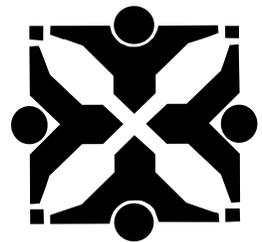


CITY OF COLUMBIA, MISSOURI

Interim Financial Report
presented on Non-GAAP basis

October 1, 2012 - March 31, 2013

Department of Finance
John Blattel, Director



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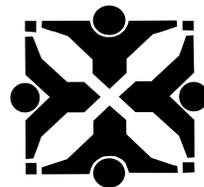
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE BALANCE SHEETS
March 31, 2013 and 2012

ASSETS	2013	2012
Cash and cash equivalents	\$29,710,436	\$28,560,108
Accounts receivable	523,962	116,216
Taxes receivable	3,106,260	3,175,417
Allowance for uncollectible taxes	(39,561)	(38,784)
Grants receivable	36,432	45,661
Accrued interest	55,596	76,480
Due from other funds	1,456,405	1,048,247
Inventory	368,257	382,482
Prepaid Expenses	0	10,000
Other assets	0	0
TOTAL ASSETS	\$35,217,787	\$33,375,827
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$494,510	\$566,318
Accrued payroll and payroll taxes	0	285,959
Due to other funds	0	0
Unearned revenue	71,848	102,644
Other liabilities	629,014	762,196
TOTAL LIABILITIES	1,195,372	1,717,117
FUND BALANCE:		
Non Spendable	368,257	392,482
Restricted	0	0
Committed	924,506	1,212,776
Assigned	1,262,630	409,524
Unassigned	31,467,022	29,643,928
TOTAL FUND BALANCE	34,022,415	31,658,710
TOTAL LIABILITIES AND FUND BALANCE	\$35,217,787	\$33,375,827

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012**

	<u>2013</u>	<u>2012</u>
REVENUES:		
General property taxes	\$7,109,881	\$6,964,084
Sales tax	9,374,468	9,173,503
Other local taxes	6,217,703	6,053,944
Licenses and permits	78,496	72,726
Fines	942,959	1,239,101
Fees and service charges	1,258,352	885,299
Intragovernmental revenue	8,829,754	8,533,161
Revenue from other governmental units	2,121,811	2,073,436
Investment revenue	16,314	192,789
Miscellaneous	738,773	762,897
TOTAL REVENUES	<u>36,688,511</u>	<u>35,950,940</u>
EXPENDITURES:		
Current:		
Policy development and administration	3,769,670	3,520,210
Public safety	17,973,498	18,385,065
Transportation	3,288,377	3,016,972
Health and environment	3,517,831	3,563,239
Personal development	3,328,201	3,134,534
Miscellaneous nonprogrammed activities	2,946,873	2,854,477
TOTAL EXPENDITURES	<u>34,824,450</u>	<u>34,474,497</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,864,061</u>	<u>1,476,443</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	3,714,493	3,413,155
Operating transfers to other funds	(1,377,900)	(1,384,167)
Lease Proceeds	0	235,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,336,593</u>	<u>2,263,988</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	4,200,654	3,740,431
FUND BALANCE, BEGINNING OF YEAR	<u>29,821,761</u>	<u>27,918,279</u>
FUND BALANCE, END OF YEAR	<u>\$34,022,415</u>	<u>\$31,658,710</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2012

	2013		(Over) Under Budget	2012
	Budget	Actual		Actual
GENERAL PROPERTY TAXES:				
Real property	\$5,889,612	\$5,794,563	\$95,049	\$5,774,130
Individual personal property	1,033,620	1,150,320	(116,700)	1,013,354
Railroad and utility	141,303	135,266	6,037	138,532
Financial institutions	18,530	14,188	4,342	18,168
Total	7,083,065	7,094,337	(11,272)	6,944,184
Penalties and interest	37,797	15,544	22,253	19,900
Total General Property Taxes	7,120,862	7,109,881	10,981	6,964,084
SALES TAX	21,304,311	9,374,468	11,929,843	9,173,503
OTHER LOCAL TAXES:				
Gasoline tax	2,269,794	1,107,080	1,162,714	1,082,267
Cigarette tax	649,976	310,852	339,124	296,483
Motor vehicle tax	959,153	546,774	412,379	495,265
Utilities tax:				
Telephone	3,681,588	1,897,935	1,783,653	1,816,078
Natural gas	2,800,000	1,719,259	1,080,741	1,704,604
CATV franchise	282,752	132,083	150,669	139,557
Electric	1,023,072	503,720	519,352	519,690
Total Other Local Taxes	11,666,335	6,217,703	5,448,632	6,053,944
LICENSES AND PERMITS:				
Business licenses	660,021	55,235	604,786	46,218
Alcoholic beverages	151,000	10,026	140,974	12,633
Animal licenses	32,975	13,235	19,740	13,875
Total Licenses and Permits	843,996	78,496	765,500	72,726
FINES:				
Corporation court fines	1,225,375	592,527	632,848	601,055
Uniform ticket fines	230,000	86,810	143,190	119,343
Meter fines	900,000	256,422	643,578	513,603
Alarm violations	10,700	7,200	3,500	5,100
Total Fines	2,366,075	942,959	1,423,116	1,239,101
FEES AND SERVICE CHARGES:				
Construction inspection	1,270,028	750,288	519,740	340,393
Street maintenance	150,000	31,832	118,168	87,155
Right of way	16,560	15,960	600	15,960
Animal control fees	24,650	4,984	19,666	9,498
Health fees	808,498	291,820	516,678	273,791
Miscellaneous	279,150	163,468	115,682	158,502
Total Fees and Service Charges	2,548,886	1,258,352	1,290,534	885,299

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2012

	2013		(Over) Under Budget	2012
	Budget	Actual		Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$12,257,152	\$5,349,155	\$6,907,997	\$5,066,390
Water	3,184,320	1,514,821	1,669,499	1,402,713
Total	15,441,472	6,863,976	8,577,496	6,469,103
General and Administrative Charges	3,931,555	1,965,778	1,965,777	2,064,058
Total Intragovernmental Revenue	19,373,027	8,829,754	10,543,273	8,533,161
REVENUE FROM OTHER				
GOVERNMENTAL UNITS:				
Federal and State Grants:				
Joint Communications	0	19,806	(19,806)	76,196
Non-Motorized Grant	0	49,550	(49,550)	2,487
Fire	191,955	5,000	186,955	1,206
Disaster Preparedness	45,000	160,463	(115,463)	138,326
Missouri Department of Transportation – Highway	167,000	73,391	93,609	73,995
Emergency Shelter	0	0	0	82,818
Health, General	714,612	289,983	424,629	309,582
Health-Women-Infants and Children	439,671	210,934	228,737	176,945
Youth at Risk	0	0	0	37,935
Police Department	269,093	147,956	121,137	120,165
Cultural Affairs	0	17,886	(17,886)	0
Parks and Recreation	0	0	0	6,000
Human Services Grants	0	0	0	0
TRIM Grant	0	0	0	0
Safe Routes to School	0	27,051	(27,051)	0
Total	1,827,331	1,002,020	825,311	1,025,655
Boone County:				
Health Department	906,587	766,359	140,228	365,404
Disaster Preparedness	50,000	(12,700)	62,700	7,708
Joint Communications	990,488	220,101	770,387	551,140
Animal Control	166,462	126,508	39,954	113,767
Social Services	19,523	19,523	0	9,762
Total	2,133,060	1,119,791	1,013,269	1,047,781
Total Revenue From Other Governmental Units	3,960,391	2,121,811	1,838,580	2,073,436
INVESTMENT REVENUE	744,474	16,314	728,160	192,789

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2012

	2013		(Over) Under Budget	2012
	Budget	Actual		Actual
MISCELLANEOUS REVENUE:				
Property sales	\$71,700	\$9,429	\$62,271	\$96,540
Photocopies	0	3,381	(3,381)	6,703
Other	1,287,648	725,963	561,685	659,654
Total Miscellaneous Revenue	<u>1,359,348</u>	<u>738,773</u>	<u>620,575</u>	<u>762,897</u>
TOTAL REVENUES	<u>71,287,705</u>	<u>36,688,511</u>	<u>34,599,194</u>	<u>35,950,940</u>
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Public Improvement Fund	0	0	0	0
GO Bond Debt Service	0	0	0	0
1/4 Cent Tax	0	0	0	0
Convention & Visitors Bureau	0	0	0	0
Special Road District Fund	0	0	0	0
Special Business District Fund	0	0	0	3,750
Transportation Sales Tax Fund	5,727,430	2,863,715	2,863,715	2,763,715
Capital Projects Fund	133,661	73,331	60,330	0
Convention & Visitors Bureau	50,000	25,000	25,000	0
Community Development	35,000	0	35,000	0
Electric	0	0	0	0
Utility Accounts & Billing	14,523	14,523	0	12,783
Park Sales Tax	1,421,499	710,751	710,748	626,960
Contributions Fund	26,000	27,173	(1,173)	5,947
Total operating transfers from other funds	<u>7,408,113</u>	<u>3,714,493</u>	<u>3,693,620</u>	<u>3,413,155</u>
Lease Proceeds	<u>0</u>	<u>0</u>	<u>0</u>	<u>235,000</u>
APPROPRIATION OF PRIOR YEAR FUND BALANCE	1,680,376	840,188	840,188	1,150,584
APPROPRIATION OF CULTURAL AFFAIRS	<u>11,348</u>	<u>5,674</u>	<u>5,674</u>	<u>6,111</u>
TOTAL OTHER FINANCING SOURCES	<u>9,099,837</u>	<u>4,560,355</u>	<u>4,539,482</u>	<u>4,804,850</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u><u>\$80,387,542</u></u>	<u><u>\$41,248,866</u></u>	<u><u>\$39,138,676</u></u>	<u><u>\$40,755,790</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 SIX MONTHS ENDED MARCH 31, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2012

	2013		(Over) Under Budget	2012
	Budget	Actual		Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$5,515	\$746	\$4,769	\$525
Materials and supplies	31,686	9,996	21,690	5,676
Travel and training	30,220	13,343	16,877	6,136
Intragovernmental	0	0	0	0
Utilities, services, and miscellaneous	80,630	37,516	43,114	37,405
Total City Council	<u>148,051</u>	<u>61,601</u>	<u>86,450</u>	<u>49,742</u>
City Clerk:				
Personal services	195,931	91,323	104,608	85,105
Materials and supplies	3,861	115	3,746	390
Travel and training	1,319	309	1,010	0
Intragovernmental	228	114	114	107
Utilities, services, and miscellaneous	8,998	2,168	6,830	2,225
Total City Clerk	<u>210,337</u>	<u>94,029</u>	<u>116,308</u>	<u>87,827</u>
City Manager:				
Personal services	995,506	450,271	545,235	345,618
Materials and supplies	13,600	6,993	6,607	2,671
Travel and training	8,400	7,165	1,235	2,455
Intragovernmental	1,014	507	507	678
Utilities, services, and miscellaneous	78,239	35,224	43,015	23,348
Capital additions	0	0	0	0
Total City Manager	<u>1,096,759</u>	<u>500,160</u>	<u>596,599</u>	<u>374,770</u>
Election:				
Utilities, services, and miscellaneous	118,660	76,884	41,776	15,002
Total General Government	<u>1,573,807</u>	<u>732,674</u>	<u>841,133</u>	<u>527,341</u>
Financial Services:				
Personal services	2,840,287	1,288,874	1,551,413	1,248,032
Materials and supplies	97,599	35,875	61,724	36,712
Travel and training	17,516	5,829	11,687	6,938
Intragovernmental	4,896	2,448	2,448	2,260
Utilities, services, and miscellaneous	367,348	275,037	92,311	161,775
Capital additions	0	0	0	0
Total Financial Services	<u>3,327,646</u>	<u>1,608,063</u>	<u>1,719,583</u>	<u>1,455,717</u>
Human Resources:				
Personal services	630,945	295,551	335,394	299,574
Materials and supplies	40,240	11,552	28,688	10,354
Travel and training	12,407	3,176	9,231	550
Intragovernmental	810	405	405	445
Utilities, services, and miscellaneous	317,426	142,020	175,406	77,646
Total Human Resources	<u>1,001,828</u>	<u>452,704</u>	<u>549,124</u>	<u>388,569</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2012

	2013		(Over) Under Budget	2012
	Actual	Actual		Actual
City Counselor:				
Personal services	\$652,858	\$312,425	340,433	\$227,596
Materials and supplies	16,934	5,506	11,428	4,973
Travel and training	4,475	356	4,119	0
Intragovernmental	670	335	335	332
Utilities, services, and miscellaneous	44,280	16,257	28,023	18,297
Capital additions	0	0	0	0
Total City Counselor	<u>719,217</u>	<u>334,879</u>	<u>384,338</u>	<u>251,198</u>
Public Works Administration:				
Personal services	1,233,864	528,115	705,749	792,314
Materials and supplies	99,040	35,748	63,292	27,245
Travel and training	10,185	5,032	5,153	1,183
Intragovernmental	17,961	8,981	8,980	16,718
Utilities, services, and miscellaneous	85,011	42,244	42,767	59,925
Capital additions	21,230	21,230	0	0
Total Public Works Administration	<u>1,467,291</u>	<u>641,350</u>	<u>825,941</u>	<u>897,385</u>
Total Policy Development and Administration	<u>8,089,789</u>	<u>3,769,670</u>	<u>4,320,119</u>	<u>3,520,210</u>
PUBLIC SAFETY:				
Police:				
Personal services	16,046,002	7,118,287	8,927,715	7,533,533
Materials and supplies	1,314,734	551,776	762,958	515,676
Travel and training	213,106	73,735	139,371	81,739
Intragovernmental	976,329	488,765	487,564	416,264
Utilities, services, and miscellaneous	892,656	434,699	457,957	490,300
Capital additions	427,965	0	427,965	47,875
Total Police	<u>19,870,792</u>	<u>8,667,262</u>	<u>11,203,530</u>	<u>9,085,387</u>
City Prosecutor:				
Personal services	534,228	235,528	298,700	263,384
Materials and supplies	7,740	1,267	6,473	4,200
Travel and training	2,914	0	2,914	0
Intragovernmental	985	492	493	473
Utilities, services, and miscellaneous	23,909	6,308	17,601	2,017
Capital additions	0	0	0	5,248
Total City Prosecutor	<u>569,776</u>	<u>243,595</u>	<u>326,181</u>	<u>275,322</u>
Fire:				
Personal services	13,365,890	6,176,435	7,189,455	6,125,677
Materials and supplies	744,750	320,884	423,866	274,490
Travel and training	19,322	4,217	15,105	1,583
Intragovernmental	633,418	317,234	316,184	297,009
Utilities, services, and miscellaneous	507,883	223,043	284,840	207,799
Capital additions	105,500	0	105,500	24,238
Total Fire	<u>15,376,763</u>	<u>7,041,813</u>	<u>8,334,950</u>	<u>6,930,796</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2012

	2013		(Over) Under Budget	2012
	Actual	Actual		Actual
Animal Control:				
Personal services	\$340,672	\$139,654	\$201,018	\$155,232
Materials and supplies	35,163	8,713	26,450	12,906
Travel and training	2,627	0	2,627	609
Intragovernmental	11,601	5,801	5,800	5,616
Utilities, services, and miscellaneous	172,121	79,050	93,071	76,656
Capital additions	0	0	0	0
Total Animal Control	562,184	233,218	328,966	251,019
Municipal Court:				
Personal services	714,602	336,755	377,847	327,872
Materials and supplies	44,950	16,420	28,530	23,312
Travel and training	7,000	2,000	5,000	135
Intragovernmental	851	425	426	409
Utilities, services, and miscellaneous	120,202	45,634	74,568	35,112
Capital additions	25,000	3,115	21,885	0
Total Municipal Court	912,605	404,349	508,256	386,840
Emergency Management:				
Personal services	116,460	410	116,050	35,204
Materials and supplies	10,650	135	10,515	8,256
Travel and training	5,975	0	5,975	133
Intragovernmental	1,293	647	646	543
Utilities, services, and miscellaneous	73,853	16,097	57,756	32,166
Capital additions	0	0	0	0
Total Emergency Management	208,231	17,289	190,942	76,302
Joint Communications:				
Personal services	2,047,111	957,467	1,089,644	916,387
Materials and supplies	80,200	11,109	69,091	43,662
Travel and training	39,291	9,005	30,286	10,032
Intragovernmental	8,503	2,801	5,702	2,858
Utilities, services, and miscellaneous	569,299	356,900	212,399	396,740
Capital additions	35,240	28,690	6,550	9,720
Total Joint Communications	2,779,644	1,365,972	1,413,672	1,379,399
Total Public Safety	40,279,995	17,973,498	22,306,497	18,385,065
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	1,997,855	1,010,971	986,884	852,101
Materials and supplies	2,129,869	603,114	1,526,755	690,885
Travel and training	4,393	329	4,064	0
Intragovernmental	219,239	109,639	109,600	84,723
Utilities, services, and miscellaneous	1,707,880	397,520	1,310,360	227,240
Capital additions	1,066,340	381,593	684,747	380,855
Total Streets and Sidewalks	7,125,576	2,503,166	4,622,410	2,235,804
Street Lighting:				
Utilities, services, and miscellaneous	819,105	391,270	427,835	374,775

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2012

	2013		(Over) Under Budget	2012
	Actual	Actual		Actual
Traffic:				
Personal services	\$595,351	\$253,832	\$341,519	\$261,867
Materials and supplies	260,239	111,282	148,957	113,622
Travel and training	2,820	1,720	1,100	317
Intragovernmental	23,195	11,603	11,592	12,010
Utilities, services, and miscellaneous	188,944	15,504	173,440	18,577
Capital additions	188,000	0	188,000	0
Total Traffic	1,258,549	393,941	864,608	406,393
Total Transportation	9,203,230	3,288,377	5,914,853	3,016,972
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,496,531	1,489,592	2,006,939	1,440,637
Materials and supplies	581,801	146,967	434,834	185,811
Travel and training	49,487	10,282	39,205	17,770
Intragovernmental	11,768	5,884	5,884	5,400
Utilities, services, and miscellaneous	944,333	287,735	656,598	323,945
Capital additions	0	0	0	10,917
Total Health Services	5,083,920	1,940,460	3,143,460	1,984,480
Planning:				
Personal services	2,499,064	1,122,065	1,376,999	1,145,968
Materials and supplies	191,820	67,852	123,968	58,649
Travel and training	40,427	10,759	29,668	10,743
Intragovernmental	44,811	22,406	22,405	25,865
Utilities, services, and miscellaneous	281,990	97,903	184,087	88,545
Capital additions	127,000	0	127,000	0
Total Planning	3,185,112	1,320,985	1,864,127	1,329,770
Department of Economic Development:				
Personal services	414,371	203,652	210,719	217,258
Travel and training	0	0	0	0
Intragovernmental	468	1,734	(1,266)	1,731
Utilities, services, and miscellaneous	51,000	51,000	0	30,000
Total Department of Economic Development	465,839	256,386	209,453	248,989
Total Health and Environment	8,734,871	3,517,831	5,217,040	3,563,239

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2012

	2013		(Over) Under Budget	2012
	Actual	Actual		Actual
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,604,451	\$1,460,962	\$2,143,489	\$1,370,968
Materials and supplies	810,840	274,103	536,737	273,584
Travel and training	12,330	11,686	644	10,962
Intragovernmental	263,288	131,644	131,644	117,103
Utilities, services, and miscellaneous	529,087	218,577	310,510	145,159
Capital additions	308,434	91,434	217,000	104,612
Total Parks and Recreation	<u>5,528,430</u>	<u>2,188,406</u>	<u>3,340,024</u>	<u>2,022,388</u>
Cultural Affairs:				
Personal services	194,771	88,954	105,817	80,442
Materials and supplies	16,085	3,798	12,287	5,148
Travel and training	3,550	2,482	1,068	419
Intragovernmental	213	107	106	110
Utilities, services, and miscellaneous	157,194	102,589	54,605	102,656
Total Cultural Affairs	<u>371,813</u>	<u>197,930</u>	<u>173,883</u>	<u>188,775</u>
Office of Community Services:				
Personal services	470,211	208,802	261,409	187,290
Materials and supplies	70,315	41,858	28,457	31,280
Travel and training	8,921	4,460	4,461	200
Intragovernmental	744	372	372	804
Utilities, services, and miscellaneous	143,419	80,684	62,735	53,009
Total Office of Community Services	<u>693,610</u>	<u>336,176</u>	<u>357,434</u>	<u>272,583</u>
Social Assistance:				
Utilities services, and miscellaneous	1,209,479	605,689	603,790	650,788
Total Social Assistance	<u>1,209,479</u>	<u>605,689</u>	<u>603,790</u>	<u>650,788</u>
Total Personal Development	<u>7,803,332</u>	<u>3,328,201</u>	<u>4,475,131</u>	<u>3,134,534</u>
Miscellaneous Nonprogrammed Activities:				
Intragovernmental	0	0	0	1,850,180
Capital lease payment	81,087	80,507	580	80,507
Other	5,323,121	2,866,366	2,456,755	923,790
Total Miscellaneous Nonprogrammed Activities:	<u>5,404,208</u>	<u>2,946,873</u>	<u>2,457,335</u>	<u>2,854,477</u>
TOTAL EXPENDITURES	<u>79,515,425</u>	<u>34,824,450</u>	<u>44,690,975</u>	<u>34,474,497</u>
OPERATING TRANSFERS TO OTHER FUNDS:				
2006 SO Bonds	297,500	148,750	148,750	147,312
2008B S.O. Bonds	955,334	477,667	477,667	476,567
Recreation Services Fund	1,156,910	578,455	578,455	678,455
Public Transportation Fund	0	0	0	14,333
Storm Water Utility Fund	0	0	0	0
Capital Projects Fund	0	0	0	0
Special Business District	0	0	0	17,500
Convention & Visitors Bureau	5,000	2,500	2,500	0
Capital Projects Fund	114,360	114,360	0	0
Contributions Fund	818	0	818	0
Sustainability Fund	56,168	56,168	0	50,000
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>2,586,090</u>	<u>1,377,900</u>	<u>1,208,190</u>	<u>1,384,167</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$82,101,515</u>	<u>\$36,202,350</u>	<u>\$45,899,165</u>	<u>\$35,858,664</u>

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

Sustainability Fund - to account for federal Energy Efficiency and Conservation Block Grant monies.

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

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

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

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2013 and 2012

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2013	2012	2013	2012	2013	2012
Cash and cash equivalents	\$1,529,334	\$1,549,168	\$4,366,312	\$4,323,775	\$112,526	\$111,273
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	56,537	49,748	75,496	66,001	0	0
Allowance for uncollectible taxes	(9,264)	(9,373)	(12,378)	(12,029)	0	0
Grants receivable	0	0	0	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0
Accrued interest	2,904	4,358	8,139	11,670	228	325
Other assets	0	0	0	0	0	0
TOTAL ASSETS	<u>\$1,579,511</u>	<u>\$1,593,901</u>	<u>\$4,437,569</u>	<u>\$4,389,417</u>	<u>\$112,754</u>	<u>\$111,598</u>
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0
Obligations under capital leases – current maturities	0	0	0	0	0	0
Deferred revenue	23,500	25,500	31,500	34,200	0	0
Other liabilities	0	0	390,780	0	0	0
TOTAL LIABILITIES	<u>23,500</u>	<u>25,500</u>	<u>422,280</u>	<u>34,200</u>	<u>0</u>	<u>0</u>
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	1,556,011	1,568,401	4,015,289	4,355,217	112,754	111,598
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	<u>1,556,011</u>	<u>1,568,401</u>	<u>4,015,289</u>	<u>4,355,217</u>	<u>112,754</u>	<u>111,598</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$1,579,511</u>	<u>\$1,593,901</u>	<u>\$4,437,569</u>	<u>\$4,389,417</u>	<u>\$112,754</u>	<u>\$111,598</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2013 and 2012

Non Motorized Grant Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund		Office of Sustainability Fund	
2013	2012	2013	2012	2013	2012	2013	2012
\$0	\$0	\$2,495	\$1,350	\$908,998	\$624,888	\$257,201	\$157,549
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	902	895,210	928,044	0	0
0	0	0	(7)	0	0	0	0
130,494	0	0	0	0	0	0	66,604
0	0	0	0	0	0	0	0
(232)	0	5	16	1,853	1,881	481	422
0	0	0	0	0	0	0	0
<u>\$130,262</u>	<u>\$0</u>	<u>\$2,500</u>	<u>\$2,261</u>	<u>\$1,806,061</u>	<u>\$1,554,813</u>	<u>\$257,682</u>	<u>\$224,575</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$38	\$60,097
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	453
129,216	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	1,350	0	0	0	0
0	0	0	0	0	0	0	0
<u>129,216</u>	<u>0</u>	<u>0</u>	<u>1,350</u>	<u>0</u>	<u>0</u>	<u>38</u>	<u>60,550</u>
0	0	0	0	0	0	0	0
1,046	0	2,500	911	1,806,061	1,554,813	257,644	164,025
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>1,046</u>	<u>0</u>	<u>2,500</u>	<u>911</u>	<u>1,806,061</u>	<u>1,554,813</u>	<u>257,644</u>	<u>164,025</u>
<u>\$130,262</u>	<u>\$0</u>	<u>\$2,500</u>	<u>\$2,261</u>	<u>\$1,806,061</u>	<u>\$1,554,813</u>	<u>\$257,682</u>	<u>\$224,575</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2013 and 2012

