u>586,028</u>	<u>326,477</u>	<u>816,905</u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE NINE MONTHS ENDED JUNE 30, 2012  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	2012		(Over) Under Budget	2011
	Budget	Actual		Actual
City Counselor:				
Personal services	\$487,934	\$348,909	139,025	\$328,690
Materials and supplies	15,635	7,651	7,984	9,568
Travel and training	4,000	2,610	1,390	2,716
Intragovernmental	663	497	166	45,617
Utilities, services, and miscellaneous	43,960	22,305	21,655	15,127
Capital additions	0	0	0	0
Total City Counselor	<u>552,192</u>	<u>381,972</u>	<u>170,220</u>	<u>401,718</u>
Public Works Administration:				
Personal services	1,802,904	1,185,403	617,501	1,310,147
Materials and supplies	98,186	45,339	52,847	66,879
Travel and training	10,185	3,250	6,935	3,591
Intragovernmental	33,436	25,077	8,359	239,568
Utilities, services, and miscellaneous	690,234	82,940	607,294	366,308
Capital additions	113,000	24,864	88,136	28,604
Total Public Works Administration	<u>2,747,945</u>	<u>1,366,873</u>	<u>1,381,072</u>	<u>2,015,097</u>
Total Policy Development and Administration	<u>8,743,894</u>	<u>5,345,681</u>	<u>3,398,213</u>	<u>6,752,243</u>
PUBLIC SAFETY:				
Police:				
Personal services	16,062,111	11,485,896	4,576,215	10,892,699
Materials and supplies	1,061,384	716,277	345,107	722,102
Travel and training	127,491	138,307	(10,816)	93,951
Intragovernmental	832,427	624,758	207,669	1,156,644
Utilities, services, and miscellaneous	1,078,503	684,797	393,706	510,504
Capital additions	47,875	47,875	0	433,698
Total Police	<u>19,209,791</u>	<u>13,697,910</u>	<u>5,511,881</u>	<u>13,809,598</u>
City Prosecutor:				
Personal services	557,263	405,794	151,469	365,975
Materials and supplies	14,628	5,112	9,516	4,701
Travel and training	2,914	1,207	1,707	1,243
Intragovernmental	946	709	237	59,275
Utilities, services, and miscellaneous	24,783	10,364	14,419	9,535
Capital additions	0	0	0	0
Total City Prosecutor	<u>600,534</u>	<u>423,186</u>	<u>177,348</u>	<u>440,729</u>
Fire:				
Personal services	13,082,252	9,455,034	3,627,218	8,760,599
Materials and supplies	771,956	416,991	354,965	360,845
Travel and training	19,322	3,326	15,996	8,595
Intragovernmental	593,163	444,038	149,125	579,176
Utilities, services, and miscellaneous	489,997	285,689	204,308	317,317
Capital additions	52,547	52,617	(70)	66,253
Total Fire	<u>15,009,237</u>	<u>10,657,695</u>	<u>4,351,542</u>	<u>10,092,785</u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE NINE MONTHS ENDED JUNE 30, 2012  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	2012		(Over) Under Budget	2011
	Budget	Actual		Actual
<b>Animal Control:</b>				
Personal services	\$322,360	\$231,523	\$90,837	\$224,866
Materials and supplies	34,263	18,626	15,637	18,881
Travel and training	2,627	1,007	1,620	413
Intragovernmental	11,231	8,423	2,808	15,418
Utilities, services, and miscellaneous	171,986	114,425	57,561	99,871
Capital additions	0	0	0	0
<b>Total Animal Control</b>	<b>542,467</b>	<b>374,004</b>	<b>168,463</b>	<b>359,449</b>
<b>Municipal Court:</b>				
Personal services	698,784	506,914	191,870	461,027
Materials and supplies	48,736	29,486	19,250	23,226
Travel and training	8,250	6,206	2,044	8,257
Intragovernmental	818	614	204	80,509
Utilities, services, and miscellaneous	118,685	54,549	64,136	67,954
Capital additions	33,250	0	33,250	0
<b>Total Municipal Court</b>	<b>908,523</b>	<b>597,769</b>	<b>310,754</b>	<b>640,973</b>
<b>Emergency Management:</b>				
Personal services	130,963	54,311	76,652	39,736
Materials and supplies	15,741	8,438	7,303	14,319
Travel and training	5,100	1,957	3,143	763
Intragovernmental	1,085	814	271	33,895
Utilities, services, and miscellaneous	70,206	51,982	18,224	48,383
Capital additions	0	0	0	62,573
<b>Total Emergency Management</b>	<b>223,095</b>	<b>117,502</b>	<b>105,593</b>	<b>199,669</b>
<b>Joint Communications:</b>				
Personal services	2,010,485	1,401,931	608,554	1,289,238
Materials and supplies	88,337	48,658	39,679	48,637
Travel and training	30,674	13,256	17,418	11,630
Intragovernmental	5,716	4,287	1,429	117,883
Utilities, services, and miscellaneous	649,817	465,663	184,154	326,804
Capital additions	10,000	9,720	280	0
<b>Total Joint Communications</b>	<b>2,795,029</b>	<b>1,943,515</b>	<b>851,514</b>	<b>1,794,192</b>
<b>Total Public Safety</b>	<b>39,288,676</b>	<b>27,811,581</b>	<b>11,477,095</b>	<b>27,337,395</b>
<b>TRANSPORTATION:</b>				
<b>Streets and Sidewalks:</b>				
Personal services	1,874,159	1,319,545	554,614	1,295,792
Materials and supplies	1,450,155	1,090,568	359,587	1,511,193
Travel and training	2,344	1,407	937	0
Intragovernmental	169,387	127,070	42,317	173,471
Utilities, services, and miscellaneous	2,093,620	1,621,035	472,585	485,223
Capital additions	808,094	372,450	435,644	959,456
<b>Total Streets and Sidewalks</b>	<b>6,397,759</b>	<b>4,532,075</b>	<b>1,865,684</b>	<b>4,425,135</b>
<b>Street Lighting:</b>				
Utilities, services, and miscellaneous	807,000	577,530	229,470	982,849

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE NINE MONTHS ENDED JUNE 30, 2012  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	2012		(Over) Under Budget	2011
	Budget	Actual		Actual
<b>Traffic:</b>				
Personal services	\$603,141	\$400,776	\$202,365	\$371,939
Materials and supplies	220,158	195,440	24,718	168,261
Travel and training	2,820	317	2,503	120
Intragovernmental	24,005	18,011	5,994	41,935
Utilities, services, and miscellaneous	190,281	147,311	42,970	44,169
Capital additions	0	0	0	238,188
<b>Total Traffic</b>	<b>1,040,405</b>	<b>761,855</b>	<b>278,550</b>	<b>864,612</b>
<b>Total Transportation</b>	<b>8,245,164</b>	<b>5,871,460</b>	<b>2,373,704</b>	<b>6,272,596</b>
<b>HEALTH AND ENVIRONMENT:</b>				
<b>Health Services:</b>				
Personal services	3,369,594	2,248,389	1,121,205	2,252,672
Materials and supplies	418,134	262,042	156,092	297,501
Travel and training	45,793	27,864	17,929	32,462
Intragovernmental	10,800	8,100	2,700	379,589
Utilities, services, and miscellaneous	1,003,105	491,492	511,613	433,985
Capital additions	10,917	10,917	0	123,278
<b>Total Health Services</b>	<b>4,858,343</b>	<b>3,048,804</b>	<b>1,809,539</b>	<b>3,519,487</b>
<b>Planning:</b>				
Personal services	2,454,411	1,781,352	673,059	449,049
Materials and supplies	168,115	91,849	76,266	17,721
Travel and training	27,727	21,405	6,322	7,786
Intragovernmental	51,729	38,797	12,932	56,944
Utilities, services, and miscellaneous	307,740	132,686	175,054	60,187
<b>Total Planning</b>	<b>3,009,722</b>	<b>2,066,089</b>	<b>943,633</b>	<b>591,687</b>
<b>Department of Economic Development:</b>				
Personal services	400,343	314,401	85,942	271,743
Travel and training	0	0	0	0
Intragovernmental	3,463	2,597	866	16,809
Utilities, services, and miscellaneous	30,000	30,000	0	30,000
<b>Total Department of Economic Development</b>	<b>433,806</b>	<b>346,998</b>	<b>86,808</b>	<b>318,552</b>
<b>Protective Inspection:</b>				
Personal services	0	0	0	757,851
Materials and supplies	0	0	0	27,620
Travel and training	0	0	0	2,934
Intragovernmental	0	0	0	108,687
Utilities, services, and miscellaneous	0	0	0	29,422
Capital additions	0	0	0	0
<b>Total Protective Inspection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>926,514</b>
<b>Office of Neighborhood Services</b>				
Personal services	0	0	0	430,398
Materials and supplies	0	0	0	19,631
Travel and training	0	0	0	1,767
Intragovernmental	0	0	0	62,406
Utilities, services, and miscellaneous	0	0	0	28,396
Capital additions	0	0	0	0
<b>Total Office of Neighborhood Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>542,598</b>
<b>Total Health and Environment</b>	<b>8,301,871</b>	<b>5,461,891</b>	<b>2,839,980</b>	<b>5,898,838</b>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE NINE MONTHS ENDED JUNE 30, 2012  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011

	2012		(Over) Under Budget	2011
	Budget	Actual		Actual
<b>PERSONAL DEVELOPMENT:</b>				
Parks and Recreation:				
Personal services	\$3,459,239	\$2,277,354	\$1,181,885	\$2,148,377
Materials and supplies	753,282	471,211	282,071	416,681
Travel and training	14,430	10,997	3,433	6,361
Intragovernmental	234,205	175,654	58,551	244,012
Utilities, services, and miscellaneous	436,932	226,595	210,337	240,765
Capital additions	305,000	190,683	114,317	207,189
<b>Total Parks and Recreation</b>	<b>5,203,088</b>	<b>3,352,494</b>	<b>1,850,594</b>	<b>3,263,385</b>
Cultural Affairs:				
Personal services	190,316	119,859	70,457	111,770
Materials and supplies	19,355	9,347	10,008	7,034
Travel and training	4,700	419	4,281	365
Intragovernmental	220	165	55	25,398
Utilities, services, and miscellaneous	151,177	117,177	34,000	109,804
<b>Total Cultural Affairs</b>	<b>365,768</b>	<b>246,967</b>	<b>118,801</b>	<b>254,371</b>
Office of Community Services:				
Personal services	447,818	292,105	155,713	114,419
Materials and supplies	71,123	52,085	19,038	3,784
Travel and training	5,144	1,536	3,608	565
Intragovernmental	1,607	1,205	402	17,453
Utilities, services, and miscellaneous	136,866	75,733	61,133	133,564
<b>Total Office of Community Services</b>	<b>662,558</b>	<b>422,664</b>	<b>239,894</b>	<b>269,785</b>
Social Assistance:				
Utilities services, and miscellaneous	1,378,980	733,104	645,876	394,383
<b>Total Social Assistance</b>	<b>1,378,980</b>	<b>733,104</b>	<b>645,876</b>	<b>394,383</b>
<b>Total Personal Development</b>	<b>7,610,394</b>	<b>4,755,229</b>	<b>2,855,165</b>	<b>4,181,924</b>
Miscellaneous Nonprogrammed Activities:				
Other	5,148,754	3,825,869	1,322,885	580,530
<b>Total Miscellaneous Nonprogrammed Activities</b>	<b>5,148,754</b>	<b>3,825,869</b>	<b>1,322,885</b>	<b>580,530</b>
Debt Service:				
Principal-capital lease payment	81,087	80,507	580	0
<b>Total Debt Service</b>	<b>81,087</b>	<b>80,507</b>	<b>580</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>77,419,840</b>	<b>53,152,218</b>	<b>24,267,622</b>	<b>51,023,526</b>
<b>OPERATING TRANSFERS TO OTHER FUNDS:</b>				
2006 SO Bonds	294,625	220,969	73,656	222,094
2008B S.O. Bonds	953,134	714,850	238,284	708,393
Recreation Services Fund	1,356,910	1,017,682	339,228	1,167,683
Public Transportation Fund	28,666	14,333	14,333	0
Storm Water Utility Fund	150,000	150,000	0	5,000
Special Business District	17,500	17,500	0	17,500
Sanitary Sewer	100,000	100,000	0	0
Sustainability Fund	100,000	75,000	25,000	75,000
Transfer to Employee Benefit	0	0	0	88,098
<b>TOTAL OPERATING TRANSFERS TO OTHER FUNDS</b>	<b>3,000,835</b>	<b>2,310,334</b>	<b>690,501</b>	<b>2,283,768</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$80,420,675</b>	<b>\$55,462,552</b>	<b>\$24,958,123</b>	<b>\$53,307,294</b>

## 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.

**Special Road District Tax Fund** - to account for the road and bridge tax revenues. These revenues are used to improve, maintain, construct and repair certain streets and roads within the city limits.

**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.

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

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

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2012 and 2011

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2012	2011	2012	2011	2012	2011
Cash and cash equivalents	\$1,597,026	\$1,541,927	\$3,778,020	\$3,071,398	\$113,126	\$109,678
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
Taxes receivable	28,773	37,745	38,313	49,432	0	0
Allowance for uncollectible taxes	(9,373)	(7,802)	(12,029)	(10,299)	0	0
Grants receivable	0	0	0	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0
Accrued interest	3,805	2,304	8,973	4,436	289	176
Other assets	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$1,620,231</b>	<b>\$1,574,174</b>	<b>\$3,813,277</b>	<b>\$3,114,967</b>	<b>\$113,415</b>	<b>\$109,854</b>
<b>LIABILITIES AND FUND BALANCE</b>						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0
Obligations under capital leases – current maturities	0	0	0	0	0	0
Deferred revenue	25,500	23,400	34,200	30,400	0	0
Other liabilities	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>25,500</b>	<b>23,400</b>	<b>34,200</b>	<b>30,400</b>	<b>0</b>	<b>0</b>
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	1,594,731	1,550,774	3,779,077	3,084,567	113,415	109,854
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
<b>TOTAL FUND BALANCE</b>	<b>1,594,731</b>	<b>1,550,774</b>	<b>3,779,077</b>	<b>3,084,567</b>	<b>113,415</b>	<b>109,854</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$1,620,231</b>	<b>\$1,574,174</b>	<b>\$3,813,277</b>	<b>\$3,114,967</b>	<b>\$113,415</b>	<b>\$109,854</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2012 and 2011

<b>Special Road District Tax Fund</b>		<b>Columbia Special Business District Fund</b>		<b>Transportation Sales Tax Fund</b>		<b>Office of Sustainability Fund</b>	
<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>
\$0	\$646,278	\$2,278	\$17,602	\$668,292	\$93,713	\$185,174	\$90,567
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	247	3,252	931,977	1,023,744	0	0
0	0	(6)	(746)	0	0	0	0
0	0	0	0	0	0	84,990	0
0	0	0	0	0	0	0	0
0	903	6	36	1,708	385	436	138
0	0	0	0	0	0	0	0
<b>\$0</b>	<b>\$647,181</b>	<b>\$2,525</b>	<b>\$20,144</b>	<b>\$1,601,977</b>	<b>\$1,117,842</b>	<b>\$270,600</b>	<b>\$90,705</b>
\$0	\$0	\$0	\$0	\$0	\$0	\$85,597	\$6,036
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	1,350	1,350	0	0	0	0
0	0	0	0	0	0	0	0
0	0	1,350	1,350	0	0	85,597	6,036
0	0	0	0	0	0	0	0
0	647,181	1,175	18,794	1,601,977	1,117,842	185,003	84,669
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	647,181	1,175	18,794	1,601,977	1,117,842	185,003	84,669
<b>\$0</b>	<b>\$647,181</b>	<b>\$2,525</b>	<b>\$20,144</b>	<b>\$1,601,977</b>	<b>\$1,117,842</b>	<b>\$270,600</b>	<b>\$90,705</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2012 and 2011

ASSETS	Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
	2012	2011	2012	2011	2012	2011
Cash and cash equivalents	\$1,003,724	\$833,088	\$225,596	\$187,922	\$695,107	\$460,426
Cash restricted for development charges	0	0	0	0	1,947,976	787,424
Cash restricted for hotel/motel tax	940,230	650,648	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Taxes receivable	0	0	0	0	78,747	86,582
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0
Rehabilitation loans receivable	0	0	6,634,704	7,064,828	0	0
Accrued interest	4,530	2,174	0	0	6,216	2,029
Other assets	0	0	295,023	180,670	0	0
<b>TOTAL ASSETS</b>	<b>\$1,948,484</b>	<b>\$1,485,910</b>	<b>\$7,155,323</b>	<b>\$7,433,420</b>	<b>\$2,728,046</b>	<b>\$1,336,461</b>
<b>LIABILITIES AND FUND BALANCE</b>						
LIABILITIES:						
Accounts payable	\$22,051	\$51,591	\$35,556	\$25,188	\$0	\$0
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0
Obligations under capital leases – current maturities	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Other liabilities	13,000	0	847	847	0	0
<b>TOTAL LIABILITIES</b>	<b>35,051</b>	<b>51,591</b>	<b>36,403</b>	<b>26,035</b>	<b>0</b>	<b>0</b>
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	1,913,433	1,434,319	7,118,920	7,407,385	1,947,976	787,424
Committed	0	0	0	0	780,070	549,037
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
<b>TOTAL FUND BALANCE</b>	<b>1,913,433</b>	<b>1,434,319</b>	<b>7,118,920</b>	<b>7,407,385</b>	<b>2,728,046</b>	<b>1,336,461</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$1,948,484</b>	<b>\$1,485,910</b>	<b>\$7,155,323</b>	<b>\$7,433,420</b>	<b>\$2,728,046</b>	<b>\$1,336,461</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2012 and 2011

Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
2012	2011	2012	2011	2012	2011	2012	2011
\$1,820,407	\$1,040,068	\$384,930	\$437,779	\$1,167,565	\$658,645	\$11,641,245	\$9,189,091
0	0	0	0	0	0	1,947,976	787,424
0	0	0	0	0	0	940,230	650,648
0	0	0	0	0	0	0	0
465,989	511,872	465,989	511,871	0	0	2,010,035	2,224,498
0	0	0	0	0	0	(21,408)	(18,847)
0	0	0	0	0	0	84,990	0
0	0	0	0	0	0	6,634,704	7,064,828
4,031	1,597	1,270	1,067	2,707	1,009	33,971	16,254
0	0	0	0	0	0	295,023	180,670
<u>\$2,290,427</u>	<u>\$1,553,537</u>	<u>\$852,189</u>	<u>\$950,717</u>	<u>\$1,170,272</u>	<u>\$659,654</u>	<u>\$23,566,766</u>	<u>\$20,094,566</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$143,204	\$82,815
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	61,050	55,150
0	0	0	0	0	0	13,847	847
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>218,101</u>	<u>138,812</u>
0	0	0	0	0	0	0	0
2,290,427	1,553,537	852,189	950,717	1,170,272	659,654	22,568,595	19,406,717
0	0	0	0	0	0	780,070	549,037
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>2,290,427</u>	<u>1,553,537</u>	<u>852,189</u>	<u>950,717</u>	<u>1,170,272</u>	<u>659,654</u>	<u>23,348,665</u>	<u>19,955,754</u>
<u>\$2,290,427</u>	<u>\$1,553,537</u>	<u>\$852,189</u>	<u>\$950,717</u>	<u>\$1,170,272</u>	<u>\$659,654</u>	<u>\$23,566,766</u>	<u>\$20,094,566</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2012	2011	2012	2011	2012	2011
<b>REVENUES:</b>						
General property taxes	\$1,609,485	\$1,515,718	\$2,247,883	\$2,103,671	\$0	\$0
Sales tax	0	0	0	0	0	0
Payment in lieu of taxes	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	39,659	35,149	83,551	64,326	2,806	2,504
Miscellaneous	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,649,144</b>	<b>1,550,867</b>	<b>2,331,434</b>	<b>2,167,997</b>	<b>2,806</b>	<b>2,504</b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
Policy development and administration	0	0	0	0	0	0
Health and environment	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Personal development	1,463,032	1,445,438	1,397,421	1,480,050	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,463,032</b>	<b>1,445,438</b>	<b>1,397,421</b>	<b>1,480,050</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>186,112</b>	<b>105,429</b>	<b>934,013</b>	<b>687,947</b>	<b>2,806</b>	<b>2,504</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers from other funds	0	0	0	0	0	0
Operating transfers to other funds	0	0	0	0	0	0
Restructuring of financing	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>186,112</b>	<b>105,429</b>	<b>934,013</b>	<b>687,947</b>	<b>2,806</b>	<b>2,504</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>	<b>1,408,619</b>	<b>1,445,345</b>	<b>2,845,064</b>	<b>2,396,620</b>	<b>110,609</b>	<b>107,350</b>
Equity transfers to other funds	0	0	0	0	0	0
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$1,594,731</b>	<b>\$1,550,774</b>	<b>\$3,779,077</b>	<b>\$3,084,567</b>	<b>\$113,415</b>	<b>\$109,854</b>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

Special Road District Tax Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund		Office of Sustainability Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$0	\$0	\$278	\$149,695	\$0	\$0	\$0	\$0
0	0	0	0	7,124,122	6,752,400	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	840	15,063	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	427,861	122,829
0	13,122	497	1,136	14,872	3,808	3,389	894
0	0	0	0	0	0	0	0
<u>0</u>	<u>13,122</u>	<u>1,615</u>	<u>165,894</u>	<u>7,138,994</u>	<u>6,756,208</u>	<u>431,250</u>	<u>123,723</u>
0	0	36,875	186,385	0	0	411,774	140,249
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>36,875</u>	<u>186,385</u>	<u>0</u>	<u>0</u>	<u>411,774</u>	<u>140,249</u>
<u>0</u>	<u>13,122</u>	<u>(35,260)</u>	<u>(20,491)</u>	<u>7,138,994</u>	<u>6,756,208</u>	<u>19,476</u>	<u>(16,526)</u>
0	0	17,500	17,500	201,184	0	75,000	75,000
0	(1,485,069)	(5,625)	(5,625)	(7,609,396)	(7,248,299)	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>(1,485,069)</u>	<u>11,875</u>	<u>11,875</u>	<u>(7,408,212)</u>	<u>(7,248,299)</u>	<u>75,000</u>	<u>75,000</u>
0	(1,471,947)	(23,385)	(8,616)	(269,218)	(492,091)	94,476	58,474
0	2,119,128	24,560	27,410	1,871,195	1,609,933	90,527	26,195
0	0	0	0	0	0	0	0
<u>\$0</u>	<u>\$647,181</u>	<u>\$1,175</u>	<u>\$18,794</u>	<u>\$1,601,977</u>	<u>\$1,117,842</u>	<u>\$185,003</u>	<u>\$84,669</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
	2012	2011	2012	2011	2012	2011
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	611,456	582,576
Payment in lieu of taxes	0	0	0	0	0	0
Other local taxes	1,245,086	1,186,949	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	0	0	957,761	807,454
Revenue from other governmental units	20,095	34,427	501,757	1,025,915	0	0
Investment revenue	42,246	29,248	10,800	11,092	48,465	18,228
Miscellaneous	17,208	10,510	40	0	0	0
<b>TOTAL REVENUES</b>	<b>1,324,635</b>	<b>1,261,134</b>	<b>512,597</b>	<b>1,037,007</b>	<b>1,617,682</b>	<b>1,408,258</b>
EXPENDITURES:						
Current:						
Policy development and administration	1,231,816	1,231,877	0	0	72,734	29,342
Health and environment	0	0	490,463	729,471	0	0
Transportation	0	0	0	0	0	0
Personal development	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,231,816</b>	<b>1,231,877</b>	<b>490,463</b>	<b>729,471</b>	<b>72,734</b>	<b>29,342</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	92,819	29,257	22,134	307,536	1,544,948	1,378,916
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	0	0	0	0
Operating transfers to other funds	(43,470)	(12,000)	(117,924)	(364,441)	(394,817)	(1,784,416)
Restructuring of financing	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(43,470)</b>	<b>(12,000)</b>	<b>(117,924)</b>	<b>(364,441)</b>	<b>(394,817)</b>	<b>(1,784,416)</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	49,349	17,257	(95,790)	(56,905)	1,150,131	(405,500)
FUND BALANCE, BEGINNING OF PERIOD	1,864,084	1,417,062	7,214,710	7,464,290	1,577,915	1,741,961
Equity transfers to other funds	0	0	0	0	0	0
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$1,913,433</b>	<b>\$1,434,319</b>	<b>\$7,118,920</b>	<b>\$7,407,385</b>	<b>\$2,728,046</b>	<b>\$1,336,461</b>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
2012	2011	2012	2011	2012	2011	2012	2011
\$0	\$0	\$0	\$0	\$0	\$0	\$3,857,646	\$3,769,084
3,562,004	3,376,169	3,558,825	3,376,159	0	0	14,856,407	14,087,304
0	0	0	0	0	0	1,245,086	1,186,949
0	0	0	0	0	0	840	15,063
0	0	0	0	0	0	957,761	807,454
0	0	0	0	769,456	784,289	1,719,169	1,967,460
30,051	25,945	9,129	4,180	24,823	7,058	310,288	216,690
0	0	0	0	0	0	17,248	10,510
<u>3,592,055</u>	<u>3,402,114</u>	<u>3,567,954</u>	<u>3,380,339</u>	<u>794,279</u>	<u>791,347</u>	<u>22,964,445</u>	<u>22,060,514</u>
0	0	0	0	0	0	1,753,199	1,587,853
0	0	0	0	0	0	490,463	729,471
0	0	0	0	0	0	0	0
0	0	709	604	0	0	2,861,162	2,926,092
0	0	709	604	0	0	5,104,824	5,243,416
<u>3,592,055</u>	<u>3,402,114</u>	<u>3,567,245</u>	<u>3,379,735</u>	<u>794,279</u>	<u>791,347</u>	<u>17,859,621</u>	<u>16,817,098</u>
0	0	0	0	0	0	293,684	92,500
(3,673,772)	(5,237,509)	(3,548,520)	(2,830,912)	(491,739)	(416,536)	(15,885,263)	(19,384,807)
0	0	0	0	0	0	0	0
<u>(3,673,772)</u>	<u>(5,237,509)</u>	<u>(3,548,520)</u>	<u>(2,830,912)</u>	<u>(491,739)</u>	<u>(416,536)</u>	<u>(15,591,579)</u>	<u>(19,292,307)</u>
(81,717)	(1,835,395)	18,725	548,823	302,540	374,811	2,268,042	(2,475,209)
2,372,144	3,388,932	833,464	401,894	867,732	284,843	21,080,623	22,430,963
0	0	0	0	0	0	0	0
<u>\$2,290,427</u>	<u>\$1,553,537</u>	<u>\$852,189</u>	<u>\$950,717</u>	<u>\$1,170,272</u>	<u>\$659,654</u>	<u>\$23,348,665</u>	<u>\$19,955,754</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