ASSETS	Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Tiger Hotel TIF Fund	
	2013	2012	2013	2012	2013	2012	2013	2012
Cash and cash equivalents	\$337,496	\$973,654	\$0	\$198,974	\$883,281	\$595,939	\$8,224	\$0
Cash restricted for development charges	0	0	0	0	2,232,527	1,652,975	0	0
Cash restricted for hotel/motel tax	1,180,750	843,492	0	0	0	0	0	0
Accounts receivable	1,047	0	0	0	0	(3)	0	0
Taxes receivable	0	0	0	0	77,228	80,012	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0	0	0
Rehabilitation loans receivable	0	0	6,885,258	6,615,595	0	0	0	0
Accrued interest	2,832	4,846	0	0	5,855	6,035	15	0
Other assets	0	0	265,704	295,023	0	0	0	0
TOTAL ASSETS	\$1,522,125	\$1,821,992	\$7,150,962	\$7,109,592	\$3,198,891	\$2,334,958	\$8,239	\$0
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Accounts payable	\$87,345	\$54,252	\$28,689	\$14,979	\$0	\$0	\$0	\$0
Interest payable	0	0	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	2,535	0	1,221	0	0	0	0
Due to other funds	0	0	86,070	0	0	0	0	0
Obligations under capital leases – current maturities	0	0	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0	0	0
Other liabilities	25,000	13,000	847	847	0	0	0	0
TOTAL LIABILITIES	112,345	69,787	115,606	17,047	0	0	0	0
FUND BALANCE:								
Non Spendable	0	0	0	0	0	0	0	0
Restricted	1,409,780	1,752,205	7,035,356	7,092,545	2,232,527	1,652,975	8,239	0
Committed	0	0	0	0	966,364	681,983	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
TOTAL FUND BALANCE	1,409,780	1,752,205	7,035,356	7,092,545	3,198,891	2,334,958	8,239	0
TOTAL LIABILITIES AND FUND BALANCE	\$1,522,125	\$1,821,992	\$7,150,962	\$7,109,592	\$3,198,891	\$2,334,958	\$8,239	\$0

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2013 and 2012

Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
2013	2012	2013	2012	2013	2012	2013	2012
\$1,220,297	\$1,064,241	\$632,424	\$274,186	\$960,836	\$1,370,925	\$11,219,424	\$11,245,922
0	0	0	0	0	0	2,232,527	1,652,975
0	0	0	0	0	0	1,180,750	843,492
0	0	0	0	0	0	1,047	(3)
447,536	464,025	447,524	464,021	0	0	1,999,531	2,052,753
0	0	0	0	0	0	(21,642)	(21,409)
0	0	0	0	0	0	130,494	66,604
0	0	0	0	0	0	6,885,258	6,615,595
2,190	2,592	1,503	1,176	1,801	3,607	27,574	36,928
0	0	0	0	0	0	265,704	295,023
<u>\$1,670,023</u>	<u>\$1,530,858</u>	<u>\$1,081,451</u>	<u>\$739,383</u>	<u>\$962,637</u>	<u>\$1,374,532</u>	<u>\$23,920,667</u>	<u>\$22,787,880</u>
\$0	\$0	\$0	\$0	\$0	\$0	116,072	129,328
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	4,209
0	0	0	0	0	0	215,286	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	55,000	61,050
0	0	0	0	0	0	416,627	13,847
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>802,985</u>	<u>208,434</u>
0	0	0	0	0	0	0	0
1,670,023	1,530,858	1,081,451	739,383	962,637	1,374,532	22,151,318	21,897,463
0	0	0	0	0	0	966,364	681,983
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,670,023</u>	<u>1,530,858</u>	<u>1,081,451</u>	<u>739,383</u>	<u>962,637</u>	<u>1,374,532</u>	<u>\$23,117,682</u>	<u>\$22,579,446</u>
<u>\$1,670,023</u>	<u>\$1,530,858</u>	<u>\$1,081,451</u>	<u>\$739,383</u>	<u>\$962,637</u>	<u>\$1,374,532</u>	<u>\$23,920,667</u>	<u>\$22,787,880</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2013	2012	2013	2012	2013	2012
REVENUES:						
General property taxes	\$1,641,506	\$1,606,732	\$2,315,834	\$2,244,267	\$0	\$0
Sales tax	0	0	0	0	0	0
Other local taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	4,119	16,082	0	23,546	194	989
Miscellaneous	0	0	0	0	0	0
TOTAL REVENUES	1,645,625	1,622,814	2,315,834	2,267,813	194	989
EXPENDITURES:						
Current:						
Policy development and administration	0	0	0	0	0	0
Health and environment	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Personal development	1,494,875	1,463,032	998,373	757,660	0	0
TOTAL EXPENDITURES	1,494,875	1,463,032	998,373	757,660	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	150,750	159,782	1,317,461	1,510,153	194	989
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	0	0	0	0
Operating transfers to other funds	0	0	0	0	0	0
Restructuring of financing	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	150,750	159,782	1,317,461	1,510,153	194	989
FUND BALANCE, BEGINNING OF PERIOD	1,405,261	1,408,619	2,697,828	2,845,064	112,560	110,609
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$1,556,011	\$1,568,401	\$4,015,289	\$4,355,217	\$112,754	\$111,598

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

Non Motorized Grant Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund		Office of Sustainability Fund	
2013	2012	2013	2012	2013	2012	2013	2012
\$0	\$0	\$1	\$104	\$0	\$0	\$0	\$0
0	0	0	0	4,653,292	4,546,042	0	0
0	0	0	0	0	0	0	0
0	0	0	840	0	0	0	0
0	0	0	0	0	0	0	0
146,638	0	0	0	0	0	59,052	203,510
1,046	0	5	407	0	4,678	188	935
0	0	0	0	0	0	0	0
<u>147,684</u>	<u>0</u>	<u>6</u>	<u>1,351</u>	<u>4,653,292</u>	<u>4,550,720</u>	<u>59,240</u>	<u>204,445</u>
130,976	0	0	38,750	0	0	70,078	180,947
0	0	0	0	0	0	0	0
0	0	0	0	250	0	0	0
15,662	0	0	0	0	0	0	0
<u>146,638</u>	<u>0</u>	<u>0</u>	<u>38,750</u>	<u>250</u>	<u>0</u>	<u>70,078</u>	<u>180,947</u>
1,046	0	6	(37,399)	4,653,042	4,550,720	(10,838)	23,498
0	0	0	17,500	0	201,184	56,168	50,000
0	0	0	(3,750)	(5,178,110)	(5,068,286)	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>13,750</u>	<u>(5,178,110)</u>	<u>(4,867,102)</u>	<u>56,168</u>	<u>50,000</u>
1,046	0	6	(23,649)	(525,068)	(316,382)	45,330	73,498
0	0	2,494	24,560	2,331,129	1,871,195	212,314	90,527
0	0	0	0	0	0	0	0
<u>\$1,046</u>	<u>\$0</u>	<u>\$2,500</u>	<u>\$911</u>	<u>\$1,806,061</u>	<u>\$1,554,813</u>	<u>\$257,644</u>	<u>\$164,025</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012**

	Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Tiger Hotel TIF Fund	
	2013	2012	2013	2012	2013	2012	2013	2012
REVENUES:								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	400,785	392,194	0	0
Other local taxes	753,442	717,117	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	1,276,661	662,760	0	0
Revenue from other governmental units	38,929	12,305	223,761	300,280	0	0	0	0
Investment revenue	2,185	14,685	6,866	7,292	0	13,797	1	0
Miscellaneous	9,974	15,637	0	1	0	0	515	0
TOTAL REVENUES	804,530	759,744	230,627	307,573	1,677,446	1,068,751	516	0
EXPENDITURES:								
Current:								
Policy development and administration	823,770	828,153	0	0	17,462	48,489	0	0
Health and environment	0	0	466,203	325,275	0	0	0	0
Transportation	0	0	0	0	0	0	0	0
Personal development	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	823,770	828,153	466,203	325,275	17,462	48,489	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(19,240)	(68,409)	(235,576)	(17,702)	1,659,984	1,020,262	516	0
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	2,500	0	0	0	418,012	0	0	0
Operating transfers to other funds	(831,700)	(43,470)	(168,519)	(104,463)	(2,102,552)	(263,219)	0	0
Restructuring of financing	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(829,200)	(43,470)	(168,519)	(104,463)	(1,684,540)	(263,219)	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(848,440)	(111,879)	(404,095)	(122,165)	(24,556)	757,043	516	0
FUND BALANCE, BEGINNING OF PERIOD	2,258,220	1,864,084	7,439,451	7,214,710	3,223,447	1,577,915	7,723	0
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	<u>\$1,409,780</u>	<u>\$1,752,205</u>	<u>\$7,035,356</u>	<u>\$7,092,545</u>	<u>\$3,198,891</u>	<u>\$2,334,958</u>	<u>\$8,239</u>	<u>\$0</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
2013	2012	2013	2012	2013	2012	2013	2012
\$0	\$0	\$0	\$0	\$0	\$0	\$3,957,341	\$3,851,103
2,326,468	2,272,943	2,326,438	2,269,765	0	0	9,706,983	9,480,944
0	0	0	0	0	0	753,442	717,117
0	0	0	0	0	0	0	840
0	0	0	0	0	0	1,276,661	662,760
0	0	0	0	452,156	499,685	920,536	1,015,780
3,469	10,822	457	2,322	6,181	7,115	24,711	102,670
0	0	0	0	0	0	10,489	15,638
<u>2,329,937</u>	<u>2,283,765</u>	<u>2,326,895</u>	<u>2,272,087</u>	<u>458,337</u>	<u>506,800</u>	<u>16,650,163</u>	<u>15,846,852</u>
0	0	0	0	0	0	1,042,286	1,096,339
0	0	0	0	0	0	466,203	325,275
0	0	0	0	0	0	250	0
0	0	406	473	0	0	2,509,316	2,221,165
0	0	406	473	0	0	4,018,055	3,642,779
<u>2,329,937</u>	<u>2,283,765</u>	<u>2,326,489</u>	<u>2,271,614</u>	<u>458,337</u>	<u>506,800</u>	<u>12,632,108</u>	<u>12,204,073</u>
0	0	0	0	0	0	476,680	268,684
(3,125,003)	(3,125,051)	(2,544,220)	(2,365,695)	(983,476)	0	(14,933,580)	(10,973,934)
0	0	0	0	0	0	0	0
<u>(3,125,003)</u>	<u>(3,125,051)</u>	<u>(2,544,220)</u>	<u>(2,365,695)</u>	<u>(983,476)</u>	<u>0</u>	<u>(14,456,900)</u>	<u>(10,705,250)</u>
(795,066)	(841,286)	(217,731)	(94,081)	(525,139)	506,800	(1,824,792)	1,498,823
2,465,089	2,372,144	1,299,182	833,464	1,487,776	867,732	24,942,474	21,080,623
0	0	0	0	0	0	0	0
<u>\$1,670,023</u>	<u>\$1,530,858</u>	<u>\$1,081,451</u>	<u>\$739,383</u>	<u>\$962,637</u>	<u>\$1,374,532</u>	<u>\$23,117,682</u>	<u>\$22,579,446</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

LIBRARY DEBT FUND	2013	2012
REVENUES:		
General Property Taxes:		
Real property	\$1,310,225	\$1,296,455
Individual personal property	256,249	233,287
Railroad and utility	71,637	72,998
Financial institutions	0	0
Penalties and interest	3,395	3,992
Total General Property Taxes	1,641,506	1,606,732
Investment revenue	4,119	16,082
TOTAL REVENUES	1,645,625	1,622,814
EXPENDITURES:		
Current:		
Personal development:		
Utilities, services, and miscellaneous	1,494,875	1,463,032
EXCESS OF REVENUES OVER EXPENDITURES	\$150,750	\$159,782
LIBRARY OPERATING FUND		
REVENUES:		
General Property Taxes:		
Real property	\$1,854,088	\$1,811,131
Individual personal property	344,052	308,042
Railroad and utility	96,185	96,389
Financial institutions	16,906	21,707
Penalties and interest	4,603	6,998
Total General Property Taxes	2,315,834	2,244,267
Investment revenue	0	23,546
TOTAL REVENUES	2,315,834	2,267,813
EXPENDITURES:		
Current:		
Personal development:		
Intragovernmental	578	796
Utilities, services, and miscellaneous	993,911	756,864
Interest Expense	3,884	0
TOTAL EXPENDITURES	998,373	757,660
EXCESS OF REVENUES OVER EXPENDITURES	\$1,317,461	\$1,510,153

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

LIBRARY BUILDING FUND	2013	2012
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>194</u>	<u>989</u>
TOTAL REVENUES	<u>194</u>	<u>989</u>
EXPENDITURES:		
Current:		
Personal development:		
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$194</u></u>	<u><u>\$989</u></u>
 NON MOTORIZED GRANT FUND		
REVENUES:		
Revenue from other governmental units – Federal	\$146,638	\$0
Investment revenue	<u>1,046</u>	<u>0</u>
TOTAL REVENUES	<u>147,684</u>	<u>0</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	104,157	0
Materials and supplies	26,619	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	<u>200</u>	<u>0</u>
Total	<u>130,976</u>	<u>0</u>
Personal Development:		
Personal services	14,656	0
Materials and supplies	1,006	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	<u>0</u>	<u>0</u>
Total	<u>15,662</u>	<u>0</u>
TOTAL EXPENDITURES	<u>146,638</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$1,046</u></u>	<u><u>\$0</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

COLUMBIA SPECIAL BUSINESS DISTRICT FUND	2013	2012
REVENUES:		
General Property Taxes:		
Real property	\$1	\$17
Railroad and utility	0	0
Financial institutions tax	0	0
Penalties and interest	0	87
	<u>0</u>	<u>87</u>
Total General Property Taxes	1	104
Licenses and permits:		
Business licenses	0	840
Investment revenue	5	407
Miscellaneous	0	0
	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>6</u>	<u>1,351</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Utilities, services, and miscellaneous	0	38,750
	<u>0</u>	<u>38,750</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>\$6</u>	<u>(\$37,399)</u>
TRANSPORTATION SALES TAX FUND		
REVENUES:		
Sales tax	\$4,653,292	\$4,546,042
Investment revenue	0	4,678
	<u>0</u>	<u>4,678</u>
TOTAL REVENUES	<u>4,653,292</u>	<u>4,550,720</u>
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	250	0
	<u>250</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$4,653,042</u>	<u>\$4,550,720</u>
OFFICE OF SUSTAINABILITY FUND		
REVENUES:		
Other local taxes:		
Revenue from other governmental units – Federal	\$59,052	\$203,510
Investment revenue	188	935
Miscellaneous	0	0
	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>59,240</u>	<u>204,445</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	28,184	38,522
Materials and supplies	39	15
Travel and training	221	197
Intragovernmental	7,801	2,853
Utilities, services and miscellaneous	33,833	139,360
Interest expense	0	0
Capital outlay	0	0
	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>70,078</u>	<u>180,947</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$10,838)</u>	<u>\$23,498</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

CONVENTION AND TOURISM FUND		
REVENUES:	<u>2013</u>	<u>2012</u>
Other local taxes:		
Gross receipts tax	\$753,442	\$717,117
Revenue from other governmental units – State	38,929	12,305
Investment revenue	2,185	14,685
Miscellaneous	9,974	15,637
TOTAL REVENUES	<u>804,530</u>	<u>759,744</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	233,242	239,494
Materials and supplies	21,140	14,299
Travel and training	8,613	7,254
Intragovernmental	58,202	58,094
Utilities, services and miscellaneous	502,573	509,012
Interest expense	0	0
Capital outlay	0	0
TOTAL EXPENDITURES	<u>823,770</u>	<u>828,153</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(\$19,240)</u>	<u>(\$68,409)</u>
COMMUNITY DEVELOPMENT GRANT FUND		
REVENUES:		
Revenue from federal government	\$223,761	\$300,280
Investment revenue	6,866	7,292
Miscellaneous revenue	0	1
TOTAL REVENUES	<u>230,627</u>	<u>307,573</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	99,953	126,125
Materials and supplies	2,648	2,012
Travel and training	(135)	2,000
Intragovernmental	0	0
Utilities, services, and miscellaneous	363,737	195,138
Capital outlay	0	0
TOTAL EXPENDITURES	<u>466,203</u>	<u>325,275</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$235,576)</u>	<u>(\$17,702)</u>
PUBLIC IMPROVEMENT FUND		
REVENUES:		
Sales tax	\$400,785	\$392,194
Development charges	1,276,661	662,760
Investment revenue	0	13,797
TOTAL REVENUES	<u>1,677,446</u>	<u>1,068,751</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	16,364	48,489
Utilities, services, and miscellaneous	0	0
Interest expense	1,098	0
TOTAL EXPENDITURES	<u>17,462</u>	<u>48,489</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$1,659,984</u>	<u>\$1,020,262</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

TIGER HOTEL TIF FUND

	<u>2013</u>	<u>2012</u>
REVENUES:		
Sales tax	\$0	\$0
Revenue from other governmental units - County	0	0
Miscellaneous revenue	515	0
Investment revenue	1	0
	<u>516</u>	<u>0</u>
TOTAL REVENUES		
EXPENDITURES:		
Policy development and administration:		
Utilities, services, and miscellaneous	0	0
	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES		
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$516</u>	<u>\$0</u>

CAPITAL IMPROVEMENT SALES TAX FUND

Revenues:		
Sales tax	\$2,326,468	\$2,272,943
Investment revenue	3,469	10,822
	<u>\$2,329,937</u>	<u>\$2,283,765</u>
TOTAL REVENUES		

PARK SALES TAX FUND

Revenues:		
Sales tax	\$2,326,438	\$2,269,765
Investment revenue	457	2,322
	<u>2,326,895</u>	<u>2,272,087</u>
TOTAL REVENUES		
Expenditures:		
Current:		
Personal development:		
Intragovernmental	406	473
Utilities, services, and miscellaneous	0	0
	<u>406</u>	<u>473</u>
TOTAL EXPENDITURES		
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$2,326,489</u>	<u>\$2,271,614</u>

STADIUM TDD'S FUND

Revenues:		
Revenue from other governmental units - TDD's	\$452,156	\$499,685
Investment revenue	6,181	7,115
	<u>458,337</u>	<u>506,800</u>
TOTAL REVENUES		
Expenditures:		
Current:		
Transportation:		
Interest Expense	0	0
	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES		
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$458,337</u>	<u>\$506,800</u>

DEBT SERVICE FUNDS

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

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2013 and 2012

ASSETS	2006B Special Obligation Bonds		2008B Special Obligation Bonds	
	Debt Service Fund		Debt Service Fund	
	2013	2012	2013	2012
Cash and cash equivalents	\$190,149	\$301,105	\$232,144	\$220,923
Cash with fiscal agents	0	0	0	0
Taxes receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Accrued interest	5,135	7,594	4,546	6,575
Restricted assets:				
Cash and cash equivalents	<u>2,561,500</u>	<u>2,561,500</u>	<u>2,194,500</u>	<u>2,194,500</u>
TOTAL ASSETS	<u>\$2,756,784</u>	<u>\$2,870,199</u>	<u>\$2,431,190</u>	<u>\$2,421,998</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Accounts payable	\$0	\$0	\$0	\$0
Deferred revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE:				
Nonspendable	0	0	0	0
Restricted	2,561,500	2,561,500	2,194,500	2,194,500
Committed	195,284	308,699	236,690	227,498
Assigned	0	0	0	0
Unassigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total fund balance	<u>2,756,784</u>	<u>2,870,199</u>	<u>2,431,190</u>	<u>2,421,998</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$2,756,784</u>	<u>\$2,870,199</u>	<u>\$2,431,190</u>	<u>\$2,421,998</u>

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

COMPARATIVE COMBINING BALANCE SHEETS

March 31, 2013 and 2012

ASSETS	Lemone Trust Note		MTFC Loan		Total	
	Debt Service Fund		Debt Service Fund		2013	2012
	2013	2012	2013	2012		
Cash and cash equivalents	\$25,424	\$30,485	\$495,280	\$1,489,841	\$942,997	\$2,042,354
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	51	92	911	3,314	10,643	17,575
Restricted assets:						
Cash and cash equivalents	2,302,192	2,518,780	6,700,000	0	13,758,192	7,274,780
TOTAL ASSETS	\$2,327,667	\$2,549,357	\$7,196,191	\$1,493,155	\$14,711,832	\$9,334,709
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Deferred revenue	0	0	0	0	0	0
Total Liabilities	0	0	0	0	0	0
FUND BALANCE:						
Nonspendable	0	0	0	0	0	0
Restricted	2,302,192	2,518,780	6,700,000	0	13,758,192	7,274,780
Committed	25,475	30,577	496,191	1,493,155	953,640	2,059,929
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
Total fund balance	2,327,667	2,549,357	7,196,191	1,493,155	14,711,832	9,334,709
TOTAL LIABILITIES AND FUND BALANCE	\$2,327,667	\$2,549,357	\$7,196,191	\$1,493,155	\$14,711,832	\$9,334,709

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	2006B Special Obligation Bonds		2008B Special Obligation Bonds	
	Debt Service Fund		Debt Service Fund	
	2013	2012	2013	2012
REVENUES:				
General Property Taxes:				
Real estate	\$0	\$0	\$0	\$0
Interest and penalties	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total General Property Taxes	0	0	0	0
Lease revenue	0	0	0	0
Investment revenue	<u>12,056</u>	<u>31,518</u>	<u>11,155</u>	<u>30,029</u>
TOTAL REVENUES	<u>12,056</u>	<u>31,518</u>	<u>11,155</u>	<u>30,029</u>
EXPENDITURES:				
Health and Environment	0	0	0	0
Debt Service:				
Redemption of serial bonds	2,705,000	2,580,000	1,100,000	1,060,000
Interest	289,750	354,250	522,559	541,109
Fiscal agent fees	<u>200</u>	<u>200</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>2,994,950</u>	<u>2,934,450</u>	<u>1,622,559</u>	<u>1,601,109</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,982,894)</u>	<u>(2,902,932)</u>	<u>(1,611,404)</u>	<u>(1,571,080)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	2,095,001	2,174,903	1,062,935	1,061,834
Operating transfers to other funds	0	0	0	0
Note Proceeds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,095,001</u>	<u>2,174,903</u>	<u>1,062,935</u>	<u>1,061,834</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(887,893)	(728,029)	(548,469)	(509,246)
FUND BALANCE, BEGINNING OF PERIOD	3,644,677	3,598,228	2,979,659	2,931,244
Equity transfers to other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u>\$2,756,784</u>	<u>\$2,870,199</u>	<u>\$2,431,190</u>	<u>\$2,421,998</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
2013	2012	2013	2012	2013	2012
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,232	3,987	(2,958)	(6,845)	22,485	58,689
2,232	3,987	(2,958)	(6,845)	22,485	58,689
0	0	0	0	0	0
107,256	101,781	359,332	0	4,271,588	3,741,781
56,901	62,375	132,406	0	1,001,616	957,734
0	0	0	0	200	200
164,157	164,156	491,738	0	5,273,404	4,699,715
(161,925)	(160,169)	(494,696)	(6,845)	(5,250,919)	(4,641,026)
55,479	61,028	983,476	0	4,196,891	3,297,765
0	0	0	0	0	0
0	0	5,700,000	1,500,000	5,700,000	1,500,000
55,479	61,028	6,683,476	1,500,000	9,896,891	4,797,765
(106,446)	(99,141)	6,188,780	1,493,155	4,645,972	156,739
2,434,113	2,648,498	1,007,411	0	10,065,860	9,177,970
0	0	0	0	0	0
<u>\$2,327,667</u>	<u>\$2,549,357</u>	<u>\$7,196,191</u>	<u>\$1,493,155</u>	<u>\$14,711,832</u>	<u>\$9,334,709</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
March 31, 2013 and 2012

ASSETS	2013	2012
Cash and cash equivalents	\$39,546,519	\$42,181,928
Accounts receivable	17,805	93,161
Accrued interest	72,885	112,936
TOTAL ASSETS	<u>\$39,637,209</u>	<u>\$42,388,025</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$620,570	\$1,216,275
Accrued payroll and payroll taxes	0	0
Advances from other funds	329,000	342,334
Total liabilities	<u>949,570</u>	<u>1,558,609</u>
FUND BALANCE:		
Nonspendable	0	0
Restricted	2,495,788	1,709,220
Committed	1,165,671	1,355,481
Assigned	35,026,180	37,764,715
Unassigned	<u>0</u>	<u>0</u>
Total fund balance	<u>38,687,639</u>	<u>40,829,416</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$39,637,209</u>	<u>\$42,388,025</u>

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

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012**

	<u>2013</u>	<u>2012</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	0	66,960
State	31,528	47,404
Federal	1,331,460	1,143,215
Investment revenue	65,874	378,845
Miscellaneous revenue	377,846	231,236
TOTAL REVENUES	<u>1,806,708</u>	<u>1,867,660</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	33,785	165,429
Public safety	468,722	1,823,686
Transportation	3,392,868	5,556,794
Health and environment	0	0
Personal development	2,420,090	1,272,262
TOTAL EXPENDITURES	<u>6,315,465</u>	<u>8,818,171</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(4,508,757)</u>	<u>(6,950,511)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	4,443,579	5,723,114
Operating transfers to other funds	(501,831)	0
Proceeds of certificates of participation	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,941,748</u>	<u>5,723,114</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(567,009)	(1,227,397)
FUND BALANCE, BEGINNING OF PERIOD	39,254,648	42,056,813
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
FUND BALANCE, END OF PERIOD	<u>\$38,687,639</u>	<u>\$40,829,416</u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2013**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Pub Bldgs Major Maint/Ren (C00021)	963,539	696,353	14,998	711,351	0	252,188
Satellite Loc SW Columbia (C00077)	155,000	0	0	0	0	155,000
Mun Building Expansion (C00099)	24,575,181	24,474,902	18,787	24,493,689	29,898	51,594
Blind Boone Home (C00123)	474,020	447,151	0	447,151	0	26,869
Downtown Special Projects (C00140)	496,261	314,708	0	314,708	11,255	170,298
Grissum bldg Improvements (C00251)	570,494	570,432	0	570,432	0	62
Broadway Streetscape (C00308)	450,000	246,915	0	246,915	0	203,085
Land Grissum Expansion (C00369)	39,532	21,000	0	21,000	0	18,532
Ent Resource Grp Software (C00476)	5,508,736	346,684	0	346,684	8,800	5,153,252
Contingency (C40138)	851,806	420,378	0	420,378	0	431,428
Prelim Project Studies (C40140)	117,158	11,600	0	11,600	0	105,558
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	34,201,727	27,550,123	33,785	27,583,908	49,953	6,567,866
PUBLIC SAFETY:						
Fire Apparatus Equipment (C00195)	571,001	381,903	0	381,903	0	189,098
Fire STN 4-5-6 Sprinklers (C00437)	135,000	0	0	0	129,200	5,800
Repl 1678 1994 Pumper (C00528)	827,000	0	0	0	0	827,000
Repl 2001 Pumper (C00529)	868,000	0	0	0	0	868,000
Fire Station Sites (C40173)	1,007,000	942,650	0	942,650	0	64,350
CPD Channel 2 Enhancement (C00423)	60,000	56,804	0	56,804	0	3,196
Records Management System (C00498)	1,000,000	63,350	0	63,350	63,800	872,850
P & F Priority Dispatch (C00425)	130,000	118,292	0	118,292	11,708	0
Radio System Enhancement (C00449)	1,838,550	1,645,625	187,470	1,833,095	2,252	3,203
Outdoor Warning Sirens (C00464)	20,000	0	0	0	0	20,000
Siren Upgrade (C00497)	165,456	0	246,306	246,306	0	(80,850)
Informer Repting Upgrade (C00530)	26,858	0	34,946	34,946	0	(8,088)
TOTAL PUBLIC SAFETY	6,648,865	3,208,624	468,722	3,677,346	206,960	2,764,559
TRANSPORTATION:						
Adopt A Spot (C00100)	97,500	91,324	0	91,324	0	6,176
Eighth St Plan Ave of Col (C00126)	1,133,088	373,655	445,415	819,070	61,865	252,153
Annual Sidewalk Maint. (C00148)	317,500	162,551	1,693	164,244	0	153,256
Scott: Rollins/Brookview (C00149)	16,147,622	15,125,259	0	15,125,259	8,361	1,014,002
Downtown Sidewalks Improv (C00171)	916,890	117,108	0	117,108	0	799,782
Traffic Island Old 63-Stad (C00213)	462,050	9,646	4,047	13,693	0	448,357
Annual Brick St Renov (C00234)	271,390	118,171	0	118,171	0	153,219
Ann Curb & Gutter Restor (C00235)	100,000	0	0	0	0	100,000
C:ark LN - PP to St Chas (C00236)	9,998,169	8,588,073	325,754	8,913,827	941,794	142,548
Gans Rd @ 63 Interchange (C00237)	4,964,545	2,941,974	0	2,941,974	0	2,022,571
Non-Motorized Trans Grant (C00271)	455,764	0	0	0	0	455,764
Scott - Vawter to KK III (C00274)	2,159,710	220,505	22,018	242,523	258,064	1,659,123
Burnham/Rollins/Prov Int (C00290)	2,302,211	63,342	14,557	77,899	0	2,224,312
GNM Eight Intersections (C00291)	516,350	514,998	0	514,998	0	1,352
I-70 Interchange Phase I (C00312)	725,000	696,134	0	696,134	11,098	17,768
Stadium TDD Projects (C00317)	10,386,411	2,213,315	1,146,214	3,359,529	28	7,026,854
Scott Vawter To MKT Ph II (C00319)	5,918,781	556,661	23,144	579,805	0	5,338,976
Rolling Hills Old Haw/Ric (C00320)	4,100,000	3,602,956	102,579	3,705,535	124,874	269,591
Bus Loop SW Jackson/Jeff (C00321)	200,000	85,346	102,224	187,570	3,097	9,333
GNM SW 763 Bs Lp/Big Bear (C00322)	616,004	588,161	0	588,161	20,592	7,251
GNM SW Bway - Fairv/Stad (C00324)	265,819	256,936	0	256,936	0	8,883
GNM SW Old 63 Grindstne S (C00331)	1,213,633	269,583	1,989	271,572	857,297	84,764
GNM SW Prov Bus Loop/Vand (C00332)	78,544	73,211	1,296	74,507	0	4,037
GNM SW Stad - Prov/Colleg (C00335)	623,578	620,291	0	620,291	0	3,287
GNM SW Walnut - WM/Old 63 (C00339)	247,786	243,146	0	243,146	0	4,640
GNM Providence Bikeway (C00372)	194,913	177,467	5	177,472	0	17,441
GNM Katy Place Connection (C00373)	370,240	44,585	1,968	46,553	0	323,687
GNM Wilson-Forum-Katy Con (C00374)	112,499	52,511	0	52,511	0	59,988
GNM Stadium/MKT (C00375)	140,852	123,655	0	123,655	2,525	14,672
GNM Garth Extension (C00376)	546,147	539,733	5,960	545,693	0	454
GNM Bear Cr Trail (C00380)	35,976	35,976	0	35,976	0	0
Fairview Worley Rndabout (C00392)	120,000	24,514	0	24,514	0	95,486
Broadway: Garth to West (C00396)	174,422	122,922	0	122,922	0	51,500
GNM Prov Smiley-Blue Ridg (C00399)	369,741	350,901	0	350,901	0	18,840
Brn Stn Rd - Starke/Rt B (C00409)	320	0	0	0	0	320
Fairview Rd Sidewalks (C00411)	500,000	43,394	29,530	72,924	0	427,076
GNM Prov & Bs Lp Intersec (C00429)	673,280	250,130	320,178	570,308	-1,662	104,634
GNM Prov & Gr Meadows Int (C00430)	436,596	436,595	0	436,595	0	1
GNM Downtown Hub Prv/Flat (C00431)	255,372	1,631	223,057	224,688	6,736	23,948

CITY OF COLUMBIA, MISSOURI
CAPITAL PROJECTS FUND

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2013

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Rolling Hills WW/New Hav. (C00433)	1,241,500	1,005,146	197,614	1,202,760	0	38,740
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 Signal (C00439)	60,000	7,318	0	7,318	0	52,682
Texas Ave SW Garth/Prov (C00440)	130,000	13,887	28,252	42,139	0	87,861
GNM Sidewalk Segements (C00453)	246,231	205,694	7,386	213,080	-1,849	35,000
Broadway Sidewalk 8th-9th (C00455)	144,301	121,442	0	121,442	0	22,859
East Side Sidewalk PH III (C00465)	308,339	273,371	34,968	308,339	0	0
GNM Bikeway Twm Lk Vander (C00468)	33,618	14,309	0	14,309	19,309	0
Turn Lns Forum @ MKT/Vict (C00479)	292,000	1,172	289,624	290,796	0	1,204
Worley @ Col Mall Signal (C00480)	83,826	83,825	0	83,825	0	1
Prov Rd SW Blue Ridge TDD (C00485)	7,318	7,317	0	7,317	0	1
Prairie Lane Connection (C00492)	332,000	0	18,639	18,639	1,616	311,745
Short St Traf Mitigation (C00493)	460,000	3,615	2,141	5,756	0	454,244
Garth SW Leslie/Parkade (C00495)	60,000	0	67	67	0	59,933
Salt Brine Improvement (C00499)	60,000	0	16,164	16,164	0	43,836
Salt Storage Auger (C00500)	150,000	0	0	0	138,240	11,760
Nifong & Bethel Sidewalk (C00501)	75,707	0	0	0	0	75,707
Bourn Ave Traffic Calming (C00504)	15,000	0	0	0	0	15,000
Fairview & Ash Signal (C00507)	80,000	51	0	51	0	79,949
Worley St Sidewalk PH II (C00509)	40,000	0	25,109	25,109	14,316	575
GNM Bike Blvd MKT/Bs Loop (C00521)	460,000	0	0	0	0	460,000
Vandiver Dr & Paris Rd (C00522)	100,000	0	0	0	0	100,000
Downtown Ramps/SW 2013 (C00523)	120,000	0	0	0	0	120,000
GNM Ashland Rd SW/Intstn (C00524)	51,200	0	0	0	0	51,200
GNM Fairview Rd Sidewalk (C00525)	30,580	0	0	0	0	30,580
GNM Manor Dr Sidewalk (C00526)	87,720	0	0	0	0	87,720
GNM Forum Ped Brdg/Hinksn (C00527)	176,200	0	0	0	0	176,200
Rustic Rd Bridge Replmnt (C00531)	100,000	0	0	0	0	100,000
Delmar Cobble Sidewalk (C00532)	40,000	0	1,276	1,276	29,491	9,233
College Ave Crosswalks (C00536)	82,500	0	0	0	0	82,500
Annual Streets (C40158)	1,309,458	0	0	0	0	1,309,458
Traffic Safety (C40159)	337,770	264,292	0	264,292	0	73,478
JT State/City Projects (C40160)	838,601	0	0	0	0	838,601
JT County/City Projects (C40161)	861,264	15,500	0	15,500	0	845,764
Annual Sidewalks (C40162)	447,564	523	0	523	0	447,041
Street Landscaping (C40163)	320,276	0	0	0	0	320,276
TOTAL TRANSPORTATION	78,448,659	41,755,502	3,392,868	45,148,370	2,495,792	30,804,497
PERSONAL DEVELOPMENT:						
MKT Pkway Improv & Bridge (C00034)	682,004	629,358	0	629,358	0	52,646
Annual P&R Maj Maint/Prog (C00056)	76,805	0	2,500	2,500	0	74,305
Stephen's Lake (C00095)	2,788,360	2,746,864	24,012	2,770,876	3,592	13,892
Bonnie View Nature Sanct. (C00114)	360,000	277,019	16,929	293,948	52,407	13,645
Park Roads & Parking (C00242)	1,237,177	1,086,901	23,576	1,110,477	0	126,700
City/School Park Improv (C00249)	190,000	134,202	297	134,499	55,366	135
Phillips Development PH I (C00279)	455,113	426,369	0	426,369	0	28,744
Hominy Trl Step/Wood Phi (C00282)	1,820,000	916,729	381,787	1,298,516	199,928	321,556
S Regional Park Planning (C00350)	62,665	36,210	321	36,531	0	26,134
GNM County House Trl PH I (C00355)	980,700	980,699	0	980,699	0	1
GNM Hink Trl Tto Rock Bridg (C00358)	1,231,503	1,112,241	100,440	1,212,681	7,661	11,161
GNM Hink To MU Rec Trail (C00359)	845,575	179,328	542,139	721,467	90,020	34,088
GNM MKT Connectors/Improv (C00360)	545,000	314	0	314	0	544,686
GNM Hominy Woodridg/Clark (C00362)	285,640	212,186	38,141	250,327	7,916	27,397
Brown Stn Park Improv (C00414)	58,000	50,695	292	50,987	0	7,013
Walkway Repair (C00421)	26,000	11,326	0	11,326	0	14,674
Scott's Branch PH I (C00422)	780,000	410,090	104,772	514,862	8,450	256,688
Fitness/Exercise Stn Repl (C00444)	63,436	36,932	13,085	50,017	10,371	3,048
Paquin Park Improv PH III (C00447)	30,000	26,186	0	26,186	0	3,814
Capen/Grindstone Trl Imp (C00457)	118,000	0	0	0	0	118,000
3M Urban Eco Restoration (C00460)	117,895	90,612	17	90,629	4,130	23,136
Scotts Branch PH II (C00461)	200,000	0	525	525	0	199,475
Again St Park Improvement (C00469)	48,000	40,481	0	40,481	7,351	168
Maplewook Barn/Parking (C00470)	412,483	408,662	4,030	412,692	0	(209)
Grindstone Trl GNA to Con (C00472)	1,570,000	39,202	25,041	64,243	186,043	1,319,714
Atkins Concession/Lights (C00473)	850,000	844,541	3,722	848,263	1,726	11
Hindman Discovrey Garden (C00474)	81,388	80,792	320	81,112	276	0
Parks Comp Master Plan (C00481)	40,000	17,810	6,311	24,121	0	15,879
Parks: ADA Compliance (C00484)	309,060	45,221	22,562	67,783	7,250	234,027
2010 PST Land Acquisition (C00486)	478,780	85,510	0	85,510	0	393,270
Cosmo New Restroom (C00488)	160,000	0	45	45	37,430	122,525
Lions-Stephens Fit Trl Im (C00489)	45,000	0	4,921	4,921	0	40,079

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2013

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Twin Lakes Pk/Aquatic Imp (C00491)	259,305	92	80,351	80,443	99,803	79,059
Douglass Park Security (C00505)	30,000	325	22,744	23,069	0	6,931
2010 PST Land Neigh Parks (C00510)	125,000	0	0	0	0	125,000
Alb/Oakland Ath Field Ren (C00511)	150,000	47	45,907	45,954	76,250	27,796
Alb-Oakland NewRestroom (C00512)	125,000	47	271	318	37,430	87,252
Armory Locker/Act/Mtg Imp (C00513)	75,000	0	61,413	61,413	0	13,587
Cosmo Playground Renov (C00514)	250,000	0	0	0	0	250,000
Flat Branch Sprayground Rep (C00515)	20,000	0	150	150	0	19,850
Jay Dix Park Improvements (C00516)	125,000	0	1,047	1,047	13,912	110,041
Nat Area Open Space Plan (C00517)	40,000	0	25,000	25,000	0	15,000
S Reg Park Gans Phil PH I (C00518)	650,000	11,183	1,663	12,846	-1,663	638,817
Waters-Moss Park PH I (C00519)	100,000	0	0	0	0	100,000
Hinkson/Capen Bridge Impr (C00520)	125,000	0	0	0	0	125,000
Downtown Improvements (C40074)	117,654	55,997	0	55,997	0	61,657
Greenbelt (C40113)	907,111	511,318	175	511,493	3,111	392,507
Park AcquisS - Neighborhoo (C40145)	2,005,453	1,120,754	865,584	1,986,338	0	19,115
TOTAL PERSONAL DEVELOPMENT	<u>22,053,107</u>	<u>12,626,243</u>	<u>2,420,090</u>	<u>15,046,333</u>	<u>908,760</u>	<u>6,098,014</u>
TOTAL CAPITAL PROJECTS	<u>\$141,352,358</u>	<u>\$85,140,492</u>	<u>\$6,315,465</u>	<u>\$91,455,957</u>	<u>\$3,661,465</u>	<u>\$46,234,936</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.

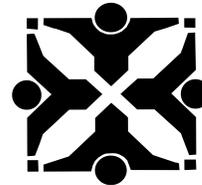
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

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.

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



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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2013 and 2012

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2013	2012	2013	2012	2013	2012
CURRENT ASSETS:						
Cash and cash equivalents	\$27,366,907	\$32,005,930	\$ 4,071,862	\$ 4,048,351	\$ 700,469	\$ 419,090
Accounts receivable	19,188,024	17,406,471	1,892,733	1,569,891	66,049	32,649
Grants receivable	0	0	0	0	29,200	35,324
Accrued interest	179,280	280,876	148,003	150,720	11,810	6,471
Due from other funds	0	0	0	0	0	0
Advances to other funds	800,000	800,000	0	0	0	0
Loans receivable from other funds	143,344	140,571	0	0	0	0
Inventory	8,225,703	7,424,621	0	0	0	0
Other assets	0	0	0	0	0	0
Total Current Assets	55,903,258	58,058,469	6,112,598	5,768,962	807,528	493,534
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	6,577,798	6,280,708	1,805,451	1,409,165	0	0
Revenue bond construction account	29,879,667	36,636,782	6,689,728	8,940,623	0	0
Cash and marketable securities restricted for capital projects	19,913,337	14,788,309	8,046,045	638,743	2,684,840	2,067,599
Replacement and renewal fund account	1,500,000	1,500,000	53,500	53,500	0	0
Operation and maintenance account	0	0	798,738	720,542	0	0
Bond/rent reserve account	13,663,491	19,096,738	2,258,800	2,327,140	0	0
Contingency account	0	0	200,000	200,000	3,027,791	0
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	71,534,293	78,302,537	19,852,262	14,289,713	5,712,631	2,067,599
Other:						
Customer security and escrow deposits	3,268,460	3,196,710	571,521	556,461	0	0
Grants receivable	0	0	2,560,248	8,068,287	293,106	0
Total Restricted Assets – Other	3,268,460	3,196,710	3,131,769	8,624,748	293,106	0
Total Restricted Assets	74,802,753	81,499,247	22,984,031	22,914,461	6,005,737	2,067,599
OTHER ASSETS:						
Unamortized costs	3,281,303	3,808,307	1,021,294	1,078,942	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	2,958,254	3,101,598	0	0	0	0
Total Other Assets	6,239,557	6,909,905	1,021,294	1,078,942	0	0
FIXED ASSETS:						
Property, plant, and equipment	433,183,810	422,658,933	199,493,644	196,883,722	28,145,871	27,933,179
Accumulated depreciation	(179,109,505)	(165,473,996)	(56,669,272)	(53,975,525)	(12,816,514)	(12,118,135)
Net Plant in Service	254,074,305	257,184,937	142,824,372	142,908,197	15,329,357	15,815,044
Construction in progress	13,304,137	8,864,913	71,201,484	54,249,591	5,119,516	867,031
Net Fixed Assets	267,378,442	266,049,850	214,025,856	197,157,788	20,448,873	16,682,075
TOTAL ASSETS	\$404,324,010	\$412,517,471	\$244,143,779	\$226,920,153	\$27,262,138	\$19,243,208

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2013 and 2012

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2013	2012	2013	2012	2013	2012
\$ -	\$ 232,146	\$ 5,811,624	\$ 4,114,481	\$ 832,671	\$ 1,392,955
135,524	74,286	1,764,836	1,687,820	63,307	40,573
917,192	798,360	41,904	96,707	0	0
1,582	4,483	19,274	21,704	40,755	54,411
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	472,470	445,774	0	0
138	138	0	0	0	0
<u>1,054,436</u>	<u>1,109,413</u>	<u>8,110,108</u>	<u>6,366,486</u>	<u>936,733</u>	<u>1,487,939</u>
0	0	139,760	145,230	236,002	299,485
0	0	0	0	2,280,387	7,970,569
910,539	1,400,857	2,453,999	1,563,866	4,913,022	1,959,132
0	0	0	0	0	0
0	0	0	0	0	0
0	0	456,930	827,610	2,363,692	2,363,692
0	0	0	0	0	0
0	0	893,669	923,728	0	0
<u>910,539</u>	<u>1,400,857</u>	<u>3,944,358</u>	<u>3,460,434</u>	<u>9,793,103</u>	<u>12,592,878</u>
0	0	569,488	560,085	0	0
166,958	84,694	0	0	0	0
<u>166,958</u>	<u>84,694</u>	<u>569,488</u>	<u>560,085</u>	<u>0</u>	<u>0</u>
<u>1,077,497</u>	<u>1,485,551</u>	<u>4,513,846</u>	<u>4,020,519</u>	<u>9,793,103</u>	<u>12,592,878</u>
0	0	58,955	72,517	516,577	547,391
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>58,955</u>	<u>72,517</u>	<u>516,577</u>	<u>547,391</u>
15,219,883	12,812,947	36,363,606	35,659,074	33,526,510	33,111,515
(6,338,503)	(5,589,653)	(21,805,368)	(20,532,327)	(9,385,991)	(8,680,543)
8,881,380	7,223,294	14,558,238	15,126,747	24,140,519	24,430,972
24,236	9,652	307,237	37,291	7,128,831	1,702,494
<u>8,905,616</u>	<u>7,232,946</u>	<u>14,865,475</u>	<u>15,164,038</u>	<u>31,269,350</u>	<u>26,133,466</u>
<u>\$11,037,549</u>	<u>\$9,827,910</u>	<u>\$27,548,384</u>	<u>\$25,623,560</u>	<u>\$42,515,763</u>	<u>\$40,761,674</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2013 and 2012

ASSETS	Recreational Services Fund		Railroad Fund	
	2013	2012	2013	2012
CURRENT ASSETS:				
Cash and cash equivalents	\$ 2,016,738	\$1,984,905	\$ 11,106	\$ 201,935
Accounts receivable	3,773	700	35,910	28,857
Grants receivable	0	0	0	2,357
Accrued interest	3,513	4,827	616	1,600
Due from other funds	0	0	0	0
Advances to other funds	0	0	0	0
Loans receivable from other funds	0	0	0	0
Inventory	29,587	20,763	219,080	233,391
Other assets	600	600	0	0
Total Current Assets	2,054,211	2,011,795	266,712	468,140
RESTRICTED ASSETS:				
Cash and Cash Equivalents:				
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0
Revenue bond construction account	0	0	0	0
Cash and marketable securities restricted for Capital Projects	381,779	330,775	322,064	401,418
Replacement and renewal fund account	0	0	0	0
Operation and maintenance account	0	0	0	0
Bond/rent reserve account	0	0	0	0
Contingency account	0	0	0	0
Closure and postclosure reserve	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	381,779	330,775	322,064	401,418
Other:				
Customer security and escrow deposits	0	0	0	0
Grants receivable	0	0	0	0
Total Restricted Assets – Other	0	0	0	0
Total Restricted Assets	381,779	330,775	322,064	401,418
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0
Total Other Assets	0	0	0	0
FIXED ASSETS:				
Property, plant and equipment	21,909,950	21,799,383	13,244,719	16,446,630
Accumulated depreciation	(8,507,623)	(7,915,110)	(4,728,480)	(4,392,840)
Net Plant in Service	13,402,327	13,884,273	8,516,239	12,053,790
Construction in progress	401,096	230,050	84,882	111,423
Net Fixed Assets	13,803,423	14,114,323	8,601,121	12,165,213
TOTAL ASSETS	\$16,239,413	\$16,456,893	\$9,189,897	\$13,034,771

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2013 and 2012

Storm Water Utility Fund		Transload Fund		TOTAL	
2013	2012	2013	2012	2013	2012
\$ 1,069,603	\$ 797,952	\$ 1,814	\$ -	\$ 41,882,794	\$ 45,197,745
109,339	120,552	126,961	0	23,386,456	20,961,799
0	0	0	0	988,296	932,748
4,341	4,547	4	0	409,178	529,639
0	0	0	0	0	0
0	0	0	0	800,000	800,000
0	0	0	0	143,344	140,571
0	0	0	0	8,946,840	8,124,549
0	0	0	0	738	738
<u>1,183,283</u>	<u>923,051</u>	<u>128,779</u>	<u>0</u>	<u>76,557,646</u>	<u>76,687,789</u>
0	0	0	0	8,759,011	8,134,588
0	0	0	0	38,849,782	53,547,974
1,257,545	896,389	0	0	40,883,170	24,047,088
0	0	0	0	1,553,500	1,553,500
0	0	0	0	798,738	720,542
0	0	0	0	18,742,913	24,615,180
0	0	0	0	3,227,791	200,000
0	0	0	0	893,669	923,728
<u>1,257,545</u>	<u>896,389</u>	<u>0</u>	<u>0</u>	<u>113,708,574</u>	<u>113,742,600</u>
0	0	0	0	4,409,469	4,313,256
0	0	0	0	3,020,312	8,152,981
0	0	0	0	7,429,781	12,466,237
<u>1,257,545</u>	<u>896,389</u>	<u>0</u>	<u>0</u>	<u>121,138,355</u>	<u>126,208,837</u>
0	0	0	0	4,878,129	5,507,157
0	0	0	0	0	0
0	0	0	0	2,958,254	3,101,598
0	0	0	0	7,836,383	8,608,755
12,941,170	12,941,170	3,660,333	0	797,689,496	780,246,553
(5,333,122)	(4,828,121)	(266,819)	0	(304,961,197)	(283,506,250)
7,608,048	8,113,049	3,393,514	0	492,728,299	496,740,303
284,125	77,698	0	0	97,855,544	66,150,143
<u>7,892,173</u>	<u>8,190,747</u>	<u>3,393,514</u>	<u>0</u>	<u>590,583,843</u>	<u>562,890,446</u>
<u>\$10,333,001</u>	<u>\$10,010,187</u>	<u>\$3,522,293</u>	<u>\$0</u>	<u>\$796,116,227</u>	<u>\$774,395,827</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2013 and 2012

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2013	2012	2013	2012	2013	2012
CURRENT LIABILITIES:						
Accounts payable	\$4,724,080	\$5,834,006	\$ 164,171	\$ 154,778	\$ 24,231	\$ 35,691
Accrued payroll and payroll taxes	1,736,879	1,749,906	258,848	249,929	82,258	83,044
Accrued sales taxes	251,740	372,242	0	0	0	0
Due to other funds	1,159,890	1,048,247	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	22,651	21,873
Unearned revenue	0	0	0	0	0	0
Other liabilities	418,016	517,734	1,223	1,223	25,646	4,836
Total Current Liabilities	8,290,605	9,522,135	424,242	405,930	154,786	145,444
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	807,041	659,733	3,006,829	6,545,496	341,978	158,043
Accrued interest	3,448,727	4,509,447	865,646	681,188	0	0
Revenue bonds payable – current maturities	6,665,000	5,145,000	2,691,500	1,755,000	0	0
Special obligation bonds payable	0	0	365,000	490,000	0	0
Customer security and escrow deposits	3,268,460	3,196,710	571,521	556,461	0	0
Advances from other funds	0	0	65,000	65,000	0	0
Total Current Liabilities (Payable from Restricted Assets)	14,189,228	13,510,890	7,565,496	10,093,145	341,978	158,043
LONG-TERM LIABILITIES:						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	183,913	209,449
Revenue bonds payable	190,893,602	140,706,529	86,878,833	72,401,798	0	0
Other long-term liabilities	0	0	0	0	1,833,500	0
Special obligation bonds payable	0	61,261,191	7,215,900	7,643,958	0	0
Total Long-Term Liabilities	190,893,602	201,967,720	94,094,733	80,045,756	2,017,413	209,449
Total Liabilities	213,373,435	225,000,745	102,084,471	90,544,831	2,514,177	512,936
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	350,222	350,222	761,225	761,225	2,554,426	2,554,426
County contributions	81,442	81,442	74,125	74,125	139,128	139,128
State contributions	554,356	554,356	11,942,523	11,942,523	36,411	36,411
Federal contributions	3,023,767	3,023,767	38,028,968	38,028,968	7,487,053	7,487,053
Private contributions	2,103,602	2,103,602	23,842,299	23,842,299	1,751	1,751
Total Contributed Capital	6,113,389	6,113,389	74,649,140	74,649,140	10,218,769	10,218,769
RETAINED EARNINGS	184,837,186	181,403,337	67,410,168	61,726,182	14,529,192	8,511,503
Total Fund Equity	190,950,575	187,516,726	142,059,308	136,375,322	24,747,961	18,730,272
TOTAL LIABILITIES AND FUND EQUITY	\$404,324,010	\$412,517,471	\$244,143,779	\$226,920,153	\$27,262,138	\$19,243,208