<b>LIBRARY DEBT FUND</b>	<b>2012</b>	<b>2011</b>
<b>REVENUES:</b>		
General Property Taxes:		
Real property	\$1,296,455	\$1,283,161
Individual personal property	233,287	213,746
Railroad and utility	72,998	12,716
Financial institutions	0	0
Penalties and interest	6,745	6,095
Total General Property Taxes	1,609,485	1,515,718
Investment revenue	39,659	35,149
<b>TOTAL REVENUES</b>	<b>1,649,144</b>	<b>1,550,867</b>
<b>EXPENDITURES:</b>		
Current:		
Personal development:		
Utilities, services, and miscellaneous	1,463,032	1,445,438
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$186,112</b>	<b>\$105,429</b>
<b>LIBRARY OPERATING FUND</b>		
<b>REVENUES:</b>		
General Property Taxes:		
Real property	\$1,811,131	\$1,783,044
Individual personal property	308,042	282,240
Railroad and utility	96,389	16,791
Financial institutions	21,707	13,584
Penalties and interest	10,614	8,012
Total General Property Taxes	2,247,883	2,103,671
Investment revenue	83,551	64,326
<b>TOTAL REVENUES</b>	<b>2,331,434</b>	<b>2,167,997</b>
<b>EXPENDITURES:</b>		
Current:		
Personal development:		
Intragovernmental	1,194	1,010
Utilities, services, and miscellaneous	1,396,227	1,479,040
<b>TOTAL EXPENDITURES</b>	<b>1,397,421</b>	<b>1,480,050</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$934,013</b>	<b>\$687,947</b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

<b>LIBRARY BUILDING FUND</b>	<b>2012</b>	<b>2011</b>
REVENUES:		
General Property Taxes:		
Individual personal property	\$0	\$0
Penalties and interest	<u>0</u>	<u>0</u>
Total General Property Taxes	0	0
Investment revenue	<u>2,806</u>	<u>2,504</u>
<b>TOTAL REVENUES</b>	<b>2,806</b>	<b>2,504</b>
EXPENDITURES:		
Current:		
Personal development:		
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b><u>\$2,806</u></b>	<b><u>\$2,504</u></b>
<b>SPECIAL ROAD DISTRICT TAX FUND</b>		
REVENUES:		
Revenue from other governmental units – County	\$0	\$0
Investment revenue	<u>0</u>	<u>13,122</u>
<b>TOTAL REVENUES</b>	<b><u>\$0</u></b>	<b><u>\$13,122</u></b>
<b>COLUMBIA SPECIAL BUSINESS DISTRICT FUND</b>		
REVENUES:		
General Property Taxes:		
Real property	\$17	\$144,749
Railroad and utility	0	4,733
Financial institutions tax	0	0
Penalties and interest	<u>261</u>	<u>213</u>
Total General Property Taxes	278	149,695
Licenses and permits:		
Business licenses	840	15,063
Investment revenue	497	1,136
Miscellaneous	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<b>1,615</b>	<b>165,894</b>
EXPENDITURES:		
Current:		
Policy development and administration:		
Utilities, services, and miscellaneous	<u>36,875</u>	<u>186,385</u>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	<b><u>(\$35,260)</u></b>	<b><u>(\$20,491)</u></b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

<b>TRANSPORTATION SALES TAX FUND</b>	<b>2012</b>	<b>2011</b>
REVENUES:		
Sales tax	\$7,124,122	\$6,752,400
Investment revenue	14,872	3,808
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$7,138,994</u>	<u>\$6,756,208</u>
<b>OFFICE OF SUSTAINABILITY FUND</b>		
REVENUES:		
Other local taxes:		
Revenue from other governmental units – Federal	\$427,861	\$122,829
Investment revenue	3,389	894
Miscellaneous	0	0
TOTAL REVENUES	<u>431,250</u>	<u>123,723</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	62,584	39,274
Materials and supplies	49	11,796
Travel and training	994	150
Intragovernmental	4,280	10,642
Utilities, services and miscellaneous	322,837	78,387
Interest expense	0	0
Capital outlay	21,030	0
TOTAL EXPENDITURES	<u>411,774</u>	<u>140,249</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$19,476</u>	<u>(\$16,526)</u>
<b>CONVENTION AND TOURISM FUND</b>		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$1,245,086	\$1,186,949
Revenue from other governmental units – State	20,095	34,427
Investment revenue	42,246	29,248
Miscellaneous	17,208	10,510
TOTAL REVENUES	<u>1,324,635</u>	<u>1,261,134</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	376,730	368,512
Materials and supplies	18,786	21,959
Travel and training	7,735	7,212
Intragovernmental	87,140	80,064
Utilities, services and miscellaneous	741,425	754,130
Interest expense	0	0
Capital outlay	0	0
TOTAL EXPENDITURES	<u>1,231,816</u>	<u>1,231,877</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$92,819</u>	<u>\$29,257</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

<b>COMMUNITY DEVELOPMENT GRANT FUND</b>	<b>2012</b>	<b>2011</b>
REVENUES:		
Revenue from federal government	\$501,757	\$1,025,915
Investment revenue	10,800	11,092
Miscellaneous revenue	40	0
TOTAL REVENUES	<u>512,597</u>	<u>1,037,007</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	179,633	242,494
Materials and supplies	3,379	3,388
Travel and training	2,000	22
Intragovernmental	0	49,546
Utilities, services, and miscellaneous	305,451	434,021
Capital outlay	0	0
TOTAL EXPENDITURES	<u>490,463</u>	<u>729,471</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$22,134</u></u>	<u><u>\$307,536</u></u>
<b>PUBLIC IMPROVEMENT FUND</b>		
REVENUES:		
Sales tax	\$611,456	\$582,576
Development charges	957,761	807,454
Investment revenue	48,465	18,228
TOTAL REVENUES	<u>1,617,682</u>	<u>1,408,258</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	72,734	29,342
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	<u>72,734</u>	<u>29,342</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$1,544,948</u></u>	<u><u>\$1,378,916</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

<b>CAPITAL IMPROVEMENT SALES TAX FUND</b>	<u><b>2012</b></u>	<u><b>2011</b></u>
Revenues:		
Sales tax	\$3,562,004	\$3,376,169
Investment revenue	<u>30,051</u>	<u>25,945</u>
<b>TOTAL REVENUES</b>	<u><u>\$3,592,055</u></u>	<u><u>\$3,402,114</u></u>
<b>PARK SALES TAX FUND</b>		
Revenues:		
Sales tax	\$3,558,825	\$3,376,159
Investment revenue	<u>9,129</u>	<u>4,180</u>
<b>TOTAL REVENUES</b>	<u><u>3,567,954</u></u>	<u><u>3,380,339</u></u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	709	604
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u><u>709</u></u>	<u><u>604</u></u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u><u>\$3,567,245</u></u>	<u><u>\$3,379,735</u></u>
<b>STADIUM TDD'S FUND</b>		
Revenues:		
Revenue from other governmental units - TDD's	\$769,456	\$784,289
Investment revenue	<u>24,823</u>	<u>7,058</u>
<b>TOTAL REVENUES</b>	<u><u>794,279</u></u>	<u><u>791,347</u></u>
Expenditures:		
Current:		
Transportation:		
Interest Expense	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u><u>0</u></u>	<u><u>0</u></u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u><u>\$794,279</u></u>	<u><u>\$791,347</u></u>

## DEBT SERVICE FUNDS

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

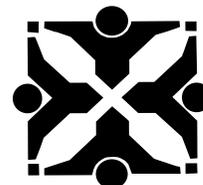
**2006B Special Obligation Revenue Refunding and Improvement Bonds** - to accumulate monies for payment of Series 2006B \$25,615,000 5% Special Obligation Bonds with semi-annual installments of principal plus interest until maturity in 2016. Financing is to be provided by the Capital Improvement Sales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

**2007A Special Obligation Notes** - to accumulate monies for payment of Series 2007A \$3,740,000, 4.23% Special Obligation Notes with semi-annual installments of principal plus interest until maturity in 2011. Financing is to be provided by the Parks 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**  
June 30, 2012 and 2011

<b>ASSETS</b>	<b>2006B Special Obligation Bonds Debt Service Fund</b>		<b>2007A Special Obligation Notes Payable Debt Service Fund</b>		<b>2008B Special Obligation Bonds Debt Service Fund</b>	
	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Cash and cash equivalents	\$420,254	\$1,289,230	\$0	\$0	\$791,283	\$635,368
Cash with fiscal agents	0	0	0	0	0	0
Taxes receivable	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0
Accrued interest	6,962	5,657	0	0	6,940	4,270
Restricted assets:						
Cash and cash equivalents	<u>2,561,500</u>	<u>2,561,500</u>	<u>0</u>	<u>0</u>	<u>2,194,500</u>	<u>2,194,500</u>
<b>TOTAL ASSETS</b>	<b><u>\$2,988,716</u></b>	<b><u>\$3,856,387</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$2,992,723</u></b>	<b><u>\$2,834,138</u></b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES:</b>						
Accounts payable	\$289,950	\$354,450	\$0	\$0	\$0	\$0
Deferred revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>289,950</u>	<u>354,450</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE:</b>						
Nonspendable	0	0	0	0	0	0
Restricted	2,561,500	2,561,500	0	0	2,194,500	2,194,500
Committed	137,266	940,437	0	0	798,223	639,638
Assigned	0	0	0	0	0	0
Unassigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total fund balance	<u>2,698,766</u>	<u>3,501,937</u>	<u>0</u>	<u>0</u>	<u>2,992,723</u>	<u>2,834,138</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$2,988,716</u></b>	<b><u>\$3,856,387</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$2,992,723</u></b>	<b><u>\$2,834,138</u></b>

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

**COMPARATIVE COMBINING BALANCE SHEETS**  
June 30, 2012 and 2011

<b>ASSETS</b>	<b>Lemone Trust Note Debt Service Fund</b>		<b>MTFC Loan Debt Service Fund</b>		<b>Total</b>	
	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>
Cash and cash equivalents	\$115,996	\$72,976	\$497,093	\$0	\$1,824,626	\$1,997,574
Cash with fiscal agents	2,383,660	2,504,711	1,000,000	0	3,383,660	2,504,711
Taxes receivable	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0
Accrued interest	272	98	1,174	0	15,348	10,025
Restricted assets:						
Cash and cash equivalents	0	0	0	0	4,756,000	4,756,000
<b>TOTAL ASSETS</b>	<b><u>\$2,499,928</u></b>	<b><u>\$2,577,785</u></b>	<b><u>\$1,498,267</u></b>	<b><u>\$0</u></b>	<b><u>\$9,979,634</u></b>	<b><u>\$9,268,310</u></b>
<b>LIABILITIES AND FUND BALANCE</b>						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$289,950	\$354,450
Deferred revenue	0	0	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>289,950</u>	<u>354,450</u>
FUND BALANCE:						
Nonspendable	0	0	0	0	0	0
Restricted	2,383,660	2,504,711	1,000,000	0	8,139,660	7,260,711
Committed	116,268	73,074	498,267	0	1,550,024	1,653,149
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
Total fund balance	<u>2,499,928</u>	<u>2,577,785</u>	<u>1,498,267</u>	<u>0</u>	<u>9,689,684</u>	<u>8,913,860</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$2,499,928</u></b>	<b><u>\$2,577,785</u></b>	<b><u>\$1,498,267</u></b>	<b><u>\$0</u></b>	<b><u>\$9,979,634</u></b>	<b><u>\$9,268,310</u></b>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	2006B Special Obligation Bonds		2007A Special Obligation Notes Payable		2008B Special Obligation Bonds	
	Debt Service Fund		Debt Service Fund		Debt Service Fund	
	2012	2011	2012	2011	2012	2011
REVENUES:						
General Property Taxes:						
Real estate	\$0	\$0	\$0	\$0	\$0	\$0
Interest and penalties	0	0	0	1,655	69,836	58,232
Total General Property Taxes	0	0	0	1,655	69,836	58,232
Lease revenue	0	0	0	0	0	0
Investment revenue	76,379	81,546	0	0	0	0
TOTAL REVENUES	<u>76,379</u>	<u>81,546</u>	<u>0</u>	<u>1,655</u>	<u>69,836</u>	<u>58,232</u>
EXPENDITURES:						
Health and Environment						
Debt Service:						
Redemption of serial bonds	2,580,000	2,475,000	0	995,000	1,060,000	1,015,000
Interest	644,000	770,375	0	21,044	541,109	561,409
Fiscal agent fees	400	400	0	0	0	0
TOTAL EXPENDITURES	<u>3,224,400</u>	<u>3,245,775</u>	<u>0</u>	<u>1,016,044</u>	<u>1,601,109</u>	<u>1,576,409</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,148,021)</u>	<u>(3,164,229)</u>	<u>0</u>	<u>(1,014,389)</u>	<u>(1,531,273)</u>	<u>(1,518,177)</u>
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	2,248,559	3,171,344	0	971,213	1,592,752	1,529,943
Operating transfers to other funds	0	0	0	0	0	0
Note Proceeds	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,248,559</u>	<u>3,171,344</u>	<u>0</u>	<u>971,213</u>	<u>1,592,752</u>	<u>1,529,943</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(899,462)	7,115	0	(43,176)	61,479	11,766
FUND BALANCE, BEGINNING OF PERIOD	3,598,228	3,494,822	0	43,176	2,931,244	2,822,372
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	<u>\$2,698,766</u>	<u>\$3,501,937</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,992,723</u>	<u>\$2,834,138</u>

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

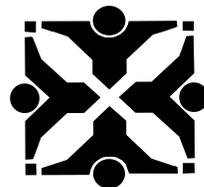
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
2012	2011	2012	2011	2012	2011
\$0	\$0	\$0	\$0	\$0	\$0
6,127	12,600	0	0	75,963	72,487
6,127	12,600	0	0	75,963	72,487
0	0	0	0	0	0
0	0	6,528	0	82,907	81,546
6,127	12,600	6,528	0	158,870	154,033
153,681	81,727	0	0	3,793,681	4,566,727
92,554	135,761	0	0	1,277,663	1,488,589
0	0	0	0	400	400
246,235	217,488	0	0	5,071,744	6,055,716
(240,108)	(204,888)	6,528	0	(4,912,874)	(5,901,683)
91,538	224,678	491,739	0	4,424,588	5,897,178
0	(2,550,000)	(1,500,000)	0	(1,500,000)	(2,550,000)
0	2,550,000	2,500,000	0	2,500,000	2,550,000
91,538	224,678	1,491,739	0	5,424,588	5,897,178
(148,570)	19,790	1,498,267	0	511,714	(4,505)
2,648,498	2,557,995	0	0	9,177,970	8,918,365
0	0	0	0	0	0
<u>\$2,499,928</u>	<u>\$2,577,785</u>	<u>\$1,498,267</u>	<u>\$0</u>	<u>\$9,689,684</u>	<u>\$8,913,860</u>

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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  
June 30, 2012 and 2011

<b>ASSETS</b>	<b>2012</b>	<b>2011</b>
Cash and cash equivalents	\$42,114,894	\$43,544,292
Accounts receivable	38,278	39,947
Accrued interest	97,939	63,112
<b>TOTAL ASSETS</b>	<b><u>\$42,251,111</u></b>	<b><u>\$43,647,351</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
LIABILITIES:		
Accounts payable	\$1,535,321	\$1,921,742
Accrued payroll and payroll taxes	0	0
Advances from other funds	342,334	592,334
Total liabilities	<u>1,877,655</u>	<u>2,514,076</u>
FUND BALANCE:		
Nonspendable	0	0
Restricted	0	1,709,220
Committed	897,830	1,274,175
Assigned	39,475,626	38,149,880
Unassigned	0	0
Total fund balance	<u>40,373,456</u>	<u>41,133,275</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$42,251,111</u></b>	<b><u>\$43,647,351</u></b>

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

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
REVENUES:		
Special assessment taxes	\$38,096	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	66,960	0
State	124,564	126,597
Federal	1,391,772	3,259,661
Investment revenue	1,009,704	937,104
Miscellaneous revenue	250,360	499,788
TOTAL REVENUES	<u>2,881,456</u>	<u>4,823,150</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	256,727	5,839,890
Public safety	2,025,913	1,152,844
Transportation	8,854,132	5,032,607
Health and environment	0	0
Personal development	1,962,286	2,166,972
TOTAL EXPENDITURES	<u>13,099,058</u>	<u>14,192,313</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(10,217,602)</u>	<u>(9,369,163)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	8,574,645	9,321,234
Operating transfers to other funds	(40,400)	(284,561)
Proceeds of certificates of participation	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>8,534,245</u>	<u>9,036,673</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,683,357)	(332,490)
FUND BALANCE, BEGINNING OF PERIOD	42,056,813	41,465,765
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
FUND BALANCE, END OF PERIOD	<u>\$40,373,456</u>	<u>\$41,133,275</u>

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE NINE MONTHS ENDED JUNE 30, 2012

	<u>Appropriations</u>	<u>Prior Year's Expenditures</u>	<u>Current Year Expenditures</u>	<u>Total Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Appropriations</u>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>						
Preliminary Project Studies (40-140)	117,158	11,600	0	11,600	0	105,558
Contingency (40-138)	779,970	53,878	0	53,878	0	726,092
Pub Bldgs Major Maint/Ren (C00021)	888,539	595,682	112,671	708,353	0	180,186
Satellite Loc. SW Columbia (C00077)	155,000	0	0	0	0	155,000
Municipal Building Expansion (C00099)	24,500,181	24,291,623	108,062	24,399,685	47,522	52,974
Blind Boone Home (C00123)	457,520	447,151	0	447,151	0	10,369
Downtown Special Projects (C00140)	919,625	314,707	0	314,707	0	604,918
Broadway Streetscape (C00308)	450,000	220,077	0	220,077	2,360	227,563
Land Grissum Expansion (C00369)	39,532	21,000	0	21,000	0	18,532
Downtown Cameras (C00426)	75,000	73,364	0	73,364	0	1,636
Enterprise Resource Grp Software (C00476)	5,508,736	0	35,994	35,994	0	5,472,742
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>33,891,261</b>	<b>26,029,082</b>	<b>256,727</b>	<b>26,285,809</b>	<b>49,882</b>	<b>7,555,570</b>
<b>PUBLIC SAFETY:</b>						
Fire Station Sites (40-173)	1,007,000	942,650	0	942,650	0	64,350
Fire Apparatus Equipment (C00195)	427,261	381,903	0	381,903	0	45,358
Fire Station #7 (C00261)	2,136,598	2,084,963	43,927	2,128,890	0	7,708
CPD Channel 2 Enhancement (C00423)	60,000	56,804	0	56,804	0	3,196
P & F Priority Dispatch (C00425)	130,000	118,292	0	118,292	11,707	1
Radio System Enhancement (C00449)	1,838,550	796,658	630,161	1,426,819	359,856	51,875
Repl Pumper #33 (C00462)	788,000	659,735	0	659,735	0	128,265
Repl 1996 Rescue Squad (C00463)	578,000	142,053	420,471	562,524	0	15,476
Outdoor Warning Sirens (C00464)	10,000	0	0	0	0	10,000
Replace 2001 Ladder Truck (C00496)	937,000	0	895,604	895,604	0	41,396
Siren Upgrade (C00497)	164,150	0	0	0	0	164,150
Records Management System (C00498)	1,000,000	0	35,750	35,750	91,600	872,650
<b>TOTAL PUBLIC SAFETY</b>	<b>9,076,559</b>	<b>5,183,058</b>	<b>2,025,913</b>	<b>7,208,971</b>	<b>463,163</b>	<b>1,404,425</b>
<b>TRANSPORTATION:</b>						
Annual Street Program (40-158)	1,893,399	0	0	0	0	1,893,399
Traffic Safety (40-159)	226,901	244,292	0	244,292	0	(17,391)
Jt. State/City Projects (40-160)	436,333	0	0	0	0	436,333
Jt. County/City Projects (40-161)	486,264	15,500	0	15,500	0	470,764
Annual Sidewalks (40-162)	416,805	523	0	523	0	416,282
Street Landscaping (40-163)	159,739	0	0	0	0	159,739
Adopt a Spot (C00100)	97,500	91,324	0	91,324	0	6,176
Eighth St. Plan - Ave of the Col. (C00126)	914,100	87,500	1,517	89,017	774,017	51,066
Maguire Blvd. N. to Stadium (C00128)	7,908,017	7,459,994	22,022	7,482,016	5	425,996
Annual Sidewalk Maint. (C00148)	317,500	121,771	17,846	139,617	0	177,883
Scott Blvd. (C00149)	16,147,622	15,110,434	344,453	15,454,887	8,375	684,360
Downtown Sidewalks Improv (C00171)	916,890	117,108	0	117,108	0	799,782
Vandiver Ramp to Mexico Gravel (C00211)	6,735,644	6,715,412	(14,000)	6,701,412	0	34,232
Traffic Island Old 63/Stadium (C00213)	462,050	102	3,025	3,127	0	458,923
Annual Brick Street Renovation (C00234)	121,390	85,987	32,184	118,171	0	3,219
Annual Curb & Gutter Restoration (C00235)	100,000	0	0	0	0	100,000
Clark Lane - PP to St Charles (C00236)	9,598,169	4,455,458	3,074,856	7,530,314	596,707	1,471,148
Gans Rd @ 63 Interchange (C00237)	5,064,545	2,941,975	0	2,941,975	0	2,122,570
Scott - Vawter School to KK (C00274)	755,000	201,478	16,762	218,240	0	536,760
Burnham/Rollins/Prov Intersection (C00290)	449,718	62,395	906	63,301	0	386,417
GNM Eight Intersections (C00291)	516,350	514,998	0	514,998	0	1,352
Worley Sidewalk PH I (C00309)	277,659	187,062	2,269	189,331	0	88,328
I-70 Interchange PH I (C00312)	725,000	683,099	1,861	684,960	22,270	17,770
Stadium TDD Projects (C00317)	10,320,237	1,392,163	445,960	1,838,123	148,745	8,333,369
Scott - Vawter to MKT (C00319)	4,222,719	527,785	10,393	538,178	42	3,684,499
Rolling Hills Old Hawthorn/Richland (C00320)	4,100,000	417,112	3,280,155	3,697,267	125,258	277,475
Bus Loop Sidewalks Jackson/Jeff (C00321)	200,000	28,930	13,580	42,510	96,399	61,091
GNM Sidewalks 763 Bs Loop/Big Bear (C00322)	616,004	199,467	388,694	588,161	20,592	7,251
GNM Sidewalks Bway - Fairview/Stad (C00324)	265,819	250,343	6,593	256,936	8,045	838
GNM Sidewalks Old 63 Grindstone S (C00331)	284,400	219,869	45,422	265,291	7,805	11,304
GNM Sidewalks Prov - Wilkes/Tex (C00332)	73,544	57,246	5,707	62,953	10,258	333
GNM Sidewalks Stadium - Prov/College (C00335)	623,578	620,291	0	620,291	0	3,287
GNM Sidewalks Walnut - Wm/Old 63 (C00339)	247,786	35,280	207,866	243,146	2,732	1,908
GNM Providence Bikeway (C00372)	194,913	176,935	4	176,939	0	17,974
GNM Katy Place Connection (C00373)	41,240	40,746	0	40,746	0	494
GNM Wilson-Forum-Katy Conn (C00374)	112,499	52,511	0	52,511	223	59,765

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE NINE MONTHS ENDED JUNE 30, 2012