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2013 and 2012

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2013	2012	2013	2012	2013	2012
\$ 7,480	\$ 4,972	\$ 540,571	\$ 155,267	\$ 29,434	\$ 83,366
80,548	84,060	264,606	263,091	17,718	16,926
0	0	0	0	0	0
81,229	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	816,256	832,900
32	0	82,473	81,157	5,363	3,635
<u>169,289</u>	<u>89,032</u>	<u>887,650</u>	<u>499,515</u>	<u>868,771</u>	<u>936,827</u>
0	105,868	136,097	139,903	1,028,128	132,656
0	0	26,426	41,063	100,585	100,379
0	0	0	0	0	0
0	0	680,000	625,000	1,015,000	985,000
0	0	569,488	560,085	0	0
0	0	799,767	892,113	1,247,049	0
<u>0</u>	<u>105,868</u>	<u>2,211,778</u>	<u>2,258,164</u>	<u>3,390,762</u>	<u>1,218,035</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	893,669	923,728	0	0
0	0	4,209,330	4,890,369	23,742,587	24,759,594
<u>0</u>	<u>0</u>	<u>5,102,999</u>	<u>5,814,097</u>	<u>23,742,587</u>	<u>24,759,594</u>
<u>169,289</u>	<u>194,900</u>	<u>8,202,427</u>	<u>8,571,776</u>	<u>28,002,120</u>	<u>26,914,456</u>
1,066,037	1,066,037	2,594	2,594	28,965	28,965
0	0	0	0	0	0
0	0	0	0	0	0
1,400,072	1,400,072	0	0	58,846	58,846
0	0	0	0	348	348
<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>8,402,151</u>	<u>7,166,901</u>	<u>19,343,363</u>	<u>17,049,190</u>	<u>14,425,484</u>	<u>13,759,059</u>
<u>10,868,260</u>	<u>9,633,010</u>	<u>19,345,957</u>	<u>17,051,784</u>	<u>14,513,643</u>	<u>13,847,218</u>
<u>\$11,037,549</u>	<u>\$9,827,910</u>	<u>\$27,548,384</u>	<u>\$25,623,560</u>	<u>\$42,515,763</u>	<u>\$40,761,674</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2013 and 2012

LIABILITIES AND FUND EQUITY	Recreation Services Fund		Railroad Fund	
	2013	2012	2013	2012
CURRENT LIABILITIES:				
Accounts payable	\$ 137,809	\$ 82,969	\$ 18,370	\$ 93,311
Accrued payroll and payroll taxes	189,715	190,227	24,260	21,733
Accrued sales taxes	0	0	0	0
Due to other funds	0	0	0	0
Loans payable to other funds – current maturities	0	0	64,458	140,571
Obligations under capital leases	0	0	0	0
Unearned revenue	20,514	17,000	0	0
Other liabilities	250	250	2,400	2,400
Total Current Liabilities	348,288	290,446	109,488	258,015
CURRENT LIABILITIES (Payable from Restricted Assets):				
Construction contracts payable	21,619	25,163	0	426
Accrued interest	0	0	0	0
Revenue bonds payable – current maturities	0	0	0	0
Special obligation bonds payable	0	0	0	0
Customer security and escrow deposits	0	0	0	0
Advances from other funds	0	33,613	800,000	800,000
Total Current Liabilities (Payable from Restricted Assets)	21,619	58,776	800,000	800,426
LONG-TERM LIABILITIES:				
Loans payable to other funds	0	0	672,583	3,101,598
Obligations under capital leases	0	0	0	0
Revenue bonds payable	0	0	0	0
Other long-term liabilities	0	0	0	0
Special obligation bonds payable	0	0	0	0
Total Long-Term Liabilities	0	0	672,583	3,101,598
Total Liabilities	369,907	349,222	1,582,071	4,160,039
CONTRIBUTED CAPITAL (Net):				
Municipal contributions	2,464,612	2,464,612	470,497	470,497
County contributions	0	0	18,973	18,973
State contributions	206,763	206,763	1,473,323	1,473,323
Federal contributions	103,865	103,865	937,988	937,988
Private contributions	4,458	4,458	15,400	15,400
Total Contributed Capital	2,779,698	2,779,698	2,916,181	2,916,181
RETAINED EARNINGS	13,089,808	13,327,973	4,691,645	5,958,551
Total Fund Equity	15,869,506	16,107,671	7,607,826	8,874,732
TOTAL LIABILITIES AND FUND EQUITY	\$16,239,413	\$16,456,893	\$9,189,897	\$13,034,771

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2013 and 2012

Storm Water Utility Fund		Transload Fund		TOTAL	
2013	2012	2013	2012	2013	2012
\$ 11,657	\$ 3,633	\$ 36,047	\$ -	\$ 5,693,850	\$ 6,447,993
27,826	35,330	0	0	2,682,658	2,694,246
0	0	0	0	251,740	372,242
0	0	0	0	1,241,119	1,048,247
0	0	78,886	0	143,344	140,571
0	0	0	0	22,651	21,873
0	0	0	0	836,770	849,900
5,052	5,052	0	0	540,455	616,287
<u>44,535</u>	<u>44,015</u>	<u>114,933</u>	<u>0</u>	<u>11,412,587</u>	<u>12,191,359</u>
0	4,344	0	0	5,341,692	7,771,632
0	0	0	0	4,441,384	5,332,077
0	0	0	0	9,356,500	6,900,000
0	0	0	0	2,060,000	2,100,000
0	0	0	0	4,409,469	4,313,256
0	0	0	0	2,911,816	1,790,726
<u>0</u>	<u>4,344</u>	<u>0</u>	<u>0</u>	<u>28,520,861</u>	<u>28,207,691</u>
0	0	2,285,670	0	2,958,253	3,101,598
0	0	0	0	183,913	209,449
0	0	0	0	277,772,435	213,108,327
0	0	0	0	2,727,169	923,728
0	0	0	0	35,167,817	98,555,112
<u>0</u>	<u>0</u>	<u>2,285,670</u>	<u>0</u>	<u>318,809,587</u>	<u>315,898,214</u>
<u>44,535</u>	<u>48,359</u>	<u>2,400,603</u>	<u>0</u>	<u>358,743,035</u>	<u>356,297,264</u>
453,913	453,913	0	0	8,152,491	8,152,491
0	0	0	0	313,668	313,668
377,113	377,113	0	0	14,590,489	14,590,489
523,791	523,791	0	0	51,564,350	51,564,350
2,329	2,329	0	0	25,970,187	25,970,187
1,357,146	1,357,146	0	0	100,591,185	100,591,185
<u>8,931,320</u>	<u>8,604,682</u>	<u>1,121,690</u>	<u>0</u>	<u>336,782,007</u>	<u>317,507,378</u>
<u>10,288,466</u>	<u>9,961,828</u>	<u>1,121,690</u>	<u>0</u>	<u>437,373,192</u>	<u>418,098,563</u>
<u>\$10,333,001</u>	<u>\$10,010,187</u>	<u>\$3,522,293</u>	<u>\$0</u>	<u>\$796,116,227</u>	<u>\$774,395,827</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	<u>Water and Electric Utility Fund</u>		<u>Sanitary Sewer Utility Fund</u>		<u>Regional Airport Fund</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:						
Charges for services	<u>\$66,067,601</u>	<u>\$61,591,235</u>	<u>\$9,190,404</u>	<u>\$8,062,219</u>	<u>\$287,138</u>	<u>\$284,998</u>
OPERATING EXPENSES:						
Personal services	8,959,654	8,580,250	2,032,065	1,971,283	482,626	461,759
Materials, supplies, and power	38,899,766	29,675,906	307,785	298,864	116,345	120,784
Travel and training	83,988	90,925	3,867	6,614	2,388	1,500
Intragovernmental	2,292,284	2,093,497	714,694	728,096	114,439	114,801
Utilities, services, and miscellaneous	<u>5,140,128</u>	<u>5,299,447</u>	<u>1,120,332</u>	<u>1,231,499</u>	<u>147,776</u>	<u>231,075</u>
TOTAL OPERATING EXPENSES	<u>55,375,820</u>	<u>45,740,025</u>	<u>4,178,743</u>	<u>4,236,356</u>	<u>863,574</u>	<u>929,919</u>
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	10,691,781	15,851,210	5,011,661	3,825,863	(576,436)	(644,921)
Payment-in-lieu-of-tax	(6,863,976)	(6,469,103)	0	0	0	0
Depreciation	<u>(6,997,958)</u>	<u>(6,964,677)</u>	<u>(1,622,317)</u>	<u>(1,617,346)</u>	<u>(337,971)</u>	<u>(340,270)</u>
OPERATING INCOME (LOSS)	<u>(3,170,153)</u>	<u>2,417,430</u>	<u>3,389,344</u>	<u>2,208,517</u>	<u>(914,407)</u>	<u>(985,191)</u>
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	303,898	930,821	278,709	363,877	10,332	13,921
Revenue from other governmental units	64,395	79,768	0	0	33,600	66,087
Miscellaneous revenue	1,015,335	715,674	9,082	375,381	8,333	10,678
Interest expense	(4,212,455)	(4,481,161)	(1,260,013)	(1,040,820)	(3,774)	(4,159)
Loss on disposal of fixed assets	(74,774)	(19,835)	(2,033)	(178,532)	0	0
Miscellaneous expense	<u>(550,674)</u>	<u>(103,708)</u>	<u>(82,438)</u>	<u>(77,680)</u>	<u>0</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(3,454,275)</u>	<u>(2,878,441)</u>	<u>(1,056,693)</u>	<u>(557,774)</u>	<u>48,491</u>	<u>86,527</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(6,624,428)</u>	<u>(461,011)</u>	<u>2,332,651</u>	<u>1,650,743</u>	<u>(865,916)</u>	<u>(898,664)</u>
OPERATING TRANSFERS:						
Operating transfers from other funds	0	0	0	0	2,204,292	1,552,147
Operating transfers to other funds	<u>(368,662)</u>	<u>(1,956,163)</u>	<u>(58,278)</u>	<u>(58,278)</u>	<u>0</u>	<u>(125,215)</u>
TOTAL OPERATING TRANSFERS	<u>(368,662)</u>	<u>(1,956,163)</u>	<u>(58,278)</u>	<u>(58,278)</u>	<u>2,204,292</u>	<u>1,426,932</u>
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(6,993,090)	(2,417,174)	2,274,373	1,592,465	1,338,376	528,268
Capital contribution	<u>0</u>	<u>0</u>	<u>376,758</u>	<u>14,747</u>	<u>2,455,829</u>	<u>17,704</u>
NET INCOME (LOSS)	(6,993,090)	(2,417,174)	2,651,131	1,607,212	3,794,205	545,972
Amortization of contributed capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(6,993,090)	(2,417,174)	2,651,131	1,607,212	3,794,205	545,972
RETAINED EARNINGS, BEGINNING OF PERIOD	191,830,276	183,820,511	64,759,037	60,118,970	10,734,987	7,965,531
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
RETAINED EARNINGS, END OF PERIOD	<u>\$184,837,186</u>	<u>\$181,403,337</u>	<u>\$67,410,168</u>	<u>\$61,726,182</u>	<u>\$14,529,192</u>	<u>\$8,511,503</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012**

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2013	2012	2013	2012	2013	2012
<u>\$1,182,798</u>	<u>\$1,042,477</u>	<u>\$ 8,015,581</u>	<u>\$ 8,150,664</u>	<u>\$ 1,660,868</u>	<u>\$ 1,463,353</u>
1,451,007	1,371,786	2,514,563	2,419,839	224,560	206,558
732,067	733,762	1,793,348	1,917,493	58,036	49,114
707	5,263	514	1,382	149	0
428,176	447,297	953,825	981,588	82,946	75,571
<u>263,329</u>	<u>281,630</u>	<u>927,819</u>	<u>1,133,641</u>	<u>115,618</u>	<u>181,039</u>
<u>2,875,286</u>	<u>2,839,738</u>	<u>6,190,069</u>	<u>6,453,943</u>	<u>481,309</u>	<u>512,282</u>
(1,692,488)	(1,797,261)	1,825,512	1,696,721	1,179,559	951,071
0	0	0	0	0	0
<u>(425,770)</u>	<u>(341,320)</u>	<u>(619,353)</u>	<u>(859,283)</u>	<u>(349,662)</u>	<u>(341,394)</u>
<u>(2,118,258)</u>	<u>(2,138,581)</u>	<u>1,206,159</u>	<u>837,438</u>	<u>829,897</u>	<u>609,677</u>
3,289	18,935	14,627	70,144	167,647	136,123
917,192	801,384	55,582	84,069	0	0
23,717	32,509	72,455	39,445	7,942	420
0	0	(97,102)	(144,631)	(554,934)	(463,308)
(29,296)	(38,373)	(11,563)	(19,935)	(2,049)	0
<u>(559)</u>	<u>(596)</u>	<u>(4,338)</u>	<u>(4,903)</u>	<u>(18,979)</u>	<u>(37,322)</u>
<u>914,343</u>	<u>813,859</u>	<u>29,661</u>	<u>24,189</u>	<u>(400,373)</u>	<u>(364,087)</u>
<u>(1,203,915)</u>	<u>(1,324,722)</u>	<u>1,235,820</u>	<u>861,627</u>	<u>429,524</u>	<u>245,590</u>
1,266,283	863,909	0	0	7,000	0
0	(75,969)	(5,550)	(5,550)	(1,110)	(101,110)
<u>1,266,283</u>	<u>787,940</u>	<u>(5,550)</u>	<u>(5,550)</u>	<u>5,890</u>	<u>(101,110)</u>
62,368	(536,782)	1,230,270	856,077	435,414	144,480
0	84,694	0	0	0	0
62,368	(452,088)	1,230,270	856,077	435,414	144,480
0	0	0	0	0	0
62,368	(452,088)	1,230,270	856,077	435,414	144,480
8,339,783	7,618,989	18,113,093	16,193,113	13,990,070	13,614,579
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$8,402,151</u>	<u>\$7,166,901</u>	<u>\$19,343,363</u>	<u>\$17,049,190</u>	<u>\$14,425,484</u>	<u>\$13,759,059</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012**

	Recreation Services Fund		Railroad Fund	
	2013	2012	2013	2012
OPERATING REVENUES:				
Charges for services	<u>\$ 1,645,557</u>	<u>\$ 1,637,990</u>	<u>\$ 252,758</u>	<u>\$318,326</u>
OPERATING EXPENSES:				
Personal services	1,400,321	1,433,632	117,242	112,892
Materials, supplies, and power	382,727	449,799	51,695	43,825
Travel and training	4,267	3,639	47	1,726
Intragovernmental	358,258	338,751	41,009	38,640
Utilities, services, and miscellaneous	<u>462,732</u>	<u>418,323</u>	<u>68,102</u>	<u>87,132</u>
TOTAL OPERATING EXPENSES	<u>2,608,305</u>	<u>2,644,144</u>	<u>278,095</u>	<u>284,215</u>
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(962,748)	(1,006,154)	(25,337)	34,111
Payment-in-lieu-of-tax	0	0	0	0
Depreciation	<u>(318,565)</u>	<u>(316,780)</u>	<u>(229,489)</u>	<u>(270,598)</u>
OPERATING INCOME (LOSS)	<u>(1,281,313)</u>	<u>(1,322,934)</u>	<u>(254,826)</u>	<u>(236,487)</u>
NONOPERATING REVENUES (EXPENSES):				
Investment revenue	3,060	15,184	1,988	4,985
Revenue from other governmental units	0	0	0	0
Miscellaneous revenue	18,134	9,839	11,474	60,000
Interest expense	0	(1,638)	(14,069)	(27,857)
Loss on disposal of fixed assets	(2,111)	0	0	0
Miscellaneous expense	<u>0</u>	<u>(10,052)</u>	<u>0</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>19,083</u>	<u>13,333</u>	<u>(607)</u>	<u>37,128</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(1,262,230)</u>	<u>(1,309,601)</u>	<u>(255,433)</u>	<u>(199,359)</u>
OPERATING TRANSFERS:				
Operating transfers from other funds	1,150,077	1,144,510	2,389,556	25,000
Operating transfers to other funds	<u>8,752</u>	<u>0</u>	<u>(3,373,850)</u>	<u>0</u>
TOTAL OPERATING TRANSFERS	<u>1,158,829</u>	<u>1,144,510</u>	<u>(984,294)</u>	<u>25,000</u>
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(103,401)	(165,091)	(1,239,727)	(174,359)
Capital contribution	<u>0</u>	<u>0</u>	<u>(2,357)</u>	<u>0</u>
NET INCOME (LOSS)	(103,401)	(165,091)	(1,242,084)	(174,359)
Amortization of contributed capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(103,401)	(165,091)	(1,242,084)	(174,359)
RETAINED EARNINGS, BEGINNING OF PERIOD	13,193,209	13,493,064	5,933,729	6,132,910
Equity transfer from other funds	0	0	0	0
Equity transfer to other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
RETAINED EARNINGS, END OF PERIOD	<u>\$13,089,808</u>	<u>\$13,327,973</u>	<u>\$4,691,645</u>	<u>\$5,958,551</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012**

Storm Water Utility Fund		Transload Fund		TOTAL	
2013	2012	2013	2012	2013	2012
\$ 706,724	\$ 659,678	\$ 339,365	\$ -	\$ 89,348,794	\$ 83,210,940
151,048	169,139	84,148	0	17,417,234	16,727,138
53,991	38,454	2,453	0	42,398,213	33,328,001
1,533	3,989	48	0	97,508	115,038
86,876	77,706	216	0	5,072,723	4,895,947
24,223	26,143	242,670	0	8,512,729	8,889,929
317,671	315,431	329,535	0	73,498,407	63,956,053
389,053	344,247	9,830	0	15,850,387	19,254,887
0	0	0	0	(6,863,976)	(6,469,103)
(251,446)	(254,323)	(34,738)	0	(11,187,269)	(11,305,991)
137,607	89,924	(24,908)	0	(2,363,373)	1,479,793
1,523	12,451	(101)	0	784,972	1,566,441
49,196	23,507	0	0	1,119,965	1,054,815
24,349	1,637	55,816	0	1,246,637	1,245,583
0	0	(5,911)	0	(6,148,258)	(6,163,574)
0	(2,800)	0	0	(121,826)	(259,475)
0	0	0	0	(656,988)	(234,261)
75,068	34,795	49,804	0	(3,775,498)	(2,790,471)
212,675	124,719	24,896	0	(5,976,356)	(1,310,678)
0	0	3,461,350	0	10,478,558	3,585,566
(30,527)	(30,527)	(2,364,556)	0	(6,193,781)	(2,352,812)
(30,527)	(30,527)	1,096,794	0	4,284,777	1,232,754
182,148	94,192	1,121,690	0	(1,691,579)	(77,924)
0	0	0	0	2,830,230	117,145
182,148	94,192	1,121,690	0	1,138,651	39,221
0	0	0	0	0	0
182,148	94,192	1,121,690	0	1,138,651	39,221
8,749,172	8,510,490	0	0	335,643,356	317,468,157
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$8,931,320</u>	<u>\$8,604,682</u>	<u>\$1,121,690</u>	<u>\$0</u>	<u>336,782,007</u>	<u>317,507,378</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2013	2012	2013	2012	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	(\$3,170,153)	\$2,417,430	\$ 3,389,344	\$ 2,208,517	\$ (914,407)	\$ (985,191)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	6,997,958	6,964,677	1,622,317	1,617,346	337,971	340,270
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	4,606,808	4,542,615	(56,461)	66,859	11,859	52,408
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	31,622	30,455	0	0	0	0
Increase (decrease) in accounts payable	(422,250)	1,488,623	(215,173)	(8,029)	(11,452)	(16,635)
Increase (decrease) in accrued payroll	(78,670)	69,888	(194,881)	(146,601)	(40,389)	(35,767)
Decrease (increase) in inventory	(1,277,754)	(455,884)	0	0	0	0
Decrease (increase) in other assets	5,366	11,170	0	0	700	0
Increase (decrease) in accrued sales tax	(100,875)	6,956	0	0	0	0
Increase (decrease) in due to other funds	(165,264)	(992,400)	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	216,765	325,422	27,671	36,905	1,851,687	(2,807)
Unrealized gain (loss) on cash equivalents	(899,252)	(862,143)	(212,627)	(139,307)	(60,509)	(18,916)
Other nonoperating revenue (expense)	1,015,335	715,674	9,082	375,381	8,333	10,678
Net cash provided by (used for) operating activities	<u>6,759,636</u>	<u>14,262,483</u>	<u>4,369,272</u>	<u>4,011,071</u>	<u>1,183,793</u>	<u>(655,960)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	2,204,292	1,552,147
Operating transfers out	(368,662)	(1,956,163)	(58,278)	(58,278)	0	(125,215)
Operating grants	68,899	80,934	0	0	19,805	88,164
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(299,763)</u>	<u>(1,875,229)</u>	<u>(58,278)</u>	<u>(58,278)</u>	<u>2,224,097</u>	<u>1,515,096</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	0	0	9,927,710	18,215,954	0	0
Debt service – interest payments	(5,009,576)	(4,122,714)	(1,240,938)	(1,012,712)	(3,774)	(4,159)
Debt service – principal and advance refunding payments	(9,376,693)	(5,417,685)	(1,773,034)	(1,502,112)	(13,726)	(10,841)
Acquisition and construction of capital assets	(6,625,395)	(3,821,167)	(3,328,180)	(8,386,382)	(2,834,393)	(25,883)
Decrease in construction contracts	(1,161,202)	(924,842)	(6,543,602)	(8,610,410)	(1,026,895)	(388,545)
Fiscal agent fees payments	(11,212)	11,667	(47,130)	(289,527)	0	0
Capital contributions	0	0	376,758	14,747	3,215,263	434,237
Proceeds from advances from other funds	0	0	0	(95,000)	0	0
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(22,184,078)</u>	<u>(14,274,741)</u>	<u>(2,628,416)</u>	<u>(1,665,442)</u>	<u>(663,525)</u>	<u>4,809</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	1,223,664	1,689,437	381,957	379,159	65,782	29,382
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>1,223,664</u>	<u>1,689,437</u>	<u>381,957</u>	<u>379,159</u>	<u>65,782</u>	<u>29,382</u>
Net increase (decrease) in cash and cash equivalents	(14,500,541)	(198,050)	2,064,535	2,666,510	2,810,147	893,327
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>116,670,201</u>	<u>113,703,227</u>	<u>22,431,110</u>	<u>16,228,015</u>	<u>3,602,953</u>	<u>1,593,362</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$102,169,660</u>	<u>\$113,505,177</u>	<u>\$24,495,645</u>	<u>\$18,894,525</u>	<u>\$6,413,100</u>	<u>\$2,486,689</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2013	2012	2013	2012	2013	2012
\$ (2,118,258)	\$ (2,138,581)	\$ 1,206,159	\$ 837,438	\$ 829,897	\$ 609,677
425,770	341,320	619,353	859,283	349,662	341,394
83,365	87,522	102,603	178,382	(16,256)	(20,336)
0	0	0	0	0	0
0	0	0	0	0	0
(29,771)	(26,812)	347,870	(206,481)	2,002	29,197
(139,030)	(101,539)	(240,126)	(178,519)	(18,527)	(15,436)
0	0	(375,473)	(310,259)	0	0
0	0	250	0	0	0
0	0	0	0	0	0
81,229	0	0	0	0	0
0	0	0	0	0	0
(77,376)	(22,423)	10,706	22,150	205,370	715,212
(7,896)	(14,874)	(96,946)	(68,971)	(99,623)	(105,073)
23,717	32,509	72,455	39,445	7,942	420
<u>(1,758,250)</u>	<u>(1,842,878)</u>	<u>1,646,851</u>	<u>1,172,468</u>	<u>1,260,467</u>	<u>1,555,055</u>
1,266,283	863,909	0	0	7,000	0
0	(75,969)	(5,550)	(5,550)	(1,110)	(101,110)
13,286	3,024	75,024	39,564	0	0
0	0	0	0	0	0
<u>1,279,569</u>	<u>790,964</u>	<u>69,474</u>	<u>34,014</u>	<u>5,890</u>	<u>(101,110)</u>
0	0	0	0	0	8,976,596
0	0	(100,569)	(148,731)	(559,080)	(448,362)
0	0	(657,878)	(617,049)	(986,004)	(415,406)
(12,999)	0	(703,628)	(859,215)	(3,224,192)	(2,051,103)
(100)	(1,124,281)	(175,511)	(1,118,317)	(1,153,209)	(80,516)
(559)	(596)	0	(261)	(3,497)	(291,381)
0	899,425	0	272,946	0	0
0	0	(46,557)	(45,034)	(60,071)	0
0	0	0	0	0	0
<u>(13,658)</u>	<u>(225,452)</u>	<u>(1,684,143)</u>	<u>(2,515,661)</u>	<u>(5,986,053)</u>	<u>5,689,828</u>
12,239	34,659	111,777	134,297	276,213	219,454
0	0	0	0	0	0
<u>12,239</u>	<u>34,659</u>	<u>111,777</u>	<u>134,297</u>	<u>276,213</u>	<u>219,454</u>
(480,100)	(1,242,707)	143,959	(1,174,882)	(4,443,483)	7,363,227
<u>1,390,639</u>	<u>2,875,710</u>	<u>10,181,511</u>	<u>9,309,882</u>	<u>15,069,257</u>	<u>6,622,606</u>
<u>\$910,539</u>	<u>\$1,633,003</u>	<u>\$10,325,470</u>	<u>\$8,135,000</u>	<u>\$10,625,774</u>	<u>\$13,985,833</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	Recreation Services Fund		Railroad Fund	
	2013	2012	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$ (1,281,313)	\$ (1,322,934)	(\$254,826)	(\$236,487)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	318,565	316,780	229,489	270,598
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	3,454	9,320	20,182	19,928
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in loans receivable from other funds	0	0	0	0
Increase (decrease) in accounts payable	59,721	1,381	(4,117)	57,312
Increase (decrease) in accrued payroll	(149,465)	(116,433)	(1,734)	130
Decrease (increase) in inventory	0	0	(56,522)	(84,255)
Decrease (increase) in other assets	9,625	9,621	0	0
Increase (decrease) in accrued sales tax	0	0	0	0
Increase (decrease) in due to other funds	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	(77,673)	1,167
Increase (decrease) in other liabilities	(25,215)	2,501	0	0
Unrealized gain (loss) on cash equivalents	(17,654)	(15,230)	(3,053)	(4,987)
Other nonoperating revenue (expense)	18,134	9,839	11,474	60,000
Net cash provided by (used for) operating activities	<u>(1,064,148)</u>	<u>(1,105,155)</u>	<u>(136,780)</u>	<u>83,406</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	1,150,077	1,144,510	2,389,556	25,000
Operating transfers out	8,752	0	(3,373,850)	0
Operating grants	0	0	0	(2,357)
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>1,158,829</u>	<u>1,144,510</u>	<u>(984,294)</u>	<u>22,643</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from bonds, loans, and capital leases	0	0	0	0
Debt service – interest payments	0	(1,638)	(14,069)	(27,857)
Debt service – principal and advance refunding payments	0	0	(2,318,506)	(31,622)
Acquisition and construction of capital assets	(229,643)	(218,273)	3,254,030	(94,149)
Decrease in construction contracts	(5,443)	0	0	0
Fiscal agent fees payments	0	(10,052)	0	0
Capital contributions	0	0	0	2,357
Proceeds from advances from other funds	0	(64,504)	0	0
Other	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(235,086)</u>	<u>(294,467)</u>	<u>921,455</u>	<u>(151,271)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –				
Interest received	21,021	29,281	5,442	9,395
Bond investments sold	0	0	0	0
Net cash provided by (used for) investing activities	<u>21,021</u>	<u>29,281</u>	<u>5,442</u>	<u>9,395</u>
Net increase (decrease) in cash and cash equivalents	(119,384)	(225,831)	(194,177)	(35,827)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>2,517,901</u>	<u>2,541,511</u>	<u>527,347</u>	<u>639,180</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$2,398,517</u></u>	<u><u>\$2,315,680</u></u>	<u><u>\$333,170</u></u>	<u><u>\$603,353</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