	<u>Appropriations</u>	<u>Prior Year's Expenditures</u>	<u>Current Year Expenditures</u>	<u>Total Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Appropriations</u>
GNM Stadium/MKT (C00375)	140,852	5,914	117,740	123,654	2,497	14,701
GNM Garth Extension (C00376)	546,147	340,875	198,858	539,733	5,960	454
GNM Bear Creek Trail (C00380)	35,976	35,975	0	35,975	0	1
Fairview Worley Roundabout (C00392)	65,000	24,514	0	24,514	0	40,486
Broadway: Garth to West (C00396)	656,594	122,922	0	122,922	0	533,672
GNM Prov Smiley-Blue Ridge (C00399)	369,741	384,290	(33,388)	350,902	9	18,830
Brown Station Rd - Starke/Rt B (C00409)	320	320	0	320	0	0
Fairview Rd Sidewalks (C00411)	500,000	14,641	19,865	34,506	0	465,494
Waco Rd Sidewalk Improv. (C00412)	212,950	62,864	150,086	212,950	0	0
GNM Prov & Bus Loop Intersection (C00429)	673,280	59,021	2,719	61,740	505,623	105,917
GNM Prov & Gr Meadows Intersection (C00430)	444,509	436,595	0	436,595	7,800	114
GNM Downtown Hub Prv/Flatbranch (C00431)	1,500	105	1,252	1,357	0	143
Rolling Hills WW/New Haven (C00433)	841,500	184,851	312,631	497,482	0	344,018
Waco Rd (C00435)	575,000	0	0	0	0	575,000
Maguire-Warren Extension (C00436)	541,983	1,680	0	1,680	0	540,303
Peachtree Drive (C00439)	60,000	3,890	3,428	7,318	0	52,682
Texas Ave Sidewalks Garth/Providence (C00440)	130,000	7,951	0	7,951	0	122,049
East Side Sidewalks PH I (C00443)	204,988	201,577	3,411	204,988	0	0
GNM Sidewalk Segments (C00453)	211,231	205,415	278	205,693	5,537	1
Broadway Sidewalk 8th-9th (C00455)	144,301	121,442	0	121,442	0	22,859
East Side Sidewalk PH III (C00465)	307,513	0	48	48	0	307,465
GNM Bikeway Twin Lakes/Vanderveen (C00468)	33,618	14,308	0	14,308	19,309	1
Turn Lanes Forum @ MKT (C00479)	200,000	0	773	773	0	199,227
Worley @ Columbia Mall Signal (C00480)	150,000	0	1,348	1,348	71,727	76,925
Prov Rd Sidewalk - Blue Ridge TDD (C00485)	7,318	7,317	0	7,317	0	1
Prairie Lane Connection (C00492)	317,000	0	0	0	0	317,000
Short St Traffic Mitigation (C00493)	460,000	0	1,921	1,921	0	458,079
Garth Sidewalk Leslie/Parkade (C00495)	33,000	0	0	0	0	33,000
Salt Brine Improvement (C00499)	60,000	0	0	0	0	60,000
Salt Storage Auger (C00500)	150,000	0	0	0	0	150,000
Nifong & Bethel Sidewalk (C00501)	75,707	0	0	0	0	75,707
Ballenger Lane Overpass (C00502)	165,087	0	165,087	165,087	0	0
<b>TOTAL TRANSPORTATION</b>	<b>84,344,449</b>	<b>45,351,557</b>	<b>8,854,132</b>	<b>54,205,689</b>	<b>2,439,935</b>	<b>27,698,825</b>
<b>PERSONAL DEVELOPMENT:</b>						
Downtown improvements (40-74)	117,654	55,998	0	55,998	0	61,656
Greenbelt (40-113)	921,184	511,319	1,211	512,530	3,111	405,543
Park Acquis. Neighborhood Parks (40-145)	2,005,453	1,052,565	25,337	1,077,902	0	927,551
MKT Pkway Improv & Bridge (C00034)	717,283	629,359	0	629,359	0	87,924
Annual P & R Major Maint/Prog (C00056)	6,783	0	0	0	0	6,783
Stephen's Lake (C00095)	2,724,678	2,723,816	338	2,724,154	0	524
Bonnie View Nature Sanctuary (C00114)	360,000	66,814	199,761	266,575	1,268	92,157
Flat Branch Park PH II (C00133)	1,113,430	1,110,677	0	1,110,677	0	2,753
Armory Sports Center Improvements (C00231)	50,000	40,661	0	40,661	0	9,339
Park Roads & Parking (C00242)	1,086,508	849,823	195,603	1,045,426	41,380	(298)
Hinkson Trail - Grindstone/Stephens (C00245)	853,205	841,486	4,648	846,134	0	7,071
City/School Park Improvements (C00249)	165,000	94,568	0	94,568	70,000	432
Oakland Bathhouse Improv (C00278)	76,888	74,896	0	74,896	0	1,992
Phillips Development PH I (C00279)	455,113	424,079	2,290	426,369	3,000	25,744
Atkins Ballfield Development (C00280)	1,512,205	1,464,500	47,695	1,512,195	0	10
Hominy Trail Stephens/Wood. PH I (C00282)	1,820,000	275,739	11,167	286,906	1,177,989	355,105
S Regional Park Planning (C00350)	62,665	33,282	0	33,282	0	29,383
GNM BCT Connect/Improv (C00352)	449,626	446,692	1,442	448,134	0	1,492
GNM County House Trail PH I (C00355)	980,700	979,006	1,694	980,700	0	0
GNM Hinkson Trail to Rockbridge (C00358)	1,121,503	1,098,087	10,419	1,108,506	12,996	1
GNM Hinkdon to MU Rec Trail (C00359)	341,575	13,730	1,604	15,334	0	326,241
GNM MKT Connectors/Improv (C00360)	545,000	314	0	314	0	544,686
GNM Hominy Woodridge/Clark (C00362)	285,640	145,179	66,899	212,078	7,916	65,646
GNM Wabash Walkway (C00397)	80,000	0	0	0	0	80,000
Brown Station Park Improv (C00414)	58,000	7,954	26,217	34,171	0	23,829
Rock Quarry Park Tennis/Basketball (C00419)	149,000	147,653	1,342	148,995	0	5
Walkway Repair (C00421)	26,000	2,419	8,435	10,854	0	15,146
Scott's Branch PH I (C00422)	780,000	64,902	127,345	192,247	175,327	412,426
Fitness/Exercise Stn Repl (C00444)	53,436	20,692	14,683	35,375	0	18,061
Indian Hills Park Improv (C00445)	130,000	120,597	8,740	129,337	0	663
Paquin Park Improv PH III (C00447)	30,000	25,802	383	26,185	0	3,815
Capen/Grindstone Trl Improv (C00457)	118,000	0	0	0	0	118,000
Clyde Wilson Park Improv (C00459)	31,166	30,525	640	31,165	0	1
3M Urban Eco Restoration (C00460)	117,895	54,077	35,909	89,986	0	27,909

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE NINE MONTHS ENDED JUNE 30, 2012

	<u>Appropriations</u>	<u>Prior Year's Expenditures</u>	<u>Current Year Expenditures</u>	<u>Total Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Appropriations</u>
Scott's Branch PH II (C00461)	200,000	0	0	0	0	200,000
Again St Park Improv (C00469)	48,000	2,239	38,243	40,482	0	7,518
Maplewood Barn/Parking (C00470)	200,706	5,305	383,284	388,589	764	(188,647)
Shepard Blvd Tennis Renov (C00471)	122,620	78,271	40,505	118,776	0	3,844
Grindstone Trail GNA to Con (C00472)	1,570,000	0	39,202	39,202	210,948	1,319,850
Atkins Concession/Lights (C00473)	850,000	61,953	631,503	693,456	68,124	88,420
Hindman Discovery Garden (C00474)	81,388	51,612	17,886	69,498	26	11,864
Parks Comprehensive Master Plan (C00481)	40,000	1,170	16,639	17,809	0	22,191
Parks ADA Compliance (C00484)	157,240	0	829	829	17,466	138,945
2010 PST Land Acquisition (C00486)	228,780	0	0	0	0	228,780
Cosmo Football/Lacrosse (C00487)	150,000	0	393	393	142,726	6,881
Cosmo New Restroom (C00488)	125,000	0	0	0	0	125,000
Lions-Stephens Fitness Trl Improv (C00489)	45,000	0	0	0	0	45,000
Providence Boardwalk Repair (C00490)	30,000	0	0	0	0	30,000
Twin Lakes Park/Aquatic Impr (C00491)	100,000	0	0	0	0	100,000
<b>TOTAL PERSONAL DEVELOPMENT</b>	<u>23,294,324</u>	<u>13,607,761</u>	<u>1,962,286</u>	<u>15,570,047</u>	<u>1,933,041</u>	<u>5,791,236</u>
<b>TOTAL CAPITAL PROJECTS</b>	<u>\$150,606,593</u>	<u>\$90,171,458</u>	<u>\$13,099,058</u>	<u>\$103,270,516</u>	<u>\$4,886,021</u>	<u>\$42,450,056</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 Area Transportation System.

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

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2012 and 2011

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2012	2011	2012	2011	2012	2011
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$30,102,047	\$24,332,904	\$ 5,161,221	\$ 2,724,537	\$ 477,501	\$ 435,739
Accounts receivable	22,137,914	20,469,085	1,497,235	1,363,024	48,382	44,258
Grants receivable	0	0	0	0	0	0
Accrued interest	240,150	143,407	96,997	72,337	6,523	2,340
Due from other funds	0	0	0	0	0	0
Advances to other funds	800,000	0	0	0	0	0
Loans receivable from other funds	141,155	138,452	0	0	0	0
Inventory	8,061,037	7,663,210	0	0	0	0
Other assets	0	0	0	0	0	0
<b>Total Current Assets</b>	<b>61,482,303</b>	<b>52,747,058</b>	<b>6,755,453</b>	<b>4,159,898</b>	<b>532,406</b>	<b>482,337</b>
<b>RESTRICTED ASSETS:</b>						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	5,093,745	5,314,657	2,095,973	1,356,360	0	0
Revenue bond construction account	34,718,678	40,734,412	7,970,564	4,724,912	0	0
Cash and marketable securities restricted for capital projects	13,985,162	10,211,781	957,884	2,174,304	2,363,338	1,203,661
Replacement and renewal fund account	1,500,000	1,500,000	53,500	43,500	0	0
Operation and maintenance account	0	0	720,542	710,399	0	0
Bond/rent reserve account	18,602,545	19,096,738	2,258,800	1,777,070	0	0
Contingency account	0	0	200,000	200,000	0	0
Closure and postclosure reserve	0	0	0	0	0	0
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>73,900,130</b>	<b>76,857,588</b>	<b>14,257,263</b>	<b>10,986,545</b>	<b>2,363,338</b>	<b>1,203,661</b>
Other:						
Customer security and escrow deposits	3,113,337	3,028,443	541,576	527,341	0	0
Grants receivable	0	0	2,354,217	0	0	0
<b>Total Restricted Assets – Other</b>	<b>3,113,337</b>	<b>3,028,443</b>	<b>2,895,793</b>	<b>527,341</b>	<b>0</b>	<b>0</b>
<b>Total Restricted Assets</b>	<b>77,013,467</b>	<b>79,886,031</b>	<b>17,153,056</b>	<b>11,513,886</b>	<b>2,363,338</b>	<b>1,203,661</b>
<b>OTHER ASSETS:</b>						
Unamortized costs	3,846,194	3,959,459	1,078,607	877,439	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	3,085,786	3,226,941	0	0	0	0
<b>Total Other Assets</b>	<b>6,931,980</b>	<b>7,186,400</b>	<b>1,078,607</b>	<b>877,439</b>	<b>0</b>	<b>0</b>
<b>FIXED ASSETS:</b>						
Property, plant, and equipment	423,342,458	412,926,016	196,550,576	191,311,466	27,956,818	27,890,170
Accumulated depreciation	(168,886,381)	(155,178,850)	(54,429,245)	(52,263,161)	(12,308,808)	(11,607,658)
<b>Net Plant in Service</b>	<b>254,456,077</b>	<b>257,747,166</b>	<b>142,121,331</b>	<b>139,048,305</b>	<b>15,648,010</b>	<b>16,282,512</b>
Construction in progress	11,614,493	11,076,692	59,379,563	34,839,903	991,107	166,103
<b>Net Fixed Assets</b>	<b>266,070,570</b>	<b>268,823,858</b>	<b>201,500,894</b>	<b>173,888,208</b>	<b>16,639,117</b>	<b>16,448,615</b>
<b>TOTAL ASSETS</b>	<b>\$411,498,320</b>	<b>\$408,643,347</b>	<b>\$226,488,010</b>	<b>\$190,439,431</b>	<b>\$19,534,861</b>	<b>\$18,134,613</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2012 and 2011

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreational Services Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$ -	\$ 1,123,934	\$ 4,990,473	\$ 3,289,936	\$ 405,749	\$ 2,155,684	\$ 2,113,686	\$2,213,673
1,274	3,199	1,715,804	1,604,252	39,670	58,438	700	1,148
1,188,462	0	0	0	0	0	0	0
1,725	4,364	21,392	14,317	119,010	93,490	4,526	3,171
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	245,590	240,298	0	0	20,763	22,515
138	138	0	0	0	0	600	600
<u>1,191,599</u>	<u>1,131,635</u>	<u>6,973,259</u>	<u>5,148,803</u>	<u>564,429</u>	<u>2,307,612</u>	<u>2,140,275</u>	<u>2,241,107</u>
0	0	368,993	504,645	832,248	642,481	0	0
0	0	370,680	0	6,641,004	0	0	0
778,190	1,528,519	1,558,349	3,311,068	5,220,814	2,415,172	320,647	423,279
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	456,930	827,610	2,363,692	1,742,414	0	0
0	0	0	0	0	0	0	0
0	0	923,728	1,303,914	0	0	0	0
<u>778,190</u>	<u>1,528,519</u>	<u>3,678,680</u>	<u>5,947,237</u>	<u>15,057,758</u>	<u>4,800,067</u>	<u>320,647</u>	<u>423,279</u>
0	0	540,664	527,291	0	0	0	0
0	0	49,558	0	0	0	0	0
0	0	590,222	527,291	0	0	0	0
<u>778,190</u>	<u>1,528,519</u>	<u>4,268,902</u>	<u>6,474,528</u>	<u>15,057,758</u>	<u>4,800,067</u>	<u>320,647</u>	<u>423,279</u>
0	0	67,841	79,480	539,800	297,601	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	67,841	79,480	539,800	297,601	0	0
15,133,661	11,753,869	35,674,624	31,534,512	33,150,247	32,043,064	21,799,383	21,453,111
(5,794,517)	(5,216,014)	(20,911,177)	(19,736,428)	(8,852,934)	(8,173,129)	(8,072,898)	(7,442,713)
9,339,144	6,537,855	14,763,447	11,798,084	24,297,313	23,869,935	13,726,485	14,010,398
34,365	0	44,661	1,433,757	1,922,603	487,785	289,930	328,216
<u>9,373,509</u>	<u>6,537,855</u>	<u>14,808,108</u>	<u>13,231,841</u>	<u>26,219,916</u>	<u>24,357,720</u>	<u>14,016,415</u>	<u>14,338,614</u>
<u>\$11,343,298</u>	<u>\$9,198,009</u>	<u>\$26,118,110</u>	<u>\$24,934,652</u>	<u>\$42,381,903</u>	<u>\$31,763,000</u>	<u>\$16,477,337</u>	<u>\$17,003,000</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2012 and 2011

ASSETS	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2012	2011	2012	2011	2012	2011
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$340,322	\$0	\$ 926,072	\$ 1,221,780	\$44,517,071	\$37,498,187
Accounts receivable	45,047	37,949	93,382	96,121	25,579,408	23,677,474
Grants receivable	0	0	0	0	1,188,462	0
Accrued interest	1,475	0	4,575	2,172	496,373	335,598
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	800,000	0
Loans receivable from other funds	0	0	0	0	141,155	138,452
Inventory	154,864	157,313	0	0	8,482,254	8,083,336
Other assets	0	0	0	0	738	738
<b>Total Current Assets</b>	<b>541,708</b>	<b>195,262</b>	<b>1,024,029</b>	<b>1,320,073</b>	<b>81,205,461</b>	<b>69,733,785</b>
<b>RESTRICTED ASSETS:</b>						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	8,390,959	7,818,143
Revenue bond construction account	0	0	0	0	49,700,926	45,459,324
Cash and marketable securities restricted for Capital Projects	301,042	0	1,040,800	234,294	26,526,226	21,502,078
Replacement and renewal fund account	0	0	0	0	1,553,500	1,543,500
Operation and maintenance account	0	0	0	0	720,542	710,399
Bond/rent reserve account	0	0	0	0	23,681,967	23,443,832
Contingency account	0	0	0	0	200,000	200,000
Closure and postclosure reserve	0	0	0	0	923,728	1,303,914
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>301,042</b>	<b>0</b>	<b>1,040,800</b>	<b>234,294</b>	<b>111,697,848</b>	<b>101,981,190</b>
Other:						
Customer security and escrow deposits	0	0	0	0	4,195,577	4,083,075
Grants receivable	2,357	0	0	0	2,406,132	0
<b>Total Restricted Assets – Other</b>	<b>2,357</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,601,709</b>	<b>4,083,075</b>
<b>Total Restricted Assets</b>	<b>303,399</b>	<b>0</b>	<b>1,040,800</b>	<b>234,294</b>	<b>118,299,557</b>	<b>106,064,265</b>
<b>OTHER ASSETS:</b>						
Unamortized costs	0	0	0	0	5,532,442	5,213,979
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	3,085,786	3,226,941
<b>Total Other Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,618,228</b>	<b>8,440,920</b>
<b>FIXED ASSETS:</b>						
Property, plant and equipment	16,472,319	16,047,544	12,941,170	12,549,439	783,021,256	757,509,191
Accumulated depreciation	(4,554,269)	(3,987,541)	(4,955,345)	(4,464,537)	(288,765,574)	(268,070,031)
<b>Net Plant in Service</b>	<b>11,918,050</b>	<b>12,060,003</b>	<b>7,985,825</b>	<b>8,084,902</b>	<b>494,255,682</b>	<b>489,439,160</b>
Construction in progress	212,239	286,553	116,298	321,439	74,605,259	48,940,448
<b>Net Fixed Assets</b>	<b>12,130,289</b>	<b>12,346,556</b>	<b>8,102,123</b>	<b>8,406,341</b>	<b>568,860,941</b>	<b>538,379,608</b>
<b>TOTAL ASSETS</b>	<b>\$12,975,396</b>	<b>\$12,541,818</b>	<b>\$10,166,952</b>	<b>\$9,960,708</b>	<b>\$776,984,187</b>	<b>\$722,618,578</b>

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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2012 and 2011

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2012	2011	2012	2011	2012	2011
<b>CURRENT LIABILITIES:</b>						
Accounts payable	\$5,149,432	\$6,290,515	\$ 202,326	\$ 304,007	\$ 10,456	\$ 26,050
Accrued payroll and payroll taxes	1,340,033	1,715,527	225,842	188,501	77,694	65,746
Accrued sales taxes	457,036	303,719	0	0	0	0
Due to other funds	1,198,314	1,117,734	0	0	0	0
Loans payable to other funds – current maturities	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	21,873	21,683
Unearned revenue	0	0	0	0	0	0
Other liabilities	521,492	492,845	1,223	1,223	4,922	7,643
<b>Total Current Liabilities</b>	<b>8,666,307</b>	<b>9,920,340</b>	<b>429,391</b>	<b>493,731</b>	<b>114,945</b>	<b>121,122</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>						
Construction contracts payable	522,504	700,273	4,882,310	3,717,496	25,366	571,700
Accrued interest	2,049,732	1,829,454	884,091	618,889	0	0
Revenue bonds payable – current maturities	5,145,000	5,360,000	1,755,000	1,440,000	0	0
Special obligation bonds payable	900,000	0	505,000	470,000	0	0
Customer security and escrow deposits	3,113,337	3,028,443	541,576	527,341	0	0
Advances from other funds	0	0	65,000	160,000	0	0
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>11,730,573</b>	<b>10,918,170</b>	<b>8,632,977</b>	<b>6,933,726</b>	<b>25,366</b>	<b>571,700</b>
<b>LONG-TERM LIABILITIES:</b>						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	203,958	225,830
Revenue bonds payable	140,692,982	145,892,170	72,404,307	41,337,146	0	0
Other long-term liabilities	0	0	0	0	0	0
Special obligation bonds payable	60,177,884	61,307,077	7,584,842	8,136,185	0	0
<b>Total Long-Term Liabilities</b>	<b>200,870,866</b>	<b>207,199,247</b>	<b>79,989,149</b>	<b>49,473,331</b>	<b>203,958</b>	<b>225,830</b>
<b>Total Liabilities</b>	<b>221,267,746</b>	<b>228,037,757</b>	<b>89,051,517</b>	<b>56,900,788</b>	<b>344,269</b>	<b>918,652</b>
<b>CONTRIBUTED CAPITAL (Net):</b>						
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
<b>Total Contributed Capital</b>	<b>6,113,389</b>	<b>6,113,389</b>	<b>74,649,140</b>	<b>74,649,140</b>	<b>10,218,769</b>	<b>10,218,769</b>
<b>RETAINED EARNINGS</b>	<b>184,117,185</b>	<b>174,492,201</b>	<b>62,787,353</b>	<b>58,889,503</b>	<b>8,971,823</b>	<b>6,997,192</b>
<b>Total Fund Equity</b>	<b>190,230,574</b>	<b>180,605,590</b>	<b>137,436,493</b>	<b>133,538,643</b>	<b>19,190,592</b>	<b>17,215,961</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$411,498,320</b>	<b>\$408,643,347</b>	<b>\$226,488,010</b>	<b>\$190,439,431</b>	<b>\$19,534,861</b>	<b>\$18,134,613</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2012 and 2011

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$ 4,549	\$ 7,407	\$ 139,802	\$ 337,368	\$ 68,518	\$ 93,739	\$ 23,055	\$ 123,281
69,836	62,523	235,091	202,758	14,718	19,839	172,831	159,174
0	0	0	0	0	0	0	0
157,326	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	743,210	211,801	17,449	14,997
0	0	79,425	78,708	32,771	3,652	250	250
<u>231,711</u>	<u>69,930</u>	<u>454,318</u>	<u>618,834</u>	<u>859,217</u>	<u>329,031</u>	<u>213,585</u>	<u>297,702</u>
11,316	0	143,256	363,300	108,572	291,567	29,828	3,511
0	0	55,593	112,907	374,812	314,062	0	0
0	0	0	0	0	0	0	0
0	0	655,000	615,000	985,000	570,000	0	0
0	0	540,664	527,291	0	0	0	0
0	0	869,313	959,385	1,307,120	0	803	129,819
<u>11,316</u>	<u>0</u>	<u>2,263,826</u>	<u>2,577,883</u>	<u>2,775,504</u>	<u>1,175,629</u>	<u>30,631</u>	<u>133,330</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	923,728	1,303,914	0	0	0	0
0	0	4,893,648	5,518,443	24,759,092	16,606,734	0	0
<u>0</u>	<u>0</u>	<u>5,817,376</u>	<u>6,822,357</u>	<u>24,759,092</u>	<u>16,606,734</u>	<u>0</u>	<u>0</u>
<u>243,027</u>	<u>69,930</u>	<u>8,535,520</u>	<u>10,019,074</u>	<u>28,393,813</u>	<u>18,111,394</u>	<u>244,216</u>	<u>431,032</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
<u>2,466,109</u>	<u>2,466,109</u>	<u>2,594</u>	<u>2,594</u>	<u>88,159</u>	<u>88,159</u>	<u>2,779,698</u>	<u>2,779,698</u>
<u>8,634,162</u>	<u>6,661,970</u>	<u>17,579,996</u>	<u>14,912,984</u>	<u>13,899,931</u>	<u>13,563,447</u>	<u>13,453,423</u>	<u>13,792,270</u>
<u>11,100,271</u>	<u>9,128,079</u>	<u>17,582,590</u>	<u>14,915,578</u>	<u>13,988,090</u>	<u>13,651,606</u>	<u>16,233,121</u>	<u>16,571,968</u>
<u>\$11,343,298</u>	<u>\$9,198,009</u>	<u>\$26,118,110</u>	<u>\$24,934,652</u>	<u>\$42,381,903</u>	<u>\$31,763,000</u>	<u>\$16,477,337</u>	<u>\$17,003,000</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2012 and 2011

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2012	2011	2012	2011	2012	2011
<b>CURRENT LIABILITIES:</b>						
Accounts payable	\$9,430	\$72,060	\$ 5,367	\$ 14,274	\$5,612,935	\$7,268,701
Accrued payroll and payroll taxes	16,330	19,633	33,128	29,497	2,185,503	2,463,198
Accrued sales taxes	0	0	0	0	457,036	303,719
Due to other funds	0	0	0	0	1,355,640	1,117,734
Loans payable to other funds – current maturities	141,155	138,452	0	0	141,155	138,452
Obligations under capital leases	0	0	0	0	21,873	21,683
Unearned revenue	0	0	0	0	760,659	226,798
Other liabilities	2,400	4,165	5,052	7,094	647,535	595,580
<b>Total Current Liabilities</b>	<b>169,315</b>	<b>234,310</b>	<b>43,547</b>	<b>50,865</b>	<b>11,182,336</b>	<b>12,135,865</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>						
Construction contracts payable	166	24,150	13,848	13,500	5,737,166	5,685,497
Accrued interest	0	0	0	0	3,364,228	2,875,312
Revenue bonds payable – current maturities	0	0	0	0	6,900,000	6,800,000
Special obligation bonds payable	0	0	0	0	3,045,000	1,655,000
Customer security and escrow deposits	0	0	0	0	4,195,577	4,083,075
Advances from other funds	800,000	0	0	0	3,042,236	1,249,204
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>800,166</b>	<b>24,150</b>	<b>13,848</b>	<b>13,500</b>	<b>26,284,207</b>	<b>22,348,088</b>
<b>LONG-TERM LIABILITIES:</b>						
Loans payable to other funds	3,085,786	3,226,941	0	0	3,085,786	3,226,941
Obligations under capital leases	0	0	0	0	203,958	225,830
Revenue bonds payable	0	0	0	0	213,097,289	187,229,316
Other long-term liabilities	0	0	0	0	923,728	1,303,914
Special obligation bonds payable	0	0	0	0	97,415,466	91,568,439
<b>Total Long-Term Liabilities</b>	<b>3,085,786</b>	<b>3,226,941</b>	<b>0</b>	<b>0</b>	<b>314,726,227</b>	<b>283,554,440</b>
<b>Total Liabilities</b>	<b>4,055,267</b>	<b>3,485,401</b>	<b>57,395</b>	<b>64,365</b>	<b>352,192,770</b>	<b>318,038,393</b>
<b>CONTRIBUTED CAPITAL (Net):</b>						
Municipal contributions	470,497	470,497	453,913	453,913	8,152,491	8,152,491
County contributions	18,973	18,973	0	0	313,668	313,668
State contributions	1,473,323	1,473,323	377,113	377,113	14,590,489	14,590,489
Federal contributions	937,988	937,988	523,791	523,791	51,564,350	51,564,350
Private contributions	15,400	15,400	2,329	2,329	25,970,187	25,970,187
<b>Total Contributed Capital</b>	<b>2,916,181</b>	<b>2,916,181</b>	<b>1,357,146</b>	<b>1,357,146</b>	<b>100,591,185</b>	<b>100,591,185</b>
<b>RETAINED EARNINGS</b>	<b>6,003,948</b>	<b>6,140,236</b>	<b>8,752,411</b>	<b>8,539,197</b>	<b>324,200,232</b>	<b>303,989,000</b>
<b>Total Fund Equity</b>	<b>8,920,129</b>	<b>9,056,417</b>	<b>10,109,557</b>	<b>9,896,343</b>	<b>424,791,417</b>	<b>404,580,185</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$12,975,396</b>	<b>\$12,541,818</b>	<b>\$10,166,952</b>	<b>\$9,960,708</b>	<b>\$776,984,187</b>	<b>\$722,618,578</b>

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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2012	2011	2012	2011	2012	2011
OPERATING REVENUES:						
Charges for services	\$96,238,974	\$102,850,513	\$12,231,355	\$10,651,603	\$439,469	\$454,040
OPERATING EXPENSES:						
Personal services	12,646,497	12,152,677	3,066,378	2,781,542	707,089	704,091
Materials, supplies, and power	46,201,274	59,583,551	508,110	464,558	154,591	102,282
Travel and training	161,225	115,581	9,440	4,670	4,449	10,967
Intragovernmental	3,140,922	3,009,341	1,092,306	951,208	172,201	154,318
Utilities, services, and miscellaneous	8,466,337	7,021,736	1,680,563	1,418,607	324,062	323,823
TOTAL OPERATING EXPENSES	70,616,255	81,882,886	6,356,797	5,620,585	1,362,392	1,295,481
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	25,622,719	20,967,627	5,874,558	5,031,018	(922,923)	(841,441)
Payment-in-lieu-of-tax	(9,716,738)	(9,208,823)	0	0	0	0
Depreciation	(10,455,210)	(8,882,324)	(2,425,906)	(2,318,877)	(509,668)	(469,953)
OPERATING INCOME (LOSS)	5,450,771	2,876,480	3,448,652	2,712,141	(1,432,591)	(1,311,394)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	2,505,175	1,730,189	776,872	730,589	50,499	31,617
Revenue from other governmental units	152,086	0	0	0	85,765	32,267
Miscellaneous revenue	1,203,520	939,600	384,823	71,544	13,601	11,092
Interest expense	(6,709,768)	(5,014,352)	(1,642,461)	(1,399,479)	(6,167)	(2,197)
Loss on disposal of fixed assets	(26,649)	(16,276)	(231,003)	(22,234)	0	0
Miscellaneous expense	(156,718)	(91,067)	(95,831)	(91,941)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(3,032,354)	(2,451,906)	(807,600)	(711,521)	143,698	72,779
INCOME (LOSS) BEFORE OPERATING TRANSFERS	2,418,417	424,574	2,641,052	2,000,620	(1,288,893)	(1,238,615)
OPERATING TRANSFERS:						
Operating transfers from other funds	0	2,521,152	100,000	42	2,328,210	979,660
Operating transfers to other funds	(2,121,743)	(2,822,836)	(87,416)	(211,955)	(125,215)	0
TOTAL OPERATING TRANSFERS	(2,121,743)	(301,684)	12,584	(211,913)	2,202,995	979,660
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	296,674	122,890	2,653,636	1,788,707	914,102	(258,955)
Capital contribution	0	0	14,747	0	92,190	268,975
NET INCOME (LOSS)	296,674	122,890	2,668,383	1,788,707	1,006,292	10,020
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	296,674	122,890	2,668,383	1,788,707	1,006,292	10,020
RETAINED EARNINGS, BEGINNING OF PERIOD	183,820,511	174,369,311	60,118,970	57,100,796	7,965,531	6,987,172
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>\$184,117,185</u>	<u>\$174,492,201</u>	<u>\$62,787,353</u>	<u>\$58,889,503</u>	<u>\$8,971,823</u>	<u>\$6,997,192</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$1,371,013	\$1,226,837	\$ 12,302,058	\$ 12,181,711	\$2,048,207	1,456,176	\$ 3,034,466	\$ 2,783,076
2,064,858	1,986,852	3,800,779	3,606,257	300,917	290,870	2,411,246	2,222,623
1,041,578	984,642	2,936,109	2,590,812	71,025	160,400	742,760	679,828
5,793	2,394	6,641	3,978	0	0	3,835	5,486
670,919	474,748	1,473,146	1,280,810	114,431	97,108	508,125	521,353
397,852	372,018	1,522,842	1,472,881	227,242	118,231	665,888	719,231
4,181,000	3,820,654	9,739,517	8,954,738	713,615	666,609	4,331,854	4,148,521
(2,809,987)	(2,593,817)	2,562,541	3,226,973	1,334,592	789,567	(1,297,388)	(1,365,445)
0	0	0	0	0	0	0	0
(546,183)	(496,904)	(1,238,133)	(1,298,152)	(513,785)	(332,741)	(474,569)	(463,107)
(3,356,170)	(3,090,721)	1,324,408	1,928,821	820,807	456,826	(1,771,957)	(1,828,552)
41,614	50,064	197,841	198,737	399,198	371,654	43,306	42,063
1,197,538	818,284	60,241	98,214	0	0	0	0
16,511	16,075	41,365	113,547	1,037	401	15,737	19,596
0	0	(202,055)	(232,654)	(737,240)	(686,614)	(1,898)	(6,256)
(38,373)	(60,267)	(19,935)	(78,089)	0	0	0	(7,182)
(784)	(15)	(6,656)	(7,289)	(46,785)	(12,890)	(23,591)	(19,605)
1,216,506	824,141	70,801	92,466	(383,790)	(327,449)	33,554	28,616
(2,139,664)	(2,266,580)	1,395,209	2,021,287	437,017	129,377	(1,738,403)	(1,799,936)
1,291,941	1,559,442	0	0	0	0	1,698,762	1,797,338
(75,969)	0	(8,326)	(8,326)	(151,665)	(27,871)	0	0
1,215,972	1,559,442	(8,326)	(8,326)	(151,665)	(27,871)	1,698,762	1,797,338
(923,692)	(707,138)	1,386,883	2,012,961	285,352	101,506	(39,641)	(2,598)
1,938,865	83,800	0	0	0	0	0	0
1,015,173	(623,338)	1,386,883	2,012,961	285,352	101,506	(39,641)	(2,598)
0	0	0	0	0	0	0	0
1,015,173	(623,338)	1,386,883	2,012,961	285,352	101,506	(39,641)	(2,598)
7,618,989	7,285,308	16,193,113	12,900,023	13,614,579	13,461,941	13,493,064	13,794,868
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$8,634,162</u>	<u>\$6,661,970</u>	<u>\$17,579,996</u>	<u>\$14,912,984</u>	<u>\$13,899,931</u>	<u>\$13,563,447</u>	<u>\$13,453,423</u>	<u>\$13,792,270</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2012	2011	2012	2011	2012	2011
OPERATING REVENUES:						
Charges for services	\$575,968	\$607,478	\$ 958,756	\$ 926,149	\$129,200,266	\$133,137,583
OPERATING EXPENSES:						
Personal services	160,150	145,274	258,488	244,999	25,416,402	24,135,185
Materials, supplies, and power	67,392	80,415	77,781	70,558	51,800,620	64,717,046
Travel and training	2,799	2,930	4,189	1,193	198,371	147,199
Intragovernmental	57,960	55,336	116,559	123,230	7,346,569	6,667,452
Utilities, services, and miscellaneous	119,696	100,035	47,767	100,645	13,452,249	11,647,207
TOTAL OPERATING EXPENSES	407,997	383,990	504,784	540,625	98,214,211	107,314,089
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	167,971	223,488	453,972	385,524	30,986,055	25,823,494
Payment-in-lieu-of-tax	0	0	0	0	(9,716,738)	(9,208,823)
Depreciation	(406,338)	(391,737)	(381,547)	(371,943)	(16,951,339)	(15,025,738)
OPERATING INCOME (LOSS)	(238,367)	(168,249)	72,425	13,581	4,317,978	1,588,933
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	13,920	39,335	38,467	27,784	4,066,892	3,222,032
Revenue from other governmental units	0	0	23,507	0	1,519,137	948,765
Miscellaneous revenue	90,000	90,000	6,112	4,865	1,772,706	1,266,720
Interest expense	(32,015)	(33,994)	0	0	(9,331,604)	(7,375,546)
Loss on disposal of fixed assets	0	0	(2,800)	0	(318,760)	(184,048)
Miscellaneous expense	0	0	0	0	(330,365)	(222,807)
TOTAL NONOPERATING REVENUES (EXPENSES)	71,905	95,341	65,286	32,649	(2,621,994)	(2,344,884)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(166,462)	(72,908)	137,711	46,230	1,695,984	(755,951)
OPERATING TRANSFERS:						
Operating transfers from other funds	37,500	2,558,651	150,000	18,620	5,606,413	9,434,905
Operating transfers to other funds	0	(2,521,152)	(45,790)	(45,790)	(2,616,124)	(5,637,930)
TOTAL OPERATING TRANSFERS	37,500	37,499	104,210	(27,170)	2,990,289	3,796,975
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(128,962)	(35,409)	241,921	19,060	4,686,273	3,041,024
Capital contribution	0	14,942	0	0	2,045,802	367,717
NET INCOME (LOSS)	(128,962)	(20,467)	241,921	19,060	6,732,075	3,408,741
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(128,962)	(20,467)	241,921	19,060	6,732,075	3,408,741
RETAINED EARNINGS, BEGINNING OF PERIOD	6,132,910	6,160,703	8,510,490	8,520,137	317,468,157	300,580,259
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>\$6,003,948</u>	<u>\$6,140,236</u>	<u>\$8,752,411</u>	<u>\$8,539,197</u>	<u>\$324,200,232</u>	<u>\$303,989,000</u>

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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	<u>Water and Electric Utility Fund</u>		<u>Sanitary Sewer Utility Fund</u>		<u>Regional Airport Fund</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$5,450,771	\$2,876,480	\$ 3,448,652	\$ 2,712,141	\$ (1,432,591)	\$ (1,311,394)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	10,455,210	8,882,324	2,425,906	2,318,877	509,668	469,953
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	(188,828)	(187,530)	139,515	(60,467)	36,675	33,189
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	45,683	(2,477,154)	0	0	0	0
Increase (decrease) in accounts payable	804,049	(911,878)	39,519	72,729	(41,870)	(23,677)
Increase (decrease) in accrued payroll	(339,985)	254,607	(170,688)	(140,784)	(41,117)	(34,734)
Decrease (increase) in inventory	(1,092,300)	(348,990)	0	0	0	0
Decrease (increase) in other assets	11,170	2,755	0	0	0	813
Increase (decrease) in accrued sales tax	91,750	(41,166)	0	0	0	0
Increase (decrease) in due to other funds	(842,333)	(420,483)	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	245,807	(962,628)	22,020	4,428	(2,721)	(691)
Unrealized gain (loss) on cash equivalents	0	0	0	0	0	0
Other nonoperating revenue (expense)	1,203,520	939,600	384,823	71,544	13,601	11,092
Net cash provided by (used for) operating activities	<u>15,844,514</u>	<u>7,605,937</u>	<u>6,289,747</u>	<u>4,978,468</u>	<u>(958,355)</u>	<u>(855,449)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	0	2,521,152	100,000	42	2,328,210	979,660
Operating transfers out	(2,121,743)	(2,822,836)	(87,416)	(211,955)	(125,215)	0
Operating grants	153,252	0	0	0	143,166	51,435
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(1,968,491)</u>	<u>(301,684)</u>	<u>12,584</u>	<u>(211,913)</u>	<u>2,346,161</u>	<u>1,031,095</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Proceeds from bonds, loans, and capital leases	26,669,171	85,951,946	25,411,986	6,733,202	0	252,816
Debt service – interest payments	(8,811,036)	(6,368,286)	(1,410,020)	(1,397,808)	(6,167)	(2,197)
Debt service – principal and advance refunding payments	(32,283,710)	(16,769,310)	(3,027,111)	2,379,644	(16,332)	(5,303)
Acquisition and construction of capital assets	(7,476,463)	(51,388,370)	(15,253,705)	(15,380,638)	(285,000)	(574,966)
Decrease in construction contracts	(924,842)	(1,028,633)	(8,610,410)	(2,926,127)	(388,545)	(138,747)
Fiscal agent fees payments	(79,230)	(2,355,092)	(307,343)	(32,969)	0	0
Capital contributions	0	0	14,747	2,657,979	508,723	388,206
Proceeds from advances from other funds	0	0	(95,000)	(90,000)	0	0
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(22,906,110)</u>	<u>8,042,255</u>	<u>(3,276,856)</u>	<u>(8,056,717)</u>	<u>(187,321)</u>	<u>(80,191)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>						
Interest received	2,442,374	1,760,580	706,570	692,289	46,992	32,694
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>2,442,374</u>	<u>1,760,580</u>	<u>706,570</u>	<u>692,289</u>	<u>46,992</u>	<u>32,694</u>
Net increase (decrease) in cash and cash equivalents	(6,587,713)	17,107,088	3,732,045	(2,597,873)	1,247,477	128,149
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>						
	<u>113,703,227</u>	<u>87,111,847</u>	<u>16,228,015</u>	<u>16,836,296</u>	<u>1,593,362</u>	<u>1,511,251</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>						
	<u>\$107,115,514</u>	<u>\$104,218,935</u>	<u>\$19,960,060</u>	<u>\$14,238,423</u>	<u>\$2,840,839</u>	<u>\$1,639,400</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$ (3,356,170)	\$ (3,090,721)	\$ 1,324,408	\$ 1,928,821	\$ 820,807	\$ 456,826	\$ (1,771,957)	\$ (1,828,552)
546,183	496,904	1,238,133	1,298,152	513,785	332,741	474,569	463,107
160,534	79,114	150,398	(25,213)	(19,433)	34,177	9,320	(425)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(27,235)	(44,408)	(221,946)	(150,672)	14,349	76,884	(58,533)	18,120
(115,763)	(108,963)	(206,519)	(206,698)	(17,644)	(14,229)	(133,829)	(124,530)
0	0	(110,075)	(163,476)	0	0	0	0
0	0	0	0	0	0	9,621	0
0	0	0	0	0	0	0	0
157,326	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(22,423)	(35,882)	997	2,669	654,658	135,345	2,950	1,140
0	0	0	0	0	0	0	0
16,511	16,075	41,365	113,547	1,037	401	15,737	19,596
<u>(2,641,037)</u>	<u>(2,687,881)</u>	<u>2,216,761</u>	<u>2,797,130</u>	<u>1,967,559</u>	<u>1,022,145</u>	<u>(1,452,122)</u>	<u>(1,451,544)</u>
1,291,941	1,559,442	0	0	0	0	1,698,762	1,797,338
(75,969)	0	(8,326)	(8,326)	(151,665)	(27,871)	0	0
9,076	818,284	112,443	104,103	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,225,048</u>	<u>2,377,726</u>	<u>104,117</u>	<u>95,777</u>	<u>(151,665)</u>	<u>(27,871)</u>	<u>1,698,762</u>	<u>1,797,338</u>
0	0	2,664,422	0	8,976,596	0	0	0
0	0	(188,433)	(168,721)	(448,363)	(466,132)	(1,898)	(6,256)
0	0	(3,251,384)	(583,074)	(415,406)	(548,330)	0	0
(2,439,978)	(104,750)	(878,782)	(2,104,717)	(2,334,028)	(3,084,319)	(273,489)	(318,672)
(1,124,281)	0	(1,118,317)	(83,207)	(80,516)	(2,976,635)	0	(20,807)
(784)	(15)	2,662	(327)	(293,253)	(84)	(23,591)	(19,605)
2,838,290	83,800	223,388	0	0	0	0	0
0	0	(67,834)	(65,615)	1,307,120	0	(97,314)	(92,956)
0	0	0	0	0	0	0	0
<u>(726,753)</u>	<u>(20,965)</u>	<u>(2,614,278)</u>	<u>(3,005,661)</u>	<u>6,712,150</u>	<u>(7,075,500)</u>	<u>(396,292)</u>	<u>(458,296)</u>
45,222	52,566	193,335	206,772	312,857	328,326	42,474	43,946
0	0	0	0	0	0	0	0
45,222	52,566	193,335	206,772	312,857	328,326	42,474	43,946
(2,097,520)	(278,554)	(100,065)	94,018	8,840,901	(5,752,900)	(107,178)	(68,556)
<u>2,875,710</u>	<u>2,931,007</u>	<u>9,309,882</u>	<u>9,670,446</u>	<u>6,622,606</u>	<u>12,708,651</u>	<u>2,541,511</u>	<u>2,705,508</u>
<u>\$778,190</u>	<u>\$2,652,453</u>	<u>\$9,209,817</u>	<u>\$9,764,464</u>	<u>\$15,463,507</u>	<u>\$6,955,751</u>	<u>\$2,434,333</u>	<u>\$2,636,952</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2012	2011	2012	2011	2012	2011
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	(\$238,367)	(\$168,249)	\$ 72,425	\$ 13,581	\$4,317,978	\$1,588,933
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	406,338	391,737	381,547	371,943	16,951,339	15,025,738
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	3,738	(14,719)	12,773	(1,922)	304,692	(143,796)
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	0	0	0	0	45,683	(2,477,154)
Increase (decrease) in accounts payable	(26,569)	(43,911)	(5,878)	(28,023)	475,886	(1,034,836)
Increase (decrease) in accrued payroll	(5,273)	5,019	(16,325)	(15,031)	(1,047,143)	(385,343)
Decrease (increase) in inventory	(5,728)	68,302	0	0	(1,208,103)	(444,164)
Decrease (increase) in other assets	0	0	0	0	20,791	3,568
Increase (decrease) in accrued sales tax	0	0	0	0	91,750	(41,166)
Increase (decrease) in due to other funds	0	0	0	0	(685,007)	(420,483)
Increase (decrease) in loans payable to other funds	1,751	79,788	0	0	1,751	79,788
Increase (decrease) in other liabilities	0	0	(2,042)	201	899,246	(855,418)
Unrealized gain (loss) on cash equivalents	0	0	0	0	0	0
Other nonoperating revenue (expense)	90,000	90,000	6,112	4,865	1,772,706	1,266,720
Net cash provided by (used for) operating activities	<u>225,890</u>	<u>407,967</u>	<u>448,612</u>	<u>345,614</u>	<u>21,941,569</u>	<u>12,162,387</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	37,500	2,558,651	150,000	18,620	5,606,413	9,434,905
Operating transfers out	0	(2,521,152)	(45,790)	(45,790)	(2,616,124)	(5,637,930)
Operating grants	0	0	23,507	0	441,444	973,822
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>37,500</u>	<u>37,499</u>	<u>127,717</u>	<u>(27,170)</u>	<u>3,431,733</u>	<u>4,770,797</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Proceeds from bonds, loans, and capital leases	0	2,521,152	0	0	63,722,175	95,459,116
Debt service – interest payments	(32,015)	(33,994)	0	0	(10,897,932)	(8,443,394)
Debt service – principal and advance refunding payments	(47,434)	(123,786)	0	0	(39,041,377)	(15,650,159)
Acquisition and construction of capital assets	(195,225)	(2,801,169)	(84,547)	(12,804)	(29,221,217)	(75,770,405)
Decrease in construction contracts	0	(604,640)	(1,890)	(202,073)	(12,248,801)	(7,980,869)
Fiscal agent fees payments	0	0	0	0	(701,539)	(2,408,092)
Capital contributions	0	226,317	0	0	3,585,148	3,356,302
Proceeds from advances from other funds	0	0	0	0	1,046,972	(248,571)
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(274,674)</u>	<u>(816,120)</u>	<u>(86,437)</u>	<u>(214,877)</u>	<u>(23,756,571)</u>	<u>(11,686,072)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>						
Interest received	13,468	41,884	36,491	28,682	3,839,783	3,187,739
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>13,468</u>	<u>41,884</u>	<u>36,491</u>	<u>28,682</u>	<u>3,839,783</u>	<u>3,187,739</u>
Net increase (decrease) in cash and cash equivalents	2,184	(328,770)	526,383	132,249	5,456,514	8,434,851
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>639,180</u>	<u>328,770</u>	<u>1,440,489</u>	<u>1,323,825</u>	<u>154,953,982</u>	<u>135,127,601</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$641,364</u>	<u>\$0</u>	<u>\$1,966,872</u>	<u>\$1,456,074</u>	<u>\$160,410,496</u>	<u>\$143,562,452</u>

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**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	<b>Water and Electric Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>		<b>Regional Airport Fund</b>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$30,102,047	\$24,332,904	\$5,161,221	\$2,724,537	\$477,501	\$435,739
Restricted assets – cash and cash equivalents	<u>77,013,467</u>	<u>79,886,031</u>	<u>14,798,839</u>	<u>11,513,886</u>	<u>2,363,338</u>	<u>1,203,661</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$107,115,514</u>	<u>\$104,218,935</u>	<u>\$19,960,060</u>	<u>\$14,238,423</u>	<u>\$2,840,839</u>	<u>\$1,639,400</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>522,504</u>	<u>700,273</u>	<u>4,882,310</u>	<u>3,717,496</u>	<u>25,366</u>	<u>571,700</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$522,504</u>	<u>\$700,273</u>	<u>\$4,882,310</u>	<u>\$3,717,496</u>	<u>\$25,366</u>	<u>\$571,700</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

<b>Public Transportation Fund</b>		<b>Solid Waste Utility Fund</b>		<b>Parking Facilities Fund</b>		<b>Recreation Services Fund</b>	
<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
\$0	\$1,123,934	\$4,990,473	\$3,289,936	\$405,749	\$2,155,684	\$2,113,686	\$2,213,673
<u>778,190</u>	<u>1,528,519</u>	<u>4,219,344</u>	<u>6,474,528</u>	<u>15,057,758</u>	<u>4,800,067</u>	<u>320,647</u>	<u>423,279</u>
<u>\$778,190</u>	<u>\$2,652,453</u>	<u>\$9,209,817</u>	<u>\$9,764,464</u>	<u>\$15,463,507</u>	<u>\$6,955,751</u>	<u>\$2,434,333</u>	<u>\$2,636,952</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>11,316</u>	<u>0</u>	<u>143,256</u>	<u>363,300</u>	<u>108,572</u>	<u>291,567</u>	<u>29,828</u>	<u>3,511</u>
<u>\$11,316</u>	<u>\$0</u>	<u>\$143,256</u>	<u>\$363,300</u>	<u>\$108,572</u>	<u>\$291,567</u>	<u>\$29,828</u>	<u>\$3,511</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	<b>Railroad Fund</b>		<b>Storm Water Utility Fund</b>		<b>TOTAL</b>	
	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$340,322	\$0	\$926,072	\$1,221,780	\$44,517,071	\$37,498,187
Restricted assets – cash and cash equivalents	301,042	0	1,040,800	234,294	115,893,425	106,064,265
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$641,364</u>	<u>\$0</u>	<u>\$1,966,872</u>	<u>\$1,456,074</u>	<u>\$160,410,496</u>	<u>\$143,562,452</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	166	24,150	13,848	13,500	5,737,166	5,685,497
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$166</u>	<u>\$24,150</u>	<u>\$13,848</u>	<u>\$13,500</u>	<u>\$5,737,166</u>	<u>\$5,685,497</u>

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

ELECTRIC UTILITY  
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<b>OPERATING REVENUES:</b>		
Residential sales	\$30,799,899	\$32,330,575
Commercial and industrial sales	39,515,671	39,009,548
Intragovernmental sales	765,538	658,040
Street lighting and traffic signs	390,552	780,161
Sales to public authorities	7,443,938	14,447,745
Miscellaneous	<u>2,382,034</u>	<u>1,957,448</u>
<b>TOTAL OPERATING REVENUES</b>	<u>81,297,632</u>	<u>89,183,517</u>
<b>OPERATING EXPENSES:</b>		
Production:		
Operations		
Supervision and engineering	165,870	131,963
Steam expenses	488,599	503,364
Electrical expenses	1,500,097	1,256,465
Miscellaneous steam power expenses	406,168	471,817
Fuel – coal	1,829,575	3,131,915
Fuel – gas and biomass	<u>354,506</u>	<u>373,968</u>
<b>Total Operations</b>	<u>4,744,815</u>	<u>5,869,492</u>
Maintenance		
Supervision and engineering	646,133	300,704
Maintenance of structures	1,935	9,531
Maintenance of boiler plants	1,283,434	591,427
Maintenance of electrical plant	359,244	367,687
Maintenance – other	<u>72,290</u>	<u>37,032</u>
<b>Total Maintenance</b>	<u>2,363,036</u>	<u>1,306,381</u>
Other:		
Purchased power	40,521,602	52,680,659
Fuel	75,052	122,625
Transportation	<u>24,346</u>	<u>53,413</u>
<b>Total Other</b>	<u>40,621,000</u>	<u>52,856,697</u>
<b>Total Production</b>	<u>47,728,851</u>	<u>60,032,570</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	475,262	474,389
Load dispatching	866,002	894,642
Station	703,253	726,106
Overhead line	662,746	606,189
Underground line	621,137	551,554
Street lighting and signal system	0	0
Meter services	544,518	475,185
Customer installation	50,102	37,660
Miscellaneous distribution	629,573	607,180
Transportation	348,492	300,428
Storeroom	843,274	955,636
Rents	13,903	15,456
Transmission of electricity	<u>112,040</u>	<u>130,586</u>
<b>Total Operations</b>	<u>5,870,302</u>	<u>5,775,011</u>