Storm Water Utility Fund		Transload Fund		TOTAL	
2013	2012	2013	2012	2013	2012
\$ 137,607	\$ 89,924	\$ (24,908)	\$ -	\$ (2,200,858)	\$ 1,479,793
251,446	254,323	34,738	0	11,187,269	11,305,991
38,392	(14,397)	(126,961)	0	4,666,985	4,922,301
0	0	0	0	0	0
0	0	0	0	31,622	30,455
(68,475)	(7,612)	36,047	0	(305,598)	1,310,944
(7,044)	(14,123)	0	0	(869,866)	(538,400)
0	0	0	0	(1,709,749)	(850,398)
0	0	0	0	15,941	20,791
0	0	0	0	(100,875)	6,956
0	0	0	0	(84,035)	(992,400)
0	0	78,886	0	1,213	1,167
0	(2,042)	0	0	2,209,608	1,074,918
(21,874)	(13,790)	(24)	0	(1,419,458)	(1,243,291)
24,349	1,637	55,816	0	1,246,637	1,245,583
354,401	293,920	53,594	0	12,668,836	17,774,410
0	0	3,461,350	0	10,478,558	3,585,566
(30,527)	(30,527)	(2,364,556)	0	(6,193,781)	(2,352,812)
49,196	23,507	0	0	226,210	232,836
0	0	0	0	0	0
18,669	(7,020)	1,096,794	0	4,510,987	1,465,590
0	0	0	0	9,927,710	27,192,550
0	0	(5,911)	0	(6,933,917)	(5,766,173)
0	0	2,285,670	0	(12,840,171)	(7,994,715)
(144,914)	(55,451)	(3,428,252)	0	(17,277,566)	(15,511,623)
(18,063)	(1,890)	0	0	(10,084,025)	(12,248,801)
0	0	0	0	(62,398)	(580,150)
0	0	0	0	3,592,021	1,623,712
0	0	0	0	(106,628)	(204,538)
0	0	0	0	0	0
(162,977)	(57,341)	(1,148,493)	0	(33,784,974)	(13,489,738)
23,069	24,293	(81)	0	2,121,083	2,549,357
0	0	0	0	0	0
23,069	24,293	(81)	0	2,121,083	2,549,357
233,162	253,852	1,814	0	(14,484,068)	8,299,619
2,093,986	1,440,489	0	0	174,484,905	154,953,982
<u>\$2,327,148</u>	<u>\$1,694,341</u>	<u>\$1,814</u>	<u>\$0</u>	<u>\$160,000,837</u>	<u>\$163,253,601</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2013	2012	2013	2012	2013	2012
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$27,366,907	\$32,005,930	\$4,071,862	\$4,048,351	\$700,469	\$419,090
Restricted assets – cash and cash equivalents	<u>74,802,753</u>	<u>81,499,247</u>	<u>20,423,783</u>	<u>14,846,174</u>	<u>5,712,631</u>	<u>2,067,599</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$102,169,660</u>	<u>\$113,505,177</u>	<u>\$24,495,645</u>	<u>\$18,894,525</u>	<u>\$6,413,100</u>	<u>\$2,486,689</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>807,041</u>	<u>659,733</u>	<u>3,006,829</u>	<u>6,545,496</u>	<u>341,978</u>	<u>158,043</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$807,041</u>	<u>\$659,733</u>	<u>\$3,006,829</u>	<u>\$6,545,496</u>	<u>\$341,978</u>	<u>\$158,043</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
\$0	\$232,146	\$5,811,624	\$4,114,481	\$832,671	\$1,392,955	\$ 2,016,738	\$1,984,905
<u>910,539</u>	<u>1,400,857</u>	<u>4,513,846</u>	<u>4,020,519</u>	<u>9,793,103</u>	<u>12,592,878</u>	<u>381,779</u>	<u>330,775</u>
<u>\$910,539</u>	<u>\$1,633,003</u>	<u>\$10,325,470</u>	<u>\$8,135,000</u>	<u>\$10,625,774</u>	<u>\$13,985,833</u>	<u>\$2,398,517</u>	<u>\$2,315,680</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>0</u>	<u>105,868</u>	<u>136,097</u>	<u>139,903</u>	<u>1,028,128</u>	<u>132,656</u>	<u>21,619</u>	<u>25,163</u>
<u>\$0</u>	<u>\$105,868</u>	<u>\$136,097</u>	<u>\$139,903</u>	<u>\$1,028,128</u>	<u>\$132,656</u>	<u>\$21,619</u>	<u>\$25,163</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$11,106	\$201,935	\$ 1,069,603	\$ 797,952	\$ 1,814	\$ -	\$ 41,882,794	\$ 45,197,745
Restricted assets – cash and cash equivalents	<u>322,064</u>	<u>401,418</u>	<u>1,257,545</u>	<u>896,389</u>	<u>0</u>	<u>0</u>	<u>118,118,043</u>	<u>118,055,856</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$333,170</u>	<u>\$603,353</u>	<u>\$2,327,148</u>	<u>\$1,694,341</u>	<u>\$1,814</u>	<u>\$0</u>	<u>\$ 160,000,837</u>	<u>\$ 163,253,601</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$ -	\$ -
Construction contracts payable	<u>0</u>	<u>426</u>	<u>0</u>	<u>4,344</u>	<u>0</u>	<u>0</u>	<u>5,341,692</u>	<u>7,771,632</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$0</u>	<u>\$426</u>	<u>\$0</u>	<u>\$4,344</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 5,341,692</u>	<u>\$ 7,771,632</u>

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

**ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012**

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Residential sales	\$21,627,774	\$19,927,593
Commercial and industrial sales	25,483,931	24,666,191
Intragovernmental sales	588,402	512,067
Street lighting and traffic signs	261,849	260,957
Sales to public authorities	7,103,266	5,115,288
Miscellaneous	<u>872,643</u>	<u>1,560,457</u>
TOTAL OPERATING REVENUES	<u>55,937,865</u>	<u>52,042,553</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	354,410	126,259
Steam expenses	302,024	347,234
Electrical expenses	1,092,797	927,446
Miscellaneous steam power expenses	272,964	242,029
Fuel – coal	1,264,404	1,500,047
Fuel – gas and biomass	<u>1,177,281</u>	<u>287,736</u>
Total Operations	<u>4,463,880</u>	<u>3,430,751</u>
Maintenance		
Supervision and engineering	427,753	435,475
Maintenance of structures	452	905
Maintenance of boiler plants	746,667	488,123
Maintenance of electrical plant	248,935	234,039
Maintenance – other	<u>49,453</u>	<u>28,384</u>
Total Maintenance	<u>1,473,260</u>	<u>1,186,926</u>
Other:		
Purchased power	34,178,731	25,596,743
Fuel	5,943	23,531
Transportation	<u>159</u>	<u>24,255</u>
Total Other	<u>34,184,833</u>	<u>25,644,529</u>
Total Production	<u>40,121,973</u>	<u>30,262,206</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	351,062	321,936
Load dispatching	613,428	577,531
Station	492,368	466,571
Overhead line	531,323	459,728
Underground line	386,734	418,408
Street lighting and signal system	414	0
Meter services	340,975	364,252
Customer installation	49,458	30,437
Miscellaneous distribution	470,534	439,563
Transportation	244,559	225,363
Storeroom	151,644	547,315
Rents	8,428	8,865
Transmission of electricity	<u>124,623</u>	<u>72,839</u>
Total Operations	<u>3,765,550</u>	<u>3,932,808</u>

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

ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	2013	2012
Maintenance:		
Supervision and engineering	\$68	\$0
Maintenance of structures	177,311	207,433
Maintenance of station equipment	75,251	237,307
Maintenance of overhead lines	1,304,154	1,142,165
Maintenance of underground lines	278,128	266,056
Maintenance of line transformer	9,181	7,547
Maintenance of street lights and signal system	174,762	205,226
Maintenance of meters	4,036	4,145
Maintenance of miscellaneous distribution plant	9,047	33,891
Total Maintenance	2,031,938	2,103,770
Total Transmission and Distribution	5,797,488	6,036,578
Accounting and Collection:		
Meter reading	159,894	175,948
Customer records and collection	1,229,617	1,069,460
Uncollectible accounts	155,131	146,898
Total Accounting and Collection	1,544,642	1,392,306
Administrative and General:		
Salaries	372,422	372,951
Property insurance	358,217	378,299
Office supplies and expense	115,663	117,608
Communication services	1,022	1,006
Maintenance of communication equipment	15,679	55,997
Outside services employed	128,891	79,948
Miscellaneous general expense	0	6,795
Merchandise/jobbing and contract work	312,965	98,514
Demonstrating and selling	81,149	120,973
Rents	0	6,612
Energy conservation	1,051,551	1,126,568
Total Administrative and General	2,437,559	2,365,271
TOTAL OPERATING EXPENSES	49,901,662	40,056,361
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	\$6,036,203	\$11,986,192

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Residential sales	\$5,685,941	\$8,471,228
Commercial and industrial sales	\$4,020,757	\$844,476
Miscellaneous	423,038	232,978
TOTAL OPERATING REVENUES	<u>10,129,736</u>	<u>9,548,682</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	86,925	44,977
Operating labor and expense	9,033	1,503
Purchase of water for resale	1,083	1,605
Maintenance of wells	5,496	828
Miscellaneous	51,356	318,454
Total Source of Supply	<u>153,893</u>	<u>367,367</u>
Power and Pumping		
Supervision and engineering	67,523	46,423
Operating labor and expense	433,320	396,953
Maintenance of structures and improvements	129,197	131,759
Maintenance of pumping equipment	88,289	95,177
Power purchased	620,331	585,897
Miscellaneous	10,153	16,221
Total Power and Pumping	<u>1,348,813</u>	<u>1,272,430</u>
Purification:		
Supplies and expense	25,651	161,999
Labor	37,376	81,065
Chemicals	352,992	358,892
Maintenance of purification equipment	30,334	33,471
Total Purification	<u>446,353</u>	<u>635,427</u>
Total Production	<u>1,949,059</u>	<u>2,275,224</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	347,174	367,492
Maps and records	72,773	67,461
Transmission and distributions lines	83,061	73,121
Meter	94,374	82,380
Total Operations	<u>597,382</u>	<u>590,454</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
Maintenance:		
Supervision and engineering	\$999	\$1,240
Maintenance of structures and improvements	3,019	15,494
Maintenance of transmission/distribution lines	869,422	803,149
Maintenance of distribution reservoirs	3,927	729
Maintenance of services	437,738	347,040
Maintenance of meters	146,820	186,479
Maintenance of hydrants	38,523	52,172
Maintenance of miscellaneous plants	31,325	30,331
Total Maintenance	<u>1,531,773</u>	<u>1,436,634</u>
Other:		
Stores	79,737	80,529
Transportation	158,669	155,513
Total Other	<u>238,406</u>	<u>236,042</u>
Total Transmission and Distribution	<u>2,367,561</u>	<u>2,263,130</u>
Accounting and Collection:		
Meter reading	97,277	103,457
Billing and accounting	639,901	607,694
Uncollectible accounts	41,811	41,500
Total Accounting and Collection	<u>778,989</u>	<u>752,651</u>
Administrative and General:		
General office salaries	113,862	114,124
Insurance	186,777	193,395
Special service	9,111	7,976
Office supplies and expense	35,744	33,181
Rent	0	0
Miscellaneous	0	0
Energy conservation	33,123	43,983
Merchandise/jobbing and contract work	0	0
Total Administrative and General	<u>378,617</u>	<u>392,659</u>
TOTAL OPERATING EXPENSES	<u>5,474,226</u>	<u>5,683,664</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$4,655,510</u>	<u>\$3,865,018</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$ 9,190,404</u>	<u>\$ 8,062,219</u>
OPERATING EXPENSES:		
Administration:		
Personal services	514,572	458,535
Materials and supplies	17,077	10,980
Travel and training	2,008	2,223
Intragovernmental	540,081	558,223
Utilities, services, and miscellaneous	<u>83,621</u>	<u>68,015</u>
Total Administration	<u>1,157,359</u>	<u>1,097,976</u>
Treatment Plant:		
Personal services	987,565	982,330
Materials and supplies	151,476	176,795
Travel and training	1,124	3,941
Intragovernmental	85,371	81,060
Utilities, services and miscellaneous	<u>392,855</u>	<u>550,267</u>
Total Treatment Plant	<u>1,618,391</u>	<u>1,794,393</u>
Pump Stations:		
Personal services	67,039	77,801
Materials and supplies	13,835	6,724
Travel and training	80	0
Intragovernmental	2,763	2,462
Utilities, services, and miscellaneous	<u>386,781</u>	<u>245,438</u>
Total Pump Stations	<u>470,498</u>	<u>332,425</u>
Maintenance:		
Personal services	462,889	452,617
Materials and supplies	125,397	104,365
Travel and training	655	450
Intragovernmental	86,479	86,351
Utilities, services, and miscellaneous	<u>257,075</u>	<u>367,779</u>
Total Maintenance	<u>932,495</u>	<u>1,011,562</u>
TOTAL OPERATING EXPENSES	<u>4,178,743</u>	<u>4,236,356</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$5,011,661</u>	<u>\$3,825,863</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 55,484	\$ 68,560
Rentals	106,930	95,794
Landing fees	33,858	38,127
Law enforcement fees	10,722	15,773
Passenger facility charges	80,144	66,744
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING REVENUES	<u>287,138</u>	<u>284,998</u>
OPERATING EXPENSES:		
Administration:		
Personal services	101,503	82,420
Materials and supplies	4,601	2,757
Travel and training	318	282
Intragovernmental	93,097	95,195
Utilities, services, and miscellaneous	<u>52,033</u>	<u>95,341</u>
Total Administration	<u>251,552</u>	<u>275,995</u>
Airfield Areas:		
Personal services	110,408	109,537
Materials and supplies	49,217	52,827
Travel and training	0	0
Intragovernmental	8,512	7,731
Utilities, services, and miscellaneous	<u>30,397</u>	<u>32,887</u>
Total Airfield Areas	<u>198,534</u>	<u>202,982</u>
Terminal Areas:		
Personal services	21,262	17,430
Materials and supplies	22,892	13,056
Intragovernmental	230	211
Utilities, services, and miscellaneous	<u>47,084</u>	<u>84,062</u>
Total Terminal Areas	<u>91,468</u>	<u>114,759</u>
Public Safety:		
Personal services	240,676	249,269
Materials and supplies	11,264	28,470
Travel and training	2,070	1,218
Intragovernmental	8,292	7,781
Utilities, services, and miscellaneous	<u>4,559</u>	<u>6,323</u>
Total Public Safety	<u>266,861</u>	<u>293,061</u>
Snow Removal:		
Personal services	8,777	3,103
Materials and supplies	28,371	23,674
Intragovernmental	4,308	3,883
Utilities, services, and miscellaneous	<u>13,703</u>	<u>12,462</u>
Total Snow Removal	<u>55,159</u>	<u>43,122</u>
TOTAL OPERATING EXPENSES	<u>863,574</u>	<u>929,919</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$576,436)</u>	<u>(\$644,921)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	2013	2012
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 331,437	\$ 237,390
School passes	35,960	72,525
Specials	77,281	45,406
University of Missouri Shuttle reimbursement	600,112	588,345
Paratransit	79,914	98,811
Miscellaneous	58,094	0
TOTAL OPERATING REVENUES	1,182,798	1,042,477
OPERATING EXPENSES:		
General Operations:		
Personal services	690,151	766,894
Materials and supplies	452,495	520,843
Travel and training	707	0
Intragovernmental	316,049	334,168
Utilities, services, and miscellaneous	175,286	188,222
Total General Operations	1,634,688	1,810,127
University of Missouri Shuttle Service:		
Personal services	280,220	250,536
Materials and supplies	111,180	118,404
Travel and training	0	5,263
Intragovernmental	19,710	18,233
Utilities, services, and miscellaneous	26,277	44,648
Total University of Missouri Shuttle Service	437,387	437,084
Paratransit:		
Personal services	385,481	354,356
Materials and supplies	119,497	94,515
Travel and training	0	0
Intragovernmental	92,417	94,896
Utilities, services, and miscellaneous	52,937	48,760
Total Paratransit	650,332	592,527
FastCAT:		
Personal services	95,155	0
Materials and supplies	48,895	0
Utilities, services, and miscellaneous	8,829	0
	152,879	0
TOTAL OPERATING EXPENSES	2,875,286	2,839,738
OPERATING LOSS BEFORE DEPRECIATION	(\$1,692,488)	(\$1,797,261)

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 6,516,224	\$ 6,434,851
Landfill fees	1,052,539	1,132,408
Bag sales	60,113	881
Mosquito control	0	0
Miscellaneous	<u>386,705</u>	<u>582,524</u>
TOTAL OPERATING REVENUES	<u>8,015,581</u>	<u>8,150,664</u>
OPERATING EXPENSES:		
Administration:		
Personal services	301,476	258,370
Materials and supplies	14,195	12,058
Travel and training	85	895
Intragovernmental	522,240	585,173
Utilities, services, and miscellaneous	<u>57,681</u>	<u>60,701</u>
Total Administration	<u>895,677</u>	<u>917,197</u>
Commercial:		
Personal services	631,496	663,243
Materials and supplies	606,710	623,770
Travel and training	0	0
Intragovernmental	152,714	156,043
Utilities, services, and miscellaneous	<u>277,672</u>	<u>265,564</u>
Total Commercial	<u>1,668,592</u>	<u>1,708,620</u>
Residential:		
Personal services	440,441	393,280
Materials and supplies	434,660	487,899
Travel and training	0	0
Intragovernmental	88,597	83,966
Utilities, services, and miscellaneous	<u>141,099</u>	<u>128,504</u>
Total Residential	<u>1,104,797</u>	<u>1,093,649</u>
Landfill:		
Personal services	438,813	427,719
Materials and supplies	346,321	394,328
Travel and training	319	415
Intragovernmental	42,512	40,790
Utilities, services, and miscellaneous	<u>293,205</u>	<u>519,926</u>
Total Landfill	<u>1,121,170</u>	<u>1,383,178</u>
Recycling:		
Personal services	702,337	677,227
Materials and supplies	391,462	399,438
Travel and training	110	72
Intragovernmental	147,762	115,616
Utilities, services, and miscellaneous	<u>158,162</u>	<u>158,946</u>
Total Recycling	<u>1,399,833</u>	<u>1,351,299</u>
TOTAL OPERATING EXPENSES	<u>6,190,069</u>	<u>6,453,943</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$1,825,512</u>	<u>\$1,696,721</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 688,680	\$ 651,924
Garages	666,249	487,660
Reserved lots	232,632	286,596
Other	<u>73,307</u>	<u>37,173</u>
 TOTAL OPERATING REVENUES	 <u>1,660,868</u>	 <u>1,463,353</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	224,560	206,558
Materials and supplies	58,036	49,114
Intragovernmental	82,946	75,571
Utilities, services, and miscellaneous	<u>115,618</u>	<u>181,039</u>
 TOTAL OPERATING EXPENSES	 <u>481,160</u>	 <u>512,282</u>
 OPERATING INCOME BEFORE DEPRECIATION	 <u><u>\$1,179,708</u></u>	 <u><u>\$951,071</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	2013	2012
OPERATING REVENUES:		
Fees and admissions	\$ 1,277,589	\$ 1,237,201
Facility user charges	50,578	52,782
Youth capital improvement fees	37,502	37,126
Golf course improvement fees	23,691	35,646
Miscellaneous	256,197	275,235
TOTAL OPERATING REVENUES	1,645,557	1,637,990
OPERATING EXPENSES:		
Recreation Services:		
Personal services	699,266	694,020
Materials and supplies	108,178	129,962
Travel and training	3,206	1,341
Intragovernmental	246,418	242,315
Utilities, services, and miscellaneous	181,279	140,848
Total Recreation Services	1,238,347	1,208,486
Maintenance:		
Personal services	225,971	234,230
Materials and supplies	149,638	171,158
Travel and training	385	657
Intragovernmental	30,349	31,105
Utilities, services, and miscellaneous	153,079	147,411
Total Maintenance	559,422	584,561
Activity and Recreation Center:		
Personal services	475,084	505,382
Materials and supplies	124,911	148,679
Travel and training	676	1,641
Intragovernmental	81,491	65,331
Utilities, services, and miscellaneous	128,374	130,064
Total Activity and Recreation Center	810,536	851,097
TOTAL OPERATING EXPENSES	2,608,305	2,644,144
OPERATING LOSS BEFORE DEPRECIATION	(\$962,748)	(\$1,006,154)

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Switching fees	\$ 213,990	\$ 213,689
Miscellaneous	38,768	104,637
TOTAL OPERATING REVENUES	<u>252,758</u>	<u>318,326</u>
OPERATING EXPENSES:		
Administration:		
Personal services	47	0
Materials and supplies	0	(147)
Travel and training	0	0
Intragovernmental	30,159	26,385
Utilities, services, and miscellaneous	32,725	39,088
Total Administration	<u>62,931</u>	<u>65,326</u>
Transportation:		
Personal services	35,576	37,259
Materials and supplies	26,912	22,801
Travel and training	47	1,726
Intragovernmental	7,873	10,093
Utilities, services, and miscellaneous	18,748	23,887
Total Transportation	<u>89,156</u>	<u>95,766</u>
Maintenance of Way:		
Personal services	81,619	75,633
Materials and supplies	24,783	21,171
Travel and training	0	0
Intragovernmental	2,977	2,162
Utilities, services, and miscellaneous	16,629	24,157
Total Maintenance of Way	<u>126,008</u>	<u>123,123</u>
TOTAL OPERATING EXPENSES	<u>278,095</u>	<u>284,215</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>(\$25,337)</u></u>	<u><u>\$34,111</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 706,724	\$ 659,678
OPERATING EXPENSES:		
General Operations:		
Personal services	31,239	37,818
Materials and supplies	5,858	2,629
Travel and training	1,533	3,989
Intragovernmental	72,368	70,431
Utilities, services, and miscellaneous	11,836	11,765
Total General Operations	<u>122,834</u>	<u>126,632</u>
Field Operations:		
Personal services	119,809	131,321
Materials and supplies	48,133	35,825
Travel and training	0	0
Intragovernmental	14,508	7,275
Utilities, services, and miscellaneous	12,387	14,378
Total Field Operations	<u>194,837</u>	<u>188,799</u>
TOTAL OPERATING EXPENSES	<u>317,671</u>	<u>315,431</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$389,053</u>	<u>\$344,247</u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 339,365</u>	<u>\$ -</u>
OPERATING EXPENSES:		
General operations:		
Personal services	84,148	0
Materials and supplies	2,453	0
Travel and training	48	0
Intragovernmental	216	0
Utilities, services, and miscellaneous	<u>242,670</u>	<u>0</u>
Total General Operations	<u>329,535</u>	<u>0</u>
 TOTAL OPERATING EXPENSES	 <u>329,535</u>	 <u>0</u>
 OPERATING INCOME BEFORE DEPRECIATION	 <u><u>\$ 9,830</u></u>	 <u><u>\$ -</u></u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
MARCH 31, 2013**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
SEWER:						
Strm WWTP Improvement (C4301J)	\$ 3,000,000	\$ 3,000,000	\$ -	\$ 3,000,000	-	-
STM WWTP Energize MO Comm (C4302J)	628,725	628,725	-	628,725	-	-
Sewer Main Rehab (C43100)	5,621,298	5,066,450	-	5,066,450	-	554,848
Sm Trunks 80 Acre Point (C43111)	438,529	-	-	-	-	438,529
Private Common Collector (C43112)	128,172	1,865	-	1,865	-	126,307
Annual Sewer Improvements (C43183)	820,620	19,825	-	19,825	-	800,795
Hinkson Siphon Elimination (C43189)	797,793	789,516	8,277	797,793	-	-
Clear Cr Pump Stn Phase I (C43191)	4,481,566	4,050,021	-	4,050,021	-	431,545
SRF WWTP Improvement (C43194)	63,167,358	56,736,613	5,158,439	61,895,052	669,043	603,263
PCCE #3 Stewart/Ridge/Med (C43198)	659,000	92,496	13,535	106,031	-	552,969
PCCE #6 Country Club Dr (C43203)	240,000	56,277	8,617	64,894	-	175,106
North Grindstone Ph II (C43205)	1,553,000	566,513	813,905	1,380,418	38,654	133,928
SD #163 Ballenger/Aztec (C43206)	77,271	77,174	96	77,270	-	1
SD #165 Maple Bluff (C43207)	603,000	568,715	7,680	576,395	21,757	4,848
Hominy Br Outfall Relief (C43210)	4,385,708	2,197,398	59,609	2,257,007	368,048	1,760,653
Upper Hinkson Ext Ph I (C43213)	518,629	385,135	1,479	386,614	15	132,000
N Grindstone Ext Ph III (C43214)	160,000	124,907	-	124,907	-	35,093
PCCE #8 Thilly Lathrop (C43221)	780,000	134,842	4,343	139,185	-	640,815
PCCE #15 Anderson Ave (C43223)	448,900	26,997	7,268	34,265	-	414,635
PCCE #11 Wilson/High (C43224)	30,000	14,392	7,801	22,193	-	7,807
PCCE #17 Wilson/Ross (C43226)	50,000	25,503	17,184	42,687	-	7,313
PCCE #19 Sunset Lane (C43227)	460,000	43,467	14,754	58,221	-	401,779
Haystack Acres Pump Stn (C43230)	445,000	14,538	-	14,538	-	430,462
SD 170 S Bethel Church Rd (C43232)	370,380	24,884	1,141	26,025	-	344,355
Valley View Pump Stn (C43233)	267,000	40,709	3,672	44,381	203,297	19,322
Hinkson Crk Outfall Repl (C43235)	562,588	432,799	99,808	532,607	-	29,981
Stadium/I-70 Sewer Reloc (C43236)	180,000	10,547	9,707	20,254	-	159,746
5310 I70 Dr SE (Roth) (C43237)	8,123	6,063	-	6,063	-	2,060
PCCE #12 Maplewood Dr (C43238)	14,550	970	2,135	3,105	-	11,445
PCCE #14 Cliff Dr (C43239)	39,750	283	1,995	2,278	-	37,472
PCCE #16 Bingham/W Ridgel (C43240)	21,750	3,509	5,700	9,209	-	12,541
PCCE #18 Spring Valley Rd (C43241)	109,000	-	-	-	-	109,000
FY12 Sewer Main Rehab (C43242)	3,820,000	18,894	17,041	35,935	3,661,110	122,955
Douglass High Sewer Reloc (C43243)	175,000	-	45	45	-	174,955
N Grindstone Bank Stabil (C43244)	200,000	-	96	96	-	199,904
Upper Merideth Br Stabil (C43245)	50,000	-	-	-	-	50,000
Westwood Ave Relocation (C43246)	25,000	-	-	-	-	25,000
Woodrail Sewer Replacemnt (C43247)	21,049	-	-	-	-	21,049
TOTAL SEWER	\$ 95,358,759	\$ 75,160,027	\$ 6,264,327	\$ 81,424,354	\$ 4,961,924	\$ 8,972,481
AIRPORT:						
Airport Gen Improvements (C44008)	\$ 220,638	\$ 12,902	\$ -	\$ 12,902	\$ -	\$ 207,736
Passenger Terminal Upgrad (C44066)	366,855	243	226,793	227,036	38,590	101,229
Environmental Assesement (C44070)	399,245	332,197	47,688	379,885	17,782	1,578
Front Sidewalk Replacemen (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)	100,747	-	-	-	-	100,747
Landside Pavement Improv (C44093)	78,500	54,956	-	54,956	-	23,544
Control Tower Road (C44096)	40,000	-	-	-	-	40,000
Wildlife Fencing (C44100)	1,720,809	106,432	237,870	344,302	1,320,524	55,983
Taxiway Alpha (C44101)	8,047,450	1,476,816	2,636,521	4,113,337	2,031,841	1,902,272
Land Acquisition Ph I (C44105)	639,000	-	-	-	-	639,000
Maintenance Shop Expans (C44109)	121,810	-	-	-	-	121,810
New Airport Terminal (C44111)	1,232,199	-	-	-	-	1,232,199
TOTAL AIRPORT:	\$ 13,164,517	\$ 1,983,546	\$ 3,148,872	\$ 5,132,418	\$ 3,408,737	\$ 4,623,362
PARKING:						
5th & Walnut Parking Gar (C45050)	\$ 16,878,673	\$ 16,164,300	\$ 7,905	\$ 16,172,205	\$ 562,349	\$ 144,119
Short St Garage (C45051)	12,338,966	2,883,759	4,237,167	7,120,926	4,635,379	582,661
TOTAL PARKING:	\$ 29,217,639	\$ 19,048,059	\$ 4,245,072	\$ 23,293,131	\$ 5,197,728	\$ 726,780