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

**ELECTRIC UTILITY  
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011**

	<u>2012</u>	<u>2011</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures	288,551	171,769
Maintenance of station equipment	332,690	143,554
Maintenance of overhead lines	1,850,308	1,822,671
Maintenance of underground lines	417,027	449,871
Maintenance of line transformer	17,584	18,334
Maintenance of street lights and signal system	296,922	265,669
Maintenance of meters	6,541	(3,103)
Maintenance of miscellaneous distribution plant	49,293	25,791
Total Maintenance	<u>3,258,916</u>	<u>2,894,556</u>
Total Transmission and Distribution	<u>9,129,218</u>	<u>8,669,567</u>
Accounting and Collection:		
Meter reading	275,793	256,349
Customer records and collection	1,604,617	1,415,710
Uncollectible accounts	220,463	228,490
Total Accounting and Collection	<u>2,100,873</u>	<u>1,900,549</u>
Administrative and General:		
Salaries	553,007	487,676
Property insurance	485,186	575,117
Office supplies and expense	155,953	167,326
Communication services	1,512	1,562
Maintenance of communication equipment	62,904	16,114
Outside services employed	87,798	73,225
Miscellaneous general expense	6,795	3,476
Merchandise/jobbing and contract work	125,423	111,872
Demonstrating and selling	181,220	22,393
Rents	6,612	116,383
Energy conservation	1,630,166	1,842,932
Total Administrative and General	<u>3,296,576</u>	<u>3,418,076</u>
TOTAL OPERATING EXPENSES	<u>62,255,518</u>	<u>74,020,762</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$19,042,114</u>	<u>\$15,162,755</u>

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

WATER UTILITY  
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Water	\$14,559,985	\$13,060,253
Miscellaneous	<u>381,357</u>	<u>606,743</u>
TOTAL OPERATING REVENUES	<u>14,941,342</u>	<u>13,666,996</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	67,221	73,556
Operating labor and expense	2,555	3,416
Purchase of water for resale	2,574	2,605
Maintenance of wells	4,609	13,875
Miscellaneous	<u>359,329</u>	<u>91,536</u>
Total Source of Supply	<u>436,288</u>	<u>184,988</u>
Power and Pumping		
Supervision and engineering	67,558	86,805
Operating labor and expense	584,309	584,385
Maintenance of structures and improvements	200,492	313,041
Maintenance of pumping equipment	217,630	175,697
Power purchased	879,300	742,449
Miscellaneous	<u>22,882</u>	<u>10,768</u>
Total Power and Pumping	<u>1,972,171</u>	<u>1,913,145</u>
Purification:		
Supplies and expense	150,485	39,436
Labor	108,729	99,049
Chemicals	551,264	507,392
Maintenance of purification equipment	<u>37,584</u>	<u>118,424</u>
Total Purification	<u>848,062</u>	<u>764,301</u>
Total Production	<u>3,256,521</u>	<u>2,862,434</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	562,558	518,373
Maps and records	89,045	132,488
Transmission and distributions lines	98,265	540,887
Meter	<u>121,689</u>	<u>117,142</u>
Total Operations	<u>871,557</u>	<u>1,308,890</u>

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

WATER UTILITY  
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
Maintenance:		
Supervision and engineering	\$1,240	\$0
Maintenance of structures and improvements	25,219	5,130
Maintenance of transmission/distribution lines	1,196,514	988,455
Maintenance of distribution reservoirs	4,183	2,439
Maintenance of services	538,067	487,005
Maintenance of meters	281,006	232,566
Maintenance of hydrants	83,538	26,016
Maintenance of miscellaneous plants	48,599	42,875
Total Maintenance	<u>2,178,366</u>	<u>1,784,486</u>
Other:		
Stores	118,770	117,021
Transportation	232,072	228,372
Total Other	<u>350,842</u>	<u>345,393</u>
Total Transmission and Distribution	<u>3,400,765</u>	<u>3,438,769</u>
Accounting and Collection:		
Meter reading	166,026	153,780
Billing and accounting	911,791	873,936
Uncollectible accounts	64,354	57,622
Total Accounting and Collection	<u>1,142,171</u>	<u>1,085,338</u>
Administrative and General:		
General office salaries	162,910	155,348
Insurance	290,092	213,633
Special service	8,800	7,264
Office supplies and expense	40,067	23,864
Rent	0	22,537
Miscellaneous	0	0
Energy conservation	59,411	52,937
Merchandise/jobbing and contract work	0	0
Total Administrative and General	<u>561,280</u>	<u>475,583</u>
TOTAL OPERATING EXPENSES	<u>8,360,737</u>	<u>7,862,124</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$6,580,605</u></u>	<u><u>\$5,804,872</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$12,231,355</u>	<u>\$10,651,603</u>
OPERATING EXPENSES:		
Administration:		
Personal services	712,797	764,515
Materials and supplies	19,027	19,762
Travel and training	3,482	2,435
Intragovernmental	837,502	740,161
Utilities, services, and miscellaneous	<u>96,162</u>	<u>67,992</u>
Total Administration	<u>1,668,970</u>	<u>1,594,865</u>
Treatment Plant:		
Personal services	1,526,779	1,337,275
Materials and supplies	312,113	314,411
Travel and training	5,148	750
Intragovernmental	121,589	91,860
Utilities, services and miscellaneous	<u>745,797</u>	<u>820,580</u>
Total Treatment Plant	<u>2,711,426</u>	<u>2,564,876</u>
Pump Stations:		
Personal services	109,619	114,907
Materials and supplies	18,510	7,025
Travel and training	80	295
Intragovernmental	3,693	2,300
Utilities, services, and miscellaneous	<u>280,409</u>	<u>83,835</u>
Total Pump Stations	<u>412,311</u>	<u>208,362</u>
Maintenance:		
Personal services	717,183	564,845
Materials and supplies	158,460	123,360
Travel and training	730	1,190
Intragovernmental	129,522	116,887
Utilities, services, and miscellaneous	<u>558,195</u>	<u>446,200</u>
Total Maintenance	<u>1,564,090</u>	<u>1,252,482</u>
TOTAL OPERATING EXPENSES	<u>6,356,797</u>	<u>5,620,585</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$5,874,558</u>	<u>\$5,031,018</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 97,136	\$ 112,234
Rentals	145,068	142,701
Landing fees	56,387	49,460
Law enforcement fees	44,770	42,180
Passenger facility charges	96,108	107,465
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING REVENUES	<u>439,469</u>	<u>454,040</u>
OPERATING EXPENSES:		
Administration:		
Personal services	127,609	151,511
Materials and supplies	5,482	3,137
Travel and training	2,581	867
Intragovernmental	142,792	125,822
Utilities, services, and miscellaneous	<u>145,016</u>	<u>149,741</u>
Total Administration	<u>423,480</u>	<u>431,078</u>
Airfield Areas:		
Personal services	168,388	154,663
Materials and supplies	65,297	46,196
Travel and training	0	1,663
Intragovernmental	11,596	10,701
Utilities, services, and miscellaneous	<u>52,491</u>	<u>59,913</u>
Total Airfield Areas	<u>297,772</u>	<u>273,136</u>
Terminal Areas:		
Personal services	28,272	31,439
Materials and supplies	18,448	24,248
Intragovernmental	317	1,000
Utilities, services, and miscellaneous	<u>102,435</u>	<u>88,080</u>
Total Terminal Areas	<u>149,472</u>	<u>144,767</u>
Public Safety:		
Personal services	379,717	351,955
Materials and supplies	41,690	10,506
Travel and training	1,868	8,437
Intragovernmental	11,671	11,405
Utilities, services, and miscellaneous	<u>11,658</u>	<u>8,153</u>
Total Public Safety	<u>446,604</u>	<u>390,456</u>
Snow Removal:		
Personal services	3,103	14,523
Materials and supplies	23,674	18,195
Intragovernmental	5,825	5,390
Utilities, services, and miscellaneous	<u>12,462</u>	<u>17,936</u>
Total Snow Removal	<u>45,064</u>	<u>56,044</u>
TOTAL OPERATING EXPENSES	<u>1,362,392</u>	<u>1,295,481</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$922,923)</u>	<u>(\$841,441)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	<b>2012</b>	<b>2011</b>
<b>OPERATING REVENUES:</b>		
Charges for Services:		
Fares	\$ 323,422	\$ 249,181
School passes	72,525	24,940
Specials	75,899	75,851
University of Missouri Shuttle reimbursement	784,460	803,369
Paratransit	114,707	73,496
Miscellaneous	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>1,371,013</b>	<b>1,226,837</b>
<b>OPERATING EXPENSES:</b>		
General Operations:		
Personal services	1,138,532	968,769
Materials and supplies	716,207	591,574
Travel and training	530	1,900
Intragovernmental	501,225	428,274
Utilities, services, and miscellaneous	262,239	221,303
<b>Total General Operations</b>	<b>2,618,733</b>	<b>2,211,820</b>
University of Missouri Shuttle Service:		
Personal services	383,917	602,910
Materials and supplies	175,195	282,936
Intragovernmental	27,349	19,955
Utilities, services, and miscellaneous	64,860	89,880
<b>Total University of Missouri Shuttle Service</b>	<b>651,321</b>	<b>995,681</b>
Paratransit:		
Personal services	542,409	415,173
Materials and supplies	150,176	110,132
Travel and training	0	494
Intragovernmental	142,345	26,519
Utilities, services, and miscellaneous	70,753	60,835
<b>Total Paratransit</b>	<b>905,683</b>	<b>613,153</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>4,175,737</b>	<b>3,820,654</b>
<b>OPERATING LOSS BEFORE DEPRECIATION</b>	<b>(\$2,804,724)</b>	<b>(\$2,593,817)</b>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 9,717,923	\$ 9,680,964
Landfill fees	1,789,964	1,554,417
Bag sales	12,362	35,071
Mosquito control	13,068	9,279
Miscellaneous	<u>768,741</u>	<u>901,980</u>
TOTAL OPERATING REVENUES	<u>12,302,058</u>	<u>12,181,711</u>
OPERATING EXPENSES:		
Administration:		
Personal services	405,574	390,830
Materials and supplies	16,367	9,818
Travel and training	2,526	1,391
Intragovernmental	877,910	784,416
Utilities, services, and miscellaneous	<u>89,226</u>	<u>90,314</u>
Total Administration	<u>1,391,603</u>	<u>1,276,769</u>
Commercial:		
Personal services	1,044,290	939,626
Materials and supplies	912,799	788,685
Travel and training	0	275
Intragovernmental	234,065	172,823
Utilities, services, and miscellaneous	<u>364,715</u>	<u>355,262</u>
Total Commercial	<u>2,555,869</u>	<u>2,256,671</u>
Residential:		
Personal services	619,736	603,989
Materials and supplies	724,960	665,005
Travel and training	0	527
Intragovernmental	125,948	119,427
Utilities, services, and miscellaneous	<u>170,062</u>	<u>179,290</u>
Total Residential	<u>1,640,706</u>	<u>1,568,238</u>
Landfill:		
Personal services	672,881	630,416
Materials and supplies	595,647	578,048
Travel and training	3,623	1,340
Intragovernmental	61,161	50,662
Utilities, services, and miscellaneous	<u>646,529</u>	<u>597,630</u>
Total Landfill	<u>1,979,841</u>	<u>1,858,096</u>
Recycling:		
Personal services	1,058,298	1,041,396
Materials and supplies	686,336	549,256
Travel and training	492	445
Intragovernmental	174,062	153,482
Utilities, services, and miscellaneous	<u>252,310</u>	<u>250,385</u>
Total Recycling	<u>2,171,498</u>	<u>1,994,964</u>
TOTAL OPERATING EXPENSES	<u>9,739,517</u>	<u>8,954,738</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$2,562,541</u>	<u>\$3,226,973</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 980,142	\$ 644,778
Garages	684,152	520,482
Reserved lots	319,892	258,029
Other	<u>64,021</u>	<u>32,887</u>
 TOTAL OPERATING REVENUES	 <u>2,048,207</u>	 <u>1,456,176</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	300,917	290,870
Materials and supplies	71,025	160,400
Intragovernmental	114,431	97,108
Utilities, services, and miscellaneous	<u>227,242</u>	<u>118,231</u>
 TOTAL OPERATING EXPENSES	 <u>713,615</u>	 <u>666,609</u>
 OPERATING INCOME BEFORE DEPRECIATION	 <u>\$1,334,592</u>	 <u>\$789,567</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	2012	2011
<b>OPERATING REVENUES:</b>		
Fees and admissions	\$ 2,108,851	\$ 2,033,147
Facility user charges	88,412	78,840
Youth capital improvement fees	50,162	49,855
Golf course improvement fees	92,914	77,830
Miscellaneous	694,127	543,404
<b>TOTAL OPERATING REVENUES</b>	<b>3,034,466</b>	<b>2,783,076</b>
<b>OPERATING EXPENSES:</b>		
Recreation Services:		
Personal services	1,210,087	1,117,767
Materials and supplies	277,801	269,514
Travel and training	1,397	3,858
Intragovernmental	363,472	365,924
Utilities, services, and miscellaneous	213,310	253,924
Total Recreation Services	2,066,067	2,010,987
Maintenance:		
Personal services	412,570	385,527
Materials and supplies	285,515	284,086
Travel and training	797	554
Intragovernmental	46,657	52,551
Utilities, services, and miscellaneous	255,817	257,692
Total Maintenance	1,001,356	980,410
Activity and Recreation Center:		
Personal services	788,589	719,329
Materials and supplies	179,444	126,228
Travel and training	1,641	1,074
Intragovernmental	97,996	102,878
Utilities, services, and miscellaneous	196,761	207,615
Total Activity and Recreation Center	1,264,431	1,157,124
<b>TOTAL OPERATING EXPENSES</b>	<b>4,331,854</b>	<b>4,148,521</b>
<b>OPERATING LOSS BEFORE DEPRECIATION</b>	<b>(\$1,297,388)</b>	<b>(\$1,365,445)</b>

**CITY OF COLUMBIA, MISSOURI  
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	<b>2012</b>	<b>2011</b>
OPERATING REVENUES:		
Switching fees	\$415,380	\$444,882
Miscellaneous	160,588	162,596
TOTAL OPERATING REVENUES	575,968	607,478
OPERATING EXPENSES:		
Administration:		
Personal services	0	0
Materials and supplies	(2,474)	177
Travel and training	0	0
Intragovernmental	39,577	36,635
Utilities, services, and miscellaneous	39,588	36,157
Total Administration	76,691	72,969
Transportation:		
Personal services	52,159	56,512
Materials and supplies	36,447	46,043
Travel and training	2,799	2,930
Intragovernmental	15,140	15,683
Utilities, services, and miscellaneous	44,090	39,241
Total Transportation	150,635	160,409
Maintenance of Way:		
Personal services	107,991	88,762
Materials and supplies	33,419	34,195
Travel and training	0	0
Intragovernmental	3,243	3,018
Utilities, services, and miscellaneous	36,018	24,637
Total Maintenance of Way	180,671	150,612
TOTAL OPERATING EXPENSES	407,997	383,990
OPERATING INCOME BEFORE DEPRECIATION	<b>\$167,971</b>	<b>\$223,488</b>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	<b>2012</b>	<b>2011</b>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 958,756	\$ 926,149
OPERATING EXPENSES:		
General Operations:		
Personal services	58,558	58,660
Materials and supplies	5,546	4,317
Travel and training	4,189	1,193
Intragovernmental	105,647	113,392
Utilities, services, and miscellaneous	16,049	44,502
Total General Operations	189,989	222,064
Field Operations:		
Personal services	199,930	186,339
Materials and supplies	72,235	66,241
Travel and training	0	0
Intragovernmental	10,912	9,838
Utilities, services, and miscellaneous	31,718	56,143
Total Field Operations	314,795	318,561
TOTAL OPERATING EXPENSES	504,784	540,625
OPERATING INCOME BEFORE DEPRECIATION	\$453,972	\$385,524

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

CAPITAL PROJECTS  
June 30, 2012

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
<b>SEWER:</b>						
Sewer Main Rehab (C43100)	\$ 5,121,298	\$ 4,756,002	\$ 310,448	\$ 5,066,450	44,927	\$ 9,921
Sm Trunks 80 Acre Point (C43111)	95,322	-	-	-	-	95,322
Private Common Collector (C43112)	290,822	1,865	-	1,865	-	288,957
Annual Sewer Improvements (C43183)	924,743	19,825	-	19,825	-	904,918
Hinkson Siphon Elimination (C43189)	881,000	219,913	568,146	788,059	92,145	796
Clear Creek Pump Stn PH I (C43191)	4,481,566	4,038,876	9,597	4,048,473	1,500	431,593
Cascades Pump Station (C43193)	407,651	408,141	(490)	407,651	-	-
WWTP Improvement (C43194)	65,650,888	37,001,400	17,107,079	54,108,479	10,772,305	770,104
PCCE #3 Stewart/Ridge/Med (C43198)	335,000	80,441	6,886	87,327	-	247,673
PCCE #6 Country Club Dr (C43203)	170,000	48,664	5,323	53,987	-	116,013
PCCE #7 Edgewood/Westwood (C43204)	140,000	36,528	92,615	129,143	5,914	4,943
North Grindstone PH II (C43205)	1,553,000	169,147	10,435	179,582	12,832	1,360,586
SD #163 Ballenger/Aztec (C43206)	117,651	75,775	1,400	77,175	-	40,476
SD #165 Maple Bluff (C43207)	603,000	87,448	202,837	290,285	293,484	19,231
SD #167 Timberhill Rd (C43209)	384,408	382,898	1,510	384,408	-	-
Hominy Br Outfall Relief (C43210)	4,366,500	330,014	1,019,446	1,349,460	1,256,659	1,760,381
Upper Hinkson Ext PH I (C43213)	518,629	303,207	80,800	384,007	2,087	132,535
N Grindstone Ext PH III (C43214)	160,000	124,907	-	124,907	32,599	2,494
PCCE #8 Thilly Lathrop (C43221)	180,000	107,587	23,930	131,517	-	48,483
Ridgeway Cottages (C43222)	10,000	42	-	42	-	9,958
PCCE #15 Anderson Ave (C43223)	25,000	11,173	12,237	23,410	-	1,590
PCCE #11 Wilson/High (C43224)	30,000	8,371	1,800	10,171	-	19,829
PCCE #13 Hunt Ct (C43225)	35,000	30,053	1,428	31,481	-	3,519
PCCE #17 Wilson/Ross (C43226)	50,000	11,676	11,088	22,764	-	27,236
PCCE #19 Sunset Lane (C43227)	50,000	17,583	18,681	36,264	-	13,736
Bear Creek Bank Stab Wndr Br (C43229)	154,117	113,583	40,534	154,117	-	-
Haystack Acres Pump Stn (C43230)	445,000	-	14,538	14,538	-	430,462
SD 170 S Bethel Church Rd (C43232)	330,000	-	24,884	24,884	-	305,116
Valley View Pump Stn (C43233)	240,000	5,523	13,621	19,144	-	220,856
Woodrail Pump Stn Repl (C43234)	49,461	-	80	80	28,331	21,050
Hinkson Creek Outfall Repl (C43235)	412,588	11,475	206,465	217,940	169,901	24,747
Stadium/I-70 Sewer Reloc (C43236)	27,000	-	5,473	5,473	-	21,527
5310 I70 Dr SE (Roth) (C43237)	31,000	-	8,123	8,123	-	22,877
PCCE #12 Maplewood Dr (C43238)	14,550	-	-	-	-	14,550
PCCE #14 Cliff Dr (C43239)	39,750	-	-	-	-	39,750
PCCE #16 Bingham/W Ridgel (C43240)	21,750	-	-	-	-	21,750
Spring Valley Rd (C43241)	16,350	-	-	-	-	16,350
FY12 Sewer Main Rehab (C43242)	3,370,000	-	2,594	2,594	-	3,367,406
STM WWTP Energize Mo Comm (C4302J)	500,000	-	-	-	-	500,000
<b>TOTAL SEWER</b>	<b>\$ 92,233,044</b>	<b>\$ 48,402,117</b>	<b>\$ 19,801,508</b>	<b>\$ 68,203,625</b>	<b>\$ 12,712,684</b>	<b>\$ 11,316,735</b>
<b>AIRPORT:</b>						
Airport General Improv. (C44008)	\$ 46,784	\$ 12,902	\$ -	\$ 12,902	\$ -	\$ 33,882
Passenger Terminal Upgrade (C44066)	17,303	-	-	-	-	17,303
Cargo Apron (C44067)	163,200	-	-	-	-	163,200
Environmental Assess. (C44070)	399,245	223,846	67,537	291,383	106,284	1,578
Land West of Runway 2-20 (C44075)	426,411	125,160	-	125,160	-	301,251
Gen Aviation Apron & Taxi Parking (C44081)	115,000	65,127	-	65,127	-	49,873
Front Sidewalk Replacement (C44084)	35,000	-	-	-	-	35,000
Replace Airline Counter (C44087)	13,000	-	-	-	-	13,000
Realign Rt H (C44090)	149,264	-	-	-	-	149,264
Upgrade Crosswind Runway (C44092)	753,750	-	-	-	-	753,750
Landside Pavement Improv (C44093)	58,500	213	53,640	53,853	175	4,472
CMA Hangar Improvements (C44094)	55,600	-	-	-	-	55,600
Airport Terminal Concept (C44095)	33,700	-	-	-	-	33,700
Control Tower Road (C44096)	40,000	-	-	-	-	40,000
Airport Exhibit A Update (C44097)	3,000	-	-	-	-	3,000
Ext Crosswind RW Design (C44098)	419,030	-	-	-	-	419,030
SRE Tow Broom Tow De-Icer (C44099)	11,725	-	-	-	-	11,725
Wildlife Fencing (C44100)	199,428	93,613	-	93,613	10,402	95,413
Taxiway Alpha (C44101)	8,047,450	365,434	44,062	409,496	-	7,637,954
CMA FBO Hangar Repairs (C44102)	20,000	-	-	-	-	20,000
Restroom Improvements (C44104)	142,764	-	142,763	142,763	-	1
Land Acquisition PH I (C44105)	24,750	-	-	-	-	24,750
Runway 2-20 Intersections (C44107)	199,500	-	-	-	-	199,500
Design Runway 2-20 Sections (C44108)	11,000	-	-	-	-	11,000
<b>TOTAL AIRPORT:</b>	<b>\$ 11,385,404</b>	<b>\$ 886,295</b>	<b>\$ 308,002</b>	<b>\$ 1,194,297</b>	<b>\$ 116,861</b>	<b>\$ 10,074,246</b>

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

CAPITAL PROJECTS  
June 30, 2012

	<u>Appropriations</u>	<u>Prior Years' Expenditures</u>	<u>Current Year Expenditures</u>	<u>Total Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Appropriations</u>
<b>PARKING:</b>						
5th & Walnut Parking Garage (C45050)	16,878,082	15,826,356	165,834	15,992,190	179,201	706,691
Short St Garage (C45051)	12,301,679	99,556	1,657,213	1,756,769	127,544	10,417,366
<b>TOTAL PARKING:</b>	<u>\$ 29,179,761</u>	<u>\$ 15,925,912</u>	<u>\$ 1,823,047</u>	<u>\$ 17,748,959</u>	<u>\$ 306,745</u>	<u>\$ 11,124,057</u>
<b>RECREATION SERVICES:</b>						
ARC Improvements (C46071)	148,000	146,718	-	146,718	-	1,282
American Legion Renov (C46072)	201,143	196,755	4,678	201,433	-	(290)
Antimi Field Improvements (C46073)	10,000	-	7,535	7,535	2,400	65
Golf Course Fiber & Pos (C46074)	70,000	-	37,070	37,070	-	32,930
Rainbow Softball Improv PH II (C46075)	274,000	-	240,647	240,647	-	33,353
<b>TOTAL RECREATION SERVICES:</b>	<u>\$ 703,143</u>	<u>\$ 343,473</u>	<u>\$ 289,930</u>	<u>\$ 633,403</u>	<u>\$ 2,400</u>	<u>\$ 67,340</u>
<b>PUBLIC TRANSPORTATION:</b>						
GFI Upgrades (C47018)	241,567	-	-	-	220,860	20,707
18 Solar Lights - Shelters (C47026)	76,805	-	-	-	-	76,805
Benches & Shelters (C47029)	70,846	6,652	(6,652)	-	-	70,846
Repl 374 & 375 40' Buses (C47034)	781,266	1,000	780,266	781,266	-	-
Auto Veh Locator - GPS (C47036)	747,967	-	11,797	11,797	-	736,170
Repl 1937 & 1938 Paratrans (C47038)	380,707	-	-	-	-	380,707
2 40 Ft 1 35 Ft Buses (C47040)	1,115,731	1,104,559	-	1,104,559	-	11,172
2 Paratransit Vans (C47041)	121,076	117,820	-	117,820	-	3,256
Repl 4 40 Ft Eldorado Buses (C47043)	1,172,764	1,500	1,153,086	1,154,586	-	18,178
Repl 2 Paratransit Vehicles (C47044)	121,785	-	121,784	121,784	-	1
Repl 6 35' New Flyer Buses (C47045)	542,567	500	384,362	384,862	-	157,705
Bus Priority Signat Sys (C47046)	20,000	-	-	-	-	20,000
Bus Shelter Grant 0124 (C47048)	6,653	-	6,652	6,652	-	1
2 Heavy Duty Buses (C47049)	952,209	-	-	-	-	952,209
Annual Transit Projects (C47050)	97,025	-	-	-	-	97,025
<b>TOTAL PUBLIC TRANSPORTATION:</b>	<u>\$ 6,448,968</u>	<u>\$ 1,232,031</u>	<u>\$ 2,451,295</u>	<u>\$ 3,683,326</u>	<u>\$ 220,860</u>	<u>\$ 2,544,782</u>
<b>SOLID WASTE:</b>						
Methane Gas Extract Wells (C48031)	1,375,947	865,662	42,035	907,697	2,937	465,313
Landfill Cell 5 (C48042)	3,730,000	2,853,383	320,063	3,173,446	27,425	529,129
Parkside Mulch Drop-off (C48045)	100,000	-	2,126	2,126	-	97,874
Small Vehicle Drop-off (C48046)	250,000	-	500	500	179,900	69,600
STM Landfill Gas Plant EMC (C4801J)	554,000	373,081	-	373,081	-	180,919
<b>TOTAL SOLID WASTE:</b>	<u>\$ 6,009,947</u>	<u>\$ 4,092,126</u>	<u>\$ 364,724</u>	<u>\$ 4,456,850</u>	<u>\$ 210,262</u>	<u>\$ 1,342,835</u>
<b>STORMWATER:</b>						
Annual Projects (C49017)	\$ 3,205	\$ -	\$ -	\$ -	\$ -	\$ 3,205
Middlebush (C49039)	2,688	2,687	-	2,687	-	1
Royal Latham-Fallwood (C49090)	25,000	22,176	-	22,176	-	2,824
Hitt & Elm (C49099)	30,815	-	-	-	-	30,815
Grissum Bldg Water Qual (C49102)	229,745	11,184	70,451	81,635	1,690	146,420
Limerick Lake Water Qual (C49104)	65,000	-	-	-	-	65,000
Nifong & Bethel Drainage (C49105)	820,000	-	-	-	-	820,000
Ash & Hubble (C49106)	155,000	-	9,800	9,800	-	145,200
<b>TOTAL STORMWATER:</b>	<u>\$ 1,331,453</u>	<u>\$ 36,047</u>	<u>\$ 80,251</u>	<u>\$ 116,298</u>	<u>\$ 1,690</u>	<u>\$ 1,213,465</u>
<b>VEHICLE MAINTENANCE:</b>						
Fuel Tank Upgrade (C72001)	\$ 503,424	\$ 341,556	\$ 2,936	\$ 344,492	\$ -	\$ 158,932
<b>TOTAL CAPITAL PROJECTS</b>	<u>\$ 147,795,144</u>	<u>\$ 71,259,557</u>	<u>\$ 25,121,693</u>	<u>\$ 96,381,250</u>	<u>\$ 13,571,502</u>	<u>\$ 37,842,392</u>

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## INTERNAL SERVICE FUNDS

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

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

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

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

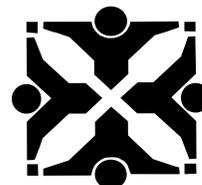
**Public Communications Fund** - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments and cable television operations.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2012 and 2011

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2012	2011	2012	2011	2012	2011
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$687,913	\$584,521	\$366,629	\$754,663	\$1,289,320	\$2,264,233
Accounts receivable	0	0	76,073	101,519	5,592	5,592
Accrued interest	1,610	852	902	1,151	3,032	3,405
Due from other funds	0	0	0	0	0	0
Inventory	15,994	19,777	0	0	3,755	2,837
Other assets	0	0	0	0	0	0
Total Current Assets	<u>705,517</u>	<u>605,150</u>	<u>443,604</u>	<u>857,333</u>	<u>1,301,699</u>	<u>2,276,067</u>
<b>OTHER ASSETS:</b>						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Total Other Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FIXED ASSETS:</b>						
Property, plant, and equipment	411,590	411,590	32,500	32,500	4,732,646	4,535,088
Accumulated depreciation	(133,323)	(116,174)	(32,500)	(32,500)	(4,234,191)	(4,049,155)
Net Plant in Service	<u>278,267</u>	<u>295,416</u>	<u>0</u>	<u>0</u>	<u>498,455</u>	<u>485,933</u>
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	<u>278,267</u>	<u>295,416</u>	<u>0</u>	<u>0</u>	<u>498,455</u>	<u>485,933</u>
<b>TOTAL ASSETS</b>	<u><b>\$983,784</b></u>	<u><b>\$900,566</b></u>	<u><b>\$443,604</b></u>	<u><b>\$857,333</b></u>	<u><b>\$1,800,154</b></u>	<u><b>\$2,762,000</b></u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>CURRENT LIABILITIES:</b>						
Accounts payable	\$14,649	\$12,445	\$27,593	\$26,384	\$39,477	\$122,468
Interest payable	0	0	0	0	165	0
Accrued payroll and payroll taxes	25,971	21,591	27,966	28,334	146,705	138,108
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	26,741	0
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	<u>40,620</u>	<u>34,036</u>	<u>55,559</u>	<u>54,718</u>	<u>213,088</u>	<u>260,576</u>
<b>LONG-TERM LIABILITIES:</b>						
Obligations under capital leases	0	0	0	0	27,715	0
Special obligation bonds payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
Total Long-Term Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,715</u>	<u>0</u>
<b>TOTAL LIABILITIES</b>	<u><b>40,620</b></u>	<u><b>34,036</b></u>	<u><b>55,559</b></u>	<u><b>54,718</b></u>	<u><b>240,803</b></u>	<u><b>260,576</b></u>
<b>FUND EQUITY:</b>						
Contributed capital	380,000	380,000	0	0	434,763	434,763
Retained earnings (deficit)	563,164	486,530	388,045	802,615	1,124,588	2,066,661
<b>TOTAL FUND EQUITY</b>	<u><b>943,164</b></u>	<u><b>866,530</b></u>	<u><b>388,045</b></u>	<u><b>802,615</b></u>	<u><b>1,559,351</b></u>	<u><b>2,501,424</b></u>
<b>LIABILITIES AND FUND EQUITY</b>	<u><b>\$983,784</b></u>	<u><b>\$900,566</b></u>	<u><b>\$443,604</b></u>	<u><b>\$857,333</b></u>	<u><b>\$1,800,154</b></u>	<u><b>\$2,762,000</b></u>

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

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2012 and 2011

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$1,385,049	\$1,319,774	\$1,359,783	\$1,076,002	\$2,529,949	\$2,474,891	\$66,266	\$79,276
0	0	15,331	10,803	0	0	0	0
3,253	1,905	3,236	1,668	2,935	1,802	156	107
0	0	0	0	0	0	0	0
9,545	21,334	796,210	777,711	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,397,847</u>	<u>1,343,013</u>	<u>2,174,560</u>	<u>1,866,184</u>	<u>2,532,884</u>	<u>2,476,693</u>	<u>66,422</u>	<u>79,383</u>
0	0	0	0	0	0	0	0
0	0	0	0	4,860,581	4,859,671	0	0
0	0	0	0	4,860,581	4,859,671	0	0
951,988	946,988	993,766	875,636	33,350	33,350	0	0
(641,378)	(587,571)	(454,731)	(342,481)	(33,350)	(33,350)	0	0
310,610	359,417	539,035	533,155	0	0	0	0
0	0	0	0	0	0	0	0
<u>310,610</u>	<u>359,417</u>	<u>539,035</u>	<u>533,155</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,708,457</u>	<u>\$1,702,430</u>	<u>\$2,713,595</u>	<u>\$2,399,339</u>	<u>\$7,393,465</u>	<u>\$7,336,364</u>	<u>\$66,422</u>	<u>\$79,383</u>
\$10,804	\$21,018	\$286,917	\$318,644	\$138	\$1,417	\$1,368	(\$788)
0	0	0	0	0	0	0	0
33,268	28,572	76,265	56,284	12,398	8,965	9,417	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	2,816	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>44,072</u>	<u>49,590</u>	<u>365,998</u>	<u>374,928</u>	<u>12,536</u>	<u>10,382</u>	<u>10,785</u>	<u>(788)</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	4,540,747	4,335,270	0	0
0	0	0	0	4,540,747	4,335,270	0	0
<u>44,072</u>	<u>49,590</u>	<u>365,998</u>	<u>374,928</u>	<u>4,553,283</u>	<u>4,345,652</u>	<u>10,785</u>	<u>(788)</u>
0	0	281,705	281,705	0	0	0	0
1,664,385	1,652,840	2,065,892	1,742,706	2,840,182	2,990,712	55,637	80,171
1,664,385	1,652,840	2,347,597	2,024,411	2,840,182	2,990,712	55,637	80,171
<u>\$1,708,457</u>	<u>\$1,702,430</u>	<u>\$2,713,595</u>	<u>\$2,399,339</u>	<u>\$7,393,465</u>	<u>\$7,336,364</u>	<u>\$66,422</u>	<u>\$79,383</u>

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

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2012 and 2011

ASSETS	Employee Benefit Fund		TOTAL	
	2012	2011	2012	2011
<b>CURRENT ASSETS:</b>				
Cash and cash equivalents	\$4,057,337	\$3,919,328	\$11,742,246	\$12,472,688
Accounts receivable	352,764	546,091	449,760	664,005
Accrued interest	9,415	5,630	24,539	16,520
Due from other funds	0	0	0	0
Inventory	0	0	825,504	821,659
Other assets	0	0	0	0
Total Current Assets	<u>4,419,516</u>	<u>4,471,049</u>	<u>13,042,049</u>	<u>13,974,872</u>
<b>OTHER ASSETS:</b>				
Unamortized costs	0	0	0	0
Investments	0	0	4,860,581	4,859,671
Total Other Assets	<u>0</u>	<u>0</u>	<u>4,860,581</u>	<u>4,859,671</u>
<b>FIXED ASSETS:</b>				
Property, plant, and equipment	0	0	7,155,840	6,835,152
Accumulated depreciation	0	0	(5,529,473)	(5,161,231)
Net Plant in Service	<u>0</u>	<u>0</u>	<u>1,626,367</u>	<u>1,673,921</u>
Construction in progress	0	0	0	0
Net Fixed Assets	<u>0</u>	<u>0</u>	<u>1,626,367</u>	<u>1,673,921</u>
<b>TOTAL ASSETS</b>	<u><u>\$4,419,516</u></u>	<u><u>\$4,471,049</u></u>	<u><u>\$19,528,997</u></u>	<u><u>\$20,508,464</u></u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$62,201	\$18,835	\$443,147	\$520,423
Interest payable	0	0	165	0
Accrued payroll and payroll taxes	14,612	12,106	346,602	293,960
Due to other funds	0	0	0	0
Advances from other funds	0	0	0	0
Obligations under capital leases			0	0
current maturities	0	0	26,741	0
Other liabilities	68,171	57,969	70,987	57,969
Total Current Liabilities	<u>144,984</u>	<u>88,910</u>	<u>887,642</u>	<u>872,352</u>
<b>LONG-TERM LIABILITIES:</b>				
Obligations under capital leases	0	0	27,715	0
Special obligation bonds payable	0	0	0	0
Incurred but not reported claims	743,696	627,401	5,284,443	4,962,671
Total Long-Term Liabilities	<u>743,696</u>	<u>627,401</u>	<u>5,312,158</u>	<u>4,962,671</u>
<b>TOTAL LIABILITIES</b>	<u>888,680</u>	<u>716,311</u>	<u>6,199,800</u>	<u>5,835,023</u>
<b>FUND EQUITY:</b>				
Contributed capital	0	0	1,096,468	1,096,468
Retained earnings (deficit)	3,530,836	3,754,738	12,232,729	13,576,973
<b>TOTAL FUND EQUITY</b>	<u>3,530,836</u>	<u>3,754,738</u>	<u>13,329,197</u>	<u>14,673,441</u>
<b>LIABILITIES AND FUND EQUITY</b>	<u><u>\$4,419,516</u></u>	<u><u>\$4,471,049</u></u>	<u><u>\$19,528,997</u></u>	<u><u>\$20,508,464</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	<b>Custodial and Maintenance Service Fund</b>		<b>Utility Customer Services Fund</b>		<b>Information Technologies Fund</b>	
	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>
OPERATING REVENUES:						
Charges for services	\$1,121,103	\$1,224,179	\$1,267,664	\$1,228,932	\$2,980,706	\$3,166,050
OPERATING EXPENSES:						
Personal services	502,104	512,125	477,829	440,413	1,705,288	1,650,618
Materials and supplies	142,468	107,981	232,717	223,511	339,419	215,207
Travel and training	1,316	2,376	1,297	0	5,835	19,100
Intragovernmental	46,831	85,617	268,904	239,344	8,464	149,258
Utilities, services, and miscellaneous	267,887	262,501	488,783	499,979	683,386	711,742
TOTAL OPERATING EXPENSES	<u>960,606</u>	<u>970,600</u>	<u>1,469,530</u>	<u>1,403,247</u>	<u>2,742,392</u>	<u>2,745,925</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	160,497	253,579	(201,866)	(174,315)	238,314	420,125
Depreciation	(12,862)	(11,525)	0	0	(136,543)	(139,963)
OPERATING INCOME (LOSS)	<u>147,635</u>	<u>242,054</u>	<u>(201,866)</u>	<u>(174,315)</u>	<u>101,771</u>	<u>280,162</u>
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	0	2,049
Investment revenue	15,309	11,094	9,375	15,391	26,627	44,439
Miscellaneous revenue	12	4,119	267,148	330,184	6,350	1,289
Interest expense	0	0	0	0	(410)	0
Loss on disposal of fixed assets	0	(1,899)	0	0	(2,974)	0
Miscellaneous expense	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>15,321</u>	<u>13,314</u>	<u>276,523</u>	<u>345,575</u>	<u>29,593</u>	<u>47,777</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>162,956</u>	<u>255,368</u>	<u>74,657</u>	<u>171,260</u>	<u>131,364</u>	<u>327,939</u>
OPERATING TRANSFERS						
operating transfers from other funds	0	0	0	0	0	0
operating transfers to other funds	(52,235)	(52,235)	(382,916)	(82,910)	(1,130,140)	(176,138)
TOTAL OPERATING TRANSFERS	<u>(52,235)</u>	<u>(52,235)</u>	<u>(382,916)</u>	<u>(82,910)</u>	<u>(1,130,140)</u>	<u>(176,138)</u>
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	110,721	203,133	(308,259)	88,350	(998,776)	151,801
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	110,721	203,133	(308,259)	88,350	(998,776)	151,801
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	452,443	283,397	696,304	714,265	2,123,364	1,914,860
Equity transfers from other funds	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$563,164</u>	<u>\$486,530</u>	<u>\$388,045</u>	<u>\$802,615</u>	<u>\$1,124,588</u>	<u>\$2,066,661</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$817,509	\$994,072	\$5,963,504	\$5,665,845	\$3,327,522	\$3,052,772	\$241,503	\$0
522,720	547,239	1,323,972	1,165,417	138,981	137,118	200,312	49,122
140,819	168,065	4,251,055	3,899,538	4,595	3,994	8,448	2,727
367	294	225	1	1,273	3,795	5,427	2,324
6,932	147,486	120,437	329,012	188	39,345	335	0
181,927	216,371	41,954	40,334	3,111,487	2,274,841	3,013	432
852,765	1,079,455	5,737,643	5,434,302	3,256,524	2,459,093	217,535	54,605
(35,256)	(85,383)	225,861	231,543	70,998	593,679	23,968	(54,605)
(39,937)	(41,283)	(26,936)	(28,102)	0	0	0	0
(75,193)	(126,666)	198,925	203,441	70,998	593,679	23,968	(54,605)
0	0	0	0	0	0	19,481	0
31,878	28,489	29,128	19,632	16,517	21,858	1,091	680
45	106	62,807	55,102	6,208	27	0	0
0	0	0	0	0	0	0	0
0	0	0	(3,275)	0	0	0	0
0	0	0	0	0	0	0	0
31,923	28,595	91,935	71,459	22,725	21,885	20,572	680
(43,270)	(98,071)	290,860	274,900	93,723	615,564	44,540	(53,925)
37,500	0	0	0	0	0	0	134,096
(89,672)	(89,672)	(2,498)	(2,498)	(26,884)	(26,884)	0	0
(52,172)	(89,672)	(2,498)	(2,498)	(26,884)	(26,884)	0	134,096
(95,442)	(187,743)	288,362	272,402	66,839	588,680	44,540	80,171
0	0	0	0	0	0	0	0
(95,442)	(187,743)	288,362	272,402	66,839	588,680	44,540	80,171
1,759,827	1,840,583	1,777,530	1,470,304	2,773,343	2,402,032	11,097	0
0	0	0	0	0	0	0	0
<u>\$1,664,385</u>	<u>\$1,652,840</u>	<u>\$2,065,892</u>	<u>\$1,742,706</u>	<u>\$2,840,182</u>	<u>\$2,990,712</u>	<u>\$55,637</u>	<u>\$80,171</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	Employee Benefit Fund		TOTAL	
	2012	2011	2012	2011
OPERATING REVENUES:				
Charges for services	\$8,791,571	\$8,825,913	\$24,511,082	\$24,157,763
OPERATING EXPENSES:				
Personal services	292,800	264,559	5,164,006	4,766,611
Materials and supplies	35,525	12,522	5,155,046	4,633,545
Travel and training	578	2,495	16,318	30,385
Intragovernmental	327	51,511	452,418	1,041,573
Utilities, services, and miscellaneous	9,695,141	8,140,689	14,473,578	12,146,889
TOTAL OPERATING EXPENSES	10,024,371	8,471,776	25,261,366	22,619,003
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(1,232,800)	354,137	(750,284)	1,538,760
Depreciation	0	0	(216,278)	(220,873)
OPERATING INCOME (LOSS)	(1,232,800)	354,137	(966,562)	1,317,887
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	19,481	2,049
Investment revenue	96,035	77,060	225,960	218,643
Miscellaneous revenue	1,016,288	283,818	1,358,858	674,645
Interest expense	0	0	(410)	0
Loss on disposal of fixed assets	0	0	(2,974)	(5,174)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	1,112,323	360,878	1,600,915	890,163
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(120,477)	715,015	634,353	2,208,050
OPERATING TRANSFERS				
operating transfers from other funds	0	0	37,500	134,096
operating transfers to other funds	(16,401)	(16,401)	(1,700,746)	(446,738)
TOTAL OPERATING TRANSFERS	(16,401)	(16,401)	(1,663,246)	(312,642)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(136,878)	698,614	(1,028,893)	1,895,408
Contributed capital	0	0	0	0
NET INCOME (LOSS)	(136,878)	698,614	(1,028,893)	1,895,408
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	3,667,714	3,056,124	13,261,622	11,681,565
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$3,530,836	\$3,754,738	12,232,729	13,576,973

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	<b>Custodial and Maintenance Service Fund</b>		<b>Utility Customer Services Fund</b>		<b>Information Technologies Fund</b>	
	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$147,635	\$242,054	(\$201,866)	(\$174,315)	\$101,771	\$280,162
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	12,862	11,525	0	0	136,543	139,963
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	38,341	(5,602)	0	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	286	720	0	0	0	6,953
Decrease (increase) in other assets	0	0	0	0	15,900	0
Increase (decrease) in accounts payable	(9,365)	(18,009)	(39,794)	5,839	2,559	(22,850)
Increase (decrease) in accrued payroll	(26,953)	(23,130)	(23,874)	(23,066)	(92,953)	(87,550)
Increase (decrease) in due to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	0	0	0	0	0	0
Other nonoperating revenue	12	4,119	267,148	330,184	6,350	1,289
Net cash provided by (used for) operating activities	<u>124,477</u>	<u>217,279</u>	<u>39,955</u>	<u>133,040</u>	<u>170,170</u>	<u>317,967</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(52,235)	(52,235)	(382,916)	(82,910)	(1,130,140)	(176,138)
Operating grants	0	0	0	0	1,563	2,049
Net cash provided by (used for) noncapital financing activities	<u>(52,235)</u>	<u>(52,235)</u>	<u>(382,916)</u>	<u>(82,910)</u>	<u>(1,128,577)</u>	<u>(174,089)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Proceeds from capital lease	0	0	0	0	82,936	0
Debt service – interest	0	0	0	0	(245)	0
Debt service – principal	0	0	0	0	(28,480)	0
Acquisition and construction of capital assets	0	(37,642)	0	0	(201,365)	(205,027)
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>(37,642)</u>	<u>0</u>	<u>0</u>	<u>(147,154)</u>	<u>(205,027)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
Interest received	14,775	11,261	9,752	15,863	27,898	46,328
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>14,775</u>	<u>11,261</u>	<u>9,752</u>	<u>15,863</u>	<u>27,898</u>	<u>46,328</u>
Net increase (decrease) in cash and cash equivalents	87,017	138,663	(333,209)	65,993	(1,077,663)	(14,821)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>600,896</u>	<u>445,858</u>	<u>699,838</u>	<u>688,670</u>	<u>2,366,983</u>	<u>2,279,054</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$687,913</u></u>	<u><u>\$584,521</u></u>	<u><u>\$366,629</u></u>	<u><u>\$754,663</u></u>	<u><u>\$1,289,320</u></u>	<u><u>\$2,264,233</u></u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>						
Cash and cash equivalents	<u>\$687,913</u>	<u>\$584,521</u>	<u>\$366,629</u>	<u>\$754,663</u>	<u>\$1,289,320</u>	<u>\$2,264,233</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$687,913</u></u>	<u><u>\$584,521</u></u>	<u><u>\$366,629</u></u>	<u><u>\$754,663</u></u>	<u><u>\$1,289,320</u></u>	<u><u>\$2,264,233</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2012	2011	2012	2011	2012	2011	2012	2012
(\$75,193)	(\$126,666)	\$198,925	\$203,441	\$70,998	\$593,679	\$23,968	(\$54,605)
39,937	41,283	26,936	28,102	0	0	0	0
140,679	145,253	(8,131)	3,108	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(33,178)	(83,776)	0	0	0	0
0	0	0	0	0	0	0	0
(871)	(16,962)	(19,486)	(65,460)	(14,033)	(7,204)	466	(788)
(35,959)	(29,423)	(69,590)	(58,383)	(7,797)	(7,209)	(10,795)	0
0	0	0	0	0	0	0	0
0	0	2,816	0	0	0	0	0
0	0	0	0	0	0	0	0
45	106	62,807	55,102	6,208	27	0	0
68,638	13,591	161,099	82,134	55,376	579,293	13,639	(55,393)
37,500	0	0	0	0	0	0	134,096
(89,672)	(89,672)	(2,498)	(2,498)	(26,884)	(26,884)	0	0
0	0	0	0	0	0	40,346	0
(52,172)	(89,672)	(2,498)	(2,498)	(26,884)	(26,884)	40,346	134,096
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(5,000)	(30,614)	(25,907)	(7,176)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(5,000)	(30,614)	(25,907)	(7,176)	0	0	0	0
31,033	29,793	28,122	20,313	15,851	21,610	948	573
0	0	0	0	(399)	(6,755)	0	0
0	0	0	0	0	0	0	0
31,033	29,793	28,122	20,313	15,452	14,855	948	573
42,499	(76,902)	160,816	92,773	43,944	567,264	54,933	79,276
1,342,550	1,396,676	1,198,967	983,229	2,486,005	1,907,627	11,333	0
<u>\$1,385,049</u>	<u>\$1,319,774</u>	<u>\$1,359,783</u>	<u>\$1,076,002</u>	<u>\$2,529,949</u>	<u>\$2,474,891</u>	<u>\$66,266</u>	<u>\$79,276</u>
<u>\$1,385,049</u>	<u>\$1,319,774</u>	<u>\$1,359,783</u>	<u>\$1,076,002</u>	<u>\$2,529,949</u>	<u>\$2,474,891</u>	<u>\$66,266</u>	<u>\$79,276</u>
<u>\$1,385,049</u>	<u>\$1,319,774</u>	<u>\$1,359,783</u>	<u>\$1,076,002</u>	<u>\$2,529,949</u>	<u>\$2,474,891</u>	<u>\$66,266</u>	<u>\$79,276</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	Employee Benefit Fund		TOTAL	
	2012	2011	2012	2011
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Operating income (loss)	(\$1,232,800)	\$354,137	(\$966,562)	\$1,317,887
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	216,278	220,873
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	38,278	(149,443)	209,167	(6,684)
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(32,892)	(76,103)
Decrease (increase) in other assets	50,095	0	65,995	0
Increase (decrease) in accounts payable	(109,131)	(151,353)	(189,655)	(276,787)
Increase (decrease) in accrued payroll	(20,214)	(9,937)	(288,135)	(238,698)
Increase (decrease) in due to other funds	0	0	0	0
Increase (decrease) in other liabilities	(10,972)	(53,965)	(8,156)	(53,965)
Unrealized gain (loss) on cash equivalents	0	0	0	0
Other nonoperating revenue	1,016,288	283,818	1,358,858	674,645
Net cash provided by (used for) operating activities	<u>(268,456)</u>	<u>273,257</u>	<u>364,898</u>	<u>1,561,168</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating transfers in	0	0	37,500	134,096
Operating transfers out	(16,401)	(16,401)	(1,700,746)	(446,738)
Operating grants	0	0	41,909	2,049
Net cash provided by (used for) noncapital financing activities	<u>(16,401)</u>	<u>(16,401)</u>	<u>(1,621,337)</u>	<u>(310,593)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Proceeds from capital lease	0	0	82,936	0
Debt service – interest	0	0	(245)	0
Debt service – principal	0	0	(28,480)	0
Acquisition and construction of capital assets	0	0	(232,272)	(280,459)
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>(178,061)</u>	<u>(280,459)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received	94,206	79,558	222,585	225,299
Purchase of investments	0	0	(399)	(6,755)
Sale of investments	0	0	0	0
Net cash provided by (used for) investing activities	<u>94,206</u>	<u>79,558</u>	<u>222,186</u>	<u>218,544</u>
Net increase (decrease) in cash and cash equivalents	(190,651)	336,414	(1,212,314)	1,188,660
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>4,247,988</u>	<u>3,582,914</u>	<u>12,954,560</u>	<u>11,284,028</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$4,057,337</u></u>	<u><u>\$3,919,328</u></u>	<u><u>11,742,246</u></u>	<u><u>12,472,688</u></u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>				
Cash and cash equivalents	<u>\$4,057,337</u>	<u>\$3,919,328</u>	<u>11,742,246</u>	<u>12,472,688</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$4,057,337</u></u>	<u><u>\$3,919,328</u></u>	<u><u>11,742,246</u></u>	<u><u>12,472,688</u></u>