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
MARCH 31, 2013**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
RECREATION SERVICES:						
ARC Improvements (C46071)	\$ 187,871	\$ 146,719	\$ 39,511	\$ 186,230	\$ -	\$ 1,641
Antimi Field Improvements (C46073)	28,446	-	11,681	11,681	3,375	13,390
Rainbow Softball Imp PH III (C46075)	306,640	252,676	53,964	306,640	-	-
LAN Golf Clubhouse Renov (C46076)	110,000	-	43,264	43,264	17,537	49,199
TOTAL RECREATION SERVICES:	\$ 632,957	\$ 399,395	\$ 148,420	\$ 547,815	\$ 20,912	\$ 64,230
PUBLIC TRANSPORTATION:						
GFI Upgrades (C47018)	\$ 241,567	\$ 202,910	\$ -	\$ 202,910	\$ -	\$ 38,657
18 Solar Lites Shelters (C47026)	76,805	-	-	-	-	76,805
Benches and Shelters (C47029)	70,846	-	-	-	-	70,846
Auto Veh Locator - GPS (C47036)	747,967	17,584	-	17,584	-	730,383
Rpl 4 Paratransit Vans (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 2 Paratransit Vehicl (C47044)	121,785	121,784	-	121,784	-	1
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)	958,666	-	-	-	-	958,666
TOTAL PUBLIC TRANSPORTATION:	\$ 4,794,012	\$ 1,571,309	\$ -	\$ 1,571,309	\$ -	\$ 3,222,703
SOLID WASTE:						
Stm Ldfl Gas Plant Emc (C4801J)	\$ 425,275	\$ 373,081	\$ -	\$ 373,081	\$ -	\$ 52,194
Methane Gas Extract Wells (C48031)	1,525,947	909,386	34	909,420	-	616,527
Landfill Cell 5 (C48042)	3,730,000	3,173,446	-	3,173,446	27,425	529,129
Parkside Mulch Drop-Off (C48045)	100,000	4,334	86,645	90,979	-	9,021
Small Vehicle Drop Off (C48046)	263,123	152,375	61,924	214,299	-	48,824
Collection & Admin Reloc (C48048)	1,035,680	-	-	-	-	1,035,680
Sutter Industrial Site (C48049)	5,000	-	1,925	1,925	-	3,075
TOTAL SOLID WASTE:	\$ 7,085,025	\$ 4,612,622	\$ 150,528	\$ 4,763,150	\$ 27,425	\$ 2,294,450
STORMWATER:						
Annual Projects (C49017)	\$ 3,205	\$ -	\$ -	\$ -	\$ -	\$ 3,205
Middlebush (C49039)	2,688	2,687	-	2,687	-	1
Royal Latham-Fallwood (49090)	23,500	22,220	124	22,344	-	1,156
Hitt & Elm (C49099)	87,000	9,384	-	9,384	-	77,616
Grissum Bldg Water Qual (C49102)	229,745	93,350	(946)	92,404	3,694	133,647
Limerick Lake Water Qual (C49104)	65,000	-	46,582	46,582	-	18,418
Nifong & Bethel Drainage (C49105)	820,000	-	-	-	-	820,000
Ash & Hubble (C49106)	155,000	11,021	299	11,320	-	143,680
Jackman Prop 20 E Worley (C49107)	123,500	550	87,892	88,442	1,950	33,108
Kelly Detention Retrofit (C49108)	120,000	-	-	-	-	120,000
Sixth & Elm Storm Drain (C49109)	27,500	-	-	-	-	27,500
TOTAL STORMWATER:	\$ 1,657,138	\$ 139,212	\$ 133,951	\$ 273,163	\$ 5,644	\$ 1,378,331
VEHICLE MAINTENANCE:						
Fleet Fuel & Fac Upgrade (C72001)	\$ 503,424	\$ 348,774	\$ 20,262	\$ 369,036	\$ -	\$ 134,388
P&R Vehicle Maint Facil (C72002)	950,000	1,772	31,428	33,200	13,135	903,665
CNG Land (C72003)	350,000	-	304,063	304,063	-	45,937
TOTAL VEHICLE MAINTENANCE:	\$ 1,803,424	\$ 350,546	\$ 355,753	\$ 706,299	\$ 13,135	\$ 1,083,990
TOTAL CAPITAL PROJECTS	\$ 152,260,047	\$ 102,914,170	\$ 14,395,233	\$ 117,309,403	\$ 13,622,370	\$ 21,328,274

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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
March 31, 2013 and 2012

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2013	2012	2013	2012	2013	2012
CURRENT ASSETS:						
Cash and cash equivalents	\$711,199	\$684,193	\$400,323	\$388,481	\$1,233,380	\$1,119,080
Accounts receivable	0	0	53,246	87,567	5,599	5,592
Grants receivable	0	0	0	0	0	0
Accrued interest	1,323	1,825	772	1,090	2,324	2,997
Due from other funds	0	0	0	0	0	0
Inventory	18,925	15,994	0	0	0	3,755
Other assets	0	0	0	0	0	0
Total Current Assets	731,447	702,012	454,341	477,138	1,241,303	1,131,424
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Total Other Assets	0	0	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	419,086	411,590	32,500	32,500	4,860,884	4,713,174
Accumulated depreciation	(136,531)	(129,036)	(32,500)	(32,500)	(4,364,651)	(4,190,250)
Net Plant in Service	282,555	282,554	0	0	496,233	522,924
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	282,555	282,554	0	0	496,233	522,924
TOTAL ASSETS	\$1,014,002	\$984,566	\$454,341	\$477,138	\$1,737,536	\$1,654,348
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$17,757	\$25,649	\$20,781	\$24,311	\$47,656	\$20,040
Interest payable	0	0	0	0	1,654	0
Accrued payroll and payroll taxes	29,666	29,681	26,629	31,009	146,168	159,570
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	28,481
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	47,423	55,330	47,410	55,320	222,219	208,091
LONG-TERM LIABILITIES:						
Obligations under capital leases	0	0	0	0	27,715	54,455
Special obligation bonds payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
Total Long-Term Liabilities	0	0	0	0	27,715	54,455
TOTAL LIABILITIES	47,423	55,330	47,410	55,320	249,934	262,546
FUND EQUITY:						
Contributed capital	380,000	380,000	0	0	434,763	434,763
Retained earnings (deficit)	586,579	549,236	406,931	421,818	1,052,839	957,039
TOTAL FUND EQUITY	966,579	929,236	406,931	421,818	1,487,602	1,391,802
LIABILITIES AND FUND EQUITY	\$1,014,002	\$984,566	\$454,341	\$477,138	\$1,737,536	\$1,654,348

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2013 and 2012

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2013	2012	2013	2012	2013	2012	2013	2012
\$1,317,857	\$1,332,973	\$1,148,371	\$1,290,615	\$3,267,652	\$1,898,148	\$70,636	\$62,736
136,067	141,927	53,451	52,733	0	0	0	0
0	0	0	0	0	0	18,449	0
2,456	3,584	2,191	3,481	3,763	1,683	131	159
0	0	0	0	0	0	0	0
17,931	9,545	854,208	796,735	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,474,311</u>	<u>1,488,029</u>	<u>2,058,221</u>	<u>2,143,564</u>	<u>3,271,415</u>	<u>1,899,831</u>	<u>89,216</u>	<u>62,895</u>
0	0	0	0	0	0	0	0
0	0	0	0	4,861,248	4,860,437	0	0
0	0	0	0	4,861,248	4,860,437	0	0
984,238	946,988	1,741,160	894,898	33,350	33,350	0	0
(680,191)	(629,021)	(735,488)	(369,490)	(33,350)	(33,350)	0	0
304,047	317,967	1,005,672	525,408	0	0	0	0
0	0	1,773	0	0	0	0	0
304,047	317,967	1,007,445	525,408	0	0	0	0
<u>\$1,778,358</u>	<u>\$1,805,996</u>	<u>\$3,065,666</u>	<u>\$2,668,972</u>	<u>\$8,132,663</u>	<u>\$6,760,268</u>	<u>\$89,216</u>	<u>\$62,895</u>
\$65,343	\$21,168	\$289,005	\$302,333	\$442	\$75	\$68	\$2,733
0	0	0	0	0	0	0	0
37,472	37,188	82,757	85,093	16,376	13,405	8,873	10,804
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
<u>102,815</u>	<u>58,356</u>	<u>371,762</u>	<u>390,242</u>	<u>16,818</u>	<u>13,480</u>	<u>8,941</u>	<u>13,537</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	4,259,972	4,540,747	0	0
0	0	0	0	4,259,972	4,540,747	0	0
<u>102,815</u>	<u>58,356</u>	<u>371,762</u>	<u>390,242</u>	<u>4,276,790</u>	<u>4,554,227</u>	<u>8,941</u>	<u>13,537</u>
0	0	281,705	281,705	0	0	0	0
1,675,543	1,747,640	2,412,199	1,997,025	3,855,873	2,206,041	80,275	49,358
<u>1,675,543</u>	<u>1,747,640</u>	<u>2,693,904</u>	<u>2,278,730</u>	<u>3,855,873</u>	<u>2,206,041</u>	<u>80,275</u>	<u>49,358</u>
<u>\$1,778,358</u>	<u>\$1,805,996</u>	<u>\$3,065,666</u>	<u>\$2,668,972</u>	<u>\$8,132,663</u>	<u>\$6,760,268</u>	<u>\$89,216</u>	<u>\$62,895</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2013 and 2012

ASSETS	Employee Benefit Fund		TOTAL	
	2013	2012	2013	2012
CURRENT ASSETS:				
Cash and cash equivalents	\$3,904,645	\$4,244,216	\$12,054,063	\$11,020,442
Accounts receivable	406,620	219,011	654,983	506,830
Grants receivable	0	0	18,449	0
Accrued interest	7,184	11,259	20,144	26,078
Due from other funds	0	0	0	0
Inventory	0	0	891,064	826,029
Other assets	0	0	0	0
Total Current Assets	4,318,449	4,474,486	13,638,703	12,379,379
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	4,861,248	4,860,437
Total Other Assets	0	0	4,861,248	4,860,437
FIXED ASSETS:				
Property, plant, and equipment	0	0	8,071,218	7,032,500
Accumulated depreciation	0	0	(5,982,711)	(5,383,647)
Net Plant in Service	0	0	2,088,507	1,648,853
Construction in progress	0	0	1,773	0
Net Fixed Assets	0	0	2,090,280	1,648,853
TOTAL ASSETS	\$4,318,449	\$4,474,486	\$20,590,231	\$18,888,669
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$55,488	\$140,198	\$496,540	\$536,507
Interest payable	0	0	1,654	0
Accrued payroll and payroll taxes	9,306	16,234	357,247	382,984
Due to other funds	0	0	0	0
Advances from other funds	0	0	0	0
Obligations under capital leases	0	0	0	0
current maturities	0	0	26,741	28,481
Other liabilities	66,661	66,836	66,661	69,652
Total Current Liabilities	131,455	223,268	948,843	1,017,624
LONG-TERM LIABILITIES:				
Obligations under capital leases	0	0	27,715	54,455
Special obligation bonds payable	0	0	0	0
Incurred but not reported claims	900,013	743,696	5,159,985	5,284,443
Total Long-Term Liabilities	900,013	743,696	5,187,700	5,338,898
TOTAL LIABILITIES	1,031,468	966,964	6,136,543	6,356,522
FUND EQUITY:				
Contributed capital	0	0	1,096,468	1,096,468
Retained earnings (deficit)	3,286,981	3,507,522	13,357,220	11,435,679
TOTAL FUND EQUITY	3,286,981	3,507,522	14,453,688	12,532,147
LIABILITIES AND FUND EQUITY	\$4,318,449	\$4,474,486	\$20,590,231	\$18,888,669

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2013	2012	2013	2012	2013	2012
OPERATING REVENUES:						
Charges for services	\$772,563	\$745,748	\$953,983	\$859,293	\$2,045,877	\$1,978,514
OPERATING EXPENSES:						
Personal services	353,947	325,178	307,559	308,685	1,125,649	1,097,959
Materials and supplies	91,477	92,762	156,247	153,134	216,018	327,419
Travel and training	2,640	1,316	0	0	15,322	3,818
Intragovernmental	30,878	31,221	179,048	179,269	5,797	5,630
Utilities, services, and miscellaneous	211,674	160,287	356,220	324,767	616,891	542,521
TOTAL OPERATING EXPENSES	690,616	610,764	999,074	965,855	1,979,677	1,977,347
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	81,947	134,984	(45,091)	(106,562)	66,200	1,167
Depreciation	(9,824)	(8,575)	0	0	(86,882)	(92,602)
OPERATING INCOME (LOSS)	72,123	126,409	(45,091)	(106,562)	(20,682)	(91,435)
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	1,049	5,207	385	3,386	1,345	8,801
Miscellaneous revenue	2,946	0	204,594	188,228	323	6,043
Interest expense	0	0	0	0	(992)	0
Loss on disposal of fixed assets	(1,961)	0	0	0	0	(2,974)
Miscellaneous expense	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	2,034	5,207	204,979	191,614	676	11,870
INCOME (LOSS) BEFORE OPERATING TRANSFERS	74,157	131,616	159,888	85,052	(20,006)	(79,565)
OPERATING TRANSFERS						
operating transfers from other funds	0	0	0	0	0	0
operating transfers to other funds	(34,823)	(34,823)	(61,278)	(359,538)	(86,760)	(1,086,760)
TOTAL OPERATING TRANSFERS	(34,823)	(34,823)	(61,278)	(359,538)	(86,760)	(1,086,760)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	39,334	96,793	98,610	(274,486)	(106,766)	(1,166,325)
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	39,334	96,793	98,610	(274,486)	(106,766)	(1,166,325)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	547,245	452,443	308,321	696,304	1,159,605	2,123,364
Equity transfers from other funds	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$586,579	\$549,236	\$406,931	\$421,818	\$1,052,839	\$957,039

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2013	2012	2013	2012	2013	2012	2013	2012
\$579,025	\$649,089	\$4,360,568	\$3,859,885	\$2,418,576	\$2,218,348	\$162,065	\$161,002
346,256	345,823	921,854	854,432	107,093	87,412	160,796	129,679
115,612	110,445	3,115,237	2,715,384	2,461	1,801	4,307	6,309
327	367	300	225	1,210	0	4,135	5,113
4,500	4,634	86,436	80,449	127	126	1,893	224
144,981	124,043	43,131	28,850	2,192,637	2,688,743	31,640	1,095
611,676	585,312	4,166,958	3,679,340	2,303,528	2,778,082	202,771	142,420
(32,651)	63,777	193,610	180,545	115,048	(559,734)	(40,706)	18,582
(26,378)	(27,580)	(23,364)	(17,932)	0	0	0	0
(59,029)	36,197	170,246	162,613	115,048	(559,734)	(40,706)	18,582
0	0	0	0	0	0	38,227	19,481
2,908	11,361	4,394	9,334	(21)	4,146	(50)	198
77	36	44,650	49,213	0	6,208	0	0
0	0	0	0	0	0	0	0
0	0	(3,405)	0	0	0	0	0
0	0	0	0	0	0	0	0
2,985	11,397	45,639	58,547	(21)	10,354	38,177	19,679
(56,044)	47,594	215,885	221,160	115,027	(549,380)	(2,529)	38,261
25,000	0	0	0	0	0	0	0
(59,781)	(59,781)	(1,665)	(1,665)	(17,923)	(17,922)	0	0
(34,781)	(59,781)	(1,665)	(1,665)	(17,923)	(17,922)	0	0
(90,825)	(12,187)	214,220	219,495	97,104	(567,302)	(2,529)	38,261
0	0	0	0	0	0	0	0
(90,825)	(12,187)	214,220	219,495	97,104	(567,302)	(2,529)	38,261
1,766,368	1,759,827	2,197,979	1,777,530	3,758,769	2,773,343	82,804	11,097
0	0	0	0	0	0	0	0
<u>\$1,675,543</u>	<u>\$1,747,640</u>	<u>\$2,412,199</u>	<u>\$1,997,025</u>	<u>\$3,855,873</u>	<u>\$2,206,041</u>	<u>\$80,275</u>	<u>\$49,358</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	Employee Benefit Fund		TOTAL	
	2013	2012	2013	2012
OPERATING REVENUES:				
Charges for services	\$6,089,155	\$5,851,295	\$17,381,812	\$16,323,174
OPERATING EXPENSES:				
Personal services	244,892	169,148	3,568,046	3,318,316
Materials and supplies	14,501	28,032	3,715,860	3,435,286
Travel and training	4,903	536	28,837	11,375
Intragovernmental	216	218	308,895	301,771
Utilities, services, and miscellaneous	5,909,939	6,788,556	9,507,113	10,658,862
TOTAL OPERATING EXPENSES	6,174,451	6,986,490	17,128,751	17,725,610
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(85,296)	(1,135,195)	253,061	(1,402,436)
Depreciation	0	0	(146,448)	(146,689)
OPERATING INCOME (LOSS)	(85,296)	(1,135,195)	106,613	(1,549,125)
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	38,227	19,481
Investment revenue	6,925	34,262	16,935	76,695
Miscellaneous revenue	42,910	951,675	295,500	1,201,403
Interest expense	0	0	(992)	0
Loss on disposal of fixed assets	0	0	(5,366)	(2,974)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	49,835	985,937	344,304	1,294,605
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(35,461)	(149,258)	450,917	(254,520)
OPERATING TRANSFERS				
operating transfers from other funds	55,000	0	80,000	0
operating transfers to other funds	(10,934)	(10,934)	(273,164)	(1,571,423)
TOTAL OPERATING TRANSFERS	44,066	(10,934)	(193,164)	(1,571,423)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	8,605	(160,192)	257,753	(1,825,943)
Contributed capital	0	0	0	0
NET INCOME (LOSS)	8,605	(160,192)	257,753	(1,825,943)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	3,278,376	3,667,714	13,099,467	13,261,622
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$3,286,981	\$3,507,522	13,357,220	11,435,679

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2013	2012	2013	2012	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$72,123	\$126,409	(\$45,091)	(\$106,562)	(\$20,682)	(\$91,435)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	9,824	8,575	0	0	86,882	92,602
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	26,657	26,847	(7)	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	454	286	0	0	41,176	15,900
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accounts payable	(20,635)	1,635	(40,111)	(43,076)	5,924	(16,878)
Increase (decrease) in accrued payroll	(30,910)	(23,243)	(27,094)	(20,831)	(104,013)	(80,088)
Increase (decrease) in due to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	(6,649)	(5,589)	(3,884)	(3,351)	(11,681)	(9,584)
Other nonoperating revenue	2,946	0	204,594	188,228	323	6,043
Net cash provided by (used for) operating activities	<u>27,153</u>	<u>108,073</u>	<u>115,071</u>	<u>41,255</u>	<u>(2,078)</u>	<u>(83,440)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(34,823)	(34,823)	(61,278)	(359,538)	(86,760)	(1,086,760)
Operating grants	0	0	0	0	0	1,563
Net cash provided by (used for) noncapital financing activities	<u>(34,823)</u>	<u>(34,823)</u>	<u>(61,278)</u>	<u>(359,538)</u>	<u>(86,760)</u>	<u>(1,085,197)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Debt service – interest	0	0	0	0	0	0
Debt service – principal	0	0	0	0	0	82,936
Acquisition and construction of capital assets	0	0	0	0	(103,815)	(181,893)
Contributed capital	0	0	0	0	0	0
Proceeds from advances from other funds	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing act.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(103,815)</u>	<u>(98,957)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	7,732	10,047	4,180	6,926	13,431	19,691
Purchase of investments	0	0	0	0	0	0
Sale of investments	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>7,732</u>	<u>10,047</u>	<u>4,180</u>	<u>6,926</u>	<u>13,431</u>	<u>19,691</u>
Net increase (decrease) in cash and cash equivalents	62	83,297	57,973	(311,357)	(179,222)	(1,247,903)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>711,137</u>	<u>600,896</u>	<u>342,350</u>	<u>699,838</u>	<u>1,412,602</u>	<u>2,366,983</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$711,199</u></u>	<u><u>\$684,193</u></u>	<u><u>\$400,323</u></u>	<u><u>\$388,481</u></u>	<u><u>\$1,233,380</u></u>	<u><u>\$1,119,080</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$711,199</u>	<u>\$684,193</u>	<u>\$400,323</u>	<u>\$388,481</u>	<u>\$1,233,380</u>	<u>\$1,119,080</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$711,199</u></u>	<u><u>\$684,193</u></u>	<u><u>\$400,323</u></u>	<u><u>\$388,481</u></u>	<u><u>\$1,233,380</u></u>	<u><u>\$1,119,080</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2013	2012	2013	2012	2013	2012	2013	2012
(\$59,029)	\$36,197	\$170,246	\$162,613	\$115,048	(\$559,734)	(\$40,706)	\$18,582
26,378	27,580	23,364	17,932	0	0	0	0
5,958	(1,248)	(37,226)	(45,533)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(92,798)	(33,703)	0	0	0	0
0	0	0	0	0	0	0	0
31,110	9,493	(16,351)	(4,070)	(480)	(14,096)	(3,960)	1,831
(29,932)	(32,039)	(75,820)	(60,762)	(8,570)	(6,790)	(14,874)	(9,408)
0	0	0	0	0	0	0	0
0	0	(40)	2,816	0	0	960	0
(12,315)	(11,089)	(10,959)	(10,678)	(19,019)	(5,119)	(668)	(449)
77	36	44,650	49,213	0	6,208	0	0
<u>(37,753)</u>	<u>28,930</u>	<u>5,066</u>	<u>77,828</u>	<u>86,979</u>	<u>(579,531)</u>	<u>(59,248)</u>	<u>10,556</u>
25,000	0	0	0	0	0	0	0
(59,781)	(59,781)	(1,665)	(1,665)	(17,923)	(17,922)	0	0
0	0	0	0	0	0	45,980	40,346
<u>(34,781)</u>	<u>(59,781)</u>	<u>(1,665)</u>	<u>(1,665)</u>	<u>(17,923)</u>	<u>(17,922)</u>	<u>45,980</u>	<u>40,346</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(27,870)	0	(383,064)	(3,276)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>(27,870)</u>	<u>0</u>	<u>(383,064)</u>	<u>(3,276)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15,450	21,274	16,062	18,761	18,890	9,851	646	501
0	0	0	0	(468)	(255)	0	0
0	0	0	0	0	0	0	0
<u>15,450</u>	<u>21,274</u>	<u>16,062</u>	<u>18,761</u>	<u>18,422</u>	<u>9,596</u>	<u>646</u>	<u>501</u>
(84,954)	(9,577)	(363,601)	91,648	87,478	(587,857)	(12,622)	51,403
<u>1,402,811</u>	<u>1,342,550</u>	<u>1,511,972</u>	<u>1,198,967</u>	<u>3,180,174</u>	<u>2,486,005</u>	<u>83,258</u>	<u>11,333</u>
<u>\$1,317,857</u>	<u>\$1,332,973</u>	<u>\$1,148,371</u>	<u>\$1,290,615</u>	<u>\$3,267,652</u>	<u>\$1,898,148</u>	<u>\$70,636</u>	<u>\$62,736</u>
<u>\$1,317,857</u>	<u>\$1,332,973</u>	<u>\$1,148,371</u>	<u>\$1,290,615</u>	<u>\$3,267,652</u>	<u>\$1,898,148</u>	<u>\$70,636</u>	<u>\$62,736</u>
<u>\$1,317,857</u>	<u>\$1,332,973</u>	<u>\$1,148,371</u>	<u>\$1,290,615</u>	<u>\$3,267,652</u>	<u>\$1,898,148</u>	<u>\$70,636</u>	<u>\$62,736</u>

INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	Employee Benefit Fund		TOTAL	
	2013	2012	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	(\$85,296)	(\$1,135,195)	\$106,613	(\$1,549,125)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	146,448	146,689
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	(23,944)	172,031	(28,562)	152,097
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(51,168)	(17,517)
Decrease (increase) in other assets	0	50,095	0	50,095
Increase (decrease) in accounts payable	(143,528)	(31,134)	(188,031)	(96,295)
Increase (decrease) in accrued payroll	(20,104)	(18,592)	(311,317)	(251,753)
Increase (decrease) in due to other funds	0	0	0	0
Increase (decrease) in other liabilities	(31,576)	(12,307)	(30,656)	(9,491)
Unrealized gain (loss) on cash equivalents	(36,097)	(34,789)	(101,272)	(80,648)
Other nonoperating revenue	42,910	951,675	295,500	1,201,403
Net cash provided by (used for) operating activities	<u>(297,635)</u>	<u>(58,216)</u>	<u>(162,445)</u>	<u>(454,545)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	55,000	0	80,000	0
Operating transfers out	(10,934)	(10,934)	(273,164)	(1,571,423)
Operating grants	0	0	45,980	41,909
Net cash provided by (used for) noncapital financing activities	<u>44,066</u>	<u>(10,934)</u>	<u>(147,184)</u>	<u>(1,529,514)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Debt service – interest	0	0	0	0
Debt service – principal	0	0	0	82,936
Acquisition and construction of capital assets	0	0	(514,749)	(185,169)
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>(514,749)</u>	<u>(102,233)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	43,657	65,378	120,048	152,429
Purchase of investments	0	0	(468)	(255)
Sale of investments	0	0	0	0
Net cash provided by (used for) investing activities	<u>43,657</u>	<u>65,378</u>	<u>119,580</u>	<u>152,174</u>
Net increase (decrease) in cash and cash equivalents	(209,912)	(3,772)	(704,798)	(1,934,118)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>4,114,557</u>	<u>4,247,988</u>	<u>12,758,861</u>	<u>12,954,560</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$3,904,645</u>	<u>\$4,244,216</u>	<u>12,054,063</u>	<u>11,020,442</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	<u>\$3,904,645</u>	<u>\$4,244,216</u>	<u>12,054,063</u>	<u>11,020,442</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$3,904,645</u>	<u>\$4,244,216</u>	<u>12,054,063</u>	<u>11,020,442</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.