## TRUST AND AGENCY FUNDS

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

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

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

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

**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  
June 30, 2012 and 2011

ASSETS	Pension and Other Postemployment Benefits Trust Funds						Nonexpendable Trust Fund	
	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		Designated Loan and Special Tax Bill Investment Fund	
	2012	2011	2012	2011	2012	2011	2012	2011
Cash and cash equivalents	\$1,293,019	\$793,258	\$892,900	\$542,652	\$806,531	\$667,789	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	4,823,963	5,655,652
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	1,107,814	764,281
Allowance for uncollectible taxes	0	0	0	0	0	0	(69,709)	(56,448)
Accrued interest	95,116	155,574	65,683	106,425	1,940	1,011	170,222	155,193
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,584,570	1,841,538
Other assets	0	0	0	0	0	0	0	0
Investments	54,336,800	53,478,432	37,522,505	36,583,528	1,571,640	1,170,542	0	0
Property, plant, and equipment	6,913	6,940	4,774	0	0	0	0	0
Accumulated depreciation	(6,913)	(6,940)	(4,774)	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$55,724,935</b>	<b>\$54,427,264</b>	<b>\$38,481,088</b>	<b>\$37,232,605</b>	<b>\$2,380,111</b>	<b>\$1,839,342</b>	<b>\$8,616,860</b>	<b>\$8,360,216</b>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>LIABILITIES:</b>								
Accounts payable	\$10,647	\$133	\$7,353	\$91	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	11,059	48,588	7,637	33,238	0	0	0	0
Due to other funds	0	0	0	0	0	0	0	0
Other liabilities	1,939,624	1,271,611	657,018	387,856	0	0	282	284
<b>TOTAL LIABILITIES</b>	<b>1,961,330</b>	<b>1,320,332</b>	<b>672,008</b>	<b>421,185</b>	<b>0</b>	<b>0</b>	<b>282</b>	<b>284</b>
<b>FUND EQUITY:</b>								
Fund Balance:								
Nonspendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	7,116,578	6,859,932
Assigned	0	0	0	0	0	0	0	0
Unassigned	53,763,605	53,106,932	37,809,080	36,811,420	2,380,111	1,839,342	0	0
<b>TOTAL FUND EQUITY</b>	<b>53,763,605</b>	<b>53,106,932</b>	<b>37,809,080</b>	<b>36,811,420</b>	<b>2,380,111</b>	<b>1,839,342</b>	<b>8,616,578</b>	<b>8,359,932</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$55,724,935</b>	<b>\$54,427,264</b>	<b>\$38,481,088</b>	<b>\$37,232,605</b>	<b>\$2,380,111</b>	<b>\$1,839,342</b>	<b>\$8,616,860</b>	<b>\$8,360,216</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2012 and 2011

	<b>Expendable Trust Funds</b>							
	<b>Conley Poor Fund</b>		<b>Contributions Fund</b>		<b>REDI Trust Fund</b>		<b>TOTAL</b>	
	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>
<b>ASSETS</b>								
Cash and cash equivalents	\$2,208	\$143,428	\$665,739	\$638,766	\$215,234	\$218,817	\$3,875,631	\$3,004,710
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	4,823,963	5,655,652
Accounts receivable	0	0	652	571	0	0	652	571
Tax bills receivable	0	0	0	0	0	0	1,107,814	764,281
Allowance for uncollectible taxes	0	0	0	0	0	0	(69,709)	(56,448)
Accrued interest	0	210	1,576	942	507	307	335,044	419,662
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,584,570	1,841,538
Other assets	0	0	0	0	2,500	0	2,500	0
Investments	0	0	0	0	0	0	93,430,945	91,232,502
Property, plant, and equipment	0	0	0	0	0	0	11,687	6,940
Accumulated depreciation	0	0	0	0	0	0	(11,687)	(6,940)
<b>TOTAL ASSETS</b>	<b><u>\$2,208</u></b>	<b><u>\$143,638</u></b>	<b><u>\$667,967</u></b>	<b><u>\$640,279</u></b>	<b><u>\$218,241</u></b>	<b><u>\$219,124</u></b>	<b><u>\$106,091,410</u></b>	<b><u>\$102,862,468</u></b>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>LIABILITIES:</b>								
Accounts payable	\$221	\$0	\$14	\$101	\$6,065	\$2,334	24,300	2,659
Accrued payroll and payroll taxes	0	0	0	0	0	0	18,696	81,826
Due to other funds	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	80	80	2,597,004	1,659,831
<b>TOTAL LIABILITIES</b>	<b><u>221</u></b>	<b><u>0</u></b>	<b><u>14</u></b>	<b><u>101</u></b>	<b><u>6,145</u></b>	<b><u>2,414</u></b>	<b><u>2,640,000</u></b>	<b><u>1,744,316</u></b>
<b>FUND EQUITY:</b>								
Fund Balance:								
Nonspendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	7,116,578	6,859,932
Assigned	0	0	667,953	640,178	0	0	667,953	640,178
Unassigned	1,987	143,638	0	0	212,096	216,710	94,166,879	92,118,042
<b>TOTAL FUND EQUITY</b>	<b><u>1,987</u></b>	<b><u>143,638</u></b>	<b><u>667,953</u></b>	<b><u>640,178</u></b>	<b><u>212,096</u></b>	<b><u>216,710</u></b>	<b><u>103,451,410</u></b>	<b><u>101,118,152</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$2,208</u></b>	<b><u>\$143,638</u></b>	<b><u>\$667,967</u></b>	<b><u>\$640,279</u></b>	<b><u>\$218,241</u></b>	<b><u>\$219,124</u></b>	<b><u>\$106,091,410</u></b>	<b><u>\$102,862,468</u></b>

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**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

PENSION TRUST FUNDS  
COMPARATIVE STATEMENTS OF PLAN NET ASSETS  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2012	2011	2012	2011	2012	2011	2012	2011
<b>CURRENT ASSETS:</b>								
Cash and cash equivalents	\$1,293,019	\$793,258	\$892,900	\$542,652	\$806,531	\$667,789	\$2,992,450	\$2,003,699
Receivables:								
Accrued interest	95,116	155,574	65,683	106,425	1,940	1,011	\$162,739	\$263,010
Other Assets	0	0	0	0	0	0	\$0	\$0
Investments, at fair value	<u>54,336,800</u>	<u>53,478,432</u>	<u>37,522,505</u>	<u>36,583,528</u>	<u>1,571,640</u>	<u>1,170,542</u>	<u>\$93,430,945</u>	<u>\$91,232,502</u>
Total Current Assets	<u>55,724,935</u>	<u>54,427,264</u>	<u>38,481,088</u>	<u>37,232,605</u>	<u>2,380,111</u>	<u>1,839,342</u>	<u>94,206,023</u>	<u>91,659,869</u>
<b>FIXED ASSETS:</b>								
Property, plant, and equipment	6,913	6,940	4,774	0	0	0	11,687	6,940
Accumulated depreciation	<u>(6,913)</u>	<u>(6,940)</u>	<u>(4,774)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(11,687)</u>	<u>(6,940)</u>
Net Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL ASSETS</b>	<u>55,724,935</u>	<u>54,427,264</u>	<u>38,481,088</u>	<u>37,232,605</u>	<u>2,380,111</u>	<u>1,839,342</u>	<u>96,586,134</u>	<u>93,499,211</u>
<b>LIABILITIES</b>								
Accounts payable	10,647	133	7,353	91	0	0	18,000	224
Other liabilities	<u>1,950,683</u>	<u>1,320,199</u>	<u>664,655</u>	<u>421,094</u>	<u>0</u>	<u>0</u>	<u>2,615,338</u>	<u>1,741,293</u>
Total Liabilities	<u>1,961,330</u>	<u>1,320,332</u>	<u>672,008</u>	<u>421,185</u>	<u>0</u>	<u>0</u>	<u>2,633,338</u>	<u>1,741,517</u>
<b>NET ASSETS HELD IN TRUST FOR PENSION BENEFITS</b>	<u>\$53,763,605</u>	<u>\$53,106,932</u>	<u>\$37,809,080</u>	<u>\$36,811,420</u>	<u>\$2,380,111</u>	<u>\$1,839,342</u>	<u>\$93,952,796</u>	<u>\$91,757,694</u>

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**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

NONEXPENDABLE TRUST FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

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	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Investment revenue	<u>\$212,628</u>	<u>\$150,877</u>
OPERATING EXPENSES:		
Intragovernmental	2,129	1,812
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>2,129</u>	<u>1,812</u>
NET INCOME	210,499	149,065
FUND BALANCE, BEGINNING OF PERIOD	<u>8,406,079</u>	<u>8,210,867</u>
FUND BALANCE, END OF PERIOD	<u><u>\$8,616,578</u></u>	<u><u>\$8,359,932</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

NONEXPENDABLE TRUST FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<b>2012</b>	<b>2011</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Operating income	\$210,499	\$149,065
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(212,628)	(150,877)
Changes in assets and liabilities:		
Decrease (increase) in loans receivable	0	0
Decrease (increase) in due from other funds	0	0
Decrease (increase) in advances to other funds	(796,972)	258,571
Increase (decrease) in other liabilities	(82)	284
	(799,183)	257,043
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest received	211,201	154,748
Purchase of tax bills	(416,469)	(70,606)
Sale of tax bills	84,459	32,363
	(120,809)	116,505
Net increase (decrease) in cash and cash equivalents	(919,992)	373,548
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	5,743,955	5,282,104
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$4,823,963	\$5,655,652
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>		
Cash and cash equivalents	\$4,823,963	\$5,655,652
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$4,823,963	\$5,655,652

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

EXPENDABLE TRUST FUNDS  
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	Conley Poor Fund		Contributions Fund		REDI Trust Fund		TOTAL	
	2012	2011	2012	2011	2012	2011	2012	2011
REVENUES:								
Investment revenue	\$2,296	\$2,921	\$14,987	\$14,260	\$5,284	\$4,065	\$22,567	\$21,246
Miscellaneous	\$0	\$50,439	83,042	169,039	449,246	305,530	532,288	525,008
TOTAL REVENUES	<u>2,296</u>	<u>53,360</u>	<u>98,029</u>	<u>183,299</u>	<u>454,530</u>	<u>309,595</u>	<u>554,855</u>	<u>546,254</u>
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	913,331	216,294	913,331	216,294
Health and environment	143,492	4,592	0	0	0	0	143,492	4,592
Personal development	0	0	5,540	7,550	0	0	5,540	7,550
TOTAL EXPENDITURES	<u>143,492</u>	<u>4,592</u>	<u>5,540</u>	<u>7,550</u>	<u>913,331</u>	<u>216,294</u>	<u>1,062,363</u>	<u>228,436</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(141,196)</u>	<u>48,768</u>	<u>92,489</u>	<u>175,749</u>	<u>(458,801)</u>	<u>93,301</u>	<u>(507,508)</u>	<u>317,818</u>
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	0	0	0	0	0	0
Operating transfers to other funds	0	0	(39,727)	(404,139)	0	0	(39,727)	(404,139)
Loan proceeds	0	0	0	0	560,724	0	560,724	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>(39,727)</u>	<u>(404,139)</u>	<u>560,724</u>	<u>0</u>	<u>520,997</u>	<u>(404,139)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(141,196)</u>	<u>48,768</u>	<u>52,762</u>	<u>(228,390)</u>	<u>101,923</u>	<u>93,301</u>	<u>13,489</u>	<u>(86,321)</u>
FUND BALANCE, BEGINNING OF PERIOD	143,183	94,870	615,191	868,568	110,173	123,409	868,547	1,086,847
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	<u>\$1,987</u>	<u>\$143,638</u>	<u>\$667,953</u>	<u>\$640,178</u>	<u>\$212,096</u>	<u>\$216,710</u>	<u>\$882,036</u>	<u>\$1,000,526</u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

EXPENDABLE TRUST FUNDS  
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

<b>CONLEY POOR FUND</b>	<b>2012</b>	<b>2011</b>
REVENUES:		
Investment revenue	\$2,296	\$2,921
Miscellaneous	\$0	\$50,439
TOTAL REVENUES	<u>2,296</u>	<u>53,360</u>
EXPENDITURES:		
Current:		
Health and environment:		
Services and miscellaneous	143,492	4,592
EXCESS OF REVENUES OVER EXPENDITURES	<u>(\$141,196)</u>	<u>\$48,768</u>
<b>CONTRIBUTIONS FUND</b>		
REVENUES:		
Investment revenue	\$14,987	\$14,260
Miscellaneous	83,042	169,039
TOTAL REVENUES	<u>98,029</u>	<u>183,299</u>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	1,934	3,383
Travel and training	0	0
Intragovernmental	2,777	391
Utilities, services, and miscellaneous	829	3,776
Capital Outlay	0	0
TOTAL EXPENDITURES	<u>5,540</u>	<u>7,550</u>
Operating transfer from other funds	0	0
Operating transfer to other funds	<u>(39,727)</u>	<u>(404,139)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$52,762</u>	<u>(\$228,390)</u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

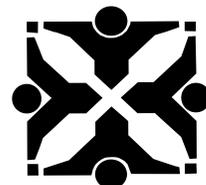
EXPENDABLE TRUST FUNDS  
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

<b>REDI TRUST FUND</b>	<b>2012</b>	<b>2011</b>
<b>REVENUES:</b>		
Contributions – private	\$0	\$0
Contributions – chamber	190,575	131,350
Contributions – City	30,000	30,000
Contributions – County	26,250	26,250
Contributions – University	11,250	11,250
Investment revenue	5,284	4,065
Miscellaneous	191,171	106,680
<b>TOTAL REVENUES</b>	<b>454,530</b>	<b>309,595</b>
<b>EXPENDITURES:</b>		
Current:		
Policy development and administration:		
Materials supplies	168,790	12,348
Travel and training	56,047	44,868
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	167,347	159,078
Capital outlay	521,147	0
<b>TOTAL EXPENDITURES</b>	<b>913,331</b>	<b>216,294</b>
Operating transfer to other funds	0	0
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$458,801)</b>	<b>\$93,301</b>

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# **GENERAL FIXED ASSETS ACCOUNT GROUP**

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



## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE  
June 30, 2012 and 2011

	<u>2012</u>	<u>2011</u>
GENERAL FIXED ASSETS:		
Land	\$40,991,573	\$39,761,586
Buildings	72,464,274	58,620,047
Improvements other than buildings	25,480,260	21,589,570
Infrastructure	240,544,310	213,897,273
Furniture, fixtures, and equipment	33,785,254	31,563,822
Construction in progress	<u>13,495,466</u>	<u>32,786,536</u>
TOTAL GENERAL FIXED ASSETS	<u>\$426,761,137</u>	<u>\$398,218,834</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	133,090,458	85,465,898
Special Revenue Funds	25,414,793	25,414,793
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	101,828,421	101,828,421
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>136,229,168</u>	<u>155,311,425</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$426,761,137</u>	<u>\$398,218,834</u>

## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
JUNE 30, 2012

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improve- ments Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>					
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	132,308	0	0	0	132,308
Human Resources	6,800	0	0	0	6,800
City Counselor	19,497	0	0	0	19,497
Public Works Administration	6,227	0	0	0	6,227
Public Works Engineering	226,812	0	0	0	226,812
Public Works Public Buildings	56,162,707	3,145,204	52,712,067	295,139	10,297
Convention and Tourism	483,578	157,604	305,622	0	20,352
Cultural Affairs	0	0	0	0	0
REDI	5,695	0	0	0	5,695
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<u>57,194,127</u>	<u>3,302,808</u>	<u>53,017,689</u>	<u>342,897</u>	<u>530,733</u>
<b>PUBLIC SAFETY:</b>					
Police	6,107,283	17,000	1,583,593	39,817	4,466,873
Fire	25,876,634	1,106,584	11,790,675	919,839	12,059,536
Animal Control	31,479	0	0	0	31,479
Municipal Court	147,495	0	0	0	147,495
Joint Communications	3,814,449	0	9,720	54,645	3,750,084
Civil Defense	503,396	0	0	0	503,396
City Prosecutor	0	0	0	0	0
<b>TOTAL PUBLIC SAFETY</b>	<u>36,480,736</u>	<u>1,123,584</u>	<u>13,383,988</u>	<u>1,014,301</u>	<u>20,958,863</u>
<b>TRANSPORTATION:</b>					
Streets	252,934,390	2,119,674	3,073,574	241,134,560	6,606,582
Traffic	867,103	0	0	0	867,103
<b>TOTAL TRANSPORTATION</b>	<u>253,801,493</u>	<u>2,119,674</u>	<u>3,073,574</u>	<u>241,134,560</u>	<u>7,473,685</u>
<b>HEALTH AND ENVIRONMENT:</b>					
Health Services	282,108	0	0	0	282,108
CDBG	23,033	0	0	0	23,033
Community Development	382,995	0	0	73,500	309,495
<b>TOTAL HEALTH AND ENVIRONMENT</b>	<u>688,136</u>	<u>0</u>	<u>0</u>	<u>73,500</u>	<u>614,636</u>
<b>PERSONAL DEVELOPMENT:</b>					
Parks and Recreation	65,101,179	34,445,507	2,989,023	23,459,312	4,207,337
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
<b>TOTAL PERSONAL DEVELOPMENT</b>	<u>65,101,179</u>	<u>34,445,507</u>	<u>2,989,023</u>	<u>23,459,312</u>	<u>4,207,337</u>
Total General Fixed Assets Allocated to Functions	413,265,671	<u>\$40,991,573</u>	<u>\$72,464,274</u>	<u>\$266,024,570</u>	<u>\$33,785,254</u>
<b>CONSTRUCTION IN PROGRESS</b>	<u>13,495,466</u>				
<b>TOTAL GENERAL FIXED ASSETS</b>	<u>\$426,761,137</u>				

## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
FOR THE NINE MONTHS ENDED JUNE 30, 2012

	<b>General Fixed Assets Oct. 1, 2011</b>	<b>Additions</b>	<b>Deductions</b>	<b>General Fixed Assets June 30, 2012</b>
<b>POLICY DEVELOPMENT AND ADMINISTRATION</b>				
City Council	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	13,104
City Manager	137,399	0	0	137,399
Finance	96,314	35,994	0	132,308
Human Resources	6,800	0	0	6,800
City Counselor	19,497	0	0	19,497
Public Works Administration	6,227	0	0	6,227
Public Works Engineering	225,537	16,760	15,485	226,812
Public Works Public Buildings	56,050,036	112,671	0	56,162,707
Convention and Tourism	483,578	0	0	483,578
Cultural Affairs	0	0	0	0
REDI	5,695	0	0	5,695
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>57,044,187</b>	<b>165,425</b>	<b>15,485</b>	<b>57,194,127</b>
<b>PUBLIC SAFETY:</b>				
Police	6,327,312	47,875	267,904	6,107,283
Fire	24,842,609	1,510,745	476,720	25,876,634
Animal Control	31,479	0	0	31,479
Municipal Court	147,495	0	0	147,495
Joint Communications	3,804,728	9,721	0	3,814,449
Civil Defense	503,396	0	0	503,396
City Prosecutor	0	0	0	0
<b>TOTAL PUBLIC SAFETY</b>	<b>35,657,019</b>	<b>1,568,341</b>	<b>744,624</b>	<b>36,480,736</b>
<b>TRANSPORTATION:</b>				
Streets	252,633,715	378,947	78,272	252,934,390
Traffic	848,736	18,367	0	867,103
<b>TOTAL TRANSPORTATION</b>	<b>253,482,451</b>	<b>397,314</b>	<b>78,272</b>	<b>253,801,493</b>
<b>HEALTH AND ENVIRONMENT:</b>				
Health services	271,191	10,917	0	282,108
CDBG	23,033	0	0	23,033
Community development	377,308	18,665	12,978	382,995
<b>TOTAL HEALTH AND ENVIRONMENT</b>	<b>671,532</b>	<b>29,582</b>	<b>12,978</b>	<b>688,136</b>
<b>PERSONAL DEVELOPMENT:</b>				
Parks and Recreation	64,994,445	252,868	146,134	65,101,179
<b>TOTAL PERSONAL DEVELOPMENT</b>	<b>64,994,445</b>	<b>252,868</b>	<b>146,134</b>	<b>65,101,179</b>
<b>CONSTRUCTION IN PROGRESS</b>	<b>13,495,466</b>	<b>0</b>	<b>0</b>	<b>13,495,466</b>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$425,345,100</b>	<b>\$2,413,530</b>	<b>\$997,493</b>	<b>\$426,761,137</b>

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

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



## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT  
June 30, 2012 and 2011

<b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT</b>	<b>2012</b>	<b>2011</b>
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	\$2,988,716	\$3,501,937
Amount to be provided	8,601,284	10,668,063
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	2,992,723	2,834,138
Amount to be provided	21,477,277	22,695,862
Lemone Note		
Amount available in Debt Service Funds	2,499,928	2,577,785
Amount to be provided	7,967,336	(109,513)
MTFC Loan		
Amount available in Debt Service Funds	1,498,267	0
Amount to be provided	1,001,733	0
Accrued Compensated Absences:		
Amount to be provided	<u>2,777,560</u>	<u>2,751,495</u>
<b>TOTAL AVAILABLE AND TO BE PROVIDED</b>	<b><u>\$51,804,824</u></b>	<b><u>\$44,919,767</u></b>
<b>GENERAL LONG-TERM DEBT PAYABLE:</b>		
Special Obligation Bonds 2006B:	11,590,000	14,170,000
Special Obligation Notes 2007A:	0	0
Special Obligation Bonds 2008B:	24,470,000	25,530,000
Lemone Note	10,467,264	2,468,272
MTFC Loan	2,500,000	0
Accrued compensated absences	<u>2,777,560</u>	<u>2,751,495</u>
<b>TOTAL GENERAL LONG-TERM DEBT PAYABLE</b>	<b><u>\$51,804,824</u></b>	<b><u>\$44,919,767</u></b>

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## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT  
FOR THE NINE MONTHS ENDED JUNE 30, 2012 AND 2011

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2012	2011	2012	2011	2012	2011
BALANCE, BEGINNING OF PERIOD	\$9,177,970	\$6,360,370	\$44,463,111	\$40,576,125	\$53,641,081	\$46,936,495
Additions:						
Increase in accrued compensated absences	0	0	11,768	0	11,768	0
Lemone Trust	0	2,557,995	0	(7,995)	0	2,550,000
MTFC Loan	0	0	2,500,000	0	2,500,000	0
Total Additions	0	2,557,995	2,511,768	(7,995)	2,511,768	2,550,000
Deductions:						
Maturities:						
Lemone Trust	0	0	708,025	81,728	708,025	81,728
Special Obligation Bonds2006B	0	0	2,580,000	2,475,000	2,580,000	2,475,000
Special obligation notes 2007A	0	0	0	995,000	0	995,000
Special obligation Bonds2008B	0	0	1,060,000	1,015,000	1,060,000	1,015,000
MTFC Loan	0	0	0	0	0	0
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	4,348,025	4,566,728	4,348,025	4,566,728
Increase (decrease) in fund balance of Debt Service Funds	511,714	(4,505)	(511,714)	4,505	0	0
BALANCE, END OF PERIOD	\$9,689,684	\$8,913,860	\$42,115,140	\$36,005,907	\$51,804,824	\$44,919,767