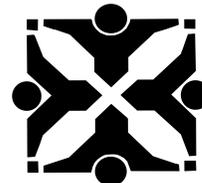
Other Post Employment Benefit Trust Fund - to account for the accumulation of resources for post employment benefits to qualified plan participants.

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
March 31, 2013 and 2012

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	
	2013	2012	2013	2012	2013	2012	2013	2012
Cash and cash equivalents	\$947,537	\$1,108,035	\$654,626	\$765,158	\$593,314	\$795,146	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	4,986,971	5,909,962
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	1,090,152	1,172,777
Allowance for uncollectible taxes	0	0	0	0	0	0	(71,717)	(69,709)
Accrued interest	93,208	74,563	64,395	51,490	1,133	2,201	188,728	174,502
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,440,815	1,333,060
Other assets	0	0	0	0	0	0	0	0
Investments	59,339,108	55,220,529	40,995,698	38,132,768	2,110,236	1,571,640	0	0
Property, plant, and equipment	6,912	0	0	0	0	0	0	0
Accumulated depreciation	(6,912)	0	0	0	0	0	0	0
TOTAL ASSETS	\$60,379,853	\$56,403,127	\$41,714,719	\$38,949,416	\$2,704,683	\$2,368,987	\$8,634,949	\$8,520,592
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$3,406	\$0	\$2,353	\$0	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	10,912	10,534	7,539	7,274	0	0	0	0
Due to other funds	0	0	0	0	0	0	0	0
Other liabilities	1,939,916	1,697,103	658,629	593,039	0	0	9,133	285
TOTAL LIABILITIES	1,954,234	1,707,637	668,521	600,313	0	0	9,133	285
FUND EQUITY:								
Fund Balance:								
Nonspendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	7,125,816	7,020,307
Assigned	0	0	0	0	0	0	0	0
Unassigned	58,425,619	54,695,490	41,046,198	38,349,103	2,704,683	2,368,987	0	0
TOTAL FUND EQUITY	58,425,619	54,695,490	41,046,198	38,349,103	2,704,683	2,368,987	8,625,816	8,520,307
TOTAL LIABILITIES AND FUND EQUITY	\$60,379,853	\$56,403,127	\$41,714,719	\$38,949,416	\$2,704,683	\$2,368,987	\$8,634,949	\$8,520,592

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2013 and 2012

	Expendable Trust Funds							
	Conley Poor Fund		Contributions Fund		REDI Trust Fund		TOTAL	
	2013	2012	2013	2012	2013	2012	2013	2012
ASSETS								
Cash and cash equivalents	\$0	\$140,882	\$598,782	\$650,958	\$327,949	\$225,914	\$3,122,208	\$3,686,093
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	4,986,971	5,909,962
Accounts receivable	0	0	633	575	0	0	633	575
Tax bills receivable	0	0	0	0	0	0	1,090,152	1,172,777
Allowance for uncollectible taxes	0	0	0	0	0	0	(71,717)	(69,709)
Accrued interest	0	377	1,127	1,761	607	620	349,198	305,514
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,440,815	1,333,060
Other assets	0	0	0	0	424,380	2,500	424,380	2,500
Investments	0	0	0	0	0	0	102,445,042	94,924,937
Property, plant, and equipment	0	0	0	0	0	0	6,912	0
Accumulated depreciation	0	0	0	0	0	0	(6,912)	0
TOTAL ASSETS	\$0	\$141,259	\$600,542	\$653,294	\$752,936	\$229,034	\$114,787,682	\$107,265,709
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$124	\$189	\$71	\$14,995	\$58,874	20,943	59,069
Accrued payroll and payroll taxes	0	0	0	0	0	0	18,451	17,808
Due to other funds	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	564,088	80	3,171,766	2,290,507
TOTAL LIABILITIES	0	124	189	71	579,083	58,954	3,211,160	2,367,384
FUND EQUITY:								
Fund Balance:								
Nonspendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	424,241	416,631	0	0	424,241	416,631
Committed	0	0	0	0	0	0	7,125,816	7,020,307
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	141,135	176,112	236,592	173,853	170,080	102,526,465	95,961,387
TOTAL FUND EQUITY	0	141,135	600,353	653,223	173,853	170,080	111,576,522	104,898,325
TOTAL LIABILITIES AND FUND EQUITY	\$0	\$141,259	\$600,542	\$653,294	\$752,936	\$229,034	\$114,787,682	\$107,265,709

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

PENSION TRUST FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2013	2012	2013	2012	2013	2012	2013	2012
CURRENT ASSETS:								
Cash and cash equivalents	\$947,537	\$1,108,035	\$654,626	\$765,158	\$593,314	\$795,146	\$2,195,477	\$2,668,339
Receivables:								
Accrued interest	93,208	74,563	64,395	51,490	1,133	2,201	158,736	128,254
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	59,339,108	55,220,529	40,995,698	38,132,768	2,110,236	1,571,640	102,445,042	94,924,937
Total Current Assets	<u>60,379,853</u>	<u>56,403,127</u>	<u>41,714,719</u>	<u>38,949,416</u>	<u>2,704,683</u>	<u>2,368,987</u>	<u>102,094,572</u>	<u>95,352,543</u>
FIXED ASSETS:								
Property, plant, and equipment	6,912	0	0	0	0	0	6,912	0
Accumulated depreciation	(6,912)	0	0	0	0	0	(6,912)	0
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>
TOTAL ASSETS	<u>60,379,853</u>	<u>56,403,127</u>	<u>41,714,719</u>	<u>38,949,416</u>	<u>2,704,683</u>	<u>2,368,987</u>	<u>104,799,255</u>	<u>97,721,530</u>
LIABILITIES								
Accounts payable	3,406	0	2,353	0	0	0	5,759	0
Other liabilities	1,950,828	1,707,637	666,168	600,313	0	0	2,616,996	2,307,950
Total Liabilities	<u>1,954,234</u>	<u>1,707,637</u>	<u>668,521</u>	<u>600,313</u>	<u>0</u>	<u>0</u>	<u>2,622,755</u>	<u>2,307,950</u>
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS	<u>\$58,425,619</u>	<u>\$54,695,490</u>	<u>\$41,046,198</u>	<u>\$38,349,103</u>	<u>\$2,704,683</u>	<u>\$2,368,987</u>	<u>\$102,176,500</u>	<u>\$95,413,580</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 SIX MONTHS ENDED MARCH 31, 2013 AND 2012**

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Investment revenue	<u>\$30,061</u>	<u>\$115,647</u>
OPERATING EXPENSES:		
Intragovernmental	1,374	1,419
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>1,374</u>	<u>1,419</u>
NET INCOME	28,687	114,228
FUND BALANCE, BEGINNING OF PERIOD	<u>8,597,129</u>	<u>8,406,079</u>
FUND BALANCE, END OF PERIOD	<u><u>\$8,625,816</u></u>	<u><u>\$8,520,307</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	Designated Loan and Special Tax Bill Investment Fund	
	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$28,687	\$114,228
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(30,061)	(115,647)
Changes in assets and liabilities:		
Decrease (increase) in loans receivable	0	0
Decrease (increase) in due from other funds	(565)	0
Decrease (increase) in advances to other funds	119,963	454,538
Increase (decrease) in other liabilities	2	(79)
	118,026	453,040
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	30,027	109,940
Purchase of tax bills	(6,908)	(412,869)
Sale of tax bills	14,456	15,896
	37,575	(287,033)
Net increase (decrease) in cash and cash equivalents	155,601	166,007
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	4,831,370	5,743,955
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$4,986,971	\$5,909,962
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	\$4,986,971	\$5,909,962
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$4,986,971	\$5,909,962

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	Conley Poor Fund		Contributions Fund		REDI Trust Fund		TOTAL	
	2013	2012	2013	2012	2013	2012	2013	2012
REVENUES:								
Investment revenue	\$0	\$1,171	\$1,025	\$5,147	\$456	\$1,946	\$1,481	\$8,264
Miscellaneous	0	0	59,586	43,137	315,267	396,153	374,853	439,290
TOTAL REVENUES	0	1,171	60,611	48,284	315,723	398,099	376,334	447,554
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	232,637	772,702	232,637	772,702
Health and environment	1,699	3,219	0	0	0	0	1,699	3,219
Personal development	0	0	12,287	4,305	0	0	12,287	4,305
TOTAL EXPENDITURES	1,699	3,219	12,287	4,305	232,637	772,702	246,623	780,226
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,699)	(2,048)	48,324	43,979	83,086	(374,603)	129,711	(332,672)
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	0	0	0	0	0	0
Operating transfers to other funds	0	0	(109,944)	(5,947)	0	0	(109,944)	(5,947)
Loan Proceeds	0	0	0	0	0	434,510	0	434,510
TOTAL OTHER FINANCING SOURCES (USES)	0	0	(109,944)	(5,947)	0	434,510	(109,944)	428,563
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,699)	(2,048)	(61,620)	38,032	83,086	59,907	19,767	95,891
FUND BALANCE, BEGINNING OF PERIOD	1,699	143,183	661,973	615,191	90,767	110,173	754,439	868,547
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$0	\$141,135	\$600,353	\$653,223	\$173,853	\$170,080	\$774,206	\$964,438

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

CONLEY POOR FUND	2013	2012
REVENUES:		
Investment revenue	\$0	\$1,171
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>0</u>	<u>1,171</u>
EXPENDITURES:		
Current:		
Health and environment:		
Services and miscellaneous	<u>1,699</u>	<u>3,219</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>(\$1,699)</u></u>	<u><u>(\$2,048)</u></u>
CONTRIBUTIONS FUND		
REVENUES:		
Investment revenue	\$1,025	\$5,147
Miscellaneous	<u>59,586</u>	<u>43,137</u>
TOTAL REVENUES	<u>60,611</u>	<u>48,284</u>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	1,797	1,639
Travel and training	0	0
Intragovernmental	331	1,851
Utilities, services, and miscellaneous	10,159	815
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>12,287</u>	<u>4,305</u>
Operating transfer from other funds	0	0
Operating transfer to other funds	<u>(109,944)</u>	<u>(5,947)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$61,620)</u></u>	<u><u>\$38,032</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

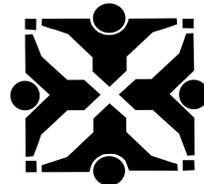
EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

REDI TRUST FUND	2013	2012
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	177,950	179,450
Contributions – City	46,000	30,000
Contributions – County	17,500	17,500
Contributions – University	17,500	7,500
Investment revenue	456	1,946
Miscellaneous	56,317	161,703
TOTAL REVENUES	315,723	398,099
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	8,361	125,433
Travel and training	38,019	39,373
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	186,257	125,481
Capital outlay	0	482,415
TOTAL EXPENDITURES	232,637	772,702
Operating transfer to other funds	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$83,086	(\$374,603)

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GENERAL FIXED ASSETS ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
March 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
GENERAL FIXED ASSETS:		
Land	\$42,296,925	\$40,991,573
Buildings	72,993,066	72,351,603
Improvements other than buildings	27,420,763	25,480,260
Infrastructure	245,852,014	240,544,310
Furniture, fixtures, and equipment	34,553,004	34,273,237
Construction in progress	<u>22,049,247</u>	<u>13,495,466</u>
TOTAL GENERAL FIXED ASSETS	<u>\$445,165,019</u>	<u>\$427,136,449</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	132,922,295	133,614,434
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	103,779,898	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>152,849,736</u>	<u>136,080,504</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$445,165,019</u>	<u>\$427,136,449</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
MARCH 31, 2013

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improve- ments Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	\$0	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	0	13,104
City Manager	137,399	0	0	47,758	89,641
Finance	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	267,499	0	0	0	267,499
Public Works Public Buildings	56,294,343	3,145,204	52,832,197	295,139	21,803
Convention and Tourism	483,578	157,604	305,622	0	20,352
Cultural Affairs	10,000	0	0	0	10,000
REDI	5,695	0	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>57,376,450</u>	<u>3,302,808</u>	<u>53,137,819</u>	<u>342,897</u>	<u>592,926</u>
PUBLIC SAFETY:					
Police	5,969,115	17,000	1,583,593	39,817	4,328,705
Fire	25,851,467	1,106,584	11,790,675	919,839	12,034,369
Animal Control	31,479	0	0	0	31,479
Municipal Court	147,495	0	0	0	147,495
Joint Communications	4,781,707	0	9,720	54,645	4,717,342
Civil Defense	503,396	0	0	0	503,396
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	<u>37,284,659</u>	<u>1,123,584</u>	<u>13,383,988</u>	<u>1,014,301</u>	<u>21,762,786</u>
TRANSPORTATION:					
Streets	258,799,408	2,413,801	3,073,574	246,442,264	6,869,769
Traffic	855,803	0	0	0	855,803
TOTAL TRANSPORTATION	<u>259,655,211</u>	<u>2,413,801</u>	<u>3,073,574</u>	<u>246,442,264</u>	<u>7,725,572</u>
HEALTH AND ENVIRONMENT:					
Health Services	282,108	0	0	0	282,108
CDBG	23,033	0	0	0	23,033
Community Development	362,421	0	0	73,500	288,921
TOTAL HEALTH AND ENVIRONMENT	<u>667,562</u>	<u>0</u>	<u>0</u>	<u>73,500</u>	<u>594,062</u>
PERSONAL DEVELOPMENT:					
Parks and Recreation	68,131,890	35,456,732	3,397,685	25,399,815	3,877,658
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	<u>68,131,890</u>	<u>35,456,732</u>	<u>3,397,685</u>	<u>25,399,815</u>	<u>3,877,658</u>
Total General Fixed Assets Allocated to Functions	423,115,772	<u>\$42,296,925</u>	<u>\$72,993,066</u>	<u>\$273,272,777</u>	<u>\$34,553,004</u>
CONSTRUCTION IN PROGRESS	<u>22,049,247</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$445,165,019</u>				

CITY OF COLUMBIA, MISSOURI

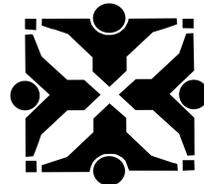
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2013

	General Fixed Assets Oct. 1, 2012	Additions	Deductions	General Fixed Assets March 31, 2013
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	13,104
City Manager	137,399	0	0	137,399
Finance	132,308	0	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	263,101	21,230	16,832	267,499
Public Works Public Buildings	56,294,343	0	0	56,294,343
Convention and Tourism	483,578	0	0	483,578
Cultural Affairs	0	10,000	0	10,000
REDI	5,695	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	57,362,052	31,230	16,832	57,376,450
PUBLIC SAFETY:				
Police	5,969,115	0	0	5,969,115
Fire	25,876,634	0	25,167	25,851,467
Animal Control	31,479	0	0	31,479
Municipal Court	147,495	0	0	147,495
Joint Communications	4,781,707	0	0	4,781,707
Civil Defense	503,396	0	0	503,396
City Prosecutor	0	0	0	0
TOTAL PUBLIC SAFETY	37,309,826	0	25,167	37,284,659
TRANSPORTATION:				
Streets	258,536,221	381,593	118,406	258,799,408
Traffic	867,103	0	11,300	855,803
TOTAL TRANSPORTATION	259,403,324	381,593	129,706	259,655,211
HEALTH AND ENVIRONMENT:				
Health services	282,108	0	0	282,108
CDBG	23,033	0	0	23,033
Community development	362,421	0	0	362,421
TOTAL HEALTH AND ENVIRONMENT	667,562	0	0	667,562
PERSONAL DEVELOPMENT:				
Parks and Recreation	67,200,191	952,659	20,960	68,131,890
TOTAL PERSONAL DEVELOPMENT	67,200,191	952,659	20,960	68,131,890
CONSTRUCTION IN PROGRESS	22,049,247	0	0	22,049,247
TOTAL GENERAL FIXED ASSETS	\$443,992,202	\$1,365,482	\$192,665	\$445,165,019

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GENERAL LONG-TERM DEBT ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT
March 31, 2013 and 2012

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2013	2012
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	\$2,756,784	\$2,870,199
Amount to be provided	6,128,216	8,719,801
Special Obligation Bonds 2008B:		
Amount available in Debt Service Funds	2,431,190	2,421,998
Amount to be provided	20,938,810	22,048,002
Lemone Note		
Amount available in Debt Service Funds	2,327,667	2,549,357
Amount to be provided	7,398,414	8,156,485
MTFC Loan		
Amount available in Debt Service Funds	7,196,191	1,493,155
Amount to be provided	200,639	6,845
Accrued Compensated Absences:		
Amount to be provided	<u>2,955,689</u>	<u>2,777,560</u>
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$52,333,600</u>	<u>\$51,043,402</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2006B:	8,885,000	11,590,000
Special Obligation Bonds 2008B:	23,370,000	24,470,000
Lemone Note	9,726,081	10,705,842
MTFC Loan	7,396,830	1,500,000
Accrued compensated absences	<u>2,955,689</u>	<u>2,777,560</u>
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$52,333,600</u>	<u>\$51,043,402</u>

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CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE SIX MONTHS ENDED MARCH 31, 2013 AND 2012

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2013	2012	2013	2012	2013	2012
BALANCE, BEGINNING OF PERIOD	\$10,065,860	\$9,177,970	\$41,231,173	\$44,463,111	\$51,297,033	\$53,641,081
Additions:						
Increase in accrued compensated absences	0	0	0	11,768	0	11,768
Lemone Trust	0	0	0	0	0	0
MTFC Loan	0	0	5,700,000	1,500,000	5,700,000	1,500,000
Total Additions	0	0	5,700,000	1,511,768	5,700,000	1,511,768
Deductions:						
Maturities:						
Lemone Trust	0	0	499,101	469,447	499,101	469,447
Special Obligation Bonds2006B	0	0	2,705,000	2,580,000	2,705,000	2,580,000
Special obligation Bonds2008B	0	0	1,100,000	1,060,000	1,100,000	1,060,000
MTFC Loan	0	0	359,332	0	359,332	0
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	4,663,433	4,109,447	4,663,433	4,109,447
Increase (decrease) in fund balance of Debt Service Funds	4,645,972	156,739	(4,645,972)	(156,739)	0	0
BALANCE, END OF PERIOD	\$14,711,832	\$9,334,709	\$37,621,768	\$41,708,693	\$52,333,600	\$51,043,402

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CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE

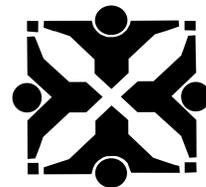


Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2013

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/13
POOLED CASH:						
U S. Government and Agency Securities:						
FHLMC REMIC 2055 CL OE - 3133TDX50	02/20/02	1,000,000	05/15/13	6.500%	44,755	1,206
FNMA PL 431577 - 31379WM20	07/20/98	2,000,000	07/01/13	5.000%		2,060
FNMA POOL 254863 - 31371LB81	08/18/03	1,000,000	08/01/13	4.000%	14,966	5,821
FNMA 449353 - 31380TE23	11/17/98	3,000,000	10/01/13	5.500%		5,389
FHLMC E00689 - 31294JW61	02/19/02	2,000,000	05/01/14	6.000%	49,882	8,425
FHLMC P60031 - 31288MA82	02/15/05	20,000,000	07/01/14	6.500%	192,253	44,104
FHLMC REMIC CL201583XAWF0	04/01/05	2,000,000	02/25/15	4.950%	292,370	252,333
FEDER SD 2015 - 3133XCQE6	08/09/05	1,000,000	07/28/15	5.250%	230,596	181,155
FHLMC SK 2015 CLASS 1 - 3133XCT60	11/08/05	1,500,000	08/19/15	5.140%	306,716	267,804
FHLMC E00975 GOLD - 31294KCL7	08/26/03	7,000,000	05/01/16	6.000%	149,378	60,152
FHLMC SUBORDINATED - 313771AA5	08/07/09	2,000,000	06/13/16	5.625%	2,000,000	2,315,360
FHLMC PL 0100X - 31284KDD4	03/30/05	8,000,000	07/01/16	5.500%	208,974	133,282
FHLMC PL291302 - 31344XNTO	various	58,282,764	04/01/17	7.000%	205,779	143,973
FHLMC REMIC 2474 NE - 31392PZL2	09/16/03	4,180,622	07/15/17	5.000%	115,562	49,409
FHLMC C90211 - 31335HGU1	12/12/02	3,500,000	04/01/18	6.500%	76,577	19,447
FHLMC J07957 - 3128PKZW7	04/16/06	1,500,000	05/01/18	5.000%	330,510	246,829
FNMA 267429 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	451,055	373,430
FNMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	400,034	317,476
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	43,976	19,905
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	2,467,616
FNMA GD13 G 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	199,843	201,254
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	41,200	18,361
FHLMC G11813 - 31335WAM1	09/21/07	2,600,000	11/01/20	5.000%	486,611	446,276
FCG 11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	346,463	313,575
FNMA REMIC 07-51 - 31396P6D8	06/27/08	2,000,000	12/25/20	5.450%	306,819	153,822
FHLMC PL J15115 - 3128PUVG4	10/16/11	3,100,000	04/01/21	3.500%	2,394,238	2,111,558
FC G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	1,535,938	1,210,524
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	48,939	23,871
FHR 1116 I - 312906C40	11/30/98	500,000	08/15/21	5.500%	2,069	7,607
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	56,844	27,457
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,642,017
FHR 3282 YC - 31397F2N1	09/16/11	15,500,000	09/15/21	5.000%	1,563,634	1,031,572
FHLMC CTFS J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	177,039	208,881
FHR 1163 JA - 312907ZD9	11/29/99	500,000	11/15/21	7.000%	11,056	11,056
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	22,160	8,424
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	247,384	125,922
FHLMC BOND STEP UP - 313381H40	12/28/12	2,000,000	12/28/22	1.500%	2,000,000	1,984,840
FN 254797 - 31373K7J4	05/20/05	4,000,000	06/01/23	5.000%	585,031	467,332
FHLMC C90787 - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	379,645	366,008
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	408,759	364,022
GNMA 782601 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	1,871,438	1,414,778
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	965,243	664,079
FNMA 255271 - 31371LQV8	05/20/04	2,000,000	05/01/24	5.000%	327,186	336,945
FCG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	1,311,276	953,522
FHLMC C90844 - 31335HSD1	12/13/10	7,900,000	08/01/24	4.500%	1,749,846	1,307,663
FHLMC CTFS J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	821,565	662,347
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	1,940,271	1,504,250
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	1,987,814	1,507,542
FN 890263 - 3140LB84	11/17/11	3,050,000	11/01/25	4.000%	2,003,880	1,622,897
FHR 3170 EV - 31396RZF7	09/08/09	3,250,000	02/15/26	5.000%	2,657,206	2,304,715
FHR 2011-58 KA - 31397UZT9	08/15/11	2,500,000	02/25/26	3.500%	1,213,204	597,231
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	629,481	664,757
FHLMC PC GOLD 15 Yr - 3128PWAE2	09/19/11	2,500,000	08/01/26	3.000%	2,276,052	2,038,067
FHR 1883 L - 31337WWD7	05/10/02	2,000,000	09/15/26	7.000%	227,625	221,424
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	540,314	449,664
FNMA STEP UP - 3136FT8N4	03/29/12	1,000,000	03/29/27	1.250%	1,000,000	1,000,000
FNR 2012-43 AC - 3136A5Y16	04/30/12	2,200,000	04/25/27	1.750%	2,117,380	1,965,250
FHLMC REMIC 4129 CL Q - 3137AVYK7	12/11/12	2,000,000	05/15/27	1.500%	2,006,657	1,965,663
FN 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	810,724	599,990
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	2,020,358	1,961,870
FHLMC STEP UP - 313380DN4	08/27/12	2,000,000	08/27/27	1.000%	1,997,000	2,001,320
FHLMC CTFS D97497 - 3128EAKJ0	12/12/07	1,143,366	12/01/27	5.000%	138,879	162,916
FNMA GD1 MITG 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	544,339	485,312
FCG 91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	682,855	473,806
FCG 91167 - 3128P7JL9	04/29/08	2,000,000	04/01/28	5.000%	366,128	301,476
GNMA POOL 002633M - 36202C4S9	08/24/98	1,270,000	08/20/28	8.000%	37,117	5,262
FHR 3789 JA - 3137A5D27	07/01/11	2,000,000	10/15/28	4.000%	1,660,304	1,171,525
FNMA BOND - 3138A0Y1	02/17/09	2,000,000	11/13/28	5.380%	2,025,000	2,155,520
FHLMC REMIC 2109 CL PE - 3133TH2C0	05/12/05	2,500,000	12/15/28	6.000%	505,124	387,598
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	2,923,668	2,209,656
FCG 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	1,465,549	1,127,592
FNR 2006-13 VB - 31394VN48	06/09/09	2,145,000	05/25/30	5.500%	1,567,956	780,375
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	1,896,676	1,711,697
FNMA MA0878 - 31417Y6Q5	11/41/11	2,000,000	10/01/31	4.000%	1,830,356	1,606,481
FNMA MA0895 - 31417Y6X0	11/41/11	2,000,000	10/01/31	3.500%	1,641,540	1,315,365
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	1,236,228	1,057,812
FHR 2600MD - 31393PNE0	04/15/09	1,900,000	06/15/32	5.500%	784,907	427,140
FHR 2708 DG - 31394MAB6	12/12/07	1,283,000	07/15/32	5.500%	210,699	36,108
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	1,333,373	1,170,547
FHLMC REMIC 2698 CL BA - 31394LPM8	02/24/05	3,000,000	11/15/32	5.000%	150,966	71,274
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	3,108,514	3,083,125
GNR 2003-70 TE - 38374BGS9	12/14/06	923,000	02/20/33	5.500%	641,941	575,039
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	671,656	449,121
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	1,695,446	1,413,029
FHR 2981 ND - 31395U6P1	06/17/09	1,860,000	06/15/33	5.000%	1,201,153	391,601
FHLMC ARM 1B0884 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	211,581	211,119
FHR 2877 PA - 31395HMH0	12/16/08	1,550,000	07/15/33	5.500%	432,262	374,055
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	92,954	89,463
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	1,465,479	1,097,621
FNMA 190346 - 31369HL35	05/13/10	5,695,000	12/01/33	5.500%	876,208	653,015
FHR 3738 - 3137A45W3	05/09/11	2,800,000	12/15/33	4.000%	2,345,757	2,531,250
FNMA 725206 - 31402CU75	12/13/10	7,000,000	02/01/34	5.500%	1,226,000	922,774
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	235,962	250,659
FNMA ARM 775566 - 31404QT7	02/22/05	1,000,000	05/01/34	4.146%	147,926	135,285
FNMA PL 773076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	397,881	377,932
GNR 2004-86 TA - 38374JYF7	04/22/08	3,000,000	07/20/34	4.000%	459,036	365,414
FNMA 888283 - 31410F2O7	05/21/09	3,000,000	08/01/34	5.000%	942,125	702,243
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	895,061	740,328
FHLMC REMIC 31-48 CL CK - 31396JZT8	11/21/06	2,095,909	08/15/34	6.000%	2,112,283	751,472

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2013

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/13
FHR 2963 BK - 31395TLX0	07/01/11	5,000,000	09/15/34	4.000%	1,019,382	754,181
FHR 2963 BP - 31395TM35	12/19/06	2,160,000	09/15/34	5.000%	383,406	329,004
FHR 2991 EG - 31395UW56	various	4,000,000	11/15/34	5.500%	668,287	391,764
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	429,594	399,636
FHR 2942 LA - 31395PH08	08/13/09	2,250,000	03/15/35	5.000%	575,071	524,357
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	451,519	462,168
FHR 3289 ND - 31397FP48	05/18/09	2,000,000	06/15/35	5.500%	2,096,250	1,479,129
FHLMC REMIC 3287 FM - 31397G6P0	08/12/09	2,000,000	10/15/35	6.000%	1,049,583	578,280
FNR 2005-83 OG - 31394FUH6	02/27/07	2,960,645	10/25/35	5.000%	479,369	526,159
SARM 05-22 1A2 - 863579F52	12/07/05	980,772	12/25/35	5.250%	238,549	163,816
GNMA REMIC 09-93 UN - 38376KAL5	10/30/09	3,000,000	02/20/36	5.000%	1,534,230	1,052,070
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	1,344,647	942,539
GNMA REMIC 08-69 - 38375XRA4	Various	6,000,000	07/20/36	5.750%	2,015,357	131,026
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	1,336,528	1,189,344
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	756,907	537,557
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	488,790	297,026
FNMA POOL 888823 - 31410GPG2	09/14/09	4,325,000	03/01/37	5.500%	973,064	676,152
FHLMC G03035 - 3128MMV42	05/12/11	5,360,000	07/01/37	5.500%	1,254,373	861,982
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	347,683	265,359
FHLMC PL G04913 - 3128MEYJ1	04/12/12	5,250,000	03/01/38	5.000%	1,171,385	1,256,076
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	197,947	240,596
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	294,440	147,383
FHR 3448 AC - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	1,080,446	837,104
GNR 2008-82A - 38375YK4	10/14/08	2,000,000	09/20/38	6.000%	406,642	353,663
FNMA PL AE0484 - 31419ARE9	06/13/11	2,500,000	12/01/38	5.500%	1,467,410	1,118,038
GNR 2009-93 PB - 38376KLZ2	08/26/11	4,000,000	12/16/38	3.000%	1,840,172	1,302,362
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	1,778,216	1,669,718
FHR 3796 LA - 3137A5ZAS	07/10/12	2,200,000	06/15/39	2.000%	1,995,067	1,735,407
GNMA 4461M - 36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	731,390	413,398
FNR 2009-50 MJ - 31398QMC0	08/22/11	3,100,000	06/25/39	4.000%	1,358,387	919,296
FNR 2009-78 B - 31398FKY6	02/12/12	3,500,000	06/25/39	4.500%	1,798,859	945,905
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	1,234,859	1,332,948
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	1,304,253	1,022,203
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/15/39	3.000%	1,936,401	1,049,442
GNR 2012-39 MP - 38378DPL3	09/13/12	2,000,000	08/20/39	2.000%	1,317,782	1,797,424
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	769,034	627,733
FNR 2011-27 JC - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	1,933,887	1,536,614
FNR 2010-57 HA - 31398RC90	02/28/12	2,577,000	02/25/40	3.500%	1,776,881	1,372,977
FHR 3997 LN - 3137AMB04	02/29/12	2,000,000	03/15/40	2.500%	1,823,229	1,766,745
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	1,696,959	1,680,417
FNR 2012-129 TD - 3136AAEK7	11/30/12	2,000,000	05/25/40	2.000%	2,045,625	1,941,914
FHR 3819 - 3137A8L5S	05/27/11	2,000,000	06/15/40	4.000%	1,620,839	1,736,284
FNR 2010-87 PJ - 31398TJZ3	05/24/11	2,000,000	06/25/40	3.500%	1,156,051	864,358
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	1,790,568	1,605,031
FHR 4103 DC - 3137AU7H6	09/28/12	2,000,000	09/15/40	2.000%	2,022,500	1,996,545
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	2,057,672	2,047,160
FNR 2010-137 HP - 31398SOY2	05/18/12	2,200,000	10/25/40	3.500%	1,779,317	1,203,891
FHR 3798 PO - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	1,779,313	1,393,263
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	541,438	510,438
FNR 2012-129 C - 3136AADT9	11/30/12	3,000,000	01/25/41	1.750%	3,015,000	2,984,264
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	2,059,551	971,548
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	2,019,757	1,978,793
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	1.750%	2,030,701	1,363,036
FHR 4106 EC - 3137ATW57	09/28/12	2,500,000	04/15/41	1.750%	2,521,875	2,452,063
FHR 4091 TG - 3137ATGB2	09/24/12	2,000,000	05/15/41	1.750%	2,016,583	1,942,795
FHR 4040 BC - 3137AQJB5	11/05/12	3,000,000	05/15/41	2.000%	2,991,131	2,572,779
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	1,949,962	1,762,896
FHR 4105 HA - 3137AUCV9	11/08/12	3,443,000	07/15/41	2.000%	3,511,970	3,433,056
FHR 4119 PA - 3137AUVJ5	12/10/12	2,000,000	09/15/41	1.500%	2,004,122	1,945,890
FNR 2012-103 MB - 3136A8YZ7	09/04/12	2,000,000	09/25/41	2.000%	2,025,177	1,941,955
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	2,039,375	1,919,215
FNMA 2012-16 AL - 3136A4QK8	02/29/12	2,332,126	11/25/41	3.000%	2,212,605	2,413,121
FNR 2012-66 PC - 3136A6B45	06/11/12	2,000,000	12/25/41	2.000%	1,969,110	1,869,448
FNR 12-111 EC - 3136A9GM4	03/11/13	3,000,000	12/25/41	2.000%	2,964,251	2,934,672
GNR 2012-59 NE - 38378ESK0	10/18/12	2,000,000	01/20/42	2.500%	1,998,586	1,787,131
FNR 2012-20 TD - 3136AAJR1	05/25/12	2,000,000	02/25/42	4.500%	1,899,187	1,239,356
FNR 2012-103 PD - 3136A8ZW3	10/15/12	2,500,000	04/25/42	2.000%	2,524,920	2,371,738
FNR 4077 BA - 3137ASAC9	01/17/13	3,030,000	05/15/42	2.000%	2,859,534	2,895,312
FNR 2013-1 PG - 3136ABB28	03/13/13	3,000,000	06/25/42	2.000%	3,032,916	2,998,124
GNR 2012-149 GH - 38378GX78	02/13/13	3,000,000	07/20/42	1.500%	2,853,731	2,909,344
FNR 2013-2 LC - 3136ABST6	02/13/13	3,000,000	08/25/42	1.750%	3,014,142	3,002,365
FHR 4181 PE - 3137BOLN2	03/28/13	3,000,000	11/15/42	1.750%	3,030,938	3,030,930
FNR 2013-18 NA - 3136ACYK1	02/28/13	3,000,000	12/25/42	2.000%	3,045,000	3,005,203
FNR 12-146 QA - 3136ABFP3	01/17/13	2,774,304	01/25/43	1.000%	2,715,243	2,587,120
Total U. S. Government and Agency Securities					214,301,196	182,448,889
UBS Select Treasury	various	81,375,709	-	-	81,375,709	81,375,709
Total Pooled Cash Marketable Securities					\$ 295,676,905	\$ 263,824,597

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2013

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/13
SELF-INSURANCE RESERVE:						
Mutual Funds:						
UBS Select Treasury Preferred Fund	various	4,861,248	—	—	4,861,248	4,861,248
Total Mutual Funds					4,861,248	4,861,248
Total Self-Insurance Reserve					\$ 4,861,248	\$ 4,861,248
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
PIMCO Til Rtn A	various	36,113	—	—	401,498	405,906
AmFds Euro Pacfc	various	5,364	—	—	193,153	216,992
BlkRkEq Divd Inc	various	15,500	—	—	290,884	308,236
FidAdv New Insights A	various	13,819	—	—	286,365	314,390
JPM SmCap Eq A	various	3,075	—	—	105,531	106,897
Loomis Bd Admn	various	14,022	—	—	198,502	210,465
LrdAbtG Oppr A	various	5,165	—	—	98,048	100,615
OkmK Intl II	various	11,160	—	—	194,194	234,908
PIMCO All Asst A	various	8,400	—	—	98,482	105,504
JPM EmrgMk Eq A	various	4,518	—	—	98,379	106,263
Total Mutual Funds					1,961,036	2,110,236
Total Post Employment Health Fund					\$ 1,961,036	\$ 2,110,236
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Bottling Group LLC - 10138MAF2	04/02/12	600,000	11/15/13	5.000%	642,984	617,490
Verizon Communications - 92343VBB9	04/02/12	600,000	11/03/14	1.250%	607,392	607,410
Thermo Fisher Scientific - 883556AU6	04/02/12	460,000	11/20/14	3.250%	490,719	477,866
Ecolab Inc - 278865AJ9	12/08/11	135,000	12/08/14	2.375%	134,919	138,665
JP Morgan Chase - 46625HHR4	various	200,000	06/24/15	3.400%	209,927	210,552
Abbvie Inc 00287YAA7	11/09/12	85,000	11/06/15	1.200%	85,410	85,600
Comcast Corp - 20030NAJ0	02/02/12	60,000	11/15/15	5.850%	68,215	67,803
Goldman Sachs Group - 38143USC6	05/25/12	50,000	02/07/16	3.625%	49,123	53,100
Morgan Stanley Nts - 61746BDG8	02/25/13	85,000	02/25/16	3.625%	85,013	85,662
Home Depot Inc Nts - 437076AP7	04/02/12	400,000	03/01/16	5.400%	463,212	452,912
Quest Diagnostics Inc - 74834LAR1	02/02/12	65,000	04/01/16	3.200%	68,060	68,275
Genl Dynamics Corp - 369550AQ1	04/02/12	600,000	07/15/16	2.250%	623,604	628,254
Citiigroup Inc - 172967FW6	07/03/12	80,000	01/10/17	4.250%	83,747	88,075
Morgan Stanley B/E - 61747YD79	08/27/12	130,000	03/22/17	4.750%	133,158	143,393
Devon Energy Corp - 25179MAM5	02/11/13	70,000	05/15/17	1.875%	70,390	70,681
Duke Energy Corp - 26441CAH8	08/17/12	65,000	08/15/17	1.625%	64,826	65,576
Franklin Resources Inc - 354613AH4	09/25/12	75,000	09/15/17	1.375%	74,964	75,356
Walgreen Co Nts - 931422AJ8	09/13/12	65,000	09/15/17	1.800%	65,242	65,794
NYSE Euronext Nts - 629491AB7	10/05/12	70,000	10/05/17	2.000%	70,358	71,585
Time Warner Inc - 887315BJ7	10/26/11	90,000	10/15/17	7.250%	109,669	111,682
Ecolab Inc - 278865AP5	12/14/12	80,000	12/08/17	1.450%	80,046	79,442
Bear Stearns 073902RU4	11/14/12	125,000	02/01/18	7.250%	155,481	155,346
Health Care Reit Inc - 42217KAZ9	12/06/12	65,000	03/15/18	2.250%	64,884	65,590
Broadcom Corp - 111320AE7	11/01/11	85,000	11/01/18	2.700%	84,995	90,273
Pacificorp B/E - 695114CK2	06/01/12	85,000	01/15/19	5.500%	102,340	102,952
Walmart - 931142CP6	01/29/10	1,000,000	02/01/19	4.125%	998,830	1,139,650
Amerisourcebergen - 03073EAJ4	11/14/11	110,000	11/15/21	3.500%	109,844	117,581
Norfolk Sthn Corp - 655844BG2	12/05/11	85,000	12/01/21	3.250%	84,596	88,764
Afac Inc B/E - 001055AJ1	04/23/12	65,000	02/15/22	4.000%	66,724	69,978
Kennametal Inc Nts - 489170AC4	10/10/12	60,000	02/15/22	3.875%	63,198	62,300
ADT Corp Nts - 00101JAB2	07/05/12	110,000	07/15/22	3.500%	111,030	109,659
Broadcom Corp Nts - 111320AG2	08/16/12	60,000	08/15/22	2.500%	59,533	58,822
Agilent Technologies Inc - 00846UAH4	09/13/12	70,000	10/01/22	3.200%	70,353	69,948
Agrium Inc - 008916AK4	09/24/12	65,000	10/01/22	3.150%	65,111	62,620
Oneok Partners LP - 68268NAJ2	09/13/12	90,000	10/01/22	3.375%	90,080	89,393
Darden Restaurants - 237194AK1	10/19/12	60,000	11/01/22	3.350%	60,751	57,063
Penske Truck Lsgn - 709599AN4	03/05/13	65,000	01/17/23	4.250%	65,660	65,468
Wells Fargo Co Nts - 94974BFJ4	02/13/13	95,000	02/13/23	3.450%	95,406	95,638
Macy's Retail Hldgs - 55616XAH0	02/28/13	85,000	02/15/23	2.875%	81,684	82,263
Rogers Comm Inc Nts - 775109AW1	03/01/13	70,000	03/15/23	3.000%	70,296	70,244
Pacificorp - 695114CN6	various	65,000	02/01/42	4.100%	65,251	65,991
Direct TV Hldgs LLC - 25459HGB9	04/27/12	120,000	03/15/42	5.150%	117,995	115,969
Phillips 66 Nts - 718546AH7	11/27/12	65,000	05/01/42	5.875%	77,223	76,346
Memorial Sloan B/E - 586054AA6	12/08/11	145,000	07/01/42	5.000%	145,000	164,952
ADT Corp Nts - 00101JAC0	07/05/12	65,000	07/15/42	4.875%	65,213	61,742
Cox Comm Inc Nts 224044BY2	12/04/12	70,000	12/15/42	4.700%	72,456	68,892
Whirlpool Corp Nts - 96332HCG2	03/05/13	40,000	03/01/43	5.150%	40,213	40,426
AT&T Inc B/E 00206RBJ0	11/09/12	39,000	06/15/45	4.350%	38,200	36,256
Total Corporate Bonds					7,404,325	7,549,339
Stock, Mutual Funds and Miscellaneous Securities:						
Common/Preferred Stock	various	1,382,195	—	—	44,979,187	53,683,194
Allianz Series C	various	296,755	—	—	3,680,736	4,006,193
Allianz Series M	various	355,650	—	—	3,709,317	3,983,280
New York St Dorm - 6499022F9	10/23/12	60,000	03/15/40	5.389%	73,242	73,129
New York City Mun - 64972FL20	10/22/12	50,000	06/15/42	6.011%	67,688	67,443
UBS Cash/Money Market Funds	various	3,836,206	—	—	3,836,206	3,836,206
Total Stock and Mutual Funds					56,345,376	65,649,445
U. S. Government and Agency Securities:						
US Treas Note 912828RD4	09/28/11	2,060,000	08/31/13	0.125%	2,056,216	2,060,000
FFCB Bond 31331KXA3	various	920,000	09/06/13	0.375%	919,581	920,966
FFLB Nts 313373LR4	various	1,100,000	05/28/14	1.375%	1,123,623	1,114,850
US Tsy Note 912828TQ3	10/15/12	560,000	09/30/14	0.250%	559,847	560,286
US Tsy Note 912828SK7	03/30/12	45,000	03/15/15	0.375%	189,273	190,452
US Tsy Note 912828TT7	10/17/12	45,000	10/15/15	0.250%	44,870	44,326
US Tsy Note - 912828CU2	01/16/13	170,000	12/15/15	0.250%	169,442	169,641

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS

March 31, 2013

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/13
US Tsy Note - 912828UG3	02/07/13	145,000	01/15/16	0.375%	144,983	145,148
Fannie Mae Notes 3135G0BA0	various	1,100,000	04/11/16	2.375%	1,160,034	1,164,801
US Tsy Note 912828RF9	10/15/12	3,700,000	08/31/16	1.000%	3,77,207	376,908
Fannie Mae Bond 3135G0CM3	various	1,100,000	09/28/16	1.250%	1,100,231	1,126,598
Fannie Mae Bond - 3135G0JA2	03/01/12	115,000	04/27/17	1.125%	114,960	117,099
US Tsy Note 912828TW0	various	1,164,000	10/31/17	0.750%	1,168,672	1,167,364
FHFLB Bond 3133XMC87	various	400,000	11/17/17	5.000%	480,344	475,856
Freddie Mac Bond 3137EADN6	11/26/12	110,000	01/12/18	0.750%	109,371	109,328
US Tsy Note - 912828LJ7	02/14/13	115,000	01/31/18		115,180	115,745
US Tsy Note - 912828QB9	03/06/12	410,000	03/31/18	2.875%	450,888	452,538
Freddie Mac Nts 3137EABP3	various	1,100,000	06/13/18	4.875%	1,317,672	1,316,876
Tsy Note - 912828SH4	03/02/12	524,000	02/28/19	1.375%	521,544	535,832
Freddie Mac Nts 3137EACA5	various	1,100,000	03/27/19	3.750%	1,245,055	1,261,150
US Tsy Note 912828UF5	01/10/13	694,000	12/31/19	1.125%	687,765	691,509
US Tsy Note - 912828UF5	01/31/13	50,000	07/15/22	1.125%	49,236	49,821
Tsy Infl Prot Note 912828TE0	various	1,346,000	07/15/22	0.125%	1,477,262	1,468,298
US Tsy Note 912828TJ9	various	255,000	08/15/22	1.625%	252,040	251,713
US Tsy Note 912828TY6	12/06/12	75,000	11/15/22	1.625%	75,047	73,671
US Tsy Note 912828UN8	various	538,000	02/15/23	2.000%	542,432	544,811
US Tsy Note 912828UN8	various	455,000	02/15/23	2.000%	458,358	460,760
US Tsy Note 912810PZ5	various	340,000	01/15/29	2.500%	525,147	509,210
Tsy Note 912810FH6	01/22/13	228,000	04/15/29	3.875%	528,867	518,668
US Tsy Bond - 912810FT0	10/12/12	40,000	02/15/36	4.500%	52,411	50,806
US Tsy Bond 912810QW1	10/05/12	45,000	05/15/42	3.000%	46,842	44,058
US Tsy Bond - 912810QX9	various	240,000	08/15/42	2.750%	236,069	222,674
US Tsy Bond - 912810QY7	various	325,000	11/15/42	2.750%	303,611	301,236
Total U. S. Government and Agency Securities					18,604,080	18,613,598
Asset-Backed Securities						
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	80,600	77,070
Amevac 2013-1 D 03064YAF9	02/27/13	60,000	02/08/19	2.090%	60,216	60,041
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	141,578	134,672
MLCC 2001-A - 59021UAB0	12/03/12	760,000	04/15/26	0.873%	80,923	73,316
FNMA PL AO7976 - 3138LY2J5	10/19/12	180,000	06/01/27	3.000%	177,612	176,521
ACRE 2010-ART C - 03063NAN7	various	190,000	01/14/29	6.811%	213,589	229,649
SRFC 2012-2 82651UA89	11/30/12	160,000	03/20/29	3.420%	108,814	110,030
CSFB 2003-2 22541QFV9	03/06/13	160,000	06/25/33	5.000%	61,686	61,728
FNMA PL 735676 - 31402RJV2	07/12/12	975,000	07/01/35	5.000%	207,708	197,539
CSFB 2205-10 6A10 - 225470EX7	01/11/06	500,000	11/25/35	5.000%	474,591	696,215
FNMA PL 745275 - 31403C6L0	02/22/13	50,000	02/01/36	5.000%	10,678	10,689
FHLMC G02882 - 3128MARB1	11/14/11	1,000,000	04/01/37	5.000%	207,595	195,981
FNMA PL 954859 - 314131JC7	09/13/12	370,000	11/01/37	6.000%	87,594	83,900
MERRI 2005-CKI A - 59022HLL4	01/11/13	95,000	11/12/37	5.440%	87,553	96,395
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/38	6.500%	161,285	160,958
FNMA PL AL262 - 3138EJ4P0	03/21/13	352,000	06/01/39	5.000%	312,605	313,833
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	179,561	169,885
FHLMC PL A89385 - 31293NA1	01/11/12	200,000	10/01/39	4.500%	95,245	91,533
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	240,121	239,214
FNMA PL AD8033 - 31418V4T6	08/13/12	898,000	08/01/40	4.000%	514,094	502,937
FNMA PL 890247 - 31410LBO4	01/14/13	100,000	08/25/40	6.000%	52,667	51,205
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	75,937	78,599
FNMA PL AE0949 - 31419BBT1	02/19/13	36,000	02/01/41	4.000%	24,875	24,871
FNMA PL AH3645 - 3138A5BP6	04/12/12	894,000	02/01/41	4.000%	564,841	555,305
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	394,596	392,551
FNMA PL A11888 - 3138AFC24	10/13/11	1,192,000	05/01/41	4.500%	705,376	694,680
FNMA PL A11886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	55,038	54,123
FNMA PL AL0789 - 3138EC2X1	10/15/12	22,000	09/01/41	4.000%	19,094	18,987
FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	100,316	100,059
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	53,688	55,639
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	56,478	58,751
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	140,200	135,896
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	104,714	103,986
FNMA PL AK9445 - 3138EEP78	03/18/13	50,000	03/01/42	4.000%	41,345	41,619
GNMA PL D05333M - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	111,616	112,929
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	124,295	120,364
FNMA PL AP7488 - 3138MBKA3	10/11/12	808,000	09/01/42	3.000%	825,988	813,232
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	93,140	90,452
FNMA PL AB6609 - 31417DKX0	01/24/13	3,000	10/01/42	3.000%	3,061	3,042
FNMA PL AB7079 - 31417DM4	11/14/12	533,000	11/01/42	3.000%	557,257	545,527
FNMA PL AR2583 - 3138NY2R5	02/19/13	14,000	02/01/43	3.500%	14,795	14,798
JPMCC 2010 C - 1 46634NAR7	various	130,000	06/15/43	5.951%	154,641	157,599
WFRBS 2011 C2 - 92935JAN5	03/07/13	60,000	02/15/44	5.465%	62,353	62,584
WFRBS 2011 C-3 - 92935VAQ1	12/02/11	70,000	03/15/44	5.335%	61,223	78,590
COMM 2012 12624KAG1	various	50,000	08/17/45	4.393%	53,055	54,491
COMME 2012 - 12624OAE3	various	110,000	10/15/45	4.579%	104,449	103,952
JPMCC 2011-C3 C - 46635TAX0	02/25/13	230,000	02/15/46	5.360%	260,583	257,844
JPMCC 2012-LC9 46639EAN1	02/08/13	60,000	12/15/47	4.429%	58,875	58,643
Total Asset-Backed Securities					8,388,074	8,522,424
Total Police and Firefighters' Investments					90,741,855	100,334,806
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 393,241,044	\$ 371,130,887