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CITY OF COLUMBIA, MISSOURI

# SUPPORTING SCHEDULE



## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
JUNE 30, 2012

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/12
POOLED CASH:						
U. S. Government and Agency Securities:						
HUD CALLABLE - 911759BN7	09/12/96	110,000	08/01/12	7.510%	26,715	50,276
FNR 2005-3 CL1 - 3136F6YK9	07/29/05	1,500,000	12/25/12	4.400%	273,311	284,488
FNMA 2005 SER 4 - 3136F6YL7	08/08/05	2,000,000	12/26/12	4.650%	365,940	379,620
FHR 2055 OE - 3133TDX50	02/20/02	1,000,000	05/15/13	6.500%	50,760	16,089
FNMA PL 431577 - 31379WM20	07/20/98	2,000,000	07/01/13	5.000%	0	12,712
FNMA POOL 254863 - 31371LB81	08/18/03	1,000,000	08/01/13	4.000%	23,528	29,256
FNMA 449353 - 31380TE23	11/17/98	3,000,000	10/01/13	5.500%	0	18,603
FHLMC E00669 - 31294JW61	02/19/02	2,000,000	05/01/14	6.000%	52,891	17,436
FHLMC P60031 - 31288MA82	02/15/05	20,000,000	07/01/14	6.500%	212,118	103,375
FHLB REMIC CL2015A - 3133XAWF0	04/01/05	2,000,000	03/25/15	4.950%	323,449	346,113
FHLB SD 2015 1 - 3133XCQE6	08/09/05	1,000,000	07/28/15	5.250%	262,170	275,535
FHLB SK 2015 CLASS 1 - 3133XCT60	11/08/05	1,500,000	08/18/15	5.140%	338,010	372,885
FHLMC E00975 GOLD - 31294KCL7	08/26/03	7,000,000	05/01/16	6.000%	159,030	92,257
FHLB SUBORDINATED - 313771AA5	08/07/09	2,000,000	06/13/16	5.625%	2,000,000	2,304,960
FHLMC PL 0100X - 31294KDD4	03/30/05	8,000,000	07/01/16	5.500%	228,078	196,723
FHLMC PL291302 - 31344XNTO	various	58,282,764	04/01/17	7.000%	217,715	181,112
FHLMC 2474 NE - 31392PZL2	09/16/03	4,180,622	07/15/17	5.000%	126,434	78,680
FHLMC C90211 - 31335HGU1	12/12/02	3,500,000	04/01/18	6.500%	83,013	29,515
FHLMC J07957 - 3128PKZW7	04/16/09	1,500,000	05/01/18	5.000%	361,555	325,873
FHR 2844 BA - 31395EUQ8	09/16/04	2,000,000	06/15/18	5.000%	103,194	38,921
FNMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	496,836	534,797
FNMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	425,721	420,026
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	46,070	26,726
FINANCING CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	2,501,200
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	204,981	218,747
FHLB BOND - 313375E94	08/24/11	3,000,000	08/24/20	3.050%	3,000,000	3,011,280
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	43,557	23,897
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	530,112	597,040
FHLMC PL G11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	383,298	426,212
FNMA REMIC 07-B1 - 31396P6D8	06/27/08	2,000,000	12/25/20	5.450%	395,196	402,482
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	1,692,086	1,649,309
FNMA Step Up - 3136FRYD9	07/27/11	2,000,000	07/27/21	2.000%	1,997,000	2,002,020
FNMA 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	51,287	30,521
FHR 1116 I - 312906C40	11/30/98	505,000	08/15/21	5.500%	3,071	9,689
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	57,565	30,133
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,598,786
FHR 3282 YC - 31397F2N1	09/16/11	15,500,000	09/15/21	5.500%	1,801,794	1,716,751
FHLMC CTFS J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	218,395	296,639
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	8,379	12,378
FHRR R013 AB - 31397HNV6	06/26/07	1,000,000	12/15/21	6.000%	13,388	9,337
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	22,607	9,795
FNMA Callable - 3135G0JM6	05/21/12	2,000,000	03/28/22	2.700%	2,024,500	2,011,100
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	264,480	165,450
FHR 2534 ER - 31393FUH7	01/27/05	2,000,000	04/15/22	4.500%	13,705	5,050
FNMA REM 03-34 BA - 31393CET6	09/28/03	4,000,000	05/25/22	4.000%	28,610	48,680
FN 254797 - 31371K714	05/20/09	4,000,000	06/01/23	5.000%	632,491	622,557
FHLMC C90787 - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	414,023	542,177
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	438,236	455,559
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	2,035,106	2,007,416
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	1,117,479	1,089,722
FNMA 255271 - 31371LQY8	04/15/04	2,000,000	05/01/24	5.000%	360,904	449,008
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	1,483,414	1,445,423
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	1,935,284	1,934,109
FHLMC CTFS J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	900,643	888,537
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	2,122,500	2,100,500
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	2,247,102	2,232,527
FN 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	2,215,088	2,208,933
FHR 3170 EV - 31396RZF7	09/08/09	3,250,000	02/15/26	5.000%	2,690,225	2,717,902
FNR 2011-58 KA - 31397UZT9	08/15/11	2,500,000	02/25/26	3.500%	1,397,048	1,338,401
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	641,554	673,351
FHLMC PC GOLD 15 Yr - 3128PWAE2	09/16/11	2,500,000	08/01/26	3.000%	2,367,696	2,391,177
FHR 1883 L - 31337WD7	05/10/02	2,000,000	09/15/26	7.000%	290,418	249,493
FNMA Step Up - 3136FTAY5	10/20/11	2,000,000	10/20/26	2.000%	1,997,000	2,000,820
FNMA Step Up - 3136FTMC0	11/23/11	2,000,000	11/23/26	1.000%	2,000,000	2,001,080
FHLMC GOLD G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	585,634	588,473
FNMA Step Up - 3136FT6N4	03/29/12	1,000,000	03/29/27	1.250%	1,000,000	1,004,310
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,200,000	04/25/27	1.750%	2,183,187	2,155,878
FHLB STEP-UP - 313379LG2	05/30/12	1,000,000	05/28/27	2.050%	1,000,000	998,770
FN 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	898,185	864,729
FHLMC CTFS D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	140,443	167,847
FNMA PL 257154 - 31371INTK1	03/28/08	2,294,345	03/01/28	4.500%	626,333	715,042
FHLMC PL C91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	781,369	764,121

## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
JUNE 30, 2012

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/12
FHLMC PL C91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	414,357	456,775
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	37,161	5,708
FHR 3789 JA - 3137A5D27	07/01/11	2,270,000	10/15/28	4.000%	1,838,052	1,806,541
FNMA BOND - 31398AQY1	02/17/09	2,000,000	11/13/28	5.380%	2,025,000	2,211,480
FHLMC REMIC 2109 CL PE - 3133TH2C0	05/12/05	2,500,000	12/15/28	6.000%	548,172	508,132
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	3,156,549	3,078,741
FGC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	1,628,391	1,606,297
FNR 2006-13 VB - 31394VN48	06/09/09	2,145,000	05/25/30	5.500%	1,868,596	1,835,091
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	1,978,845	1,994,569
FHR 2567 PG - 31393K7H2	06/03/08	2,000,000	08/15/31	5.500%	299,861	287,576
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	1,927,791	1,975,849
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	1,822,933	1,857,197
FHR 2581 QG - 31393LZT3	06/13/08	2,000,000	12/15/31	5.000%	122,008	162,363
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	1,308,017	1,282,201
FHR 2600MD - 31393PNE0	04/15/09	1,900,000	06/15/32	5.500%	935,234	875,163
FHR 2708 DG - 31394MAB6	12/12/07	1,283,000	07/15/32	5.500%	295,977	297,619
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	1,417,979	1,454,695
FHLMC REMIC 2698 CL BA - 31394LPM8	02/24/05	3,000,000	11/15/32	5.000%	173,823	164,334
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	704,629	768,536
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	640,605	630,356
FHLMC REMIC 3419 AP - 31397R4P8	11/18/09	1,892,000	04/15/33	5.000%	1,290,244	1,204,316
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	1,848,929	1,944,002
FHR 2981 ND - 31395U6P1	06/17/09	1,860,000	06/15/33	5.000%	1,655,520	1,663,534
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	230,956	247,907
FHR 2877 PA - 31395HMH0	12/16/08	1,550,000	07/15/33	5.500%	463,784	477,007
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	100,896	101,147
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	1,660,480	1,653,532
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	948,346	916,555
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	2,363,511	2,612,161
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	1,340,740	1,283,594
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	267,644	289,211
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	149,097	155,585
FNMA PL 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	402,331	459,281
GNMA REMIC 07-6 LC - 38375JGV1	08/26/09	3,000,000	06/20/34	5.500%	705,457	563,933
GNR 2004-86 TA - 38374JYF7	04/22/08	3,000,000	07/20/34	4.000%	512,386	541,012
FNMA 888283 - 31410F2Q7	05/21/09	3,000,000	08/01/34	5.000%	1,050,796	1,045,814
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	970,747	954,233
FHLMC REMIC 31-48 CL CK - 31396JTZ8	11/21/06	2,095,909	08/15/34	6.000%	2,112,283	2,193,767
FHR 2963 BK - 31395TLX0	07/01/11	5,000,000	09/15/34	4.000%	1,111,907	1,087,642
FHR 2963 BP - 31395TM35	12/19/06	2,160,000	09/15/34	5.000%	423,377	474,847
FHR 2991 EG - 31395UWS6	various	4,000,000	11/15/34	5.500%	800,861	818,349
FHR 3438A - 31397RZY5	08/13/08	950,000	12/15/34	5.000%	122,603	135,175
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	443,882	474,030
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	601,501	625,379
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	479,899	554,560
FHR 3289 ND - 31397FP48	05/18/09	2,000,000	06/15/35	5.500%	2,096,250	2,135,200
FHLMC REMIC 3287 PM - 31397G6P0	08/12/09	2,000,000	10/15/35	6.000%	1,227,666	1,166,431
FNR 2005-83 OG - 31394FUH6	02/27/07	2,960,645	10/25/35	5.000%	496,779	589,357
SARM 05-22 1A2 - 863579F52	12/07/05	980,772	12/25/35	5.250%	246,667	173,817
GNMA REMIC 09-93 UN - 38376KAL5	10/30/09	3,000,000	02/20/36	5.000%	1,695,365	1,624,354
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	1,528,077	1,475,106
GNMA REMIC 08-69 - 38375XRA4	03/18/09	6,000,000	07/20/36	5.750%	2,837,037	2,549,582
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	1,433,737	1,514,530
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	881,058	903,603
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	662,092	612,149
FNMA PL 888823 - 31410GPG2	09/14/09	4,325,000	03/01/37	5.500%	1,129,787	1,103,498
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	1,443,904	1,397,110
FNMA CI 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	366,989	335,742
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	1,938,587	1,912,473
FHLMC PL 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	274,369	386,017
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	357,585	310,239
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	1,234,810	1,228,913
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	435,164	431,129
FNMA PL AE0484 - 31419ARE9	06/13/11	2,500,000	12/01/38	5.500%	1,620,331	1,588,902
GNR 2009-93 PB - 38376KLZ2	08/26/11	4,000,000	12/16/38	3.000%	2,114,163	2,110,671
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	1,850,561	1,853,795
GNMA 4461M - 36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	907,294	865,184
FNR 2009-50 MJ - 30396QMC0	08/22/11	3,100,000	06/25/39	4.000%	1,549,076	1,536,172
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	1,995,119	1,963,623
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	1,376,007	1,392,477
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	1,472,320	1,498,794
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	1,429,586	1,409,822
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	845,992	862,860
FNR 2010-57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	1,969,730	1,936,163

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/12
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	1,981,251	1,962,869
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	1,879,508	1,934,332
FNR 2010-87 PJ - 31398TZJ3	05/24/11	2,000,000	06/25/40	3.500%	1,314,038	1,330,619
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	1,881,041	1,861,197
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	2,127,546	2,239,608
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	2,032,898	2,025,789
FHR 3759 VM - 3137A2UE9	02/18/11	2,000,000	11/15/40	4.250%	1,621,866	1,635,033
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	1,599,324	1,614,822
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	567,373	566,062
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	2,054,573	2,063,681
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	1,983,908	1,985,696
FNMA 2012-16 AL - 3136A4QK8	02/29/12	2,332,126	02/25/47	3.000%	2,212,605	2,423,639
FNR 2012-66 PC - 3136A6B45	06/11/12	2,000,000	11/25/41	2.000%	2,007,435	1,983,661
FNR 2012-20 TD - 3036A4JR1	05/25/12	2,000,000	02/25/42	4.500%	2,093,913	2,063,921
Total U. S. Government and Agency Securities					165,942,872	166,814,774
UBS Select Treasury	various	95,678,268	—	—	95,678,268	95,678,268
Total Pooled Cash Marketable Securities					261,621,140	262,493,042
SELF-INSURANCE RESERVE:						
Mutual Funds:						
UBS Select MMF INST Money Market Account	various	4,860,581	—	—	4,860,581	4,860,581
					0	0
Total Mutual Funds					4,860,581	4,860,581
Total Self-Insurance Reserve					4,860,581	4,860,581
POST-EMPLOYMENT HEALTH FUND:						
Stock and Mutual Funds:						
PIMCO Ttl Rtn A	01/17/12	296,927	—	—	296,927	296,927
AmFds Euro Pacfc	01/17/12	160,001	—	—	160,001	160,001
BkRkEq Divd Inv	01/17/12	232,929	—	—	232,929	232,929
FidAdv New Insights A	01/17/12	245,589	—	—	245,589	245,589
JPM SmCap Eq A	01/17/12	80,806	—	—	80,806	80,806
Loomis Bd Admn	01/17/12	153,254	—	—	153,254	153,254
LrdAbtGr Oppr A	01/17/12	80,801	—	—	80,801	80,801
Okmrk Intl II	01/17/12	166,940	—	—	166,940	166,940
PIMCO All Asst A	01/17/12	76,216	—	—	76,216	76,216
JPM EmrgMrk Eq A	01/17/12	78,177	—	—	78,177	78,177
Total Stocks and Mutual Funds					1,571,640	1,571,640
Total Post-Employment Health Fund					1,571,640	1,571,640
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Bottling Group - 10138MAF2	04/02/12	600,000	11/15/13	5.000%	642,984	633,654
Verizon Communications - 92343VBB9	04/02/12	600,000	11/03/14	1.250%	607,392	607,380
Thermo Fisher Scientific - 883556AU6	04/02/12	460,000	11/20/14	3.250%	490,719	484,716
Ecolab Inc - 278865AJ9	12/08/11	135,000	12/08/14	2.370%	134,919	139,450
JP Morgan Chase - 46625HHR4	02/14/12	200,000	06/24/15	3.400%	209,927	207,422
Comcast Corp - 20030NAJ0	02/02/12	60,000	11/15/15	5.850%	69,215	68,833
Goldman Sachs Group - 38143USC6	05/25/12	90,000	02/07/16	3.625%	88,421	90,010
Home Depot Inc Nts - 437076AP7	04/02/12	400,000	03/01/16	5.400%	463,212	461,128
Quest Diagnostics Inc - 74834LAR1	02/02/12	65,000	04/01/16	3.200%	68,060	67,984
Ford Motor Credit - 345397VZ3	12/19/11	130,000	06/15/16	3.984%	129,311	133,888
Genl Dynamics Corp - 369950AQ1	04/02/12	600,000	07/15/16	2.250%	623,604	626,118
US Bancorp B/E - 91159HHB9	various	70,000	11/15/16	2.200%	70,295	72,195
Wells Fargo & Co - 94974BFD7	06/05/12	100,000	05/08/17	2.100%	99,174	100,223
Time Warner Inc - 887315BJ7	10/26/11	90,000	10/15/17	7.250%	109,669	112,165
Broadcom Corp B/E - 111320AE7	11/10/11	85,000	11/01/18	2.700%	84,995	87,642
Pacificorp B/E - 695114CN6	06/01/12	85,000	01/15/19	5.500%	102,340	101,627
Wal-mart Stores Inc Nts - 931142CP6	01/29/10	1,000,000	02/01/19	4.125%	998,830	1,138,840
Energy Transfer Partners - 29273RAM1	06/11/12	50,000	04/15/19	9.000%	61,945	62,449

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/12
Omnicom Group Inc - 682134AC5	04/24/12	80,000	08/15/20	4.450%	86,853	86,262
Health Care Reit Inc - 42217KAU0	04/30/12	95,000	01/15/21	4.950%	97,992	99,645
Smucker J M Co B/E - 832696AB4	various	40,000	10/15/21	3.500%	40,421	41,872
Amerisourcebergen Corp - 03073EAJ4	11/14/11	110,000	11/15/21	3.500%	109,844	115,161
Norfolk Sthn Corp - 655844BG2	12/05/11	85,000	12/01/21	3.250%	84,596	87,862
Goldman Sachs Group - 38141GGS7	01/24/12	210,000	01/24/22	5.750%	211,694	221,676
Aflac Inc B/E - 001055AJ1	04/23/12	65,000	02/15/22	4.000%	66,724	67,577
American Intl Group Nts - 026874CU9	various	130,000	06/01/22	4.875%	129,491	133,019
Rowan Companies Inc B/E - 779382AP5	05/21/12	60,000	06/01/22	4.875%	59,848	60,528
Boston Properties Inc - 10112RAU8	06/11/12	110,000	02/01/23	3.850%	110,721	111,033
Amgen Inc - 031162BK5	11/10/11	40,000	11/15/41	5.150%	39,667	41,756
Duke Energy Carolinas - 26442CAM6	12/08/11	55,000	12/15/41	4.250%	55,419	59,291
Pacificorp Call - 695114CN6	01/06/12	65,000	02/01/42	4.100%	65,251	67,186
Direct TV Hldgs LLC B/E - 25459HBG9	04/27/12	120,000	03/15/42	5.150%	117,995	120,774
Florida Power & Light Nts - 341081FG7	05/15/12	90,000	06/01/42	4.050%	89,936	94,875
Kraft Foods Inc Nts - 50076QAC0	06/08/12	125,000	06/04/42	5.000%	130,523	132,298
Exelon Generation Co LLC - 30161MAM5	06/18/12	65,000	06/15/42	5.600%	65,529	66,169
Memorial Sloan - 586054AA6	12/08/11	145,000	07/01/42	5.000%	145,000	167,130
Nisource Fin Corp - 65473QBB8	06/14/12	65,000	02/15/43	5.250%	65,453	65,907
<b>Total Corporate Bonds</b>					<b>6,827,969</b>	<b>7,035,745</b>
<b>Stock and Mutual Funds:</b>						
Common/Preferred Stock	various	1,277,698	—	—	39,886,504	42,935,499
Allianz Series C	various	296,755	—	—	3,680,736	3,973,549
Allianz Series M	various	355,650	—	—	3,708,317	3,880,142
UBS Cash/Money Market Funds	various	7,000,170	—	—	7,000,170	7,000,170
<b>Total Stock and Mutual Funds</b>					<b>54,275,727</b>	<b>57,789,360</b>
<b>U. S. Government and Agency Securities:</b>						
US Tsy Infl Prot Note	various	468,000	07/15/12	3.000%	605,573	598,998
Freddie Mac Bond - 3137EACQ0	various	920,000	12/28/12	0.625%	924,124	921,868
US Tsy Note - 912828RD4	09/23/11	2,360,000	08/31/13	0.125%	2,355,665	2,356,035
FFCB Bond - 31331KXA3	various	920,000	09/06/13	0.375%	919,581	920,552
FNMA Nts - 31398A5W8	various	395,000	12/18/13	0.750%	397,077	397,611
FHLB Nts - 313373JR4	various	1,100,000	05/28/14	1.375%	1,123,623	1,122,253
FHLMC Nts - 3137EADA4	various	219,000	12/29/14	0.625%	219,530	219,841
US Tsy Note - 912828SK7	03/30/12	190,000	03/15/15	0.375%	189,273	189,882
US Tsy Note - 912828SU5	06/04/12	75,000	05/15/15	0.000%	74,736	74,672
Fannie Mae Nts - 3135G0BA0	various	1,100,000	04/11/16	2.375%	1,160,034	1,168,420
US Tsy Note - 912828RF9	09/28/11	1,045,000	08/31/16	1.000%	1,051,568	1,061,407
Fannie Mae Bond - 3135G0CM3	various	1,100,000	09/28/16	1.250%	1,100,231	1,119,206
US Tsy Note - 912828RJ1	10/19/11	15,000	09/30/16	1.000%	14,930	15,233
US Tsy Note - 912828RM4	11/07/11	375,000	10/31/16	1.000%	376,904	380,711
US Tsy Note - 912828SJ0	02/29/12	90,000	02/28/17	0.875%	89,852	90,780
US Tsy Note - 912828SM3	04/23/12	35,000	03/31/17	1.000%	35,257	35,481
Fannie Mae Bond - 3135G0JA2	03/01/12	115,000	04/27/17	1.125%	114,960	116,080
FHLB Bond - 3133XMQ87	various	400,000	11/17/17	5.000%	480,344	482,996
US Tsy Note - 912828QB9	03/06/12	600,000	03/31/18	2.875%	659,836	666,750
Freddie Mac Notes - 3137EABP3	various	1,100,000	06/13/18	4.875%	1,317,672	1,332,188
US Tsy Note - 912828SH4	03/02/12	524,000	02/28/19	1.375%	521,544	535,051
Freddie Mac Nts - 3137EACA5	various	1,100,000	03/27/19	3.750%	1,245,055	1,270,533
US Tsy Note - 912828RC6	various	130,000	08/15/21	2.125%	663,475	688,464
US Tsy Note - 912828RR3	various	430,000	11/15/21	2.000%	1,385,181	1,420,416
Freddie Mac Notes - 3137EADB2	01/18/12	140,000	01/13/22	2.375%	139,888	143,675
US Tsy Note - 912828RR3	various	401,000	02/15/22	2.000%	400,678	414,502
US Tsy Note - 912828SV3	various	145,000	05/15/22	1.750%	146,942	146,179
US Tsy Bond - 912810EW4	03/06/12	195,000	02/15/26	6.000%	274,973	285,858
<b>Total U. S. Government and Agency Securities</b>					<b>17,988,506</b>	<b>18,175,642</b>
<b>Asset-Backed Securities</b>						
SDART 2011-S1 C - 80282LAB0	various	220,000	05/15/17	1.890%	95,934	97,602
Amcar 2011-3 D - 03064PAF8	02/06/12	110,000	07/10/17	4.040%	112,763	115,991
Ameri 2012-1 C - 03064UAE0	02/08/12	110,000	01/08/18	2.670%	109,996	111,926
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	102,405	100,591
DBUS 2011-LC1 D - 233050AH6	03/21/12	180,000	01/10/21	5.557%	178,748	173,149
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	184,884	181,954
RBSCF 2010-MB1 C - 74929QAD7	12/12/11	75,000	04/17/24	4.828%	73,020	77,355
Americold LLC 2010-ART C - 03063NAN7	10/31/11	40,000	01/14/29	6.811%	39,800	45,754
WTC7-2012-7 WT A - 81806XAA1	04/05/12	130,000	03/13/31	4.082%	131,046	132,079
CSFB 2205-10 6A10 - 225470EX7	01/11/06	500,000	11/25/35	5.500%	474,591	622,037

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FNMA PL 745343 - 31403DBL2	10/13/11	2,461,000	03/01/36	5.500%	666,469	657,193
RBSSP 2010-3 - 74929FBB4	11/17/11	72,000	03/26/36	6.000%	59,130	57,974
FHLMC PL G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	295,306	292,674
FHLMC G04838 - 3128M6V70	12/12/11	34,000	01/01/38	5.500%	13,680	11,179
FHLMC PL G04913 - 3128M6YJ1	11/14/11	1,800,000	03/01/38	5.000%	663,746	655,705
FHLMC PL G04688 - 3128M6RH3	11/14/11	1,046,000	09/01/38	5.500%	299,442	294,447
FNMA PL 995149 - 31416BQA9	11/14/11	835,000	10/01/38	6.500%	281,337	279,158
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	193,025	194,555
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	246,464	243,155
FHLMC PL A89385 - 312936NA1	01/11/12	208,000	10/01/39	4.500%	128,823	127,293
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	294,092	296,492
FNMA PL AE4350 - 31419EQZ5	11/14/11	90,000	10/01/40	4.000%	83,590	85,926
FNMA PL AH3645 - 3138A5BP6	04/09/12	894,000	02/01/41	4.000%	797,366	802,863
FNMA PL AI1888 - 3138AFC24	10/13/11	1,192,000	05/01/41	4.500%	947,262	954,616
FNMA AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	123,438	124,657
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	59,413	61,412
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	59,613	61,651
FNMA MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	239,124	241,722
FNMA PL AB4297 - 31417AX38	01/12/12	510,000	01/01/42	3.500%	512,898	522,990
FNMA AJ9172 - 3138E2FNO	03/12/12	130,000	01/01/42	4.000%	129,771	130,646
FNMA PL AB5468 - 31417CCE3	06/07/12	500,000	06/01/42	3.500%	523,287	525,766
GSMS 2010-C2 C - 36248EAF2	06/12/12	70,000	12/10/43	5.228%	70,580	69,458
WFRBS 2011-C3 - 92935VAQ1	12/02/11	70,000	03/15/44	5.335%	61,223	67,952
WFRBS 2011-C3 D - 92935VAS7	various	70,000	03/17/44	0.000%	58,073	58,701
FREMF 2012-K707 C - 30290FAG7	04/26/12	90,000	01/25/47	3.882%	80,712	77,501
GNR 2012-70 D - 38378BUQ0	05/30/12	300,000	08/16/52	3.499%	303,996	304,434
Total Asset-Backed Securities					<u>8,695,047</u>	<u>8,858,558</u>
Total Police and Firefighters' Investments					<u>87,787,249</u>	<u>91,859,305</u>
Total Restricted/Unrestricted Marketable Securities and Investments					<u>\$ 355,840,610</u>	<u>\$ 360,784,568</u>

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